

2020 RECEIVED

AUG 21 2019

MARION COUNTY CLERK
MARION, KS 66861

CERTIFICATE

To the Clerk of Marion County, State of Kansas
We, the undersigned, officers of

City of Ramona, Kansas

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

			2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:			Page No.		
Computation to Determine Limit - 2020			2		
Allocation of MVT, RVT, and 16/20M Veh Tax			3		
Schedule of Transfers			4		
Statement of Indebtedness			5		
Statement of Lease-Purchases			6		
Fund	K.S.A.				
General	12-101a	7	87,210	✓ 21,066	71,539 ✓
Debt Service	10-113				
Library	12-1220				
Sewer		8	53,064	✓ 9,977	33,881 ✓
Special Highway		9	54,458		
Totals		XXXXXX	194,732	31,043	105,420 ✓
Budget Summary		10			County Clerk's Use Only
Neighborhood Revitalization					294,469
					Nov 1, 2019 Total
					Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

31,043
NO

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Michelle Huddle, CPA
Address:
Swindoll, Janzen, Hawk & Loyd, LLC
123 S. Main
McPherson, KS 67460
Email:
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mhuddle@sjhl.com

Date Attested: August 21 2019

Steve Spencer
County Clerk

Mark Lockhart
Ben Elder
John
Billy Ellman
James Brown
Arto E. S. S. S.
8/12/19
Governing Body

No assurance is provided.

City of Ramona, Kansas

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 30,581
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 30,581

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ 0
5. Increase in personal property for 2019 :	
5a. Personal property 2019	+ 1,040
5b. Personal property 2018	- 1,175
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of annexed territory for 2019 :	
6a. Real estate	+ 0
6b. State assessed	+ 0
6c. New improvements	+ 0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2019 :	+ 32
8. Expiration of property tax abatements	+ 0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	32
11. Total estimated valuation July 1, 2019	294,617
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)	0.0001
13. Percentage adjustment increase (12 times 3)	+ \$ 3
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 459
16. Total Percentage Adjustments	\$ 462

No assurance is provided.

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>
Increase property tax revenues spent on debt service			<u>0</u>
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u> </u>
(Obligations must have been incurred prior to July 1, 2016)			
(Do not include amounts already reported in debt service levy)			
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u> </u>
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u> </u>
(Do not include amounts already reported in debt service levy)			
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bud		+	<u> </u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)			
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u> </u>
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:		+	<u> </u>
23. Law enforcement expenses - 2020 budget:		+	<u> </u>
Law enforcement expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased law enforcement expenses in 2020 budget:			<u> </u>
(Do not include building construction or remodeling costs)		+	<u>0</u>
24. Fire protection expenses - 2020 budget:		+	<u> </u>
Fire protection expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased fire protection expense in 2020 budget:			<u> </u>
(Do not include building construction or remodeling costs)		+	<u>0</u>
25. Emergency medical expenses - 2020 budget:		+	<u> </u>
Emergency medical expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased emergency medical expenses in 2020 budget:			<u> </u>
(Do not include building construction or reinodeling costs)		+	<u>0</u>
26. Total Revenue Adjustments			<u>0</u>

No assurance is provided.

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
 28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	 _____ 0
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	_____
 30. Total Computed Tax Levy		 _____ 31,043

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	0	
2017 Tax Levy (Less Levy for other Governmental Units)	0	None
2018 Tax Levy (Less Levy for other Governmental Units)	0	None
2019 Tax Levy (Less Levy for other Governmental Units)		None

Average Tax Levy (last three years)	0
CPI Adjustment of 0.025	0
Average Tax Levy Adjusted by CPI	0

2020 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement No

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	459
2020 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	459

Exemption from Election Requirement No

No assurance is provided.

City of Ramona, Kansas

2020

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Proposed Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	20,951	3,062	40	227	0	7
Debt Service						
Library						
Sewer	9,630	1,408	19	105	0	3
TOTAL	30,581	4,470	59	332	0	10

County Treas Motor Vehicle Estimate 4,470

County Treas Recreational Vehicle Estimate 59

County Treas 16/20M Vehicle Estimate 332

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 10

Motor Vehicle Factor 0.14617

Recreational Vehicle Factor 0.00193

16/20 Vehicle Factor 0.01086

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00033

No assurance is provided.

City of Ramona, Kansas

2020

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

No assurance is provided.

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2019	Payments Due 2019	Payments Due 2020
None							
Totals					0	0	0

*****If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

No assurance is provided.

City of Ranona, Kansas

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Uncumbered Cash Balance Jan 1	48,528	58,177	44,143
Receipts:			
Ad Valorem Tax	16,551	20,951	XXXXXXXXXXXXXXX
Delinquent Tax	1,629	500	500
Motor Vehicle Tax	4,266	3,461	3,062
Recreational Vehicle Tax	54	56	40
16/20M Vehicle Tax	43	44	227
Commercial Vehicle Tax	0	0	0
Watercraft Tax	7	14	7
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Sales Tax	10,849	10,000	10,000
Franchise Tax	2,990	2,500	2,500
Connecting Links	146	140	140
Reimbursed Expense	618	0	0
July 4th Donations & Attraction Income	3,875	5,000	5,000
Municipal Court Fines	250	500	500
In Lieu of Tax (IRB)			
Interest on Idle Funds	0	25	25
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	41,278	43,191	22,001
Resources Available:	89,806	101,368	66,144
Expenditures:			
Contracted Services	500	1,500	1,500
Lights - Park/City Hall	1,674	2,000	2,000
Lights - Street	3,701	4,500	4,500
Christmas lights	0	500	500
Insurance	3,093	3,600	3,600
Wages	6,361	7,000	7,000
Office Sup, Copy/Pho/Web	1,109	2,000	2,000
Capital Outlay	0	6,000	6,000
Land	921	0	0
Maintenance Supply	1,395	2,000	2,000
Fuel	767	1,000	1,000
Mileage	99	200	200
County Waste Assessment	0	200	200
Rural Water District	496	650	650
IRS	1,168	1,200	1,200
Equipment Repair	0	1,000	1,500
Budget Prep	950	1,000	1,100
Legal	2,155	2,500	2,500
Publishing	257	1,400	1,400
Postage	160	600	600
Amos Energy	864	1,500	1,500
July 4th Expenses	4,512	5,000	5,000
Clean Up Event	750	800	800
Roof-City Hall	0	10,200	0
Property Taxes	197	50	50
Ordinance enforcement	0	500	500
Building Purchase for Maint.	500	0	0
Cash Forward (2020 column)			39,585
Miscellaneous	0	325	325
Does miscellaneous exceed 10% of Total R			
Total Expenditures	31,629	57,225	87,210
Uncumbered Cash Balance Dec 31	58,177	44,143	XXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	80,365	92,123	87,210
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			87,210
Tax Required			21,066
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			21,066

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City of Ramona, Kansas

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	25,935	30,241	34,952
Receipts:			
Ad Valorem Tax	8,819	9,630	XXXXXXXXXXXX
Delinquent Tax	865	100	100
Motor Vehicle Tax	2,273	1,844	1,408
Recreational Vehicle Tax	29	30	19
16/20M Vehicle Tax	23	24	105
Commercial Vehicle Tax	0	0	0
Watercraft Tax	4	8	3
Sewer Fees	6,081	6,500	6,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Docs miscellaneous exceed 10% of Total R			
Total Receipts	18,094	18,136	8,135
Resources Available:	44,029	48,377	43,087
Expenditures:			
Wages	1,377	1,500	2,000
Contracted services	550	825	825
Maintenance supply	3,670	1,000	1,000
Office Supplies	437	450	450
Postage	240	350	350
Permits	185	250	250
Bond Payment	6,349	0	0
Electrical	791	1,000	1,500
Sewer Cleaning	89	100	10,000
Fuel	100	0	0
Natural Gas	0	550	600
Generator and cage	0	7,400	0
Cash Forward (2020 column)			36,089
Miscellaneous			
Docs miscellaneous exceed 10% of Total Ex			
Total Expenditures	13,788	13,425	53,064
Unencumbered Cash Balance Dec 31	30,241	34,952	XXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	46,861	53,266	53,064
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			53,064
Tax Required			9,977
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			9,977

Adopted Budget

0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Docs miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Docs miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate 0.0%			0
Amount of 2019 Ad Valorem Tax			0

No assurance is provided.

City of Ramona, Kansas

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	40,633	46,198	49,578
Receipts:			
State of Kansas Gas Tax	4,870	4,880	4,880
County Transfers Gas	0	0	0
Interest on Idle Funds	695	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	5,565	4,880	4,880
Resources Available:	46,198	51,078	54,458
Expenditures:			
Gravel	0	1,500	2,000
Cash Forward (2020 column)			52,458
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	1,500	54,458
Unencumbered Cash Balance Dec 31	46,198	49,578	0
2018/2019/2020 Budget Authority Amount	44,920	49,723	54,458

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	0	0	0

No assurance is provided.

2020

NOTICE OF BUDGET HEARING

The governing body of
City of Ramona, Kansas

will meet on August 12, 2019 at 7:00 P.M. at Ramona City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Ramona City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	31,629	73.673	57,225	73.673	87,210	21,066	71.503
Debt Service							
Library							
Sewer	13,788	39.255	13,425	33.863	53,064	9,977	33.864
Special Highway			1,500		54,458		
Totals	45,417	112.928	72,150	107.536	194,732	31,043	105.367
Less: Transfers	0		0		0		
Net Expenditure	45,417		72,150		194,732		
Total Tax Levied	30,048		30,581		XXXXXXXXXXXXXXXX		
Assessed Valuation	266,083		284,379		294,617		

Outstanding Indebtedness,

	2017	2018	2019
January 1,			
G.O. Bonds	12,000	6,000	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	12,000	6,000	0

*Tax rates are expressed in mills

Jessica Gilbert

City Official Title: City Clerk

No assurance is provided.

Page No.

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SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 11, 2019, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the City resides in, to calculate the tax levy needed to support the City's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the City's control that would effect the above assumptions.

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARION COUNTY, ss:

Melvin Honeyfield, being first duly sworn, deposes and says:

That he is the production manager of the Marion County Record, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Marion County, Kansas, with a general paid circulation on a weekly basis in Marion County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

That said newspaper is a weekly newspaper published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at one or more post offices in said County as Periodical Class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, the first publication thereof being made as aforesaid on the 17th day of July, 2019.

Melvin Honeyfield

Subscribed and sworn to before me this
17th day of July, 2019

Cheri Bentz

Notary Public, Marion County, Kansas
My appointment expires the
12th day of October, 2022

(Seal)

PUBLICATION FEE:
\$208.00 plus \$5.00 for affidavit(s)



First published July 17, 2019, in the Marion County Record, Marion, Kansas (1 time)

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Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimated Tax Rate*
General	31,629	73.673	57,225	73.673	87,210	21,066	71.503
Sewer	13,788	39.255	13,425	33.863	53,064	9,977	33.864
Special Highway			1,500		54,458		
Totals	45,417	112.928	72,150	107.536	194,732	31,043	105.367
Less: Transfers	0		0		0		
Net Expenditure	45,417		72,150		194,732		
Total Tax Levied	30,048		30,581				
Assessed Valuation	266,083		284,379		294,617		
Outstanding Indebtedness,							
January 1,	2017		2018		2019		
G.O. Bonds	12,000		6,000		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	12,000		6,000		0		

*Tax rates are expressed in mills
Jessica Gilbert
City Official Title: City Clerk