

2020

CERTIFICATE

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

City of Louisville

- 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
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Statement of Lease-Purchases		6		
Fund	K.S.A.			
General	12-101a	7	72,207	4,063
Debt Service	10-113			
Library	12-1220			
Special Highway		8	6,190	
Sewer		8	53,700	
Non-Budgeted Funds		9		
Totals		xxxxxx	132,097	4,063
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Neighborhood Revitalization				
				7.301
				County Clerk's Use Only
				556,509
				Nov 1, 2019 Total
				Assessed Valuation

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

4,064
NO

Assisted by:
Robert Reece
County Administrator
Address:
PO Box 348
Westmoreland, KS 66549
Email:
rreece@pottcounty.org



Date Attested: **8-12-2019**
Nancy M. Carter
County Clerk

Governing Body

City of Louisville

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 3,937
2. Library levy in 2019 budget	- \$ 0
Other tax entity levy in 2019 budget	- \$ 0
3. Net tax levy	\$ 3,937

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+	7,401	
5. Increase in personal property for 2019 :			
5a. Personal property 2019	+	12,895	
5b. Personal property 2018	-	10,788	
5c. Increase in personal property (5a minus 5b)	+	2,107	
		(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 :	+	0	
8. Expiration of property tax abatements	+	0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	0	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		9,508	
11. Total estimated valuation July 1, 2019		556,509	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0174	
13. Percentage adjustment increase (12 times 3)	+	\$ 68	
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)	\$	59	
16. Total Percentage Adjustments	\$	127	

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>0</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>0</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>0</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>0</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>0</u>
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:		+	<u>0</u>
23. Law enforcement expenses - 2020 budget:		+	<u>0</u>
Law enforcement expenses - 2019 budget:		-	<u>0</u>
CPI adjustment	1.50%		<u>0</u>
Increased law enforcement expenses in 2020 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
24. Fire protection expenses - 2020 budget:		+	<u>0</u>
Fire protection expenses - 2019 budget:		-	<u>0</u>
CPI adjustment	1.50%		<u>0</u>
Increased fire protection expense in 2020 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
25. Emergency medical expenses - 2020 budget:		+	<u>0</u>
Emergency medical expenses - 2019 budget:		-	<u>0</u>
CPI adjustment	1.50%		<u>0</u>
Increased emergency medical expenses in 2020 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
26. Total Revenue Adjustments			<u>0</u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	<u>0</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
 28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	 <u>0</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u>0</u>
 30. Total Computed Tax Levy		 <u>4,064</u>

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

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.025	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

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

Exemption from Election Requirement **#DIV/0!**

"

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	59
2020 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	59

Exemption from Election Requirement **Yes**

City of Louisville

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	3,937	1,129	51	1	0	12
Debt Service						
Library						
TOTAL	3,937	1,129	51	1	0	12

County Treas Motor Vehicle Estimate 1,129

County Treas Recreational Vehicle Estimate 51

County Treas 16/20M Vehicle Estimate 1

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 12

Motor Vehicle Factor 0.28677

Recreational Vehicle Factor 0.01295

16/20 Vehicle Factor 0.00025

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00305

City of Louisville

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.

City of Louisville

2020

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

City of Louisville

2020

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.

City of Louisville

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
Unencumbered Cash Balance Jan 1	85,799	81,967	36,451
Receipts:			
Ad Valorem Tax	3,550	3,937	XXXXXXXXXXXXXXXXXX
Delinquent Tax	594	301	
Motor Vehicle Tax	898	1,015	1,129
Recreational Vehicle Tax	36	34	51
16/20M Vehicle Tax	27	20	1
Commercial Vehicle Tax	71	75	0
Watercraft Tax	10	12	12
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax	3,050	3,100	3,000
Local Sales Tax	23,752	23,500	23,000
Franchise Tax	5,592	4,500	4,500
Licenses			
Building Permits			
State of Kansas			
Gym Rent	1,275	750	
Insurance Dividends			
In Lieu of Tax (IRB)			
Interest on Idle Funds	381	190	
Neighborhood Revitalization Rebate			0
Miscellaneous	1,293		
Does miscellaneous exceed 10% of Total R			
Total Receipts	40,529	37,434	31,693
Resources Available:	126,328	119,401	68,144
Expenditures:			
General Administration	410	1,000	1,000
Utilities	6,717	7,500	7,500
Accounting	4,800	5,000	5,000
Insurance & Taxes	5,204	7,000	7,000
Street Maintenance	12,443	30,000	23,907
Building Maintenance	438	4,000	4,000
Legal & Election	290	1,000	1,000
Printing		300	300
Dues & Licenses			
City Maintenance	2,814	15,000	10,500
Capital Expenditures			
Gym Maintenance	6,813	8,000	7,000
Gym Utilities	4,420	4,000	5,000
Gym Miscellaneous		150	
Cash Forward (2020 column)			
Miscellaneous	12		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	44,361	82,950	72,207
Unencumbered Cash Balance Dec 31	81,967	36,451	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	82,410	82,950	72,207
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			72,207
Tax Required			4,063
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			4,063

PA Summary

City of Louisville

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	543	643	380
Receipts:			
State of Kansas Gas Tax	5,743	5,800	5,810
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	5,743	5,800	5,810
Resources Available:	6,286	6,443	6,190
Expenditures:			
Street Repair and Maint	5,643	6,063	6,190
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	5,643	6,063	6,190
Unencumbered Cash Balance Dec 31	643	380	0
2018/2019/2020 Budget Authority Amount	5,800	6,063	6,190

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	142,546	157,759	129,147
Receipts:			
Charges to Customers	5,928	8,500	8,500
Monthly Deposit	9,376	11,000	11,000
Special Assessments	4,723	5,588	5,000
Interest on Idle Funds			
Miscellaneous	782		
Does miscellaneous exceed 10% of Total R			
Total Receipts	20,809	25,088	24,500
Resources Available:	163,355	182,847	153,647
Expenditures:			
Contracted Services		20,000	20,000
Accounting		1,500	1,500
Dues		200	200
Supplies & Advertising			
Utilities	1,018	2,000	2,000
Maintenance	4,578	30,000	30,000
Labor			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	5,596	53,700	53,700
Unencumbered Cash Balance Dec 31	157,759	129,147	99,947
2018/2019/2020 Budget Authority Amount	53,700	53,700	53,700

CPA Summary

City of Louisville

NON-BUDGETED FUNDS

2020

(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Sewer Reserve		Grant FEMA		KDHE		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	Total
Cash Balance Jan 1		Cash Balance Jan 1	84	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	84
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0
Resources Available:	0	Resources Available:	84	Resources Available:	0	Resources Available:	0	Resources Available:	84
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0
Cash Balance Dec 31	0	Cash Balance Dec 31	84	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	84
									**
									**

** Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
City of Louisville

will meet on August 5, 2019 at 7:00 PM at Louisville 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 Louisville 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	44,361	7.570	82,950	7.581	72,207	4,063	7.301
Debt Service							
Library							
Special Highway	5,643		6,063		6,190		
Sewer	5,596		53,700		53,700		
Non-Budgeted Funds							
Totals	55,600	7.570	142,713	7.581	132,097	4,063	7.301
Less: Transfers	0		0		0		
Net Expenditure	55,600		142,713		132,097		
Total Tax Levied	3,963		3,937		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	523,483		532,540		556,509		

Outstanding Indebtedness,

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

*Tax rates are expressed in mills

Chelsea Prockish, Treasurer
City Official Title: City Official

Published in the Wamego Times on July 18, 2019
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Debt Service							
Library							
Special Highway	5,643		6,063		6,190		
Sewer	5,596		53,700		53,700		
Non-Budgeted Funds							
Totals	55,600	7.570	142,713	7.581	132,097	4,063	7.301
Less: Transfers	0		0		0		
Net Expenditure	55,600		142,713		132,097		
Total Tax Levied	3,963		3,937		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	523,483		532,540		556,509		

Outstanding Indebtedness,

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

*Tax rates are expressed in mills

/s/ Chelsea Prockish, Treasurer
City Official Title: City Official

WL1162 July 18, 2019