

2020

CERTIFICATE

To the Clerk of Chautauqua County, State of Kansas

We, the undersigned, officers of

City of Cedar Vale

- 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 expenditures for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.:

		Page No.	2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	8	262,260	90,513	
Debt Service	10-113	9	86,729	36,191	
Library	12-1220	9	18,600	15,160	
Employee Benefits	12-16102	10	13,454		
		10			
Special Highway		11	18,200		
Sewer		11	96,500		
Municipal Equipment		12	21,389		
		12			
Water		13	213,000		
Totals		xxxxxx	730,132	141,864	
Is an Ordinance required to be passed, published, and attached to the budget?			No		County Clerk's Use Only
Budget Summary		14			
Neighborhood Revitalization Rebate					Nov 1, 2019 Total Assessed Valuation

Assisted by: _____

Address: _____

Email: _____

Attest: _____, 2019

County Clerk

Faith Sander

David Ferguson

Brian Corbett

Waunita Luis

Denton Holt

Governing Body

City of Cedar Vale

2020

Computation to Determine Limit for 2020

		Amount of Levy
1. Total Tax Levy Amount in 2019 Budget	+ \$	<u>154,272</u>
2. Debt Service Levy in 2019 Budget	- \$	<u>23,504</u>
3. Tax Levy Excluding Debt Service	\$	<u>130,768</u>
2019 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2019:	+ <u>12,462</u>	
5. Increase in Personal Property for 2019:		
5a. Personal Property 2019	+ <u>16,375</u>	
5b. Personal Property 2018	- <u>17,516</u>	
5c. Increase in Personal Property (5a minus 5b)	+ <u>0</u>	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2019:		
6a. Real Estate	+ <u>0</u>	
6b. State Assessed	+ <u>0</u>	
6c. New Improvements	- <u>0</u>	
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of Property that has Changed in Use during 2019:	<u>491</u>	
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	<u>12,953</u>	
9. Total Estimated Valuation July 1, 2019	<u>1,182,602</u>	
10. Total Valuation less Valuation Adjustment (9 minus 8)	<u>1,169,649</u>	
11. Factor for Increase (8 divided by 10)	<u>0.01107</u>	
12. Amount of Increase (11 times 3)	+ \$ <u>1,448</u>	
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$ <u>132,216</u>	
14. Debt Service Levy in this 2020 Budget	<u>36,191</u>	
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)	<u>168,407</u>	

If the 2020 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

Allocation of Motor, Recreational, 16/20M Vehicle Tax

Budgeted Funds for 2019	Budget Tax Levy Amount for 2018	Allocation for Year 2020		
		MVT	RVT	16/20M Veh
General	117,425	18,054	362	613
Debt Service	23,504	3,614	73	123
Library	13,343	2,052	41	70
Employee Benefits				
TOTAL	154,272	23,720	476	806

County Treas Motor Vehicle Estimate 23,720
County Treasurers Recreational Vehicle Estimate 476
County Treasurers 16/20M Vehicle Estimate 806

Motor Vehicle Factor 0.15375
Recreational Vehicle Factor 0.00309
16/20M Vehicle Factor 0.00522

City of Cedar Vale

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
Water	General	6,000	6,000	6,000	12-825d
Water	Municipal Equipment	6,000	8,500	8,500	12-1,117
Sewer	Municipal Equipment	1,500	5,500	5,500	12-1,117
Water	Employee Benfits	6,000			12-825d
Employee Benefits	General	21,510		13,454	79-2958
Totals		41,010	20,000	33,454	
Adjustments*					
Adjusted Totals		41,010	20,000	33,454	

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

City of Cedar Vale

2020

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water Project Series A 2001	12/21/2001	2/21/2041	5.00	215,000	171,640	2/21	2/21	8,450	4,079	8,247	4,283
Water Project Series B 2001	12/21/2001	2/21/2041	5.00	52,000	40,876	2/21	2/21	2,044	987	1,994	1,036
Refunding Bonds	8/15/2008	9/1/2020	2.5-4.25	540,000	110,000	03/01-09/01	03/01-09/01	1,155	55,000	55,000	1,169
Total G.O. Bonds					322,516			11,649	60,066	65,241	6,488
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					322,516			11,649	60,066	65,241	6,488

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2020

Library found in: City of Cedar Vale
Chautauqua County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2019</u>	<u>2020</u>
Ad Valorem Tax	\$13,343	\$15,160
Delinquent Tax	\$100	\$0
Motor Vehicle Tax	\$2,414	\$2,052
Recreational Vehicle Tax	\$67	\$41
16/20M Vehicle Tax	\$83	\$70
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$16,007	\$17,323
Difference in Total Taxes:	\$1,316	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$1,286,062	\$1,182,602
Did Assessed Valuation Decrease?	Yes	
Levy Rate	10.375	12.819
Difference in Levy Rate:	2.444	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Cedar Vale

FUND PAGE - GENERAL[illegible]

City of Cedar Vale

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	36,479	23,949	15,314
Receipts:			
Ad Valorem Tax	17,488	23,504	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,804	1,000	
Motor Vehicle Tax	3,942	3,667	3,614
Recreational Vehicle Tax	98	101	73
16/20M Vehicle Tax	151	127	123
Commercial Vehicle Tax		129	
Watercraft Tax	13	14	
City Sales Tax	36,232	35,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	59,728	63,542	38,810
Resources Available:	96,207	87,491	54,124
Expenditures:			
Principal	54,825	59,079	65,241
Interest	17,433	13,098	6,488
Cash Reserve			15,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	72,258	72,177	86,729
Unencumbered Cash Balance Dec 31	23,949	15,314	XXXXXXXXXXXXXXXXXX
2018/2019 Budget Authority Amount	114,228	87,177	XXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	86,729
		Tax Required	32,605
Delinquent Comp Rate:		11.0%	3,586
Amount of 2019 Ad Valorem Tax			36,191

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	703	1,677	2,779
Receipts:			
Ad Valorem Tax	11,511	13,343	XXXXXXXXXXXXXXXXXX
Delinquent Tax	945	100	0
Motor Vehicle Tax	2,483	2,414	2,052
Recreational Vehicle Tax	62	67	41
16/20M Vehicle Tax	93	83	70
WaterCraft	8	85	
		10	
	2,192		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	17,294	16,102	2,163
Resources Available:	17,997	17,779	4,942
Expenditures:			
Appropriation	16,320	15,000	18,600
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	16,320	15,000	18,600
Unencumbered Cash Balance Dec 31	1,677	2,779	XXXXXXXXXXXXXXXXXX
2018/2019 Budget Authority Amount	16,320	15,000	XXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	18,600
		Tax Required	13,658
Delinquent Comp Rate:		11.0%	1,502
Amount of 2019 Ad Valorem Tax			15,160

City of Cedar Vale

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Employee Benefits			
Unencumbered Cash Balance Jan 1	24,482	13,454	13,454
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,233		
Motor Vehicle Tax	6,750		
Recreational Vehicle Tax	175		
16/20M Vehicle Tax	303		
Watercraft	21		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	10,482	0	0
Resources Available:	34,964	13,454	13,454
Expenditures:			
Transfer to Close fund	21,510		13,454
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	21,510	0	13,454
Unencumbered Cash Balance Dec 31	13,454	13,454	xxxxxxxxxxxxxxxxxxxx
2018/2019 Budget Authority Amount:	21,510	0	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	13,454
		Tax Required	0
Delinquent Comp Rate:	11.0%		0
Amount of 2019 Ad Valorem Tax			0

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	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax				
Motor Vehicle Tax				
Recreational Vehicle Tax				
16/20M Vehicle Tax				
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	0	0	0	0
Resources Available:	0	0	0	0
Expenditures:				
Neighborhood Revitalization Rebate				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	0	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0	xxxxxxxxxxxxxxxxxxxx
2018/2019 Budget Authority Amount:	0	0		xxxxxxxxxxxxxxxxxxxx
			Non-Appropriated Balance	
			Total Expenditure/Non-Appr Balance	0
			Tax Required	0
Delinquent Comp Rate:	11.0%			0
Amount of 2019 Ad Valorem Tax				0

City of Cedar Vale

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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	10,793	13,172	10,522
Receipts:			
State of Kansas Gas Tax	14,325	14,350	14,330
County Transfers Gas		0	0
Reimbursed Expenses	2,256		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	16,581	14,350	14,330
Resources Available:	27,374	27,522	24,852
Expenditures:			
Personnel Services	3,372	4,000	3,500
Contractual	1,011	5,000	1,200
Commodities	5,333		5,500
Equipment	1,855	8,000	5,000
Principal	1,895		2,000
Interest	736		1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	14,202	17,000	18,200
Unencumbered Cash Balance Dec 31	13,172	10,522	6,652
2018/2019 Budget Authority Amount:	15,214	17,000	

Adopted Budget

Sewer	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	110,969	99,811	54,311
Receipts:			
Charges to Customers	42,381	42,500	42,500
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	42,381	42,500	42,500
Resources Available:	153,350	142,311	96,811
Expenditures:			
Personnel Services	30,550	8,000	30,000
Contractual	7,069	24,000	8,000
Commodities	7,419	5,500	8,000
Transfer to Municipal Equipment	1,500	5,500	5,500
Principal	5,073		
Interest	1,927		
Capital Outlay		20,000	20,000
Repairs		25,000	25,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	53,539	88,000	96,500
Unencumbered Cash Balance Dec 31	99,811	54,311	311
2018/2019 Budget Authority Amount:	89,000	88,000	

City of Cedar Vale

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Municipal Equipment	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	5,658	8,389	10,889
Receipts:			
Transfer from Water	6,000	8,500	5,000
Transfer from Sewer	1,500	5,500	5,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	7,500	14,000	10,500
Resources Available:	13,158	22,389	21,389
Expenditures:			
Capital Outlay		11,500	21,389
Principal	4,303		
Interest	466		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,769	11,500	21,389
Unencumbered Cash Balance Dec 31	8,389	10,889	0
2018/2019 Budget Authority Amount:	13,758	11,500	

Adopted Budget

0	Prior Year	Current Year	Proposed Budget
	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019 Budget Authority Amount:	0	0	

City of Cedar Vale

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	57,973	56,589	28,089
Receipts:			
Water Sales	174,769	185,000	180,000
Transfer and Hook-ups	1,750	1,000	1,000
Trip Fees	2,429	500	500
Penalties	4,653	3,000	3,000
Pool Fees and Donations	3,443	2,000	2,000
Bulk Water Sales	549		
Collections			
Reimbursed Expenses	861		
Interest on Idle Funds			
Miscellaneous	6,164	4,000	4,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	194,618	195,500	190,500
Resources Available:	252,591	252,089	218,589
Expenditures:			
Personnel Services	37,948	45,500	45,500
Contractual Services	17,811	10,000	10,000
Commodities	20,273	30,000	30,000
Cost of Water	77,750	90,000	85,000
Sales Tax	1,747	4,000	3,000
Miscellaneous	5,491		
Transfer to General	6,000	6,000	0
Swimming Pool	25,982	25,000	25,000
Principal	2,159		3,500
Interest	841		1,000
Transfer To Municipal Equipment		8,500	5,000
Capital Outlay		5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	196,002	224,000	213,000
Unencumbered Cash Balance Dec 31	56,589	28,089	5,589
2018/2019 Budget Authority Amount	230,000	224,000	

NOTICE OF BUDGET HEARING

The governing body of
City of Cedar Vale
will meet on 08/26/19 at 4:30 pm at 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 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	247,970	93.818	262,575	91.306	262,260	90,513	76.537
Debt Service	72,258	15.775	72,177	18.276	86,729	36,191	30.602
Library	16,320	10.383	15,000	10.375	18,600	15,160	12.819
Employee Benefits	21,510				13,454		
Special Highway	14,202		17,000		18,200		
Sewer	53,539		88,000		96,500		
Municipal Equipment	4,769		11,500		21,389		
Water	196,002		224,000		213,000		
Totals	626,570	119.976	690,252	119.957	730,132	141,864	119.958
Less: Transfers	41,010		20,000		33,454		
Net Expenditure	585,560		670,252		696,678		
Total Tax Levied	151,886		154,272		xxxxxxxxxxxxxxxxxxxx		
Assessed							
Valuation	1,265,960		1,286,062		1,182,602		
Outstanding Indebtedness,							
January 1,	2017		2018		2019		
G.O. Bonds	474,306		424,711		322,516		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	474,306		424,711		322,516		

*Tax rates are expressed in mills

Emili D Leniton-Moore

City Official Title: City Clerk