

CERTIFICATE

To the Clerk of Smith County, State of Kansas

We, the undersigned, officers of

City of Cedar

- 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.

Table of Contents:		Page No.	2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2020		2			
Allocation of MVT, RVT, and 16/20M Vehicle Tax		3			
Fund					
K.S.A.					
General	12-101a	4	10,809	2,588	14.076
Special Highway		5	861		
Totals		xxxxxxx	11,670	2,588	
					County Clerk's Use Only
Budget Summary		6			183,860
Neighborhood Revitalization Rebate		7			Nov 1, 2019 Total Assessed Valuation

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

2,588

NO

Assisted by:

Adams, Brown, beran & Ball, Chtd.

Address:

PO Box 1186

Hays, KS 67601

Email:

mromme@abbb.comAttest: September 13, 2019Onley Maxwell, Deputy Clerk
County ClerkRebecca R. Mueller
McCaskey[Signature]

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Cedar

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ <u>2,522</u>
2. Library levy in 2019 budget	- \$ <u>0</u>
Other tax entity levy in 2019 budget	- \$ <u>0</u>
3. Net tax levy	\$ <u>2,522</u>

2020 Budget Percentage Adjustments

4. New improvements, Remodeling and Renovations for 2019 :	+ <u>0</u>	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ <u>3,439</u>	
5b. Personal property 2018	- <u>3,610</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>2,040</u>	
8. Expiration of property tax abatements	+ <u>0</u>	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ <u>0</u>	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>2,040</u>	
11. Total estimated valuation July 1, 2019	<u>183,860</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0112</u>	
13. Percentage adjustment increase (12 times 3)	+ \$ <u>28</u>	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	<u>1.50%</u>	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>38</u>	
16. Total Percentage Adjustments	\$ <u>66</u>	

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 budget:			+	<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 related 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:				
(Do not include building construction or remodeling costs)			+	<u>0</u>
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:				
(Do not include building construction or remodeling costs)			+	<u>0</u>
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:				
(Do not include building construction or remodeling costs)			+	<u>0</u>
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>2,588</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)	2,410	
2017 Tax Levy (Less Levy for other Governmental Units)	2,419	None
2018 Tax Levy (Less Levy for other Governmental Units)	2,453	None
2019 Tax Levy (Less Levy for other Governmental Units)	2,522	None
Average Tax Levy (last three years)	2,465	
CPI Adjustment of 0.025	62	
Average Tax Levy Adjusted by CPI	2,526	
2020 Total Tax Levy (Less Levy for Other Governmental Units)	2,588	

Exemption from Election Requirement **No**

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Other Tests - Lost Valuation Test

Assessed Valuation Loss	-8,392	
2020 Tax Levy (Less Levy for other Governmental Units)	2,588	
2019 Tax Levy (Less Levy for other Governmental Units)	2,522	
Change in Levy	66	
CPI Adjustment		38
2020 Mill Rate (Less Mills for other Governmental Units)	14.076	
Loss of Assessed Valuation Multiplied by 2020 Mill Rate		<u>-118</u>
Total Adjustment for Loss of Assessed Valuation		<u>-80</u>

Exemption from Election Requirement **No**

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,522	149	3	53	55	0
TOTAL	2,522	149	3	53	55	0

Motor Vehicle Factor	<u>0.05908</u>			
Recreational Vehicle Factor	<u>0.00119</u>			
16/20M Vehicle Factor		<u>0.02102</u>		
Commercial Vehicle Factor		<u>0.02181</u>		
Watercraft Factor			<u>0.00000</u>	

City of Cedar

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	8,920	13,126	7,925
Receipts:			
Ad Valorem Tax	2,387	2,522	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	39	0	0
Motor Vehicle Tax	462	332	149
Recreational Vehicle Tax	14	5	3
16/20M Vehicle Tax	99	94	53
Commercial Vehicle Tax	145	84	55
Watercraft Tax	0	1	0
Gross Earning (Intangible) Tax	40	46	37
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Sale of Lots	300	0	0
Donations	418	0	0
Other	749	0	0
Neighborhood Revitalization Rebate	-1	-1	-1
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,652	3,083	296
Resources Available:	13,572	16,209	8,221
Expenditures:			
Contractual	446	2,000	2,000
Commodities	0	1,000	1,000
Capital Outlay	0	2,000	2,000
Streets	0	1,500	3,000
Other	0	1,784	2,809
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	446	8,284	10,809
Unencumbered Cash Balance Dec 31	13,126	7,925	xxxxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	6,532	8,284	10,809
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	10,809
		Tax Required	2,588
	Delinquent Comp Rate: 0.0%		0
	Amount of 2019 Ad Valorem Tax		2,588

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

City of Cedar

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	1,136	161	511
Receipts:			
State of Kansas Gas Tax	0	350	350
County Transfers Gas	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	350	350
Resources Available:	1,136	511	861
Expenditures:			
Street Repair and Maintenance	975	0	861
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	975	0	861
Unencumbered Cash Balance Dec 31	161	511	0
2018/2019/2020 Budget Authority Amount:	975	986	861

CPA Summary

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City of Cedar

2020 Neighborhood Revitalization Rebate

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General	2,587	14.070	1
TOTAL	2,587	14.070	1

2019 July 1 Valuation: 183,860

Valuation Factor: 183.860

Neighborhood Revitalization Subj to Rebate: 60

Neighborhood Revitalization factor: 0.06

**This information comes from the 2020 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

(First Published in the Smith County Pioneer on August 22, 2019)

NOTICE OF BUDGET HEARING

The governing body of
 will meet on Sept 3 at City of Cedar 7:00am at Depot 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 _____ 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	446	14.438	8,284	14.373	10,809	2,588	14.076
Special Highway	973				861		
Totals	1,421	14.438	8,284	14.373	11,670	2,588	14.076
Less: Transfers	0		0		0		
Net Expenditure	1,421		8,284		11,670		
Total Tax Levied	2,453		2,522		11,670		
Assessed Valuation	169,893		175,468		183,860		
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

Rebecca Mueller, City Council
 City Official Title City Official

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