

2020

CERTIFICATE

To the Clerk of Harvey County, State of Kansas

We, the undersigned, officers of

City of Walton

- 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			
		Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
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			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	8	201,200	68,945	50,524
Debt Service	10-113	9	17,012		
Library	12-1220	9	5,500	4,716	3,456
Special Highway		10	38,000		
Gas Utility		10	141,000		
Water Utility		11	107,000		
Sewer Utility		11	42,200		
Storm Water Operating		12	15,000		
		12			
Non-Budgeted Funds		13			
Totals		XXXXXX	566,912	73,661	53,980
Budget Summary		14			
Neighborhood Revitalization					
					County Clerk's Use Only
					1,364,410
					Nov 1, 2019 Total Assessed Valuation

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

74,053
NO

Assisted by:

Dale L Clark, CPA
Knudsen, Monroe & Co LLC
Address:
512 N. Main
Newton, KS 67114
Email:
dale@kmcocpa.com

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Date Attested: 8-14 2019

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County Clerk



Governing Body

RECEIVED

AUG 14 2019

Harvey County Clerk

City of Walton

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 72,923
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 72,923

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ 681	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 10,221	
5b. Personal property 2018	- 13,649	
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 :	+ 0	
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)	681	
11. Total estimated valuation July 1, 2019	1,364,569	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0005	
13. Percentage adjustment increase (12 times 3)	+ \$ 36	
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)	\$ 1,094	
16. Total Percentage Adjustments	\$ 1,130	

Page No. 5

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
				Totals	0	0	0

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

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

Budgeted Year: 2020

Library found in: City of Walton
Harvey 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	\$4,799	\$4,716
Delinquent Tax	\$150	\$150
Motor Vehicle Tax	\$300	\$643
Recreational Vehicle Tax	\$10	\$11
16/20M Vehicle Tax	\$10	\$15
LAVTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	\$5,269	\$5,535
Difference in Total Taxes:	\$266	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$1,351,626	\$1,364,569
Did Assessed Valuation Decrease?	No	
Levy Rate	3.551	3.456
Difference in Levy Rate:	(0.095)	
Qualify for grant:	Not 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 Walton

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	26,569	19,944	13,748
Receipts:			
Ad Valorem Tax	64,295	68,124	XXXXXXXXXXXXXXXXXX
Delinquent Tax	6,446	6,000	6,000
Motor Vehicle Tax	10,741	9,200	9,133
Recreational Vehicle Tax		100	151
16/20M Vehicle Tax		200	212
Commercial Vehicle Tax		2,000	2,307
Watercraft Tax		80	87
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Fines & Fees	7,839	8,000	12,000
Local Sales Tax	41,049	42,000	42,000
Franchise Tax	24,829	25,000	25,000
Refuse Fees	17,904	18,000	18,000
Permits	653	600	600
Late Fees	2,099	2,000	2,000
Reimbursements	302	500	500
Rent	0	3,000	3,600
In Lieu of Tax (IRB)			
Interest on Idle Funds	278	200	200
Neighborhood Revitalization Rebate			0
Miscellaneous	71		
Does miscellaneous exceed 10% of Total F			
Total Receipts	176,506	185,004	121,790
Resources Available:	203,075	204,948	135,538
Expenditures:			
Personnel Services	45,208	47,000	50,000
Contractual	35,129	44,000	45,000
Commodities	21,002	24,000	24,000
Capital Outlay	10,284	10,000	11,000
Street Lights	8,628	9,000	9,500
Refuse	20,932	18,000	18,500
Streets	381	400	500
Animal control/parks	484	500	500
Continuing education & Dues	1,979	2,000	2,000
Law Enforcement-Salary	12,000	12,500	12,500
Law Enforcement-supply	10,272	11,500	11,500
Municipal Court	0	500	500
Other	3,832	800	700
Transfer to Special St & Highway	1,000	1,000	5,000
Transfer to Equipment Reserve	12,000	10,000	10,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	183,131	191,200	201,200
Unencumbered Cash Balance Dec 31	19,944	13,748	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	203,300	203,170	201,200
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			201,200
Tax Required			65,662
Delinquent Comp Rate: 5.0%			3,283
Amount of 2019 Ad Valorem Tax			68,945

CPA Summary

City of Walton

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	2,171	1,315	552
Receipts:			
Ad Valorem Tax	19	0	XXXXXXXXXXXXXXX
Delinquent Tax	436	300	300
Motor Vehicle Tax	1,142	300	
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from Sewer Operating	7,000	16,000	16200
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	8,587	16,600	16,500
Resources Available:	10,758	17,915	17,052
Expenditures:			
Principal	2,000	10,000	10,000
Interest	7,443	7,363	7,012
Other	0	0	0
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	9,443	17,363	17,012
Unencumbered Cash Balance Dec 31	1,315	552	XXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	14,442	17,012	17,012
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	17,012
		Tax Required	0
		Delinquent Comp Rate: 5.0%	0
		Amount of 2019 Ad Valorem Tax	0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	97	97	21
Receipts:			
Ad Valorem Tax	4,942	4,799	XXXXXXXXXXXXXXX
Delinquent Tax	179	150	150
Motor Vehicle Tax	329	300	643
Recreational Vehicle Tax		10	11
16/20M Vehicle Tax		10	15
Commercial Vehicle Tax		150	163
Watercraft Tax		5	6
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	5,450	5,424	983
Resources Available:	5,547	5,521	1,009
Expenditures:			
Appropriations to Library Board	5,450	5,500	5,500
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	5,450	5,500	5,500
Unencumbered Cash Balance Dec 31	97	21	XXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	5,500	6,000	5,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,500
		Tax Required	4,491
		Delinquent Comp Rate: 5.0%	225
		Amount of 2019 Ad Valorem Tax	4,716

CPA Summary

Qualifies for

City of Walton

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	32,581	40,027	26,527
Receipts:			
State of Kansas Gas Tax	6,446	6,500	6,500
County Transfers Gas		0	0
Transfer from General Fund	1,000	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	7,446	11,500	11,500
Resources Available:	40,027	51,527	38,027
Expenditures:			
Street Repair and Maint	0	25,000	38,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	25,000	38,000
Unencumbered Cash Balance Dec 31	40,027	26,527	27
2018/2019/2020 Budget Authority Amount	14,000	40,000	38,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
Gas Utility	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	20,081	12,353	5,853
Receipts:			
Sales	88,707	95,000	150,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	88,707	95,000	150,000
Resources Available:	108,788	107,353	155,853
Expenditures:			
Personnel services	22,650	24,000	26,000
Contractual services	5,129	5,500	6,000
Commodities	5,017	5,500	6,000
Capital outlay	7,423	7,500	20,000
Gas purchases	48,216	51,000	75,000
Franchise fee to City	8,000	8,000	8,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	96,435	101,500	141,000
Unencumbered Cash Balance Dec 31	12,353	5,853	14,853
2018/2019/2020 Budget Authority Amount	113,600	115,000	141,000

CPA Summary

City of Walton

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	42,235	62,701	81,701
Receipts:			
Sales	95,293	95,000	100,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	95,293	95,000	100,000
Resources Available:	137,528	157,701	181,701
Expenditures:			
Personnel services	19,911	21,000	23,000
Contractual Services	7,789	8,000	15,000
Commodities	3,816	4,000	15,000
Capital outlay	796	1,000	10,000
Water purchases	42,515	42,000	44,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	74,827	76,000	107,000
Unencumbered Cash Balance Dec 31	62,701	81,701	74,701
2018/2019/2020 Budget Authority Amount	92,300	88,000	107,000

Adopted Budget Sewer Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	26,307	31,201	26,201
Receipts:			
Sales	32,394	33,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	32,394	33,000	35,000
Resources Available:	58,701	64,201	61,201
Expenditures:			
Personnel services	13,849	15,000	17,000
Contractual services	3,812	4,000	5,000
Commodities	1,001	1,000	2,000
Capital outlay	1,838	2,000	2,000
Transfer to Bond & Interest	7,000	16,000	16,200
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	27,500	38,000	42,200
Unencumbered Cash Balance Dec 31	31,201	26,201	19,001
2018/2019/2020 Budget Authority Amount	27,500	38,800	42,200

CPA Summary

City of Walton

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Storm Water Operating			
Unencumbered Cash Balance Jan 1	28,301	31,523	27,323
Receipts:			
Fees	5,722	5,800	5,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	5,722	5,800	5,800
Resources Available:	34,023	37,323	33,123
Expenditures:			
Contract labor	2,500	2,500	2,500
Commodities	0	7,500	12,500
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,500	10,000	15,000
Unencumbered Cash Balance Dec 31	31,523	27,323	18,123
2018/2019/2020 Budget Authority Amount	2,500	15,000	15,000

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
0			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
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

CPA Summary

2020

NOTICE OF BUDGET HEARING

The governing body of

City of Walton

will meet on August 12, 2019 at 6:30 P.M. at Walton City Office 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 Walton City Office 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	183,131	48.928	191,200	50.402	201,200	68,945	50.525
Debt Service	9,443		17,363		17,012		
Library	5,450	3.767	5,500	3.551	5,500	4,716	3.456
Special Highway			25,000		38,000		
Gas Utility	96,435		101,500		141,000		
Water Utility	74,827		76,000		107,000		
Sewer Utility	27,500		38,000		42,200		
Storm Water Operating	2,500		10,000		15,000		
Non-Budgeted Funds	1,762						
Totals	401,048	52.695	464,563	53.953	566,912	73,661	53.981
Less: Transfers	20,000		0		0		
Net Expenditure	381,048		464,563		566,912		
Total Tax Levied	72,377		72,923		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	1,373,527		1,351,626		1,364,569		

Outstanding Indebtedness,

	2017	2018	2019
January 1,			
G.O. Bonds	242,000	242,000	240,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	14,081	7,200	0
Total	256,081	249,200	240,000

*Tax rates are expressed in mills

Stephanie Ashby

City Official Title: City Clerk

AFFIDAVIT OF PUBLICATION

State of Kansas,
Harvey County, ss: Joey or Lindsey Young
of lawful age, being first duly sworn,
depose and said that they are the
publishers.

NEWTON NOW

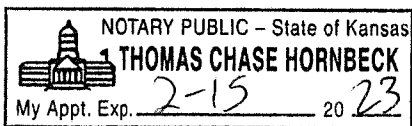
a weekly newspaper published in the city of
Newton, County of Harvey, State of Kansas,
and of general paid circulation in Harvey
County, and which newspaper has been
admitted to the mails as second-class
matter in said county, that the Newton Now
is not a trade, religious or fraternal
publication, and has been continuously and
uninterruptedly published in said county
during the period of fifty-two (52)
consecutive weeks immediately prior to the
first publication of the notice hereinafter
mentioned, and that the notice of a true
copy is hereto attached, was published in 1
consecutive issues of said newspaper, the
first publication being in the issue of JULY
18, 2019

form prepared by:

Subscribed to and sworn before me this 18
day of July, 2019.

Notary Public, State of Kansas

My commission expires: 2-15-2023



CITY OF WALTON PUBLIC NOTICE

Published in Newton Now on July 18, 2019

NOTICE OF BUDGET HEARING

The governing body of
City of Walton
will meet on August 12, 2019 at 6:30 P.M. at Walton City Office 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 Walton City Office 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	Estimated Tax Rate
General	183,131	48.928	191,200	50.402	201,200	68,945	50.52
Debt Service	9,443		17,363		17,012		
Library	5,450	3.767	5,500	3.551	5,500	4,716	3.456
Special Highway			25,000		38,000		
Gas Utility	96,435		101,500		141,000		
Water Utility	74,827		76,000		107,000		
Sewer Utility	27,500		38,000		42,200		
Storm Water Operating	2,500		10,000		15,000		
Non-Budgeted Funds	1,762						
Totals	401,048	52.695	464,563	53.953	566,912	73,661	53.98
Less: Transfers	20,000		0		0		
Net Expenditure	381,048		464,563		566,912		
Total Tax Levied	72,377		72,923		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	1,375,527		1,351,626		1,364,569		
Outstanding Indebtedness,							
January 1,	2017		2018		2019		
G.O. Bonds	242,000		242,000		240,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	14,081		7,200		0		
Total	256,081		249,200		240,000		

*Tax rates are expressed in mills

Stephanie Ashby
City Official Title: City Clerk