

**CERTIFICATE**

To the Clerk of CRAWFORD COUNTY, State of Kansas

We, the undersigned, officers of

**CITY OF ARCADIA, 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
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<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	158,420	48,482	105.086
Debt Service	10-113			
Library	12-1220			
Special Highway		14,500		
Water Utility		77,000		
Electric Utility		272,000		
Sewer Utility		22,450		
Sewer Reserve		9,675		
Non-Budgeted Funds				
<b>Totals</b>	XXXXX	554,045	48,482	105.086
Budget Summary	12			County Clerk's Use Only
Neighborhood Revitalization				461,354
				Nov 1, 2019 Total Assessed Valuation

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

48,483  
NO

Assisted by:  
Diehl Banwart & Bolton, CPAs, PA  
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*Donald Brought*  
*Bing Cooper*  
*Donald Cooper*  
*Angie P. Brown*

Date Attested: 10/25/ 2019

*Dale P. Kline*  
County Clerk

Governing Body



## Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 47,762
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 47,762

## 2020 Budget Percentage Adjustments

4. New improvements for 2019 :	+ 0
5. Increase in personal property for 2019 :	
5a. Personal property 2019	+ 5,263
5b. Personal property 2018	- 5,217
5c. Increase in personal property (5a minus 5b)	+ 46
	(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)	46
11. Total estimated valuation July 1, 2019	461,354
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0001
13. Percentage adjustment increase (12 times 3)	+ \$ 5
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)	\$ 716
16. Total Percentage Adjustments	\$ 721

**2020 Revenue Adjustments**

17. Property tax revenues for debt service in 2020 budget:		+	0	
Property tax revenues for debt service in 2019 budget:		-	0	
Increase property tax revenues spent on debt service			0	
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+		
(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:		-		
Increase property tax revenues spent on public building commission and lease payments			0	
19. Property tax revenues spent on special assessments in the 2020 budget:		+		
(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:		+		
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:		+		
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:		+		
23. Law enforcement expenses - 2020 budget:		+		
Law enforcement expenses - 2019 budget:		-		
CPI adjustment	1.50%		450	
Increased law enforcement expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				0
24. Fire protection expenses - 2020 budget:		+		
Fire protection expenses - 2019 budget:		-		
CPI adjustment	1.50%		90	
Increased fire protection expense in 2020 budget:				+
(Do not include building construction or remodeling costs)				0
25. Emergency medical expenses - 2020 budget:		+		
Emergency medical expenses - 2019 budget:		-		
CPI adjustment	1.50%		0	
Increased emergency medical expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				0
26. Total Revenue Adjustments				0

**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:	+	
<b>28. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	+	0
<b>29. Total Computed Tax Levy</b>		<b>48,483</b>

**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)		None
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) **#DIV/0!**

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

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**Other Tests - Lost Valuation Test**

Assessed Valuation Loss **#DIV/0!**

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

CPI Adjustment **716**

2020 Mill Rate (Less Mills for other Governmental Units) **#DIV/0!**

Loss of Assessed Valuation Multiplied by 2020 Mill Rate **0**

Total Adjustment for Loss of Assessed Valuation **716**

**Exemption from Election Requirement** **Yes**

## CITY OF ARCADIA, 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	47,762	14,578	127	124	0	51
Debt Service						
Library						
TOTAL	47,762	14,578	127	124	0	51

County Treas Motor Vehicle Estimate	14,578
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County Treas Recreational Vehicle Estimate

County Treas 16/20M Vehicle Estimate

County Treas Commercial Vehicle Tax Estimate

County Treas Watercraft Tax Estimate

Motor Vehicle Factor 0.30522

Recreational Vehicle Factor	0.00266
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16/20 Vehicle Factor	0.00260
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Commercial Vehicle Fact	0.00000
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Watercraft Factor	0.00107
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CITY OF ARCADIA, KANSAS

2020

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2018</b>	<b>Current Amount for 2019</b>	<b>Proposed Amount for 2020</b>	<b>Transfers Authorized by Statute</b>
Electric Utility	General	-	12,000	12,000	12-825(d)
Sewer Utility	Sewer Reserve	10,200	10,200	10,200	12-825(d)
	<b>Totals</b>	10,200	22,200	22,200	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	10,200	22,200	22,200	

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



CITY OF ARCADIA, KANSAS

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:											
<b>Total G.O. Bonds</b>					0			0	0	0	0
Revenue Bonds:											
Series 1981-2 Sewer	4/1/81	10/1/21	5.00	170,000	27,000	4/1 & 10/1	4/1	1,125	9,000	675	9,000
<b>Total Revenue Bonds</b>					27,000			1,125	9,000	675	9,000
Other:											
<b>Total Other</b>					0			0	0	0	0
<b>Total Indebtedness</b>					27,000			1,125	9,000	675	9,000



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							
				<b>Totals</b>	0	0	0

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

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	15,531	2,933	35
Receipts:			
Ad Valorem Tax	34,928	42,986	xxxxxxxxxxxxxxxxxx
Delinquent Tax	4,590	3,430	3,430
Motor Vehicle Tax	13,473	12,332	14,578
Recreational Vehicle Tax		211	127
16/20M Vehicle Tax		139	124
Commercial Vehicle Tax		0	0
Watercraft Tax		54	51
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
County Park	210	200	200
Fines and penalties		500	500
Local Sales Tax	30,235	30,000	30,000
Franchise Tax	948	2,000	2,000
Landfill contract	52,440	50,000	50,000
Reimbursed expenses	3,358	0	0
Building rents	925	500	500
Interest on Idle Funds	1,198	500	500
Operating Transfer from Electric Utility	0	12,000	12,000
Neighborhood Revitalization Rebate			0
Miscellaneous	3,355	300	300
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>145,660</b>	<b>155,152</b>	<b>114,310</b>
<b>Resources Available:</b>	<b>161,192</b>	<b>158,085</b>	<b>114,345</b>
Expenditures:			
General Government	101,250	100,000	100,000
Police Department	30,066	30,000	30,000
Street Department	17,833	13,150	13,150
Fire Department	5,039	6,000	6,000
Parks Department	583	2,000	2,000
Community Center	3,487	2,000	2,000
Capital Outlays	0	4,900	5,270
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>158,258</b>	<b>158,050</b>	<b>158,420</b>
Unencumbered Cash Balance Dec 31	2,933	35	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	153,008	161,150	158,420
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			158,420
Tax Required			44,075
Delinquent Comp Rate: 10.0%			4,407
Amount of 2019 Ad Valorem Tax			<b>48,482</b>

See Tab A

**CPA Summary**

See accompanying summary of significant forecast assumptions and accountants' compilation report.

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	5,305	5,051	5,511
Receipts:			
State of Kansas Gas Tax	8,434	8,400	8,400
County Transfers Gas	1,137	1,060	1,060
Miscellaneous	25		
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>9,596</b>	<b>9,460</b>	<b>9,460</b>
<b>Resources Available:</b>	<b>14,901</b>	<b>14,511</b>	<b>14,971</b>
Expenditures:			
Street Repair and Maint	9,850	9,000	14,500
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>9,850</b>	<b>9,000</b>	<b>14,500</b>
Unencumbered Cash Balance Dec 31	5,051	5,511	471
2018/2019/2020 Budget Authority Amount	20,025	18,000	14,500

Adopted Budget <b>Water Utility</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	34,075	49,119	32,119
Receipts:			
Charges to Customers	58,728	60,000	60,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>58,728</b>	<b>60,000</b>	<b>60,000</b>
<b>Resources Available:</b>	<b>92,803</b>	<b>109,119</b>	<b>92,119</b>
Expenditures:			
Operating Expenditures	43,683	64,000	64,000
Capital Outlay		13,000	13,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>43,683</b>	<b>77,000</b>	<b>77,000</b>
Unencumbered Cash Balance Dec 31	49,119	32,119	15,119
2018/2019/2020 Budget Authority Amount	77,000	77,000	77,000

**CPA Summary**

See accompanying summary of significant forecast assumptions and accountants' compilation report.

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Electric Utility</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	172,884	146,241	97,341
Receipts:			
Charges to Customers	193,421	220,000	220,000
Sales taxes	2,383	2,600	2,600
Penalties	99	500	500
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>195,903</b>	<b>223,100</b>	<b>223,100</b>
<b>Resources Available:</b>	<b>368,786</b>	<b>369,341</b>	<b>320,441</b>
Expenditures:			
Operating Expenditures	222,545	230,000	230,000
Operating Transfers to General Fund		12,000	12,000
Capital outlays		30,000	30,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>222,545</b>	<b>272,000</b>	<b>272,000</b>
Unencumbered Cash Balance Dec 31	146,241	97,341	48,441
2018/2019/2020 Budget Authority Amount	272,000	272,000	272,000

Adopted Budget <b>Sewer Utility</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	702	480	378
Receipts:			
Charges to Customers	21,029	22,000	22,000
Interest on Idle Funds	90	100	100
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>21,119</b>	<b>22,100</b>	<b>22,100</b>
<b>Resources Available:</b>	<b>21,821</b>	<b>22,580</b>	<b>22,478</b>
Expenditures:			
Operating expenses	11,141	12,000	12,000
Operating transfers to other funds			
Sewer Reserve	10,200	10,200	10,200
Capital Outlays	0	2	250
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>21,341</b>	<b>22,202</b>	<b>22,450</b>
Unencumbered Cash Balance Dec 31	480	378	28
2018/2019/2020 Budget Authority Amount	26,200	22,202	22,450

**CPA Summary**

See accompanying summary of significant forecast assumptions and accountants' compilation report.

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Sewer Reserve</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	30,504	31,154	31,229
Receipts:			
Operating transfer from Sewer Utility Fund	10,200	10,200	10,200
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>10,200</b>	<b>10,200</b>	<b>10,200</b>
<b>Resources Available:</b>	<b>40,704</b>	<b>41,354</b>	<b>41,429</b>
Expenditures:			
Debt Service			
Principal	8,000	9,000	9,000
Interest	1,550	1,125	675
<b>Total Expenditures</b>	<b>9,550</b>	<b>10,125</b>	<b>9,675</b>
Unencumbered Cash Balance Dec 31	31,154	31,229	31,754
2018/2019/2020 Budget Authority Amount	9,550	10,125	9,675

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:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	0	0	0

**CPA Summary**

See accompanying summary of significant forecast assumptions and accountants' compilation report.

**NOTICE OF BUDGET HEARING**

The governing body of  
**CITY OF ARCADIA, KANSAS**

will meet on August 20, 2019 at 7:00 p.m. at Meeting Room at the 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 Meeting Room at the City Hall and will be available at this hearing.

**BUDGET SUMMARY**

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	158,258	91.183	158,050	105.170	158,420	48,482	105.086
Special Highway	9,850		9,000		14,500		
Water Utility	43,683		77,000		77,000		
Electric Utility	222,545		272,000		272,000		
Sewer Utility	21,341		22,202		22,450		
Sewer Reserve	9,550		10,125		9,675		
Non-Budgeted Funds							
Totals	465,228	91.183	548,377	105.170	554,045	48,482	105.086
Less: Transfers	10,200		22,200		22,200		
Net Expenditure	455,028		526,177		531,845		
Total Tax Levied	40,014		47,762		x		
Assessed Valuation	438,830		454,144		461,354		
Outstanding Indebtedness, January 1,	2017		2018		2019		
G.O. Bonds	0		0		0		
Revenue Bonds	43,000		35,000		27,000		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	43,000		35,000		27,000		

\*Tax rates are expressed in mills

**Linda Morris**

City Official Title: City Clerk