

City of Arlington

County of Reno)
State of Kansas)ss,

PROOF OF PUBLICATION
DAVID GREEN, being duly sworn, days on his oath
that he is publisher of

THE RECORD

a weekly newspaper printed and published in the city
of Turon, Reno County, Kansas, of general paid cir-
culation on a weekly basis in Reno County, Kansas,
and not a trade, religious or fraternal publication,
which newspaper has been entered as second class
mail matter in the United States Post Office, Turon,
Kansas, in which newspaper has been continuous-
ly and uninterruptedly published for more than 50
weeks a year and has been published for more than
five years prior to the first publication of the notice
hereinafter mention, and that the notice, of true
copy is hereto attached, was published in 1
consecutive issues of said newspaper, the first pub-
lication being in the issue of July 11,
20 19 and the last publication in the issue of
July 11, 20 19.

David Green
PUBLISHER

Subscribed and sworn to before me this 8 day of
July, 20 19.

Valerie Green
Notary Public

My commission expires 2-9-22
NOTARY PUBLIC - State of Kansas
VALERIE GREEN
My Appt. Exp. 2-9-22

(Published In The Record, Thursday, July 11, 2019)1
NOTICE OF BUDGET HEARING

The governing body of
City of Arlington
will meet on August 5, 2019 at 7:00 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
Estimated Tax Rate is subject to change depending on the final assessed valuation.
Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.

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 Rate*
General	195,834	43.966	230,725	45.245	260,911	84.973
Debt Service	9,998	5.104	11,506	3.200	11,507	9.773
Library						5.093
Special Highway						
Water	98,527		25,000		25,000	
Sewer	45,332		50,000		85,980	
Trash	56,457		157,000		139,000	
			36,000		36,000	
Total	310,218	49.031	531,211	50.445	559,398	95.746
Less: Transfers	0		0		0	
Net Expenditure	310,218		531,211		559,398	
Total Tax Levied	520,046		93,710		359,338	
Assessed Valuation	1,877,291		1,877,664		1,919,681	
Outstanding Indebtedness, January 1,						
G.O. Bonds	0		0		0	
Revenue Bonds	0		0		0	
Other	357,214		332,637		307,220	
Lease Purchase Principal	0		0		0	
Total	357,214		332,637		307,220	

Debbie Fountain
City Official Title: City Clerk

2020

CERTIFICATE

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

City of Arlington

- 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.

FILED

AUG 12 2019

Donna Patten
COUNTY CLERK

		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	260,911	85,973	44,824
Debt Service	10-113	9			
Library	12-1220	9	11,507	9,773	5,095
Special Highway		10	25,000		
Water		10	86,980		
Sewer		11	139,000		
Trash		11	36,000		
Totals		xxxxxx	559,398	95,746	
Budget Summary		13			County Clerk's Use Only
Summary of Significant Assumptions		12			Nov 1, 2019 Total Assessed Valuation

49.919

1,918,025

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

95,746
NO

Assisted by: _____
LVPF _____
Address: _____
PO Box 2047 _____
Hutchinson KS 67504-2047 _____
Email: _____

[Handwritten Signature]

[Handwritten Signature]

[Handwritten Signature]

Date Attested: _____ 2019

_____ County Clerk

_____ Governing Body

City of Arlington













Computation to Determine Limit for 2020

			Amount of Levy
1. Total tax levy amount in 2019 budget	+	\$	<u>93,710</u>
2. Library levy in 2019 budget	-	\$	<u> </u>
Other tax entity levy in 2019 budget	-	\$	<u> </u>
3. Net tax levy		\$	<u>93,710</u>

2020 Budget Percentage Adjustments

4. New improvements for 2019 :	+	<u>12,816</u>	
5. Increase in personal property for 2019 :			
5a. Personal property 2019	+	<u>43,284</u>	
5b. Personal property 2018	-	<u>46,590</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>0</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> </u>	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		<u>12,816</u>	
11. Total estimated valuation July 1, 2019		<u>1,919,081</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		<u>0.0067</u>	
13. Percentage adjustment increase (12 times 3)	+	\$	<u>630</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>1,406</u>
16. Total Percentage Adjustments		\$	<u>2,036</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: (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			<u>0</u>
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%		<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:		+	
Fire protection expenses - 2019 budget:		-	
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:		+	
Emergency medical expenses - 2019 budget:		-	
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><u>0</u></u>

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:	+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	0
29. Total Computed Tax Levy		95,746

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	1,406
2020 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	1,406

Exemption from Election Requirement **Yes**

md.

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:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE	6/21/2007	8/21/2028	3.39	525,412	307,220	2-1 / 8-1	2-1 / 8-1	10,194	26,286	9,295	27,185
Total Other					307,220			10,194	26,286	9,295	27,185
Total Indebtedness					307,220			10,194	26,286	9,295	27,185

NO ASSURANCE PROVIDED SUBSTANTIALLY ALL DISCLOSURES OMITTED

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 Arlington
Reno 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 <u>2019</u>	Proposed Year <u>2020</u>
Ad Valorem Tax	\$9,660	\$9,773
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$1,719	\$1,623
Recreational Vehicle Tax	\$38	\$22
16/20M Vehicle Tax	\$53	\$52
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$11,470	\$11,470
Difference in Total Taxes:	\$0	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$1,857,664	\$1,919,081
Did Assessed Valuation Decrease?	No	
Levy Rate	5.2	5.093
Difference in Levy Rate:	(0.107)	
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 Arlington

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	132,118	148,118	88,694
Receipts:			
Ad Valorem Tax		84,050	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		14,982	14,123
Recreational Vehicle Tax		335	193
16/20M Vehicle Tax		463	456
Commercial Vehicle Tax		263	266
Watercraft Tax		58	56
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Reno County taxes	107,296		
CMB licenses	11	100	100
Bldg permit	490	250	250
Sales tax	54,513	40,000	40,000
Franchise Tax	16,985	18,000	18,000
Community Center	12,566	10,000	10,000
Other income		2,500	2,500
	4,445		
Court	59		
In Lieu of Tax (IRB)			
Interest on Idle Funds	903	300	300
Neighborhood Revitalization Rebate			0
Miscellaneous	14,566		
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	211,834	171,301	86,244
Resources Available:	343,952	319,419	174,938
Expenditures:			
Wages and Insurance	62,344	57,283	58,142
Taxes	1,743	603	612
Supplies and maintenance	1,483	428	434
Equipment and repairs	4,254	6,510	6,608
Fuel	5,424	5,910	5,999
Office expense	8,520	6,228	6,321
Legal and accounting	8,178	13,905	14,114
Utilities	17,912	19,533	19,826
Training expenses		314	319
Animal Control	175	382	388
Other expense	14,396	26,022	26,412
Recreation and Parks	2,611	2,212	2,245
Sidewalks streets	2,683	69,819	70,866
Community Center	56,974	18,034	18,305
Community events		3,542	3,595
State Farm Grant	5,209		
Capital outlay			26,725
Due library ?	3,928		
			0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	195,834	230,725	260,911
Unencumbered Cash Balance Dec 31	148,118	88,694	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	240,284	230,725	260,911
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			260,911
Tax Required			85,973
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			85,973

CPA Summary

City of Arlington

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		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	0.0%		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	0	0	0
Receipts:			
Ad Valorem Tax		9,660	XXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		1,719	1,623
Recreational Vehicle Tax		38	22
16/20M Vehicle Tax		53	52
Commercial Vehicle Tax		30	31
Watercraft Tax		6	6
Reno County tax payments	9,998		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	0		
Does miscellaneous exceed 10% of Total			
Total Receipts	9,998	11,506	1,734
Resources Available:	9,998	11,506	1,734
Expenditures:			
Appropriation	9,998	11,506	11,507
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	9,998	11,506	11,507
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	11,506	11,507	11,507
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,507
		Tax Required	9,773
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			9,773

CPA Summary

Qualifies for

City of Arlington

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	11,937	24,133	13,213
Receipts:			
State of Kansas Gas Tax	12,180	12,350	12,340
County Transfers Gas		1,730	1,770
Interest on Idle Funds	16		
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	12,196	14,080	14,110
Resources Available:	24,133	38,213	27,323
Expenditures:			
Street Repair and Maint	0	25,000	25,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	25,000	25,000
Unencumbered Cash Balance Dec 31	24,133	13,213	2,323
2018/2019/2020 Budget Authority Amou	27,174	25,000	25,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	46,738	25,692	11,712
Receipts:			
Charges to Customers	74,429	75,000	75,000
Other collections	2,653	2,000	2,000
Interest on Idle Funds	199		
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	77,281	77,000	77,000
Resources Available:	124,019	102,692	88,712
Expenditures:			
Wages and Insurance	23,749	27,500	27,500
Taxes	534	1,000	1,000
Supplies & maintenance	1,113	2,500	2,500
Equipment repairs	25,950	10,500	10,500
Utilities	6,219	5,000	5,000
Loan repayment	37,569	36,480	36,480
Other	3,193	8,000	4,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	98,327	90,980	86,980
Unencumbered Cash Balance Dec 31	25,692	11,712	1,732
2018/2019/2020 Budget Authority Amou	98,480	98,480	86,980

CPA Summary

City of Arlington

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	97,827	129,214	70,214
Receipts:			
Charges to Customers	76,067	78,000	78,000
Interest on Idle Funds	652		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	76,719	78,000	78,000
Resources Available:	174,546	207,214	148,214
Expenditures:			
Wages and Insurance	11,540	18,000	20,000
Taxes	0	0	0
Supplies & maintenance	914	57,000	57,000
Equipment repairs	27,755	3,500	3,500
Utilities	2,876	3,500	3,500
Other expense	0	15,000	15,000
Loan payment	2,247	40,000	40,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	45,332	137,000	139,000
Unencumbered Cash Balance Dec 31	129,214	70,214	9,214
2018/2019/2020 Budget Authority Amount:	76,500	139,000	139,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
Trash	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	49,004	48,620	48,620
Receipts:			
Charges to Customers	36,057	36,000	36,000
Interest on Idle Funds	0		
Miscellaneous	16		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	36,073	36,000	36,000
Resources Available:	85,077	84,620	84,620
Expenditures:			
Trash services	36,457	36,000	36,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	36,457	36,000	36,000
Unencumbered Cash Balance Dec 31	48,620	48,620	48,620
2018/2019/2020 Budget Authority Amount:	36,000	36,000	36,000

See Tab A

CPA Summary

SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS AND ACCOUNTING POLICY

This financial forecast presents, to the best of managements knowledge and belief, the City's revenues, expenditures and cash balances for the forecast periods for the purpose of calculating the City's 2019 Ad Valorem Tax and 2020 Budget Authority For Expenditures and is prepared on the regulatory basis of accounting pursuant to K.S.A 75-1120a(c). Accordingly, the forecast reflects management's judgement as of the date the budget is adopted (the date of the forecast) of the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

a) REVENUES

Revenues for vehicle, alcohol and state shared revenues are based on estimates provided to the City. All other revenues are forecast based on historical information and trends modified for expected rate structure changes.

b) EXPENDITURES

Operating expenditures are forecast based on historical information and trends modified for known changes and adjusted for expected inflation.

Transfers are generally forecast on debt ordinances, if applicable, or management's intent to fund reserves or make operating transfers.

Capital expenditures are forecast on future capital needs.

NOTICE OF BUDGET HEARING

The governing body of
City of Arlington
will meet on August 5, 2019 at 7:00 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 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	195,834	43.986	230,725	45.245	260,911	85,973	44.799
Debt Service							
Library	9,998	5.045	11,506	5.200	11,507	9,773	5.093
Special Highway			25,000		25,000		
Water	98,327		90,980		86,980		
Sewer	45,332		137,000		139,000		
Trash	36,457		36,000		36,000		
Totals	385,948	49.031	531,211	50.445	559,398	95,746	49.892
Less: Transfers	0		0		0		
Net Expenditure	385,948		531,211		559,398		
Total Tax Levied	92,044		93,710		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	1,877,291		1,857,664		1,919,081		

Outstanding Indebtedness,

	2017	2018	2019
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	357,214	332,637	307,220
Lease Purchase Principal	0	0	0
Total	357,214	332,637	307,220

*Tax rates are expressed in mills

Debbie Fountain

City Official Title: City Clerk