

2020

CERTIFICATE

To the Clerk of Sedgwick County, State of Kansas

We, the undersigned, officers of

City of Valley Center

- 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.

			2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:	Page No.				
Computation to Determine Limit for 2020	2				
Allocation of MVT, RVT, and 16/20M Vehicle	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	3,127,329	1,238,866	23.052
Debt Service	10-113	9	1,915,001	618,089	11.501
Library	12-1220	9	280,000	242,076	4.504
Employee Benefit	12-16,102	10	881,000	799,915	14.884
Emergency Equipment	12-110b	10	128,837	54,500	1.014
					0.000
					0.000
					0.000
					0.000
					0.000
					0.000
					0.000
					0.000
Special Highway		11	1,108,900		
Special Alcohol		11	5,000		
Special Parks and Recreation		12	4,000		
		12			
Water Utility		13	1,974,645		
Sanitary Sewer Utility		14	1,217,917		
Storm Water Utility		15	337,775		
Solid Waste Utility		16	516,648		
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Totals		xxxxx	11,497,052	2,953,446	54.955
					County Clerk's Use Only
Budget Summary		19			53,741,900
Neighborhood Revitalization Rebate					Nov 1, 2019 Total Assessed Valuation

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

2,953,446
NO

Assisted by:

Barry Smith

Assistant City Administrator

Address:

121 S. Meridian

Valley Center, KS 67147

Email:

bsmith@valleycenterks.org

Attest: _____ 2019

County Clerk

Governing Body

CPA Summary

2020

CERTIFICATE

To the Clerk of Sedgewick County, State of Kansas
We, the undersigned officers of
City of Valley Center

- certify that: (1) the following information was submitted and verified as true;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various items for the year 2020; and
(3) the Amount of 2020 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget		
Table of Contents	Page No.	Thorough Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Class Use Only
Computation to Determine Limit for 2020	2			
Allocation of MVT, FVT, and 1/2 Cent Vehicle Tax	3			
Schedule of Transfers	4			
Statement of Endorsements	5			
Statement of Lease-Purchases	6			
Computation to Determine State Library Grant	7			
Fund	K.S.A.			
General	12-101.0	3,127,328	248,866	
Debt Service	12-113	1,915,000	618,889	
Library	12-122B	280,000	242,076	
Employee Benefit	12-15.162	881,000	779,915	
Emergency Equipment	12-110b	128,892	55,560	
Special Highway	11	1,108,900		
Special Alcohol	11	5,000		
Special Parks and Recreation	12	4,000		
	12			
Water Utility	13	1,974,645		
Sewerage Utility	14	1,217,917		
Solid Waste Utility	15	337,775		
Solid Waste Utility	16	516,648		
New-Proposed Parks-A	17			
New-Proposed Parks-B	18			
Totals		2,953,146	2,953,146	
				County Clerk Use Only
Budget Summary	19			
Neighborhood Revitalization Rebate				
				Use 1-2019 Data Amount Valuation

Does the City Need to Hold an Election?

2,953,146
90

Assistant City Administrator
Barry Smith
Address:
121 S. Main
Valley Center, KS 67147
Email:
barry@valleycenterks.org
Phone: 2019

[Signatures]
Mayor
City Council
City Manager
City Clerk
Governing Body

BPA Summary

City of Valley Center

2023 adopted Budget

Page No. 1

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>618,089</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>839,835</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> </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> </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> </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> </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> </u>	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:		+	<u> </u>	
23. Law enforcement expenses - 2020 budget:		+	<u>1,175,711</u>	
Law enforcement expenses - 2019 budget:		-	<u>1,135,500</u>	
CPI adjustment	1.50%		<u>17,033</u>	
Increased law enforcement expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>23,179</u>
24. Fire protection expenses - 2020 budget:		+	<u>381,850</u>	
Fire protection expenses - 2019 budget:		-	<u>337,838</u>	
CPI adjustment	1.50%		<u>5,068</u>	
Increased fire protection expense in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>38,944</u>
25. Emergency medical expenses - 2020 budget:		+	<u> </u>	
Emergency medical expenses - 2019 budget:		-	<u> </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><u>62,123</u></u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	<u>242,076</u>
Other tax entity levy - 2020 budget:	+	<u> </u>
Other tax entity levy - 2020 budget:	+	<u> </u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>242,076</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u> </u>
30. Total Computed Tax Levy		<u>2,953,446</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)	
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	38,515
2020 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	38,515

Exemption from Election Requirement **Yes**

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,173,223	157,920	2,874	813	6,029	971
Debt Service	839,835	113,045	2,058	582	4,315	696
Library	229,249	30,858	562	159	1,178	190
Employee Benefit	503,035	67,710	1,233	349	2,585	417
Emergency Equipment	51,599	6,945	126	36	265	43
TOTAL	2,796,941	376,478	6,853	1,939	14,372	2,317

County Treas Motor Vehicle Estimate	<u>376,478</u>					
County Treas Recreational Vehicle Estimate		<u>6,853</u>				
County Treas 16/20M Vehicle Estimate			<u>1,939</u>			
County Treas Commercial Vehicle Tax Estimate				<u>14,372</u>		
County Treas Watercraft Tax Estimate						<u>2,317</u>

Motor Vehicle Factor	<u>0.13460</u>					
Recreational Vehicle Factor		<u>0.00245</u>				
16/20M Vehicle Factor			<u>0.00069</u>			
Commercial Vehicle Factor				<u>0.00514</u>		
Watercraft Factor						<u>0.00083</u>

City of Valley Center

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
General Fund	Equipment Reserve	84,800	40,000	0	12-1,117
General Fund	CIP	500,000	0	0	12-1,118
General Fund	Special Highway	80,000	40,000	40,000	68-590
Special Highway	Equipment Reserve	0	4,000	4,000	12-1,117
Water	Bond and Interest	80,000	80,000	80,000	12-1,118
Water	Bond and Interest	194,500	194,500	194,500	12-1,118
Water	Bond and Interest	0	0	140,000	12-1,118
Water	Equipment Reserve	0	4,000	4,000	12-1,117
Water	Water Reserve	275,000	200,000	175,000	12-825d
Sewer	Sewer Loan P&I	205,000	205,000	205,000	12-1,118
Sewer	Bond and Interest	210,000	0	147,000	12-1,118
Sewer	Sewer Reserve	0	75,000	0	12-631o
Storm Water	Bond and Interest	175,000	175,000	175,000	12-1,118
Storm Water	Bond and Interest	45,000	50,000	50,000	12-1,118
Solid Waste	Equipment Reserve	0	15,000	15,000	12-1,117
CIP	Water Reserve	300,000	0	0	12-1,118
	Totals	2,149,300	1,082,500	1,229,500	
	Adjustments*				
	Adjusted Totals	2,149,300	1,082,500	1,229,500	

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

City of Valley Center

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:											
2010-1 G.O. Bond	6/15/2010	12/1/2025	3.00	2,005,000	260,000	6/1	12/1	9,682	35,000	8,457	35,000
2012-1 G.O. Bond	5/1/2012	12/1/2027	3.00	4,665,000	2,410,000	6/1	12/1	72,300	460,000	58,500	300,000
2012-2 G.O. Bond	5/1/2012	12/1/2032	3.00	2,065,000	1,385,000	6/1	12/1	40,788	125,000	37,038	130,000
2013-1 G.O. Bond	3/1/2013	12/1/2033	3.00	6,635,000	4,285,000	6/1	12/1	125,763	285,000	120,063	245,000
2016-1-G.O. Bond	6/1/2016	12/1/2036	3.00	4,490,000	4,230,000	6/1	12/1	99,350	195,000	95,450	195,000
2017-1 G.O. Bond	10/12/2017	12/1/2032	3.00	3,030,000	2,895,000	6/1	12/1	76,410	260,000	71,208	270,000
2018-1 G.O. Bond	8/23/2018	12/1/2038	3.00	1,470,000	1,470,000	6/1	12/1	61,834	0	48,603	0
2019-1 G.O. Bond	5/23/2019	12/1/2039	3.00	3,980,000	0	6/1	12/1	0	0	201,162	85,000
Total G.O. Bonds					16,935,000			486,127	1,360,000	640,481	1,260,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
2007 KWPCRLF Sewer	7/26/2007	3/1/2029	2.51	3,299,870	1,835,110	6/1	12/1	40,555	163,607	36,835	167,739
Total Other					1,835,110			40,555	163,607	36,835	167,739
Total Indebtedness					18,770,110			526,682	1,523,607	677,316	1,427,739

***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 Valley Center
Sedgwick 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	\$229,249	\$242,076
Delinquent Tax	\$2,000	\$2,000
Motor Vehicle Tax	\$30,843	\$30,858
Recreational Vehicle Tax	\$562	\$562
16/20M Vehicle Tax	\$151	\$159
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$262,805	\$275,655
Difference in Total Taxes:	\$12,850	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$50,874,469	\$53,746,894
Did Assessed Valuation Decrease?	No	
Levy Rate	4.506	4.504
Difference in Levy Rate:	(0.002)	
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.

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,093,852	860,730	615,751
Receipts:			
Ad Valorem Tax	1,622,333	1,173,223	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	24,463	10,000	
Motor Vehicle Tax	244,622	157,919	157,920
Recreational Vehicle Tax	4,245	2,875	2,874
16/20M Vehicle Tax	769	813	813
Commercial Vehicle Tax	0	6,029	6,029
Watercraft Tax	0	972	971
Gross Earning (Intangible) Tax	0		0
LAVTR	0		0
City and County Revenue Sharing	0		0
Mineral Production Tax	0		
Local Alcoholic Liquor	5,724	4,000	
Compensating Use Tax	0		
Local Sales Tax	613,807	575,000	
Franchise Tax	0		
Licenses	598,161	521,850	650,850
Charges for Services & Fees	15,520	16,100	16,100
Fines & Forfeitures	134,757	132,100	151,000
Interest on Idle Funds	346	1,000	1,000
Other	78,735	116,155	116,155
Misc	5,703	153,185	169,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,349,185	2,871,221	1,272,712
Resources Available:	4,443,037	3,731,951	1,888,463

City of Valley Center

2020

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Administration			
Salaries	463,964	412,787	410,600
Contractual	183,774	174,423	171,423
Commodities	12,083	8,000	8,000
Capital Outlay	8,868	14,300	14,300
Other/Misc	9,792	5,000	5,000
Transfer to CIP	500,000	0	0
Transfer to Equip Reserve	84,800	40,000	0
Transfer to Sp. Highway	80,000	40,000	40,000
Total	1,343,281	694,510	649,323
Legal & Court			
Salaries	37,548	46,222	40,000
Contractual	90,319	78,300	78,750
Commodities	932	730	730
Capital Outlay	608	1,000	1,000
Other/Misc	14,130	19,000	19,000
Total	143,537	145,252	139,480
Community Development			
Salaries	125,923	140,000	116,200
Contractual	49,927	36,850	36,900
Commodities	943	3,500	3,400
Capital Outlay	1,981	12,200	2,200
Other/Misc	33,734	30,000	30,000
Total	212,508	222,550	188,700
Police			
Salaries	784,493	906,000	933,211
Contractual	128,873	150,500	158,500
Commodities	30,990	38,000	42,500
Capital Outlay	84,283	41,000	41,500
Other/Misc			
Total	1,028,639	1,135,500	1,175,711
Fire			
Salaries	216,238	229,188	246,100
Contractual	66,686	87,950	96,450
Commodities	6,848	6,700	7,300
Capital Outlay	26,522	11,500	29,500
Other/Misc	2,357	2,500	2,500
Total	318,651	337,838	381,850
Parks & Public Grounds			
Salaries	207,621	260,000	256,001
Contractual	186,602	234,400	215,400
Commodities	33,266	21,250	47,964
Capital Outlay	83,385	57,900	65,900
Other/Misc	4,774	7,000	7,000
Total	515,648	580,550	592,265
Environmental Services			
Salaries	0	0	0
Contractual	15,025	0	0
Commodities	2,277	0	0
Capital Outlay	2,741	0	0
Other/Misc	0	0	0
Total	20,043	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Other/Misc			
Total	0	0	0
Page Total	3,582,307	3,116,200	3,127,329

(Note: Should agree with general sub-totals.)

City of Valley Center

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	474,273	340,901	101,615
Receipts:			
Ad Valorem Tax	254,928	839,835	xxxxxxxxxxxxxxx
Delinquent Tax	6,343	8,000	8,000
Motor Vehicle Tax	38,424	78,788	113,045
Recreational Vehicle Tax	667	1,434	2,058
16/20M Vehicle Tax	118	406	582
Commercial Vehicle Tax	0	3,008	4,315
Watercraft Tax	0	485	696
Special Assessments	560,900	190,283	275,000
Delinquent Specials	13,327	25,000	5,000
Transfer in From Water	274,500	274,500	414,500
Transfer In from Sewer	205,000		147,000
Transfer In from Storm Water	175,000	175,000	175,000
Transfer in from Special Streets			
Reimbursement from Storm Water	45,000	50,000	50,000
Bond Proceeds	72,186		
Interest on Idle Funds	0	100	101
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,646,393	1,646,839	1,195,297
Resources Available:	2,120,666	1,987,740	1,296,912
Expenditures:			
Contractuals	0	1,000	1,001
Other	359	4,000	4,000
Principal	1,315,000	1,360,000	1,265,000
Interest	464,406	486,125	645,000
Contingency			
Cash Basis Reserve (2020 column)		35,000	
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,779,765	1,886,125	1,915,001
Unencumbered Cash Balance Dec 31	340,901	101,615	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	2,068,000	2,055,025	1,915,001
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,915,001
Tax Required			618,089
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			618,089

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,271	1,002	2,977
Receipts:			
Ad Valorem Tax	206,597	229,249	xxxxxxxxxxxxxxx
Delinquent Tax	3,538	2,000	2,000
Motor Vehicle Tax	31,571	30,843	30,858
Recreational Vehicle Tax	548	562	562
16/20M Vehicle Tax	98	151	159
Commercial Vehicle Tax	0	882	1,178
Watercraft Tax	0	0	190
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	242,352	263,687	34,947
Resources Available:	243,623	264,689	37,924
Expenditures:			
Other/Misc	242,621	261,712	280,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	242,621	261,712	280,000
Unencumbered Cash Balance Dec 31	1,002	2,977	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	245,000	270,000	280,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			280,000
Tax Required			242,076
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			242,076

CPA Summary

City of Valley Center

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefit	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	470,906	312,530	1,291
Receipts:			
Ad Valorem Tax	453,294	503,035	xxxxxxxxxxxxxxxxxx
Delinquent Tax	8,396	7,500	7,500
Motor Vehicle Tax	68,173	5,000	67,710
Recreational Vehicle Tax	1,185	1,856	1,233
16/20M Vehicle Tax	198	539	349
Commercial Vehicle Tax	0	3,493	2,585
Watercraft Tax	0	628	417
Reimbursed Expense	10,221	0	0
Cost Sharing	98,422	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	639,889	522,051	79,794
Resources Available:	1,110,795	834,581	81,085
Expenditures:			
Medicare	19,053	33,000	31,000
Social Security	81,466	128,000	120,000
KPERS	122,487	147,290	169,000
Hospital Insurance Premiums	237,274	240,000	240,000
Hospital Insurance Claims	240,398	204,000	240,000
Workmans Comp Insurance	76,675	56,000	56,000
Unemployment	16,957	13,000	13,000
EMPAC	559	0	0
Contingency	3,396	12,000	12,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	798,265	833,290	881,000
Unencumbered Cash Balance Dec 31	312,530	1,291	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	817,000	833,290	881,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			881,000
Tax Required			799,915
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			799,915

Adopted Budget Emergency Equipment	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	146,737	112,705	66,422
Receipts:			
Ad Valorem Tax	46,500	51,599	xxxxxxxxxxxxxxxxxx
Delinquent Tax	775	500	500
Motor Vehicle Tax	7,006	4,197	6,945
Recreational Vehicle Tax	122	109	126
16/20M Vehicle Tax	22	18	36
Commercial Vehicle Tax	0	199	265
Watercraft Tax	0	40	43
Reimbursed Expenses	21,529		
Contributions	500		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	76,454	56,662	7,915
Resources Available:	223,191	169,367	74,337
Expenditures:			
Equipment	45,643	38,000	51,280
Capitol Outlay	64,788	64,945	10,000
Property Tax Rebate	55		
Cash Forward (2020 column)			67,557
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	110,486	102,945	128,837
Unencumbered Cash Balance Dec 31	112,705	66,422	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	140,485	102,945	128,837
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			128,837
Tax Required			54,500
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			54,500

CPA Summary

City of Valley Center

2020

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	398,194	405,216	301,723
Receipts:			
State of Kansas Gas Tax	199,192	198,840	199,090
County Transfers Gas	88,979	88,050	88,730
Sales Tax	613,807	575,000	575,000
Reimbursed Expenses	2,524	9,000	9,000
Transfer from General	80,000	40,000	40,000
Right of Way Permit	925	0	
Interest on Idle Funds			
Miscellaneous	0	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	985,427	911,890	912,820
Resources Available:	1,383,621	1,317,106	1,214,543
Expenditures:			
Salary and Benefits	297,305	333,783	327,300
Contractuals	60,522	62,800	62,800
Commodities	81,575	78,800	78,800
Capital Outlay	539,003	531,000	631,000
Transfer to Equip Reserve	0	4,000	4,000
Cash Forward (2020 column)			
Miscellaneous	0	5,000	5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	978,405	1,015,383	1,108,900
Unencumbered Cash Balance Dec 31	405,216	301,723	105,643
2018/2019/2020 Budget Authority Amount	1,008,526	1,015,383	1,108,900

Adopted Budget

Adopted Budget Special Alcohol	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	31,348	36,784	35,784
Receipts:			
State Alcohol Distribution	5,670	4,000	5,751
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,670	4,000	5,751
Resources Available:	37,018	40,784	41,535
Expenditures:			
Contractuals	234	5,000	5,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	234	5,000	5,000
Unencumbered Cash Balance Dec 31	36,784	35,784	36,535
2018/2019/2020 Budget Authority Amount	5,000	5,000	5,000

CPA Summary

City of Valley Center

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Parks and Recreation	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	9,940	15,610	15,610
Receipts:			
State Alcohol Distribution	5,670	4,000	5,751
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,670	4,000	5,751
Resources Available:	15,610	19,610	21,361
Expenditures:			
Contractuals	0	4,000	4,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	4,000	4,000
Unencumbered Cash Balance Dec 31	15,610	15,610	17,361
2018/2019/2020 Budget Authority Amount	4,000	4,000	4,000

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:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	0	0	0

CPA Summary

City of Valley Center

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	1,154,282	1,392,089	1,496,409
Receipts:			
Charges for Service	2,039,827	1,826,500	1,966,500
Reimbursed Expenses	3,182	0	0
Interest on Idle Funds			
Miscellaneous	0	2,100	2,100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,043,009	1,828,600	1,968,600
Resources Available:	3,197,291	3,220,689	3,465,009
Expenditures:			
Salaries and Benefits	359,662	364,180	424,545
Contractuals	776,137	697,600	772,600
Commodities	33,194	45,500	45,500
Capital Outlay	87,131	118,500	118,500
Transfer to Bond and Interest	80,000	80,000	80,000
Transfer to Bond and Interest	194,500	194,500	194,500
Transfer to Bond and Interest	0	0	140,000
Transfer to Water Reserve	275,000	200,000	175,000
Transfer to Equip Reserve	0	4,000	4,000
Contingency	0	20,000	20,000
Bad Debt	(422)		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,805,202	1,724,280	1,974,645
Unencumbered Cash Balance Dec 31	1,392,089	1,496,409	1,490,364
2018/2019/2020 Budget Authority Amount	1,833,780	1,724,280	1,974,645

CPA Summary

City of Valley Center

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sanitary Sewer Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	634,804	746,439	765,352
Receipts:			
Equity Fee	18,522	14,000	14,000
Charges for Service	1,211,859	1,153,125	1,181,953
Sewer Tap	650	3,000	3,000
Reimbursed Expenses	4,530		
Permits	1,600		
Interest on Idle Funds			
Miscellaneous	0	3,000	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,237,161	1,173,125	1,201,953
Resources Available:	1,871,965	1,919,564	1,967,305
Expenditures:			
Salaries & Benefits	272,573	297,062	303,767
Contractuals	319,705	404,650	404,650
Commodities	24,515	30,000	30,000
Capital Outlay	93,733	117,500	127,500
Transfer to Sewer Reserve	0	75,000	0
Transfer to '07 Sewer B&I	205,000	205,000	205,000
Transfer to Bond and Interest	210,000	0	147,000
Contingency	0	25,000	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,125,526	1,154,212	1,217,917
Unencumbered Cash Balance Dec 31	746,439	765,352	749,388
2018/2019/2020 Budget Authority Amount	1,200,612	1,154,212	1,217,917

CPA Summary

City of Valley Center

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Storm Water Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	369,650	227,018	188,743
Receipts:			
Storm Water Management Fee	304,503	300,000	300,000
Reimbursed Expenses	824		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	305,327	300,000	300,000
Resources Available:	674,977	527,018	488,743
Expenditures:			
Contractuals	16,396	22,400	21,900
Commodities	333	5,875	5,875
Capitla Outlay	211,230	85,000	85,000
Transfer to Bond and Interest	175,000	175,000	175,000
Reimbursement to Bond and Interest	45,000	50,000	50,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	447,959	338,275	337,775
Unencumbered Cash Balance Dec 31	227,018	188,743	150,968
2018/2019/2020 Budget Authority Amount	482,275	338,275	337,775

CPA Summary

City of Valley Center

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Solid Waste Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	131,198	159,531	110,031
Receipts:			
Solid Waste Administration Fee	448,572	448,200	468,304
Penalties	8,071	6,800	6,800
Interest on Idle Funds			
Miscellaneous	2,616	1,500	1,502
Does miscellaneous exceed 10% Total Rec			
Total Receipts	459,259	456,500	476,606
Resources Available:	590,457	616,031	586,637
Expenditures:			
Contractuals	430,926	465,000	490,648
Capital Outlay	0	26,000	11,000
Transfer to Equip Reserve	0	15,000	15,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	430,926	506,000	516,648
Unencumbered Cash Balance Dec 31	159,531	110,031	69,989
2018/2019/2020 Budget Authority Amount	479,000	506,000	516,648

CPA Summary

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NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2018 is to be shown)

2020

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Equipment Reserve		CIP		Drug Tax Distribution		Water Improvement		Water Reserve	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	Total
Cash Balance Jan 1	237,609	Cash Balance Jan 1	2,009,979	Cash Balance Jan 1	5,347	Cash Balance Jan 1	50,048	Cash Balance Jan 1	3,504,697
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Transfer In	84,800	Interest	5,815		0			Transfer from Water	275,000
Reimbursements	29,954	Reimb Expenses	1,519,133					Interest	178
Misc	65,380	Trasfer from General	500,000					Transfer from CIP	300,000
		Temp note proceeds	1,501,055						
Total Receipts	180,134	Total Receipts	3526003	Total Receipts	0	Total Receipts	0	Total Receipts	4,281,315
Resources Available:	417,743	Resources Available:	5,535,982	Resources Available:	5,347	Resources Available:	50,048	Resources Available:	7,786,012
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Capital Outlay	49,434	Txfr Water Reserve	300,000		0			Contractuals	89,701
		Prof. Services	1,167,324						
		Principal	1,105,000						
		Debt service	106,516						
		Cap Out	1,690,804						
Total Expenditures	49,434	Total Expenditures	4,369,644	Total Expenditures	0	Total Expenditures	0	Total Expenditures	4,508,779
Cash Balance Dec 31	368,309	Cash Balance Dec 31	1,166,338	Cash Balance Dec 31	5,347	Cash Balance Dec 31	50,048	Cash Balance Dec 31	3,277,233 **
								3,277,233	**

**Note: These two block figures should agree.

CPA Summary

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NON-BUDGETED FUNDS (B)

2020

(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sewer Reserve		Sewer Loan P&I		Water Loan P&I		Water Improvement		Water Loan P&I		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	451,336	Cash Balance Dec 31	56,175	Cash Balance Dec 31	162,581	Cash Balance Dec 31	50,048	Cash Balance Dec 31	43,865	764,005
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Misc	125	Transfer From Sewer	205,000							
Total Receipts	125	Total Receipts	205,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	205,125
Resources Available:	451,461	Resources Available:	261,175	Resources Available:	162,581	Resources Available:	50,048	Resources Available:	43,865	969,130
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	56,916	Principal	159,576							
Contractuals	2,440	Interest	44,184							
		Misc	4,888							
Total Expenditures	59,356	Total Expenditures	208,648	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	268,004
Cash Balance Dec 31	392,105	Cash Balance Dec 31	52,527	Cash Balance Dec 31	162,581	Cash Balance Dec 31	50,048	Cash Balance Dec 31	43,865	701,126 **
										701,126 **

**Note: These two block figures should agree.

CPA Summary

Non-Budgeted Funds - Cities

K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. Equipment reserve fund. Cities may create an equipment reserve fund to finance the acquisition of equipment.

K.S.A. 12-1,118. Capital improvement fund. Cities with an approved a multi-year capital improvement plan may establish a capital improvements fund.

K.S.A. 12-631p. Sewerage system reserve fund. The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-6a13. Special improvement funds. Authorizes the creation of a special improvement fund to pay a portion of the debt service on bonds issued, planning costs, and the initial cost of improvements until temporary notes or bonds have been issued and sold.

K.S.A. 12-6a16. Separate special improvement funds. Provides that separate, suitably named special improvement funds are to be created for each improvement project or combination of improvement projects.

K.S.A. 12-1663. Federal grants (e.g. FEMA). Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-1674. Special services fund. Cities located in counties designated as urban areas may create a special services fund to be used to pay the initial costs of improvements and for work performed as a result of failure of persons to perform duties prescribed by law or ordinance.

K.S.A. 12-16,102. Employee benefits trust funds. For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

K.S.A. 12-16,111. State loans and grants. State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-17,118. Neighborhood revitalization fund. After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

K.S.A. 12-2615. Risk management reserve fund. The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.

K.S.A. 13-10,140. Special improvement fund (commission form of government; population more than 150,000 and less than 200,000). Authorizes certain cities operating under the commission form of government to a special improvement fund to pay the preliminary cost of any improvement to be financed by special assessments or general obligation bonds.

K.S.A. 13-14b12. Hospital special improvement fund. Provides for creation of a special improvement fund for the purpose of equipping, operating, maintaining and improving such hospital and to pay a portion of the debt service on bonds.

K.S.A. 14-2004. Park land acquisition fund (commission-manager cities). Authorizes certain cities operating under the commission-manager form of government to establish a park land acquisition fund.

K.S.A. 44-505f. Workers' compensation reserve fund. Provides for the creation of a reserve fund for the payment of workmen's compensation claims, judgments, and expenses.

K.S.A. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund. Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.

K.S.A. 68-590. Special highway improvement fund. Cities and counties may create a special highway improvement fund and transfer to it annually up to 25% of the fund for roads, bridges, highways, or streets.

K.S.A. 75-6110. Special liability expense fund. Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

K.S.A. 79-1808. Special assessment fund. Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

K.S.A. 79-1950b. Special improvement fund (cities of more than 200,000). Certain cities of the first class are authorized to create a special improvement fund from which preliminary costs associated with such improvements may be paid.

K.S.A. 79-2925. Budgets exempt from the state budget law. Cities may create non-budgeted funds for any gifts or bequests, a revolving fund for the operation of a municipal airport, and for repair, replacement, or addition to recreation facilities.

NOTICE OF BUDGET HEARING

The governing body of
City of Valley Center

will meet on August 6, 2019 at 7:00 PM at Valley Center City Hall, 121 S. Meridian 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 Valley Center, KS 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	3,582,307	34.505	3,116,200	23.061	3,127,329	1,238,866	23.050
Debt Service	1,779,765	5.422	1,886,125	16.508	1,915,001	618,089	11.500
Library	242,621	4.394	261,712	4.506	280,000	242,076	4.504
Employee Benefit	798,265	9.641	833,290	9.888	881,000	799,915	14.883
Emergency Equipment	110,486	0.989	102,945	1.014	128,837	54,500	1.014
Special Highway	978,405		1,015,383		1,108,900		
Special Alcohol	234		5,000		5,000		
Special Parks and Recreation			4,000		4,000		
Water Utility	1,805,202		1,724,280		1,974,645		
Sanitary Sewer Utility	1,125,526		1,154,212		1,217,917		
Storm Water Utility	447,959		338,275		337,775		
Solid Waste Utility	430,926		506,000		516,648		
Non-Budgeted Funds-A	4,508,779						
Non-Budgeted Funds-B	268,004						
Totals	16,078,479	54.951	10,947,422	54.977	11,497,052	2,953,446	54.951
Less: Transfers	2,149,300		1,082,500		1,229,500		
Net Expenditure	13,929,179		9,864,922		10,267,552		
Total Tax Levied	2,647,362		2,796,941		xxxxxxxxxxxxxxxxxxx		
Assessed							
Valuation	48,176,771		50,874,469		53,746,894		
Outstanding Indebtedness,							
January 1,	2017		2018		2019		
G.O. Bonds	18,395,000		16,780,000		16,935,000		
Revenue Bonds	0		0		0		
Other	2,150,323		1,994,685		1,835,110		
Lease Purchase Principal	99,480		49,740		0		
Total	20,644,803		18,824,425		18,770,110		

*Tax rates are expressed in mills

Barry Smith

City Official Title: Asst City Admin

Affidavit of Publication

STATE OF KANSAS,
SEDGWICK COUNTY, ss.

Chris Strunk, being first duly sworn, deposes and says: That he is Publisher of The Ark Valley News, formerly The Valley Center Index, a weekly newspaper, printed in the State of Kansas, and published in and of general circulation in Sedgwick County, Kansas, with a general paid circulation on a yearly basis in Sedgwick County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Valley Center in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for _____ consecutive weeks, the first publication thereof being made as aforesaid on the 25th day of July, 2019, with subsequent publications being made on the following dates:

_____, 2019 _____, 2019
_____, 2019 _____, 2019
_____, 2019 _____, 2019

Subscribed and sworn to before me this 25th day
of July, 2019.

My commission expires _____

Additional copies _____

Printer's fee _____



