

FILED

AUG 16 2019

Dorinda Patten  
COUNTY CLERK

Plevna City

Published In The Record, Thursday, August 1, 2019)It

NOTICE OF BUDGET HEARING

The governing body of  
CITY OF TURON  
will meet on August 12, 2019 at 6:00 PM at City Hall for the purpose of hearing and  
considering objections or 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	Tax Rate*	Expenditures	Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	
General	32,967	73.081	73,616	71.716	46,190	19,698	
Deer Service							
Library							
Special Highway	1,206		8,437		3,069		
Services	6,220		9,000		9,000		
<b>Non-Budgeted Funds</b>							
State	31,310		91,053	71.716	58,259	19,698	
Federal	71,205	73.081	0		3,000		
Trusts	0		91,053		55,259		
Net Expenditure	71,705		19,543		280,000		
Total Tax Levied	19,220		272,594				
Assessed Valuation	263,720						
Outstanding Indebtedness:							
Year 1	2017	2018	2019				
G.O. Bonds	0	0	0				
Revenue Bonds	0	0	0				
Other	0	0	0				
Lease Purchase Principal	0	0	0				
Total	0	0	0				

Mayor: Bowers  
City Official Title: Clerk

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  
consecutive issues of said newspaper, the first pub-  
lication being in the issue of August 1,  
20 14 and the last publication in the issue of  
August 1, 20 14.

*Dave Mc*  
PUBLISHER

Subscribed and sworn to before me this 3rd day of  
July, 20 14.

*[Signature]*  
Notary Public  
My commission expires 2

Plevna City  
70.198

2020

**CERTIFICATE**

To the Clerk of Reno County, State of Kansas

We, the undersigned, officers of

**City of Plevna**

- 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.

Table of Contents:		Page No.	2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	7	46,190	19,698	70.198
Debt Service	10-113				
Library	12-1220				
Special Highway		8	3,069		
Sewer		8	9,000		
Non-Budgeted Funds		9			
<b>Totals</b>		xxxxxx	58,259	19,698	
Budget Summary		11			County Clerk's Use Only
Summary of Significant Assumptions		10			

70.198

280,608

**Tax Lid Limit (from Computation Tab)**

**Does the City Need to Hold an Election?**


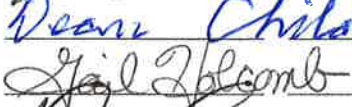
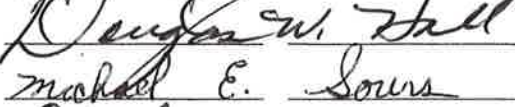


**19,921**

**NO**

Nov 1, 2019 Total Assessed Valuation

Assisted by:  
Lindburg Vogel Pierce Faris

Address:  
PO Box 2047  
Hutchinson KS 67504-2047  
Email:

  
 Dean Childs  
  
 Gail Bloom  
  
 Douglas W. Hall  
  
 Michael E. Sours  
  
 Chance Hand

Date Attested: \_\_\_\_\_ 2019

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Governing Body

FILED

AUG 16 2019

Donna Patton  
COUNTY CLERK

City of Plevna

**Computation to Determine Limit for 2020**













			<b>Amount of Levy</b>
1. Total tax levy amount in 2019 budget	+	\$	<u>19,543</u>
2. Library levy in 2019 budget	-	\$	<u>          </u>
Other tax entity levy in 2019 budget	-	\$	<u>          </u>
3. Net tax levy		\$	<u>19,543</u>

**2020 Budget Percentage Adjustments**

4. New improvements for 2019 :	+	<u>0</u>	
5. Increase in personal property for 2019 :			
5a. Personal property 2019	+	<u>39,681</u>	
5b. Personal property 2018	-	<u>38,482</u>	
5c. Increase in personal property (5a minus 5b)	+	<u>1,199</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>16</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>1,215</u>	
11. Total estimated valuation July 1, 2019		<u>280,608</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		<u>0.0043</u>	
13. Percentage adjustment increase (12 times 3)	+	\$	<u>85</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>293</u>
<b>16. Total Percentage Adjustments</b>		\$	<u><u>378</u></u>

19,921

**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>
Increase 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>
Increase 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>
Increase emergency medical expenses in 2020 budget: (Do not include building construction or remodeling costs)		+	<u>0</u>
<b>26. Total Revenue Adjustments</b>			<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:	+	██████████
<b>28. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	+	<u>0</u>
<b>29. Total Computed Tax Levy</b>		<u><b>19,921</b></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	#DIV/0!	
Average Tax Levy Adjusted by CPI	#DIV/0!	
2020 Total Tax Levy (Less Levy for Other Governmental Units)	██████████	
<b>Exemption from Election Requirement</b>	<b>#DIV/0!</b>	

**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		293
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		293
<b>Exemption from Election Requirement</b>		<b>Yes</b>

City of Plevna

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	19,543	3,202	82	92	0	17
Debt Service						
Library						
<b>TOTAL</b>	19,543	3,202	82	92	0	17

County Treas Motor Vehicle Estimate 3,202

County Treas Recreational Vehicle Estimate 82

County Treas 16/20M Vehicle Estimate 92

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 17

Motor Vehicle Factor 0.16384

Recreational Vehicle Factor 0.00420

16/20 Vehicle Factor 0.00471

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00087

City of Plevna

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>
General	Equipment reserve	-	-	3,000	12-1117
General	Capital improvement	-	-	-	12-1118
	<b>Totals</b>	0	0	3,000	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	0	0	3,000	

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

**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:											
<b>Total Revenue Bonds</b>					0			0	0	0	0
Other:											
<b>Total Other</b>					0			0	0	0	0
<b>Total Indebtedness</b>					0			0	0	0	0

NO ASSURANCE PROVIDED - SUBSTANTIALLY ALL DISCLOSURES OMITTED







City of Plevna

2020

**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	3,589	5,466	49
Receipts:			
State of Kansas Gas Tax	2,021	2,640	2,650
County Transfers Gas	896	380	370
Interest on Idle Funds			
Miscellaneous	168		
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>3,085</b>	<b>3,020</b>	<b>3,020</b>
<b>Resources Available:</b>	<b>6,674</b>	<b>8,486</b>	<b>3,069</b>
Expenditures:			
Street Repair and Maint	880	8,437	3,069
Wages	328		
Cash Forward (2020 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>1,208</b>	<b>8,437</b>	<b>3,069</b>
Unencumbered Cash Balance Dec 31	5,466	49	0
2018/2019/2020 Budget Authority Amount	3,586	8,437	3,069

Adopted Budget <b>Sewer</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	4,614	6,968	5,968
Receipts:			
Charges to Customers	8,466	8,000	8,000
Interest on Idle Funds	0		
Miscellaneous	108		
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>8,574</b>	<b>8,000</b>	<b>8,000</b>
<b>Resources Available:</b>	<b>13,188</b>	<b>14,968</b>	<b>13,968</b>
Expenditures:			
Sewer operations	6,220	9,000	9,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>6,220</b>	<b>9,000</b>	<b>9,000</b>
Unencumbered Cash Balance Dec 31	6,968	5,968	4,968
2018/2019/2020 Budget Authority Amount	9,000	9,000	9,000

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.

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**City of Plevna**  
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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**

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Estimated Tax Rate is subject to change depending on the final assessed valuation.

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	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	32,967	73.081	73,616	71.716	46,190	19,698	70.198
Debt Service							
Library							
Special Highway	1,208		8,437		3,069		
Sewer	6,220		9,000		9,000		
Non-Budgeted Funds	31,310						
Totals	71,705	73.081	91,053	71.716	58,259	19,698	70.198
Less: Transfers	0		0		3,000		
Net Expenditure	71,705		91,053		55,259		
Total Tax Levied	19,273		19,543		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	263,720		272,504		280,608		

Outstanding Indebtedness, January 1,	2017	2018	2019
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills

**Monte Bowen**  
City Official Title: Clerk