

CERTIFICATE

To the Clerk of MARSHALL COUNTY, State of Kansas

We, the undersigned, officers of

CITY OF BLUE RAPIDS

- 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 Amounts(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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Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	8	1,153,768	393,680	94.717
Debt Service	10-113	9	65,836	26,138	6.289
Library	12-1220	9	26,468	23,014	5.537
Special Highway		10	26,350		
Water/Sewer/Refuse		10	471,631		
Capital Improvement		11	1,441		
Library Improvement		11	13,567		
Utility System Reserve		12	39,398		
Special Law Enforcement Trust		12	1,200		
Johnston Restricted		13	47,048		
Water Meter Grant		13			
Pool Improvement		14	50,175		
Totals		xxxxxx	1,896,882	442,832	106.543
					County Clerk's Use Only
Budget Summary		15			4,156,377
Neighborhood Revitalization Rebate		16			Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)

442,832

Does the City need to hold an election?

NO

Assisted by:

Sink, Gordon & Associates, LLP

Address:

128 East Commercial Street

Waterville, KS 66548

Email:

cparker@sinkgordon.com

Attest: Oct 1, 2019

Jack K. Wilson
County Clerk

Robert Riepke
Haynes A. Whitcomb
Elizabeth M. [unclear]
[unclear]
Governing Body

CPA Summary

CITY OF BLUE RAPIDS

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 427,922
2. Library levy in 2019 budget	- \$ 22,341
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 405,581

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ 9,883	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 56,815	
5b. Personal property 2018	- 58,700	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2019 :	+ 398	
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)	10,281	
11. Total estimated valuation July 1, 2019	4,156,377	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0025	
13. Percentage adjustment increase (12 times 3)	+ \$ 1,006	
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)	\$ 6,084	
16. Total Percentage Adjustments	\$ 7,090	

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>26,138</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>25,248</u>	
Increase property tax revenues spent on debt service			<u>890</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 bud:		+	<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 realted to disaster or Federal Emergency in the 2020 budget:		+	<u> </u>	
23. Law enforcement expenses - 2020 budget:		+	<u>234,229</u>	
Law enforcement expenses - 2019 budget:		-	<u>224,603</u>	
CPI adjustment	1.50%		<u>3,369</u>	
Increased law enforcement expenses in 2020 budget:		+	<u>6,257</u>	
(Do not include building construction or remodeling costs)				
24. Fire protection expenses - 2020 budget:		+	<u>0</u>	
Fire protection expenses - 2019 budget:		-	<u>0</u>	
CPI adjustment	1.50%		<u>0</u>	
Increased fire protection expense in 2020 budget:		+	<u>0</u>	
(Do not include building construction or remodeling costs)				
25. Emergency medical expenses - 2020 budget:		+	<u>0</u>	
Emergency medical expenses - 2019 budget:		-	<u>12,000</u>	
CPI adjustment	1.50%		<u>180</u>	
Increased emergency medical expenses in 2020 budget:		+	<u>0</u>	
(Do not include building construction or remodeling costs)				
26. Total Revenue Adjustments			<u>7,147</u>	

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	<u>23,014</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>23,014</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u> </u>
 30. Total Computed Tax Levy		 <u>442,832</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)	280,274	
2017 Tax Levy (Less Levy for other Governmental Units)	354,134	None
2018 Tax Levy (Less Levy for other Governmental Units)	398,232	None
2019 Tax Levy (Less Levy for other Governmental Units)	405,581	None
 Average Tax Levy (last three years)	385,982	
CPI Adjustment of 0.025	9,650	
Average Tax Levy Adjusted by CPI	395,632	
 2020 Total Tax Levy (Less Levy for Other Governmental Units)	419,818	
 Exemption from Election Requirement	No	

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss	0	
 2020 Tax Levy (Less Levy for other Governmental Units)	419,818.000	
2019 Tax Levy (Less Levy for other Governmental Units)	405,581.000	
Change in Levy	14,237	
 CPI Adjustment		6,084
2020 Mill Rate (Less Mills for other Governmental Units)	101.006	
 Loss of Assessed Valuation Multiplied by 2020 Mill Rate		<u>0</u>
Total Adjustment for Loss of Assessed Valuation		6,084
 Exemption from Election Requirement	No	

CITY OF BLUE RAPIDS

2020

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

Budgeted Fund for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	380,333	49,898	1,681	327	1,152	0
Debt Service	25,248	3,312	112	22	77	0
Library	22,341	2,931	99	19	68	0
TOTAL	427,922	56,141	1,892	368	1,297	0

County Treas Motor Vehicle Estimate 56,141
County Treas Recreational Vehicle Estimate 1,892
County Treas 16/20M Vehicle Estimate 368
County Treas Commercial Vehicle Tax Estimate 1,297
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.13119
Recreational Vehicle Factor 0.00442
16/20M Vehicle Factor 0.00086
Commercial Vehicle Factor 0.00303
Watercraft Factor 0.00000

CITY OF BLUE RAPIDS

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
Water/Sewer/Refuse	Utility Reserve	10,000	5,000	5,000	12-825d
Water/Sewer/Refuse	General	185,000	185,000	185,000	12-825d
Johnston Restricted	General	97	225	235	Gift
Library Improvement	General	5,812	5,815	5,815	Gift
General	Bond & Interest	5,812	5,815	5,815	Gift
Utility Reserve	Water/Sewer/Refuse	23,000	-	-	12-631p
Water/Sewer/Refuse	Water Meter Sys. Grant	30,025	-	-	12-825d
General	Pool Improvement	3,000	3,000	3,000	12-1,118
	Totals	262,746	204,855	204,865	
	Adjustments				
	Adjusted Totals	262,746	204,855	204,865	

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

CITY OF BLUE RAPIDS

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:											
Storm Sewer Series 2011	1/25/2011	9/1/2031	4.25	196,000	149,000	3/1, 9/1	9/1	6,333	9,000	5,950	9,000
Library Series A 2015	7/28/2015	7/28/2045	3.50	40,000	37,593	7/28	7/28	1,316	859	1,286	889
Library Series B 2015	7/28/2015	7/28/2045	3.625	65,850	61,963	7/28	7/28	2,246	1,390	2,196	1,441
Firestation Series 2017	6/8/2017	6/1/2027	1.50	185,000	169,000	6/1	12/1	2,400	18,000	2,130	18,000
Total G.O. Bonds					417,556			12,295	29,249	11,562	29,330
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE Water Tank Loan	1/31/2011	8/1/2031	3.79	211,585	154,745	2/1, 8/1	2/1, 8/1	5,777	9,409	5,417	9,769
Total Other					154,745			5,777	9,409	5,417	9,769
Total Indebtedness					572,301			18,072	38,658	16,979	39,099

CITY OF BLUE RAPIDS

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2019	Payments Due 2019	Payments Due 2020
2017 Dodge Ram	6/2/2017	60	1.20	59,051	37,854	11,074	11,074
Totals					37,854	11,074	11,074

***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 BLUE RAPIDS
MARSHALL 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	\$22,341	\$23,014
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$2,916	\$2,931
Recreational Vehicle Tax	\$94	\$99
16/20M Vehicle Tax	\$22	\$19
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$25,373	\$26,063
Difference in Total Taxes:	\$690	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$4,034,585	\$4,156,377
Did Assessed Valuation Decrease?	No	
Levy Rate	5.537	5.537
Difference in Levy Rate:	0.000	
Qualify for grant:	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 BLUE RAPIDS

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	177,991	240,596	272,757
Receipts:			
Ad Valorem Tax	356,865	380,333	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	12,467	0	0
Motor Vehicle Tax	47,108	48,670	49,898
Recreational Vehicle Tax	1,555	1,560	1,681
16/20M Vehicle Tax	333	366	327
Commercial Vehicle Tax	979	392	1,152
Watercraft Tax	472	0	0
Gross Earning (Intangible) Tax	3,084	3,182	4,687
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Franchise Tax	38,028	38,000	38,000
Local Alcoholic Liquor Tax	265	265	195
Local Sales Tax	188,202	168,000	168,000
County Ambulance Payment	7,200	0	0
Zoning Permit Fees	475	750	750
Occupation Tax	0	300	0
Cereal Malt Beverage License	385	525	525
Business License/Permits	310	535	535
Dog/Cat Licenses	2,561	1,900	1,950
Special Assessments	23	0	0
Municipal Court Fines	24,561	16,500	16,500
Cemetery Open/Close	2,050	1,500	1,500
Cemetery Lots	1,500	0	0
Community Center Rentals	2,479	2,500	2,500
Dump Fees	391	400	400
Reimbursements	3,989	0	0
Special Purpose Vehicle Registration	1,280	1,250	1,250
Transfer From Water/Sewer/Refuse Utility	185,000	185,000	185,000
Transfer from Johnston Restricted Fund	97	225	235
Transfer from Library Improvement Fund	5,812	5,815	5,815
In Lieu of Taxes (IRB)			
Interest on Idle Funds	2,141	2,100	2,100
Neighborhood Revitalization Rebate	-7,500	-4,621	-1,919
Miscellaneous	20,672	6,250	6,250
Does miscellaneous exceed 10% Total Rec			
Total Receipts	902,784	861,697	487,331
Resources Available:	1,080,775	1,102,293	760,088

CITY OF BLUE RAPIDS

FUND PAGE - GENERAL

Adopted Budget
General

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Resources Available:	1,080,775	1,102,293	760,088
Expenditures:			
ADMINISTRATION	166,274	128,600	164,100
STREETS	175,292	193,800	199,000
PARKS & RECREATION	41,337	50,175	51,380
POLICE	157,635	162,624	167,874
EMPLOYEE BENEFITS	176,390	178,405	188,605
CEMETARY	4,680	150	150
OTHER EXPENDITURES	118,571	115,782	118,082
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	840,179	829,536	889,191
Cash Forward (2020 column)			264,577
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	840,179	829,536	1,153,768
Unencumbered Cash Balance Dec 31	240,596	272,757	xxxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	1,012,690	1,055,916	1,153,768
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,153,768
		Tax Required	393,680
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			393,680

CPA Summary

CITY OF BLUE RAPIDS

2020

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
ADMINISTRATION			
Salaries	48,134	49,600	51,100
Contractual	71,887	47,000	77,000
Commodities	46,253	32,000	36,000
Capital Outlay	0	0	0
Total	166,274	128,600	164,100
STREETS			
Salaries	102,729	105,800	109,000
Contractual	0	0	0
Commodities	72,563	88,000	90,000
Capital Outlay	0	0	0
Total	175,292	193,800	199,000
PARKS & RECREATION			
Salaries	29,685	36,400	37,400
Contractual	260	1,075	1,080
Commodities	11,392	12,700	12,900
Capital Outlay	0	0	0
Total	41,337	50,175	51,380
POLICE			
Salaries	100,434	104,050	107,200
Contractual	14,938	15,000	15,100
Commodities	31,189	32,500	34,500
Capital Outlay - Truck Lease Purch.	11,074	11,074	11,074
Total	157,635	162,624	167,874
EMPLOYEE BENEFITS			
Workers Comp Insurance	15,986	8,000	8,000
Health Insurance - City Share	125,108	134,000	143,300
Unemployment Insurance - City Share	320	375	375
Retirement - City Share	13,327	13,600	13,900
Life Insurance	568	630	630
Payroll Taxes	21,081	21,800	22,400
Total	176,390	178,405	188,605
CEMETARY			
Salaries	0	0	0
Contractual	4,600	0	0
Commodities	80	150	150
Capital Outlay	0	0	0
Total	4,680	150	150
OTHER EXPENDITURES			
Emergency Services	10,000	0	0
Utilities	37,025	44,300	46,600
Appropriations USD 498	62,734	62,667	62,667
Transfer to Bond & Interest Fund	5,812	5,815	5,815
Transfer to Pool Improvement Fund	3,000	3,000	3,000
Total	118,571	115,782	118,082
Page 1 - Total	840,179	829,536	889,191

CITY OF BLUE RAPIDS

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	42,067	37,968	30,487
Receipts:			
Ad Valorem Tax	24,161	25,248	XXXXXXXXXXXXXXXXXX
Delinquent Tax	924	0	0
Motor Vehicle Tax	5,561	3,295	3,312
Recreational Vehicle Tax	201	106	112
16/20M Vehicle Tax	17	25	22
Commercial Vehicle Tax	141	26	77
Watercraft Tax	67	0	0
Transfer from General Fund	5,812	5,815	5,815
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(508)	-444	-127
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	36,376	34,071	9,211
Resources Available:	78,443	72,039	39,698
Expenditures:			
Bond Principal Payment (Series 2011 Bonds)	8,000	9,000	9,000
Interest Payment (Series 2011 Bonds)	6,673	6,333	5,950
Fees for Bond Payment (Series 2011 Bonds)		2	2
Bond Principal Payment (Series 2015A Bonds)	830	859	889
Interest Payment (Series 2015A Bonds)	1,345	1,316	1,286
Fees for Bond Payment (Series 2015A Bonds)		2	2
Bond Principal Payment (Series 2015B Bonds)	1,342	1,390	1,441
Interest Payment (Series 2015B Bonds)	2,295	2,246	2,196
Fees for Bond Payment (Series 2015B Bonds)		2	2
Bond Principal Payment (Series 2017 Bonds)	16,000	18,000	18,000
Interest Payment (Series 2017 Bonds)	3,989	2,400	2,130
Fees for Bond Payment (Series 2017 Bonds)	1	2	2
Cash Basis Reserve (2020 Column only)			24,936
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	40,475	41,552	65,836
Unencumbered Cash Balance Dec 31	37,968	30,487	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	80,954	73,052	65,836
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			65,836
Tax Required			26,138
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			26,138

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	299	748	449
Receipts:			
Ad Valorem Tax	21,383	22,341	XXXXXXXXXXXXXXXXXX
Delinquent Tax	742	0	0
Motor Vehicle Tax	3,119	2,916	2,931
Recreational Vehicle Tax	102	94	99
16/20M Vehicle Tax	24	22	19
Commercial Vehicle Tax	63	23	68
Watercraft Tax	24	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(449)	-285	-112
Miscellaneous	449	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	25,457	25,111	3,005
Resources Available:	25,756	25,859	3,454
Expenditures:			
Annual Library Appropriation	25,008	25,410	26,468
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	25,008	25,410	26,468
Unencumbered Cash Balance Dec 31	748	449	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	24,929	25,410	26,468
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			26,468
Tax Required			23,014
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			23,014

See Tab A

CPA Summary

CITY OF BLUE RAPIDS

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	270	0	0
Receipts:			
State of Kansas Gas Tax	26,350	26,310	26,350
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	26,350	26,310	26,350
Resources Available:	26,620	26,310	26,350
Expenditures:			
Road Materials	26,620	26,310	26,350
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	26,620	26,310	26,350
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	27,454	26,600	26,350

Adopted Budget

Water/Sewer/Refuse	Prior Year	Current Year	Proposed Budget
	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	103,846	94,377	92,206
Receipts:			
Delayed Payment Charges	8,681	8,850	8,850
Water Receipts	183,679	184,000	190,450
Sewer Receipts	82,070	83,400	85,860
Refuse Receipts	82,776	91,060	91,060
Connect Fees	2,840	2,800	2,800
Reimbursements	598	0	0
Transfer from Utility Reserve Fund	23,000	0	0
Special Assessments	487	0	0
Interest on Idle Funds	237	405	405
Miscellaneous	115	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	384,483	370,515	379,425
Resources Available:	488,329	464,892	471,631
Expenditures:			
Commodities	36,044	45,000	48,000
Contractual Services	8,277	11,900	12,100
Utilities	18,850	19,700	21,000
Fees Deposited into Utility System Reserve	5,370	5,700	5,700
Capital Outlay	0	0	0
Refuse Contractual Services	85,200	85,200	85,200
KDHE Loan Payments	15,186	15,186	15,186
Transfer to Utility System Reserve	10,000	5,000	5,000
Transfer to General Fund	185,000	185,000	185,000
Transfer to Water Meter Grant Fund	30,025	0	0
Cash Forward (2020 column)			94,445
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	393,952	372,686	471,631
Unencumbered Cash Balance Dec 31	94,377	92,206	0
2018/2019/2020 Budget Authority Amount	495,981	450,668	471,631

CPA Summary

CITY OF BLUE RAPIDS

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Capital Improvement	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,350	1,381	1,411
Receipts:			
Interest on Idle Funds	118	30	30
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	118	30	30
Resources Available:	1,468	1,411	1,441
Expenditures:			
Commodities	87	0	0
Capital Outlay	0	0	1,441
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	87	0	1,441
Unencumbered Cash Balance Dec 31	1,381	1,411	0
2018/2019/2020 Budget Authority Amount	1,138	1,440	1,441

NOTE: NO LEGAL OPERATING BUDGET REQUIRED FOR THIS FUND.

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Library Improvement	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	4,125	7,687	7,707
Receipts:			
Donations	9,356	5,815	5,815
Interest on Idle Funds	18	20	45
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	9,374	5,835	5,860
Resources Available:	13,499	13,522	13,567
Expenditures:			
Transfer to General Fund	5,812	5,815	5,815
Cash Forward (2020 column)			7,752
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	5,812	5,815	13,567
Unencumbered Cash Balance Dec 31	7,687	7,707	0
2018/2019/2020 Budget Authority Amount	13,143	9,980	13,567

NOTE: NO LEGAL OPERATING BUDGET REQUIRED FOR THIS FUND.

CPA Summary

CITY OF BLUE RAPIDS

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Utility System Reserve	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	25,546	17,928	28,658
Receipts:			
Utility Reserve Receipts	5,370	5,700	5,700
Transfer from Water/Sewer/Refuse Fund	10,000	5,000	5,000
Interest on Idle Funds	12	30	40
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	15,382	10,730	10,740
Resources Available:	40,928	28,658	39,398
Expenditures:			
Commodities	0	0	0
Transfer to Water/Sewer/Refuse Fund	23,000	0	0
Contractual	0	0	0
Capital Outlay	0	0	39,398
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	23,000	0	39,398
Unencumbered Cash Balance Dec 31	17,928	28,658	0
2018/2019/2020 Budget Authority Amount	23,668	26,590	39,398

Adopted Budget

Adopted Budget Special Law Enforcement Trust	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Seizure Money	0	1,200	1,200
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	1,200	1,200
Resources Available:	0	1,200	1,200
Expenditures:			
Commodities	0	1,200	1,200
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	1,200	1,200
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	1,200	1,200	1,200

CPA Summary

CITY OF BLUE RAPIDS

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Johnston Restricted	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	46,468	46,468	46,468
Receipts:			
Interest on Idle Funds	97	225	580
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	97	225	580
Resources Available:	46,565	46,693	47,048
Expenditures:			
Transfer to General Fund	97	225	580
Cash Forward (2020 column)			46,468
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	97	225	47,048
Unencumbered Cash Balance Dec 31	46,468	46,468	0
2018/2019/2020 Budget Authority Amount	240	46,693	47,048

NOTE: NO LEGAL OPERATING BUDGET REQUIRED FOR THIS FUND.

Adopted Budget

Water Meter Grant	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Private Donation			
Grants	57,438	0	0
Transfer from Water/Sewer/Refuse Fund	30,025	0	0
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	87,463	0	0
Resources Available:	87,463	0	0
Expenditures:			
Contractual Service	6,250	0	0
Commodities	0	0	0
Capital outlay	81,213	0	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	87,463	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	74,515	0	0

NOTE: NO LEGAL OPERATING BUDGET REQUIRED FOR THIS FUND.

CPA Summary

CITY OF BLUE RAPIDS

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Pool Improvement	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	40,935	44,010	47,090
Receipts:			
Private Donation	0	0	0
Pool Receipts	0	0	0
Transfer from General Fund	3,000	3,000	3,000
Interest on Idle Funds	75	80	85
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,075	3,080	3,085
Resources Available:	44,010	47,090	50,175
Expenditures:			
Contractual Service	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	50,175
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	50,175
Unencumbered Cash Balance Dec 31	44,010	47,090	0
2018/2019/2020 Budget Authority Amount	43,937	47,130	50,175

NOTE: NO LEGAL OPERATING BUDGET REQUIRED FOR THIS FUND.

CPA Summary

NOTICE OF BUDGET HEARING

2020

The governing body of
CITY OF BLUE RAPIDS

will meet on August 14, 2019 at 6:45pm 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 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 Year for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	840,179	92.448	829,536	94.268	1,153,768	393,680	94.717
Debt Service	40,475	6.258	41,552	6.258	65,836	26,138	6.289
Library	25,008	5.538	25,410	5.537	26,468	23,014	5.537
Special Highway	26,620		26,310		26,350		
Water/Sewer/Refuse	393,952		372,686		471,631		
Capital Improvement	87				1,441		
Library Improvement	5,812		5,815		13,567		
Utility System Reserve	23,000				39,398		
Special Law Enforcement Tr			1,200		1,200		
Johnston Restricted	97		225		47,048		
Water Meter Grant	87,463						
Pool Improvement					50,175		
Totals	1,442,693	104.244	1,302,734	106.063	1,896,882	442,832	106.543
Less: Transfers	262,746		204,855		204,865		
Net Expenditure	1,179,947		1,097,879		1,692,017		
Total Tax Levied	420,576		427,922		xxxxxxxxxxxxxxxxxx		
Assessed							
Valuation	4,034,503		4,034,585		4,156,377		
Outstanding Indebtedness,							
January 1,	2017		2018		2019		
G.O. Bonds	553,825		443,728		417,556		
Revenue Bonds	0		0		0		
Other	172,537		163,808		154,745		
Lease Purchase Principal	0		48,330		37,854		
Total	726,362		655,866		610,155		

*Tax rates are expressed in mills

Chrystal Busey
City Official Title: City Clerk

CITY OF BLUE RAPIDS

2020

2020 Neighborhood Revitalization Rebate

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General	393,679	94.717	1,919
Debt Service	26,011	6.258	127
Library	23,014	5.537	112
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	442,704	106.512	2,158

2019 July 1 Valuation: 4,156,377Valuation Factor: 4,156.377Neighborhood Revitalization Subj to Rebate: 20,263Neighborhood Revitalization factor: 20.263

**This information comes from the 2020 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

1 1/2% increase

City of Blue Rapids
2020 Budget Meeting

Note: This is YOUR budget, it was compiled based on information the City Council provided me. If you wish to modify it in any way, I will do so. This budget is prepared based on zero basis budgeting. That is you have the authority to spend all money budgeted. However, just because you have the authority to spend, does not mean you should. You must keep a good watch on the cash balances, to keep balances in each fund that you wish. Also, we must do more planning for the future, that is increasing cash reserves and carryovers.

- 1 Valuation increased by 3.2% to 4,156,377 compared to 4,034,585 (last year's estimated 7/1 valuation). Compared to previous year budget this will increase the budget by \$121.79/mill or \$12,917.41 compared to 2019 tax levy (\$121.79 x 106.063 mills)
The Mill Levy was increased only for the CPI adjustment in the 2020 budget compared to 2019.
The "Tax Lid" has exemptions for increases in spending on Law Enforcement, Emergency Services and Fire Protection.
There are other exemptions allowed, but those would be the main ones to apply to Blue Rapids.
With the increase in valuation, we levied an additional 0.48 mills or \$1,995 and still stayed under the computed limit for 2020.
- For 2020: one mill = \$4,156.38
Total Mill Levy = 106.543
- 2 Mill levy by Fund changes:
General Fund - Mill levy 0.449 mills higher than 2019 budget, due to the CPI adjustment from the computation. The overall increase that was done in 2018 is a short term option only and will need to be adjusted back down in 2021 as the bond payments start to catch up with Fund balance on the 2017 Bond issue. This was created when the Firehouse project did not go to bond in 2016 as planned and thus the first payment on the bonds occurred in 2018 instead of 2017.
Bond & Interest Fund - Basically, kept same as in 2019 budget. PLEASE NOTE: This will go back up in 2021 and beyond to the 12 mill level over the course of several years.
However, I have adjusted the Cash Basis Reserve for 2019 and again 2020 budgets to allow the increase not to be all in one year. WITHOUT the pool bond, we are looking at a minimum increase of approximately 7-8 mills between 2021 and 2022 budget, as we will be at our \$20,000 cash carryover balance which approximates 1/2 of the debt service payments to be made on existing bonds that due to timing differences, we do not want the fund balance to fall below.
Will need to determine if we want the General Fund mill levy to decrease to shield part of the mill levy increase from this and likely from the Pool Bond payments in 2021 or if we add all the additional amount to the Bond & Interest Fund mill levy.
Library - same - mill levy for Library Fund is set by ordinance.
Taxes levied are currently at the computed amount. Any amount in excess of the computed maximum would require an election of the citizens to approve.
- 3 General Fund:
Sales tax revenue continues to come in ahead of projections and ahead of 2017! I have been very conservative in the budget to protect the downside if the increase doesn't continue.
If the increased sales tax revenue continues steady for the next several years, depending on the uses of the cash carryover balance, we may look to decrease the Utility Fund transfer to General to help out the Fund balance in the Utility Fund.
Increased the Contratual expenses by \$25k for 2020, for Curb & Gutter work per the Council's request.
Fund balance looks to be growing in 2019, and likely will remain level in 2020 unless cash balances are used for Pool project or any of the 3 large Capital Outlay items that were discussed.
These would be the Skid Loader \$60,000; Community Center Roof \$40,000 or the Police Truck trade at \$31,000. Any of these items that are purchased outright will decrease the cash carryover balance. If any are purchased on a Lease Purchase will likely have their first payment in 2021.
Need to keep in mind that the General had a one-time 6 mill increase to offset the Bond & Interest bond payments that will begin to go away in 2021. This 6 mills equates to over \$25k in tax funding. Will need to determine if we reduce the General Fund mill levy to account for this change in 2021, or if we let it all add to the Bond & Interest levy.
Recommended a minimum cash balance carryover on each fund is 3 month to 6 months operating expenses (i.e. \$223k based on 2019 budget is 3 months) and we are projected to be in that range.
- 4 Bond & Interest Fund:
See above, but have excess cash balance in this fund due to Firehouse bonds payment not until 2018, compared to 2017 as planned in 2017 budget.
Based on current valuation and debt payments, we will be moving about 7-8 mills per year back to B & I Fund from General beginning in 2021. Or we can elect to add to the Bond & Interest Mill levy so that we can keep a \$20,000 minimum cash balance carryover in this fund. This approximates 1/2 of the Principal & Interest due each year and will cover our timing difference on the first 1/2 of the bond payments due.
Kept cash basis reserve high to allow the mill levy increase (and thus offsetting decrease in General Fund mill levy) from hitting all at once in 2019 budget.
Library G.O. Bonds to pay from here beginning in 2016, but Library donations will be budgeted in offsetting amounts so no

additional tax levy should be required.

Will likely have the Pool Bond payments set to come from here in 2021 or 2022 depending on project timing.

- 5 Library Fund:
No changes noted, mill levy set by Ordinance at 5.537 mills.
- 6 Special Highway Fund:
No major changes noted. State Gas tax revenue is used for Streets first and then rest is budgeted to come out of General.
- 7 Water/Sewer/Refuse Fund:
Added a \$1.25/month increase in Water rates and a \$0.50/month increase in Sewer rates to be in effect 1/1/2020. This will help offset the decreasing cash balance in this fund.
Recommended cash carryover balances of 3 to 6 months operating expenses (i.e. \$95k) is expected to be attained with the increases in the Water & Sewer rates, but need to keep in mind this only keeps the fund balance steady, but not increasing at the lowest end of the 3-6 month recommendation.
Would continue to recommend annual inflationary increases just to keep up with increasing costs.
If the General Fund balance can continue an upward trend, we may be able to look at reducing the transfer from the Utility Fund to General Fund to help with the fund balance here.
- 8 Capital Improvement Fund:
-Used all but approximately \$1,000 of fund balance to transfer to the Firehouse Capital Improvement Fund for that project. With no additional revenue coming into this fund at this point, it will basically become worthless until other funds can get enough fund balance built back up and start transferring money into this fund to grow it.
- 9 Library Improvement Fund:
-Bond payments began in 2016 with offsetting donation from Library.
- 10 Utility System Reserve:
Used all but \$15k of fund to transfer for Water Meter System project in 2017 & 2018 for the City's share. Credited City's share for internal labor on the project.
Continued \$5k transfer from Utility Fund and same amount of Utility receipts to deposit into this fund. This should increase the fund balance by approximately \$10k per year without further expenditures.
- 11 Special Law Enforcement Trust Fund:
No changes. Only income in fund if seizure money.
- 12 Johnston Restricted Fund:
Budgeted transfer to transfer in the amount of anticipated interest earnings. Be sure to transfer out all earnings to General Fund each year!
- 14 Water Meter System Grant Fund:
Fund is now completed.
- 15 Pool Improvement Fund:
Continued \$3,000 revenue in this fund for 2019. No other changes.
Will use this fund for the construction of the new pool as the main Capital Project Fund.
- 16 Need to be very cautious about November and December spending since encumbrances will be added back as expenditures to prior year's budget. Make Chrystal alert to any contracts signed for projects done in December and not billed until January or purchases of goods or services on credit that will not be billed until January or February of next year.
- 17 Beginning in 2018 the Tax Lid came into effect and we will need to hold an election in order to levy taxes in excess of computed limits. That will get to be very costly. On an increasing valuation we would not be able to keep the mill levy the same without an election.....
- 18 Budget hearing scheduled for 6:45pm on August 14th, PRIOR to the normal Council meeting.

CITY OF BLUE RAPIDS BUDGET HEARING

(First published in the Marysville Advocate on Thursday, July 25, 2019.)

NOTICE OF BUDGET HEARING

The governing body of
City of Blue Rapids

will meet on August 14, 2019 at 6:45 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.

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Chryssie Bussey

City Official Title: City Clerk