

Abbyville City
21,606

State of Kansas
City
2020

CERTIFICATE

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

City of Abbyville

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 Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Fund	K.S.A.			
General	12-101a	7	98,000	21,606
Special Highway		8	32,299	
Water & Gas Utility		8	97,359	
Utility Reserve		9	106,833	
Summary of Significant Forecast Assumptions and Accounting Policy		10		
Totals		xxxxxx	334,491	16,151
				County Clerk's Use Only
Budget Summary		11		
Neighborhood Revitalization Rebate			747,519	
				Nov 1, 2019 Total Assessed Valuation

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

16,543
NO

Assisted by: _____

Address: _____

Email: _____

Attest: _____, 2019

County Clerk

Chris Duff Council member
James A. [unclear] Council member
John Lewis Council member
Bob Cludds Council member

Governing Body

FILED

SEP 16 2019

Donna Patton
COUNTY CLERK

City of Abbyville

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ <u>16,299</u>
2. Library levy in 2019 budget	- \$ _____
Other tax entity levy in 2019 budget	- \$ _____
3. Net tax levy	\$ <u>16,299</u>

2020 Budget Percentage Adjustments

4. New improvements, Remodeling and Renovations for 2019 :	+ _____	0
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ _____	28,299
5b. Personal property 2018	- _____	37,509
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 :	+ _____	0
8. Expiration of property tax abatements	+ _____	0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ _____	0
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	_____	0
11. Total estimated valuation July 1, 2019	_____	747,519
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	_____	0.0000
13. Percentage adjustment increase (12 times 3)	+ \$ _____	0
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)	\$ _____	244
16. Total Percentage Adjustments	\$ _____	244

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)		+	<u> </u>	
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> </u> <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)		+	<u> </u>	
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> </u>	
Law enforcement expenses - 2019 budget:		-	<u> </u>	
CPI adjustment	1.50%		<u> </u> <u>0</u>	
Increased law enforcement expenses in 2020 budget: (Do not include building construction or remodeling costs)				+
				<u>0</u>
24. Fire protection expenses - 2020 budget:		+	<u> </u>	
Fire protection expenses - 2019 budget:		-	<u> </u>	
CPI adjustment	1.50%		<u> </u> <u>0</u>	
Increased fire protection expense in 2020 budget: (Do not include building construction or remodeling costs)				+
				<u>0</u>
25. Emergency medical expenses - 2020 budget:		+	<u> </u>	
Emergency medical expenses - 2019 budget:		-	<u> </u>	
CPI adjustment	1.50%		<u> </u> <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> <u>0</u>	

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	
Other tax entity levy - 2020 budget:	+	
Other tax entity levy - 2020 budget:	+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	0
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	
30. Total Computed Tax Levy		16,543

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		244
2020 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2020 Mill Rate		0
Total Adjustment for Loss of Assessed Valuation		244

Exemption from Election Requirement **Yes**

City of Abbyville

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	24,004	26,889	29,599
Receipts:			
State of Kansas Gas Tax	2,367	2,370	2,370
County Transfers Gas	518	340	330
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,885	2,710	2,700
Resources Available:	26,889	29,599	32,299
Expenditures:			
Street repair and maintenance	-	-	32,299
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	-	-	32,299
Unencumbered Cash Balance Dec 31	26,889	29,599	-
2018/2019/2020 Budget Authority Amount:	12,139	28,394	32,299

Adopted Budget

Water & Gas Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	45,805	48,359	47,359
Receipts:			
Charges to customers	49,244	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	49,244	50,000	50,000
Resources Available:	95,049	98,359	97,359
Expenditures:			
Personal Services	1,423	1,000	1,500
Contractual	27,979	30,000	30,000
Commodities	17,288	20,000	20,000
Capital Outlay		-	25,859
Transfer to General Fund		-	20,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	46,690	51,000	97,359
Unencumbered Cash Balance Dec 31	48,359	47,359	-
2018/2019/2020 Budget Authority Amount:	60,202	103,805	97,359

City of Abbyville

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Utility Reserve	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	106,833	106,833	106,833
Receipts:			
Transfer from Water and Gas Fund			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	-	-	-
Resources Available:	106,833	106,833	106,833
Expenditures:			
Capital Improvements			106,833
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	-	-	106,833
Unencumbered Cash Balance Dec 31	106,833	106,833	-
2018/2019/2020 Budget Authority Amount:	-	-	106,833

Adopted Budget

0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
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

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.

Capital expenditures are forecast on future capital needs.

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

NOTICE OF BUDGET HEARING

The governing body of
City of Abbyville
will meet on September 9, 2019 at 7:00 P.M. at City office 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 office 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	41,791	20.817	39,000	21.497	98,000	16,151	21.606
Spccial Highway					32,299		
Water & Gas Utility	46,690		51,000		97,359		
Utility Reserve					106,833		
Totals	88,481	20.817	90,000	21.497	334,491	16,151	21.606
Less: Transfers	0		0		20,000		
Net Expenditure	88,481		90,000		314,491		
Total Tax Levied	16,434		16,299		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	789,474		758,192		747,519		
Outstanding Indebtedness, January 1,							
G.O. Bonds	<u>2017</u> 0		<u>2018</u> 0		<u>2019</u> 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

Stacey Castle

City Official Title: City Clerk