

CERTIFICATE

To the Clerk of Barton County, State of Kansas
We, the undersigned, officers of
City of Albert

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: | | | | |
| Computation to Determine Limit for 2020 | Page No. 2 | | | |
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| Statement of Indebtedness | 5 | | | |
| Statement of Lease-Purchases | 6 | | | |
| | | | | |
| Fund | K.S.A. | | | |
| General | 12-101a ✓ | 237,851 ✓ | 23,724 ✓ | 24,611 |
| Debt Service | 10-113 ✓ | 15,675 ✓ | 6,246 ✓ | 6,480 |
| Special Highway | | 38,481 | | |
| Sewer Fund | | 80,652 | | |
| Water Fund | | 112,989 | | |
| Non-Budgeted Funds-A | 11 | | | |
| Totals | xxxxxxx | 485,648 | 29,970 ✓ | 31,091 |
| | | | | County Clerk's Use Only |
| Budget Summary | 12 | | | |
| Neighborhood Revitalization Rebate | 13 | | | |
| | | | | Nov 1, 2019 Total Assessed Valuation |

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

29,970 ✓
NO ✓ 963,956

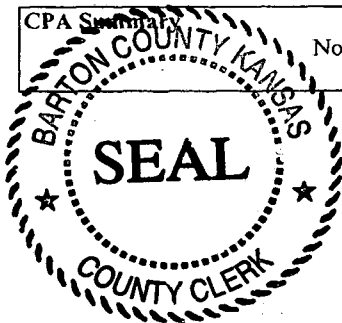
Assisted by:
Adams, Brown, Beran & Ball, Chtd.

Address:
P.O. Drawer J
Great Bend, KS 67530
Email:
mille@abbb.com

Attest: August 13, 2019
Don Zimmerman
County Clerk

Paul Cushman *Paul D. Risher*
Charles Keller
Mathilda Harbort
Joann George
Shirley E...
Governing Body

CPA Summary
BARTON COUNTY KANSAS
SEAL
COUNTY CLERK
No assurance is provided. Substantially all disclosures omitted.



City of Albert

2020

Computation to Determine Limit for 2020

| | Amount of Levy |
|---|----------------|
| 1. Total tax levy amount in 2019 budget | + \$ 29,527 ✓ |
| 2. Library levy in 2019 budget | - \$ 0 ✓ |
| Other tax entity levy in 2019 budget | - \$ 0 ✓ |
| 3. Net tax levy | \$ 29,527 ✓ |

2020 Budget Percentage Adjustments

| | |
|---|-------------------|
| 4. New improvements, Remodeling and Renovations for 2019 : | + 0 ✓ |
| 5. Increase in personal property for 2019 : | |
| 5a. Personal property 2019 | + 16,812 ✓ |
| 5b. Personal property 2018 | - 21,133 ✓ |
| 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) | + _____ |
| 10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9) | _____ 0 ✓ |
| 11. Total estimated valuation July 1, 2019 | _____ 963,956 ✓ |
| 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) | \$ 443 ✓ |
| 16. Total Percentage Adjustments | \$ 443 |

Levies on Behalf of Another Political or Governmental Subdivision

| | | |
|---|----------|------------------------|
| 27. Library levy - 2020 budget: | + | <u>0</u> |
| Other tax entity levy - 2020 budget: | + | <u>0</u> |
| Other tax entity levy - 2020 budget: | + | <u>0</u> |
| 28. Total Levies on Behalf of Another Political or Governmental Subdivision | + | <u>0</u> |
| 29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved) | + | <u>0</u> |
| 30. Total Computed Tax Levy | | <u>29,970</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) | None |
| 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 .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 | 443 |
| 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 | <u>443</u> ✓ |

Exemption from Election Requirement **Yes**

City of Albert

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 | 186,583 | 209,741 | 141,065 |
| Receipts: | | | |
| Ad Valorem Tax | 19,068 | 19,059 | xxxxxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 101 | 0 | 0 |
| Motor Vehicle Tax | 6,677 | 5,211 | 5,765 |
| Recreational Vehicle Tax | 0 | 58 | 3,027 |
| 16/20M Vehicle Tax | 0 | 0 | 0 |
| Commercial Vehicle Tax | 200 | 88 | 262 |
| Watercraft Tax | 0 | 8 | 8 |
| Gross Earning (Intangible) Tax | 0 | 0 | 0 |
| LAVTR | 0 | 0 | 0 |
| City and County Revenue Sharing | 0 | 0 | 0 |
| Local Sales Tax | 20,560 | 20,000 | 20,000 |
| Franchise Tax | 11,400 | 8,500 | 8,500 |
| Fire Department Receipts | 52,049 | 35,000 | 35,000 |
| In Lieu of Taxes (IRB) | 0 | 0 | 0 |
| Interest on Idle Funds | 1,992 | 400 | 500 |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | 741 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 112,788 | 88,324 | 73,062 |
| Resources Available: | 299,371 | 298,065 | 214,127 |
| Expenditures: | | | |
| Personal Services | 2,686 | 5,000 | 5,000 |
| Contractual | 33,749 | 52,000 | 52,000 |
| Commodities | 3,013 | 15,000 | 15,000 |
| Fire Department | 42,182 | 60,000 | 60,000 |
| Capital Outlay | 7,900 | 15,000 | 105,851 |
| Flood Expenses | 0 | 10,000 | 0 |
| Donations | 100 | 0 | 0 |
| Cash Forward (2020 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 89,630 | 157,000 | 237,851 |
| Unencumbered Cash Balance Dec 31 | 209,741 | 141,065 | xxxxxxxxxxxxxxxxxxxxxxx |
| 2018/2019/2020 Budget Authority Amount: | 237,526 | 235,680 | 237,851 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 237,851 |
| | | Tax Required | 23,724 |
| | | Delinquent Comp Rate: 0.0% | 0 |
| | | Amount of 2019 Ad Valorem Tax | 23,724 |

2943 short

84

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

City of Albert

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget Debt Service | Prior Year Actual for 2018 | Current Year Estimate for 2019 | Proposed Budget Year for 2020 |
|--|-------------------------------|------------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 3,323 | 6,406 | 4,452 |
| Receipts: | | | |
| Ad Valorem Tax | 13,298 | 10,468 | xxxxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 53 | 0 | 0 |
| Motor Vehicle Tax | 3,266 | 3,635 | 3,167 ✓ |
| Recreational Vehicle Tax | 0 | 40 | 1,662 ✓ 46 |
| 16/20M Vehicle Tax | 0 | 0 | 0 ✓ |
| Commercial Vehicle Tax | 98 | 62 | 144 ✓ |
| Watercraft Tax | 0 | 6 | 4 ✓ |
| Interest on Idle Funds | 0 | 0 | 0 |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 16,715 | 14,211 | 4,977 |
| Resources Available: | 20,038 | 20,617 | 9,429 |
| Expenditures: | | | |
| Principal Payments | 9,000 | 10,000 | 10,000 |
| Interest Payments | 4,632 | 4,165 | 3,675 |
| Fees | 0 | 2,000 | 2,000 |
| Cash Basis Reserve (2020 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Exp | | | |
| Total Expenditures | 13,632 | 16,165 | 15,675 |
| Unencumbered Cash Balance Dec 31 | 6,406 | 4,452 | xxxxxxxxxxxxxxxxxxxxxx |
| 2018/2019/2020 Budget Authority Amount: | 15,631 | 16,165 | 15,675 ✓ |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 15,675 |
| | | Tax Required | 6,246 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | Amount of 2019 Ad Valorem Tax | | 6,246 |

1611
shbA

| | |
|--------------------|--|
| CPA Summary | No assurance is provided. Substantially all disclosures omitted. |
|--------------------|--|

City of Albert

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 | 27,660 | 32,271 | 33,871 |
| Receipts: | | | |
| State of Kansas Gas Tax | 4,611 | 4,600 | 4,610 |
| County Transfers Gas | 0 | 0 | 0 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 4,611 | 4,600 | 4,610 |
| Resources Available: | 32,271 | 36,871 | 38,481 |
| Expenditures: | | | |
| Commodities | 0 | 1,000 | 1,000 |
| Contractual | 0 | 1,000 | 1,000 |
| Road Improvements | 0 | 1,000 | 36,481 |
| Cash Forward (2020 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 0 | 3,000 | 38,481 |
| Unencumbered Cash Balance Dec 31 | 32,271 | 33,871 | 0 |
| 2018/2019/2020 Budget Authority Amount: | 30,652 | 33,860 | 38,481 |

Adopted Budget

| Sewer Fund | Prior Year Actual for 2018 | Current Year Estimate for 2019 | Proposed Budget Year for 2020 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 81,252 | 81,952 | 72,052 |
| Receipts: | | | |
| Sewer Charges | 8,154 | 8,500 | 8,500 |
| Interest on Idle Funds | 208 | 100 | 100 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 8,362 | 8,600 | 8,600 |
| Resources Available: | 89,614 | 90,552 | 80,652 |
| Expenditures: | | | |
| Personal Services | 2,371 | 3,500 | 3,500 |
| Contractual | 5,177 | 10,000 | 10,000 |
| Commodities | 114 | 5,000 | 5,000 |
| Capital Outlay | 0 | 0 | 62,152 |
| Cash Forward (2020 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 7,662 | 18,500 | 80,652 |
| Unencumbered Cash Balance Dec 31 | 81,952 | 72,052 | 0 |
| 2018/2019/2020 Budget Authority Amount: | 79,221 | 79,952 | 80,652 |

CPA Summary

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City of Albert

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Water Fund | Prior Year Actual for 2018 | Current Year Estimate for 2019 | Proposed Budget Year for 2020 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 114,493 | 124,989 | 87,739 |
| Receipts: | | | |
| Charges to Customers | 29,431 | 25,000 | 25,000 |
| Interest on Idle Funds | 933 | 250 | 250 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 30,364 | 25,250 | 25,250 |
| Resources Available: | 144,857 | 150,239 | 112,989 |
| Expenditures: | | | |
| Personal Services | 4,899 | 7,500 | 7,500 |
| Contractual | 10,257 | 20,000 | 20,000 |
| Commodities | 4,712 | 20,000 | 20,000 |
| Capital Outlay | 0 | 15,000 | 65,489 |
| Cash Forward (2020 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 19,868 | 62,500 | 112,989 |
| Unencumbered Cash Balance Dec 31 | 124,989 | 87,739 | 0 |
| 2018/2019/2020 Budget Authority Amount: | 102,374 | 107,493 | 112,989 |

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

0

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: | | |
|-------------------------|-------|---------------------|---|---------------------|---|---------------------|---|---------------------|---|-------|
| Water Meter Fund | | 0 | | 0 | | 0 | | 0 | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 4,176 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 4,176 |
| Receipts | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Meter Deposits | 300 | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 300 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 300 |
| Resources Available | 4,476 | Resources Available | 0 | Resources Available | 0 | Resources Available | 0 | Resources Available | 0 | 4,476 |
| Expenditures | | Expenditures | | Expenditures | | Expenditures | | Expenditures | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 0 |
| Cash Balance Dec 31 | 4,476 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 4,476 |
| | | | | | | | | | | 4,476 |

**Note: These two block figures should agree.

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

BARTON COUNTY

Proof of Publication

SS.

MARY HOISINGTON

of lawful age, duly sworn upon oath states that SHE

is the PUBLISHER

of **THE GREAT BEND TRIBUNE**

THAT said newspaper has been published at least weekly fifty (50) times a year and has been so published for at least five years prior to the first publication of the attached notice:

THAT said paper was entered as second class mail matter at the post office of its publication:

THAT said paper has a general paid circulation on a daily, or weekly, or monthly, or yearly basis in

BARTON County, Kansas, and is

NOT a trade, religious or fraternal publication and has been PRINTED and published in BARTON County, Kansas.

That the attached notice was published in a regular issue of said newspaper for 1 consecutive weeks, the first publication being on the 17th day of July 2019 and the last publication on the 17th day of July 2019

Publication Fee \$ _____

Affidavit, Notary's Fees \$ _____

Additional Copies _____ at _____ \$ _____

Total Publication Fee \$ 46.69

(Sign) Mary Hoisington

Witness my hand this 17th day of JULY, 2019

SUBSCRIBED and Sworn to before me this 17th

day of July, 2019

Loretta Russell
(Notary Public)

State of Kansas - Notary Public
Loretta Russell
My Commission Expires 9-8-22

My commission expires _____

Published in the Great Bend Tribune, July 17, 2019 - 11

NOTICE OF BUDGET HEARING
THE GOVERNING BODY OF
CITY OF ALBERT
will meet on August 5, 2019, at 6:30 p.m., at
CITY BUILDING

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 BUILDING
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 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* | Expenditures | Estimate Tax Rate* |
| General | 89,630 | 27.260 | 157,000 | 25.334 | 237,851 | 23.724 |
| Debt Service | 13,632 | 19.015 | 16,165 | 13.914 | 15,675 | 6.246 |
| Special Highway | 0 | | 3,000 | | 38,481 | 6.480 |
| Sewer Fund | 7,662 | | 19,500 | | 80,652 | |
| Water Fund | 19,868 | | 62,500 | | 112,989 | |
| Non-Bud. Funds-A | | | | | | |
| TOTALS | 130,792 | 46.275 | 257,165 | 39.248 | 485,648 | 29.970 |
| Less: Transfers | 0 | | 0 | | 0 | 31.091 |
| Net Expenditure | 130,792 | | 257,165 | | 485,648 | |
| Total Tax Levied | 29,047 | | 29,527 | | xxxxxxx | |
| Ass'd Valuation | 627,704 | | 752,322 | | 963,956 | |

OUTSTANDING INDEBTEDNESS, JANUARY 1

| | 2017 | 2018 | 2019 |
|-------------------|----------------|----------------|----------------|
| G.O. Bonds | 108,000 | 99,000 | 90,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purch Princ | 0 | 84,024 | 65,558 |
| Total | 108,000 | 183,024 | 155,558 |

*Tax rates are expressed in mills
Lois Ritterhouse

alcohol - free workplace and marketing skills to

4083
8-16-19
2325

NOTICE OF BUDGET HEARING

The governing body of
City of Albert
will meet on August 5, 2019 at 6:30 PM at the City Building 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 the City Building 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 | 89,630✓ | 27.260 | 157,000✓ | 25.334 | 237,851✓ | 23,724✓ | 24.611 |
| Debt Service | 13,632✓ | 19.015 | 16,165✓ | 13.914 | 15,675✓ | 6,246✓ | 6.480 |
| Special Highway | 0 | | 3,000 | | 38,481 | | |
| Sewer Fund | 7,662 | | 18,500 | | 80,652 | | |
| Water Fund | 19,868 | | 62,500 | | 112,989 | | |
| Non-Budgeted Funds-A | | | | | | | |
| Totals | 130,792 | 46.275 | 257,165 | 39.248 | 485,648 | 29,970 | 31.091 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 130,792 | | 257,165 | | 485,648 | | |
| Total Tax Levied | 29,047 | | 29,527 | | XXXXXXXXXXXXXXXXXXXX | | |
| Assessed Valuation | 627,704 | | 752,322 | | 963,956✓ | | |
| Outstanding Indebtedness, January 1, | 2017 | 2018 | 2019 | | | | |
| G.O. Bonds | 108,000 | 99,000 | 90,000 | | | | |
| Revenue Bonds | 0 | 0 | 0 | | | | |
| Other | 0 | 0 | 0 | | | | |
| Lease Purchase Principal | 0 | 84,024 | 65,558 | | | | |
| Total | 108,000 | 183,024 | 155,558 | | | | |

*Tax rates are expressed in mills

Lois Ritterhouse
City Official Title: City Clerk