

City of West Mineral

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City of West Mineral

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 30,681
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 30,681

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ 2,593	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 8,110	
5b. Personal property 2018	- 10,679	
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 :	+ 2,214	
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)	4,807	
11. Total estimated valuation July 1, 2019	516,020	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)	0.0094	
13. Percentage adjustment increase (12 times 3)	+ \$ 288	
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)	\$ 460	
16. Total Percentage Adjustments	\$ 748	

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:		+	<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> </u>
Law enforcement expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<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>7,000</u>
CPI adjustment	1.50%		<u>105</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>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>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	+	<u>0</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	_____
30. Total Computed Tax Levy		<u>31,429</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	460
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	460

Exemption from Election Requirement **Yes**

City of West Mineral

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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	30,681	6,346	101	5	0	26
Debt Service						
Library						
TOTAL	30,681	6,346	101	5	0	26

County Treas Motor Vehicle Estimate	<u>6,346</u>				
County Treas Recreational Vehicle Estimate		<u>101</u>			
County Treas 16/20M Vehicle Estimate			<u>5</u>		
County Treas Commercial Vehicle Tax Estimate				<u>0</u>	
County Treas Watercraft Tax Estimate					<u>26</u>
Motor Vehicle Factor	<u>0.20684</u>				
Recreational Vehicle Factor		<u>0.00329</u>			
16/20 Vehicle Factor			<u>0.00016</u>		
Commercial Vehicle Factor				<u>0.00000</u>	
Watercraft Factor					<u>0.00085</u>

City of West Mineral

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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
Sewer	Sewer Bond and Interest	4,460	4,500	4,500	KSA 12-825d
	Totals	4,460	4,500	4,500	
	Adjustments*				
	Adjusted Totals	4,460	4,500	4,500	

*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:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Sewer Utility Ser 1981	4/1/1981	4/1/2021	5.00	74,100	12,500	4/1	4/1	625	3,800	435	4,000
Total Revenue Bonds					12,500			625	3,800	435	4,000
Other:											
KDHE Sewer Loan	3/7/2003	3/1/2024	3.11	360,350	60,404	3/1	3/1	939	4,618	795	4,762
						9/1	9/1	867	4,689	721	4,836
Total Other					60,404			1,807	9,307	1,515	9,598
Total Indebtedness					72,904			2,432	13,107	1,950	13,598

City of West Mineral

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2019	Payments Due 2019	Payments Due 2020
Totals					0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of West Mineral

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	29,977	33,392	36,787
Receipts:			
Ad Valorem Tax	26,164	30,681	XXXXXXXXXXXXXXXXXX
Delinquent Tax	5,166		
Motor Vehicle Tax	6,582	6,575	6,346
Recreational Vehicle Tax	123	132	101
16/20M Vehicle Tax	5	5	5
Commercial Vehicle Tax			0
Watercraft Tax	94	32	26
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	1,052	1,052	1,305
Compensating Use Tax	3,013	3,000	3,200
Local Sales Tax	7,302	7,300	7,100
Franchise Tax	9,222	9,250	9,250
Licenses	268	270	300
Cemetery	200	500	500
Fire Department	6,250	6,250	6,250
Trash	9,857	10,000	11,000
Reimbursements	2,730	3,000	3,000
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	1,788	3,000	
Does miscellaneous exceed 10% of Total R			
Total Receipts	79,816	81,047	48,383
Resources Available:	109,793	114,439	85,170
Expenditures:			
Salaries & Wages	17,531	18,000	29,400
Employee Benefits	3,076	3,200	4,000
Utilities	9,661	10,000	11,500
Insurance	14,952	14,952	17,500
Professional Fees	6,874	7,000	7,500
Fire Department	7,157	7,200	15,000
Repairs and Maintenance	4,358	4,500	14,000
Office	2,240	2,600	5,991
Trash	8,682	9,000	11,000
Cash Forward (2020 column)			
Miscellaneous	1,870	1,200	
Does miscellaneous exceed 10% of Total E			
Total Expenditures	76,401	77,652	115,891
Unencumbered Cash Balance Dec 31	33,392	36,787	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	100,940	104,800	115,891
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			115,891
Tax Required			30,721
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			30,721

City of West Mineral

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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	8,864	4,792	2,542
Receipts:			
State of Kansas Gas Tax	4,733	4,750	4,750
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous		500	500
Does miscellaneous exceed 10% of Total R			
Total Receipts	4,733	5,250	5,250
Resources Available:	13,597	10,042	7,792
Expenditures:			
Street Repair and Maint	8,805	7,500	7,500
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	8,805	7,500	7,500
Unencumbered Cash Balance Dec 31	4,792	2,542	292
2018/2019/2020 Budget Authority Amount	18,000	10,000	7,500

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	3,159	2,071	2,936
Receipts:			
Charges to Customers	39,312	41,000	42,700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	39,312	41,000	42,700
Resources Available:	42,471	43,071	45,636
Expenditures:			
Personnel Expenses	14,958	15,000	18,000
Water Purchased for Resale	18,840	19,000	19,500
Repairs	3,269	2,800	4,000
Testing	1,535	1,535	2,000
Utilities	1,518	1,400	2,000
Cash Forward (2020 column)			
Miscellaneous	280	400	
Does miscellaneous exceed 10% of Total E			
Total Expenditures	40,400	40,135	45,500
Unencumbered Cash Balance Dec 31	2,071	2,936	136
2018/2019/2020 Budget Authority Amount	40,400	50,500	45,500

City of West Mineral

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	22,488	15,495	12,871
Receipts:			
Charges to Customers	20,063	20,500	22,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	20,063	20,500	22,000
Resources Available:	42,551	35,995	34,871
Expenditures:			
KDHE Loan Payments	11,114	11,114	11,114
Utilities	1,347	2,230	2,230
Repairs	7,705	4,000	14,000
Insurance	1,053	1,080	1,100
Personnel Expenses	1,192	200	1,900
Transfer to Sewer Bond and Interest	4,460	4,500	4,500
Cash Forward (2020 column)			
Miscellaneous	185		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	27,056	23,124	34,844
Unencumbered Cash Balance Dec 31	15,495	12,871	27
2018/2019/2020 Budget Authority Amount	41,614	42,414	34,844

Adopted Budget Sewer Bond and Interest	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	4,215	4,270	4,345
Receipts:			
Transfer from Sewer	4,460	4,500	4,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	4,460	4,500	4,500
Resources Available:	8,675	8,770	8,845
Expenditures:			
Bond Principal	3,600	3,800	4,000
Bond Interest	805	625	435
Cash Forward (2020 column)			
Miscellaneous			300
Does miscellaneous exceed 10% of Total E			
Total Expenditures	4,405	4,425	4,735
Unencumbered Cash Balance Dec 31	4,270	4,345	4,110
2018/2019/2020 Budget Authority Amount	4,405	4,700	4,735

City of West Mineral

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Special Parks & Recreation			
Unencumbered Cash Balance Jan 1	586	650	440
Receipts:			
Local Alcohol Liquor Tax	1,052	1,300	1,304
Interest on Idle Funds			
Miscellaneous		100	100
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,052	1,400	1,404
Resources Available:	1,638	2,050	1,844
Expenditures:			
Operations	988	1,610	1,800
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	988	1,610	1,800
Unencumbered Cash Balance Dec 31	650	440	44
2018/2019/2020 Budget Authority Amount	1,000	3,500	1,800

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
0			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	0	0	0

City of West Mineral

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

2020

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sewer Reserve		0		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	4,435	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		4,435
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	4,435	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	4,435
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	4,435	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	4,435 **
										4,435 **

** Note: These two block figures should agree.

2020

NOTICE OF BUDGET HEARING

The governing body of
City of West Mineral

will meet on August 13, 2019 at 7:00 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.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 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	76,401	59.271	77,652	59.535	115,891	30,721	59.535
Debt Service							
Library							
Special Highway	8,805		7,500		7,500		
Water	40,400		40,135		45,500		
Sewer	27,056		23,124		34,844		
Sewer Bond and Interest	4,405		4,425		4,735		
Special Parks & Recreation	988		1,610		1,800		
Non-Budgeted Funds							
Totals	158,055	59.271	154,446	59.535	210,270	30,721	59.535
Less: Transfers	4,460		4,500		4,500		
Net Expenditure	153,595		149,946		205,770		
Total Tax Levied	30,362		30,681		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	512,256		515,346		516,020		

Outstanding Indebtedness,

January 1,	2017	2018	2019
G.O. Bonds	0	0	0
Revenue Bonds	22,900	19,600	12,500
Other	86,662	78,178	60,404
Lease Purchase Principal	0	0	0
Total	109,562	97,778	72,904

*Tax rates are expressed in mills

Mary K Elliott

City Official Title: City Treasurer

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF CHEROKEE, SS:

Larry Hiatt of lawful age, being first duly sworn, deposeth and saith, he/she is Legal Representative of the Columbus News-Report

A thrice weekly newspaper published in the city of Columbus, Cherokee County, Kansas, and not a trade, religious, or fraternal publication, and which newspaper has been entered as second-class mail matter in the United States Post Office, Columbus, Kansas. The Columbus News-Report has been continuously and uninterruptedly published three times weekly for more than fifty weeks a year and has been so published for more than one year prior to the first publication of the notice hereinafter mentioned. A copy of that notice, is hereto attached, and was published in the regular and entire edition published on August 2, 2019 issues of said Columbus News-Report.

Affiant further says that he has personal knowledge of the statements above set forth, and that they are true.

Larry Hiatt

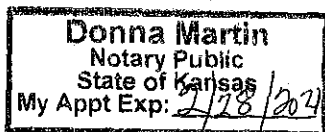
August 2, 2019

Donna Martin

Notary Public

My Commission Expires: February 28, 2021

Printer's Fee: \$ 112



notice

s-Report, Friday, August 2, 2019)

ET HEARING

body of

Mineral

City Hall for the purpose of hearing and use of all funds and the amount of ad valorem tax.

Hall and will be available at this hearing.

WMARY

2019 Ad Valorem Tax establish the maximum limits of the 2020 budget ending on the final assessed valuation.

Estimate for 2019		Proposed Budget for 2020		
Actual	Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
	59.535	115,891	30,721	59.535
		7,500		
		45,500		
		34,844		
		4,735		
		1,800		
5	59.535	210,270	30,721	59.535
		4,500		
6		205,770		
		XXXXXXXXXX		
6		516,020		

2019	
	0
	12,500
	60,404
	0
	72,904