

2020

CERTIFICATE

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

City of Carlton

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.

		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				
Statement of Indebtedness				
Statement of Lease-Purchases				
Fund	K.S.A.			
General	12-101a	4	60,466	4,603
				15.416
Special Highway		5	3,397	
Totals		xxxxxx	63,863	4,603
				15.416
Budget Summary		6		
Neighborhood Revitalization				
Tax Lid Limit (from Computation Tab)			4,603	
Does the City Need to Hold an Election?			NO	
				County Clerk's Use Only
				298,581
				Nov 1, 2019 Total Assessed Valuation

Assisted by:
Pottberg, Gassman &
Hoffman, Chartered
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Abilene, KS 67410
Email:
gassman@pgh-cpa.com

Dan Radu Mayor
Sara Parker Council member
Suzanne Czapinski Council member
Gene E. Schlessman Council member

Date Attested: August 19, 2019

Barbara M Jones
County Clerk

Governing Body

City of Carlton

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 4,514
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 4,514

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ 0
5. Increase in personal property for 2019 :	
5a. Personal property 2019	+ 6,350
5b. Personal property 2018	- 6,779
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 :	+ 1,407
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)	1,407
11. Total estimated valuation July 1, 2019	298,581
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0047
13. Percentage adjustment increase (12 times 3)	+ \$ 21
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)	\$ 68
16. Total Percentage Adjustments	\$ 89

City of Carlton

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	4,514	654	19	80	293	0
Debt Service						
Library						
TOTAL	4,514	654	19	80	293	0

County Treas Motor Vehicle Estimate 654

County Treas Recreational Vehicle Estimate 19

County Treas 16/20M Vehicle Estimate 80

County Treas Commercial Vehicle Tax Estimate 293

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.14488

Recreational Vehicle Factor 0.00421

16/20 Vehicle Factor 0.01772

Commercial Vehicle Factor 0.06491

Watercraft Factor 0.00000

City of Carlton

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	2,266	1,357	2,227
Receipts:			
State of Kansas Gas Tax	1,157	1,170	1,170
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,157	1,170	1,170
Resources Available:	3,423	2,527	3,397
Expenditures:			
Street Repair and Maint	2,066	300	3,397
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,066	300	3,397
Unencumbered Cash Balance Dec 31	1,357	2,227	0
2018/2019/2020 Budget Authority Amount:	4,335	2,770	3,397

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

CPA Summary

2020

NOTICE OF BUDGET HEARING

The governing body of
City of Carlton

will meet on August 14, 2019 at 7:00 PM at Carlton 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 455 Kentucky Avenue, Carlton, Kansas 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	10,112	15.397	10,500	18.253	60,466	4,603	15.416
Special Highway	2,066		300		3,397		
Totals	12,178	15.397	10,800	18.253	63,863	4,603	15.416
Less: Transfers	0		0		0		
Net Expenditure	12,178		10,800		63,863		
Total Tax Levied	4,452		4,514		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	289,151		247,299		298,581		

Outstanding Indebtedness,

	2017	2018	2019
January 1,	0	0	0
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

Patty Schlesener

City Official Title: City Clerk

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:		-	<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: (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>0</u>
Increased law enforcement expenses in 2020 budget:			<u> </u>
(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>0</u>
Increased fire protection expense in 2020 budget:			<u> </u>
(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:			<u> </u>
(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	+	_____ 0
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	_____
30. Total Computed Tax Levy		_____ <u>4,603</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 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!
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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	68
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	<u>68</u>

Exemption from Election Requirement	Yes
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AFFIDAVIT OF PUBLICATION
STATE OF KANSAS
DICKINSON COUNTY } **SS.**

Tim Horan being first duly sworn, deposes and says:
 That I am the editor of the Reflector-Chronicle, a daily newspaper printed in
 the State of Kansas, and published in and of general circulation in Dickinson
 County, Kansas, with a general paid circulation on a monthly basis, and that
 said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least 50 times a year, has
 been so published continuously and uninterruptedly in said county and state
 for period of more than five years prior to the first publication of said notice;
 and has been admitted at the post office of Abilene, in said county, as a second
 class matter.

That the attached notice is a true copy thereof and was published in
 the regular and entire issue of said newspaper for 1 consecutive
 weeks, the first publication thereof being made as aforesaid on the day of
8-2, 2019, with subsequent publications being made on the
 following dates:

_____, 20____, _____, 20____
 _____, _____, _____, _____
 _____, _____, _____, _____

Printer's Fee \$ 51.90

Subscribed and sworn to before me this _____ day of _____

August _____, 2019

Notary Public

My commission expires 7-31-2021

Approved: _____

Judge _____

First Published in The Abilene Reflector-Chronicle on Aug 2nd 2019
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 amount of tax to be levied. Detailed budget information is available at the
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 of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
FUND	Actual Expenditures	Actual Expenditures	Budget Authority Amount of 2019 Tax Rate* For Expenditures
General	10,112	15,397	18,233
Special Highway	2,066	300	3,397
Totals	12,178	15,697	21,633
Less Transfers	0	0	0
Net Expenditures	12,178	15,697	21,633
Total Tax Levied	4,452	4,514	4,514
Assessed Valuation	298,151	247,299	298,381

Outstanding Indebtedness	2017	2018	2019
Jan 1	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Less Paid: Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Ken Schaefer
 City Official Title: City Clerk