

2020

CERTIFICATE

To the Clerk of Wabaunsee, State of Kansas

We, the undersigned, officers of

City of Paxico, Kansas

- 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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Fund	K.S.A.			
General	12-101a	220,092	40,635	40.118
Debt Service	10-113			
Library	12-1220			
Employee Benefits	12-16,102	4,600	2,105	2.078
	8			
Special Highway		5,811		
Water Utility		33,199		
Sewer Utility		50,840		
Solid Waste		23,069		
Totals	XXXXXX	337,611	42,740	42.196
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Neighborhood Revitalization				
				County Clerk's Use Only
				1,012,876
				Nov 1, 2019 Total
				Assessed Valuation

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

42,741
NO

Assisted by:
Mikoleit Inc.

Address:
2933 SW Woodside Dr, Ste 102
Topeka, KS 66614
Email:
dmikoleit@mikoleit-assoc.com

Date Attested: Oct 7, 2019

Quinn Savage
County Clerk

[Signature]
[Signature]
[Signature]
Governing Body

8/28/19

State of Kansas
City

City of Paxico, Kansas

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 41,346
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 41,346

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ 18,639	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 45,006	
5b. Personal property 2018	- 45,451	
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)	18,639	
11. Total estimated valuation July 1, 2019	1,012,876	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0187	
13. Percentage adjustment increase (12 times 3)	+ \$ 775	
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)	\$ 620	
16. Total Percentage Adjustments	\$ 1,395	

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 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>0</u>
(Do not include building construction or remodeling costs)			
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>0</u>
(Do not include building construction or remodeling costs)			
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>0</u>
(Do not include building construction or remodeling costs)			
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>42,741</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	620
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	620

Exemption from Election Requirement Yes

City of Paxico, Kansas

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	38,775	5,594	157	0	0	55
Debt Service						
Library						
Employee Benefits	2,571	371	10	0	0	4
TOTAL	41,346	5,965	167	0	0	59

County Treas Motor Vehicle Estimate 5,965

County Treas Recreational Vehicle Estimate 167

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 59

Motor Vehicle Factor

0.14427

Recreational Vehicle Factor

0.00404

16/20 Vehicle Factor

0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00143

Schedule of Transfers

***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:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Revolving Loan Program:											
Water Pollution Control	8/31/06	8/31/2024	2.83	100,800	44,517	2/28	2/28	630	3,143	548	3,225
						8/31	8/31	590	3,183	508	3,265
Total Other					44,517			1,220	6,326	1,056	6,490
Total Indebtedness					44,517			1,220	6,326	1,056	6,490

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

[illegible]

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

General

PA Summary

City of Puxico, Kansas

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,680	1,618	2,110
Receipts:			
Ad Valorem Tax	5,002	2,571	XXXXXXXXXXXXXXXXXX
Delinquent Tax	73	33	
Motor Vehicle Tax	308	382	371
Recreational Vehicle Tax	10	6	10
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			4
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	5,393	2,992	385
Resources Available:	7,073	4,610	2,495
Expenditures:			
Contractual Services	5,455	2,500	4,600
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	5,455	2,500	4,600
Unencumbered Cash Balance Dec 31	1,618	2,110	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	6,000	6,500	4,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,600
		Tax Required	2,105
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			2,105

Adopted Budget

0	Prior Year	Current Year	Proposed Budget
	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
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	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			0

CPA Summary

City of Paxico, Kansas

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	1,970	1,707	31
Receipts:			
State of Kansas Gas Tax	5,781	5,770	5,780
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	5,781	5,770	5,780
Resources Available:	7,751	7,477	5,811
Expenditures:			
Street Repair and Maint	6,044	7,446	5,811
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	6,044	7,446	5,811
Unencumbered Cash Balance Dec 31	1,707	31	0
2018/2019/2020 Budget Authority Amount:	6,044	7,446	5,811

Adopted Budget Water Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	32,007	17,344	2,214
Receipts:			
Charges to Customers	26,057	25,000	30,000
Sales Tax	381	280	335
Late Fees	670	650	650
Refunds & Reimbursements		2,082	0
Meters & Installations			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Recd			
Total Receipts	27,108	28,012	30,985
Resources Available:	59,115	45,356	33,199
Expenditures:			
Salaries & Wages	23,699	24,000	25,000
Contractual Services	11,268	13,000	3,000
Materials & Supplies	5,592	5,300	4,164
Sales Tax	436	280	335
Water Protection Fees	255	312	300
Water Refunds	521	250	400
Capital Outlay			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	41,771	43,142	33,199
Unencumbered Cash Balance Dec 31	17,344	2,214	0
2018/2019/2020 Budget Authority Amount:	53,887	45,208	33,199

CPA Summary

City of Paxico, Kansas

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	9,756	16,616	15,840
Receipts:			
Charges to Customers	31,966	31,800	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	31,966	31,800	35,000
Resources Available:	41,722	48,416	50,840
Expenditures:			
Salaries & Wages	12,629	12,630	15,000
Contractual Services	4,310	12,000	27,044
Materials & Supplies	621	400	1,250
Debt Service	7,546	7,546	7,546
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	25,106	32,576	50,840
Unencumbered Cash Balance Dec 31	16,616	15,840	0
2018/2019/2020 Budget Authority Amount:	45,957	45,430	50,840

Adopted Budget Solid Waste	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	3,541	3,469	3,069
Receipts:			
Charges to Customers	17,531	17,600	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	17,531	17,600	20,000
Resources Available:	21,072	21,069	23,069
Expenditures:			
Salaries & Wages			
Contractual Services	17,603	18,000	23,069
Materials & Supplies			
Capital Outlay			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	17,603	18,000	23,069
Unencumbered Cash Balance Dec 31	3,469	3,069	0
2018/2019/2020 Budget Authority Amount:	22,790	23,841	23,069

CPA Summary

2020

NOTICE OF BUDGET HEARING

The governing body of
City of Paxico, Kansas
will meet on August 20, 2019 at 7:00 pm at City Hall, Paxico, KS 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, Paxico, KS 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.

PUND	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	81,280	37.473	69,400	40.075	220,092	40,635	40.118
Debt Service							
Library							
Employee Benefits	5,455	5.356	2,500	2.657	4,600	2,105	2.078
Special Highway	6,044		7,446		5,811		
Water Utility	41,771		43,142		33,199		
Sewer Utility	25,106		32,576		50,840		
Solid Waste	17,603		18,000		23,069		
Totals	177,259	42.829	173,064	42.732	337,611	42,740	42.196
Less: Transfers	0		0		0		
Net Expenditure	177,259		173,064		337,611		
Total Tax Levied	40,619		41,346		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	948,388		967,560		1,012,876		

Outstanding Indebtedness,

January 1,	2017	2018	2019
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	56,658	50,672	44,517
Lease Purchase Principal	0	0	0
Total	56,658	50,672	44,517

*Tax rates are expressed in mills

Linda Flannery

City Official Title: City Clerk

Public Notices

Published in the Wabaunsee County Signal-Enterprise Thursday, August 1, 2019.

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BUDGET SUMMARY

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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	81,280	37.473	69,400	40.073	220,092	40,635	40.118
Debt Service							
Library							
Employee Benefits	5,455	5.356	2,500	2.657	4,600	2,105	2.078
Special Highway	6,044		7,446		5,811		
Water Utility	41,771		43,142		33,199		
Sewer Utility	25,106		32,576		30,840		
Solid Waste	17,603		18,000		23,069		
Totals	177,339	42.829	173,064	42.732	337,611	42,740	42.196
Less: Transfers	0		0		0		
Net Expenditure	177,339		173,064		337,611		
Total Tax Levied	20,810		31,346		XXXXXXXXXXXXXXXX		
Assessed Valuation	946,388		947,328		1,013,876		
Unallocated Expenditures							
Emergency	20,17		40,18		20,18		
City Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	36,638		30,672		44,517		
Less: Purchase Principal	0		0		0		
Total	36,638		30,672		44,517		

* Tax rates are expressed in mills

Linda Flannery
City Official Title: City Clerk