

To the Clerk of Cherokee County, State of Kansas

Baxter Springs

(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

County Clerk's Use Only
22,768
Nov 1, 2019 Total
Assessed Valuation

1,360,591

NO

The Menze CPA Firm LLC

Address:
2001 Byers Ave

Joplin MO 64804-1835

Email:

guense@meisecoas.com

Attest: 2019

Governing Body

Page No. 1

Baxter Springs

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 1,240,038
2. Library levy in 2019 budget	- \$ 124,611
Other tax entity levy in 2019 budget	- \$ 12,605
3. Net tax levy	\$ 1,102,822

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ 99,397	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 1,311,243	
5b. Personal property 2018	- 1,337,932	
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)	99,397	
11. Total estimated valuation July 1, 2019	22,235,107	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0045	
13. Percentage adjustment increase (12 times 3)	+ \$ 4,952	
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)	\$ 16,542	
16. Total Percentage Adjustments	\$ 21,494	

See Accountant's Compilation Report and Summary of Significant Assumptions.

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>463,140</u>
Property tax revenues for debt service in 2019 budget:		-	<u>414,031</u>
Increase property tax revenues spent on debt service			<u>49,109</u>
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u>74,442</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>87,138</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 related to disaster or Federal Emergency in the 2020 budget:		+	<u> </u>
23. Law enforcement expenses - 2020 budget:		+	<u>892,967</u>
Law enforcement expenses - 2019 budget:		-	<u>843,193</u>
CPI adjustment	1.50%		<u>12,648</u>
Increased law enforcement expenses in 2020 budget:			
(Do not include building construction or remodeling costs)		+	<u>37,126</u>
24. Fire protection expenses - 2020 budget:		+	<u>177,843</u>
Fire protection expenses - 2019 budget:		-	<u>156,618</u>
CPI adjustment	1.50%		<u>2,349</u>
Increased fire protection expense in 2020 budget:			
(Do not include building construction or remodeling costs)		+	<u>18,876</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>105,111</u>

See Accountant's Compilation Report and Summary of Significant Assumptions.

Baxter Springs

2020

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	124,948
Other tax entity levy - 2020 budget:	+	6,216
Other tax entity levy - 2020 budget:	+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	131,164
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	
30. Total Computed Tax Levy		1,360,591

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	16,542
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	16,542

Exemption from Election Requirement	Yes
-------------------------------------	-----

See Accountant's Compilation Report and Summary of Significant Assumptions.

2020

Water Springs

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	411,404	44,111	342	290	702	94
Debt Service	414,031	44,394	343	290	706	95
Library	108,484	11,632	90	76	185	25
Museum Building	71,708	7,689	59	50	122	16
Industrial Development						
Employee Benefits	205,679	22,054	171	144	351	47
Employee Benefits Libr	16,127	1,729	13	11	27	4
Recreation	12,605	1,352	10	9	21	3
TOTAL	1,240,038	132,961	1,028	870	2,114	284

County Treas Motor Vehicle Estimate 132,961
County Treas Recreational Vehicle Estimate 1,028
County Treas 16/20M Vehicle Estimate 870
County Treas Commercial Vehicle Tax Estimate 2,114
County Treas Watercraft Tax Estimate 284

Motor Vehicle Factor 0.10722
Recreational Vehicle Factor 0.00083
16/20M Vehicle Factor 0.00070
Commercial Vehicle Factor 0.00170
Watercraft Factor 0.00023

See Accountant's Compilation Report and Summary of Significant Assumptions.

Baxter Springs

2020

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
General	Municipal Equipment Reserve		24,378	45,080	12-1,117
General	Municipal Equipment Reserve Fire Dept		49,595	49,595	12-1,117
Cable Television	Municipal Equipment R	20,374			12-1,117
Totals		20,374	73,973	94,675	
Adjustments					
Adjusted Totals		20,374	73,973	94,675	

See Accountant's Compilation Report and Summary of Significant Assumptions.

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

2020

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2013 (CATV)	9/15/2013	12/1/2024	.50-3.25	1,390,000	765,000	6/1 & 12/1	6/1 & 12/1	19,250	130,000	16,569	130,000
Series 2012 (Water)	11/15/2012	8/1/2022	.40-1.75	1,020,000	820,000	2/1 & 8/1	2/1 & 8/1	11,675	200,000	9,075	205,000
Series 2018 (Water)	9/13/2018	12/1/2038	3.00-3.625	530,000	530,000	6/1 & 12/1	12/1	21,261	15,000	17,025	20,000
Total G.O. Bonds					2,115,000			52,186	345,000	42,669	355,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE Loan (Sewer)	4/11/2000	9/1/2021	3.57	622,243	98,040	3/1 & 9/1	3/1 & 9/1	3,162	38,179	1,787	39,554
Total Other					98,040			3,162	38,179	1,787	39,554
Total Indebtedness					2,213,040			55,348	383,179	44,456	394,554

Page No. 5

Baxter Springs

2020

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2019	Payments Due 2019	Payments Due 2020
Airpacks & Equipment (GO Fire)	4/16/2015	60	2.95	119,070	49,714	25,962	25,962
Fire Truck (GO Fire)	2/12/2016	121	3.98	473,689	413,257	48,480	48,480
Fire Truck (GO Fire)	5/5/2016	36	2.50	36,354	4,210	4,210	
Track Loader (Spec High & Sew)	6/20/2016	48	2.50	102,400	52,463	27,220	27,220
Backhoe 580 (Spec High)	4/1/2018	48	3.25	86,715	86,715	23,470	23,470
Totals					606,359	129,342	125,132

See Accountant's Compilation Report and Summary of Significant Assumptions.

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

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2020

Library found in: Baxter Springs
Cherokee County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2019</u>	<u>2020</u>
Ad Valorem	\$98,720	\$113,769
Delinquent Tax	\$3,598	\$3,598
Motor Vehicle Tax	\$10,287	\$11,632
Recreational Vehicle Tax	\$75	\$90
16/20M Vehicle Tax	\$93	\$76
LAVTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	\$112,773	\$129,165
Difference in Total Taxes:	\$16,392	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$21,361,710	\$22,235,107
Did Assessed Valuation Decrease?	No	
Levy Rate	5.078	5.117
Difference in Levy Rate:	0.039	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

See Accountant's Compilation Report and Summary of Significant Assumptions.

Adopted BudgetPage No. 8

Dexter Springs

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	25,675	29,927	51,979
Receipts:			
Ad Valorem Tax	362,731	376,768	XXXXXXXXXXXXXXX
Delinquent Tax	3,375	1,688	1,688
Motor Vehicle Tax		41,419	44,394
Recreational Vehicle Tax		304	343
16/20M Vehicle Tax	5	374	290
Commercial Vehicle Tax		299	706
Watercraft Tax		119	95
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(1,516)	-1,733	-1,725
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	364,595	419,238	45,791
Resources Available:	390,270	449,165	97,770
Expenditures:			
Principal	325,000	345,000	353,000
Interest and Fees	35,343	52,186	42,669
Cash Basis Reserve			125,000
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	360,343	397,186	522,669
Unencumbered Cash Balance Dec 31	29,927	51,979	XXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	380,443	472,628	522,669
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			522,669
			424,892
			38,241
Delinquent Comp Rate:	9.0%		
Amount of 2019 Ad Valorem Tax			463,140

#45

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	13,519	13,519	9,852
Receipts:			
Ad Valorem Tax	90,238	98,720	XXXXXXXXXXXXXXX
Delinquent Tax	7,196	3,598	3,598
Motor Vehicle Tax	11,447	10,287	11,632
Recreational Vehicle Tax	93	75	80
16/20M Vehicle Tax	132	93	76
Commercial Vehicle Tax	237	74	185
Watercraft Tax	43	29	25
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(377)	-454	-424
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	109,009	112,422	15,182
Resources Available:	122,528	125,941	25,034
Expenditures:			
Appropriation to Library Board	109,009	116,089	129,409
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	109,009	116,089	129,409
Unencumbered Cash Balance Dec 31	13,519	9,852	XXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	115,089	116,089	129,409
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			129,409
			104,375
			9,394
Delinquent Comp Rate:	9.0%		
Amount of 2019 Ad Valorem Tax			113,769

#22

See Accountant's Compilation Report and Summary of Significant Assumptions.

Baxter Springs

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Museum Building			
Unencumbered Cash Balance Jan 1	6,532	6,532	6,191
Receipts:			
Ad Valorem Tax	57,878	65,254	XXXXXXXXXXXXXXXXXX
Delinquent Tax	4,384	2,192	2,192
Motor Vehicle Tax	7,664	6,600	7,689
Recreational Vehicle Tax	62	48	59
16/20M Vehicle Tax	80	60	50
Commercial Vehicle Tax	160	48	122
Watercraft Tax	29	19	16
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-242	-300	-236
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	70,015	73,923	9,892
Resources Available:	76,547	80,453	16,083
Expenditures:			
Appropriation to Museum Board	70,015	74,262	74,262
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	70,015	74,262	74,262
Unencumbered Cash Balance Dec 31	6,532	6,191	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	74,262	74,262	74,262
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		74,262
	Tax Required		58,179
Delinquent Comp Rate:	9.0%		5,236
Amount of 2019 Ad Valorem Tax			63,415

25

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Industrial Development			
Unencumbered Cash Balance Jan 1	883	918	948
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax	35	30	30
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% Total Re			
Total Receipts	35	30	30
Resources Available:	918	948	978
Expenditures:			
Economic Development			978
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	978
Unencumbered Cash Balance Dec 31	918	948	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	799	883	978
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		978
	Tax Required		0
Delinquent Comp Rate:	9.0%		0
Amount of 2019 Ad Valorem Tax			0

257

See Accountant's Compilation Report and Summary of Significant Assumptions.

Baxter Springs

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	364,633	340,375	152,505
Receipts:			
Ad Valorem Tax	259,954	187,168	XXXXXXXXXXXXXXXXXX
Delinquent Tax	28,934	14,817	14,817
Motor Vehicle Tax	50,380	29,624	22,054
Recreational Vehicle Tax	406	217	171
16/20M Vehicle Tax	632	268	144
Commercial Vehicle Tax	1,029	214	351
Watercraft Tax	188	85	47
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,084	-861	-1,105
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	340,439	231,532	36,479
Resources Available:	705,072	571,907	188,984
Expenditures:			
General Government	364,697	419,402	461,342
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	364,697	419,402	461,342
Unencumbered Cash Balance Dec 31	340,375	152,505	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	457,643	467,012	461,342
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			461,342
Tax Required			272,358
Delinquent Comp Rate: 9.0%			24,512
Amount of 2019 Ad Valorem Tax			296,870

51

Adopted Budget Employee Benefits Library	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	2,017	2,017	1,441
Receipts:			
Ad Valorem Tax	13,584	14,676	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,121	561	561
Motor Vehicle Tax	1,745	1,548	1,729
Recreational Vehicle Tax	14	11	13
16/20M Vehicle Tax	20	14	11
Commercial Vehicle Tax	36	11	27
Watercraft Tax	7	4	4
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-57	-68	-42
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	16,470	16,757	2,303
Resources Available:	18,487	18,774	3,744
Expenditures:			
Appropriation to Library Board	16,470	17,333	14,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	16,470	17,333	14,000
Unencumbered Cash Balance Dec 31	2,017	1,441	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	17,333	17,333	14,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			14,000
Tax Required			10,256
Delinquent Comp Rate: 9.0%			923
Amount of 2019 Ad Valorem Tax			11,179

23

See Accountant's Compilation Report and Summary of Significant Assumptions.

Baxter Springs

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Recreation			
Unencumbered Cash Balance Jan 1	6,322	6,322	6,277
Receipts:			
Ad Valorem Tax	5,048	11,471	XXXXXXXXXXXX
Delinquent Tax	895	448	448
Motor Vehicle Tax	1,380	574	1,352
Recreational Vehicle Tax	11	4	10
16/20M Vehicle Tax	14	5	9
Commercial Vehicle Tax	30	4	21
Watercraft Tax	5	2	3
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-21	-53	-23
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	7,362	12,455	1,820
Resources Available:	13,684	18,777	8,097
Expenditures:			
Appropriation to Recreation Commission	7,362	12,500	13,800
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	7,362	12,500	13,800
Unencumbered Cash Balance Dec 31	6,322	6,277	XXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	13,600	12,500	13,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	13,800
		Tax Required	5,703
Delinquent Comp Rate:	9.0%		513
Amount of 2019 Ad Valorem Tax			6,216

#24

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
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXX
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% Total Re			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	9.0%		0
Amount of 2019 Ad Valorem Tax			0

See Accountant's Compilation Report and Summary of Significant Assumptions.

Baxter Springs

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	176,849	167,685	141,885
Receipts:			
State of Kansas Gas Tax	107,760	107,810	107,950
County Transfers Gas		0	0
Capital Lease Proceeds	86,715		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	194,475	107,810	107,950
Resources Available:	371,324	275,495	249,835
Expenditures:			
Public Works	166,655	96,530	99,240
Capital Lease (Backhoe)	23,374	23,470	23,470
Capital Lease (Track Loader)	13,610	13,610	13,610
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	203,639	133,610	136,320
Unencumbered Cash Balance Dec 31	167,685	141,885	113,515
2018/2019/2020 Budget Authority Amount	217,753	133,610	136,320

21

Adopted Budget

Special Parks and Recreation	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	215	208	402
Receipts:			
Local Alcoholic Liquor	276	494	233
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	276	494	233
Resources Available:	491	702	635
Expenditures:			
Recreation	283	300	635
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	283	300	635
Unencumbered Cash Balance Dec 31	208	402	0
2018/2019/2020 Budget Authority Amount	87	653	635

53

See Tab A

See Accountant's Compilation Report and Summary of Significant Assumptions.

Baxter Springs

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Drug Forfeiture	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	419	0	0
Receipts:			
Intergovernmental Receipts			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	419	0	0
Expenditures:			
Public Safety	419		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	419	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	419	0	0

Adopted Budget

Fire Insurance	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Insurance		10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	10,000	10,000
Resources Available:	0	10,000	10,000
Expenditures:			
Public Works		10,000	10,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	10,000	10,000
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	10,000	10,000	10,000

#38

See Accountant's Compilation Report and Summary of Significant Assumptions.

Baxter Springs

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Transient Guest Tax	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	14,936	7,048	7,048
Receipts:			
Guest Tax	5,573	6,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,573	6,000	10,000
Resources Available:	20,509	13,048	17,048
Expenditures:			
Convention and Tourism	13,461	6,000	17,048
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	13,461	6,000	17,048
Unencumbered Cash Balance Dec 31	7,048	7,048	0
2018/2019/2020 Budget Authority Amount	19,102	20,936	17,048

Adopted Budget

Memorial	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,898	2,978	1,978
Receipts:			
Donations	1,925		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,925	0	0
Resources Available:	3,823	2,978	1,978
Expenditures:			
Culture	845	1,000	1,978
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	845	1,000	1,978
Unencumbered Cash Balance Dec 31	2,978	1,978	0
2018/2019/2020 Budget Authority Amount	2,031	1,148	1,978

See Accountant's Compilation Report and Summary of Significant Assumptions.

Baxter Springs

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Public Improvement Sales Tax	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		280,136	1,017,855
Receipts:			
Sales Tax	280,136	737,719	737,719
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	280,136	737,719	737,719
Resources Available:	280,136	1,017,855	1,755,574
Expenditures:			
Capital Outlay			1,755,574
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	1,755,574
Unencumbered Cash Balance Dec 31	280,136	1,017,855	0
2018/2019/2020 Budget Authority Amount	0	1,168,055	1,755,574

#54

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	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

See Accountant's Compilation Report and Summary of Significant Assumptions.

2020

#12

See Tab C

Page No.

2020

13

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	914,650	881,057	907,806
Receipts:			
Charges for Services	455,263	465,000	480,000
Intergovernmental Receipts	51,445		
Interest on Idle Funds			
Miscellaneous	1,295	1,200	1,200
Does miscellaneous exceed 10% Total Rec			
Total Receipts	508,003	466,200	481,200
Resources Available:	1,422,653	1,347,257	1,389,006
Expenditures:			
Personnel Services	201,551	207,500	213,750
Contractual Services	32,401	33,500	34,500
Commodities	83,588	86,000	60,319
KDHE Loan Payments	41,341	41,341	41,341
Maintenance	162,473	50,000	50,000
Capital Outlay	4,060	5,000	5,000
Capital Lease Track Loader	13,610	13,610	13,610
Cash Forward (2020 column)			
Miscellaneous	2,572	2,500	2,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	541,596	439,451	421,020
Unencumbered Cash Balance Dec 31	881,057	907,806	967,986
2018/2019/2020 Budget Authority Amount	341,420	341,420	421,020

See Tab A

See Tab.C

See Accountant's Compilation Report and Summary of Significant Assumptions.

**Proposed Budget
Year for 2020**

Page No. 19

Adopted Budget Cable Television	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	17,825	0	0
Receipts:			
Delinquent Collections	2,603		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,603	0	0
Resources Available:	20,428	0	0
Expenditures:			
Transfer to Municipal Equipment Reserve	20,374		
Cash Forward (2020 column)			
Miscellaneous	54		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	20,428	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	31,656	0	0

Page No. 20

Baxter Springs

NON-BUDGETED FUNDS (A)

2020

(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds-A

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Principal Equipment Reserve		Capital Improvement		Cemetery Perpetual Care		Special Liability			
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	204,250	Cash Balance Jan 1	50,199	Cash Balance Jan 1	64,652	Cash Balance Jan 1	84,668	Cash Balance Jan 1	
								Total	
								403,769	

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Transfer from CATV	20,374			Sale of Cemetery Lots	150	Delinquent Taxes	260		
Total Receipts	20,374	Total Receipts	0	Total Receipts	150	Total Receipts	260	Total Receipts	0
Resources Available:	224,624	Resources Available:	50,199	Resources Available:	64,802	Resources Available:	84,928	Resources Available:	0
									20,784
									424,553

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0
Cash Balance Dec 31	224,624	Cash Balance Dec 31	50,199	Cash Balance Dec 31	64,802	Cash Balance Dec 31	84,928	Cash Balance Dec 31	0
									424,553
									424,553

****Note:** These two block figures should agree.

See Accountant's Compilation Report and Summary of Significant Assumptions.

The governing body of **Baxter Springs**

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.

*Tax rates are expressed in mills

Page No.

Baxter Springs

2020

2020 Neighborhood Revitalization Rebate

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General	368,227	16.561	1,377
Debt Service	461,260	20.745	1,725
Library	113,307	5.096	424
Museum Building	63,158	2.840	236
Industrial Development			0
Employee Benefits	295,666	13.297	1,105
Employee Benefits Li	11,133	0.501	42
Recreation	6,191	0.278	23
0			0
0			0
0			0
0			0
0			0
TOTAL	1,318,942	59.318	4,932

2019 July 1 Valuation: 22,235,107

Valuation Factor: 22,235.107

Neighborhood Revitalization Subj to Rebate: 83,130

Neighborhood Revitalization factor: 83.130

**This information comes from the 2020 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

See Accountant's Compilation Report and Summary of Significant Assumptions.

**CITY OF BAXTER SPRINGS, KANSAS
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of August 15, 2019, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the City resides in to calculate the tax levy needed to support the City's operations and other interested parties and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Ninety-one percent of Ad Valorem property taxes will be collected.
2. Sales tax receipts will be received as projected.
3. Other taxes collected by the County Treasurer will be received as projected.
4. Payments from the State of Kansas from the Special City and County Highway Fund will be received as projected.
5. Utility rates will increase as projected.
6. Expenditures for funds and departments will be spent as appropriated.
7. Unencumbered cash balances will be as projected.
8. There will not be any catastrophic events or circumstances beyond the City's control that would affect the above assumptions.

ANNUAL STATEMENT

City of Baxte

Cherokee

In conformity with K.S.A. 10-1007a, as of June 30, 20 19.

[illegible]

TEMPORARY NOTES

NO-FUND WARRANTS

STATE OF KANSAS, Cherokee, COUNTY, ss. _____

(Recording Officer)

City of San Francisco
 Department of Public Works
 Office of the Director
 1015 Market Street, Suite 100
 San Francisco, CA 94102
 Tel: 415.355.3100
 Fax: 415.355.3101
 Email: info@sf-pw.org
 Website: www.sf-pw.org

6210
2019

STATEMENT

OF

INDEBTEDNESS

OF

City of Baxter Springs
(Township, City or School District)

County of Cherokee

State of Kansas, or the year ending June 30, 20 19

DeWitt (2080)
Clerk

of Baxter Springs
(Township, City or School District)

Filed in my office this _____ day

of _____, 20 _____

County Clerk.