

2020

CERTIFICATE

To the Clerk of Crawford County, State of Kansas

We, the undersigned, officers of

City of Arma

- 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			
Allocation of MVT, RVT, and 16/20M Vehicle		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General (101)	12-101a	8	576,740	127,913	23.088
Debt Service	10-113	9			
Library (801)	12-1220	9	37,000	16,622	3.000
Employee Benefits (213)	12-16-,102	10	252,000	25,429	4.590
Special Highway (Fund 227)		11	70,800		
Special Parks & Rec (Fund 228)		11	7,800		
Electric Utility (Fund 501)		12	1,670,555		
Water Utility (Fund 502)		13	345,500		
Sewer Utility (Fund 503)		14	255,060		
Electric, Water, & Sewer System Depreciation S		15	404,380		
Non-Budgeted Funds-A		16			
Totals		xxxxxx	3,619,835	169,964	30.678
					County Clerk's Use Only
Budget Summary		17	Total Value 5,540,141		
Neighborhood Revitalization Rebate					Nov. 1, 2019 Total Assessed Valuation

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

173,800

NO

Assisted by:

Dien Bartlett & Bolton CPAs, PA

Terence L. Sencer, CPA

Address:

711/2 East Wall Street

Fort Scott, Kansas 66701

Email:

cpas@bba.com

Attest: Aug. 19 2019

County Clerk

8/25/2019

Dale R. Hle
 County Clerk

Governing Body

2020

CERTIFICATE

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Terence L. Sercer, CPA

Address:

7 1/2 East Wall Street

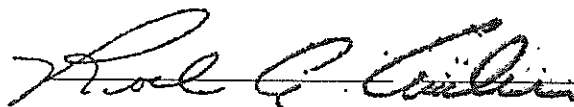
Port Scott, Kansas 66701

Email:

cpasercer@dbbjb.com

Attest: Aug. 19 2019

County Clerk



Governing Body

City of Arma

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 169,459
2. Library levy in 2019 budget	- \$ 16,572
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 152,887

2020 Budget Percentage Adjustments

4. New improvements for 2019 :	+ 13,635	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 62,433	
5b. Personal property 2018	- 63,838	
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 :	+ 44,578	
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)	58,213	
11. Total estimated valuation July 1, 2019	5,541,302	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0106	
13. Percentage adjustment increase (12 times 3)	+ \$ 1,623	
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)	\$ 2,293	
16. Total Percentage Adjustments	\$ 3,916	

City of Arma

2020

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 +		<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>288,770</u>
Law enforcement expenses - 2019 budget:	-	<u>293,520</u>
CPI adjustment 1.50%		<u>4,403</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>56,200</u>
Fire protection expenses - 2019 budget:	-	<u>55,000</u>
CPI adjustment 1.50%		<u>825</u>
Increased fire protection expense in 2020 budget:	+	<u>375</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>375</u>

City of Arma

2020

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	<u>16,622</u>
Other tax entity levy - 2020 budget:	+	<u>0.00</u>
Other tax entity levy - 2020 budget:	+	<u>0.00</u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>16,622</u>
29. Total Computed Tax Levy		<u>173,800</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)	0	
2017 Tax Levy (Less Levy for other Governmental Units)	128,260	None
2018 Tax Levy (Less Levy for other Governmental Units)	150,565	None
2019 Tax Levy (Less Levy for other Governmental Units)	152,825	None

Average Tax Levy (last three years)	143,883
CPI Adjustment of 0.025	3,597
Average Tax Levy Adjusted by CPI	147,481

2020 Total Tax Levy (Less Levy for Other Governmental U	153,342
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Exemption from Election Requirement **No**

Other Tests - Lost Valuation Test

Assessed Valuation Loss	
2020 Tax Levy (Less Levy for other Governmental Units)	27.673
2019 Tax Levy (Less Levy for other Governmental Units)	27.673
Change in Levy	0.000
CPI Adjustment	2,293
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	2,293

Exemption from Election Requirement **Yes**

City of Arma

2020

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

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General (101)	118,847	31,684	297	193	685	52
Debt Service						
Library (801)	16,573	4,418	41	27	95	7
Employee Benefits (213)	34,039	9,075	85	55	196	15
TOTAL	169,459	45,177	423	275	976	74

County Treas Motor Vehicle Estimate 45,177
 County Treas Recreational Vehicle Estimate 423
 County Treas 16/20M Vehicle Estimate 275
 County Treas Commercial Vehicle Tax Estimate 976
 County Treas Watercraft Tax Estimate 74

Motor Vehicle Factor 0.26660
 Recreational Vehicle Factor 0.00249
 16/20M Vehicle Factor 0.00163
 Commercial Vehicle Factor 0.00576
 Watercraft Factor 0.00044

City of Arma

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
EWS RESERVE	CAP IMPROVEMENT	0	0	0	12-825d
EWS RESERVE	LIBRARY	12,000	12,600	12,800	12-825d
EWS RESERVE	EMPLOYEE BENEFIT	52,200	108,840	144,000	12-825d
ELECTRIC UTILITY	EMPLOYEE BENEFIT	36,000	36,000	36,000	12-825d
ELECTRIC UTILITY	EWS RESERVE	96,000	96,000	96,000	12-825d
WATER UTILITY	EMPLOYEE BENEFIT	0	0	12,000	12-825d
WATER UTILITY	EWS RESERVE	36,000	48,000	48,000	12-825d
SEWER UTILITY	EMPLOYEE BENEFIT	12,000	12,000	12,000	12-825d
SEWER UTILITY	EWS RESERVE	36,000	36,000	36,000	12-825d
NOTE: ELECTRIC, WATER & SEWER DEPRECIATION AND SURPLUS FUND = EWS RESERVE					
	Totals	280,200	349,440	396,800	
	Adjustments*				
	Adjusted Totals	280,200	349,440	396,800	

*Note:

Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

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 2011	9/15/2011	3/1/2022	1.0 - 3.2%	245,000	75,000	9/1 & 3/1	3/1	1,850	25,000	1,150	25,000
SERIES 2013	3/8/2013	9/1/2021	.6 - 2.0%	445,000	145,000	9/1 & 3/1	3/1	2,560	55,000	1,680	55,000
Total G.O. Bonds					220,000			4,410	80,000	2,830	80,000
Revenue Bonds:											
NONE											
Total Revenue Bonds					0			0	0	0	0
Other:											
NONE											
Total Other					0			0	0	0	0
Total Indebtedness					220,000			4,410	80,000	2,830	80,000

Debt Service paid out of the following Funds:

Debt Service paid out of the following Funds:
Sewer Utility

4,410 80,000 2,830 80,000

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
Case Loader	7/25/2015	54	3.07%	77,460	31,665	16,774	16,355
Bobcat Loader	11/20/2017	80	2.49%	29,890	23,997	6,377	6,377
Ford F550 4x4 truck	11/18/2016	48	3.40%	45,000	18,100	9,405	9,404
Totals					73,762	32,556	32,136

***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: City of Arma
Crawford 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 Tax	\$15,413	\$16,622
Delinquent Tax	\$500	\$530
Motor Vehicle Tax	\$4,376	\$4,418
Recreational Vehicle Tax	\$46	\$41
16/20M Vehicle Tax	\$30	\$27
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$20,365	\$21,638
Difference in Total Taxes:	\$1,273	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$5,524,640	\$5,541,302
Did Assessed Valuation Decrease?	No	
Levy Rate	3	3.000
Difference in Levy Rate:	0.000	
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.

City of Arma

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General (101)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	200,311	210,728	120,307
Receipts:			
Ad Valorem Tax	98,482	110,528	xxxxxxxxxxxxxxxx
Delinquent Tax	8,860	2,000	2,000
Motor Vehicle Tax	26,689	27,303	31,684
Recreational Vehicle Tax	0	287	297
16/20M Vehicle Tax		189	193
Commercial Vehicle Tax		312	685
Watercraft Tax		80	52
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Sales Tax	242,493	240,000	240,000
Franchise Tax	34,705	40,000	40,000
Special Assessments	1,600	1,000	1,000
Local Alcoholic Liquor	1,080	2,000	2,000
Licenses and fees	2,240	2,000	2,000
Fines	4,190	4,000	4,000
Swimming Pool receipts	3,533	3,000	3,000
City Pound	0	100	100
Interest on Idle Funds	4,614	3,000	3,000
Insurance reimbursements	0	0	0
Other Reimbursements	894	0	0
Miscellaneous	35,000	9,000	6,877
Does miscellaneous exceed 10% Total R			
Total Receipts	464,380	444,799	336,888
Resources Available:	664,691	655,527	457,195

City of Arma

FUND PAGE - GENERAL

Adopted Budget

General (101)

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Resources Available:	664,691	655,527	457,195
Expenditures:			
General Government	127,516	102,300	102,300
Street Department	29,976	60,000	60,000
Fire Department	24,145	55,000	56,200
Recreation Department	24,528	41,270	41,270
Park Department	6,142	7,000	7,000
Police Department	240,785	268,450	288,770
City Pound	871	1,200	1,200
0	0	0	0
Sub-Total detail page	453,963	535,220	556,740
Transfers to Reserve Accounts			
Police			8,000
Fire			12,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total E			
Total Expenditures	453,963	535,220	576,740
Unencumbered Cash Balance Dec 31	210,728	120,307	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amou	486,320	560,290	576,740
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			576,740
Tax Required			119,545
Delinquent Comp Rate: 7.0%			8,368
Amount of 2019 Ad Valorem Tax			127,913

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
General Government			
Personal Services	27,974	28,000	28,000
Contractual	9,148	12,000	12,000
Commodities	58,519	52,000	52,000
Capital Outlay	31,875	10,300	10,300
Total	127,516	102,300	102,300

Street Department

Contractual	29,976	60,000	60,000
Total	29,976	60,000	60,000

Fire Department

Personal Services	5,586	7,500	8,700
Contractual	3,092	6,500	6,500
Commodities	5,453	11,000	11,000
Capital Outlay	10,014	30,000	30,000
Total	24,145	55,000	56,200

Recreation Department

Personal Services	19,415	20,000	20,000
Contractual	329	470	470
Commodities	4,784	20,800	20,800
Total	24,528	41,270	41,270

Park Department

Contractual	2,500	4,000	4,000
Commodities	3,642	3,000	3,000
Total	6,142	7,000	7,000

Police Department

Personal Services	213,951	242,450	247,450
Contractual	6,373	6,500	7,000
Commodities	20,461	19,500	19,500
Capital Outlay	0	0	14,820
Miscellaneous			0
Total	240,785	268,450	288,770

City Pound

Contractual	871	1,200	1,200
Total	871	1,200	1,200

Page Total	453,963	535,220	556,740
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(Note: Should agree with general sub-totals.)

City of Arma

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		0	0
Receipts:			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 7.0%			0
Amount of 2019 Ad Valorem Tax			0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library (801)	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	2,286	3,479	3,547
Receipts:			
Ad Valorem Tax	15,786	15,413	xxxxxxxxxxxxxx
Delinquent Tax	1,686	500	530
Motor Vehicle Tax	4,621	4,376	4,418
Recreational Vehicle Tax		46	41
16/20M Vehicle Tax		30	27
Commercial Vehicle Tax		50	95
Watercraft Tax		13	7
Operating Transfers from other funds			
E W & S Surplus and Depreciation	12,000	12,600	12,800
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	100	40	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	34,193	33,068	17,918
Resources Available:	36,479	36,547	21,465
Expenditures:			
Cultural and Recreational			
Appropriation to Library	33,000	33,000	37,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	33,000	33,000	37,000
Unencumbered Cash Balance Dec 31	3,479	3,547	xxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	33,000	33,000	37,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			37,000
Tax Required			15,535
Delinquent Comp Rate: 7.0%			1,087
Amount of 2019 Ad Valorem Tax			16,622

City of Arma

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits (213)	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	120,061	60,827	12,799
Receipts:			
Ad Valorem Tax	47,073	31,656	xxxxxxxxxxxxxx
Delinquent Tax	5,207	2,010	2,010
Motor Vehicle Tax	13,791	13,052	9,075
Recreational Vehicle Tax		137	85
16/20M Vehicle Tax		90	55
Commercial Vehicle Tax		149	196
Watercraft Tax		38	15
Operating Transfers from other funds			
Electric Utility	36,000	36,000	36,000
Water Utility			12,000
Sewer Utility	12,000	12,000	12,000
E W & S Surplus and Depreciation	52,200	108,840	144,000
Neighborhood Revitalization Rebate			0
Miscellaneous	2,920		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	169,191	203,972	215,436
Resources Available:	289,253	264,799	228,235
Expenditures:			
Health Insurance	174,833	164,000	164,000
Social Security	20,567	20,000	20,000
Retirement	18,572	20,000	20,000
Workers Compensation	14,005	30,000	30,000
Unemployment	448	1,500	1,500
Insurance reserve	0	16,500	16,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	228,425	252,000	252,000
Unencumbered Cash Balance Dec 31	60,827	12,799	xxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	243,000	252,000	252,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			252,000
Tax Required			23,765
Delinquent Comp Rate: 7.0%			1,664
Amount of 2019 Ad Valorem Tax			25,429

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1		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	xxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 7.0%			0
Amount of 2019 Ad Valorem Tax			0

City of Arma

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway (Fund 227)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	63,445	54,304	27,584
Receipts:			
State of Kansas Gas Tax	39,220	39,150	39,150
County Transfers Gas	5,279	4,930	5,130
Insurance reimbursement	11,081		
Interest on Idle Funds			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	55,580	44,080	44,280
Resources Available:	119,024	98,384	71,864
Expenditures:			
Streets			
Commodities	52,255	64,423	64,423
Capital Outlays	6,087		
Debt Service on Capital Lease	6,378	6,377	6,377
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	64,720	70,800	70,800
Unencumbered Cash Balance Dec 31	54,304	27,584	1,064
2018/2019/2020 Budget Authority Amount	64,800	70,800	70,800

Adopted Budget

Adopted Budget Special Parks & Rec (Fund 228)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	6,646	6,646	7,246
Receipts:			
Special Alcohol tax	710	600	600
Reimbursements	2,296	1,000	0
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,006	1,600	600
Resources Available:	9,652	8,246	7,846
Expenditures:			
Culture and Recreation			
Commodities	3,006	1,000	7,800
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,006	1,000	7,800
Unencumbered Cash Balance Dec 31	6,646	7,246	46
2018/2019/2020 Budget Authority Amount	7,200	7,200	7,800

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric Utility (Fund 501)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	280,075	319,347	289,792
Receipts:			
Charges to Customers	1,507,823	1,450,000	1,450,000
Reimbursements	250	0	0
Miscellaneous	2,712	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,510,785	1,451,000	1,451,000
Resources Available:	1,790,860	1,770,347	1,740,792
Expenditures:			
Operating Expenditures			
Personal Services	213,167	216,650	216,650
Contractual	1,096,214	1,087,500	1,087,500
Commodities	20,727	35,000	35,000
Capital Outlay	0	0	190,000
Operating Transfers to Other Funds			
Employee Benefits	36,000	36,000	36,000
Electric Water and Sewer Depc & Surplus	96,000	96,000	96,000
Debt Service on Capital lease	9,405	9,405	9,405
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,471,513	1,480,555	1,670,555
Unencumbered Cash Balance Dec 31	319,347	289,792	70,237
2018/2019/2020 Budget Authority Amount	1,550,500	1,575,555	1,670,555

City of Arma

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility (Fund 502)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	147,078	173,822	154,322
Receipts:			
Charges to Customers	296,987	300,000	300,000
Miscellaneous	2,079	4,000	4,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	299,066	304,000	304,000
Resources Available:	446,144	477,822	458,322
Expenditures:			
Operating Expenditures			
Personal Services	91,024	94,250	94,250
Contractual	13,571	26,250	26,250
Commodities	131,728	135,000	135,000
Capital Outlay	0	20,000	30,000
Operating Transfers to Other Funds			
Employee Benefits	0	0	12,000
Electric Water and Sewer Dep & Surplus	36,000	48,000	48,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	272,322	323,500	345,500
Unencumbered Cash Balance Dec 31	173,822	154,322	112,822
2018/2019/2020 Budget Authority Amount	309,250	323,500	345,500

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility (Fund 503)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	96,060	78,185	43,125
Receipts:			
Charges to Customers	212,959	220,000	220,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	212,959	220,000	220,000
Resources Available:	309,020	298,185	263,125
Expenditures:			
Operating Expenditures			
Personal Services	82,132	81,350	81,350
Contractual	7,075	12,550	12,550
Commodities	7,798	3,750	3,750
Capital Outlay	0	25,000	26,580
Debt Service			
Principal	80,000	80,000	80,000
Interest	5,830	4,410	2,830
Operating Transfers to Other Funds			
Employee Benefits	12,000	12,000	12,000
Electric Water and Sewer Dep & Surplus	36,000	36,000	36,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	230,835	255,060	255,060
Unencumbered Cash Balance Dec 31	78,185	43,125	8,065
2018/2019/2020 Budget Authority Amount	254,530	255,060	255,060

City of Arma

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric, Water, & Sewer System Depreciation Surplus (Fund 506)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	187,333	218,334	225,120
Receipts:			
Operating Transfers from other Funds			
Electric Utility	96,000	96,000	96,000
Water Utility	36,000	48,000	48,000
Sewer Utility	36,000	36,000	36,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	168,000	180,000	180,000
Resources Available:	355,333	398,334	405,120
Expenditures:			
Capital Outlays	56,026	35,000	231,225
Operating Transfers to Other Funds			
Capital Improvement	0	0	0
Library	12,000	12,600	12,800
Employee Benefits	52,200	108,840	144,000
Debt Servies on Capital Lease	16,774	16,774	16,355
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	137,000	173,214	404,380
Unencumbered Cash Balance Dec 31	218,334	225,120	741
2018/2019/2020 Budget Authority Amou	264,200	321,440	404,380

2020

NOTICE OF BUDGET HEARING

The governing body of
City of Arma

will meet on August 19, 2019 at 6:30 P.M. at Meeting Room 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 Clerk's office at City Hall 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 (101)	453,963	18.721	535,220	21.512	576,740	127,913	23.084
Debt Service							
Library (801)	33,000	3.001	33,000	3.000	37,000	16,622	3.000
Employee Benefits (213)	228,425	8.949	252,000	6.161	252,000	25,429	4.589
Special Highway (Fund 227)	64,720		70,800		70,800		
Special Parks & Rec (Fund 2)	3,006		1,000		7,800		
Electric Utility (Fund 501)	1,471,513		1,480,555		1,670,555		
Water Utility (Fund 502)	272,322		323,500		345,500		
Sewer Utility (Fund 503)	230,835		255,060		255,060		
Electric, Water, & Sewer Sy	137,000		173,214		404,380		
Non-Budgeted Funds-A	28,761						
Totals	2,923,545	30.671	3,124,349	30.673	3,619,835	169,964	30.673
Less: Transfers	280,200		349,440		396,800		
Net Expenditure	2,643,345		2,774,909		3,223,035		
Total Tax Levied	169,397		169,459		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	5,522,998		5,524,640		5,541,302		
Outstanding Indebtedness, January 1,	2017		2018		2019		
G.O. Bonds	380,000		300,000		220,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	35,000		35,000		73,762		
Total	415,000		335,000		293,762		

*Tax rates are expressed in mills

Bette Lessen

City Official Title: City Clerk

CPA Summary

Diehl

Banwart

Bolton

Certified Public Accountants PA

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

City of Arma Council

Arma, Kansas

Management is responsible for the accompanying historical financial statements of the City of Arma, Kansas, included in the accompanying prescribed form for the year ended December 31, 2018, in accordance with the Kansas Department of Administration – Municipal Services. We have performed a compilation engagement of the historical financial information in accordance with Statements on Standards for Accounting and Review Services Committee of the AICPA. We did not audit or review the historical financial statements, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these historical financial statements.

We have also compiled the accompanying forecasted budget in the accompanying prescribed form for the City of Arma, Kansas, for the years ending December 31, 2019 and 2020, in accordance with attestation standards established by the American Institute of Certified Public Accountants.

A compilation of forecasted statements is limited to presenting in the form of a forecast, information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecasts and, accordingly, do not express an opinion or another form of assurance on the accompanying forecasted statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Other Matters

The historical financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Kansas Department of Administration – Municipal Services, and are not intended to be presented in accordance with accounting principles generally accepted in the United States of America.

The budget included in the accompanying prescribed form is intended to comply with the requirements of the Kansas Department of Administration – Municipal Services, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Very truly yours,

DIEHL, BANWART, BOLTON, CPAs PA

Diehl, Banwart, Bolton, CPAs, PA.

7 1/2 East Wall Street • P.O. Box 469 • Fort Scott, Kansas 66701

Phone (620) 223-4300 • Fax (620) 223-2242

www.cpadbb.com

CPA Summary

City of Arma

Summary of Significant Assumptions and Accounting Policies

Note 1 - Nature & Limitations

The accompanying financial presents, to the best of management's knowledge and belief, the City's expected results of operations for calendar year 2019 and 2020. The budgets reflect management's judgment as of the date of this budget, of the expected conditions and its expected course of action. Because events and circumstances frequently do not occur as expected, there will usually be differences between the budgeted and actual results and those differences may be material. The following assumptions are those that management believes are significant to the budget.

Note 2 - Summary of Significant Accounting Policies

Assessed valuation-The valuations of property in the City are estimates determined by the County appraiser's office.

budget year. Motor vehicle, recreational vehicle, 16/20M vehicle, commercial vehicle, and state gas taxes are based on collection estimates as supplied by the Chase County treasurer and the State of Kansas. Other revenues for 2019 are assumed to be approximately the same as the 2019 budgeted amounts. Other revenues for 2020 have been estimated to be approximately the same as the 2020 budgeted amounts.

Expenditures-2019 expenditures are entered primarily from the adopted 2019 budget information.

2020 Expenditures are expected to remain similar to the 2019 budgeted amounts except that certain capital outlays budgeted for 2019 but not expected to be paid we budgeted for 2020. In addition, the 2020 budget included additional transfers to reserve funds for the police and fire departments.

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS
CRAWFORD COUNTY

SS.

Joseph Leong, being first duly sworn, Deposes and says:

That he is Publisher of The Morning Sun, a daily Newspaper printed in the State of Kansas, and published in and of general circulation in Crawford County, Kansas, with a paid circulation on a daily basis in Crawford County, Kansas, and that said newspaper is a trade, religious or fraternal publication.

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

That the attached notice is a true copy thereof and was published in the regular a entire issue of said newspaper for One , consecutive Day , the first publication thereof being made as aforesaid on the 9th day of August, 2015 with subsequent publications being made on the following dates:

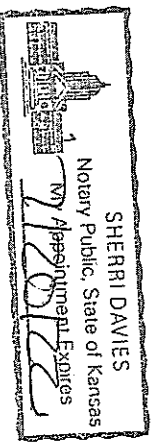
2nd _____ 5th _____
3rd _____ 6th _____
4th _____ 7th _____

Joseph Leong
Publisher

~~\$100.00~~ and sworn to before me this 9th day of August
Sherri Davies
Notary Public

My commission expires: 7/20/22

Printer's fee: \$ _____
Additional copies \$ _____



2020

NOTICE OF BUDGET HEARING

The governing body of
City of Alma

will meet on August 19, 2019 at 6:30 P.M. at Meeting Room 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 Clerk's office at City Hall and will be available at this meeting.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax to establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Three Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget for 2020				
	Actual	Actual	Budget Authority				
FIND	Expenditures	Tax Rate *	Expenditures	Tax Rate *	for Expenditures	Amount of 2019	Estimate
General (100)	453,963	18.721	535,220	21.512	576,740	127,913	23,084
Police Service							
Library (801)	33,000	3.000	33,000	3.000	37,000	16,622	3,800
Employee Benefits (213)	228,425	8.949	252,000	6.161	252,000	25,429	4,589
Special Highway (Fund 227)	64,720		70,800		70,800		
Special Parks & Rec (Fund 228)	3,006		1,000		7,800		
Recreation Utility (Fund 501)	1,471,513		1,480,555		1,670,555		
Water Utility (Fund 502)	272,322		323,500		345,500		
Power Utility (Fund 503)	230,835		255,000		255,000		
Electric, Water & Sewer System Depreciation Surplus (Fund 506)	137,000		173,214		404,580		
Non-Budgeted Fund-A	28,761						
State	2,923,545	30.671	3,124,349	30.673	3,619,835	169,964	30,673
State Transfers	280,210		349,440		306,880		
State Expenditure	2,643,335		2,774,909		3,223,035		
Local Tax Levied	169,297		169,459		X		
Assessed	5,522,998		5,524,640		5,541,302		
Assessment							
Assessment Inadequacies							
January 1, 2017							
2017	389,000		300,000		220,000		
2018	0		0		0		
2019	0		0		0		
2020	35,000		35,000		73,762		
2021	415,000		335,000		293,762		
Total							