

2019

**CERTIFICATE**

To the Clerk of Brown, State of Kansas

We, the undersigned, officers of

**Robinson**

- 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 2019; and  
 (3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

			2019 Adopted Budget		
<b>Table of Contents:</b>		Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit 2019		2			
Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	7	175,052	51,738	
Fire Equipment	19-119	8	26,343	14,788	
Employee Benefits	12-16, 102	8	3,272	1,475	
Special Highway		9			
Water		9	64,000		
Electric		10	248,000		
Sewer & Refuse		10	70,000		
<b>Totals</b>		xxxxx	586,667	68,001	
Budget Summary		0			
Neighborhood Revitalization					County Clerk's Use Only
					Nov 1, 2018 Total Assessed Valuation

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

73,452  
NO

Assisted by:  
 Wisdom CPAs, LLC  
 Address:  
 201 South Sixth Street  
 Hiawatha, KS 66434  
 Email:  
 jake@wisdomcpas.com

Date Attested: \_\_\_\_\_ 2018

County Clerk

*Mark Timmer*  
*Michael Brown*  
*David P Taylor*  
*Patton Covert*  
*Brothy M Bellunas*  
*Angie M Huebner*  
 Governing Body

**NOTICE OF BUDGET HEARING**

The governing body of

**Robinson**

will meet on 08/06/2018 at 7:00 at Robinson 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 Robinson City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	113,661	52316.000	115,000	52.316	175,052	51,738	52.315
Debt Service							
Fire Equipment	19,015	14954.000	20,000	14.954	26,343	14,788	14.953
Employee Benefits	3,196	1491.000	3,000	1.491	3,272	1,475	1.491
Special Highway							
Water	75,476		50,000		84,000		
Electric	142,527		178,000		248,000		
Sewer & Refuse	42,776		50,000		70,000		
Totals	396,651	68761.000	416,000	68.761	606,667	68,001	68.759
Less: Transfers	0		0		80,000		
Net Expenditure	396,651		416,000		526,667		
Total Tax Levied	51,520		72,384		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	737,175		1,052,675		988,971		

Outstanding Indebtedness,

	<u>2016</u>	<u>2017</u>	<u>2018</u>
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	707,405	801,531	777,815
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	707,405	801,531	777,815

\*Tax rates are expressed in mills

**Kelly Bryant**

City Official Title: City Clerk

Robinson

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Electric</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	191,955	176,701	148,701
Receipts:			
Charges to Customers	127,273	150,000	150,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>127,273</b>	<b>150,000</b>	<b>150,000</b>
<b>Resources Available:</b>	<b>319,228</b>	<b>326,701</b>	<b>298,701</b>
Expenditures:			
Cost of Electricity	105,984	110,000	110,000
Contract Labor	13,520	14,000	14,000
Supplies	13,711	14,000	14,000
Wages	7,652	10,000	10,000
Transfer to General Fund			50,000
Transfer to Water Fund			30,000
Repairs and Maintenance		30,000	20,000
Miscellaneous	1,660		
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>142,527</b>	<b>178,000</b>	<b>248,000</b>
Unencumbered Cash Balance Dec 31	176,701	148,701	50,701
2017/2018/2019 Budget Authority Amount	204,000	204,000	248,000

Adopted Budget <b>Sewer &amp; Refuse</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	98,922	101,235	101,235
Receipts:			
Charges to Customers	45,089	50,000	50,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>45,089</b>	<b>50,000</b>	<b>50,000</b>
<b>Resources Available:</b>	<b>144,011</b>	<b>151,235</b>	<b>151,235</b>
Expenditures:			
Wages	7,652	10,000	10,000
Utilities	717	2,000	2,000
Legal and Professional Fees	665	1,500	1,500
Insurance	677	1,500	1,500
Supplies	376	3,000	3,000
Bond Payment	31,749	32,000	32,000
Repairs and Maintenance			20,000
Miscellaneous	940		
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>42,776</b>	<b>50,000</b>	<b>70,000</b>
Unencumbered Cash Balance Dec 31	101,235	101,235	81,235
2017/2018/2019 Budget Authority Amount	65,000	65,000	70,000

CPA Summary

Robinson

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
State of Kansas Gas Tax		0	0
County Transfers Gas		0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Street Repair and Maint			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount	0	0	0

Adopted Budget <b>Water</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	-11,795	-25,628	-5,628
Receipts:			
Charges to Customers	61,643	70,000	70,000
Transfer from Electric Fund			30,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>61,643</b>	<b>70,000</b>	<b>100,000</b>
<b>Resources Available:</b>	<b>49,848</b>	<b>44,372</b>	<b>94,372</b>
Expenditures:			
Cost of Water	40,223	25,000	30,000
Contract Labor	8,857	5,000	10,000
Insurance	2,695	4,000	4,000
Repairs and Maintenance	6,858	4,000	40,000
Supplies	7,388	4,000	
Wages	7,652	8,000	
Miscellaneous	1,803		
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>75,476</b>	<b>50,000</b>	<b>84,000</b>
Unencumbered Cash Balance Dec 31	-25,628	-5,628	10,372
2017/2018/2019 Budget Authority Amount	50,000	50,000	84,000

**See Tab A**

CPA Summary	<b><u>See Tab B</u></b>	<b><u>See Tab D</u></b>
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**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Fire Equipment</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	20,853	14,485	10,809
Receipts:			
Ad Valorem Tax	7,647	14,483	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,750	1,750
Recreational Vehicle Tax		35	35
16/20M Vehicle Tax		19	56
Commercial Tax		37	
Fire Services	5,000		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>12,647</b>	<b>16,324</b>	<b>1,841</b>
<b>Resources Available:</b>	<b>33,500</b>	<b>30,809</b>	<b>12,650</b>
Expenditures:			
Operating Expenses	19,015	20,000	26,343
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
<b>Total Expenditures</b>	<b>19,015</b>	<b>20,000</b>	<b>26,343</b>
Unencumbered Cash Balance Dec 31	14,485	10,809	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	31,000	31,000	26,343
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	26,343
		Tax Required	13,693
Delinquent Comp Rate:	8.0%		1,095
	Amount of 2018 Ad Valorem Tax		14,788

Adopted Budget

<b>Employee Benefits</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	4,396	3,087	1,718
Receipts:			
Ad Valorem Tax	1,887	1,444	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		174	174
Recreational Vehicle Tax		4	4
16/20M Vehicle Tax		5	6
Commercial Vehicle Tax		4	4
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>1,887</b>	<b>1,631</b>	<b>188</b>
<b>Resources Available:</b>	<b>6,283</b>	<b>4,718</b>	<b>1,906</b>
Expenditures:			
Benefits	2,943	3,000	3,272
Cash Forward (2019 column)			
Miscellaneous	253		
Does miscellaneous exceed 10% of Total B			
<b>Total Expenditures</b>	<b>3,196</b>	<b>3,000</b>	<b>3,272</b>
Unencumbered Cash Balance Dec 31	3,087	1,718	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	3,900	3,900	3,272
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,272
		Tax Required	1,366
Delinquent Comp Rate:	8.0%		109
	Amount of 2018 Ad Valorem Tax		1,475

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**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	-75,728	-57,092	-12,120
Receipts:			
Ad Valorem Tax	50,968	50,666	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		6,121	6,121
Recreational Vehicle Tax		123	123
16/20M Vehicle Tax		233	194
Commercial Vehicle Tax		129	128
Local Sales Tax	22,826	23,000	23,000
Donations	3,000		
Franchise Fee	3,370	3,400	3,400
Operating Revenue	44,645	50,000	50,000
Transfer from Electric Fund		20,000	50,000
Annual Fee	1,559		
Total Receipts			0
Miscellaneous	5,929	6,300	6,300
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>132,297</b>	<b>159,972</b>	<b>139,266</b>
<b>Resources Available:</b>	<b>56,569</b>	<b>102,880</b>	<b>127,146</b>
Expenditures:			
Insurance	8,410	8,000	10,000
Legal and Professional Fees	6,347	7,000	8,000
Fire Services	5,000	5,000	5,000
Office Supplies	1,427	1,500	3,000
Payroll Taxes	4,162	4,500	7,500
Supplies	5,605	5,000	8,000
Utilities	5,919	6,000	8,000
Wages	42,272	43,000	55,000
Repairs and Maintenance	23,366	24,000	56,552
Trash Service	3,082	4,000	5,000
Contract Labor	2,800	4,000	5,000
Fuel	1,718	3,000	4,000
Cash Forward (2019 column)			
Miscellaneous	3,553		
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>113,661</b>	<b>115,000</b>	<b>175,052</b>
Unencumbered Cash Balance Dec 31	-57,092	-12,120	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	115,500	115,500	175,052
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	175,052
<b>See Tab B See Tab D</b>		Tax Required	47,906
	Delinquent Comp Rate: 8.0%		3,832
	Amount of 2018 Ad Valorem Tax		<b>51,738</b>

CPA Summary





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Schedule of Transfers

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2017</b>	<b>Current Amount for 2018</b>	<b>Proposed Amount for 2019</b>	<b>Transfers Authorized by Statute</b>
Electric	General			50,000	K.S.A. 12-825d
Electric	Water			30,000	K.S.A. 12-825d
	<b>Totals</b>	0	0	80,000	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	0	0	80,000	

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

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

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Proposed Year 2019				
		MVT	RV	16/20M Veh	Comm Veh	Watercraft
General	55,072	6,121	123	194	128	0
Fire Equipment	15,742	1,750	35	56	37	0
Employee Benefits	1,570	174	4	6	4	0
TOTAL	72,384	8,045	162	256	169	0

County Treas Motor Vehicle Estimate 8,045

County Treas Recreational Vehicle Estimate 162

County Treas 16/20M Vehicle Estimate 256

County Treas Commercial Vehicle Tax Estimate 169

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.11114

Recreational Vehicle Factor 0.00224

16/20 Vehicle Factor 0.00354

Commercial Vehicle Factor 0.00233

Watercraft Factor 0.00000



Robinson

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**Computation to Determine Limit for 2019**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2018 budget	+ \$ <u>72,384</u>
2. Library levy in 2018 budget	- \$ _____
Other tax entity levy in 2018 budget	- \$ _____
3. Net tax levy	\$ <u>72,384</u>

**2019 Budget Percentage Adjustments**

4. New improvements for 2018 :	+ _____	337
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ _____	24,677
5b. Personal property 2017	- _____	24,476
5c. Increase in personal property (5a minus 5b)	+ _____	201
		(Use Only if > 0)
6. Valuation of annexed territory for 2018 :		
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 2018 :	+ _____	214
8. Expiration of property tax abatements	+ _____	0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ _____	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	_____	752
11. Total estimated valuation July 1, 2018	_____	988,971
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	_____	0.0008
13. Percentage adjustment increase (12 times 3)	+ \$ _____	55
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	_____	1.40%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ _____	1,013
<b>16. Total Percentage Adjustments</b>	<b>\$ _____</b>	<b>1,068</b>