2019

CERTIFICATE

To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
City of Reading
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			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only	
Computation to Determine Limit for 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				
Fund	**K.S.A.**					
General	12-101a	7	65,159	34,041	39,751	34,040
Debt Service	10-113					
Library	12-1220					
Special Highway		8	58,000			
Gas Utility		8	48,700			
Sewer Utility		9	13,500			
Trash Service		9	26,000			
Water Utility		10	51,700			
		10				
Non-Budgeted Funds		11				
Totals		xxxxxx	263,059	34,041	39,751	34,04
Budget Summary		12			County Clerk's Use Only	
Neighborhood Revitalization					856,351	
					Nov 1, 2018 Total Assessed Valuation	

Tax Lid Limit (from Computation Tab) **34,041**
Does the City Need to Hold an Election? **NO**

Assisted by:

Address:

Email:

Date Attested: , 2018

County Clerk

Governing Body

RECEIVED
2019 JUN 6 PM 3:39
LYON COUNTY
CLERK'S OFFICE

City of Reading 2019

Computation to Determine Limit for 2019

				Amount of Levy
1. Total tax levy amount in 2018 budget			+ $	32,972
2. Library levy in 2018 budget			- $	
Other tax entity levy in 2018 budget			- $	
3. Net tax levy			$	32,972

2019 Budget Percentage Adjustments

4. New improvements for 2018 :			+	9,670
5. Increase in personal property for 2018 :				
5a. Personal property 2018	+	11,427		
5b. Personal property 2017	-	13,410		
5c. Increase in personal property (5a minus 5b)			+	0 (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 :			+	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)				9,670
11. Total estimated valuation July 1, 2018		856,352		
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))				0.0114
13. Percentage adjustment increase (12 times 3)			+ $	377
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)				2.10%
15. Consumer Price Index adjustment (Line 3 times Line 14)			$	692
16. Total Percentage Adjustments			$	1,069

City of Reading

2019 Revenue Adjustments

17. Property tax revenues for debt service in 2019 budget:		+	0
Property tax revenues for debt service in 2018 budget:		-	0
Increase property tax revenues spent on debt service			0
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget: (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:		-	
Increase property tax revenues spent on public building commission and lease payments			0
19. Property tax revenues spent on special assessments in the 2019 budget: (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 2019		+	
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 2019 budget:		+	
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2019 budget		+	
23. Law enforcement expenses - 2019 budget:		+	
Law enforcement expenses - 2018 budget:		-	
CPI adjustment	2.10%		0
Increased law enforcement expenses in 2019 budget: (Do not include building construction or remodeling costs)		+	0
24. Fire protection expenses - 2019 budget:		+	
Fire protection expenses - 2018 budget:		-	
CPI adjustment	2.10%		0
Increased fire protection expense in 2019 budget: (Do not include building construction or remodeling costs)		+	0
25. Emergency medical expenses - 2019 budget:		+	
Emergency medical expenses - 2018 budget:		-	
CPI adjustment	2.10%		0
Increased emergency medical expenses in 2019 budget: (Do not include building construction or remodeling costs)		+	0
26. Total Revenue Adjustments			**0**

City of Reading 2019

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	0
29. Total Computed Tax Levy		**34,041**

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.

2015 Tax Levy (Less Levy for other Governmental Units)	31,359	
2016 Tax Levy (Less Levy for other Governmental Units)	31,890	None
2017 Tax Levy (Less Levy for other Governmental Units)	32,408	None
2018 Tax Levy (Less Levy for other Governmental Units)	32,972	None
Average Tax Levy (last three years)	32,423	
CPI Adjustment of 0.014	454	
Average Tax Levy Adjusted by CPI	32,877	
2019 Total Tax Levy (Less Levy for Other Governmental Units)		
Exemption from Election Requirement	**Yes**	

Other Tests - Lost Valuation Test

Assessed Valuation Loss		
2019 Tax Levy (Less Levy for other Governmental Units)		
2018 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
CPI Adjustment		692
2019 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2019 Mill Rate		0
Total Adjustment for Loss of Assessed Valuation		692

Exemption from Election Requirment **Yes**

City of Reading

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	RVT	16/20M Veh	Comm Veh	Watercraft
General	32,972	8,021	240	199	186	21
Debt Service						
Library						
TOTAL	32,972	8,021	240	199	186	21

County Treas Motor Vehicle Estimate 8,021

County Treas Recreational Vehicle Estimate 240

County Treas 16/20M Vehicle Estimate 199

County Treas Commercial Vehicle Tax Estimate 186

County Treas Watercraft Tax Estimate 21

Motor Vehicle Factor 0.24327

Recreational Vehicle Factor 0.00728

16/20 Vehicle Factor 0.00604

Commercial Vehicle Factor 0.00564

Watercraft Factor 0.00064

City of Reading 2019

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

City of Reading 2019

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
NONE											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
NONE											
Total Revenue Bonds					0			0	0	0	0
Other:											
NONE											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

City of Reading

2019

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2018	Payments Due 2018	Payments Due 2019
NONE							
				Totals	**0**	**0**	**0**

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

City of Reading 2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	23,117	13,685	7,053
Receipts:			
Ad Valorem Tax	30,155	32,972	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,672	2,000	
Motor Vehicle Tax	8,442	8,000	8,021
Recreational Vehicle Tax	164	175	240
16/20M Vehicle Tax	200	171	199
Commercial Vehicle Tax			186
Watercraft Tax			21
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			732
City Buildings Rent	5,740	7,000	7,500
Franchise Tax	5,326	5,400	5,500
Liceneses and Permits	30	100	100
RV Park Rent	1,640	1,500	2,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	604	850	875
Neighborhood Revitalization Rebate			0
Miscellaneous	176		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**55,149**	**58,168**	**25,374**
Resources Available:	**78,266**	**71,853**	**32,427**
Expenditures:			
Salaries & Wages	28,825	29,000	30,000
Employee Benefits	2,100	2,200	2,500
Commodities	7,377	7,000	7,000
Contractural	17,810	18,000	17,000
Park and Recreation	2,437	2,500	2,459
Street Lighting	6,032	6,100	6,200
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**64,581**	**64,800**	**65,159**
Unencumbered Cash Balance Dec 31	13,685	7,053	xxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	72,633	65,094	65,159
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	65,159
		Tax Required	32,732
	Delinquent Comp Rate:	4.0%	1,309
		Amount of 2018 Ad Valorem Tax	**34,041**

CPA Summary

City of Reading 2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	51,922	28,768	32,278
Receipts:			
State of Kansas Gas Tax	6,132	6,210	6,240
County Transfers Gas	733	700	710
Sales Tax Receipts	19,599	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**26,464**	**26,910**	**26,950**
Resources Available:	**78,386**	**55,678**	**59,228**
Expenditures:			
Street Repair and Maint	41,898	15,000	48,000
Commodities	2,295	2,500	3,000
Contractural	3,216	3,400	4,000
Wages and Benefits	2,209	2,500	3,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**49,618**	**23,400**	**58,000**
Unencumbered Cash Balance Dec 31	28,768	32,278	1,228
2017/2018/2019 Budget Authority Amount:	102,000	77,000	58,000

Adopted Budget **Gas Utility**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	4,740	8,755	12,955
Receipts:			
Charges to Customers	45,462	46,000	48,000
Penalties and Late Fees	696	700	700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**46,158**	**46,700**	**48,700**
Resources Available:	**50,898**	**55,455**	**61,655**
Expenditures:			
Commodities	4,860	5,000	5,000
Contractural	13,819	13,000	13,000
Gas Purchases	18,593	20,500	25,700
Wages and Benefits	4,871	4,000	5,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**42,143**	**42,500**	**48,700**
Unencumbered Cash Balance Dec 31	8,755	12,955	12,955
2017/2018/2019 Budget Authority Amount:	43,000	42,500	48,700

CPA Summary

City of Reading 2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	7,001	8,972	8,972
Receipts:			
Charges to Customers	12,811	13,000	13,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**12,811**	**13,000**	**13,500**
Resources Available:	**19,812**	**21,972**	**22,472**
Expenditures:			
Commodities	2,185	3,000	3,500
Contractural	5,329	5,500	5,500
Wages and Benefits	3,326	4,500	4,500
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**10,840**	**13,000**	**13,500**
Unencumbered Cash Balance Dec 31	8,972	8,972	8,972
2017/2018/2019 Budget Authority Amount:	14,500	13,000	13,500

Adopted Budget **Trash Service**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	5,576	4,321	4,321
Receipts:			
Charges to Customers	23,603	25,000	26,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**23,603**	**25,000**	**26,000**
Resources Available:	**29,179**	**29,321**	**30,321**
Expenditures:			
Commodities	3,606	3,500	3,500
Contractural	6,015	12,000	15,000
Dump Charges	3,394	3,500	3,500
Wages and Benefits	11,843	6,000	4,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**24,858**	**25,000**	**26,000**
Unencumbered Cash Balance Dec 31	4,321	4,321	4,321
2017/2018/2019 Budget Authority Amount:	26,000	25,000	26,000

CPA Summary

City of Reading 2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	6,406	12,893	12,893
Receipts:			
Charges to Customers	45,346	46,000	48,000
Farm Sales	1,488	1,500	1,500
Tower Space Rent	1,540	1,680	1,680
Penalties and Late Fees	403	470	520
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	48,777	49,650	51,700
Resources Available:	55,183	62,543	64,593
Expenditures:			
Salaries & Wages	5,025	6,400	7,000
Employee Benefits	384	675	700
Commodities	1,854	2,000	3,000
Contractural	7,518	7,575	8,000
Water Purchases	27,509	33,000	33,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	42,290	49,650	51,700
Unencumbered Cash Balance Dec 31	12,893	12,893	12,893
2017/2018/2019 Budget Authority Amount:	50,700	50,600	51,700

Adopted Budget 0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount:	0	0	0

CPA Summary

City of Reading

NON-BUDGETED FUNDS
(Only the actual budget year for 2017 is to be shown)

2019

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Outlay		**Equipment Reserves**		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	119	Cash Balance Jan 1	3,235	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		3,354
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Sale of Equipment	980							
Total Receipts	0	Total Receipts	980	Total Receipts	0	Total Receipts	0	Total Receipts	0	980
Resources Available:	119	Resources Available:	4,215	Resources Available:	0	Resources Available:	0	Resources Available:	0	4,334
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Equipment Purchases	2,831							
Total Expenditures	0	Total Expenditures	2,831	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	2,831
Cash Balance Dec 31	119	Cash Balance Dec 31	1,384	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	1,503 **
										1,503 **

** Note: These two block figures should agree.

CPA Summary

LYON COUNTY TREASURER BUDGET INFORMATION
ESTIMATES FOR THE 2019 BUDGET

Reading City Clerk, Tonya Coppock
613 1st St.
Reading, Ks 66868

The following estimates are provided for the preparation of your 2019 budget:

Local Alcoholic Liquor Fund K.S.A. 79-41a04	
Special City and County Highway K.S.A. 79-3425c	$ 731.96
Motor Vehicle Tax K.S.A. 79-5111	$ 8,020.96
Recreational Vehicle Tax K.S.A. 79-5123	$ 240.11
16-20M Trucks K.S.A. 79-5111	$ 198.59
KCovrs – Commercial Vehicle	$ 186.00
Watercraft	$ 20.65

Provided by: Sharon Gaede
LyonCounty Treasurer

SPECIAL CITY AND COUNTY HIGHWAY FUND

Distribution to the Cities including Estimated Redistribution from the Counties

Includes Legislative adjustments of prior payments to Counties starting July 1, 2011 and ending June 30, 2016

CY 2018 and CY 2019 Estimated Apportionments -- Rounded to Nearest $10

Estimates as of May 2018, actual distributions will reflect actual collections and any change in certified population numbers

Estimates are based on population numbers certified July 1, 2017 Numbers may not add due to rounding

* Multi-county cities	Population	Calendar Year 2018 Summation			Calendar Year 2019 Summation		
City	Certified July 1, 2017	State Distribution	Transfer from Counties	City Net	State Distribution	Transfer from Counties	City Net
Lyon							
Admire	155	4,190.00	470.0000	4,660.00	4,200.00	480.0000	4,680.00
Allen	176	4,750.00	540.0000	5,290.00	4,770.00	540.0000	5,310.00
Americus	885	23,910.00	2,700.0000	26,610.00	23,990.00	2,710.0000	26,700.00
Bushong	34	920.00	100.0000	1,020.00	920.00	100.0000	1,020.00
Emporia	24,816	670,350.00	75,810.0000	746,160.00	672,800.00	76,080.0000	748,880.00
Hartford	368	9,940.00	1,120.0000	11,060.00	9,980.00	1,130.0000	11,110.00
Neosho Rapids	264	7,130.00	810.0000	7,940.00	7,160.00	810.0000	7,970.00
Olpe	539	14,560.00	1,650.0000	16,210.00	14,610.00	1,650.0000	16,260.00
Reading	230	6,210.00	700.0000	6,910.00	6,240.00	710.0000	6,950.00
Total	27,467	741,960	83,900.00	825,860.00	744,670.00	84,210.0000	828,880.00

State of Kansas
City

2019

NOTICE OF BUDGET HEARING

The governing body of
City of Reading
will meet on July 5, 2018 at 6:45 PM at Reading 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 Reading 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.

	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	64,581	42.250	64,800	41.997	65,159	34,041	39.751
Debt Service							
Library							
Special Highway	49,618		23,400		58,000		
Gas Utility	42,143		42,500		48,700		
Sewer Utility	10,840		13,000		13,500		
Trash Service	24,858		25,000		26,000		
Water Utility	42,290		49,650		51,700		
Non-Budgeted Funds	2,831						
Totals	237,161	42.250	218,350	41.997	263,059	34,041	39.751
Less: Transfers	0		0		0		
Net Expenditure	237,161		218,350		263,059		
Total Tax Levied	32,408		32,972		xxxxxxxxxxxxxxxxx		
Assessed Valuation	767,215		785,113		856,352		

Outstanding Indebtedness, January 1,	2016	2017	2018
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

Joyce Wilson
City Official Title: Treasurer

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, LYON COUNTY, ss:

Bettina Shank being first duly sworn, deposes and says: That she is an employee of The Emporia Gazette, a daily newspaper printed in the State of Kansas, and published in and of general circulation in Lyon County, Kansas, with a general paid circulation on a daily basis in Lyon County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

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

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for ONE DAY ONLY, the first publication thereof being made as aforesaid on the 13th day of June 2018, with no subsequent publications being made.

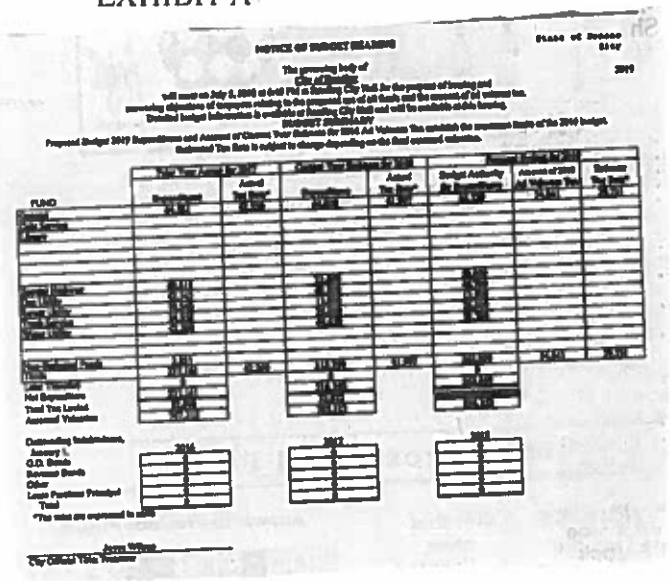
Bettina Shank

Subscribed and sworn to by me this 20th day of June 2018.

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 04-10-2019

Notary Public

EXHIBIT A



Printer Fee $62.34 Date Paid: