State of Kansas
City

2020

Rec'd Clerk's Office

AUG - 9 2019

CERTIFICATE
To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of
City of Elbing
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

			2020 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit 2020		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	115,517	30,843	22,389 ✓
Debt Service	10-113				
Library	12-1220				
Special Highway		8	46,540		
Water Utility		8	42,858		
Sewer Utility		9	44,694		
		9			
Non-Budgeted Funds		10			
Totals		xxxxxx	249,609	30,843	22,389
Budget Summary		11			County Clerk's Use Only
Neighborhood Revitalization					4,377,598
					Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab) **30,843**
Does the City Need to Hold an Election? **NO**

Assisted by:
Carolyn Brock

Address:
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Topeka, KS 66611-1216
Email:
brockck@sbcglobal.net

Council Member
council member
Council member
Council Member
Council Member
Mayor

Date Attested: Nov. 12 2019

County Clerk

COUNTY CLERK SEAL BUTLER COUNTY, KANSAS

Governing Body

City of Elbing 2020

Computation to Determine Limit for 2020

			Amount of Levy
1. Total tax levy amount in 2019 budget		+ $	29,127
2. Library levy in 2019 budget		- $	
Other tax entity levy in 2019 budget		- $	
3. Net tax levy		$	29,127

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :			+	12,119	
5. Increase in personal property for 2019 :					
5a. Personal property 2019	+	54,587			
5b. Personal property 2018	-	25,907			
5c. Increase in personal property (5a minus 5b)			+	28,680	
				(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 :			+	17,140	
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)				57,939	
11. Total estimated valuation July 1, 2019		1,377,599			
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))				0.0439	
13. Percentage adjustment increase (12 times 3)					+ $ 1,279
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)					$ 437
16. Total Percentage Adjustments					$ **1,716**

2020 Revenue Adjustments

17.	Property tax revenues for debt service in 2020 budget:			+ 0
	Property tax revenues for debt service in 2019 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 2020 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 2020 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 2020 budg			+
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:			+
22.	Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:			+
23.	Law enforcement expenses - 2020 budget:		+	
	Law enforcement expenses - 2019 budget:		-	
	CPI adjustment	1.50%	0	
	Increased law enforcement expenses in 2020 budget: (Do not include building construction or remodeling costs)			+ 0
24.	Fire protection expenses - 2020 budget:		+	
	Fire protection expenses - 2019 budget:		-	
	CPI adjustment	1.50%	0	
	Increased fire protection expense in 2020 budget: (Do not include building construction or remodeling costs)			+ 0
25.	Emergency medical expenses - 2020 budget:		+	
	Emergency medical expenses - 2019 budget:		-	
	CPI adjustment	1.50%	0	
	Increased emergency medical expenses in 2020 budget: (Do not include building construction or remodeling costs)			+ 0
26.	**Total Revenue Adjustments**			**0**

Levies on Behalf of Another Political or Governmental Subdivision

27.	Library levy - 2020 budget:	+	
	Other tax entity levy - 2020 budget:	+	
	Other tax entity levy - 2020 budget:	+	
28.	**Total Levies on Behalf of Another Political or Governmental Subdivision**	+	0
29.	**Levy for Dissoved Taxing Entity (Only Use the First Year After Dissolved)**	+	
30.	**Total Computed Tax Levy**		**30,843**

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)	28,236	
2017 Tax Levy (Less Levy for other Governmental Units)	28,271	None
2018 Tax Levy (Less Levy for other Governmental Units)	28,667	None
2019 Tax Levy (Less Levy for other Governmental Units)	29,127	None

Average Tax Levy (last three years)	28,688
CPI Adjustment of 0.025	717
Average Tax Levy Adjusted by CPI	29,406
2020 Total Tax Levy (Less Levy for Other Governmental Ui	30,843
Exemption from Election Requirement	**No**

"

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		437
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		437
Exemption from Election Requirment		**Yes**

City of Elbing

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 Proposed Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	29,127	5,773	84	7	894	45
Debt Service						
Library						
TOTAL	29,127	5,773	84	7	894	45

County Treas Motor Vehicle Estimate 5,773

County Treas Recreational Vehicle Estimate 84

County Treas 16/20M Vehicle Estimate 7

County Treas Commercial Vehicle Tax Estimate 894

County Treas Watercraft Tax Estimate 45

Motor Vehicle Factor 0.19820

Recreational Vehicle Factor 0.00288

16/20 Vehicle Factor 0.00024

Commercial Vehicle Factor 0.03069

Watercraft Factor 0.00154

City of Elbing 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
Water	Water Reseve	3,000	3,000	3,000	12-825d
Sewer	Sewer Reseve	5,000	5,000	5,000	12-825d
Sewer	Sewer Replacement	1,350	1,350	1,350	12-825d
	Totals	9,350	9,350	9,350	
	Adjustments*				
	Adjusted Totals	9,350	9,350	9,350	

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

City of Elbing

2020

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Revolving Loan	3/15/1999	9/1/2020	3.49	282,203	37,779	Mar/Sept	Mar/Sept	1,158	18,563	504	19,219
Sewer											
Total Revenue Bonds					**37,779**			**1,158**	**18,563**	**504**	**19,219**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**37,779**			**1,158**	**18,563**	**504**	**19,219**

City of Elbing

2020

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 2019	Payments Due 2019	Payments Due 2020
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 Elbing 2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	28,200	50,358	55,276
Receipts:			
Ad Valorem Tax	27,224	29,127	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,535		
Motor Vehicle Tax	5,868	5,552	5,773
Recreational Vehicle Tax	83	99	84
16/20M Vehicle Tax	7	7	7
Commercial Vehicle Tax	899	833	894
Watercraft Tax			45
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Franchise Tax	8,243	8,200	8,200
WWRCFD	1,620	1,620	1,620
Refuse Receipts	10,872	11,400	11,625
Permits & Fees	145	150	150
Sale of Materials			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	2,037	1,530	1,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**58,533**	**58,518**	**29,398**
Resources Available:	**86,733**	**108,876**	**84,674**
Expenditures:			
General Administration	12,414	14,000	14,000
Street & Alley		15,000	76,217
Street Lights	3,736	3,700	3,700
Firehouse	2,325	2,500	2,500
Ambulance	2,454	2,500	2,600
Siren Maintenance & Electricity	410	300	300
Insurance	4,324	4,600	4,900
Refuse Contract	10,712	11,000	11,300
Equipment			
Capital Improvements			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**36,375**	**53,600**	**115,517**
Unencumbered Cash Balance Dec 31	50,358	55,276	xxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	100,103	90,020	115,517
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	115,517
		Tax Required	30,843
	Delinquent Comp Rate:	0.0%	0
		Amount of 2019 Ad Valorem Tax	**30,843**

CPA Summary

City of Elbing 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	30,235	37,360	39,450
Receipts:			
State of Kansas Gas Tax	6,176	6,160	6,160
County Transfers Gas	949	930	930
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**7,125**	**7,090**	**7,090**
Resources Available:	**37,360**	**44,450**	**46,540**
Expenditures:			
Street Repair and Maint		5,000	46,540
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**5,000**	**46,540**
Unencumbered Cash Balance Dec 31	37,360	39,450	0
2018/2019/2020 Budget Authority Amoun	37,193	38,403	46,540

Adopted Budget **Water Utility**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	3,786	1,458	1,418
Receipts:			
Charges to Customers	38,866	40,200	41,000
Water Plan Fee	128	130	140
Security Deposits	120	300	300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**39,114**	**40,630**	**41,440**
Resources Available:	**42,900**	**42,088**	**42,858**
Expenditures:			
Operations & Maintenance	9,602	7,000	9,188
Purchase of Water	27,817	30,000	30,000
Sales Tax	49	100	100
Refund Security Deposits	726	300	300
Water Plan Fee	248	270	270
Transfer to Water Reserve	3,000	3,000	3,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**41,442**	**40,670**	**42,858**
Unencumbered Cash Balance Dec 31	1,458	1,418	0
2018/2019/2020 Budget Authority Amoun	42,359	45,711	42,858

CPA Summary

City of Elbing 2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	11,779	12,765	12,694
Receipts:			
Charges to Customers	30,222	32,000	32,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**30,222**	**32,000**	**32,000**
Resources Available:	**42,001**	**44,765**	**44,694**
Expenditures:			
Operations & Maintenance	3,165	6,000	6,000
Loan Payment	19,721	19,721	19,721
Improvements			12,623
Transfer to Sewer Replacement Reserve	1,350	1,350	1,350
Transfer to Sewer Reserve	5,000	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**29,236**	**32,071**	**44,694**
Unencumbered Cash Balance Dec 31	12,765	12,694	0
2018/2019/2020 Budget Authority Amount	48,248	43,708	44,694

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% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	0	0	0

CPA Summary

City of Elbing

NON-BUDGETED FUNDS

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

2020

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Reserve		**Sewer Reserve**		**Sewer Replacement Res**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	25,024	Cash Balance Jan 1	22,150	Cash Balance Jan 1	19,339	Cash Balance Jan 1		Cash Balance Jan 1		66,513
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TR from Water	3,000	TR from Sewer	5,000	TR from Sewer	1,350					
Total Receipts	3,000	Total Receipts	5,000	Total Receipts	1,350	Total Receipts	0	Total Receipts	0	9,350
Resources Available:	28,024	Resources Available:	27,150	Resources Available:	20,689	Resources Available:	0	Resources Available:	0	75,863
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	28,024	Cash Balance Dec 31	27,150	Cash Balance Dec 31	20,689	Cash Balance Dec 31	0	Cash Balance Dec 31	0	75,863 **
										75,863 **

** Note: These two block figures should agree.

CPA Summary

2020

NOTICE OF BUDGET HEARING

The governing body of

City of Elbing

will meet on August 5, 2019 at 7:00 PM at Elbing City Building 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 Elbing City Building and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	36,375	23.216	53,600	22.632	115,517	30,843	22.389
Special Highway			5,000		46,540		
Water Utility	41,442		40,670		42,858		
Sewer Utility	29,236		32,071		44,694		
Reserves							
Totals	107,053	23.216	131,341	22.632	249,609	30,843	22.389
Less: Transfers	9,350		9,350		9,350		
Net Expenditure	97,703		121,991		240,259		
Total Tax Levied	28,667		29,127		xxxxxxxxxxxxxxxx		
Assessed Valuation	1,234,781		1,286,980		1,377,599		

Outstanding Indebtedness, January 1,	2017	2018	2019
Revenue Bonds	73,033	55,711	37,779
Lease Purchase Principal	0	0	0
Total	73,033	55,711	37,779

*Tax rates are expressed in mills

Marsha Clark

City Official Title: City Clerk

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

Budgeted Year: 2020

Library found in: City of Elbing
Butler 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 2019	Proposed Year 2020
Ad Valorem Tax	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	
Recreational Vehicle Tax	$0	
16/20M Vehicle Tax	$0	
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,286,980	$1,377,599
Did Assessed Valuation Decrease?	No	
Levy Rate	#REF!	#REF!
Difference in Levy Rate:	#REF!	
Qualify for grant: #REF!		

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.

2020 Neighborhood Revitalization Rebate

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General			0
Debt Service			0
Library			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2019 July 1 Valuation: 1,377,599

Valuation Factor: 1,377.599

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

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

(Published in The Butler County Times-Gazette June 22, 2019.)

NOTICE OF BUDGET HEARING

The governing body of

City of Elbing

will meet on August 5, 2019 at 7:00 PM at Elbing City Building 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 Elbing City Building and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	36,375	23.216	53,600	22.632	115,517	30,843	22.389
Special Highway			5,000		46,540		
Water Utility	41,442		40,670		42,858		
Sewer Utility	29,236		32,071		44,694		
Reserves							
Totals	107,053	23.216	131,341	22.632	249,609	30,843	22.389
Less: Transfers	9,350		9,350		9,350		
Net Expenditure	97,703		121,991		240,259		
Total Tax Levied	28,667		29,127		xxxxxxxxxxxxxxx		
Assessed Valuation	1,234,781		1,286,980		1,377,599		

Outstanding Indebtedness, January 1,	2017	2018	2019
Revenue Bonds	73,033	55,711	37,779
Lease Purchase Principal	0	0	0
Total	73,033	55,711	37,779

*Tax rates are expressed in mills

Marsha Clark

City Official Title: City Clerk