



City of Winchester

2020

**Computation to Determine Limit for 2020**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2019 budget	+ \$ <u>128,344</u>
2. Library levy in 2019 budget	- \$ <u>15,253</u>
Other tax entity levy in 2019 budget	- \$ <u>0</u>
3. Net tax levy	\$ <u>113,091</u>

**2020 Budget Percentage Adjustments**

4. New improvements, Remodeling and Renovations for 2019 :	+ <u>0</u>	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ <u>23,595</u>	
5b. Personal property 2018	- <u>0</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>23,595</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	+ <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2019 :	+ <u>0</u>	
8. Expiration of property tax abatements	+ <u>29,406</u>	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ <u>0</u>	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>53,001</u>	
11. Total estimated valuation July 1, 2019	<u>1,965,052</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0277</u>	
13. Percentage adjustment increase (12 times 3)	+ \$ <u>3,135</u>	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	<u>1.50%</u>	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>1,696</u>	
<b>16. Total Percentage Adjustments</b>	<b>\$ <u>4,831</u></b>	



**Levies on Behalf of Another Political or Governmental Subdivision**

27. Library levy - 2020 budget:	+	<u>13,941</u>
Other tax entity levy - 2020 budget:	+	<u>          </u>
Other tax entity levy - 2020 budget:	+	<u>          </u>
<b>28. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	<b>+</b>	<b><u>13,941</u></b>
<b>29 Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)</b>	<b>+</b>	<b><u>          </u></b>
<b>30. Total Computed Tax Levy</b>		<b><u>139,958</u></b>

**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!**

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**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	1,696
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	1,696

**Exemption from Election Requirement** **Yes**









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

**Budgeted Year: 2020**

Library found in: City of Winchester  
Jefferson

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	\$15,253	\$16,283
Delinquent Tax	\$613	\$0
Motor Vehicle Tax	\$1,969	\$2,566
Recreational Vehicle Tax	\$18	\$48
16/20M Vehicle Tax	\$100	\$10
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$17,953	\$18,907
Difference in Total Taxes:	\$954	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$1,868,604	\$1,965,052
Did Assessed Valuation Decrease?	No	
Levy Rate	8.163	8.286
Difference in Levy Rate:	0.123	
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 Winchester

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	522	522	523
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from Water/Sewer	16,022	20,097	20,097
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>16,022</b>	<b>20,097</b>	<b>20,097</b>
<b>Resources Available:</b>	<b>16,544</b>	<b>20,619</b>	<b>20,620</b>
Expenditures:			
Annual Debt Service	16,022	20,096	20,097
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>16,022</b>	<b>20,096</b>	<b>20,097</b>
Unencumbered Cash Balance Dec 31	522	523	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	20,097	20,096	20,097
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			20,097
Tax Required			0
Delinquent Comp Rate: 6.0%			0
Amount of 2019 Ad Valorem Tax			0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	522	0	0
Receipts:			
Ad Valorem Tax	12,097	15,253	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	875	613	0
Motor Vehicle Tax	2,248	1,969	2,566
Recreational Vehicle Tax	46	18	48
16/20M Vehicle Tax	96	100	10
Commercial Vehicle Tax		2	0
Watercraft Tax	10	10	15
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>15,372</b>	<b>17,965</b>	<b>2,639</b>
<b>Resources Available:</b>	<b>15,894</b>	<b>17,965</b>	<b>2,639</b>
Expenditures:			
Appropriations	14,850	17,400	18,000
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
<b>Total Expenditures</b>	<b>14,850</b>	<b>17,400</b>	<b>18,000</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	14,850	17,400	18,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			18,000
Tax Required			15,361
Delinquent Comp Rate: 6.0%			922
Amount of 2019 Ad Valorem Tax			16,283

CPA Summary

City of Winchester

2020

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

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	54,856	66,638	75,497
Receipts:			
State of Kansas Gas Tax	14,435	14,460	14,480
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>14,435</b>	<b>14,460</b>	<b>14,480</b>
<b>Resources Available:</b>	<b>69,291</b>	<b>81,098</b>	<b>89,977</b>
Expenditures:			
Contractual	1,153	1,500	1,500
Street Repair and Maintenance	0	2,351	65,000
Winter Maintenance	1,500	1,750	2,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>2,653</b>	<b>5,601</b>	<b>68,500</b>
Unencumbered Cash Balance Dec 31	66,638	75,497	21,477
2018/2019/2020 Budget Authority Amount	21,500	51,500	68,500

Adopted Budget

<b>Water/sewer</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	101,670	163,036	213,056
Receipts:			
Charges for Services	286,225	290,000	295,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>286,225</b>	<b>290,000</b>	<b>295,000</b>
<b>Resources Available:</b>	<b>387,895</b>	<b>453,036</b>	<b>508,056</b>
Expenditures:			
Personal Services	74,481	75,930	115,000
Commodities	19,233	21,050	20,000
Contractual	3,816	9,000	5,000
Refuse Collection	28,750	30,000	35,000
Capital Outlay			
Debt Services	71,579	75,000	78,500
Operating Transfers	27,000	29,000	30,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>224,859</b>	<b>239,980</b>	<b>283,500</b>
Unencumbered Cash Balance Dec 31	163,036	213,056	224,556
2018/2019/2020 Budget Authority Amount	225,972	266,597	283,500

CPA Summary



