

CERTIFICATE

To the Clerk of Neosho County, State of Kansas

We, the undersigned, officers of

City of Thayer

- 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		
Table of Contents:			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
		Page No.			
Computation to Determine Limit for 2020					
Allocation of MVT, RVT, and 16/20M Vehicle Tax					
Schedule of Transfers					
Statement of Indebtedness					
Statement of Lease-Purchases					
Computation to Determine State Library Grant					
Fund	K.S.A.				
General	12-101a	8	259,964	24,850	14.494
G.O Bond & Interest	10-113	9			
Library	12-1220	9	13,302	10,263	5.986
Employee Benefits	12-16,102	10	56,904	18,502	10.791
Special Liability	76-6110	10	49,275	20,791	12.126
Museum		11	4,434	3,421	1.996
Consolidated Streets		12	412,918		
Special Parks & Recreation		12	2,459		
Water Utility		13	178,952		
Sewer Utility		13	41,707		
Solid Waste Utility		14	52,180		
Non-Budgeted Funds-A		15			
Totals		xxxxxx	1,072,093	77,828	45.393
Budget Summary					County Clerk's Use Only
Neighborhood Revitalization Rebate					
			1714596		
					Nov 1, 2019 Total Assessed Valuation

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

77,828
NO

Assisted by:
Philip A. Jarred, CPA
Jarred, Gilmore & Phillips, PA
Address:
1815 S Santa Fe
Chanute, KS 66720
Email:
pjarred@jgppa.com
Attest: _____, 2019

[Handwritten signatures and initials]

County Clerk

Governing Body

See accompanying summary of significant forecast assumptions and accountant's compilation report.

City of Thayer

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ <u>76,226</u>
2. Library levy in 2019 budget	- \$ <u>9,830</u>
Other tax entity levy in 2019 budget	- \$ <u>0</u>
3. Net tax levy	\$ <u>66,396</u>

2020 Budget Percentage Adjustments

4. New improvements, Remodeling and Renovations for 2019 :	+ <u>4,453</u>	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ <u>41,382</u>	
5b. Personal property 2018	- <u>42,397</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</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>0</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>4,453</u>	
11. Total estimated valuation July 1, 2019	<u>1,710,498</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0026</u>	
13. Percentage adjustment increase (12 times 3)	+ \$ <u>173</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>996</u>	
16. Total Percentage Adjustments	\$ <u>1,169</u>	

See accompanying summary of significant forecast assumptions and accountant's compilation report.

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>0</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>0</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>0</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 budget:			+ <u>0</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>0</u>
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:			+ <u>0</u>
23. Law enforcement expenses - 2020 budget:		+ <u>23,000</u>	
Law enforcement expenses - 2019 budget:		- <u>23,000</u>	
CPI adjustment	1.50%	<u>345</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>26,500</u>	
Fire protection expenses - 2019 budget:		- <u>26,872</u>	
CPI adjustment	1.50%	<u>403</u>	
Increased fire protection expense in 2020 budget:			+ <u>0</u>
(Do not include building construction or remodeling costs)			
25. Emergency medical expenses - 2020 budget:		+ <u>0</u>	
Emergency medical expenses - 2019 budget:		- <u>0</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><u>0</u></u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	<u>10,263</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>10,263</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u>0</u>
30. Total Computed Tax Levy		<u>77,828</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)	55,531	
2017 Tax Levy (Less Levy for other Governmental Units)	63,930	None
2018 Tax Levy (Less Levy for other Governmental Units)	64,940	None
2019 Tax Levy (Less Levy for other Governmental Units)	66,395	None
Average Tax Levy (last three years)	65,088	
CPI Adjustment of 0.025	1,627	
Average Tax Levy Adjusted by CPI	66,716	

2020 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement Yes

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss 0

2020 Tax Levy (Less Levy for other Governmental Units)	67,565
2019 Tax Levy (Less Levy for other Governmental Units)	66,395
Change in Levy	1,170

CPI Adjustment		996
2020 Mill Rate (Less Mills for other Governmental Units)	39.500	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate		<u>0</u>
Total Adjustment for Loss of Assessed Valuation		996

Exemption from Election Requirement No

See accompanying summary of significant forecast assumptions and accountant's compilation report.

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	25,473	6,819	68	10	178	27
G.O Bond & Interest						
Library	9,830	2,631	27	4	68	10
Employee Benefits	17,726	4,744	48	7	123	18
Special Liability	19,919	5,331	54	8	139	21
Museum	3,278	877	9	1	23	3
TOTAL	76,226	20,402	206	30	531	79

County Treas Motor Vehicle Estimate 20,402
 County Treas Recreational Vehicle Estimate 206
 County Treas 16/20M Vehicle Estimate 30
 County Treas Commercial Vehicle Tax Estimate 531
 County Treas Watercraft Tax Estimate 79

Motor Vehicle Factor 0.26765
 Recreational Vehicle Factor 0.00270
 16/20M Vehicle Factor 0.00040
 Commercial Vehicle Factor 0.00696
 Watercraft Factor 0.00103

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

Budgeted Year: 2020

Library found in: City of Thayer
Neosho 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 <u>2019</u>	Proposed Year <u>2020</u>
Ad Valorem Tax	\$9,535	\$10,263
Delinquent Tax	\$295	\$299
Motor Vehicle Tax	\$2,448	\$2,631
Recreational Vehicle Tax	\$82	\$27
16/20M Vehicle Tax	\$6	\$4
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$12,366	\$13,224
Difference in Total Taxes:	\$858	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$1,638,817	\$1,710,498
Did Assessed Valuation Decrease?	No	
Levy Rate	5.999	6.000
Difference in Levy Rate:	0.001	
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 Thayer

2020

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	19,949	20,695	22,765
Contractual Services	13,785	16,324	18,000
Commodities	19,959	18,963	21,000
Capital Outlay	6,125	8,474	10,000
Total	59,818	64,456	71,765
Police Department			
Personal Services	0	0	0
Contractual Services	17,231	22,187	23,000
Commodities	0	0	0
Capital Outlay	0	0	0
Total	17,231	22,187	23,000
Fire Department			
Personal Services	1,250	1,250	3,500
Contractual Services	7,736	7,978	10,000
Commodities	2,078	2,600	8,000
Capital Outlay	15,995	0	5,000
Total	27,059	11,828	26,500
Parks and Recreation			
Personal Services	0	0	0
Contractual Services	0	150	5,000
Commodities	0	0	0
Capital Outlay	0	0	0
Total	0	150	5,000
Debt Service			
Lease Purchase	2,859	2,859	2,859
Total	2,859	2,859	2,859
Streets			
Commodities	0	0	115,840
Total	0	0	115,840
Water Utility			
Contractual Services	0	0	10,000
Commodities	0	0	5,000
Total	0	0	15,000
Total	0	0	0
Page Total	106,966	101,480	259,964

(Note: Should agree with general sub-totals.)

See accompanying summary of significant forecast assumptions and accountant's compilation report.

City of Thayer

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget G.O. Bond & Interest	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		3.0%	0
		Amount of 2019 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	8,883	9,535	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	125	295	299
Motor Vehicle Tax	2,621	2,448	2,631
Recreational Vehicle Tax	28	82	27
16/20M Vehicle Tax	7	6	4
Commercial Vehicle Tax	113	93	68
Watercraft Tax	28	0	10
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	11,804	12,459	3,039
Resources Available:	11,804	12,459	3,039
Expenditures:			
Culture and Recreation			
Appropriation to Library Board	11,804	12,459	13,302
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	11,804	12,459	13,302
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	12,744	12,686	13,302
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	13,302
		Tax Required	10,263
Delinquent Comp Rate:		0.0%	0
		Amount of 2019 Ad Valorem Tax	10,263

See accompanying summary of significant forecast assumptions and accountant's compilation report.

City of Thayer

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	29,903	32,446	32,923
Receipts:			
Ad Valorem Tax	16,018	17,194	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	238	532	539
Motor Vehicle Tax	5,601	4,414	4,744
Recreational Vehicle Tax	61	41	48
16/20M Vehicle Tax	16	12	7
Commercial Vehicle Tax	210	167	123
Watercraft Tax	50	0	18
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	22,193	22,360	5,479
Resources Available:	52,097	54,806	38,402
Expenditures:			
Employee Benefits			
Personal Services	19,651	21,883	56,904
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	19,651	21,883	56,904
Unencumbered Cash Balance Dec 31	32,446	32,923	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	52,176	51,406	56,904
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		56,904
		Tax Required	18,502
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			18,502

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Liability	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	9,690	13,410	22,325
Receipts:			
Ad Valorem Tax	18,000	19,321	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	232	598	606
Motor Vehicle Tax	5,487	4,960	5,331
Recreational Vehicle Tax	59	46	54
16/20M Vehicle Tax	14	13	8
Commercial Vehicle Tax	231	188	139
Watercraft Tax	56	0	21
Insurance Dividend	5,657	7,733	0
Reimbursed Expense	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	29,737	32,859	6,159
Resources Available:	39,427	46,269	28,484
Expenditures:			
Risk Management			
Contractual Services	26,017	23,944	49,275
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	26,017	23,944	49,275
Unencumbered Cash Balance Dec 31	13,410	22,325	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	30,486	37,105	49,275
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		49,275
		Tax Required	20,791
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			20,791

See accompanying summary of significant forecast assumptions and accountant's compilation report.

City of Thayer

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Museum	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	2,961	3,180	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	41	98	100
Motor Vehicle Tax	873	816	877
Recreational Vehicle Tax	9	27	9
16/20M Vehicle Tax	2	2	1
Commercial Vehicle Tax	38	31	23
Watercraft Tax	9	0	3
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,934	4,154	1,013
Resources Available:	3,934	4,154	1,013
Expenditures:			
Culture and Recreation			
Appropriation to Museum Board	3,934	4,154	4,434
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,934	4,154	4,434
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	4,247	4,230	4,434
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,434
		Tax Required	3,421
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			3,421

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	0	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
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	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	3.0%		0
Amount of 2019 Ad Valorem Tax			0

See accompanying summary of significant forecast assumptions and accountant's compilation report.

City of Thayer

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Consolidated Streets	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	267,630	302,215	350,884
Receipts:			
State of Kansas Gas Tax	12,652	12,670	12,680
County Transfers Gas	0	0	0
Sales Tax	47,412	49,354	49,354
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	60,064	62,024	62,034
Resources Available:	327,695	364,239	412,918
Expenditures:			
Street Maintenance			
Personal Services	3,459	4,430	4,875
Contractual Services	9,721	8,925	11,000
Commodities	12,300	0	6,000
Capital Outlay	0	0	391,043
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	25,480	13,355	412,918
Unencumbered Cash Balance Dec 31	302,215	350,884	0
2018/2019/2020 Budget Authority Amount:	379,165	365,001	412,918

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1	0	0
Receipts:			
Intergovernmental			
Alcohol Liquor Tax	2,363	2,108	2,459
Operating Transfers from:			
Solid Waste Utility Fund	269	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,632	2,108	2,459
Resources Available:	2,633	2,108	2,459
Expenditures:			
Culture and Recreation			
Contractual Services	2,633	2,108	2,459
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,633	2,108	2,459
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	2,666	2,108	2,459

See accompanying summary of significant forecast assumptions and accountant's compilation report.

City of Thayer

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	13,530	6,474	5,455
Receipts:			
Charges for Services			
Water Sales	142,392	144,491	166,491
Penalties	2,316	2,247	2,247
Other Fees	2,189	1,794	1,794
Life Flight	2,535	2,965	2,965
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	149,433	151,497	173,497
Resources Available:	162,963	157,971	178,952
Expenditures:			
Production and Distribution			
Personal Services	29,415	30,552	33,607
Contractual Services	26,535	19,326	23,000
Commodities	100,538	102,638	122,345
Capital Outlay	0	0	0
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	156,489	152,516	178,952
Unencumbered Cash Balance Dec 31	6,474	5,455	0
2018/2019/2020 Budget Authority Amount:	171,709	157,712	178,952

Adopted Budget

Sewer Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	12,474	5,450	6,743
Receipts:			
Charges for Services			
Sewer Charges	29,144	29,964	34,964
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	29,144	29,964	34,964
Resources Available:	41,618	35,414	41,707
Expenditures:			
Treatment and Distribution			
Personal Services	20,719	21,307	23,437
Contractual Services	4,988	6,155	6,000
Commodities	10,461	1,209	2,000
Capital Outlay	0	0	10,270
Cash Forward (2020 column)	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	36,168	28,671	41,707
Unencumbered Cash Balance Dec 31	5,450	6,743	0
2018/2019/2020 Budget Authority Amount:	43,735	46,449	41,707

See accompanying summary of significant forecast assumptions and accountant's compilation report.

City of Thayer

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Solid Waste Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	5,241	8,299	12,393
Receipts:			
Charges for Services			
Trash Charges	38,211	39,099	39,099
Late Fees	704	688	688
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	38,915	39,787	39,787
Resources Available:	44,156	48,086	52,180
Expenditures:			
Treatment and Distribution			
Contractual Services	35,205	35,309	36,000
Commodities	384	384	16,180
Operating Transfers to:			
Special Parks and Recreation Fund	269	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	35,857	35,693	52,180
Unencumbered Cash Balance Dec 31	8,299	12,393	0
2018/2019/2020 Budget Authority Amount:	44,631	45,504	52,180

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
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	0
2018/2019/2020 Budget Authority Amount:	0	0	0

See accompanying summary of significant forecast assumptions and accountant's compilation report.

0

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds-A

1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Wildlife & Parks Fees		0		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	4,118	Cash Balance Jan 1		4,118						
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Cash Receipts	1,852									
Total Receipts	1,852	Total Receipts	0	1,852						
Resources Available:	5,970	Resources Available:	0	5,970						
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Cash Disbursements	1,091									
	Workpapers									
Total Expenditures	1,091	Total Expenditures	0	1,091						
Cash Balance Dec 31	4,879	Cash Balance Dec 31	0	4,879						
										4,879

**Note: These two block figures should agree.

See accompanying summary of significant forecast assumptions and accountant's compilation report.

NOTICE OF BUDGET HEARING

The governing body of
City of Thayer
will meet on August 7, 2019 at 7:00 PM at Thayer 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 Thayer 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	106,966	14.995	101,480	15.544	259,964	24,850	14.528
G.O Bond & Interest							
Library	11,804	6.000	12,459	5.999	13,302	10,263	6.000
Employee Benefits	19,651	10.819	21,883	10.817	56,904	18,502	10.817
Special Liability	26,017	12.158	23,944	12.155	49,275	20,791	12.155
Museum	3,934	2.000	4,154	2.001	4,434	3,421	2.000
Consolidated Streets	25,480		13,355		412,918		
Special Parks & Recreation	2,633		2,108		2,459		
Water Utility	156,489		152,516		178,952		
Sewer Utility	36,168		28,671		41,707		
Solid Waste Utility	35,857		35,693		52,180		
Non-Budgeted Funds-A	1,091						
Totals	426,091	45.972	396,263	46.516	1,072,093	77,828	45.500
Less: Transfers	269		0		0		
Net Expenditure	425,823		396,263		1,072,093		
Total Tax Levied	74,688		76,226		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,624,677		1,638,817		1,710,498		
Outstanding Indebtedness, January 1,	2017		2018		2019		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	31,734		0		8,156		
Total	31,734		0		8,156		

*Tax rates are expressed in mills

Tony Vining
City Official Title: Mayor

See accompanying summary of significant forecast assumptions and accountant's compilation report.

City of Thayer, Kansas
Summary of Significant Forecast Assumptions
For the Years Ended December 31, 2019 and 2020

This financial forecast presents, to the best of management's knowledge and belief, the City's expected summarized financial information for the forecasted periods. Accordingly, the forecast reflects management's judgement as of July 17, 2019, the date of this forecast, of the expected conditions and its expected course of action. The presentation of prospective information is for compliance with Kansas law requiring municipalities to file an annual budget with their respective county and the Kansas Department of Administration - Municipal Services office. The assumptions disclosed herein are those that management believes are significant to the forecast. 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.

Forecasted Results for the Year Ending December 31, 2019

Forecasted results for the year ending December 31, 2019, were calculated by annualizing the results of operations for the period January 1, 2019, through May 31, 2019, with the following adjustments:

Property tax receipts for tax levying funds were estimated based upon a collection rate of 97% of the amount of taxes levied for 2019.

Receipts for motor vehicle tax, recreational vehicle tax, 16/20 M vehicle tax, commercial tax, and watercraft tax in tax levying funds were based upon estimates provided by the county during preparation of the 2019 annual budget.

State highway gas tax receipts were based upon estimates updated and provided from the League of Kansas Municipalities.

Forecasted Results for the Year Ending December 31, 2020

Forecasted results for the year ending December 31, 2020, were based upon the forecasted results of operations for the year ending December 31, 2019. With the exception of the items listed below, receipts and expense amounts from 2019 were used for 2020.

Receipts

Property tax receipts for tax levying funds were estimated based upon estimated assessed valuations provided by the county and limited, overall, to the amount calculated to be in compliance with the Kansas tax lid law.

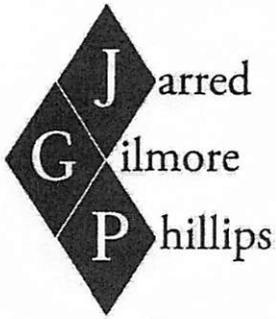
Receipts for motor vehicle tax, recreational vehicle tax, 16/20 M vehicle tax, commercial tax, and watercraft tax in tax levying funds were based upon estimates provided by the county for preparation of the 2020 annual budget.

State highway gas tax receipts were based upon estimates updated and provided from the League Kansas of Municipalities.

Expenses

Expenses for personal services were estimated based upon a 10% increase over 2019 estimated amounts.

The City is forecasting no transfers in 2019 and 2020.



INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Mayor and City Council
City of Thayer
Thayer, Kansas

Management is responsible for (1) the accompanying historical financial statement of the City of Thayer, Kansas, included in the accompanying prescribed form for the year ended December 31, 2018, in accordance with the regulatory basis of accounting of the State of Kansas and the Kansas Department of Administration – Municipal Services, and for determining that the regulatory basis of accounting is an acceptable financial reporting framework (historical statement) and (2) the accompanying forecasted budgets in the accompanying prescribed form of the City of Thayer, Kansas for the years ending December 31, 2019 and 2020 and the related summaries of significant assumptions in accordance with guidelines for the presentation of a financial forecast established by the America Institute of Certified Public Accountants (AICPA) (forecast). We have performed compilation engagements on the historical statement and the forecasts in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the historical financial statement or examine or review the forecasts 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 the historical financial statement or the forecasts. The forecasted results may not be achieved as there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and these differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

We draw attention that the basis of accounting for the historical financial statement and forecasts included in the accompanying prescribed form under the regulatory basis of the State of Kansas 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.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
July 17, 2019

Jarred, Gilmore & Phillips, PA
CERTIFIED PUBLIC ACCOUNTANTS

412 W. MAIN, P.O. BOX 97
NEODESHA, KANSAS 66757
(620) 325-3430

1815 S. SANTA FE, P.O. BOX 779
CHANUTE, KANSAS 66720
(620) 431-6342

16 W. JACKSON
IOLA, KANSAS 66749
(620) 365-3125

www.jgppa.com

CERTIFICATE

To the Clerk of Neosho County, State of Kansas

We, the undersigned, officers of

City of Thayer

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.

Table of Contents:		Page No.	2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2020		2			
Allocation of MVE, RVT, and 14/20M Vehicle Tax		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	12-101a	8	259,964	24,850	
G.O. Bond & Interest	10-113	9			
Library	12-1220	9	13,302	10,263	
Employee Benefits	12-16,102	10	56,904	18,502	
Special Liability	76-6110	10	49,275	20,791	
Museum		11	4,434	3,421	
Consolidated Streets		12	412,918		
Special Parks & Recreation		12	2,459		
Water Utility		13	178,952		
Sewer Utility		13	41,707		
Solid Waste Utility		14	52,180		
Non-Budgeted Funds-A		15			
Totals		XXXXXX	1,072,093	77,828	
					County Clerk's Use Only
Budget Summary		16			
Neighborhood Revitalization Rebate					

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

77,828
NO

Assisted by:
Philip A. Jarred, CPA
Jarred, Gilmore & Phillips, PA
Address:
1815 S Santa Fe
Chanute, KS 66720
Email:
pjarred@jgppa.com
Attest: _____, 2019

[Handwritten Signature]
[Handwritten Signature]

County Clerk

Governing Body

See accompanying summary of significant forecast assumptions and accountant's compilation report.