

2020

**CERTIFICATE**

To the Clerk of Rooks County, State of Kansas

We, the undersigned, officers of

**City of Palco**

- 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		
		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>		Page No.		
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		
Computation to Determine State Library Grant		7		
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	8	225,886	✓ 107,032 <b>105,502</b>
Debt Service	10-113	9	7,000	✓ 4,274 <b>4,213</b>
Library	12-1220	9	8,886	✓ 5,269 <b>5,194</b>
Employee Benefits	12-16, 102	10	30,400	✓ 17,452 <b>17,203</b>
		10		
Special Highway		11	9,389	
Ambulance		11	16,343	
Water Utility		12	139,104	
Water Reserve		12	9,568	
Solid Waste		13	65,707	
Sewer Utility		13	69,820	
Fire		14	15,575	
Non-Budgeted Funds		15		
<b>Totals</b>		xxxxxx	597,678	134,027 <b>132,112</b>
Budget Summary		16		
Neighborhood Revitalization				County Clerk's Use Only <b>1,014,510</b> Nov 1, 2019 Total Assessed Valuation

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

**134,028**  
**NO**

Assisted by:

Angel & Cook, LLC

Public Accountants

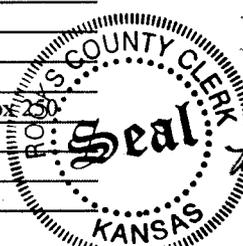
Address:

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Natoma, KS 67651

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*Don Turk*

*Gregory Whinnan*

*Bryant Edman*

*John Keller*

*Gregg Swan*

Date Attested: Aug 19 2019

*Brythmary Muir*  
 County Clerk

Governing Body

City of Palco

**Computation to Determine Limit for 2020**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2019 budget	+ \$ <u>133,697</u>
2. Library levy in 2019 budget	- \$ <u>5,225</u>
Other tax entity levy in 2019 budget	- \$ <u>27,389</u>
3. Net tax levy	\$ <u>101,083</u>

**2020 Budget Percentage Adjustments**

4. New improvements, remodeling and renovations for 2019 :	+ <u>573</u>	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ <u>33,432</u>	
5b. Personal property 2018	- <u>32,384</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>1,048</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)	+ _____	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>1,621</u>	
11. Total estimated valuation July 1, 2019	<u>1,025,428</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0016</u>	
13. Percentage adjustment increase (12 times 3)	+ \$ <u>160</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>1,516</u>	
<b>16. Total Percentage Adjustments</b>	<b>\$ <u>1,676</u></b>	

## 2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>4,274</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>4,274</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u>          </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>          </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>          </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 bud:		+	<u>          </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>          </u>	
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:		+	<u>          </u>	
23. Law enforcement expenses - 2020 budget:		+	<u>          </u>	
Law enforcement expenses - 2019 budget:		-	<u>          </u>	
CPI adjustment	1.50%		<u>0</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>          </u>	
Fire protection expenses - 2019 budget:		-	<u>          </u>	
CPI adjustment	1.50%		<u>0</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>          </u>	
Emergency medical expenses - 2019 budget:		-	<u>          </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>4,274</u>	

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

27. Library levy - 2020 budget:	+	<u>5,269</u>
Other tax entity levy - 2020 budget:	+	<u>17,452</u>
Other tax entity levy - 2020 budget:	+	<u>4,274</u>
<b>28. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	<b>+</b>	<b><u>26,995</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>134,028</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)	97,327	None
2018 Tax Levy (Less Levy for other Governmental Units)	105,424	None
2019 Tax Levy (Less Levy for other Governmental Units)	101,083	Decline
Average Tax Levy (last three years)	101,278	
CPI Adjustment of 0.025	2,532	
Average Tax Levy Adjusted by CPI	103,810	

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

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

"

**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		1,516
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		1,516

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

City of Palco

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				Watercraft
		MVT	RVT	16/20M Veh	Comm Veh	
General	101,083	11,583	190	378	431	60
Debt Service						
Library	5,225	599	10	20	22	3
Employee Benefits	27,389	3,139	52	103	117	16
<b>TOTAL</b>	<b>133,697</b>	<b>15,321</b>	<b>252</b>	<b>501</b>	<b>570</b>	<b>79</b>

County Treas Motor Vehicle Estimate 15,321

County Treas Recreational Vehicle Estimate 252

County Treas 16/20M Vehicle Estimate 501

County Treas Commercial Vehicle Tax Estimate 570

County Treas Watercraft Tax Estimate 79

Motor Vehicle Factor 0.11459

Recreational Vehicle Factor 0.00188

16/20 Vehicle Factor 0.00374

Commercial Vehicle Factor 0.00427

Watercraft Factor 0.00059

City of Palco

2020

Schedule of Transfers

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2018</b>	<b>Current Amount for 2019</b>	<b>Proposed Amount for 2020</b>	<b>Transfers Authorized by Statute</b>
Ambulance	General	-	-	16,343	K.S.A. 79-2958
General	Fire	12,000	12,000	12,000	K.S.A. 79-2934
Water	Water Reserve		8,000	4,000	K.S.A. 12-825d
	<b>Totals</b>	12,000	20,000	32,343	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	12,000	20,000	32,343	

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



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

**Budgeted Year: 2020**

Library found in: City of Palco  
Rooks 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	\$5,225	\$5,269
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$635	\$599
Recreational Vehicle Tax	\$16	\$10
16/20M Vehicle Tax	\$21	\$20
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$5,897	\$5,898
Difference in Total Taxes:	\$1	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$1,016,837	\$1,025,428
Did Assessed Valuation Decrease?	No	
Levy Rate	5.139	5.138
Difference in Levy Rate:	(0.001)	
Qualify for grant:	Not 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 Palco

2020

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

Adopted Budget <b>General</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	72,730	82,861	54,312
Receipts:			
Ad Valorem Tax	96,832	101,083	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	5,067		
Motor Vehicle Tax	13,246	14,146	11,583
Recreational Vehicle Tax	221	358	190
16/20M Vehicle Tax	318	463	378
Commercial Vehicle Tax	501	580	431
Watercraft Tax	24	39	60
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Vehicle Excise Tax	141		
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	21,771	34,161	34,500
Franchise Tax	11,356	14,667	15,000
Licenses & Building Permits	300	470	450
State of Kansas			
Gifts and Grants	25	1,161	
Fund Transfers	4,756		
Insurance Proceeds	21,064	2,850	
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,040	1,185	1,200
Neighborhood Revitalization Rebate	-9,704		0
Miscellaneous	339	1,400	750
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>167,297</b>	<b>172,563</b>	<b>64,542</b>
<b>Resources Available:</b>	<b>240,027</b>	<b>255,424</b>	<b>118,854</b>
Expenditures:			
Salaries & Wages	20,350	20,961	21,590
Licences & Permits	871	996	1,000
Employee Education Expense	200	200	200
Fees	28,492	24,115	26,500
Reimbursement	228		300
Facilities Maintenance	500	1,059	1,100
Street Maintenance/Streets & Lights	18,872	19,008	20,000
Facilities/Shop Utilities	4,525	6,208	6,800
Insurance	18,100	12,951	15,000
Vehicle/Equipment/Tools Expense	9,907	7,429	8,800
Animal Control	365	505	550
Office Expenses	6,842	4,771	5,500
Dues & Subscriptions	1,497	1,725	1,950
Advertising	836	2,300	1,500
Interest Expense			
Capital Outlay	21,191	80,241	95,896
Parks	7,683	1,214	3,000
Telephone Expense	3,309	3,786	3,900
Transfer to Fire	12,000	12,000	12,000
Library	229	300	300
Cash Forward (2020 column)			
Miscellaneous	1,169	1,343	
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>157,166</b>	<b>201,112</b>	<b>225,886</b>
Unencumbered Cash Balance Dec 31	82,861	54,312	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	201,959	201,112	225,886
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	225,886
		Tax Required	107,032
		Delinquent Comp Rate:	0.0%
		Amount of 2019 Ad Valorem Tax	<b>107,032</b>

CPA Summary

City of Palco

2020

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

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	3,494	1,747	2,726
Receipts:			
Ad Valorem Tax	6,084	0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	694		
Motor Vehicle Tax	1,183	889	
Recreational Vehicle Tax	20	23	
16/20M Vehicle Tax	25	29	
Commercial Vehicle Tax	45	36	
Watercraft Tax	2	2	
Vehicle Excise Tax	13		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(609)		0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>7,457</b>	<b>979</b>	<b>0</b>
<b>Resources Available:</b>	<b>10,951</b>	<b>2,726</b>	<b>2,726</b>
Expenditures:			
Bond Principal	9,000	0	7,000
Bond Interest	204	0	0
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>9,204</b>	<b>0</b>	<b>7,000</b>
Unencumbered Cash Balance Dec 31	1,747	2,726	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	9,405	0	7,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,000
		Tax Required	4,274
		Delinquent Comp Rate: 0.0%	0
		Amount of 2019 Ad Valorem Tax	4,274

Adopted Budget Library	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	4,277	3,653	2,963
Receipts:			
Ad Valorem Tax	4,344	5,225	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	290		
Motor Vehicle Tax	692	635	599
Recreational Vehicle Tax	11	16	10
16/20M Vehicle Tax	19	21	20
Commercial Vehicle Tax	26	26	22
Watercraft Tax	1	2	3
Vehicle Excise Tax	7		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-435		0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>4,955</b>	<b>5,925</b>	<b>654</b>
<b>Resources Available:</b>	<b>9,232</b>	<b>9,578</b>	<b>3,617</b>
Expenditures:			
Appropriations	4,955	5,925	8,186
Building Maintenance	624	690	700
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>5,579</b>	<b>6,615</b>	<b>8,886</b>
Unencumbered Cash Balance Dec 31	3,653	2,963	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	7,370	10,000	8,886
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,886
		Tax Required	5,269
		Delinquent Comp Rate: 0.0%	0
		Amount of 2019 Ad Valorem Tax	5,269

Qualifies for

CPA Summary

City of Palco

2020

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

Adopted Budget Employee Benefits	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	19,876	6,327	9,521
<b>Receipts:</b>			
Ad Valorem Tax	8,082	27,389	xxxxxxxxxxxxxxxx
Delinquent Tax	1,595		
Motor Vehicle Tax	2,500	1,181	3,139
Recreational Vehicle Tax	33	30	52
16/20M Vehicle Tax	144	39	103
Commercial Vehicle Tax	75	48	117
Watercraft Tax	4	3	16
Vehicle Excise Tax	21		
<b>Interest on Idle Funds</b>			
Neighborhood Revitalization Rebate	(810)		0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>11,644</b>	<b>28,690</b>	<b>3,427</b>
<b>Resources Available:</b>	<b>31,520</b>	<b>35,017</b>	<b>12,948</b>
<b>Expenditures:</b>			
Social Security/Medicare	4,000	3,837	4,800
Unemployment Expense	3,456	50	100
KPERS	5,112	5,114	5,500
Medical Insurance	12,625	16,495	20,000
<b>Cash Forward (2020 column)</b>			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>25,193</b>	<b>25,496</b>	<b>30,400</b>
Unencumbered Cash Balance Dec 31	6,327	9,521	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	30,645	30,205	30,400
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			30,400
Tax Required			17,452
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			17,452

Adopted Budget

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
<b>Receipts:</b>			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
<b>Interest on Idle Funds</b>			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<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>
<b>Expenditures:</b>			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			0

CPA Summary

City of Palco

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	-3,582	2,399	1,889
Receipts:			
State of Kansas Gas Tax	7,522	7,490	7,500
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>7,522</b>	<b>7,490</b>	<b>7,500</b>
<b>Resources Available:</b>	<b>3,940</b>	<b>9,889</b>	<b>9,389</b>
Expenditures:			
Street Repair and Maint	1,541	8,000	9,389
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>1,541</b>	<b>8,000</b>	<b>9,389</b>
Unencumbered Cash Balance Dec 31	2,399	1,889	0
2018/2019/2020 Budget Authority Amount	9,051	15,223	9,389

Adopted Budget <b>Ambulance</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	16,423	16,343	16,343
Receipts:			
County Subsidy	0		
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>16,423</b>	<b>16,343</b>	<b>16,343</b>
Expenditures:			
Salaries & Wages			
Maintenance	80		
Contracted Services			
Supplies			
Fund Transfer to General			16,343
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>80</b>	<b>0</b>	<b>16,343</b>
Unencumbered Cash Balance Dec 31	16,343	16,343	0
2018/2019/2020 Budget Authority Amount	16,444	0	16,343

CPA Summary

City of Palco

2020

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Water Utility</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	55,845	76,781	91,104
Receipts:			
Charges to Customers	44,849	46,000	48,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>44,849</b>	<b>46,000</b>	<b>48,000</b>
<b>Resources Available:</b>	<b>100,694</b>	<b>122,781</b>	<b>139,104</b>
Expenditures:			
Salaries & Wages	14,085	13,320	14,252
Supplies/Fees/Dues & Permits	5,463	7,000	7,000
Insurance/Office Expense/Employee Educa	689	1,200	1,500
Facilities Maintenance	482	2,400	2,400
Facilities Utilities	2,893	2,989	3,000
Capital Outlay			106,052
Vehicle/Equipment/Tools Expense	218	650	700
Transfer to Water Reserve		4,000	4,000
Cash Forward (2020 column)			
Miscellaneous	83	118	200
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>23,913</b>	<b>31,677</b>	<b>139,104</b>
Unencumbered Cash Balance Dec 31	76,781	91,104	0
2018/2019/2020 Budget Authority Amount	70,648	100,278	139,104

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Water Reserve</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,568	1,568	5,568
Receipts:			
Transfer from Water Utility		4,000	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>4,000</b>	<b>4,000</b>
<b>Resources Available:</b>	<b>1,568</b>	<b>5,568</b>	<b>9,568</b>
Expenditures:			
Water System			9,568
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>9,568</b>
Unencumbered Cash Balance Dec 31	1,568	5,568	0
2018/2019/2020 Budget Authority Amount	9,568	9,568	9,568

CPA Summary

City of Palco

2020

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Solid Waste</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	46,737	8,261	13,707
Receipts:			
Charges to Customers	50,402	51,000	52,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>50,402</b>	<b>51,000</b>	<b>52,000</b>
<b>Resources Available:</b>	<b>97,139</b>	<b>59,261</b>	<b>65,707</b>
Expenditures:			
Salaries & Wages	14,085	13,320	14,252
Office Expenses		100	100
Vehicle/Equipment/Tools Expense	2,742	2,000	3,500
Supplies	15,480	5,500	8,800
Insurance			
Landfill Expense	5,849	4,894	6,000
Capital Outlay	49,270	18,540	31,855
Cash Forward (2020 column)			
Miscellaneous	1,452	1,200	1,200
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>88,878</b>	<b>45,554</b>	<b>65,707</b>
Unencumbered Cash Balance Dec 31	8,261	13,707	0
2018/2019/2020 Budget Authority Amount	106,804	89,774	65,707

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Sewer Utility</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	28,851	29,498	27,820
Receipts:			
Charges to Customers	39,779	41,000	42,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>39,779</b>	<b>41,000</b>	<b>42,000</b>
<b>Resources Available:</b>	<b>68,630</b>	<b>70,498</b>	<b>69,820</b>
Expenditures:			
Salaries & Wages	14,085	13,320	14,252
Dues & Permits	29	50	50
Maintenance	650	616	650
Vehicle/Equipment/Tools Expense	182	252	300
Sewer Lagoon Principal & Interest	13,393	13,420	13,450
Office/Chem & Supp/Utility Service	1,742	7,000	5,000
Capital Outlay	9,045	8,000	36,098
Cash Forward (2020 column)			
Miscellaneous	6	20	20
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>39,132</b>	<b>42,678</b>	<b>69,820</b>
Unencumbered Cash Balance Dec 31	29,498	27,820	0
2018/2019/2020 Budget Authority Amount	58,031	48,688	69,820

CPA Summary



**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Palco**

will meet on August 12, 2019 at 7:00 PM at Palco City Office, 508 Main, Palco, KS 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 Palco City Office, 508 Main, Palco, KS 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.

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	157,166	106.447	201,112	99.410	225,886	107,032	104.378
Debt Service	9,204	6.688			7,000	4,274	4.168
Library	5,579	4.775	6,615	5.139	8,886	5,269	5.138
Employee Benefits	25,193	8.884	25,496	26.936	30,400	17,452	17.019
Special Highway	1,541		8,000		9,389		
Ambulance	80				16,343		
Water Utility	23,913		31,677		139,104		
Water Reserve					9,568		
Solid Waste	88,878		45,554		65,707		
Sewer Utility	39,132		42,678		69,820		
Fire	13,746		11,614		15,575		
Non-Budgeted Funds							
Totals	364,432	126.794	372,746	131.485	597,678	134,027	130.703
Less: Transfers	12,000		20,000		32,343		
Net Expenditure	352,432		352,746		565,335		
Total Tax Levied	125,574		133,697		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	990,394		1,016,837		1,025,428		

Outstanding Indebtedness,

	2017	2018	2019
January 1,			
G.O. Bonds	18,000	9,000	0
Revenue Bonds	0	0	0
Other	96,637	91,219	74,495
Lease Purchase Principal	0	0	0
Total	114,637	100,219	74,495

\*Tax rates are expressed in mills

**Marcia L. Wagner**

City Official Title: City Clerk

# Affidavit of Publication

**Frank Mercer**, being first duly sworn, deposes and says: That he is publisher of the *Plainville Times*, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Rooks County, Kansas, with a general paid circulation on a weekly basis in Rooks County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been 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 Plainville, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive Week the first publication thereof being made as aforesaid on the 1 day of August, 2019, with subsequent publications being made on the following dates:

\_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_  
 \_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_  
 \_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_

Signed: [Signature]

Subscribed and sworn to before me this 5th day of August, 2019.

[Signature]  
 Notary Public's Signature  
 My commission expires: Aug 3-2020

Publication Fee \$ 72.67  
 Affidavit, Notary's Fee \$ .60  
 Additional copies @ \$ \_\_\_\_\_  
 Total Publication Fee \$ 73.27

(Published in the Thursday, August 1, 2019 issue of the Plainville Time) 11 State of Kansas City

2020

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**BUDGET INFORMATION**

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Debt Service	9,204	6,688			7,000	4,274
Library	5,379	4,775	6,615	5,139	8,886	5,369
Employee Benefits	25,193	8,884	25,496	26,936	30,400	17,652
Special Highway	1,541		8,000		9,389	
Ambulance	80				10,343	
Water Utility	23,913		31,677		139,104	
Water Reserve					9,548	
Solid Waste	88,878		45,554		65,707	
Sewer Utility	39,132		42,678		69,820	
Fire	13,746		11,614		15,575	
Non-Budgeted Funds						
Totals	364,432	126.794	372,746	131.485	597,678	134,027
Less: Transfers	12,000		20,000		32,413	
Net Expenditure	352,432		352,746		565,265	
Total Tax Levied	125,574		133,697		1,025,428	
Assessed Valuation	990,394		1,016,837			

Year	2017	2018	2019
Outstanding Indebtedness, January 1,	18,000	9,000	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	96,637	91,319	74,495
Lease Purchase: Principal	0	0	0
Total	114,637	100,319	74,495