2021

CERTIFICATE

To the Clerk of Pratt County, State of Kansas
We, the undersigned, officers of
City of Byers
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 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

			2021 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit : 2021		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	14,000	4,301	
Debt Service	10-113				
Library	12-1220				
Special Highway		8	1,000		
		8			
Totals		xxxxxx	15,000	4,301	
Budget Summary		9			County Clerk's Use Only
Neighborhood Revitalization					
					Nov 1, 2020 Total Assessed Valuation

Tax Lid Limit (from Computation Tab) **4,304**
Does the City Need to Hold an Election? **NO**

Assisted by:
Patton, Cramer, LaPrad, Chtd.
Certified Public Accountants
Address:
PO Drawer H
Pratt KS 67124
Email:

Date Attested: July 1 2020

County Clerk

Governing Body

City of Byers 2021

Computation to Determine Limit for 2021

				Amount of Levy
1. Total tax levy amount in 2020 budget				+ $ 4,221
2. Library levy in 2020 budget				- $
Other tax entity levy in 2020 budget				- $
3. Net tax levy				$ 4,221

Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :			+	0
5. Increase in personal property for 2020 :				
5a. Personal property 2020	+	10,025		
5b. Personal property 2019	-	12,002		
5c. Increase in personal property (5a minus 5b)			+	0 (Use Only if > 0)
6. Valuation of annexed territory for 2020 :				
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 2020 :			+	204
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)				204
11. Total estimated valuation July 1, 2020		131,053		
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))				0.0016
13. Percentage adjustment increase (12 times 3)				+ $ 7
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)				1.80%
15. Consumer Price Index adjustment (Line 3 times Line 14)				$ 76
16. Total Percentage Adjustments				**$ 83**

Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget:	+	0
Property tax revenues for debt service in 2020 budget:	-	0
Increased property tax revenues spent on debt service		0

18. Property tax revenues spent for public building commission and lease payments in the 2021 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 2020 budget:			-
Increase property tax revenues spent on public building commission and lease payments			0
19. Property tax revenues spent on special assessments in the 2021 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 2021 budget:			+
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 2021 budget:			+
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2021 budget:			+
23. Law enforcement expenses - 2021 budget:		+	
Law enforcement expenses - 2020 budget:		-	
CPI adjustment	1.80%	0	
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)			+ 0
24. Fire protection expenses - 2021 budget:		+	
Fire protection expenses - 2020 budget:		-	
CPI adjustment	1.80%	0	
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)			+ 0
25. Emergency medical expenses - 2021 budget:		+	
Emergency medical expenses - 2020 budget:		-	
CPI adjustment	1.80%	0	
Increased emergency medical expenses in 2021 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 - 2021 budget:	+
Other tax entity levy - 2021 budget:	+
Other tax entity levy - 2021 budget:	+
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+ **0**
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+
30. Total Computed Tax Levy	**4,304**

City of Byers 2021

Other Tax Levy Limitation Tests

Property Decline Test

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)		
2018 Tax Levy (Less Levy for other Governmental Units)		None
2019 Tax Levy (Less Levy for other Governmental Units)		None
2020 Tax Levy (Less Levy for other Governmental Units)		None
Average Tax Levy (last three years)	#DIV/0!	
CPI Adjustment	#DIV/0!	
Average Tax Levy Adjusted by CPI	#DIV/0!	
2021 Total Tax Levy (Less Levy for Other Governmental Units)		
Exemption from Election Requirement	**#DIV/0!**	

Lost Valuation Test

Assessed Valuation Loss

2021 Tax Levy (Less Levy for other Governmental Units)		
2020 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
CPI Adjustment		76
2021 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2021 Mill Rate		0
Total Adjustment for Loss of Assessed Valuation		76
Exemption from Election Requirment		**Yes**

City of Byers

2021

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Proposed Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4,221	1,254	37	9	0	6
Debt Service						
Library						
TOTAL	4,221	1,254	37	9	0	6

County Treas Motor Vehicle Estimate 1,254

County Treas Recreational Vehicle Estimate 37

County Treas 16/20M Vehicle Estimate 9

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 6

Motor Vehicle Factor 0.29709

Recreational Vehicle Factor 0.00877

16/20 Vehicle Factor 0.00213

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00142

City of Byers

2021

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	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 2020 and/or 2021 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

City of Byers

2021

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 2020	Payments Due 2020	Payments Due 2021
				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 Byers 2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	4,514	4,336	4,397
Receipts:			
Ad Valorem Tax	3,417	4,221	xxxxxxxxxxxxxxxx
Delinquent Tax	362	100	100
Motor Vehicle Tax	1,376	1,139	1,254
Recreational Vehicle Tax	43	34	37
16/20M Vehicle Tax	10	10	9
Commercial Vehicle Tax			0
Watercraft Tax		7	6
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax	787	700	750
Local Sales Tax	3,410	3,300	3,400
Franchise Tax			
Licenses			
Building Permits			
State of Kansas			
In Lieu of Tax (IRB)			
Interest on Idle Funds	51	50	50
Neighborhood Revitalization Rebate	-24		0
Miscellaneous	995		15
Does miscellaneous exceed 10% of Total R			
Total Receipts	**10,427**	**9,561**	**5,621**
Resources Available:	**14,941**	**13,897**	**10,018**
Expenditures:			
Personal Services	2,240	2,400	2,500
Contractual Services	71	100	500
Commodities	4,986	5,000	5,000
Capital Outlay	3,308	2,000	6,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**10,605**	**9,500**	**14,000**
Unencumbered Cash Balance Dec 31	4,336	4,397	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amoun	12,725	14,185	14,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,000
		Tax Required	3,982
	Delinquent Comp Rate:	8.0%	319
		Amount of 2020 Ad Valorem Tax	**4,301**

CPA Summary

City of Byers 2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	2	0	210
Receipts:			
State of Kansas Gas Tax	945	890	790
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**945**	**890**	**790**
Resources Available:	**947**	**890**	**1,000**
Expenditures:			
Street Repair and Maint	947	680	1,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**947**	**680**	**1,000**
Unencumbered Cash Balance Dec 31	0	210	0
2019/2020/2021 Budget Authority Amoun	1,600	1,404	1,000

Adopted Budget **0**	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amoun	0	0	0

CPA Summary

State of Kansas
City

2021

NOTICE OF BUDGET HEARING

The governing body of
City of Byers
will meet on August 4, 2020 at 6:30 pm at Byers 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 Byers City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	10,605	30.260	9,500	31.351	14,000	4,301	32.819
Debt Service							
Library							
Special Highway	947		680		1,000		
Totals	11,552	30.260	10,180	31.351	15,000	4,301	32.819
Less: Transfers	0		0		0		
Net Expenditure	11,552		10,180		15,000		
Total Tax Levied	3,921		4,221		xxxxxxxxxxxxxxxxx		
Assessed Valuation	130,370		134,635		131,053		

Outstanding Indebtedness, January 1,	2018	2019	2020
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

Lynne Clements
City Official Title: City Clerk

PATTON, CRAMER & LaPRAD, CHARTERED
CERTIFIED PUBLIC ACCOUNTANTS
113 E. THIRD STREET, DRAWER H
PRATT, KANSAS 67124-1108
620-672-5533

SHELLEY K. PATTON, C.P.A.
DONA H. CRAMER, C.P.A.
STEPHEN B. LaPRAD, C.P.A.

MICHELLE A. TAYLOR, C.P.A

MEMBERS OF
THE AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

July 27, 2020

Lynne Clements
c/o City of Byers
PO Box 3
Byers, KS 67021

RE: Affidavit of Publication

Dear Lynne:

Enclosed is the proof of publication to be filed with the budget packet.

Let me know if you have any questions.

Kindest regards,

PATTON, CRAMER, & LAPRAD, CHTD

Mica F Nelson
Certified Public Accountant

mfn

Enclosures

State of Kansas
City
2020

NOTICE OF BUDGET HEARING

The governing body of
City of Byers

will meet on August 4, 2020 at 6:30 PM at 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 CITY HALL and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	10,605	30.260	9,500	31.351	14,000	4,301	32.819
Debt Service							
Library							
Special Highway	947		650		1,000		
Totals	11,552	30.260	10,150	31.351	15,000	4,301	32.819
Less: Transfers	0		0		0		
Net Expenditure	11,552		10,150		15,000		
Total Tax Levied	3,921		4,231		xxxxxxxxxxxxxxxx		
Assessed Valuation	130,370		134,635		131,053		

Outstanding Indebtedness,

	January 1, 2018	2019	2020
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

Lynae Clements
City Official Title: CITY CLERK

Published in the Pratt Tribune July 29, 2020.

Affidavit of Publication

State of Kansas, Pratt County, ss

Jennifer Stultz, being first duly sworn, deposes and says: That she is Managing Editor of the Pratt Tribune, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Pratt County, Kansas, with a general paid circulation on a weekly basis in Pratt County, Kansas, and that said newspaper is not trade, religious or fraternal publication.

Said newspaper is published at least weekly 50 times a year; has been so published continuously and uninterrupted in said county and state for a period of five years prior to the first publication of said notice; and has been admitted at the post office of Pratt, Kansas in said County as a second class matter.

The attached notice is a true copy thereof and was published in the regular and entire issue od said newspaper for 1 week(s), the first publication there of being made as aforesaid on the day on the 22 day of July, 2020 and _____ subsequent publications being made on the following dates:

Jennifer Stultz
Jennifer Stultz
Managing Editor

Subscribed and swore to before me this 23
Day of July, 2020.

Lloyd L. Gum
Notary, State of Kansas

My commission expires: 2/12/2024

NOTARY PUBLIC - State of Kansas
LLOYD L. GUM
My Appt. Exp. 2/12/2024

Publication Cost: 60.00