

CERTIFICATE - City of Udall, Kansas 2020 Budget

To the Clerk of Cowley County, State of Kansas
We, the undersigned officers of
City of Udall

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 for the 2020 Budget.

Table of Contents:	K.S.A.	Page No.	2020 Adopted Budget		County Clerk's Use Only
			Expenditures	Amount of 2019 Ad Valorem Tax	
Computation to Det. Limit for 2020		2	0	0	
MVT, RVT, 16/20M Tax Allocation		3	0	0	
Schedule of Transfers		4	0	0	
Statement of Indebtedness		5	0	0	
Statement of Lease Purchases		6	0	0	
General Fund	12-101a	7	267,400	159,768	
Library Fund	12-1220	8	7,050	6,011	
Bond and Interest Fund	10-113	9	23,790	346	
Special Highway Fund		10	28,285	0	
Electric Fund		11	902,303	0	
Water Fund		12	493,325	0	
Sewer Fund		13	146,031	0	
Refuse Fund		14	70,149	0	
Cap Improvement Res Fund		15	6,700	0	
Equipment Reserve Fund		16	1,930	0	
Electric Reserve Fund		17	160,000	0	
Water Reserve Fund		18	200,906	0	
Sewer Reserve Fund		19	95,000	0	
Local Sales Tax Fund		20	60,000	0	
Splash Park Construction		21	0	0	
Phase II Water Project		22	0	0	
Total			<u>2,462,869</u>	<u>166,125</u>	

2020 Adopted Budget

Table of Contents:	K.S.A.	Page No.	2020 Adopted Budget	
			Amount of Expenditures	County Clerk's Valorem Tax Use Only
Hearing Notice/Budget Summary Publication		23		
Charters/Election Questions				
Final Assessed Valuation				

State Use Only:
 Received _____
 Reviewed by _____
 Follow-up: Yes ___ No ___

Assisted by:
 Lulita Hopkins
 City Clerk
 City of Udall
 P O Box 410
 Udall, KS 67146

Attest: _____, 2019 (If not assisted so state)

 County Clerk

Governing Body

List any resolution setting a fund levy limit:

Computation to Determine Limit for 2020

Base Levy

1) Total Tax Levy Amount (Dollars) In 2019 (From 2019 Budget - Certificate Page)	163,763
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision 2019 Library Levy (Dollars) (From 2019 Budget - Certificate Page)	5,493
2019 Recreation Commission Levy (Dollars) (From 2019 Budget - Certificate Page)	
2019 Other Governmental Unit Levy (Dollars) (From 2019 Budget - Certificate Page)	
3) Net Tax Levy (Base)	<u>158,270</u>

Percentage Adjustments

4) CPI Adjustment - 1.5% (Line 4 Percentage Multiplied by Line 3 (Net Tax Levy))	2,374
5) Value of New Improvements (From June 15th County Clerk Valuation Document) (Includes both New Construction and Remodel/Renovations Gains)	53,918
6) 2019 Personal Property Valuation (From June 15th County Clerk Valuation Document)	40,564
2018 Personal Property Valuation (From June 15th County Clerk Valuation Document)	53,949
Increase in Total Personal Property Valuations (cannot be less than zero)	0
7) Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)	
8) Real Property which has Changed In Use (From June 15th County Clerk Valuation Document)	956
9) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)	
9a) Expiration of TIF district, rural housing incentive district, neighborhood revitalization district, or other similar property tax rebate or reduction program (Incremental increase in assessed valuation over base)	
10) Total Assessed Value of Adjustments	<u>54,874</u>
11) Total Assessed Valuation - June 15, 2019 (From June 15th County Clerk Valuation Document)	3,514,634
12) Adjustment Percentage (Line 10 / (Line 11 - Line 10))	1.5861%
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)	2,510
14) Total Percentage Adjustments	<u>4,884</u>

Increased Tax Revenues Adjustment

15) Property Tax Revenues Spent on Debt Service in 2020 Budget (From 2020 Budget - Certificate Page)	23,790
Less: Property Tax Revenues Spent on Debt Service in 2019 Budget (From 2019 Budget - Certificate Page)	43,529
Difference	0
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2020 Budget (obligations must have incurred prior to July 1, 2016)	
Less: Property Tax Revenues Spent on PBC and Lease Payments in 2019 Budget	0
17) Property Tax Revenues Spent on Special Assessments in 2020 Budget	
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2020 Budget	

19) 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 2020 Budget

20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2020 Budget

21) Law Enforcement Expenses - 2020 Budget (Do not include building construction or remodeling costs)			140,250	
Law Enforcement Expenses - 2019 Budget (Do not include building construction or remodeling costs)	116,200			
CPI Adjustment - 1.5%	1743			
Law Enforcement Expenses - 2019 Budget (Indexed by CPI)		117,943		
Increased Law Enforcement Expense in 2020 Budget				22,307

22) Fire Protection Expenses - 2020 Budget (Do not include building construction or remodeling costs)				
Fire Protection Expenses - 2019 Budget (Do not include building construction or remodeling costs)				
CPI Adjustment - 1.5%	0			
Fire Protection Expenses - 2019 Budget (Indexed by CPI)		0		
Increased Fire Protection Expense				0

23) Emergency Medical Expenses - 2020 Budget (Do not include building construction or remodeling costs)				
Emergency Medical Expenses - 2019 Budget (Do not include building construction or remodeling costs)				
CPI Adjustment - 1.5%	0			
Emergency Medical Expenses - 2019 Budget (Indexed by CPI)		0		
Increased Emergency Medical Expense				0

<u>Total Increased Tax Revenue Adjustment</u>				<u>22,307</u>
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Levy on Behalf of Another Political or Governmental Subdivision

24) Library Levy 2020 Budget				6,011
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24a) Recreation Commission Levy 2020 Budget
 24b) Other Governmental Levy 2020 Budget

25) Total Levies on Behalf of Another Political or Governmental Subdivision				<u>6,011</u>
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26) Levy of a Dissolved Taxing Entity (only used in the first year the county/city takes over for the dissolved entity)				<u> </u>
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27) Total Computed Tax Levy				<u><u>191,472</u></u>
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Allocation of Motor Vehicle Tax, Rec Vehicle Tax, 16/20M Vehicle Tax, Com Vehicle Tax and Watercraft Tax

2019 Budgeted Fund	Tax Levy Amount in 2019 Budget	Allocation for Year 2020				
		MVT	RVT	16/20M Veh Tax	Commercial Veh Tax	Watercraft Veh Tax
General Fund	150,585	26,941	415	219	393	0
Library Fund	5,493	983	15	8	14	0
Bond and Interest Fund	7,685	1,375	21	11	20	0
	<u>163,763</u>	<u>29,299</u>	<u>451</u>	<u>238</u>	<u>427</u>	<u>0</u>

Schedule of Transfers

Year	Fund Transferred From:	Funds Transferred To:	Amount	Statutory Authority
2018	Local Sales Tax Fund	Electric Fund	30,952	
2018	Local Sales Tax Fund	Water Fund	30,952	
2018	Phase II Water Project	General Fund	66,273	12-825d
			<u>128,177</u>	
2019	Electric Fund	Electric Reserve Fund	20,000	12-825d
2019	Electric Fund	Electric Reserve Fund	20,000	12-825d
2019	Water Fund	Water Reserve Fund	20,000	12-825d
2019	Sewer Fund	Sewer Reserve Fund	40,000	12-631o
			<u>100,000</u>	
2020	Electric Fund	Equipment Reserve Fund	20,000	12-825d
2020	Electric Fund	Electric Reserve Fund	20,000	12-825d
2020	Water Fund	Water Reserve Fund	20,000	12-825d
2020	Sewer Fund	Sewer Reserve Fund	20,000	12-631o
			<u>80,000</u>	

Statement of Indebtedness

Issue Date	Retire Date	Interest Rate	Amount	Amount	Due Date	Amount Due 2019		Amount Due 2020	
			of Bonds Issued	Outstanding 1-1-2019		Interest	Principal	Interest	Principal
Gen Obl Bonds									
G.O.B. Series 2013									
5/13	02/29	2.1407	1,290,000	900,000	2/1&8/1	19,949	75,000	18,790	75,000
				900,000		19,949	75,000	18,790	75,000
Temporary Notes									
GOB Temp Notes Ser 2017									
9/17	9/57	2.625	1,000,000	1,000,000	9/14	25,886	14,995	25,543	15,318
				1,000,000		25,886	14,995	25,543	15,318
Other									
KDHE Loan 1325									
9/00	09/20	3.26	400,252	51,166	3/1&9/1	1,465	25,170	638	25,997
				51,166		1,465	25,170	638	25,997

Statement of Lease Purchases and Certificates of Participation

Lease Purchase	Date of Contract	Term of Contract (Months)	Interest Rate	Total Amount Financed (Beg Prin)	Principal	Payments	Payments
					Balance 1-1-2019	Due 2019	Due 2020
Street sweeper	11-16	60	3.06	202,000	126,103	43,530	43,530
					<u>126,103</u>	<u>43,530</u>	<u>43,530</u>

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget 2020	
Unencumbered Cash Balance, Jan. 1	41,259	2,060	6,614	
Cancelled Prior Year Encumbrances	0			
Receipts				
Ad Valorem Tax	144,734	145,000	0	
Motor Vehicle Tax	28,095	27,000	26,941	
Commercial Vehicle Tax	0	0	393	
Rec Vehicle Tax	0	127	415	
16/20M Vehicle Tax	0	324	219	
Delinquent Tax	499	0	4,000	
Franchise Fees	18,354	17,950	17,500	
Licenses and Permits	6,946	6,750	6,000	
Fines and Forfeitures	14,356	22,225	22,050	
Cemetery	1,800	2,350	2,500	
Interest Income	3,330	3,450	2,500	
Transfer from Phase II	66,273	0	0	
Miscellaneous	38,955	32,500	18,500	
Total Receipts	323,342	257,676	101,018	
Resources Available	364,601	259,736	107,632	
Expenditures				
General Government	Personal Services	5,283	3,800	5,000
	Contractual Services	19,012	7,500	5,550
	Materials and Supplies	16,895	4,000	6,000
	Capital Outlay	0	0	2,500
		41,190	15,300	19,050
Police	Personal Services	113,454	109,000	134,000
	Contractual Services	7,978	2,800	2,500
	Materials and Supplies	22,512	3,000	2,500
	Capital Outlay	33,923	0	0
	Court Remittances	1,814	1,200	1,250
		179,681	116,000	140,250
Streets	Contractual Services	123,208	110,922	95,000
	Materials and Supplies	3,560	0	1,500
		126,768	110,922	96,500
Parks and Recreation	Materials and Supplies	5,717	1,800	2,500
		5,717	1,800	2,500
Planning Commission	Personal Services	9,185	9,100	9,100
		9,185	9,100	9,100
Total Expenditures	362,541	253,122	267,400	
Unencumbered Cash Balance, Dec. 31	2,060	6,614	xxxxxxxxxxxxx	
Non-Appropriated Balance			0	
Total Expenditures and Non-Appropriated Balance			267,400	
Tax Required			159,768	
Delinquency Computation			0	
Amount of 2019 Ad Valorem Tax			159,768	

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget 2020
Unencumbered Cash Balance, Jan. 1	50,165	33,695	22,017
Cancelled Prior Year Encumbrances	0		
Receipts			
Ad Valorem Tax	3,517	7,590	0
Motor Vehicle Tax	907	660	1,375
Commercial Vehicle Tax	0	3	20
Rec Vehicle Tax	0	10	21
16/20M Vehicle Tax	0	8	11
Delinquent Tax	66	0	0
Total Receipts	4,490	8,271	1,427
Resources Available	54,655	41,966	23,444
Expenditures			
Bond and Interest			
Cash Basis Reserve	0	0	5,000
			5,000
Debt Service			
GO Bond Interest	20,960	19,949	18,790
	20,960	19,949	18,790
Total Expenditures	20,960	19,949	23,790
Unencumbered Cash Balance, Dec. 31	33,695	22,017	xxxxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			23,790
Tax Required			346
Delinquency Computation			0
Amount of 2019 Ad Valorem Tax			346

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget 2020
Unencumbered Cash Balance, Jan. 1	19,398	16,285	4,785
Cancelled Prior Year Encumbrances	0		
Receipts			
State Motor Fuels Tax	19,654	20,500	20,500
County Motor Fuels Tax	3,301	3,000	3,000
Total Receipts	22,955	23,500	23,500
Resources Available	42,353	39,785	28,285
Expenditures			
Streets			
Capital Outlay	26,068	35,000	28,285
	26,068	35,000	28,285
Total Expenditures	26,068	35,000	28,285
Unencumbered Cash Balance, Dec. 31	16,285	4,785	0

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget 2020
Unencumbered Cash Balance, Jan. 1	398,932	383,303	222,803
Cancelled Prior Year Encumbrances	0		
Receipts			
Charges for Services	765,654	650,000	650,000
Utility Hookup Fees	4,705	10,000	10,000
Utility Meter Deposits	0	7,000	7,000
Late Charges	0	10,000	10,000
Transfer from Loc Sal Tx	30,952	0	0
Miscellaneous	4,873	2,500	2,500
Total Receipts	806,184	679,500	679,500
Resources Available	1,205,116	1,062,803	902,303
Expenditures			
Electric Utility			
Personal Services	177,694	200,000	200,000
Contractual Services	503,000	475,000	475,000
Materials and Supplies	28,494	85,000	85,000
Capital Outlay	104,082	50,000	112,303
Other	0	7,500	7,500
Refunds	8,543	2,500	2,500
Transfer to Electric Res	0	20,000	20,000
	821,813	840,000	902,303
Total Expenditures	821,813	840,000	902,303
Unencumbered Cash Balance, Dec. 31	383,303	222,803	0

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget 2020
Unencumbered Cash Balance, Jan. 1	368,749	375,666	299,325
Cancelled Prior Year Encumbrances	0		
Receipts			
Rents	46,301	38,000	30,000
Charges for Services	172,265	153,000	164,000
Utility Hookup Fees	2,460	300	0
Utility Meter Deposits	0	0	0
Transfer from Loc Sal Tx	30,952	0	0
Miscellaneous	3,117	0	0
Total Receipts	255,095	191,300	194,000
Resources Available	623,844	566,966	493,325
Expenditures			
Water Utility			
Personal Services	69,510	69,000	73,000
Contractual Services	26,451	30,000	75,000
Materials and Supplies	35,096	32,781	10,000
Capital Outlay	0	0	199,464
Refunds	1,260	0	0
	132,317	131,781	357,464
Debt Service			
GO Bond Principal	89,611	89,994	90,318
GO Bond Interest	26,250	25,866	25,543
	115,861	115,860	115,861
Transfers			
Transfer to Water Res	0	20,000	20,000
		20,000	20,000
Total Expenditures	248,178	267,641	493,325
Unencumbered Cash Balance, Dec. 31	375,666	299,325	0

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget 2020
Unencumbered Cash Balance, Jan. 1	46,020	76,916	67,531
Cancelled Prior Year Encumbrances	0		
Receipts			
Charges for Services	77,836	78,400	78,500
Total Receipts	77,836	78,400	78,500
Resources Available	123,856	155,316	146,031
Expenditures			
Sewer Utility			
Contractual Services	18,021	17,900	18,500
Materials and Supplies	2,286	3,250	3,500
Capital Outlay	0	0	77,397
Other	93	0	0
	20,400	21,150	99,397
Debt Service			
Loan Principal	24,369	25,170	25,997
Loan Interest	2,171	1,465	637
	26,540	26,635	26,634
Transfers			
Transfer to Sewer Res	0	40,000	20,000
		40,000	20,000
Total Expenditures	46,940	87,785	146,031
Unencumbered Cash Balance, Dec. 31	76,916	67,531	0

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget 2020
Unencumbered Cash Balance, Jan. 1	23,279	15,824	7,069
Cancelled Prior Year Encumbrances	0		
Receipts			
Charges for Services	60,593	60,580	63,080
Total Receipts	60,593	60,580	63,080
Resources Available	83,872	76,404	70,149
Expenditures			
Refuse Utility	59,069	60,000	64,500
Contractual Services			
Other	8,979	9,335	5,649
	68,048	69,335	70,149
Total Expenditures	68,048	69,335	70,149
Unencumbered Cash Balance, Dec. 31	15,824	7,069	0

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget 2020
Unencumbered Cash Balance, Jan. 1	6,700	6,700	6,700
Cancelled Prior Year Encumbrances	0		
Receipts			
Total Receipts	0	0	0
Resources Available	6,700	6,700	6,700
Expenditures			
Capital Improvements			
Capital Outlay	0	0	6,700
			6,700
Total Expenditures	0	0	6,700
Unencumbered Cash Balance, Dec. 31	6,700	6,700	0

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget 2020
Unencumbered Cash Balance, Jan. 1	1,930	1,930	1,930
Cancelled Prior Year Encumbrances	0		
Receipts			
Total Receipts	0	0	0
Resources Available	1,930	1,930	1,930
Expenditures			
Capital Improvements			
Capital Outlay	0	0	1,930
			1,930
Total Expenditures	0	0	1,930
Unencumbered Cash Balance, Dec. 31	1,930	1,930	0

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget 2020
Unencumbered Cash Balance, Jan. 1	120,000	120,000	140,000
Cancelled Prior Year Encumbrances	0		
Receipts			
Transfer from Electric	0	20,000	20,000
Total Receipts	0	20,000	20,000
Resources Available	120,000	140,000	160,000
Expenditures			
Capital Improvements Capital Outlay	0	0	160,000
			160,000
Total Expenditures	0	0	160,000
Unencumbered Cash Balance, Dec. 31	120,000	140,000	0

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget 2020
Unencumbered Cash Balance, Jan. 1	160,906	160,906	180,906
Cancelled Prior Year Encumbrances	0		
Receipts			
Transfer from Water	0	20,000	20,000
Total Receipts	0	20,000	20,000
Resources Available	160,906	180,906	200,906
Expenditures			
Capital Improvements Capital Outlay	0	0	200,906
			200,906
Total Expenditures	0	0	200,906
Unencumbered Cash Balance, Dec. 31	160,906	180,906	0

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget 2020
Unencumbered Cash Balance, Jan. 1	35,000	35,000	75,000
Cancelled Prior Year Encumbrances	0		
Receipts			
Transfer from Sewer	0	40,000	20,000
Total Receipts	0	40,000	20,000
Resources Available	35,000	75,000	95,000
Expenditures			
Capital Improvements Capital Outlay	0	0	95,000
			95,000
Total Expenditures	0	0	95,000
Unencumbered Cash Balance, Dec. 31	35,000	75,000	0

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget 2020
Unencumbered Cash Balance, Jan. 1	0	0	0
Cancelled Prior Year Encumbrances	0		
Receipts			
Sales Tax	61,904	60,000	60,000
Total Receipts	61,904	60,000	60,000
Resources Available	61,904	60,000	60,000
Expenditures			
Transfers			
Transfer to Electric Fd	30,952	30,000	30,000
Transfer to Water Fund	30,952	30,000	30,000
	61,904	60,000	60,000
Total Expenditures	61,904	60,000	60,000
Unencumbered Cash Balance, Dec. 31	0	0	0

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget 2020
Unencumbered Cash Balance, Jan. 1	6,136	0	0
Cancelled Prior Year Encumbrances	0		
Receipts			
Total Receipts	0	0	0
Resources Available	6,136	0	0
Expenditures			
Capital Improvements Capital Outlay	6,136	0	0
	6,136		
Total Expenditures	6,136	0	0
Unencumbered Cash Balance, Dec. 31	0	0	0

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget 2020
Unencumbered Cash Balance, Jan. 1	66,273	0	0
Cancelled Prior Year Encumbrances	0		
Receipts			
Total Receipts	0	0	0
Resources Available	66,273	0	0
Expenditures			
Transfers			
Transfer to General Fund	66,273	0	0
	66,273		
Total Expenditures	66,273	0	0
Unencumbered Cash Balance, Dec. 31	0	0	0

NOTICE OF HEARING 2020 Budget

The governing body of City of Udall will meet on the 12th day of August, 2019 at 6:30 PM at City Hall, 110 S Main, Udall, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of 2019 ad valorem tax. Detailed budget information is available at City Hall and www.cityofudall.com and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2020 Expenditures" and the "Amount of 2019 Ad Valorem Tax" establish the maximum limits of the 2020 budget. The "Est Tax Rate" is subject to change depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2018		2019		Proposed Budget 2020		
	Prior Year Actual Expenditures	Actual Tax Rate	Current Year Estimate of Expenditures	Actual Tax Rate	Expenditures	Amount of 2019 Ad Valorem Tax	Est Tax Rate
General Fund	362,541	44.665	253,122	45.002	267,400	159,768	45.458
Library Fund	7,654	1.573	6,093	1.642	7,050	6,011	1.710
Bond and Interest Fund	20,960	1.066	19,949	2.297	23,790	346	.098
Special Highway Fund	26,068		35,000		28,285	0	.000
Electric Fund	821,813		840,000		902,303	0	.000
Water Fund	248,178		267,641		493,325	0	.000
Sewer Fund	46,940		87,785		146,031	0	.000
Refuse Fund	68,048		69,335		70,149	0	.000
Cap Improvement Res Fund	0		0		6,700	0	.000
Equipment Reserve Fund	0		0		1,930	0	.000
Electric Reserve Fund	0		0		160,000	0	.000
Water Reserve Fund	0		0		200,906	0	.000
Sewer Reserve Fund	0		0		95,000	0	.000
Local Sales Tax Fund	61,904		60,000		60,000	0	.000
Splash Park Construction	6,136		0		0	0	.000
Phase II Water Project	66,273		0		0	0	.000
Totals	1,736,515	47.304	1,638,925	48.941	2,462,869	166,125	47.266
Less: Transfers	128,177		100,000		80,000		
Net Expenditures	1,608,338		1,538,925		2,382,869		
Total Tax Levied	159,242		163,763				
Assessed Valuation	3,366,472		3,342,833		3,514,634		

Outstanding Indebtedness, January 1,

	2017	2018	2019
General Obligation Bonds	2,060,000	1,975,000	1,885,388
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	202,000	166,277	126,102
Other Debt	99,128	75,535	51,166
Total	2,361,128	2,216,812	2,062,656

Clerk