

City of Rossville

2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ <u>273,502</u>
2. Library levy in 2018 budget	- \$ _____
Other tax entity levy in 2018 budget	- \$ _____
3. Net tax levy	\$ <u>273,502</u>

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ <u>7,616</u>	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ <u>102,811</u>	
5b. Personal property 2017	- <u>100,649</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>2,162</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2018 :		
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 2018 :	+ <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>9,778</u>	
11. Total estimated valuation July 1, 2018	<u>7,212,145</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0014</u>	
13. Percentage adjustment increase (12 times 3)	+ \$ <u>371</u>	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	<u>1.40%</u>	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>3,829</u>	
16. Total Percentage Adjustments	\$ <u>4,200</u>	

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	0
29. Total Computed Tax Levy		281,514

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.

2015 Tax Levy (Less Levy for other Governmental Units)		
2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.021	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2019 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement #DIV/0!

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Other Tests - Lost Valuation Test

Assessed Valuation Loss [Redacted]

2019 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	3,829
2019 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2019 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	3,829

Exemption from Election Requirement Yes

City of Rossville

2019

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
General Administration			
Salaries	55,563	60,000	60,000
Contractual	50,227	52,000	52,000
Commodities	3,647	9,000	8,000
Capital Outlay			
Total	109,437	121,000	120,000
Swimming Pool			
Lease	98,956	97,357	101,156
Contractual	6,574	9,000	7,000
Transfer to Capital Improvement			
Capital Outlay	322		
Total	105,852	106,357	108,156
Public Safety-Police			
Salaries	189,722	175,000	183,300
Contractual	35,082	30,000	30,000
Commodities	25,648	30,000	25,000
Capital Outlay	10,351	10,352	10,500
Total	260,803	245,352	248,800
Park			
Salaries	25,919	23,000	26,000
Contractual	8,127	6,000	8,000
Commodities	6,752	6,000	6,000
Capital Outlay	777		
Total	41,575	35,000	40,000
Court Services			
Salaries	4,433	4,500	5,000
Contractual	12,191	8,000	10,000
Training Fees	8,733	7,000	8,000
IT Fees Transf to Equip Reserve	4,139	3,660	4,500
Total	29,496	23,160	27,500
Willard Police/Court Services			
Salaries	1,662	1,700	1,700
Contractual	750	1,500	1,000
Fines Collected for Willard	321	1,000	1,000
Training Fees	1,065	2,000	1,500
Total	3,798	6,200	5,200
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page Total	550,961	537,069	549,656

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

City of Rossville

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Special Lighting-White Way			
Unencumbered Cash Balance Jan 1	84	1	310
Receipts:			
Ad Valorem Tax	2,199	2,616	XXXXXXXXXXXXXXXXXX
Delinquent Tax	61	40	50
Motor Vehicle Tax	383	356	380
Recreational Vehicle Tax	12	3	3
16/20M Vehicle Tax	2	2	2
Commercial Vehicle Tax		12	9
Watercraft Tax			3
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,657	3,029	447
Resources Available:	2,741	3,030	757
Expenditures:			
Contractual Services	2,740	2,720	3,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,740	2,720	3,000
Unencumbered Cash Balance Dec 31	1	310	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	3,000	3,000	3,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,000
		Tax Required	2,243
Delinquent Comp Rate:	1.4%		31
Amount of 2018 Ad Valorem Tax			2,274

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
0			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	1.4%		0
Amount of 2018 Ad Valorem Tax			0

CPA Summary

City of Rossville

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	16,019	16,064	11,704
Receipts:			
State of Kansas Gas Tax	30,220	30,520	30,640
County Transfers Gas	18,693	16,120	16,180
Interest on Idle Funds			
Miscellaneous	2,517		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	51,430	46,640	46,820
Resources Available:	67,449	62,704	58,524
Expenditures:			
Salaries	34,848	34,000	41,500
Contractual Services	5,719	7,000	7,000
Commodities	8,395	10,000	10,000
Capital Outlay	2,423		
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	51,385	51,000	58,500
Unencumbered Cash Balance Dec 31	16,064	11,704	24
2017/2018/2019 Budget Authority Amount	55,200	59,000	58,500

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Special Parks & Rec	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	2,879	3,210	3,989
Receipts:			
Local Alcohol Tax	3,976	4,279	3,821
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,976	4,279	3,821
Resources Available:	6,855	7,489	7,810
Expenditures:			
Capital Outlay	3,645	3,500	7,500
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,645	3,500	7,500
Unencumbered Cash Balance Dec 31	3,210	3,989	310
2017/2018/2019 Budget Authority Amount	12,000	7,000	7,500

CPA Summary

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City of Rossville

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	72,671	46,808	28,958
Receipts:			
Water Sales/Late Charges	204,269	210,000	210,000
Service Charges	4,328	3,500	4,000
Water Protection Fee	791	1,000	900
Connection Charges			
Interest on Idle Funds	249	150	200
Miscellaneous	2,900		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	212,537	214,650	215,100
Resources Available:	285,208	261,458	244,058
Expenditures:			
Salaries	116,090	124,000	124,000
Contractual Services	43,758	42,000	42,000
Commodities	46,240	32,000	32,000
Capital Outlay	18,092	20,000	20,000
Sales Tax	2,568	2,500	2,500
Water Protection Fee	1,652	2,000	2,000
Transfer to Equipment Reserve	10,000	10,000	20,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	238,400	232,500	242,500
Unencumbered Cash Balance Dec 31	46,808	28,958	1,558
2017/2018/2019 Budget Authority Amount	238,500	242,500	242,500

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Meter Deposit	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	13,835	14,095	9,095
Receipts:			
Deposits	3,825	3,000	3,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,825	3,000	3,000
Resources Available:	17,660	17,095	12,095
Expenditures:			
Refunds	3,565	8,000	8,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,565	8,000	8,000
Unencumbered Cash Balance Dec 31	14,095	9,095	4,095
2017/2018/2019 Budget Authority Amount	8,000	8,000	8,000

CPA Summary

City of Rossville

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,102	2,710	4,084
Receipts:			
Sewer Charges	155,082	155,000	155,000
Interest on Idle Funds			
Miscellaneous	500		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	155,582	155,000	155,000
Resources Available:	156,684	157,710	159,084
Expenditures:			
Salaries	63,707	64,000	65,000
Contractual Services	19,329	25,000	20,000
Commodities	10,845	13,000	13,000
Capital Outlay			8,000
Loan Payment	36,403	36,403	36,403
GO Bond Payment	15,679	15,223	15,310
Transfer to Capital Improvement	8,011		
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	153,974	153,626	157,713
Unencumbered Cash Balance Dec 31	2,710	4,084	1,371
2017/2018/2019 Budget Authority Amount	154,081	158,626	157,713

Adopted Budget

Adopted Budget Solid Waste-Refuse	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	9,949	4,791	4,791
Receipts:			
Solid Waste Charges	79,235	83,000	87,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	79,235	83,000	87,000
Resources Available:	89,184	87,791	91,791
Expenditures:			
Salaries	4,662		5,000
Contractual Services	79,731	83,000	85,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	84,393	83,000	90,000
Unencumbered Cash Balance Dec 31	4,791	4,791	1,791
2017/2018/2019 Budget Authority Amount	90,000	90,000	90,000

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City of Rossville

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Reserve	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	21,345	21,345	21,345
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	21,345	21,345	21,345
Expenditures:			
Capital Improvement			21,300
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	21,300
Unencumbered Cash Balance Dec 31	21,345	21,345	45
2017/2018/2019 Budget Authority Amount	21,300	21,300	21,300

Adopted Budget

Adopted Budget 0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
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 (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount	0	0	0

CPA Summary

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2019

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2017 is to be shown)

0

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
		Equipment Reserve		Special Laaw Enforcement		Capital Improvement		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	309	Cash Balance Jan 1	8,340	Cash Balance Jan 1	42,892	Cash Balance Jan 1	15,459	Cash Balance Jan 1	
Receipts:									
Transfer-Gen	70,000	IT Fees	4,139	Confiscated Monies	30,316	Transfer-Sew	8,011		
		VIN Inspections	2,377	Interest	108	Boat Ramp-State	45,000		
		Transfer-Wat	10,000	Misc Drug Enforce	7,760	Grant-Andrick Park	10,467		
						Remib-Foundation	4,018		
						Reimb-PRIDE	2,334		
						Reimb-Sewer Repair	3,690		
Total Receipts	70,000	Total Receipts	16516	Total Receipts	38184	Total Receipts	73520	Total Receipts	0
Resources Available:	70,309	Resources Available:	24,856	Resources Available:	81,076	Resources Available:	88,979	Resources Available:	0
Expenditures:									
Capital Outlay	69,519	Police Equip	5,682	Equipment	8,020	Andrick Park Proj	18,044		
				Drug Enforcement	6,810				
Total Expenditures	69,519	Total Expenditures	5,682	Total Expenditures	14,830	Total Expenditures	18,044	Total Expenditures	0
Cash Balance Dec 31	790	Cash Balance Dec 31	19,174	Cash Balance Dec 31	66,246	Cash Balance Dec 31	70,935	Cash Balance Dec 31	0
									**
									**

**Note: These two block figures should agree.

CPA Summary	
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NOTICE OF BUDGET HEARING

The governing body of
City of Rossville

will meet on August 6, 2018 at 7:00 pm at Rossville City Hall, 438 Main St., Rossville, 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 Rossville City Hall, 438 Main St., Rossville, Ks. and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate *
General	662,972	38.126	649,676	38.488	715,516	279,214	38.714
Debt Service							
Library							
Special Lighting-White Way	2,740	0.329	2,720	0.372	3,000	2,274	0.315
Special Highway	51,385		51,000		58,500		
Special Parks & Rec	3,645		3,500		7,500		
Water	238,400		232,500		242,500		
Meter Deposit	3,565		8,000		8,000		
Sewer	153,974		153,626		157,713		
Solid Waste-Refuse	84,393		83,000		90,000		
Water Reserve					21,300		
Non-Budgeted Funds-A	108,075						
Totals	1,309,149	38.455	1,184,022	38.860	1,304,029	281,488	39.029
Less: Transfers	94,527		90,160		96,800		
Net Expenditure	1,214,622		1,093,862		1,207,229		
Total Tax Levied	369,673		273,502		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	7,012,733		7,038,205		7,212,145		
Outstanding Indebtedness, January 1,	2016		2017		2018		
G.O. Bonds	288,000		269,000		256,000		
Revenue Bonds	0		0		0		
Other	272,037		243,423		213,962		
Lease Purchase Principal	1,026,525		1,005,606		920,351		
Total	1,586,562		1,518,029		1,390,313		

*Tax rates are expressed in mills

Lisa Stum

City Official Title: City Clerk