

The Mense CPA Firm, LLC

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

CERTIFIED PUBLIC ACCOUNTANTS

To the Mayor and City Council Chetopa, Kansas

Management is responsible for the accompanying financial projection of Chetopa, Kansas, which comprise the projected receipts, expenditures and unencumbered cash – regulatory basis for the years ending December 31, 2019 and December 31, 2020 and the actual receipts, expenditures and unencumbered cash – regulatory basis for the year ended December 31, 2018, including the related summaries of significant assumptions in accordance with guidelines for the presentation of a projection established by the American Institute of Certified Public Accountants (AICPA), and for determining that the regulatory basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement 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 examine or review the projection for the years ending December 31, 2019 or 2020, or the actual results for the year ended December 31, 2018, 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 this projection.

The financial projection is prepared under the regulatory basis of accounting in the prescribed form required by the State of Kansas, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The projected results may not be achieved as there will usually be differences between the projected 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.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a projection established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the projection, they might influence the user's conclusions about Chetopa, Kansas's projected receipts, expenditures and unencumbered cash – regulatory basis. Accordingly, the projection is not designed for those who are not informed about such matters.

The Mense CPA Firm, LLC

Certified Public Accountants

Joplin, Missouri July 16, 2019

CERTIFICATE

To the Clerk of Labette County, State of Kansas We, the undersigned, officers of

Chetopa

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 Amounts(s) of 2019 Ad Valorem Tax are within statutory limitations.

			20	20 Adopted Bud	get
				Amount of 201	9 County
		Page	Budget Authority	Ad Valorem	Clerk's
Table of Contents:		No.	for Expenditures	Tax	Use Only
Computation to Determine Lin	mit for 2020	2			1
Allocation of MVT, RVT, 16/		3	1		
Schedule of Transfers		4	1		1
Statement of Indebtedness		5	1	V.	
Statement of Lease-Purchases		6	1 .		1
Computation to Determine Sta					1
Fund	K.S.A.	+ -			
General	12-101a	8	593,446	119,38	7
Debt Service	10-113	9		119,36	1
Library		9	263,794	10.10	
Employee Benefits	12-1220		11,500	10,400	
	12-16,102		215,000	82,144	<u> </u>
Fire Equipment	21-1737	10	43,826		
Industrial Development	12-1617h	11	3,966		
		11		-	
					<u> </u>
Special Highway		12	50,000	***	
Special Parks	7 7 100	12	25,000		-
Special Law Enforcement		13			-
City Building			2,650		
City Building		13	4,571		
		1			
		1			
				10 10 100	
	10-10-				
	Va 1999			150	
270 Navigues 100					
				-	
	9"				
		_			
		++			
Water		14	460.004		
		14	460,984		
Sewer		15	212,594		
Electric		16	1,194,440		
Refuse		17	111,245		
Non-Budgeted Funds-A		18			
E					
rotals		xxxxxx	3,193,016	211,937	
			0,170,010		County Clerk's Use Only
Budget Summary		19			ovaniy oxans ox ony
Neighborhood Revitalization Re	hate	20		ł	
reignormood Kevitanzation Ke	oate	20		1	Nov 1, 2019 Total Assessed Valuation
For Lid Limit (from Commute	AL TOLL			211206	7133C33Cd Valuation
Fax Lid Limit (from Computa				214,306	
Does the City need to hold an o	election?			NO	
Assisted by:	_				
The Mense CPA Firm LLC	_				
	_				
Address:					
001 Byers Ave	_				
oplin MO 64804-1835	-				
imail:	_				
mense@mensecpas.com	-				
	2010				
attest:	_ 2019				
	-				
County Clerk			Govern	ning Body	

Amount of Levy

Chetopa

1. Total tax levy amount in 2019 budget

2020

Computation to Determine Limit for 2020

1. Total tax levy amount in 2019 budget	+ \$	210,544
2. Library levy in 2019 budget	- \$	9,802
Other tax entity levy in 2019 budget	- \$	
3. Net tax levy	\$	200,742
2020 Budget Percentage Adjustments		
4. New improvements, remodeling and renovations for 2019: + 2,306	,	
	-	
5. Increase in personal property for 2019 :		
5a. Personal property 2019 + 32,055		
5b. Personal property 2018 - 36,661		
5c. Increase in personal property (5a minus 5b) + 0		
(Use Only if > 0) 6. Valuation of annexed territory for 2019 :		
7 P. 1		
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 2019 : +0		
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) 2,306		
11. Total estimated valuation July 1, 2019 3,158,425		
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)) 0.0007		
13. Percentage adjustment increase (12 times 3)	+ \$	147
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)		1.50%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$_	3,011
16. Total Percentage Adjustments	<u> </u>	3,158
	–	3,130

2020 Revenue Adjustments

17	Property tax revenues for debt service in 2020 budget: Property tax revenues for debt service in 2019 budget: Increase property tax revenues spent on debt service	+	0 0
18.	Property tax revenues spent for public building commission and lease payments in the 2020 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)	+	4,684
	Property tax revenues spent for public building commission and lease payments in the 2018 budget: Increase property tax revenues spent on public building commission and lease payments		4,684
19.	Property tax revenues spent on special assessments in the 2020 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 2020 but	ıd _. + _	
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:	+ _	
22.	Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:	+_	
23.	Law enforcement expenses - 2020 budget: Law enforcement expenses - 2019 budget: CPI adjustment Increased law enforcement expenses in 2020 budget: (Do not include building construction or remodeling costs) + 218,540 - 218,540 - 3,278	+ _	0
24.	Fire protection expenses - 2020 budget: Fire protection expenses - 2019 budget: CPI adjustment Increased fire protection expense in 2020 budget: (Do not include building construction or remodeling costs)	+ -	0
25.	Emergency medical expenses - 2020 budget: Emergency medical expenses - 2019 budget: CPI adjustment Increased emergency medical expenses in 2020 budget: (Do not include building construction or remodeling costs)	+ _	0
26.	Total Revenue Adjustments	_	0

Levies on Behalf of Another Political or Governmental Subdivision

21.	Library levy - 2020 budget:	+	10,406
	Other tax entity levy - 2020 budget:	+	
	Other tax entity levy - 2020 budget:	+	
28.	Total Levies on Behalf of Another Political or Governmental Subdivision	+	10,406
29.	Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	
30.	Total Computed Tax Levy	8	214,306

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)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
2019 Tax Levy (Less Levy for other Governmental Units)		None
Average Tax Levy (last three years)	#DIV/0!	
CPI Adjustment of 0.025	#DIV/0!	
Average Tax Levy Adjusted by CPI	#DIV/0!	
2020 Total Tax Levy (Less Levy for Other Governmental Units)		
Exemption from Election Requirement	#DIV/0!	
и		
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 2020 Mill Rate (Less Mills for other Governmental Units)	3,011
Loss of Assessed Valuation Multiplied by 2020 Mill Rate Total Adjustment for Loss of Assessed Valuation	3,011

Exemption from Election Requirment

Yes

Chetopa

2020

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

Budgeted Fund	Ad Valorem Levy		A	Illocation for Year 2	020	•
for 2019	Tax Year 2018	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	123,089	20,125	139	271	134	44
Debt Service						
Library	9,802	1,603	11	22	11	4
Employee Benefits	77,653	12,697	88	171	84	28
Fire Equipment						
Industrial Development						
				 		
				 		
TOTAL	210,544	34,425	238	464	229	76

County Treas Motor Vehicle Estimate 34,425				
County Treas Recreational Vehicle Estimate	238			
County Treas 16/20M Vehicle Estimate		464		
County Treas Commercial Vehicle Tax Estimate			229	
County Treas Watercraft Tax Estimate		· ·		76
Motor Vehicle Factor 0.16351				
Recreational Vehicle Factor	0.00113			
16/20M Vehicle I	Factor	0.00220		
	Commercial Vehicle	Factor	0.00109	
di C. di di B. di da	Wa	atercraft Factor		0.00036

Schedule of Transfers

Expenditure	Receipt	Actual	Current	Proposed	Transfers
Fund Transferred	Fund Transferred	Amount for	Amount for	Amount for	Authorized hy
From:	To:	2018	2019	2020	Statute
Electric	General	180,000	69.000	95,000	12-825d
Electric	Employee Benefits	100,000	10,000	20,000	12-825d
Water	Water Bond Reserve	816	816	816	12-825d
Water	Debt Service	139,277	139,278	139.200	12-825d
Sewer	Debt Service	124,594	124,594	124.594	12-825d
Special Liability	General	57,522			79-2058
General	Water	56,313			City Connacil
Electric	Water		100,000	100,000	12-825d
			`	2006-	
	Totals	658,522	443,688	479,610	
	Adjustments				
	Adjusted Totals	658,522	443,688	479,610	

See Accountant's Compilation Report and Summary of Significant Assumptions.

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

Chetopa

STATEMENT OF INDEBTEDNESS

Type of	of	of	Rate	Amount	Beginning Amount		Date Due	Amo	Amount Due	Amo	Amount Due
Debt	Issue	Retirement		Issued	Jan 1 2019	Interest	Dringing	77	2019	2(2020
General Obligation:					7107'1 mg	IIICICSI	rrincipai	Interest	Principal	Interest	Principal
Series 2012 (Sewer)	7/24/2012	-	2.75	3,000,000	2,729,646	7/24	7/74	75.065	40 530	700 64	00,00
Series 2014A (Water)	3/27/2014	3/27/2054	3.00	2,148,000	2,029,002	3/27	3/27	60.871	32.050	506,67	30,689
Series 2014B (Water)	3/27/2014	3/24/2054	2.75	1,116,000	1.050.820	3/27	3/27	20,000	17 451	2/0,00	32,856
							1710	0.60,02	1,45,71	28,418	17,854
Trod O											
Revenue Bonds:					5,809,468			164,834	99,038	162,395	101,399
Series 1998 (Water)	12/21/1998	.12/31/2038	4.75	143.500	104 000	10/01 8 10/91	10,01	4.040			
Total Revenue Bonds Other:					104,000			4,940	3,200	4,788	3,400
Total Other					0						
Total Indebtedness					5 013 469			0	0	0	0
					5,913,468			169.774	102 238	167 103	404 400

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Chetopa

				Total			
		Term of	Interest	Amount	Drincing	December	r
Item	Contract	Contract	Rate	Financed	Balance On	rayments	Payments
Purchased	Date	(Months)	%	(Beginning Princinal)	Ian 1 2010	Due	Due
Water Intake	12/29/2016	120	3.00	125 942	101 380	2019	2020
2016 Dodge Trk (Gen Police)	4/20/2016	09	2.50	22,861	11 013	15,580	15,580
Storm Shelter (General)	12/29/2016	09	3.00	37 488	30.135	4,804	4,864
2003 Freightliner	5/16/2017	09	3.50	47.083	14.052	4,058	4,638
2018 Truck (Gen Police)	5/15/2018	09	3.00	22.830	20321	14,032	
2019 GMC PU & 2003 Fire Trk 3/19/2019	3/19/2019	73	4 50	54 583	0,221	4,923	4,923
				34,700	0	/,/07	10,276
			7				
See Accountantly Committee B	5			Totals	176,901	51,764	40,281

See Accountant's Compilation Report and Summary of Significant Assumptions.

***If you are merely leasing/renting with no intent to purchase, do not list-such transactions are not lease-purchases.

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

Budgeted Year: 2020

Library found in: Chetopa Labette 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	Proposed Year
	<u>2019</u>	<u>2020</u>
Ad Valorem	\$8,920	\$10,406
Delinquent Tax	\$383	\$383
Motor Vehicle Tax	\$1,894	\$1,603
Recreational Vehicle Tax	\$11	\$11
16/20M Vehicle Tax	\$16	\$22
LAVTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	\$11,224	\$12,425
Difference in Total Taxes:	\$1,201	
Qualify for grant: Qualify		
Second test:		
Assessed Valuation	\$3,148,693	\$3,158,425
Did Assessed Valuation Decrease?	No	
Levy Rate	3.113	3.295
Difference in Levy Rate:	0.182	
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.

See Accountant's Compilation Report and Summary of Significant Assuumptions.

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Adopted Budget	Prior Year	Current Year	Proposed Budge
General	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	150,607	248,319	110,1
Receipts:			
Ad Valorem Tax	112,765		xxxxxxxxxxxx
Delinquent Tax	4,459	3,345	3,3
Motor Vehicle Tax	18,711	20,052	20,1
Recreational Vehicle Tax	130	120	
16/20M Vehicle Tax	130	169	2
Commercial Vehicle Tax	120	49	
Watercraft Tax		46	
Gross Earning (Intangible) Tax			
LAVTR			
City and County Revenue Sharing		_	14 44
Vehicle Rental Excise Tax	8	12	10.
Sales and Use Tax	178,336	178,336	178,33
Capital Lease Proceeds	22,775	54,570	
Sale of Assests	21,001		
Transfer from Special Liability Fund (Close	57,522	200	
Swimming Pool Receipts	3,074	3,000	3,00
Franchise Fees	9,747	9,700	9,70
Licenses Permits and Fees	621	600	60
Fines and Forfeitures Fransfers from Electric Utility Fund	52,220 180,000	52,000 69,000	52,00 95,00
n Lieu of Taxes (IRB) hterest on Idle Funds	218	225	225
eighborhood Revitalization Rebate	-388	-499	-38
liscellaneous	15,817	10,000	10,000
oes miscellaneous exceed 10% Total Rec			
		512 726	252.55
otal Receipts	677,266	512,736	372,550

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Chetopa

FUND PAGE - 0	GENERAL	
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Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2018	Estimate for 2019	Year for 2020
Resources Available:	827,873	761,055	482,66
Expenditures:			
0	0	0	
0	0	0	
0	0	0	
0	0	0	
0	0	0	
0	0	0	
0	0	0	
0	0	0	
0	0	0	
0	0	0	
0	0	0	
0	0	0	
0	0	0	
0	0	0	
0	0	0	
0	0	0	
Subtotal detail (Should agree with detail)	0	0	
General Administration	56,502	87,100	87,100
Police Department	248,408	218,540	218,540
Fire Department	40,038	35,119	35,119
Street Department and Lighting	16,673	81,597	69,597
Parks and Recreation	10,997	20,224	20,224
Swimming Pool	22,001	16,350	16,350
First Responders	4,220	5,900	5,900
Museum	3,695	5,924	2,924
Municipal Court	12,675	16,000	16,000
Contracted Services	58,770	85,000	85,000
Capital Lease (Storm Shelter)	4,638	4,638	4,638
Capital Lease (Police Trk 2016 Dodge)	4,864	4,864	4,864
Capital Lease (Fire Truck)	29,280	14,052	
Capital Lease (2018 Police Truck)	2,872	4,923	4,923
Capital Lease Police Truck (2014 F150)	7,608		
Fransfer to Water	56,313		
Capital Outlay 2019 GMC		43,000	
Capital Lease (2019 GMC & Fire Truck) Capital Lease (Estimate) (Police Veh)		7,707	10,267
Capital Lease (Estimate) (Police Veh) Capital Lease (Estimate) (1st Responder Veh)			8,000
apital Lease (Estimate) (1st Responder Ven)		4,000
Cash Forward (2020 column)			
1iscellaneous			
Ooes miscellaneous exceed 10% Total Exp			
otal Expenditures	579,554	650,938	593,446
nencumbered Cash Balance Dec 31	248,319	110,117 xx	XXXXXXXXXXXXX
018/2019/2020 Budget Authority Amount	643,861 Non-Ar	597,191 propriated Balance	593,446
See Tab C		Non-Appr Balance	502 444
See Tab C	rotal Expellentire/	1000	593,446
Dali	nquant Comp Pata	Tax Required 7.8%	110,779
Dell	nquent Comp Rate:	9 Ad Valorem Tax	8,608
	Amount of 201	Au valorem Tax	119,387

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	0	
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer From Water	139,277	139,278	139,20
Transfer from Sewer	124,594	124,594	124,59
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	263,871	263,872	263,794
Resources Available:	263,871	263,872	263,794
Expenditures:			
Principal	96,312	99,038	101,399
Interest and Fees	167,559	164,834	162,395
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Fotal Expenditures	263,871	263,872	263,794
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	263,871	263,872	263,794
	Non-A	ppropriated Balance	
	Total Expenditure	Non-Appr Balance	263,794
	*	Tax Required	0
Deli	nquent Comp Rate:	7.8%	0
	Amount of 20	19 Ad Valorem Tax	0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	0	-15
Receipts:			
Ad Valorem Tax	9,258	8,920	xxxxxxxxxxxxxxx
Delinquent Tax	510	383	38
Motor Vehicle Tax	1,614	1,894	1,60
Recreational Vehicle Tax	11	11	1
16/20M Vehicle Tax	16	16	2
Commercial Vehicle Tax	11	5	1
Watercraft Tax		4	
Vehicle Rental Excise Tax		1	
Interest on Idle Funds	*		- 10
Neighborhood Revitalization Rebate	(37)	-40	-3.
Miscellaneous	(51)	-10	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	11,383	11,194	2,00
Resources Available:	11,383	11,194	1,84
Expenditures:	11,000	11,154	1,04
Appropriation to Library Board	11,383	11,500	11,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	11,383	11,351	11,500
Jnencumbered Cash Balance Dec 31	0	-157	xxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	11,500	11,500	11,500
	Non-A	ppropriated Balance	
	Total Expenditure	/Non-Appr Balance	11,500
See Tab D		Tax Required	9,656
Deli	nquent Comp Rate:	7.8%	750
	Amount of 20	19 Ad Valorem Tax	10,406

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	19,717	49,477	71,430
Receipts:			
Ad Valorem Tax	62,667	70,664	XXXXXXXXXXXXXXXXXX
Delinquent Tax	3,362	2,522	2,522
Motor Vehicle Tax	11,189	12,822	12,697
Recreational Vehicle Tax	77	76	88
16/20M Vehicle Tax	97	108	171
Commercial Vehicle Tax	74	31	84
Watercraft Tax		29	28
Vehicle Rental Excise Tax	5	7	
Transfer from Electric	100,000	100,000	20,000
Withholdings	29,815	31,000	32,000
Interest on Idle Funds	15	15	15
Neighborhood Revitalization Rebate	-248	-315	-263
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	207,053	216,959	67,342
Resources Available:	226,770	266,436	138,778
Expenditures:			
Employee Benefits	177,293	195,000	215,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	177,293	195,000	215,000
Unencumbered Cash Balance Dec 31	49,477		xxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amoun	220,408	242,000	215,000
		ppropriated Balance	
	Total Expenditure	Non-Appr Balance	215,000
		Tax Required	76,222
Deli	nquent Comp Rate:	7.8%	5,922
	Amount of 20	19 Ad Valorem Tax	82,144

Adopted Budget	Prior Year	Current Year	Proposed Budget
Fire Equipment	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	54,129	39,810	31,81
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax	9	8	
Motor Vehicle Tax	2		
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Rural Fire Contracts	11,170	12,000	12,00
Sale of Assets	6,500		
Interest on Idle Funds	_		
Neighborhood Revitalization Rebate			(
Miscellaneous	500		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	18,181	12,008	12,008
Resources Available:	72,310	51,818	43,826
Expenditures:			
Commodities	32,500	20,000	43,826
Cash Forward (2020 column)			leto Bio
Miscellaneous			
Does miscellaneous exceed 10% Total Exp		_	X
Total Expenditures	32,500	20,000	43,826
Unencumbered Cash Balance Dec 31	39,810	31,818	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	43,377	44,185	43,826
1:	Non-A	ppropriated Balance	
	Total Expenditure	Non-Appr Balance	43,826
		Tax Required	0
Deli	nquent Comp Rate:	7.8%	0
	Amount of 20	19 Ad Valorem Tax	0

Terre Tribe Tour Erres William II	A BULLY I		
Adopted Budget	Prior Year	Current Year	Proposed Budget
Industrial Development	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	3,501	6,610	3,79
Receipts:			
Ad Valorem Tax		(XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	194	175	
Motor Vehicle Tax	804		
Recreational Vehicle Tax	6		
16/20M Vehicle Tax	6		
Commercial Vehicle Tax	5		
Watercraft Tax			
Tranfer from Electric			
Other	2,100		0.00
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,115	175	175
Resources Available:	6,616	6,791	3,966
Expenditures:			
Economic Development		3,000	3,966
200		31-30-	
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ext			
Total Expenditures	0	3,000	3,966
Unencumbered Cash Balance Dec 31	6,616		xxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amoun	1,023	3.847	3,966
en and non-ample of annual specific and a community and the first specific to a six of the community and the community a	Non-Ar	propriated Balance	
		Non-Appr Balance	3,966
	1.0	Tax Required	0,700
Delii	nquent Comp Rate:	7.8%	0
		19 Ad Valorem Tax	0
		병원에 있어요. [2007] 2005 (2006) 1	

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1		0	
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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 Re-			
Total Receipts	0	0	
Resources Available:	0	0	
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			- /
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0		XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amoun	0	0	0
	Non-Ai	ppropriated Balance	
		/Non-Appr Balance	0
	,	Tax Required	0
Deli	nquent Comp Rate:	7.8%	0
5611		19 Ad Valorem Tax	0

Chetopa

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	3,265	36,707	37,339
Receipts:			
State of Kansas Gas Tax	28,714	28,600	28,640
County Transfers Gas		0	(
Sales and Use Tax	22,032	22,032	22,032
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	50,746	50,632	50,672
Resources Available:	54,011	87,339	88,011
Expenditures:			
Contracted Services	4,092	20,000	20,000
Commodities	13,212	30,000	30,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	17,304	50,000	50,000
Unencumbered Cash Balance Dec 31	36,707	37,339	38,011
2018/2019/2020 Budget Authority Amoun	60,000	50,000	50,000

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Special Parks	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,874	11,197	14,229
Receipts:			
Sales and Use Tax	22,032	22,032	22,032
Fees	5,941	6,000	6,000
Interest on Idle Funds			3 18 39
Miscellaneous	1,307		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	29,280	28,032	28,032
Resources Available:	31,154	39,229	42,261
Expenditures:			
Commodities	16,221	17,500	17,500
Contracted Services	3,736	7,500	7,500
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	19,957	25,000	25,000
Unencumbered Cash Balance Dec 31	11,197	14,229	17,261
2018/2019/2020 Budget Authority Amoun	26,000	25,000	25,000

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2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Law Enforcement	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	5,156	3,954	3,154
Receipts:			
Court Fines	1,510	1,500	1,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,510	1,500	1,500
Resources Available:	6,666	5,454	4,654
Expenditures:			
Commodities	366		250
Training	2,346	2,300	2,400
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,712	2,300	2,650
Unencumbered Cash Balance Dec 31	3,954	3,154	2,004
2018/2019/2020 Budget Authority Amoun	4,338	4,300	2,650

Adopted Budget

	Prior Year	Current Year	Proposed Budget
City Building	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	7,071	7,071	4,571
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	7,071	7,071	4,571
Expenditures:			25
Contracted Services		2,500	4,571
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	2,500	4,571
Unencumbered Cash Balance Dec 31	7,071	4,571	0
2018/2019/2020 Budget Authority Amoun	7,071	4,571	4,571

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	189,811	222,163	220,119
Receipts:	105,011	222,103	220,119
Charges for Services	368,329	366,918	385,264
Customer Deposits	2,300	3,000	3,000
Sales Tax	3,281	2,639	2,770
Transfer from General	56,313	-,	2,7.70
Transfer from Electric		100,000	100,000
Interest on Idle Funds	317	320	320
Miscellaneous	317	320	320
Does miscellaneous exceed 10% Total Rec			
Total Receipts	430,540	472,877	491,354
Resources Available:	620,351	695,040	711,473
Expenditures:	020,001	072,040	711,475
Personal services	48,847	120,000	120,000
Contracted Services	112,819	60,000	60,000
Commodities	67,713	75,000	75,000
Deposit Refunds	3,225	3,000	3,000
Taxes and Fees	1,725	4,200	4,300
Transfer to Water Bond Reserve	816	816	816
Transfer to Debt Service	139,277	139,278	139,200
Debt Service (Revenue Bond Sr 1998)	8,187	8,140	8,188
Capital Lease (Water Intake)	15,579	15,580	15,580
Water Tower Inspection		2,699	
Backup Pumps		2,700	
PM of Clorine Dioxide Generator		2,800	
Monitoring		5,408	
Software Update		400	
Water Tower Maintenance		34,900	34,900
Cash Forward (2020 column) Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	200 100	474.001	460.001
Jnencumbered Cash Balance Dec 31	398,188	474,921	460,984
2018/2019/2020 Budget Authority Amount	222,163	220,119	250,489
.016/2019/2020 Budget Authority Amount	481,059	431,261	460,984

See Tab C

TOTAL TRIBETOR TOTAL WITH NO			
Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	162,274	169,646	160,350
Receipts:			
Charges For Services	186,840	188,708	190,995
Interest on Idle Funds	73	70	70
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	186,913	188,778	191,065
Resources Available:	349,187	358,424	351,415
Expenditures:			
Personal Services	33,602	48,080	46,000
Commodities	5,497	15,000	10,000
Contracted Services	15,848	10,000	19,000
Software Update		400	
Transfer to Debt Service	124,594	124,594	124,594
Smoke Testing			13,000
			* *** *** **** **** ****
		20 1 2 2 2	
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp	2 10 MH 20 10 10 10 10 10 10 10 10 10 10 10 10 10		
Total Expenditures	179,541	198,074	212,594
Jnencumbered Cash Balance Dec 31	169,646	160,350	138,821
018/2019/2020 Budget Authority Amount	245,595	198,074	212,594

TOND TAGE FOR PURDS WITH NO			
Adopted Budget	Prior Year	Current Year	Proposed Budget
Electric	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	207,003	147,439	437,29
Receipts:			
Charges for Services	1,507,417	1,507,417	1,507,417
Customer Deposits	7,583	10,000	10,000
Interest on Idle Funds	467	450	450
Miscellaneous	1,743	450	450
Does miscellaneous exceed 10% Total Rec	1,743	2,000	2,000
Total Receipts	1 517 210	1.510.075	1.510.005
Resources Available:	1,517,210 1,724,213	1,519,867	1,519,867
Expenditures:	1,/24,213	1,667,306	1,957,160
Personal Services	174.070	170.001	102 720
Contracted Services	174,979	178,901	183,728
Commodities	71,191	73,000	75,000
Deposit Refunds	1,034,101	698,712	698,712
Transfer to General	10,864	10,000	10,000
	180,000	69,000	95,000
Transfer to Employee Benefits Γransfer to Water	100,000	100,000	20,000
		100,000	100,000
Pole Replacement			12,000
Software Update		400	
Other	5,639		
Cash Forward (2020 column)			
Miscellaneous			
Ooes miscellaneous exceed 10% Total Exp	20 mm		
otal Expenditures	1,576,774	1,230,013	1,194,440
Inencumbered Cash Balance Dec 31	147,439	437,293	762,720
018/2019/2020 Budget Authority Amount	1,660,581	1,741,301	1,194,440

TOND I AGE FOR FUNDS WITH NO			
Adopted Budget	Prior Year	Current Year	Proposed Budget
Refuse	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	41,802	71,020	75,660
Receipts:			
Charges for Services	128,798	130,000	130,000
Other	1,113	1,000	1,000
Interest on Idle Funds	218	200	200
Miscellaneous		200	200
Does miscellaneous exceed 10% Total Rec			
Total Receipts	130,129	131,200	131,200
Resources Available:	171,931	202,220	206,860
Expenditures:			200,000
Personal Services	53,833	71,160	56,245
Contracted Services	35,457	40,000	40,000
Commodities	11,621	15,000	15,000
Software Update		400	10,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp	100.011	100.000	
Total Expenditures Unencumbered Cash Balance Dec 31	100,911	126,560	111,245
018/2019/2020 Budget Authority Amount	71,020	75,660	95,615
016/2019/2020 Budget Authority Amount	122,000	126,560	111,245

Chetopa

Non-Budgeted Funds-A

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2018 is to be shown)

District Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name: Special Liability Inicipal Equipment Reserve Water Bond Reserve Carb Balance Ian 57266 Cach Balance Ian 57266 Cach Balance Ian 15.504 Cach Balance Ia	V-sniin i naisenna irai	V-eniin									
Strate Cash Balance Jan 1 Cash Balance Dan 1	ind Name:		(2) Fund Name:	(3) Fund Name:	9210	(4) Fund Name:		(5) Fund Name.			
Continue	pecial Lia	bility			Reserve			(S) I alla Ivalile.		_	
10 10 10 10 10 10 10 10	nbered		Unencumbered	Unencumbered		Unencumbered		Longitudent		E	_
256 Receipts: Receipts: Receipts:	lance Jan 1	57,266	Cash Balance Jan 1	Cash Balance Jan 1	15 504	Cash Balanca Ian I		Oncarculinocica		Lotal	
256 Transfer from Water Fi. 816 Receipts. Receipts.	is:		Receipts:	Receipts:		Pecainte:		Cash Balance Jan I		72,770	
Transfer from Water Fi. 816		356				veccipis.		Receipts:			
256 Total Receipts Color Resources Available:		720		Transfer from Water Fu							
256 Total Receipts Contact											
256 Total Receipts 0 Total Receipts 816 Total Receipts 0 Total Receipts 16,320 Resources Available: Expenditures: Expe											
256 Total Receipts Color Receipts Store Color Receipts S7,522 Resources Available: Color Receipts Color Receipts Color Resources Available:											
256 Total Receipts Protal Receipts S16 Total Receipts S7,522 Resources Available: L6,320 Resources Available: L8,220 Resources Available: L8,220 Resources Available: L8,220 Resources Available: L8,220 Resources Available: L9,220 Resources Available: L9,220 Resources Available: L8,220 Resources Available: L9,722 Resources Available										,	
256 Total Receipts Resources Available: 16,320 Resou											
256 Total Receipts 0 Total Receipts 816 Total Receipts 0 Total Expenditures:											
256 Total Receipts 0 Total Receipts 816 Total Receipts 0 Total Receipts 0 Total Receipts 0 Total Receipts 0 Total Expenditures:											
1,072 Resources Available: 16,320 Resources Available: 1,072 Expenditures: Expen										,	
S7,522 Resources Available: 16,320 Resources Available	ceipts	256	Total Receipts	Total Receipts	816	Total Receipts	c	Total Receipts	c	2201	
Expenditures: Expenditures	es Available:	57,522	Resources Available:	Resources Available:		Resources Available:		Percentage Association		1,0/1	
St.522 Total Expenditures O Total Expenditures O Total Expenditures O Total Expenditures O St.522 O Cash Balance Dec 31 O	tures:		Expenditures:	Expenditures:		Expenditures		Freeday		/3,842	
57,522 Total Expenditures 0 Total Expenditures 0 Total Expenditures 0 57,522	and Trans to Ge	57,522				experiences.		Expenditures:		-	
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57,522 Total Expenditures 0 Total Expenditures 0 Total Expenditures 0 Total Expenditures 0 57,522											
S7,522 Total Expenditures 0 Total Expenditures 0 Total Expenditures 0 Total Expenditures 0 S7,522											
57,522 Total Expenditures 0 Total Expenditures 0 Total Expenditures 0 Total Expenditures 0 57,522 0 Cash Balance Dec 31 0 Cash Balan											
57,522 Total Expenditures 0 Total Expenditures 0 Total Expenditures 0 Total Expenditures 0 57,522 0 Cash Balance Dec 31 0 Cash Balan											
0 Cash Balance Dec 31 0 Cash Balance Day 21 12 270 Cash Balance Dec 31 0 Cash Balance Day 21 12 270	penditures	57,522	Total Expenditures	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	57.572	
	lance Dec 31	0	Cash Balance Dec 31	Sach Balance Dag 21						77,75	

**Note: These two block figures should agree.

*

16,320

NOTICE OF BUDGET HEARING

The governing body of

Chetopa

will meet on August 6, 2019 at 7:00 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 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.

	Prior Year Actua	l for 2018	Current Year Estin	nate for 2019	Proposed	Budget Year for 20	020
		Actual		Actual	Budget Authority	Amount of 2019	Estimate
FUND	Expenditures	Tax Rate *	Expenditures	Tax Rate *	for Expenditures	Ad Valorem Tax	Tax Rate *
General	579,554	38.266	650,938	39.092	593,446	119,387	37.800
Debt Service	263,871		263,872	27.072	263,794	117,507	37.000
Library	11,383	3.615	11,351	3.113	11,500	10,406	3.295
Employee Benefits	177,293	24.470	195,000	24.662	215,000	82,144	26.008
Fire Equipment	32,500		20,000		43,826	02,177	20,000
Industrial Development			3,000		3,966		
Special Highway	17,304		50,000		50,000		
Special Parks	19,957		25,000		25,000		
Special Law Enforcement	2,712		2,300		2,650		
City Building			2,500		4,571		
N	200 100		474.001		160.001		
Water	398,188		474,921		460,984		
Sewer	179,541		198,074		212,594		
Electric	1,576,774		1,230,013		1,194,440		
Refuse	100,911		126,560		111,245		255
Non-Budgeted Funds-A	57,522						
Catala	2.417.510	66.251	2.252.520	((0(7	2 102 016	211.025	(5.10)
Totals	3,417,510	66.351	3,253,529 443,688	66.867	3,193,016	211,937	67.103
ess: Transfers	658,522	H		-	479,610		
Net Expenditure	2,758,988	<u> </u>	2,809,841		2,713,406		
Total Tax Levied	191,860	_	210,544	2	XXXXXXXXXXXXXXX		
Assessed	2 801 622		2.140.402		2.150.425		
/aluation	2,891,622	L	3,148,693	L	3,158,425		
Outstanding Indebtedness,	2017		2016		2010		
January 1, G.O. Bonds	2017 5,999,442	_	2018 5 005 780	-	2019		
evenue Bonds	110,000	<u> </u>	5,905,780 107,100	-	5,809,468		
man control of the control of the control		<u> </u>		-	104,000		
Other	21,381	<u></u>	0	1	0		
ease Purchase Principal	233,312		212,638		176,901		
Total	6,364,135		6,225,518		6,090,369		
*Tax rates are expressed in m	ills	-		_			

Toni Crumrine

City Official Title: City Clerk

2020 Neighborhood Revitalization Rebate

	2019 Ad		1
Budgeted Funds	Valorem	2019 Mil Rate	Estimate 2020
for 2020	before	before Rebate	NR Rebate
	Rehate**		
General	118,975	37.669	382
Debt Service			0
Library	10,371	3.284	33
Employee Benefits	81,861	25.918	263
Fire Equipment			0
Industrial Development			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	211,207	66.871	678

2019 July 1 Valuation:	3,158,425
Valuation Factor:	3,158.425
Neighborhood Revitalization Subj to Rebate:	10,150
Neighborhood Revitalization factor:	10.150

^{**}This information comes from the 2020 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

CITY OF CHETOPA, KANSAS SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 16, 2019, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the City resides in to calculate the tax levy needed to support the City's operations and other interested parties and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

- 1. Ninety-two point two percent (92.2%) of Ad Valorem property taxes will be collected.
- 2. Sales tax receipts will remain constant.
- 3. Other taxes collected by the County Treasurer will be received as projected.
- 4. Payments from the State of Kansas from the Special City and County Highway Fund will be received as projected.
- 5. Utility rates for electric will be collected as projected.
- 6. Expenditures for funds and departments will be spent as appropriated.
- 7. Unencumbered cash balances will be as projected.
- 8. There will not be any catastrophic events or circumstances beyond the City's control that would affect the above assumptions.