

2020

**CERTIFICATE**

To the Clerk of Jefferson, State of Kansas  
We, the undersigned, officers of  
**Valley Falls**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditure for the various funds for the year 2020; and  
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>					
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Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	7	656,342	238,625	38,761
Debt Service	10-113				
Library	12-1220				
Special Highway					
Consolidated Street & Hwy			113,000		
Water Utility			255,205		
Sewer Utility			160,562		
Solid Waste Fund			99,273		
Special Equipment Reserve					
<b>Totals</b>		XXXXXX	1,284,382	238,625	
Budget Summary		0			County Clerk's Use Only
Neighborhood Revitalization					6,156,318

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

**275,845**  
**NO**

Nov 1, 2019 Total  
Assessed Valuation

Assisted by: \_\_\_\_\_  
\_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_  
Email: \_\_\_\_\_  
\_\_\_\_\_

*M. Said Danks*  
*Betsy Danks*  
*Michael Danks*  
*[Signature]*  
*[Signature]*

Date Attested: 8/25 2019

*[Signature]*  
County Clerk

Governing Body

Valley Falls

**Computation to Determine Limit for 2020**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2019 budget	+ \$ <u>213,795</u>
2. Library levy in 2019 budget	- \$ _____
Other tax entity levy in 2019 budget	- \$ _____
3. Net tax levy	\$ <u>213,795</u>

**2020 Budget Percentage Adjustments**

4. New improvements, remodeling and renovations for 2019 :	+ <u>140,365</u>	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ <u>58,688</u>	
5b. Personal property 2018	- <u>58,688</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	+ <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2019 :	+ <u>563</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>140,928</u>	
11. Total estimated valuation July 1, 2019	<u>6,350,122</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0227</u>	
13. Percentage adjustment increase (12 times 3)	+ \$ <u>4,852</u>	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	<u>1.50%</u>	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>3,207</u>	
<b>16. Total Percentage Adjustments</b>	<b>\$ <u>8,059</u></b>	



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

27. Library levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
<b>28. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	+	<u>0</u>
<b>29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)</b>	+	_____
<b>30. Total Computed Tax Levy</b>		<u><b>275,845</b></u>

**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!

"

**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	3,207
2020 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	3,207

**Exemption from Election Requirement** Yes

Valley Falls

2020

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

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Proposed Year 2020				Watercraft
		MVT	RVT	16/20M Veh	Comm Veh	
General	213,795	26,898	418	178	1,940	194
Debt Service						
Library						
<b>TOTAL</b>	<b>213,795</b>	<b>26,898</b>	<b>418</b>	<b>178</b>	<b>1,940</b>	<b>194</b>

County Treas Motor Vehicle Estimate 26,898

County Treas Recreational Vehicle Estimate 418

County Treas 16/20M Vehicle Estimate 178

County Treas Commercial Vehicle Tax Estimate 1,940

County Treas Watercraft Tax Estimate 194

Motor Vehicle Factor 0.12581

Recreational Vehicle Factor 0.00195

16/20 Vehicle Factor 0.00083

Commercial Vehicle Factor 0.00908

Watercraft Factor 0.00091







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

**Budgeted Year: 2020**

Library found in: Valley Falls  
Jefferson

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2019</u>	Proposed Year <u>2020</u>
Ad Valorem Tax	\$0	\$0
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$0	
Recreational Vehicle Tax	\$0	
16/20M Vehicle Tax	\$0	
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$0	\$0
Difference in Total Taxes:	\$0	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$5,948,852	\$6,350,122
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant:	#VALUE!	

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.



Valley Falls

2020

**OPTIONAL DETAIL PAGE FOR ANY FUND**

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>Expenditures:</b>			
Administrative			
Salaries	59,109	61,342	64,409
Operating Expense	25,590	72,535	40,000
Utilities	3,634	3,933	4,200
Capital Outlay			25,000
Insurance	15,025	15,073	15,100
<b>Total</b>	<b>103,358</b>	<b>152,883</b>	<b>148,709</b>
<b>Police/Court</b>			
Salaries	150,421	152,000	159,600
Operating Expense	28,844	3,557	4,000
Insurance	254	268	275
Vehicle Expense	13,401	15,239	20,000
Utilities	2,801	2,344	4,200
<b>Total</b>	<b>195,721</b>	<b>173,408</b>	<b>188,075</b>
<b>Street</b>			
Salaries	80,937	84,290	88,505
Operating Expense	15,289	65,000	75,000
Utilities	28,605	39,856	45,000
Vehicle Expense	24,913	13,986	16,000
<b>Total</b>	<b>149,743</b>	<b>203,132</b>	<b>224,505</b>
<b>Parks and Pool</b>			
Salaries	57,391	62,993	64,253
Operating Expense	18,013	15,007	15,000
Utilities	14,208	15,000	15,800
Pool Concessions	4,644	5,000	
<b>Total</b>	<b>94,256</b>	<b>98,000</b>	<b>95,053</b>
<b>Bond Pymt - 09 fund</b>			
Legal			
Bi-annual pytms (interest)			
Bi-annual pytms (principal)			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Page Total</b>	<b>543,078</b>	<b>627,424</b>	<b>656,342</b>

Valley Falls

2020

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

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		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% of Total E			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 2.0%	0
		Amount of 2019 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
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% of Total E			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 2.0%	0
		Amount of 2019 Ad Valorem Tax	0

CPA Summary

Qualifies for

Valley Falls

2020

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

Adopted Budget <b>Water Utility</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	162,983	194,281	158,258
Receipts:			
Payments	200,705	204,000	208,000
Connection Fees	2,645	2,645	2,645
Late Fees	6,089	6,089	6,089
Sales Tax/Water Protection	3,126	3,126	3,126
Interest on Idle Funds	268	268	268
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>212,833</b>	<b>216,128</b>	<b>220,128</b>
<b>Resources Available:</b>	<b>375,816</b>	<b>410,409</b>	<b>378,386</b>
Expenditures:			
Vehicle Exp.	22,679	16,919	18,000
Salaries	66,305	81,471	85,545
Operating Expense (chemical/insurance)	41,878	60,000	60,000
Utilities	19,354	35,558	36,000
Capital Outlay	31,319	15,543	13,000
Water Tower Maintenance		42,660	42,660
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>181,535</b>	<b>252,151</b>	<b>255,205</b>
Unencumbered Cash Balance Dec 31	194,281	158,258	123,181
2018/2019/2020 Budget Authority Amount	0	314,356	255,205

**See Tab A**

Adopted Budget <b>Sewer Utility</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	278,996	288,895	251,338
Receipts:			
Charges to Customers	130,358	134,358	138,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>130,358</b>	<b>134,358</b>	<b>138,000</b>
<b>Resources Available:</b>	<b>409,354</b>	<b>423,253</b>	<b>389,338</b>
Expenditures:			
Salaries	74,968	92,916	97,562
Operating Expense	33,915	65,000	35,000
Utilities	2,001	2,782	3,000
Capital Outlay			13,000
Insurance	9,576	11,217	12,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>120,459</b>	<b>171,915</b>	<b>160,562</b>
Unencumbered Cash Balance Dec 31	288,895	251,338	228,776
2018/2019/2020 Budget Authority Amount	0	250,221	160,562

**See Tab A**

CPA Summary

Valley Falls

2020

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Solid Waste Fund</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	80,403	54,869	54,899
Receipts:			
Payments Received	94,546	94,546	99,273
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>94,546</b>	<b>94,546</b>	<b>99,273</b>
<b>Resources Available:</b>	<b>174,949</b>	<b>149,415</b>	<b>154,172</b>
Expenditures:			
Salaries & Wages			
Employee Benefits			
Contract Payment	94,516	94,516	99,273
Transfer out	25,565		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>120,081</b>	<b>94,516</b>	<b>99,273</b>
Unencumbered Cash Balance Dec 31	54,869	54,899	54,899
2018/2019/2020 Budget Authority Amount	0	155,100	99,273

**See Tab A**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Equipment Reserve</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	10,368	11,318	11,318
Receipts:			
Transfer in	950	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>950</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>11,318</b>	<b>11,318</b>	<b>11,318</b>
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	11,318	11,318	11,318
2018/2019/2020 Budget Authority Amount	0	3,000	0

CPA Summary

2020

**NOTICE OF BUDGET HEARING**

The governing body of  
Valley Falls  
will meet on August 07, 2019 at 6:30 pm at City Hall, 417 Broadway St., Valley Falls, KS 66088 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 Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	1,632,396	35.941	738,111	35.939	656,342	238,625	37.578
Debt Service							
Library							
Special Highway							
Consolidated Street & Hwy	186,342				113,000		
Water Utility	181,535		252,151		255,205		
Sewer Utility	120,459		171,915		160,562		
Solid Waste Fund	120,081		94,516		99,273		
Special Equipment Reserve							
Totals	2,240,813	35.941	1,256,693	35.939	1,284,382	238,625	37.578
Less: Transfers	0		0		0		
Net Expenditure	2,240,813		1,256,693		1,284,382		
Total Tax Levied	201,192		213,795		xxxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	5,597,898		5,948,852		6,350,122		

Outstanding Indebtedness,

	2017	2018	2019
January 1.			
G.O. Bonds	1,535,000	1,535,000	1,535,000
Revenue Bonds	0	47,240	0
Other	76,925	0	47,240
Lease Purchase Principal	0	0	0
Total	1,611,925	1,582,240	1,582,240

\*Tax rates are expressed in mills

Lucy Thomas

City Official Title: Mayor

**PUBLIC NOTICE**

(Published in The Valley Falls Vindicator July 11, 2019) It  
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**Valley Falls**

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	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	1,632,396	35.941	738,111	35.939	656,342	238,625	37.578
Debt Service							
Library							
Special Highway							
Consolidated Street & Hwy	186,342				113,000		
Water Utility	181,535		252,151		255,205		
Sewer Utility	120,459		171,915		160,562		
Solid Waste Fund	120,081		94,516		99,273		
Special Equipment Reserve							
<b>Totals</b>	<b>2,240,813</b>	<b>35.941</b>	<b>1,256,693</b>	<b>35.939</b>	<b>1,284,382</b>	<b>238,625</b>	<b>37.578</b>
Less: Transfers	0		0		0		
Net Expenditure	2,240,813		1,256,693		1,284,382		
Total Tax Levied	201,192		213,795		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	5,597,898		5,948,852		6,350,122		

Outstanding Indebtedness,

	2017	2018	2019
January 1,			
G.O. Bonds	1,535,000	1,535,000	1,535,000
Revenue Bonds	0	47,240	0
Other	76,925	0	47,240
Lease Purchase Principal	0	0	0
<b>Total</b>	<b>1,611,925</b>	<b>1,582,240</b>	<b>1,582,240</b>

\*Tax rates are expressed in mills

**Lucy Thomas**  
 City Official Title: Mayor

a framed Certificate of Appreciation from the City of Valley Falls, Kansas, is hereby presented to the Jefferson County Board of Commissioners for their assistance in the development of the City of Valley Falls, Kansas.