

City of La Cygne

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ <u>491,114</u>
2. Library levy in 2019 budget	- \$ _____
Other tax entity levy in 2019 budget	- \$ _____
3. Net tax levy	\$ <u>491,114</u>

2020 Budget Percentage Adjustments

4. New improvements for 2019 :	+ <u>11,722</u>	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ <u>274,608</u>	
5b. Personal property 2018	- <u>275,456</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>588</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>12,310</u>	
11. Total estimated valuation July 1, 2019	<u>5,853,382</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0021</u>	
13. Percentage adjustment increase (12 times 3)	+ \$ <u>1,035</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>7,367</u>	
16. Total Percentage Adjustments	\$ <u>8,402</u>	

City of La Cygne

2020

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
GENERAL GOVERNMENT (10)			
Salaries	39,658	43,000	50,000
Contractual	50,398	52,000	53,000
Commodities	5,849	8,000	11,973
Capital Outlay	2,750	10,000	49,000
Total	98,655	113,000	163,973
PUBLIC SAFETY - POLICE (11)			
Salaries	126,034	129,500	135,000
Contractual	35,207	40,000	55,650
Commodities	25,948	12,000	24,600
Capital Outlay	17,043	10,000	15,608
Total	204,232	191,500	230,858
PUBLIC SAFETY - FIRE (12)			
Salaries	10,780	12,000	15,000
Contractual	20,977	25,500	27,700
Commodities	4,653	7,000	10,030
Capital Outlay	0	3,000	10,065
Lease payment	7,730	7,730	0
Total	44,140	55,230	62,795
HIGHWAYS & STREETS (16)			
Salaries	775	15,000	15,000
Contractual	12,985	20,053	31,553
Commodities	10,044	12,000	34,587
Capital Outlay	0	45,000	465,671
Transfer to Street/Spec Hwy	181,200	171,629	180,000
Total	205,004	263,682	546,811
GEN'L: PARK & RECREATION (15)			
Salaries		0	100
Contractual			
Commodities			
Capital Outlay		0	3,000
Total	0	0	3,100
GEN'L: COMMUNITY BUILDING (13)			
Salaries	134	150	150
Contractual	8,908	8,500	10,345
Commodities	807	400	842
Capital Outlay	0	3,000	7,065
Total	9,849	12,050	18,402
GEN'L: OAKLAWN CEMETERY (14)			
Salaries			
Contractual			
Commodities			
Capital Outlay		15,000	
Transfer to Oaklawn Cemetery	15,000	15,000	20,000
Total	15,000	30,000	20,000
PUBLIC HEALTH-COMPACTOR (17)			
Salaries	17,875	20,000	20,000
Contractual			
Commodities			
Capital Outlay			
Total	17,875	20,000	20,000
Page 1 - Total	594,755	685,462	1,065,939

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
GENERAL - SWANFEST (18)			
Salaries			
Contractual	1,757		2,500
Commodities	688		500
Capital Outlay		4,000	
Total	2,445	4,000	3,000
EMERGENCY PREPAREDNESS (19)			
Salaries	0	0	1,000
Contractual	0	0	1,000
Commodities			
Capital Outlay			
Grant Match		0	2,500
Total	0	0	4,500
TRANSFERS TO OTHER FUNDS			
Capital Improvement	30,500	28,000	
Capital Improvement - Fire	10,000	70,000	40,000
Equipment Reserve	30,500	28,000	31,000
Total	71,000	126,000	71,000
EMPLOYEE BENEFITS			
Health Insurance	83,863	90,000	235,380
KPERS	38,418	42,000	50,000
Social Security	37,671	40,000	50,000
Unemployment	423	2,500	14,000
Workers Compensation	15,502	17,000	25,000
Other		0	0
Contractual	553	750	750
Total	176,430	192,250	375,130
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	249,875	322,250	453,630
Page 1 -Total	594,755	685,462	1,065,939
Grand Total	844,630	1,007,712	1,519,569

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

City of La Cygne

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	118,872	303,048	426,412
Receipts:			
State of Kansas Gas Tax	30,440	30,640	30,680
County Transfers Gas		0	0
General Fund Transfer	181,200	171,629	180,000
Interest on Idle Funds	210	95	100
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	211,850	202,364	210,780
Resources Available:	330,722	505,412	637,192
Expenditures:			
Salaries	20,461	27,000	29,000
Contractual Services	1,363	6,000	6,000
Commodities	5,850	6,000	6,000
Capital Outlay		40,000	100,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	27,674	79,000	141,000
Unencumbered Cash Balance Dec 31	303,048	426,412	496,192
2018/2019/2020 Budget Authority Amount:	41,000	141,000	141,000

Adopted Budget

General Bond & Interest (11)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	20,456	20,515	20,465
Receipts:			
Transfer from Water Utility			
Debt Services Charges - Rural Water	38,298	41,888	40,325
Interest on Idle Funds	64	50	50
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	38,362	41,938	40,375
Resources Available:	58,818	62,453	60,840
Expenditures:			
Principal	30,000	35,000	35,000
Interest	8,298	6,888	5,225
Other	5	100	100
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	38,303	41,988	40,325
Unencumbered Cash Balance Dec 31	20,515	20,465	20,515
2018/2019/2020 Budget Authority Amount:	38,398	41,988	40,325

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City of La Cygne

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Spec Park & Rec (08)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	32,548	35,624	34,909
Receipts:			
Local Alcohol Tax	2,918	4,065	2,851
County Park Appropriation	400	400	800
Interest on Idle Funds	120	120	120
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,438	4,585	3,771
Resources Available:	35,986	40,209	38,680
Expenditures:			
Commodities	220	300	16,000
Contractual Services	142	5,000	14,850
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	362	5,300	30,850
Unencumbered Cash Balance Dec 31	35,624	34,909	7,830
2018/2019/2020 Budget Authority Amount:	30,850	30,850	30,850

Adopted Budget

Park & Pool (07)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	27,060	26,754	27,238
Receipts:			
Lincoln Township	62,000	58,450	58,450
Pool Receipts	19,800	10,200	10,200
Pool Concessions Receipts		4,500	4,500
Blast in the Park	2,446	2,500	2,500
Pavilion & Camping Fees	4,452	4,500	4,500
Interest on Idle Funds	87	85	85
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	88,785	80,235	80,235
Resources Available:	115,845	106,989	107,473
Expenditures:			
PARK			
Salaries	7,763	9,800	15,000
Contractual Services	13,919	12,600	13,500
Commodities	3,753	5,851	7,500
Capital Outlay	15,058	1,000	3,000
POOL			
Salaries	28,422	29,000	24,000
Contractual Services	9,669	10,500	11,595
Commodities	10,507	10,000	9,000
Capital Outlay		1,000	3,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	89,091	79,751	86,595
Unencumbered Cash Balance Dec 31	26,754	27,238	20,878
2018/2019/2020 Budget Authority Amount:	91,126	83,751	86,595

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City of La Cygne

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Oak Lawn Cemetery (09)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	7,708	9,500	7,295
Receipts:			
Transfer from General Fund	15,000	15,000	20,000
Transfer Interest from Pollman Fund	405	575	575
Lot Sales	667	200	200
Interest on Idle Funds	12	20	20
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	16,084	15,795	20,795
Resources Available:	23,792	25,295	28,090
Expenditures:			
Salaries	10,616	11,500	12,000
Contractual Services	2,367	3,500	3,500
Commodities	1,309	2,000	2,500
Capital Outlay		1,000	10,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	14,292	18,000	28,000
Unencumbered Cash Balance Dec 31	9,500	7,295	90
2018/2019/2020 Budget Authority Amount:	19,400	24,750	28,000

Adopted Budget

Pollman Cemetery (10)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	55,800	56,703	58,503
Receipts:			
Lot Sales	900	2,000	2,000
Interest on Idle Funds	408	500	500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,308	2,500	2,500
Resources Available:	57,108	59,203	61,003
Expenditures:			
Contractual Services	405	700	700
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	405	700	700
Unencumbered Cash Balance Dec 31	56,703	58,503	60,303
2018/2019/2020 Budget Authority Amount:	700	700	700

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Solid Waste (05)	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	7,735	9,399	9,908
Receipts:			
Customer Service	17,518	18,000	18,500
Interest on Idle Funds	14	9	10
Miscellaneous	110		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	17,642	18,009	18,510
Resources Available:	25,377	27,408	28,418
Expenditures:			
Collection and Disposal	15,978	17,500	21,000
Contractual Services			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	15,978	17,500	21,000
Unencumbered Cash Balance Dec 31	9,399	9,908	7,418
2018/2019/2020 Budget Authority Amount:	15,250	17,500	21,000

See Tab A

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Pool & Park Spec Proj (23)	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	397,057	454,888	473,088
Receipts:			
Sales Tax Receipts	197,146	200,000	200,000
Other Income			
T Bill Interest Income			
Interest on Idle Funds	4,039	3,950	3,950
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	201,185	203,950	203,950
Resources Available:	598,242	658,838	677,038
Expenditures:			
Debt service - Principle	50,000	50,000	55,000
Debt Service - Interest	62,750	60,750	58,750
Capital Outlay - Park & Pool Prof	30,604	75,000	75,000
Debt Payout			300,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	143,354	185,750	488,750
Unencumbered Cash Balance Dec 31	454,888	473,088	188,288
2018/2019/2020 Budget Authority Amount:	312,750	185,750	488,750

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility (03)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	751,831	789,165	770,596
Receipts:			
Water Sales - Customer	422,030	400,000	400,000
Water Salesman		2,000	2,000
Penalties	8,300	7,250	7,250
Customer Deposits	9,875	10,000	10,000
Sales & Protection Fees	4,526	4,200	4,200
Debt Service Charges -Rural Water			
Interest on Idle Funds	2,755	2,500	2,500
Miscellaneous	6,464	6,200	6,200
Does miscellaneous exceed 10% Total Rec			
Total Receipts	453,950	432,150	432,150
Resources Available:	1,205,781	1,221,315	1,202,746
Expenditures:			
PRODUCTION			
Salaries	68,487	70,000	70,000
Contractual Services	56,480	60,000	65,000
Commodities	52,763	55,000	65,000
Capital Outlay		15,000	150,000
DISTRIBUTION			
Salaries	63,316	55,000	64,000
Contractual Services	27,649	35,700	45,250
Commodities	9,637	15,000	17,000
Capital Outlay		5,000	100,000
NON-OPERATING EXPENSES			
Deposits	10,434	10,000	10,000
Sales Tax & Protection Fees	5,332	6,900	6,900
DEBT SERVICE ON CAPITAL LEASES			
Principle	43,701	45,503	46,137
Interest	78,817	77,616	76,380
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	416,616	450,719	715,667
Unencumbered Cash Balance Dec 31	789,165	770,596	487,079
2018/2019/2020 Budget Authority Amount:	922,118	726,469	715,667

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City of La Cygne

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Gas Utility (02)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	999,329	1,219,825	1,216,387
Receipts:			
OPERATING			
Gas Sales	739,532	600,000	600,000
Penalties	14,797	9,000	10,500
OTHER			
Customer Deposits	6,950	7,500	7,500
Sales Tax	10,345	11,500	28,800
Bond Refinancing			
Interest on Idle Funds	3,544	2,500	2,500
Miscellaneous	2,785	4,000	7,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	777,953	634,500	656,300
Resources Available:	1,777,282	1,854,325	1,872,687
Expenditures:			
ACQUISTION & DISTRIBUTION			
Salaries	55,433	60,000	60,000
Contractual Services	51,635	50,000	50,000
Commodities	331,752	50,000	50,000
Gas Purchases		315,000	400,000
Capital Outlay		40,000	290,000
NON-OPERATING EXPENSES			
Sales tax	11,709	17,500	28,800
Customer Deposits	8,090	7,500	7,500
DEBT SERVICE ON BONDS			
Principle	90,000	90,000	90,000
Interest	8,838	7,938	6,807
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	557,457	637,938	983,107
Unencumbered Cash Balance Dec 31	1,219,825	1,216,387	889,580
2018/2019/2020 Budget Authority Amount:	893,588	932,938	983,107

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility (04)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	119,151	133,175	136,857
Receipts:			
Sewer Charges	118,205	115,500	115,500
Penalties	2,943	2,750	2,750
Linn County Economic Development	58,807	60,000	60,000
Connection Fee			
Interest on Idle Funds	330	175	175
Miscellaneous	637	2,500	1,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	180,922	180,925	179,925
Resources Available:	300,073	314,100	316,782
Expenditures:			
COLLECTION & DISPOSAL			
Salaries	22,163	25,600	25,600
Contractual Services	24,032	25,950	26,500
Commodities	11,253	17,000	17,000
Capital Outlay	70,924	70,000	100,000
DEBT ON REVOLVING LOAN			
Principle	33,727	34,946	36,208
Interest	4,799	3,330	2,156
Other		417	417
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	166,898	177,243	207,881
Unencumbered Cash Balance Dec 31	133,175	136,857	108,901
2018/2019/2020 Budget Authority Amount:	216,159	207,243	207,881

CPA Summary

City of La Cygne

2020

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:			
Capital Improvement (32)		Equipment Reserve (31)		Special Pool Proj (30)		Energy Assistance (33)		Park Pavillion Cap Proj (23)			
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered			
Cash Balance Jan 1	275,998	Cash Balance Jan 1	283,948	Cash Balance Jan 1	28,773	Cash Balance Jan 1		Cash Balance Jan 1	2,956	Total	591,675
Receipts:											
Transfer	58,000	Transfer	68,000	Interest	188	LCWF Grant			76,076		
Total Receipts											
	58,000		68,000		188				76,076	202,264	
Resources Available:											
	333,998		351,948		28,961		0		79,032	793,939	
Expenditures:											
								Capital Outlay	81,132		
Total Expenditures											
	0		0		0				81,132	81,132	
Cash Balance Dec 31											
	333,998		351,948		28,961		0		-2,100	712,807	
See Tab B											
										712,807	

**Note: These two block figures should agree.

CPA Summary

