

CITY OF LA CYGNE

2019

## BUDGET



## CERTIFICATE

## To the Clerk of Linn County, State of Kansas We, the undersigned, officers of

## City of La Cygne

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 2019; and (3) the Amounts(s) of 2018 Ad Valorem Tax are within statutory limitations.

2019 Adopted Budget Amount of 2018 County Page Ad Valorem **Budget Authority** Clerk's Table of Contents: for Expenditures No. Tax Use Only Computation to Determine Limit for 2019 2 Allocation of MVT, RVT, 16/20M Veh Tax 3 Schedule of Transfers 4 Statement of Indebtedness 5 Statement of Lease-Purchases Fund K.S.A. 12-101a 7 1,601,339 491,114 General Debt Service 10-113 12-1220 Library Special Highway 8 141,000 General Bond & Interest (11) 8 41,988 Spec Park & Rec (08) 9 30,850 Park & Pool (07) 83,751 Oak Lawn Cemetery (09) 24,750 Pollman Cemetery (10) 700 Solid Waste (05) 11 17,500 Pool & Park Spec Proj (23) 11 185,750 Water Utility (03) 726,469 12 Gas Utility (02) 932,938 13 207,243 Sewer Utility (04) 14 Non-Budgeted Funds-A 15 Non-Budgeted Funds-B 16 **Totals** XXXXXX 3,994,278 491,114 County Clerk's Use Only **Budget Summary** 17 Neighborhood Revitalization Rebate Nov 1, 2018 Total Assessed Valuation Tax Lid Limit (from Computation Tab) 491,114 Does the City need to hold an election? NO Assisted by: Address: Email: Attest: 2018

County Clerk

**CPA Summary** 

Governing Body

2019

Computation	to	Determine	Limit	for	2019	
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	Total tax levy amount in 2018 budget Library levy in 2018 budget	+	\$ <u></u>	Amount of Levy 466,196
	Other tax entity levy in 2018 budget Net tax levy	-	\$ - \$ - \$ -	466,196
	2019 Budget Percentage Adjustments			
4.	New improvements for 2018 : + 177,3	34		
5.	Increase in personal property for 2018 :  5a. Personal property 2018 + 275,456  5b. Personal property 2017 - 280,839  5c. Increase in personal property (5a minus 5b)	0		
6.	Valuation of annexed territory for 2018 :  6a. Real estate	0		
7.	Valuation of property that has changed in use during 2018 : +	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)	34		
11.	Total estimated valuation July 1, 2018			
12.	Percentage adjustment factor - Line 10 / (Line 11 - Line 10)) 0.03	25		
13.	Percentage adjustment increase (12 times 3)	+	\$_	15,128
14.	Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)			2.10%
15.	Consumer Price Index adjustment (Line 3 times Line 14)		\$_	9,790
16.	Total Percentage Adjustments		\$ <u>_</u>	24,918

2019

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

Budgeted Fund A	Ad Valorem Levy		Alle	ocation for Year 20	19 .	
for 2018	Tax Year 2017	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	466,196	60,767	1,842	894	410	314
Debt Service						×
Library						
TOTAL	466,196	60,767	1,842	894	410	314
			1,012	0,1	110	311
County Treas Motor Vehicle F County Treas Recreational Ve		60,767	1,842			
County Treas 16/20M Vehicle		_	:-	894		
County Treas Commercial Ve				s <del>-</del>	410	
County Treas Watercraft Tax	Estimate				•	31
Motor Vehicle Factor		0.13035				

16/20M Vehicle Factor

0.00395

Commercial Vehicle Factor

Watercraft Factor

0.00088

0.00067

Recreational Vehicle Factor

## **Schedule of Transfers**

						& Pool	Water Utility	Park & Pool Improvemen LWCF Park Shelter	Pollman Cemetery	General Fund	General Fund	General Fund	General Fund	General Fund	From:	Fund Transferred	Expenditure
Adjustments Adjusted Totals	Totals					Special Pool Project	General Bond & Interest	LWCF Park Shelter	Oaklawn Cemetery	Oaklawn Cemetery	Equipment Fund - Fire	Special Highway Fund	Capital Improvement	Equipment Fund	To:	<b>Fund Transferred</b>	Receipt
402,482	402,482							78,000	482	15,000	10,000	90,000	104,500	104,500	2017	Amount for	Actual
206,800	206,800								600	15,000	10,000	181,200			2018	Amount for	Current
263,329	263,329								700	20,000	10,000	171,629	30,500	30,500	2019	Amount for	Proposed
						12-1,118	12-825d	12-1,118	12-1438	12-1405	12-1,117	68-590	12-1,118	12-1,117	Statute	Authorized by	Transfers

\*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

2019

City of La Cygne

## STATEMENT OF INDEBTEDNESS

Total Other Total Indebtedness	Total Revenue Bonds Other: K.W.P.C.R.L. Fund	Total G.O. Bonds Revenue Bonds: Gas System Series 2015A Pool Series 2009	Type of Debt General Obligation: Water System Series 2002 Water Series 2015A Water Series 2015B
	2/22/2000	2/19/2015	Date of Issue 8/30/2002 8/4/2015 8/4/2018
	9/1/2021	10/1/2023	Date of Retirement 10/1/2022 8/4/2055 8/4/2055
	3.58	.5-2.0 25.	Interest Rate % 3.85-5.0 2.75 2.75
		825,000 1,620,000	Amount Issued 500,000 347,000 2,603,000
142,397 4,600,298	1,386,825	3,071,076 645,000 741,825	Beginning Amount Outstanding Jan 1,2018 205,000 337,128 2,528,948
	3/1	4/1	. Dat Interest 4/1 8/4 8/4
	9/1	10/1	Date Due t Principal 10/1 8/4
4,464	71,588	87,115 87,838 8,838 62,750	Amo 21 Interest 8,298 9,271 69,546
33,728 247,428	140,000	73,700 90,000 50,000	Amount Due 2018  sst Principal  30,000 5,140 338,560
3,330	68,688	84,504 84,504 7,938 60,750	Amo 20 Interest 6,888 9,130 68,486
34,946 255,449	140,000	80,503 90,000 50,000	Amount Due 2019 sst Principal 35,000 5,882 6 39,621

# STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

_	_	 _	_	_	_	_	_	_	_		_	_	_	_	 _		_	_		_
																1998 Freightliner Engine	Purchased	Item		
																7/28/2014	Date	Contract		
										_						60	(Months)	Contract	Term of	
																2.23	%	Rate	Interest	
Totals																35,104	(Beginning Principal)	Financed	Amount	Total
14,733																14,733	Jan 1,2018	Balance On	Principal	
7,248																7,248	2018	Due	Payments	
7,485																7,485	2019	Due	Payments	

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	905,740	874,609	
Receipts:	903,740	074,009	740,343
Ad Valorem Tax	433,704	466 106	xxxxxxxxxxxxxxxx
Delinquent Tax	32,816	400,170	
Motor Vehicle Tax	53,854	49,528	60,767
Recreational Vehicle Tax	33,634	49,320	1,842
16/20M Vehicle Tax	-		894
Commercial Vehicle Tax			410
Watercraft Tax			314
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
City and County Revenue Sharing			0
Mineral Production Tax		all to all the second	
Local Alcoholic Liquor	4,003	3,912	4,065
Compensating Use Tax			
Local Sales Tax	224,956	220,820	220,673
Franchise Tax	30,862	28,000	
Licenses	2,740	1,000	2,000
County Compactor Appropriation	3,900	3,900	3,900
Fines, Forfeitures & Penalties	71,017	39,250	37,286
Dog Licenses	1,399	1,000	1,150
Community Building Receipts	1,985	1,000	1,250
Swanfest Receipts	115	750	
Vin Inspection Receipts	0	0	750
Grants (Police, Fire, Emerg Mgmt)	0	0	5,100
Linn County Economic Development	14,000		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	3,501	1,500	2,000
Neighborhood Revitalization Rebate			0
Miscellaneous	7,679	10,000	7,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	886,531	826,856	377,951
Resources Available:	1,792,271	1,701,465	

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FUND	PAGE .	- GENERAL

TOND TAGE - GENERAL			
Adopted Budget	Prior Year	Current Year	Proposed Budget
General .	Actual for 2017	Estimate for 2018	Year for 2019
Resources Available:	1,792,271	1,701,465	1,124,496
Expenditures:			
GENERAL GOVERNMENT (10)	89,678	93,183	140,857
PUBLIC SAFETY - POLICE (11)	209,196	204,300	215,400
PUBLIC SAFETY - FIRE (12)	43,203	45,730	68,325
HIGHWAYS & STREETS (16)	133,353	361,565	686,515
GEN'L:PARK & RECREATION (15)	0	0	2,600
GEN'L:COMMUNITY BUILDING (13)	6,815	7,950	16,012
GEN'L: OAKLAWN CEMETERY (14)	15,000	15,000	20,000
PUBLIC HEALTH-COMPACTOR (17)	17,499	17,500	17,500
GENERAL - SWANFEST (18)	14	3,620	1,500
EMERGENCY PREPAREDNESS (19)	0	0	4,500
TRANSFERS TO OTHER FUNDS	219,000	10,000	71,000
EMPLOYEE BENEFITS	183,904	196,072	357,130
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	917,662	954,920	1,601,339
Cash Forward (2019 column)			×
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	917,662	954,920	1,601,339
Unencumbered Cash Balance Dec 31	874,609	746,545	xxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:		1,685,576	1,601,339
		-Appropriated Balance	
	Total Expendit	ure/Non-Appr Balance	1,601,339
<u>*</u>	·-	Tax Required	476,843
	Delinquent Comp Rate:	3.0%	14,271
		2018 Ad Valorem Tax	491,114

CPA Summary	
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Adopted Budget	Prior Year	Current Year	Proposed Budget
General Fund - Detail Page 1	Actual for 2017	Estimate for 2018	Year for 2019
Expenditures:			
GENERAL GOVERNMENT (10)			
Salaries	38,147	38,000	66,719
Contractual	41,743	42,663	42,660
Commodities	8,596	7,520	11,478
Capital Outlay	1,192	5,000	20,000
Total	89,678	93,183	140,857
PUBLIC SAFETY - POLICE (11)			
Salaries	151,464	123,300	129,500
Contractual	36,315	42,500	46,800
Commodities	21,417	23,500	24,100
Capital Outlay		15,000	15,000
m			
Total PUBLIC SAFETY FIRE (12)	209,196	204,300	215,400
PUBLIC SAFETY - FIRE (12)	5 050 T	10.000 [	1,5000
Salaries	5,370	10,000	15,000
Contractual	14,927	15,500	25,500
Commodities	12,176	7,500	10,030
Capital Outlay	3,000	5,000	10,065
Lease Payment	7,730	7,730	7,730
Total	43,203	45,730	68,325
HIGHWAYS & STREETS (16)	4.010	15,000 [	15,000
Salaries	4,910	15,000	15,000
Contractual Commodities	19,275	29,203	30,053
	9,668	36,162	34,162
Transfer to Street/Spec Hwy	90,000 9,500	181,200	171,629
Capital Outlay Total		100,000	435,671
GEN'L:PARK & RECREATION (15)	133,353	361,565	686,515
Salaries Salaries			100
Contractual			100
Commodities			
Capital Outlay			2,500
Cupital Outlay			2,300
Total	0	0	2,600
GEN'L:COMMUNITY BUILDING (13)	0	U	2,000
Salaries	83	150	150
Contractual	6,472	7,500	10,020
Commodities	260	300	842
Capital Outlay	200	0	5,000
			3,000
Total	6,815	7,950	16,012
GEN'L: OAKLAWN CEMETERY (14)	0,010	1,700	10,012
Salaries			
Contractual			
Commodities			
Capital Outlay		-	
Transfer to Oaklawn Cemetery	15,000	15,000	20,000
Total	15,000	15,000	20,000
PUBLIC HEALTH-COMPACTOR (17)		,	20,000
Salaries	17,492	17,500	17,500
Contractual			,
Commodities	7		
Capital Outlay			
			340
Total	17,499	17,500	17,500
			1
Page 1 - Total	514,744	745,228	1,167,209

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Central Fund - Detail Page 2   Actual for 2017   Estimate for 2018   Year for 2019	Adopted Budget	Prior Year	Current Year	Proposed Budget
GENERAL - SWANFEST (18)   Salaries   Contractual   14   20   Contractual   14   20   Commodities   Capital Outlay   3,600   1,500   Total   14   3,620   1,500   EMERGENCY PREPAREDNESS (19)   Salaries   0   1,000   Contractual   0   1,000   Contractual   0   0   2,500   Contractual   0   0   4,500   Total   0   0   4,500   Capital Outlay   Capital Improvement   104,500   0   30,500   Capital Improvement   Fire   10,000   10,000   10,000   Equipment Reserve   104,500   0   30,500   Capital Improvement   104,500   0   30,500   Capital Improvement   Fire   10,000   10,000   10,000   EMPLOYEE BENEFITS   Fieath Insurance   95,889   100,000   235,380   EMPLOYEE BENEFITS   Fieath Insurance   95,889   100,000   235,380   EMPLOYEE BENEFITS   Fieath Insurance   95,889   15,502   25,000   Cherry   369   50   0   0   0   0   0   0   0   0		COLUMN CO		
Salaries	Expenditures:			
Contractual   14				
Commodities		14	20	
Capital Outlay		14	20	
Total			3,600	1.500
EMERGENCY PREPAREDNESS (19)   Salaries   0   1,000   Contractual   0   1,000   Contractual   0   1,000   Commodities   0   Capital Outlay   Crant Match   0   0   4,500   Total   0   0   4,500   TRANSFERS TO OTHER FUNDS   Capital Improvement   104,500   0   30,500   Capital Improvement   104,500   0   30,500   Capital Improvement   Fire   10,000   10,000   10,000   Equipment Reserve   104,500   0   30,500   Total   219,000   10,000   71,000   EMPLOYEE BENEFITS   219,000   10,000   235,380   KPERS   38,647   40,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42	ouprour oursay		2,000	1,000
Salaries   0   1,000   1,000   Commodities   0   1,000   Commodities   0   1,000   Commodities   0   0   1,000   Commodities   0   0   0   2,500   Capital Outlay   Capital Improvement   0   0   0   30,500   Capital Improvement   Fire   10,000   10,000   10,000   Equipment Reserve   104,500   0   30,500   Capital Improvement   Fire   10,000   10,000   10,000   Equipment Reserve   104,500   0   30,500   Capital Improvement   Fire   10,000   10,000   Equipment Reserve   104,500   0   30,500   Equipment Reserve   104,500   0   30,500   Equipment Reserve   104,500   0   30,500   Employee BENEFITS   Eleath Insurance   95,989   100,000   225,380   Employee BENEFITS   Health Insurance   95,989   100,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,000   42,00		14	3,620	1,500
Contractual				
Commodities				
Capital Outlay				1,000
Grant Match			0	
Total			0	2 500
TRANSEERS TO OTHER FUNDS   Capital Improvement   104,500   0   30,500		0		4,500
Capital Improvement - Fire	TRANSFERS TO OTHER FUNDS			
Equipment Reserve				
Total				10,000
EMPLOYEE BENEFITS   Health Insurance   95,989   100,000   235,380   KPERS   38,647   40,000   42,000   Social Security   38,905   39,000   40,000   Unemployment   507   800   14,000   Other   369   0   0   Other   369   0   Ot	Equipment Reserve	104,500	0	30,500
EMPLOYEE BENEFITS   Health Insurance   95,989   100,000   235,380   KPERS   38,647   40,000   42,000   Social Security   38,905   39,000   40,000   Unemployment   507   800   14,000   Other   369   0   0   Other   369   0   Ot				
EMPLOYEE BENEFITS   Health Insurance   95,989   100,000   235,380   KPERS   38,647   40,000   42,000   Social Security   38,905   39,000   40,000   Unemployment   507   800   14,000   Other   369   0   0   Other   369   0   Ot	Total	210 000	10 000	71 000
Health Insurance		417,000	10,000	/1,000
RPERS   38,647   40,000   42,000   Social Security   38,905   39,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40,000   40		95,989	100,000	235,380
Social Security   38,905   39,000   40,000     Unemployment   507   800   14,000     Workers Compensation   8,980   15,502   25,000     Other				
Workers Compensation   8,980   15,502   25,000     Other		38,905	39,000	40,000
Other         369         0           Contractual         507         770         750           Total         183,904         196,072         357,130           Salaries         Contractual           Commodities         Commodities           Capital Outlay         Total         0         0         0           Salaries         Contractual         Commodities           Contractual         Contractual         Contractual           Commodities         Capital Outlay           Total         0         0         0           Salaries         Contractual           Contractual         Commodities           Capital Outlay         Total         0         0         0           Page 2 -Total         402,918         209,692         434,130           Page 1 -Total         514,744         745,228         1,167,209           Grand Total         917,662         954,920         1,601,339				
Contractual   507   770   750			15,502	
Total			550	
Salaries   Contractual   Commodities   Capital Outlay   Contractual   Commodities   Capital Outlay   Contractual   Commodities   Capital Outlay   Contractual   Commodities   Capital Outlay   Capital Outlay   Commodities   Capital Outlay   Commodities   Capital Outlay   Commodities   Capital Outlay   Capi				
Contractual   Commodities   Capital Outlay	Total	105,704	170,072	337,130
Commodities   Capital Outlay   Capital Outlay   Capital Outlay   Contractual   Contractual   Commodities   Capital Outlay	Salaries			
Capital Outlay				
Total   0   0   0   0   0   0   0   0   0				
Salaries   Contractual   Commodities   Capital Outlay   Contractual   Commodities   Capital Outlay   Contractual   Commodities   Capital Outlay   Contractual   Commodities   Capital Outlay   Contractual   Commodities   Capital Outlay   Capita	Capital Outlay			
Salaries   Contractual   Commodities   Capital Outlay   Contractual   Commodities   Capital Outlay   Contractual   Commodities   Capital Outlay   Contractual   Commodities   Capital Outlay   Contractual   Commodities   Capital Outlay   Capita	Total	0	0	
Contractual   Commodities   Capital Outlay   Contractual   O	Total	U	U	U
Contractual   Commodities   Capital Outlay   Contractual   O	Salaries			
Capital Outlay				
Total   0   0   0   0				
Salaries         Contractual           Commodities         Capital Outlay           Total         0         0         0           Salaries         Contractual         Commodities         Capital Outlay	Capital Outlay			
Salaries         Contractual           Commodities         Capital Outlay           Total         0         0         0           Salaries         Contractual         Commodities         Capital Outlay				
Contractual         Commodities           Capital Outlay         0         0         0           Salaries         Contractual         Commodities         Capital Outlay         0         0         0           Total         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         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	Total	0	0	0
Contractual         Commodities           Capital Outlay         0         0         0           Salaries         Contractual         Commodities         Capital Outlay         0         0         0           Total         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         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	Salarias			
Commodities         Capital Outlay           Total         0         0         0           Salaries         Contractual         Commodities         Capital Outlay         0         0         0           Total         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         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				
Capital Outlay       0       0       0         Salaries       0       0       0         Contractual       0       0       0         Capital Outlay       0       0       0         Page 2 -Total       402,918       209,692       434,130         Page 1 -Total       514,744       745,228       1,167,209         Grand Total       917,662       954,920       1,601,339			460	2
Total         0         0         0           Salaries         Contractual         Commodities         Capital Outlay           Total         0         0         0           Page 2 -Total         402,918         209,692         434,130           Page 1 -Total         514,744         745,228         1,167,209           Grand Total         917,662         954,920         1,601,339				
Salaries         Contractual           Commodities         Capital Outlay           Total         0         0           Page 2 -Total         402,918         209,692         434,130           Page 1 -Total         514,744         745,228         1,167,209           Grand Total         917,662         954,920         1,601,339			1	
Contractual       Commodities         Capital Outlay       0         Total       0       0         Page 2 -Total       402,918       209,692       434,130         Page 1 -Total       514,744       745,228       1,167,209         Grand Total       917,662       954,920       1,601,339	Total	0	0	0
Contractual       Commodities         Capital Outlay       0         Total       0       0         Page 2 -Total       402,918       209,692       434,130         Page 1 -Total       514,744       745,228       1,167,209         Grand Total       917,662       954,920       1,601,339		7		
Commodities         Capital Outlay           Total         0         0           Page 2 -Total         402,918         209,692         434,130           Page 1 -Total         514,744         745,228         1,167,209           Grand Total         917,662         954,920         1,601,339				
Capital Outlay         0         0         0           Page 2 -Total         402,918         209,692         434,130           Page 1 -Total         514,744         745,228         1,167,209           Grand Total         917,662         954,920         1,601,339				
Total         0         0         0           Page 2 -Total         402,918         209,692         434,130           Page 1 -Total         514,744         745,228         1,167,209           Grand Total         917,662         954,920         1,601,339				
Page 2 -Total     402,918     209,692     434,130       Page 1 -Total     514,744     745,228     1,167,209       Grand Total     917,662     954,920     1,601,339	Supriur Surius			
Page 2 -Total     402,918     209,692     434,130       Page 1 -Total     514,744     745,228     1,167,209       Grand Total     917,662     954,920     1,601,339	Total	0	0	0
Page 1 - Total         514,744         745,228         1,167,209           Grand Total         917,662         954,920         1,601,339				· ·
Grand Total 917,662 954,920 1,601,339				
			954,920	1,601,339

(Note: Should agree with general sub-totals.)
Page No. 7c

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	30,415	118,871	299,193
Receipts:			
State of Kansas Gas Tax	29,635	30,040	30,150
County Transfers Gas		0	0
General Fund Transfer	90,000	181,200	171,629
Interest on Idle Funds	49	82	95
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	119,684	211,322	201,874
Resources Available:	150,099	330,193	501,067
Expenditures:			
Salaries .	25,117	25,000	29,000
Contractual Services	1,937	2,000	6,000
Commodities	4,174	4,000	6,000
Capital Outlay			100,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	31,228	31,000	141,000
Unencumbered Cash Balance Dec 31	118,871	299,193	360,067
2017/2018/2019 Budget Authority Amount:	41,000	41,000	141,000

Prior Year	Current Year	Proposed Budget
Actual for 2017	Estimate for 2018	Year for 2019
20,413	20,456	20,496
39,678	38,298	41,888
48	50	50
39,726	38,348	41,938
60,139	58,804	62,434
1100118-1101	1000000	
30,000	30,000	35,000
9,678	8,298	6,888
5	10	100
39,683	38,308	41,988
20,456	20,496	20,446
39,778	38,398	41,988
	39,678  39,726 60,139  39,678  30,000 9,678 5  39,683 20,456	Actual for 2017 Estimate for 2018 20,413 20,456  39,678 38,298  48 50  39,726 38,348 60,139 58,804  30,000 30,000 9,678 8,298 5 10  39,683 38,308 20,456 20,496

CPA Summary	

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Spec Park & Rec (08)	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	27,643	32,548	35,370
Receipts:			
Local Alcohol Tax	4,003	3,912	4,065
County Park Appropriation	800	800	800
Interest on Idle Funds	116	110	120
Miscellaneous			
Does miscellaneous exceed 10% Total Rec	#100A.W		
Total Receipts	4,919	4,822	4,985
Resources Available:	32,562	37,370	40,355
Expenditures:			
Commodities		0	16,000
Contractual Services	14	2,000	14,850
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	14	2,000	30,850
Unencumbered Cash Balance Dec 31	32,548	35,370	9,505
2017/2018/2019 Budget Authority Amount:	31,000	30,850	30,850

	Prior Year	Current Year	Proposed Budget
Park & Pool (07)	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	21,423	27,060	21,669
Receipts:			
Lincoln Township	50,000	62,000	58,450
Pool Receipts	11,201	10,500	10,200
Pool Concessions Receipts	5,362	5,000	4,500
Blast in the Park	0	2,750	2,500
Pavilion & Camping Fees	8,515	5,300	5,200
Interest on Idle Funds	83	70	70
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	75,161	85,620	80,920
Resources Available:	96,584	112,680	102,589
Expenditures:			
PARK			
Salaries	7,303	8,500	9,800
Contractual Services	14,700	13,500	12,600
Commodities	4,749	5,851	5,851
Capital Outlay	0	15,060	3,000
POOL			
Salaries	25,701	27,200	29,000
Contractual Services	8,869	10,500	10,500
Commodities	8,202	10,000	10,000
Capital Outlay		400	3,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	69,524	91,011	83,751
Unencumbered Cash Balance Dec 31	27,060	21,669	18,838
2017/2018/2019 Budget Authority Amount:	76,840	91,126	83,751

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Oak Lawn Cemetery (09)	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	5,720	7,707	7,527
Receipts:			
Transfer from General Fund	15,000	15,000	20,000
Transfer Interest from Pollman Fund	482	600	700
Lot Sales		200	200
Interest on Idle Funds	22	20	20
Miscellaneous	42		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	15,546	15,820	20,920
Resources Available:	21,266	23,527	28,447
Expenditures:			
Salaries	10,370	11,000	13,000
Contractual Services	1,788	3,600	3,500
Commodities	1,401	1,400	3,250
Capital Outlay			5,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	13,559	16,000	24,750
Unencumbered Cash Balance Dec 31	7,707	7,527	3,697
2017/2018/2019 Budget Authority Amount:	29,400	19,400	24,750

	Prior Year	Current Year	Proposed Budget
Pollman Cemetery (10)	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	53,101	55,801	57,801
Receipts:			
Lot Sales	2,700	2,000	2,000
Interest on Idle Funds	482	600	700
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,182	2,600	2,700
Resources Available:	56,283	58,401	60,501
Expenditures:			
Contractual Services	482	600	700
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	482	600	700
Unencumbered Cash Balance Dec 31	55,801	57,801	59,801
2017/2018/2019 Budget Authority Amount:	700	700	700

CPA Summary	

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Solid Waste (05)	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	4,038	7,735	9,072
Receipts:			
Customer Service	16,554	16,500	17,500
			,
Interest on Idle Funds	9	7	9
Miscellaneous	305	30	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	16,868	16,537	17,509
Resources Available:	20,906	24,272	26,581
Expenditures:			
Collection and Disposal			
Contractual Services	13,171	15,200	17,500
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	13,171	15,200	17,500
Unencumbered Cash Balance Dec 31	7,735	9,072	9,081
2017/2018/2019 Budget Authority Amount:	14,488	15,250	17,500

	Prior Year	Current Year	Proposed Budget
Pool & Park Spec Proj (23)	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	392,793	397,056	423,926
Receipts:	10.00		
Sales Tax Receipts	224,956	220,820	220,673
Other Income			
T Bill Interest Income			
•			
Interest on Idle Funds	4,083	3,800	3,950
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	229,039	224,620	224,623
Resources Available:	621,832	621,676	648,549
Expenditures:			
Debt service - Principle	50,000	50,000	50,000
Debt Service - Interest	64,625	62,750	60,750
Capital Outlay - Park & Pool Prof	32,151	85,000	75,000
Pavillion Project	78,000		
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	224,776	197,750	185,750
Unencumbered Cash Balance Dec 31	397,056	423,926	462,799
2017/2018/2019 Budget Authority Amount:	314,615	312,750	185,750

<b>CPA Summary</b>	

FUND PAGE FOR FUNDS WITH NO TAX LEVY

FUND PAGE FOR FUNDS WITH NO TAX			
Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Utility (03)	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	727,027	751,831	579,288
Receipts:			
Water Sales - Customer	398,538	375,000	400,000
Water Salesman	2,698	2,600	2,000
Penalties	7,962	7,400	7,250
Customer Deposits	11,106	10,500	10,000
Sales Tax & WPF Fees	5,163	4,200	4,200
Debt Service Charges -Rural Water			
Interest on Idle Funds	2,745	2,500	2,500
Miscellaneous	6,244	7,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	434,456	409,200	430,950
Resources Available:	1,161,483	1,161,031	1,010,238
Expenditures:			
PRODUCTION			
Salaries	69,561	68,500	70,000
Contractual Services	48,409	55,000	80,350
Commodities	50,132	60,000	72,900
Capital Outlay		100,000	150,000
DISTRIBUTION			,
Salaries	63,051	58,500	55,000
Contractual Services	26,313	45,225	35,700
Commodities	13,523	10,000	26,500
Capital Outlay	,	50,000	100,000
NON-OPERATING EXPENSES			
Deposits	9,707	5,500	6,000
Sales Tax & Protection Fees	6,438	6,500	6,900
DEBT SERVICE ON CAPITAL LEASES			
Principle	42,531	43,701	45,503
Interest	79,987	78,817	77,616
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	409,652	581,743	726,469
Unencumbered Cash Balance Dec 31	751,831	579,288	283,769
2017/2018/2019 Budget Authority Amount:	918,518	922,118	726,469

CPA Summary		

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Gas Utility (02)	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	826,689	999,330	1,134,392
Receipts:			***
OPERATING			
Gas Sales	634,933	600,000	600,000
Penalties	8,859	10,000	9,000
OTHER			
Customer Deposits	9,635	7,500	7,500
Sales Tax	8,171	11,000	11,500
TAG Grant ·		50,000	
Bond Refinancing			
Interest on Idle Funds	3,068	2,000	2,500
Miscellaneous	1,580	2,500	7,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	666,246	683,000	637,500
Resources Available:	1,492,935	1,682,330	1,771,892
Expenditures:			
ACQUISTION & DISTRIBUTION			
Salaries .	46,779	57,800	60,000
Contractual Services	17,333	38,800	50,000
Commodities	53,445	42,500	50,000
Gas Purchases	248,863	210,000	400,000
Capital Outlay	10,941	25,000	250,000
NON-OPERATING EXPENSES		50,000	
Sales tax	8,676	17,500	17,500
Customer Deposits	8,055	7,500	7,500
DEBT SERVICE ON BONDS			,
Principle	90,000	90,000	90,000
Interest	9,513	8,838	7,938
Cash Forward (2019 column)			
Miscellaneous			15, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	493,605	547,938	932,938
Unencumbered Cash Balance Dec 31	999,330	1,134,392	838,954
2017/2018/2019 Budget Authority Amount:	893,113	893,588	932,938

CPA Summary			

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer Utility (04)	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	61,228	119,152	77,200
Receipts:			
Sewer Charges	117,477	111,508	115,500
Penalties	2,932	2,788	2,750
Linn County Economic Development	40,279	58,800	60,000
Connection Fee			
Interest on Idle Funds	196	161	175
Miscellaneous	509	800	2,500
Does miscellaneous exceed 10% Total Rec			,
Total Receipts	161,393	174,057	180,925
Resources Available:	222,621	293,209	258,125
Expenditures:			<u> </u>
COLLECTION & DISPOSAL			
Salaries	23,863	23,500	25,600
Contractual Services	21,133	23,150	25,950
Commodities	13,473	15,000	17,000
Capital Outlay	6,475	115,750	100,000
DEBT ON REVOLVING LOAN			
Principle	32,551	33,728	34,946
Interest	5,557	4,464	3,330
Other	417	417	417
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	103,469	216,009	207,243
Unencumbered Cash Balance Dec 31	119,152	77,200	50,882
2017/2018/2019 Budget Authority Amount:	118,326	216,159	207,243

CPA Summary		
-		

2019

City of La Cygne

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

			Total	369,520							221,099	221,099	221,099	221,099	221,099	221,099	221,099	221,099	221,099	221,099	221,099 590,619	221,099 590,619	221,099 590,619 1,900 1,900 **
	000	alk Frj (20				1,900				1,900	1,900		1,900									1,900	1,900
9 2 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(5) Fund Name:	CDBG Sidewalk Fry (20)	Unencumbered	Cash Balance Jan 1	Receipts:	CDBG Grant				Total Receipts	Resources Available:	Expenditures:	Capital Outlay									Total Expenditures	Total Expenditures Cash Balance Dec 31
	(66)	ance (55)								0	0											0	0 0
	(4) Fund Name:	Energy Assistance (53)	Unencumbered	Cash Balance Jan 1	Receipts:					Total Receipts	Resources Available:	Expenditures:	Contractual Services									Total Expenditures	Total Expenditures Cash Balance Dec 31
		roj (30)		28,574		661				199	28,773											0	0 28,773
	(3) Fund Name:	Special Pool Proj (30)	Unencumpered	Cash Balance Jan 1	Receipts:	Interest				Total Receipts	Resources Available:	Expenditures:										Total Expenditures	Total Expenditures Cash Balance Dec 31
		serve (31)		169,448		114,500				114,500	283,948											0	0 283,948
		Equipment Reserve (31)	Unencumbered	Cash Balance Jan 1	Receipts:	Transfer				Total Receipts	Resources Available:	Expenditures:										Total Expenditures	Total Expenditures Cash Balance Dec 31
A-spur		ement (32)		171,498		104,500				104,500	275,998	1,000										0	86
Non-Budgeted Funds-A	(1) Fund Name:	Capital Improvement (32)	Unencumbered	Cash Balance Jan 1	Receipts:	Transfer				Total Receipts	Resources Available:	Expenditures:										Total Expenditures	Total Expenditures Cash Balance Dec 31

\*\*Note: These two block figures should agree.

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

Expenditur Balance De
(4) Fund Name:  Unencumbered Cash Balance Jan 1  Receipts:  Receipts:  Receipts:  Total Receipts  Total Receipts  Total Receipts:  Do Total Receipts  Expenditures:  Expenditures:  Total Expenditures:  Total Expenditures:  Cash Balance Dec 31  O Cash Balance Dec 31

"Note: These two block figures should agree.

**CPA Summary** 

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## NOTICE OF BUDGET HEARING

The governing body of

## City of La Cygne

will meet on August 15, 2018 at 7:00pm at La Cygne 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 206 Commerical Street, La Cygne, 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.

	Prior Year Actual	for 2017	Current Year Estima	ate for 2018	Proposed Budget Year for 2019						
		Actual		Actual	Budget Authority	Amount of 2018	Estimate				
FUND	Expenditures	Tax Rate *	Expenditures	Tax Rate *	for Expenditures	Ad Valorem Tax	Tax Rate *				
General	917,662	86.315	954,920	86.253	1,601,339	491,114	87.045				
Debt Service											
Library					100						
Special Highway	31,228		31,000		141,000						
General Bond & Interest (11)	39,683		38,308		41,988						
Spec Park & Rec (08)	14	•	2,000		30,850		above a second				
Park & Pool (07)	69,524		91,011		83,751						
Oak Lawn Cemetery (09)	13,559		16,000		24,750						
Pollman Cemetery (10)	482		600		700						
Solid Waste (05)	13,171		15,200		17,500						
Pool & Park Spec Proj (23)	224,776		197,750		185,750						
Water Utility (03)	409,652		581,743		726,469	×					
Gas Utility (02)	493,605		547,938		932,938		-				
Sewer Utility (04)	103,469	_	216,009		207,243						
Non-Budgeted Funds-A	1,900										
Non-Budgeted Funds-B	855,174										
Totals	3,173,899	86.315	2,692,479	86.253	3,994,278	491,114	87.045				
Less: Transfers	402,482		206,800		263,329						
Net Expenditure	2,771,417		2,485,679		3,730,949						
Total Tax Levied	451,815		466,196		XXXXXXXXXXXXXXXX	1					
Assessed						4					
Valuation	5,234,509		5,405,016		5,642,096	J					
Outstanding Indebtedness,	2016		2017		2010						
January 1, - G.O. Bonds	2016 3,185,000	1	2017 3,113,607	f .3	2018 3,071,076	1					
Revenue Bonds	2,135,000		2,000,000		1,386,825	1					
Other	206,366		142,397		142,397	1					
Lease Purchase Principal	27,374		21,752		14,733	1					
Total	5,553,740		5,277,756		4,615,031	1					

\*Tax rates are expressed in mills

Devona Herrin

City Official Title: City Clerk

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