

2019

**CERTIFICATE**

To the Clerk of Hamilton County, State of Kansas

We, the undersigned, officers of

**City of Syracuse**

- 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 Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget		
		Budget Authority	Amount of	County
		for Expenditures	2018 Ad	Clerk's
			Valorem Tax	Use Only
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Schedule of Transfers		4		
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Statement of Lease-Purchases		6		
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	7	957,500	237,203
Bond & Interest	10-113	8	5,181	-
Employee Benefits		9	135,500	114,143
Fire Fighting Equipment		9	19,877	3,867
Special Highway		10	100,000	
Parks & Recreation		10	13,000	
Water, Sewer & Refuse Utility		11	820,000	
Tourism		11	52,000	
Non-Budgeted Funds-A		12		
<b>Totals</b>		xxxxx	2,103,058	355,213
Budget Summary		13		County Clerk's Use Only
Neighborhood Revitalization Rebate		14		
				Nov 1, 2018 Total Assessed Valuation

**Tax Lid Limit (from Computation Tab)**

**355,213**

**Does the City Need to Hold and Election?**

**NO**

Assisted by:

Kennedy McKee & Company, LLP

Address:

PO Box 1477; 1100 W Frontview

Dodge City, KS 67801

Email:

pfriess@kmc-cpa.com

Attest: \_\_\_\_\_, 2018

County Clerk

Governing Body

**CPA Summary**

No assurance is provided.

**Computation to Determine Limit for 2019**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2018 budget	+ \$ <u>349,607</u>
2. Library levy in 2018 budget	- \$ _____
Other tax entity levy in 2018 budget	- \$ _____
3. Net tax levy	\$ <u>349,607</u>

**2019 Budget Percentage Adjustments**

4. New improvements for 2018 :	+ <u>16,892</u>	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ <u>241,568</u>	
5b. Personal property 2017	- <u>258,435</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2018 :		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	+ <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2018 :	+ <u>0</u>	
8. Expiration of property tax abatements	+ <u>0</u>	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ _____	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>16,892</u>	
11. Total estimated valuation July 1, 2018	<u>8,311,723</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0020</u>	
13. Percentage adjustment increase (12 times 3)	+ \$ <u>712</u>	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	<u>1.40%</u>	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>4,894</u>	
<b>16. Total Percentage Adjustments</b>	<b>\$ <u>5,606</u></b>	



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

27. Library levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
<b>28. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	<b>+</b>	<b>0</b>
<b>29. Total Computed Tax Levy</b>		<b>355,213</b>

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)	311,719	
2016 Tax Levy (Less Levy for other Governmental Units)	341,678	None
2017 Tax Levy (Less Levy for other Governmental Units)	343,196	None
2018 Tax Levy (Less Levy for other Governmental Units)	349,607	None

Average Tax Levy (last three years)	344,827
CPI Adjustment of 0.021	7,241
Average Tax Levy Adjusted by CPI	352,068

2019 Total Tax Levy (Less Levy for Other Governmental Uni	355,213
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**Exemption from Election Requirement** **No**

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**Other Tests - Lost Valuation Test**

Assessed Valuation Loss	0
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2019 Tax Levy (Less Levy for other Governmental Units)	355,213
2018 Tax Levy (Less Levy for other Governmental Units)	349,607
Change in Levy	5,606

CPI Adjustment		4,894
2019 Mill Rate (Less Mills for other Governmental Units)	42.736	

Loss of Assessed Valuation Multiplied by 2019 Mill Rate		0
Total Adjustment for Loss of Assessed Valuation		4,894

**Exemption from Election Requirement** **No**





**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
<b>Total G.O. Bonds</b>					-			-	-	-	-
Revenue Bonds:											
None											
<b>Total Revenue Bonds</b>					-			-	-	-	-
Other:											
Firemen's Relief Association	5/15/2012	5/15/2022	5.00	26,323	13,427	5/15,11/15	5/15,11/15	639	2,738	501	2,876
<b>Total Other</b>					13,427			639	2,738	501	2,876
<b>Total Indebtedness</b>					13,427			639	2,738	501	2,876









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

Adopted Budget <b>Bond &amp; Interest</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	782	876	4,181
Receipts:			
Ad Valorem Tax	12,400	-	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,602	1,000	1,000
Motor Vehicle Tax	2,092	2,267	
Recreational Vehicle Tax		22	
16/20M Vehicle Tax		16	
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>16,094</b>	<b>3,305</b>	<b>1,000</b>
<b>Resources Available:</b>	<b>16,876</b>	<b>4,181</b>	<b>5,181</b>
Expenditures:			
Bond Principal	16,000		
Transfer to General			5,181
Cash Basis Reserve (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>16,000</b>	<b>-</b>	<b>5,181</b>
Unencumbered Cash Balance Dec 31	876	4,181	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	16,000	3,431	5,181
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,181
		Tax Required	-
	Delinquent Comp Rate:	4.0%	-
	Amount of 2018 Ad Valorem Tax		-

**CPA Summary**  
No assurance is provided.

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Employee Benefits</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	20,897	15,584	6,911
Receipts:			
Ad Valorem Tax	89,269	109,307	XXXXXXXXXXXXXXXXXX
Delinquent Tax	6,488	1,000	1,000
Motor Vehicle Tax	16,894	16,328	18,504
Recreational Vehicle Tax		155	190
16/20M Vehicle Tax		113	112
Commercial Vehicle Tax			-
Watercraft Tax			-
Interest on Idle Funds			
Neighborhood Revitalization Rebate		(76)	(970)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>112,651</b>	<b>126,827</b>	<b>18,836</b>
<b>Resources Available:</b>	133,548	142,411	25,747
Expenditures:			
Health Insurance	75,976	82,500	82,500
FICA	20,640	25,000	25,000
KPERS	21,296	27,900	27,900
Unemployment	52	100	100
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>117,964</b>	<b>135,500</b>	<b>135,500</b>
Unencumbered Cash Balance Dec 31	15,584	6,911	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	125,000	135,500	135,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	135,500
		Tax Required	109,753
		Delinquent Comp Rate: 4.0%	4,390
		Amount of 2018 Ad Valorem Tax	114,143

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Fire Fighting Equipment</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	12,712	14,046	15,459
Receipts:			
Ad Valorem Tax	3,631	3,969	XXXXXXXXXXXXXXXXXX
Delinquent Tax	316	150	50
Motor Vehicle Tax	764	663	672
Recreational Vehicle Tax		6	7
16/20M Vehicle Tax		5	4
Commercial Vehicle Tax			-
Watercraft Tax			-
Interest on Idle Funds			
Neighborhood Revitalization Rebate		(3)	(33)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>4,711</b>	<b>4,790</b>	<b>700</b>
<b>Resources Available:</b>	<b>17,423</b>	<b>18,836</b>	<b>16,159</b>
Expenditures:			
Equipment			16,500
Loan Payments	3,377	3,377	3,377
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>3,377</b>	<b>3,377</b>	<b>19,877</b>
Unencumbered Cash Balance Dec 31	14,046	15,459	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	17,400	18,527	19,877
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	19,877
		Tax Required	3,718
		Delinquent Comp Rate: 4.0%	149
		Amount of 2018 Ad Valorem Tax	3,867

<b>CPA Summary</b>
No assurance is provided.

City of Syracuse

2019

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

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	27,944	45,846	53,770
Receipts:			
State of Kansas Gas Tax	44,912	46,060	46,230
County Transfers Gas		-	-
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>44,912</b>	<b>46,060</b>	<b>46,230</b>
<b>Resources Available:</b>	<b>72,856</b>	<b>91,906</b>	<b>100,000</b>
Expenditures:			
Street Maintenance	27,010	38,136	100,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>27,010</b>	<b>38,136</b>	<b>100,000</b>
Unencumbered Cash Balance Dec 31	45,846	53,770	-
2017/2018/2019 Budget Authority Amount	100,000	121,000	100,000

Adopted Budget

Adopted Budget <b>Parks &amp; Recreation</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	6,551	6,871	9,841
Receipts:			
Alcohol Tax	3,243	3,400	3,159
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>3,243</b>	<b>3,400</b>	<b>3,159</b>
<b>Resources Available:</b>	<b>9,794</b>	<b>10,271</b>	<b>13,000</b>
Expenditures:			
Parks & Recreation	2,923	430	13,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>2,923</b>	<b>430</b>	<b>13,000</b>
Unencumbered Cash Balance Dec 31	6,871	9,841	-
2017/2018/2019 Budget Authority Amount	10,000	13,000	13,000

**CPA Summary**

No assurance is provided.

City of Syracuse

2019

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Water, Sewer &amp; Refuse Utility</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	206,765	182,966	105,000
Receipts:			
Water Sales	305,995	375,000	365,000
Sewer Sales	148,439	140,000	150,000
Refuse Sales	167,899	165,000	170,000
Sales Tax	8,549	13,000	13,000
Penalties	8,899	10,000	10,000
Interest on Idle Funds	2,129	2,000	2,000
Miscellaneous	11,300	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>653,210</b>	<b>710,000</b>	<b>715,000</b>
<b>Resources Available:</b>	<b>859,975</b>	<b>892,966</b>	<b>820,000</b>
Expenditures:			
Water Expenses	402,682	447,966	460,000
Sewer Expenses	49,521	60,000	80,000
Refuse Expenses	124,806	130,000	130,000
Transfer to Utility Depreciation Reserve	70,000	100,000	100,000
Transfer to General	30,000	50,000	50,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>677,009</b>	<b>787,966</b>	<b>820,000</b>
Unencumbered Cash Balance Dec 31	182,966	105,000	-
2017/2018/2019 Budget Authority Amount	820,000	820,000	820,000

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Tourism</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	20,299	26,114	26,000
Receipts:			
Transient Bed Tax	10,915	26,000	26,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>10,915</b>	<b>26,000</b>	<b>26,000</b>
<b>Resources Available:</b>	<b>31,214</b>	<b>52,114</b>	<b>52,000</b>
Expenditures:			
Tourism	5,100	26,114	52,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>5,100</b>	<b>26,114</b>	<b>52,000</b>
Unencumbered Cash Balance Dec 31	26,114	26,000	-
2017/2018/2019 Budget Authority Amount	30,000	27,000	52,000

**CPA Summary**

No assurance is provided.

City of Syracuse

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

2019

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Street Machinery		Capital Improvements		Utility Depreciation Reserve		Water Deposits Fund				0
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	48,401	Cash Balance Jan 1	114,836	Cash Balance Jan 1	526,235	Cash Balance Jan 1	29,480	Cash Balance Jan 1		718,952
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In:		Transfer In:		Transfer In:		Customer Deposits	4,800			
General	10,000	General	30,000	Water, Sewer, Refuse	70,000					
Total Receipts	10,000	Total Receipts	30,000	Total Receipts	70,000	Total Receipts	4,800	Total Receipts	-	114,800
Resources Available:	58,401	Resources Available:	144,836	Resources Available:	596,235	Resources Available:	34,280	Resources Available:	-	833,752
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	3,150	Capital Outlay	3,902	Capital Outlay	15,437	Customer Refunds	7,971			
Total Expenditures	3,150	Total Expenditures	3,902	Total Expenditures	15,437	Total Expenditures	7,971	Total Expenditures	-	30,460
Cash Balance Dec 31	55,251	Cash Balance Dec 31	140,934	Cash Balance Dec 31	580,798	Cash Balance Dec 31	26,309	Cash Balance Dec 31	-	803,292 **
										803,292 **

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

<b>CPA Summary</b> No assurance is provided.
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**NOTICE OF BUDGET HEARING**

The governing body of

**City of Syracuse**

will meet on August 13, 2018 at 5:00 PM at City Hall, Syracuse, Kansas 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, Syracuse, Kansas and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate *
General	853,460	29.228	843,585	29.001	957,500	237,203	28.538
Bond & Interest	16,000	1.711			5,181		
Employee Benefits	117,964	12.318	135,500	13.823	135,500	114,143	13.733
Fire Fighting Equipment	3,377	0.501	3,377	0.502	19,877	3,867	0.465
Special Highway	27,010		38,136		100,000		
Parks & Recreation	2,923		430		13,000		
Water, Sewer & Refuse Utility	677,009		787,966		820,000		
Tourism	5,100		26,114		52,000		
Non-Budgeted Funds-A	30,460						
Totals	1,733,303	43.758	1,835,108	43.326	2,103,058	355,213	42.736
Less: Transfers	140,000		150,000		185,181		
Net Expenditure	1,593,303		1,685,108		1,917,877		
Total Tax Levied Assessed Valuation	343,196		349,607		xxxxxxxxxxxxxxxx		
Outstanding Indebtedness, January 1,							
	<u>2016</u>		<u>2017</u>		<u>2018</u>		
G.O. Bonds	32,000		16,000		-		
Revenue Bonds	-		-		-		
Other	18,524		16,033		13,427		
Lease Purchase Principal	206,351		209,477		201,417		
Total	256,875		241,510		214,844		

\*Tax rates are expressed in mills

**Linda Dinkel**

City Official Title: City Clerk



**2019 Neighborhood Revitalization Rebate**

Budgeted Funds for 2019	2018 Ad Valorem before Rebate**	2018 Mil Rate before Rebate	Estimate 2019 NR Rebate
General	235,019	28.276	2,015
Bond & Interest			
Employee Benefits	113,134	13.611	970
Fire Fighting Equipment	3,832	0.461	33
			0
			0
			0
			0
			0
			0
			0
			0
<b>TOTAL</b>	<b>351,985</b>	<b>42.348</b>	<b>3,018</b>

2018 July 1 Valuation: 8,311,723

Valuation Factor: 8,311.723

Neighborhood Revitalization Subj to Rebate: 71,248

Neighborhood Revitalization factor: 71.248

\*\*This information comes from the 2019 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.