

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ <u>355,213</u>
2. Library levy in 2019 budget	- \$ _____
Other tax entity levy in 2019 budget	- \$ _____
3. Net tax levy	\$ <u>355,213</u>

2020 Budget Percentage Adjustments

4. New improvements, Remodeling and Renovations for 2019 :	+ _____	918
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ _____	234,338
5b. Personal property 2018	- _____	244,117
5c. Increase in personal property (5a minus 5b)	+ _____	0
		(Use Only if > 0)
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ _____	0
6b. State assessed	+ _____	0
6c. New improvements	+ _____	0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ _____	0
7. Valuation of property that has changed in use during 2019 :	+ _____	0
8. Expiration of property tax abatements	+ _____	0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ _____	0
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		<u>918</u>
11. Total estimated valuation July 1, 2019	<u>8,429,123</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		<u>0.0001</u>
13. Percentage adjustment increase (12 times 3)	+ \$ _____	39
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)	\$ _____	5,328
16. Total Percentage Adjustments		<u>\$ 5,367</u>

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u>8,445</u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2019 budget:		-	<u>37,955</u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u>0</u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+	<u>0</u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u>0</u>	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:		+	<u>0</u>	
23. Law enforcement expenses - 2020 budget:		+	<u>154,500</u>	
Law enforcement expenses - 2019 budget:		-	<u>154,500</u>	
CPI adjustment	1.50%		<u>2,318</u>	
Increased law enforcement expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
24. Fire protection expenses - 2020 budget:		+	<u>26,000</u>	
Fire protection expenses - 2019 budget:		-	<u>26,000</u>	
CPI adjustment	1.50%		<u>390</u>	
Increased fire protection expense in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
25. Emergency medical expenses - 2020 budget:		+	<u>0</u>	
Emergency medical expenses - 2019 budget:		-	<u>0</u>	
CPI adjustment	1.50%		<u>0</u>	
Increased emergency medical expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
26. Total Revenue Adjustments				
			<u><u>0</u></u>	

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	<u>0</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>0</u>
29 Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u>0</u>
30. Total Computed Tax Levy		<u>360,580</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)	341,678	
2017 Tax Levy (Less Levy for other Governmental Units)	343,196	None
2018 Tax Levy (Less Levy for other Governmental Units)	349,607	None
2019 Tax Levy (Less Levy for other Governmental Units)	355,213	None
Average Tax Levy (last three years)	349,339	
CPI Adjustment of 0.025	8,733	
Average Tax Levy Adjusted by CPI	358,072	
2020 Total Tax Levy (Less Levy for Other Governmental Un:	360,580	

Exemption from Election Requirement **No**

Other Tests - Lost Valuation Test

Assessed Valuation Loss	0	
2020 Tax Levy (Less Levy for other Governmental Units)	360,580	
2019 Tax Levy (Less Levy for other Governmental Units)	355,213	
Change in Levy	5,367	
CPI Adjustment		5,328
2020 Mill Rate (Less Mills for other Governmental Units)	42.777	
Loss of Assessed Valuation Multiplied by 2020 Mill Rate		<u>0</u>
Total Adjustment for Loss of Assessed Valuation		5,328

Exemption from Election Requirement **No**

City of Syracuse

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 Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	237,203	38,063	381	80	0	0
Bond & Interest						
Employee Benefits	114,143	18,316	183	39	0	0
Fire Fighting Equipment	3,867	621	6	1	0	0
TOTAL	355,213	57,000	570	120	0	0

County Treas Motor Vehicle Estimate	<u>57,000</u>				
County Treas Recreational Vehicle Estimate		<u>570</u>			
County Treas 16/20M Vehicle Estimate			<u>120</u>		
County Treas Commercial Vehicle Tax Estimate				<u>0</u>	
County Treas Watercraft Tax Estimate					<u>0</u>

Motor Vehicle Factor	<u>0.16047</u>				
Recreational Vehicle Factor		<u>0.00160</u>			
16/20M Vehicle Factor			<u>0.00034</u>		
Commercial Vehicle Factor				<u>0.00000</u>	
Watercraft Factor					<u>0.00000</u>

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					-			-	-	-	-
Revenue Bonds:											
None											
Total Revenue Bonds					-			-	-	-	-
Other:											
Firemen's Relief Assoc.	5/15/2012	5/15/2022	5.00	26,323	10,689	5/15,11/15	5/15,11/15	501	2,876	355	3,022
Total Other					10,689			501	2,876	355	3,022
Total Indebtedness					10,689			501	2,876	355	3,022

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2019	Payments Due 2019	Payments Due 2020
2015 Trash Truck	5/11/2015	48	2.750	110,351	28,720	29,510	-
Sand Park Building	3/1/2016	120	3.765	69,300	57,410	8,445	8,445
Sub-total leases incurred prior to 7/1/2016				179,651	86,130	37,955	8,445
Pipe Hunter Sewer Machine	2/15/2017	84	3.283	78,194	57,864	10,782	10,782
Skid Steer	7/18/2019	60	3.500	28,250	-	6,132	6,132
Totals					143,994	54,869	25,359

***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 Bond & Interest	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	876	3,970	6,470
Receipts:			
Ad Valorem Tax	-	-	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,756	2,000	1,000
Motor Vehicle Tax	1,338	500	
Recreational Vehicle Tax	-		
16/20M Vehicle Tax	-		
Commercial Vehicle Tax	-		
Watercraft Tax	-		
Interest on Idle Funds	-		
Neighborhood Revitalization Rebate			-
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,094	2,500	1,000
Resources Available:	3,970	6,470	7,470
Expenditures:			
Transfer to General	-	-	7,470
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	-	-	7,470
Unencumbered Cash Balance Dec 31	3,970	6,470	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	3,431	5,181	7,470
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,470
		Tax Required	-
	Delinquent Comp Rate: 5.0%		-
	Amount of 2019 Ad Valorem Tax		-

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	15,584	14,793	9,989
Receipts:			
Ad Valorem Tax	103,001	111,860	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	4,930	1,000	1,000
Motor Vehicle Tax	17,671	18,504	18,316
Recreational Vehicle Tax	-	190	183
16/20M Vehicle Tax	-	112	39
Commercial Vehicle Tax	-	-	-
Watercraft Tax	-	-	-
Interest on Idle Funds	-	-	-
Neighborhood Revitalization Rebate		(970)	(1,273)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	125,602	130,696	18,265
Resources Available:	141,186	145,489	28,254
Expenditures:			
Health Insurance	84,203	87,900	90,000
FICA	19,982	22,500	25,000
KPERS	22,152	25,000	30,000
Unemployment	56	100	100
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	126,393	135,500	145,100
Unencumbered Cash Balance Dec 31	14,793	9,989	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	135,500	135,500	145,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	145,100
		Tax Required	116,846
Delinquent Comp Rate: 5.0%			5,842
Amount of 2019 Ad Valorem Tax			122,688

Adopted Budget	Prior Year	Current Year	Proposed Budget
Fire Fighting Equipment	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	14,045	12,848	14,061
Receipts:			
Ad Valorem Tax	3,741	3,790	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	207	150	50
Motor Vehicle Tax	732	672	621
Recreational Vehicle Tax	-	7	6
16/20M Vehicle Tax	-	4	1
Commercial Vehicle Tax	-	-	-
Watercraft Tax	-	-	-
Interest on Idle Funds	-	-	-
Neighborhood Revitalization Rebate	-	(33)	(46)
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,680	4,590	632
Resources Available:	18,725	17,438	14,693
Expenditures:			
Equipment	2,500		15,500
Loan Payments	3,377	3,377	3,377
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	5,877	3,377	18,877
Unencumbered Cash Balance Dec 31	12,848	14,061	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	18,527	19,877	18,877
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	18,877
		Tax Required	4,184
Delinquent Comp Rate: 5.0%			209
Amount of 2019 Ad Valorem Tax			4,393

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	45,846	45,951	51,750
Receipts:			
State of Kansas Gas Tax	47,293	48,180	48,250
County Transfers Gas		-	-
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	47,293	48,180	48,250
Resources Available:	93,139	94,131	100,000
Expenditures:			
Street Maintenance	47,188	42,381	100,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	47,188	42,381	100,000
Unencumbered Cash Balance Dec 31	45,951	51,750	-
2018/2019/2020 Budget Authority Amount:	121,000	100,000	100,000

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Parks & Recreation	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	6,871	7,735	10,708
Receipts:			
Alcohol Tax	3,738	4,118	4,292
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,738	4,118	4,292
Resources Available:	10,609	11,853	15,000
Expenditures:			
Parks & Recreation	2,874	1,145	15,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,874	1,145	15,000
Unencumbered Cash Balance Dec 31	7,735	10,708	-
2018/2019/2020 Budget Authority Amount:	13,000	13,000	15,000

CPA Summary

No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water, Sewer & Refuse Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	182,966	173,110	104,000
Receipts:			
Water Charges	341,019	365,000	365,000
Sewer Charges	152,124	150,000	160,000
Refuse Charges	174,969	170,000	180,000
Sales Tax	9,548	13,000	13,000
Penalties	8,746	10,000	10,000
Interest on Idle Funds	4,573	2,000	3,000
Miscellaneous	7,400	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	698,379	715,000	736,000
Resources Available:	881,345	888,110	840,000
Expenditures:			
Water Expenses	470,145	460,000	480,000
Sewer Expenses	60,016	64,110	70,000
Refuse Expenses	138,074	130,000	140,000
Transfer to Utility Depreciation Reserve	30,000	80,000	100,000
Transfer to General	10,000	50,000	50,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	708,235	784,110	840,000
Unencumbered Cash Balance Dec 31	173,110	104,000	-
2018/2019/2020 Budget Authority Amount:	820,000	820,000	840,000

Adopted Budget

Tourism	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	26,114	44,353	40,000
Receipts:			
Transient Guest Tax	25,837	26,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	25,837	26,000	30,000
Resources Available:	51,951	70,353	70,000
Expenditures:			
Tourism	7,598	30,353	70,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	7,598	30,353	70,000
Unencumbered Cash Balance Dec 31	44,353	40,000	-
2018/2019/2020 Budget Authority Amount:	27,000	52,000	70,000

CPA Summary

No assurance is provided.

City of Syracuse

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

2020

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	55,251	Cash Balance Jan 1	140,934	Cash Balance Jan 1	580,798	Cash Balance Jan 1	26,309	Cash Balance Jan 1	803,292
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Transfer In:		Transfer In:		Transfer In:		Customer Deposits	6,152		
General	10,000	General	30,000	Water, Sewer, Refuse	30,000				
		Reimbursements	2,320						
Total Receipts	10,000	Total Receipts	32,320	Total Receipts	30,000	Total Receipts	6,152	Total Receipts	- 78,472
Resources Available:	65,251	Resources Available:	173,254	Resources Available:	610,798	Resources Available:	32,461	Resources Available:	- 881,764
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Capital Outlay	-	Capital Outlay	36,177	Capital Outlay	293,291	Customer Refunds	7,716		
Total Expenditures	-	Total Expenditures	36,177	Total Expenditures	293,291	Total Expenditures	7,716	Total Expenditures	- 337,184
Cash Balance Dec 31	65,251	Cash Balance Dec 31	137,077	Cash Balance Dec 31	317,507	Cash Balance Dec 31	24,745	Cash Balance Dec 31	- 544,580 **
									544,580 **

**Note: These two block figures should agree.

CPA Summary No assurance is provided.

NOTICE OF BUDGET HEARING

The governing body of
City of Syracuse
will meet on August 12, 2019 at 5:00 PM at City Hall for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

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	Estimated Tax Rate *
General	795,172	29.001	823,215	28.594	969,500	233,499	27.701
Bond & Interest					7,470		
Employee Benefits	126,393	13.823	135,500	13.760	145,100	122,688	14.555
Fire Fighting Equipment	5,877	0.502	3,377	0.467	18,877	4,393	0.521
Special Highway	47,188		42,381		100,000		
Parks & Recreation	2,874		1,145		15,000		
Water, Sewer & Refuse Utility	708,235		784,110		840,000		
Tourism	7,598		30,353		70,000		
Non-Budgeted Funds-A	337,184						
Totals	2,030,521	43.326	1,820,081	42.821	2,165,947	360,580	42.777
Less: Transfers	80,000		130,000		187,470		
Net Expenditures	1,950,521		1,690,081		1,978,477		
Total Tax Levied	349,607		355,213		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	8,069,590		8,295,785		8,429,123		
Outstanding Indebtedness, January 1,	<u>2017</u>		<u>2018</u>		<u>2019</u>		
G.O. Bonds	16,000		-		-		
Revenue Bonds	-		-		-		
Other	16,033		13,427		10,689		
Lease Purchase Principal	209,477		201,417		143,994		
Total	241,510		214,844		154,683		

*Tax rates are expressed in mills

Linda Dinkel

City Official Title: City Clerk

2020 Neighborhood Revitalization Rebate

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General	234,883	27.866	2,463
Bond & Interest			
Employee Benefits	121,352	14.397	1,273
Fire Fighting Equipment	4,345	0.515	46
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	360,580	42.778	3,782

2019 July 1 Valuation: 8,429,123

Valuation Factor: 8,429.123

Neighborhood Revitalization Subj to Rebate: 88,398

Neighborhood Revitalization factor: 88.398

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