

Rec'd Clerk's Office

AUG 26 2019

State of Kansas  
City

2020

**CERTIFICATE**

To the Clerk of Butler County, State of Kansas  
We, the undersigned, officers of

City of Rose Hill

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

		2020 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Computation to Determine State Library Grant		7		
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	8	2,018,588	1,228,158 <i>42,930</i>
Debt Service	10-113		481,791	15,821 <i>553</i>
Library	12-1220		140,000	122,553 <i>4,284</i>
Special Highway			170,000	
Street Sales Tax			300,005	
Special Parks & Recreation			5,000	
Water			1,000,811	
Sewer			1,013,150	
Non-Budgeted Funds				
<b>Totals</b>		XXXXXXX	5,129,345	1,366,532 <i>47,767</i>
Budget Summary		0		
Neighborhood Revitalization				

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

1,366,538  
NO

Assisted by:  
George, Bowerman & Noel, P.A.  
Address:  
12001 E 13th St. N  
Wichita, KS 67206  
Email:  
[emeyer@cpa.kscor.com](mailto:emeyer@cpa.kscor.com)

Date Attested: *Nov 12, 2019*  
*Calvin Stafford*  
County Clerk

*W. D. B. A.*  
*Shirley Winkler*  
*Beth Foster*  
*Shirley Weaver*  
*Steve Giedel*  
Sealing Body



**CPA Summary**  
See accompanying summary of significant forecast assumptions and accountants' compilation report.  
Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting  
are not included.

CPA Summary

**George, Bowerman & Noel, P.A.**

Certified Public Accountants  
301 N. Main Street, Suite 1350  
Wichita, Kansas 67202

**INDEPENDENT ACCOUNTANTS' COMPILATION REPORT**

Mayor and City Council  
City of Rose Hill  
Rose Hill, Kansas

Management is responsible for the accompanying historical financial statements of the City of Rose Hill, Kansas, included in the accompanying prescribed form for the year ended December 31, 2017, in accordance with the Kansas Department of Administration – Municipal Services. We have performed engagement of the historical information in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the historical financial statements required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express a conclusion, nor provide any form of assurance on these historical financial statements.

We have also compiled the accompanying forecasted budgets in the accompanying prescribed form of the City of Rose Hill, Kansas, for the years ending December 31, 2018 and 2019, and related summaries of significant assumptions in accordance with guidelines for the presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA). We have performed a compilation engagement in accordance with Statement on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the financial forecast nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this financial forecast.

The forecasted results may not be achieved as there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and these differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

**Other Matters**

The historical financial statements included in the accompanying prescribed form is intended to comply with the requirements of the Kansas Department of Administration – Municipal Services, and are prepared on the regulatory basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The budget included in the accompanying prescribed form is intended to comply with the requirements of the Kansas Department of Administration – Municipal Services, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

*George, Bowerman & Noel, P.A.*

Wichita, Kansas  
August 23, 2019

City of Rose Hill

2020

**Computation to Determine Limit for 2020**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2019 budget	+ \$ 1,305,604
2. Library levy in 2019 budget	- \$ 116,663
Other tax entity levy in 2019 budget	- \$ 0
3. Net tax levy	\$ 1,188,941

**2020 Budget Percentage Adjustments**

4. New improvements, remodeling and renovations for 2019 :	+ 298,875
5. Increase in personal property for 2019 :	
5a. Personal property 2019	+ 150,275
5b. Personal property 2018	- 159,483
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 :	+ 601,128
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)	900,003
11. Total estimated valuation July 1, 2019	29,656,914
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0313
13. Percentage adjustment increase (12 times 3)	+ \$ 37,210
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 17,834
16. Total Percentage Adjustments	\$ 55,044

**CPA Summary**

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## 2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	15,821	
Property tax revenues for debt service in 2019 budget:		-	90,943	
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:		+	0	
(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:		-	0	
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:		+	0	
(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:		+	0	
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:		+	0	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:		+	0	
23. Law enforcement expenses - 2020 budget:		+	0	
Law enforcement expenses - 2019 budget:		-	0	
CPI adjustment	1.50%		<u>0</u>	
Increased law enforcement expenses in 2020 budget:				
(Do not include building construction or remodeling costs)		+	0	
24. Fire protection expenses - 2020 budget:		+	0	
Fire protection expenses - 2019 budget:		-	0	
CPI adjustment	1.50%		<u>0</u>	
Increased fire protection expense in 2020 budget:				
(Do not include building construction or remodeling costs)		+	0	
25. Emergency medical expenses - 2020 budget:		+	0	
Emergency medical expenses - 2019 budget:		-	0	
CPI adjustment	1.50%		<u>0</u>	
Increased emergency medical expenses in 2020 budget:				
(Do not include building construction or remodeling costs)		+	0	
26. Total Revenue Adjustments			<u>0</u>	

**CPA Summary**

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

27. Library levy - 2020 budget:	+	<u>122,553</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
<b>28. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	+	<u><b>122,553</b></u>
<b>29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)</b>	+	<u><b>0</b></u>
<b>30. Total Computed Tax Levy</b>		<u><b>1,366,538</b></u>

**Other Tests - Property Tax Decline**

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

2016 Tax Levy (Less Levy for other Governmental Units)	
2017 Tax Levy (Less Levy for other Governmental Units)	None
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.025	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2020 Total Tax Levy (Less Levy for Other Governmental Units)

**Exemption from Election Requirement** **#DIV/0!**

"

**Other Tests - Lost Valuation Test**

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	17,834
2020 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	17,834

**Exemption from Election Requirement** **Yes**

**CPA Summary**

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City of Rose Hill

2020

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
Water	Water Reserve	21,000	21,000	73,631	12-825d
Water	General (Franchise)	35,000	35,000	35,000	12-825d
Sewer	Sewer Reserve	50,000	50,000	68,840	12-825d
Sewer	General (Franchise)	30,000	30,000	30,000	12-825d
General	Equipment Reserve	75,000	75,000	60,848	12-1,117
General	Capital Improvement Reserve	-	-	82,537	12-1,117
<b>Totals</b>		211,000	211,000	350,856	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		211,000	211,000	350,856	

\*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

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STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
South Main	7/1/2004	10/1/2019	4.25-5.00	437,000	40,000	4/1 & 10/1	10/1	1,900	40,000	0	0
Primrose 2	2/1/2006	10/1/2021	3.50-5.45	590,000	150,000	4/1 & 10/1	10/1	6,200	50,000	4,150	50,000
Sienna Phase 2 & 3	7/1/2008	10/1/2023	3.75-4.75	762,000	315,000	4/1 & 10/1	10/1	13,094	55,000	10,894	60,000
Sienna Ranch	8/1/2009	10/1/2024	4.15-5.90	455,000	225,000	4/1 & 10/1	10/1	10,762	35,000	9,205	35,000
W/WTF Admin. Building	12/1/2009	10/1/2030	5.75-6.75	460,000	340,000	4/1 & 10/1	10/1	22,500	20,000	21,350	25,000
Rockwood Falls	11/1/2010	10/1/2031	2.75-5.25	956,000	730,000	4/1 & 10/1	10/1	26,775	45,000	25,425	45,000
Cox Acres	4/15/2011	10/1/2026	3.25-4.25	575,000	355,000	4/1 & 10/1	10/1	14,638	40,000	13,238	40,000
Berlin/School St. Pond	3/1/2012	10/1/2032	2.00-5.00	460,000	365,000	4/1 & 10/1	10/1	11,497	20,000	11,098	20,000
Sienna, Sunnyview, Timberline	8/15/2013	10/1/2019	0.80-2.25	975,000	115,000	4/1 & 10/1	10/1	2,530	115,000	0	0
Tanglewood/Orange Ct.	12/1/2014	10/1/2030	2.25-4.00	280,000	250,000	4/1 & 10/1	10/1	7,588	15,000	6,988	20,000
Sunrise Addition	12/22/2015	10/1/2036	1.90-4.00	1,133,000	1,075,000	4/1 & 10/1	10/1	32,595	45,000	30,795	50,000
<b>Total G.O. Bonds</b>					<b>3,960,000</b>			<b>150,079</b>	<b>480,000</b>	<b>133,143</b>	<b>345,000</b>
Revenue Bonds:											
None	-	-	-	0	0	-	-	0	0	0	0
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
Sewer Upgrades (KDHE)	5/1/2003	9/1/2024	2.86	814,460	261,577	3/1 & 9/1	9/1	7,193	40,561	6,025	41,729
Sewer Plant (KDHE)	10/25/07	9/1/2029	2.50	6,146,228	3,618,287	3/1 & 9/1	9/1	97,443	301,645	89,091	309,998
Sewer Rehab (KDHE)	10/16/2017	9/1/2038	1.88	392,249	392,248	3/1 & 9/1	9/1	8,271	15,918	7,930	16,259
West Rosewood (KDOT)	12/20/2004	8/1/2024	3.62	562,925	246,651			8,400	33,990	7,084	35,305
Silknetter (KDOT)	12/7/2009	8/1/2024	3.41	690,120	347,697			11,237	46,381	9,540	48,078
<b>Total Other</b>					<b>4,866,460</b>			<b>132,544</b>	<b>438,495</b>	<b>119,670</b>	<b>451,369</b>
<b>Total Indebtedness</b>					<b>8,826,460</b>			<b>282,623</b>	<b>918,495</b>	<b>252,813</b>	<b>796,369</b>

CPA Summary

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

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2019	Payments Due 2019	Payments Due 2020
PBC - City Hall	5/1/2003	240	9.3.4	840,000	450,000	97,775	95,820
Water Meters	11/13/2015	60	1.94	456,325	167,712	96,204	96,204
Dump Truck	4/17/2017	48	3.45	109,657	62,623	23,517	23,517
PD - Taurus	11/18/2015	60	3.15	23,999	4,947	5,102	0
PD - Taurus	1/6/2015	60	3.24	22,201	4,737	4,737	0
PD - Dodge Charger	12/28/2016	60	2.86	28,128	11,403	5,947	5,947
PD - Dodge Charger	8/8/2017	60	3.63	30,251	18,138	6,490	6,490
PD - Ford Explorer	11/21/2017	60	3.63	36,347	21,792	7,798	7,798
PD - Dodge Charger	5/7/2019	60	3.69	27,411	27,411	5,887	5,887
PD - Dodge Charger	5/7/2019	60	3.69	26,566	26,566	5,706	5,706
PW - Ford F250	3/29/2019	60	3.75	33,247	33,247	7,149	7,149
PW - Ford F250	3/29/2019	60	3.75	35,187	35,187	7,566	7,566
<b>Totals</b>					<b>863,763</b>	<b>273,878</b>	<b>262,084</b>

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

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

**Budgeted Year: 2020**

Library found in: City of Rose Hill  
Butler County

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

First test:

	Current Year <u>2019</u>	Proposed Year <u>2020</u>
Ad Valorem Tax	\$116,663	\$122,553
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$18,893	\$17,403
Recreational Vehicle Tax	\$286	\$258
16/20M Vehicle Tax	\$99	\$52
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$135,941	\$140,266
Difference in Total Taxes:	\$4,325	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$28,572,638	\$29,656,914
Did Assessed Valuation Decrease?	No	
Levy Rate	4.083	4.132
Difference in Levy Rate:	0.049	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant?

**Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State

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City of Rose Hill

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	306,753	430,539	166,031
Receipts:			
Ad Valorem Tax	925,427	1,097,998	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	21,157	10,000	10,000
Motor Vehicle Tax	150,947	151,497	163,794
Recreational Vehicle Tax	2,173	2,289	2,423
16/20M Vehicle Tax	678	789	494
Commercial Vehicle Tax	1,269	1,664	310
Watercraft Tax	0	0	1,278
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	1,517	2,386	2,000
Franchise Tax	278,087	245,000	245,000
Licenses	105,030	51,000	51,000
Fines	37,871	33,000	33,000
Rent	35,451	35,000	35,000
Court	17,532	8,000	8,000
Transfers	65,000	65,000	65,000
Reimbursed expense	83,957	40,000	40,000
	0		
Interest on Idle Funds	8,198	8,000	8,000
Neighborhood Revitalization Rebate	0	-16,854	-18,818
Miscellaneous	17,556	2,000	2,000
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,751,850</b>	<b>1,736,769</b>	<b>648,481</b>
<b>Resources Available:</b>	<b>2,058,603</b>	<b>2,167,308</b>	<b>814,512</b>
Expenditures:			
Administration	310,977	373,407	395,351
Police	667,029	761,225	760,717
Court	70,474	86,501	79,685
Streets	155,917	145,475	145,414
Parks	224,056	205,269	203,205
Building/Code Enforcement	45,512	61,000	42,412
Street Lights	30,466	35,000	35,000
Planning	21,153	21,400	21,395
Economic Development	3,658	6,000	4,424
Transfers to Other Funds	89,000	75,000	143,685
ROW / Beautification	1,220	0	4,000
Donations	4,650	5,000	6,000
Dump Day	3,952	3,000	4,000
Special projects		223,000	173,300
Cash Forward (2020 column)	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,628,064</b>	<b>2,001,277</b>	<b>2,018,588</b>
Unencumbered Cash Balance Dec 31	430,539	166,031	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	1,721,586	2,001,277	2,018,588
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,018,588
Tax Required			1,204,076
Delinquent Comp Rate: 2.0%			24,082
Amount of 2019 Ad Valorem Tax			<b>1,228,158</b>

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City of Rose Hill

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**OPTIONAL DETAIL PAGE FOR ANY FUND**

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
<b>ADMINISTRATION:</b>			
Salaries	33,765	106,832	104,728
Contractual	171,582	146,375	180,927
Commodities	8,755	8,925	11,619
Debt Service - PBC	94,375	97,775	95,820
Other	2,500	5,000	1,785
Capital Outlay		8,500	472
Total	<b>310,977</b>	<b>373,407</b>	<b>395,351</b>
<b>POLICE:</b>			
Salaries	489,433	569,677	572,927
Contractual	90,807	112,200	92,086
Commodities	27,139	33,275	22,308
Capital Outlay	29,577	16,000	53,161
Debt Service - Lease	30,073	30,073	20,235
Total	<b>667,029</b>	<b>761,225</b>	<b>760,717</b>
<b>COURT:</b>			
Salaries	45,402	56,026	49,798
Contractual	28,344	28,775	29,732
Commodities	25	200	0
Capital Outlay	1,451	1,500	155
Other	(4,748)	0	
Total	<b>70,474</b>	<b>86,501</b>	<b>79,685</b>
<b>STREETS:</b>			
Salaries	85,378	77,965	84,602
Contractual	69,245	45,600	58,284
Commodities	1,294	18,710	2,528
Capital Outlay		3,200	0
Total	<b>155,917</b>	<b>145,475</b>	<b>145,414</b>
<b>PARKS:</b>			
Salaries	85,016	95,430	98,152
Contractual	108,149	85,850	79,660
Commodities	12,236	15,010	16,516
Capital Outlay	9,504	3,100	2,877
Debt Service - Lease	9,151	5,879	6,000
Total	<b>224,056</b>	<b>205,269</b>	<b>203,205</b>
<b>BUILDING:</b>			
Contractual	45,241	61,000	42,412
Commodities	271	0	
Total	<b>45,512</b>	<b>61,000</b>	<b>42,412</b>
<b>PLANNING:</b>			
Contractual	6,674	7,000	7,000
Property Tax	14,479	14,400	14,395
Total	<b>21,153</b>	<b>21,400</b>	<b>21,395</b>
<b>OTHER:</b>			
Contractual	1,220	0	4,000
Street Lights	30,466	35,000	35,000
Economic Development	3,658	6,000	4,424
Donations	4,650	5,000	6,000
Dump Day	3,952	3,000	4,000
Transfers out	89,000	75,000	143,685
Special projects		223,000	173,300
Total	<b>132,946</b>	<b>347,000</b>	<b>370,409</b>
<b>Page Total</b>	<b>1,628,064</b>	<b>2,001,277</b>	<b>2,018,588</b>

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City of Rose Hill

2020

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

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	73,872	155,525	142,582
Receipts:			
Ad Valorem Tax	17,191	90,943	xxxxxxxxxxxxxxxx
Delinquent Tax	1,738	1,500	
Motor Vehicle Tax	18,523	2,813	13,566
Recreational Vehicle Tax	271	43	201
16/20M Vehicle Tax	22	15	41
Commercial Vehicle Tax	158	31	26
Watercraft Tax	0	0	106
Special Assessments	549,905	400,000	310,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(269)	-1,622	-242
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>587,539</b>	<b>493,723</b>	<b>323,698</b>
<b>Resources Available:</b>	<b>661,411</b>	<b>649,248</b>	<b>466,280</b>
Expenditures:			
Principal	380,900	393,600	320,000
Interest	124,986	113,066	111,791
Cash Basis Reserve (2020 column)	0	0	50,000
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>505,886</b>	<b>506,666</b>	<b>481,791</b>
Unencumbered Cash Balance Dec 31	155,525	142,582	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	525,486	556,666	481,791
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		481,791
	Tax Required		15,511
Delinquent Comp Rate:	2.0%		310
Amount of 2019 Ad Valorem Tax			15,821

Adopted Budget Library	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	7,196	5,779	3,846
Receipts:			
Ad Valorem Tax	113,098	116,663	xxxxxxxxxxxxxxxx
Delinquent Tax	1,883		
Motor Vehicle Tax	19,093	18,893	17,403
Recreational Vehicle Tax	268	286	258
16/20M Vehicle Tax	74	99	52
Commercial Vehicle Tax	157	207	33
Watercraft Tax	0	0	136
Interest on Idle Funds	0		
Neighborhood Revitalization Rebate	0	-2,081	-1,878
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>134,573</b>	<b>134,067</b>	<b>16,004</b>
<b>Resources Available:</b>	<b>141,769</b>	<b>139,846</b>	<b>19,850</b>
Expenditures:			
Appropriations	135,990	136,000	140,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>135,990</b>	<b>136,000</b>	<b>140,000</b>
Unencumbered Cash Balance Dec 31	5,779	3,846	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	135,990	136,000	140,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		140,000
	Tax Required		120,150
Delinquent Comp Rate:	2.0%		2,403
Amount of 2019 Ad Valorem Tax			122,553

Qualifies for S

**CPA Summary**

See accompanying summary of significant forecast assumptions and accountants' compilation report.

City of Rose Hill

2020

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

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	96,363	55,387	47,921
Receipts:			
State of Kansas Gas Tax	108,752	108,410	108,550
County Transfers Gas	16,708	16,350	16,310
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>125,460</b>	<b>124,760</b>	<b>124,860</b>
<b>Resources Available:</b>	<b>221,823</b>	<b>180,147</b>	<b>172,781</b>
Expenditures:			
Street Repair & Maintenance	166,436	132,226	170,000
Cash Forward (2020 column)	0		
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>166,436</b>	<b>132,226</b>	<b>170,000</b>
Unencumbered Cash Balance Dec 31	55,387	47,921	2,781
2018/2019/2020 Budget Authority Amount:	166,889	132,226	170,000

Adopted Budget <b>Street Sales Tax</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	256,717	72,911	46,992
Receipts:			
Sales Tax	298,657	305,000	305,000
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Rece			
<b>Total Receipts</b>	<b>298,657</b>	<b>305,000</b>	<b>305,000</b>
<b>Resources Available:</b>	<b>555,374</b>	<b>377,911</b>	<b>351,992</b>
Expenditures:			
Street Repairs	247,968	150,000	200,000
Debt Service	234,495	180,919	100,005
Cash Forward (2020 column)	0		
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>482,463</b>	<b>330,919</b>	<b>300,005</b>
Unencumbered Cash Balance Dec 31	72,911	46,992	51,987
2018/2019/2020 Budget Authority Amount:	482,805	330,919	300,005

**CPA Summary**

See accompanying summary of significant forecast assumptions and accountants' compilation report. Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting are not included.

City of Rose Hill

2020

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

Adopted Budget <b>Special Parks &amp; Recreation</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	8,603	9,270	6,920
Receipts:			
Liquor Tax	667	650	650
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>667</b>	<b>650</b>	<b>650</b>
<b>Resources Available:</b>	<b>9,270</b>	<b>9,920</b>	<b>7,570</b>
Expenditures:			
Capital Outlay	0	3,000	5,000
Cash Forward (2020 column)	0		
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>3,000</b>	<b>5,000</b>
Unencumbered Cash Balance Dec 31	9,270	6,920	2,570
2018/2019/2020 Budget Authority Amount:	7,000	3,000	5,000

Adopted Budget <b>Water</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	344,716	422,611	355,095
Receipts:			
Charges for Services	897,729	886,700	890,000
Interest on Idle Funds	0		
Miscellaneous	0	3,000	3,000
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>897,729</b>	<b>889,700</b>	<b>893,000</b>
<b>Resources Available:</b>	<b>1,242,445</b>	<b>1,312,311</b>	<b>1,248,095</b>
Expenditures:			
Personnel Services	180,980	152,702	201,396
Contractual	168,165	157,650	173,462
Commodities	23,970	28,780	16,985
Capital Outlay	2,819	184,000	69,253
Water Purchases	282,544	276,000	300,000
Debt Service	105,356	102,084	131,084
Transfers to Other Funds	56,000	56,000	108,631
Cash Forward (2020 column)	0		
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>819,834</b>	<b>957,216</b>	<b>1,000,811</b>
Unencumbered Cash Balance Dec 31	422,611	355,095	247,284
2018/2019/2020 Budget Authority Amount:	898,882	957,216	1,000,811

**CPA Summary**

See accompanying summary of significant forecast assumptions and accountants' compilation report. Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting are not included.

City of Rose Hill

2020

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

Adopted Budget Sewer	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	601,076	678,260	626,482
Receipts:			
Charges for Services	1,103,535	1,100,000	1,100,000
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,103,535</b>	<b>1,100,000</b>	<b>1,100,000</b>
<b>Resources Available:</b>	<b>1,704,611</b>	<b>1,778,260</b>	<b>1,726,482</b>
Expenditures:			
Personnel Services	111,830	120,057	130,683
Contractual	235,583	331,335	226,950
Commodities	25,856	19,860	29,787
Capital Outlay	71,224	80,100	15,980
Debt Service	501,858	520,426	510,910
Transfers to Other Funds	80,000	80,000	98,840
Cash Forward (2020 column)	0		
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,026,351</b>	<b>1,151,778</b>	<b>1,013,150</b>
Unencumbered Cash Balance Dec 31	678,260	626,482	713,332
2018/2019/2020 Budget Authority Amount:	1,203,208	1,151,778	1,013,150

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	0

**CPA Summary**

See accompanying summary of significant forecast assumptions and accountants' compilation report. Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting are not included.





2020

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Rose Hill**  
will meet on August 1, 2019 at 7:00 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 125 S Rosewood Street, Rose Hill, KS 67133 and will be available at this hearing.

**BUDGET SUMMARY**

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

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	1,628,064	35.260	2,001,277	38.428	2,018,588	1,228,158	41.412
Debt Service	505,886	0.655	506,666	3.183	481,791	15,821	0.533
Library	135,990	4.397	136,000	4.083	140,000	122,553	4.132
Special Highway	166,436		132,226		170,000		
Street Sales Tax	482,463		330,919		300,005		
Special Parks & Recreation			3,000		5,000		
Water	819,834		957,216		1,000,811		
Sewer	1,026,351		1,151,778		1,013,150		
Non-Budgeted Funds	102,789						
Totals	4,867,813	40.312	5,219,082	45.694	5,129,345	1,366,532	46.077
Less: Transfers	211,000		211,000		350,856		
Net Expenditure	4,656,813		5,008,082		4,778,489		
Total Tax Levied	1,076,080		1,305,604		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	26,693,598		28,572,638		29,656,914		

Outstanding Indebtedness,			
January 1,	2017	2018	2019
G.O. Bonds	4,923,000	4,425,000	3,960,000
Revenue Bonds	0	0	0
Other	5,383,904	4,865,480	4,866,460
Lease Purchase Principal	1,181,103	995,901	863,763
Total	11,488,007	10,286,381	9,690,223

\*Tax rates are expressed in mills

**Kelly Mendoza**

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	1,208,963	40.765	18,818
Debt Service	15,574	0.525	242
Library	120,637	4.068	1,878
			0
			0
			0
			0
<b>TOTAL</b>	<b>1,345,174</b>	<b>45.358</b>	<b>20,938</b>

2019 July 1 Valuation: 29,656,914Valuation Factor: 29,656.914Neighborhood Revitalization Subj to Rebate: 461,615Neighborhood Revitalization factor: 461.615

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