

City of Edwardsville

2016

Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ <u>2,236,764</u>
2. Debt service levy in 2015 budget	- \$ <u>518,167</u>
3. Tax levy excluding debt service	\$ <u>1,718,597</u>

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015:	+ <u>1,224,753</u>	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ <u>1,580,461</u>	
5b. Personal property 2014	- <u>0</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>1,580,461</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2015		
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 2015		<u>0</u>
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		<u>2,805,214</u>
9. Total estimated valuation July 1, 2015	<u>50,845,041</u>	
10. Total valuation less valuation adjustment (9 minus 8)		<u>48,039,827</u>
11. Factor for increase (8 divided by 10)		<u>0.05839</u>
12. Amount of increase (11 times 3)		+ \$ <u>100,355</u>
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)		\$ <u>1,818,952</u>
14. Debt service levy in this 2016 budget		<u>565,549</u>
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		<u>2,384,501</u>
16. Consumer Price Index for all urban consumers for calendar year 2014		<u>1.60%</u>
17. Consumer Price Index adjustment (3 times 16)		\$ <u>27,498</u>
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)		\$ <u>2,411,999</u>

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

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

Budgeted Year: 2016

Library found in: City of Edwardsville
Wyandotte County

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

First test:

	Current Year <u>2015</u>	Proposed Year <u>2016</u>
Ad Valorem	\$0	\$0
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$0	
Recreational Vehicle Tax	\$0	
16/20M Vehicle Tax	\$0	
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$0	\$0
Difference in Total Taxes:	\$0	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$47,222,456	\$50,845,041
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant:	#VALUE!	

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 Library.

City of Edwardsville

2016

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
Administration			
Salaries	406,300	386,943	487,583
Contractual	218,757	207,821	212,352
Commodities	106,338	114,950	117,200
Capital Outlay	3,703	29,750	30,000
Administration Transfer to Cem	0	11,806	15,000
Total	735,098	751,270	862,135
Fire Department			
Salaries	1,196,425	1,444,648	1,367,931
Contractual	260,475	42,665	5,081
Commodities	146,325	121,018	92,850
Capital Outlay	52,848	98,975	42,500
Fire Department	0	0	0
Total	1,656,073	1,707,306	1,508,362
EMS Fire Department			
Salaries			
Contractual			33,650
Commodities			74,750
Capital Outlay			80,824
EMS Fire Department			0
Total	0	0	189,224
Police Department			
Police Department	1,492,215	1,538,233	1,616,076
Contractual	26,889	33,587	37,604
Commodities	165,604	175,531	179,000
Capital Outlay	191,918	73,232	99,365
Total	1,876,626	1,820,583	1,932,045
Municipal Court			
Salaries	65,168	69,139	68,082
Contractual	54,941	48,900	48,900
Commodities	143,289	84,375	86,625
Capital Outlay		4,000	1,000
Municipal Court	0	0	0
Total	263,398	206,414	204,607
Public Works			
Salaries	112,111	180,005	238,620
Contractual	3,411	10,000	15,000
Commodities	70,420	45,250	45,550
Capital Outlay	20,626	35,764	50,255
Public Works	0	0	0
Total	206,568	271,019	349,425
Park & Rec			
Salaries	62,031	68,805	68,018
Contractual	10,011	14,900	16,750
Commodities	73,017	66,081	76,150
Capital Outlay	13,714	217,473	13,000
Park & Rec	0	0	0
Total	158,773	367,259	173,918
Community Center			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Community Center	17,145	21,193	19,000
Total	17,145	21,193	19,000
Page 1 - Total	4,913,681	5,145,044	5,238,716

City of Edwardsville

2016

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
Reserve Contingency			
Current Delinquent		38,597	55,285
Reserve Contingency			722,482
Commodities			
Capital Outlay			
Contingency		0	0
Total	0	38,597	777,767

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Page 2 -Total	0	38,597	777,767
Page 1 -Total	4,913,681	5,145,044	5,238,716
Grand Total	4,913,681	5,183,641	6,016,483

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

City of Edwardsville

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	18,017	15,983	19,924
Receipts:			
Ad Valorem Tax	482,722	518,167	xxxxxxxxxxxxxxxx
Delinquent Tax	23,462	2,836	11,311
Motor Vehicle Tax	47,429	43,466	43,637
Recreational Vehicle Tax	323	339	329
16/20M Vehicle Tax	821	112	362
Commercial Vehicle Tax			3,237
Watercraft Tax			0
Benefit District	126,431	122,607	123,800
Bond Proceeds			
Industrial Revenue	63,058	63,058	73,753
Transfers	198,000	273,935	280,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	942,246	1,024,520	536,429
Resources Available:	960,263	1,040,503	556,353
Expenditures:			
GO Bond Principal & Interest	941,280	931,484	1,095,883
Bond Issuance Cost	3,000	78,935	
Current Delinquent		10,160	16,966
Contingency Reserve			9,053
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	944,280	1,020,579	1,121,902
Unencumbered Cash Balance Dec 31	15,983	19,924	xxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount	954,686	938,769	1,121,902
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	1,121,902
		Tax Required	565,549
		Delinquent Comp Rate:	0.0%
		Amount of 2015 Ad Valorem Tax	565,549

Adopted Budget Library	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate:	0.0%
		Amount of 2015 Ad Valorem Tax	0

City of Edwardsville

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	77,836	62,810	25,000
Receipts:			
State of Kansas Gas Tax	113,006	113,510	113,670
County Transfers Gas	82,949	63,680	64,610
Reimbursed Revenue	6,531		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	202,486	177,190	178,280
Resources Available:	280,322	240,000	203,280
Expenditures:			
Street Repair and Maintenance	144,937	150,000	50,000
Transfer to Other Funds - Debt	65,000	65,000	115,000
Capital Outlay	7,575		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	217,512	215,000	165,000
Unencumbered Cash Balance Dec 31	62,810	25,000	38,280
2014/2015/2016 Budget Authority Amount	230,817	197,575	165,000

See Tab C

Adopted Budget

Sewer Fund	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	85,156	37,371	-10,491
Receipts:			
Late Fees	3,151	3,000	3,000
Annual Sewer Fee	98,971	98,000	98,000
Connection Fees		650	6,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	102,122	101,650	107,500
Resources Available:	187,278	139,021	97,009
Expenditures:			
Maintenance & Repair	19,907	19,512	20,451
Transfer to Other Funds - Debt	130,000	130,000	65,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	149,907	149,512	85,451
Unencumbered Cash Balance Dec 31	37,371	-10,491	11,558
2014/2015/2016 Budget Authority Amount	150,000	141,000	85,451

See Tab C

See Tab D

City of Edwardsville

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Parks	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	24,474	15,763	5,763
Receipts:			
Alcoholic Liquor Tax	455		
Donations	192		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	647	0	0
Resources Available:	25,121	15,763	5,763
Expenditures:			
Building & Grounds Maintenance	4,658		
Capital Outlay	4,700	10,000	5,763
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	9,358	10,000	5,763
Unencumbered Cash Balance Dec 31	15,763	5,763	0
2014/2015/2016 Budget Authority Amount	10,000	10,000	5,763

Adopted Budget

Solid Waste Fund	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	53,612	58,969	61,981
Receipts:			
Solid Waste Charges	157,795	150,000	150,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	157,795	150,000	150,000
Resources Available:	211,407	208,969	211,981
Expenditures:			
Solid Waste Cost	126,959	128,388	135,277
Billing Charges	5,067	5,000	5,000
Transfer to Other Funds - General	20,412	13,600	13,600
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	152,438	146,988	153,877
Unencumbered Cash Balance Dec 31	58,969	61,981	58,104
2014/2015/2016 Budget Authority Amount	152,718	146,988	153,877

City of Edwardsville

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Economic Development	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	86,766	204,692	278,171
Receipts:			
Origination Fees	150,000	135,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	150,000	135,000	0
Resources Available:	236,766	339,692	278,171
Expenditures:			
Professional Services	20,751	52,521	52,521
Dues & Memberships	9,000	9,000	9,000
New Equipment			
LTC Sewer Project	573		
Capital Outlay	1,750		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	32,074	61,521	61,521
Unencumbered Cash Balance Dec 31	204,692	278,171	216,650
2014/2015/2016 Budget Authority Amount	35,000	60,021	61,521

See Tab C

Adopted Budget

Technology Fund	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	158	4,322	4,322
Receipts:			
Technology Fund	7,454	6,500	6,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	7,454	6,500	6,500
Resources Available:	7,612	10,822	10,822
Expenditures:			
Capital Outlay	3,290	6,500	6,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,290	6,500	6,500
Unencumbered Cash Balance Dec 31	4,322	4,322	4,322
2014/2015/2016 Budget Authority Amount	8,800	0	6,500

See Tab C

City of Edwardsville

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Trail Project	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Transfer from General Fund Park & Rec	12,356	214,973	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	12,356	214,973	0
Resources Available:	12,356	214,973	0
Expenditures:			
Engineering Design	10,492		
Professional Services	364	214,973	
Work in Progress	1,500		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	12,356	214,973	0
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amount	208,000	0	0

See Tab C

Adopted Budget

Special Sales Tax	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1		0	138,191
Receipts:			
Sales Tax-City Levy		201,704	207,756
Use Tax-City Levy		86,236	88,823
Miscellaneous Revenues		19,421	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	307,361	296,579
Resources Available:	0	307,361	434,770
Expenditures:			
Fire Capital Outlay		62,520	130,088
Streets Capital Outlay		85,000	100,000
Parks Capital Outlay		21,650	
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	169,170	230,088
Unencumbered Cash Balance Dec 31	0	138,191	204,682
2014/2015/2016 Budget Authority Amount	0	201,350	230,088

City of Edwardsville

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Cash Bond Account	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0	0	19,497
Receipts:			
Cash Bond Account	0	92,317	80,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	92,317	80,000
Resources Available:	0	92,317	99,497
Expenditures:			
Applied Cash bond		44,000	45,600
Cash Bond Forfeiture	0	13,250	13,600
Cash Bond Refund	0	15,570	16,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	72,820	75,200
Unencumbered Cash Balance Dec 31	0	19,497	24,297
2014/2015/2016 Budget Authority Amount	0	26,000	75,200

See Tab C

Adopted Budget

0	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amount	0	0	0

Affidavit in Proof of Publication

STATE OF KANSAS
Wyandotte County

(first published in the Bonner Springs Chieftain July 30, 2015)

NOTICE OF BUDGET HEARING

2016

Shanice Varnado of the Legal Dept. of the Bonner Springs Chieftain being first duly sworn, deposes and says:

That this weekly newspaper printed in the State of Kansas, and published in and of general circulation in Wyandotte County, Kansas, with a general paid circulation on a weekly basis in Wyandotte County, Kansas, and that said newspaper is not a trade, religious or fraternal publication, and which newspaper has been admitted to the mails as periodicals class matter in said County, and that a notice of which is hereto attached, was published in the regular and entire issue of the Bonner Springs Chieftain

Said newspaper is published weekly 52 weeks a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice and been admitted at the post office of Bonner Springs in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks the first publication thereof being made as aforesaid on 07/30/2015 with publications being made on the following dates:

07/30/2015



Subscribed and sworn to before me this



Notary Public

My Appointment expires: March 15, 2019

Notary And Affidavit	\$0.00
Additional Copies	\$0.00
Publication Charges	\$183.00
	\$183.00

The governing body of
City of Edwardsville
will meet on August 10, 2015 at 7:00 PM at City Hall Council Chambers 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 during normal business hours and will be available at this hearing.

BUDGET SUMMARY
Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Taxes establish the maximum limits of the 2016 budget. Estimated tax rates subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget Year for 2016		
	Expenditures	Tax Rate *	Expenditures	Tax Rate *	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate *
General	4,813,681	36.394	5,183,641	36.394	5,716,483	1,847,826	36.744
Debt Service	944,280	10.873	1,020,576	10.873	1,121,902	565,549	11.123
Library							
Special Highway	217,512		215,000		165,000		
Sewer Fund	149,007		149,512		85,451		
Special Parks	9,358		10,000		5,168		
Solid Waste Fund	152,438		146,385		153,977		
Economic Development	32,074		61,521		61,521		
Technology Fund	3,290		6,500		6,500		
Trail Project	12,356		214,973				
Special Sales Tax			189,170		290,088		
Cash Bond Account	36,955		72,920		75,200		
Totals	6,475,891	47.367	7,250,704	47.367	7,921,765	2,409,377	47.367
Less: Transfers	389,973		1,300,400		293,600		
Net Expenditure	6,085,918		5,950,304		7,628,165		
Total Tax Levied	2,134,473		2,236,764		xxxxxxxxxxx		
Assessed Valuation	45,062,075		47,222,456		50,845,041		
Outstanding indebtedness, January 1	2013		2014		2015		
G.O. Bonds	4,835,000		7,445,000		6,680,000		
Revenue Bonds	0		0		0		
Other	1,200,000		0		0		
Lease Purchase Principal	63,681		445,425		486,337		
Total	5,968,681		7,890,425		7,166,337		

*Tax rates are expressed in mills.
City of Edwardsville, Kansas
City Official Title: Finance Manager



Creating, Adopting, and Submitting Your Budget

This document is intended to assist you with creating, adopting, and submitting your budget to the county clerk in accordance with the Kansas budget law (K.S.A. 79-2925 *et seq.*).

Creating the Budget

Immediately following the “Instructions” tab of your budget workbook are three input tabs. Before doing anything else, complete these tabs to the extent that you are able. Information keyed into cells on the pages of these tabs (municipality and county names, budget year, funds names, numbers) will flow throughout the budget workbook.

Input information only into green cells. Use only whole numbers when inputting dollar amounts (round up or round down). Do not delete unused tabs of the budget workbook (will break links and create reference errors elsewhere within the budget workbook).

inputPrYr tab T.H. 

You already have everything you need to complete this page. Start at the top of the page. The light blue cells describe where the information may be found. Information is keyed into the green cells.

On this page all input information - except for the year being budgeted - can be found on the certificate page and the summary budget page (notice of hearing page) of the budget adopted last summer. The only exception to the foregoing would be if you have amended one or more funds, in which case the amended expenditure number would be input for each fund amended.

inputOth tab T.H. 

You already have *some* of the information needed to complete this page and by the end of the June or first of July you will have everything you need to complete this page and your draft budget. Start at the top of the page. The light blue cells describe where the information may be found. Information is keyed into the green cells.

You will need to wait until sometime approaching the end of June for the county clerk’s budget information numbers. The county clerk should have this information to you by July 1, but it is often provided well before that date. You can, however, go ahead and complete the mill rate and prior year total assessed valuation cells by use of your county’s prior year tax levy sheet, which can be found at:

<http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services/county-tax-levy-sheets>)

The county treasurer’s budget information (various budget year tax estimates) will be sent to you on or before May 10. Around that same time or just a bit later the League of Kansas Municipalities will post to its website (www.lkm.org) its gas tax estimates. The county treasurer’s tax estimates and the LKM gas tax estimates should be input where indicated.

Finally, you already have the fund expenditure amounts for the budget adopted the summer before last. Simply input information off of the certificate page of that budget. The only exception to the foregoing would be if you have amended one or more funds, in which case the amended expenditure number would be input for each fund amended.

inputBudSum tab T.H. MB

On this page you have six green cells into which you will input information. Everything input on this page flows to the summ tab page and the notice of budget hearing that will eventually be published in the newspaper to advise taxpayers of the upcoming budget hearing.

In the first cell you key in the name of a municipality official and in the second cell that official's title (e.g. "City Clerk," "Mayor," etc.). In the next three green cells you will input the date, time, and location of the upcoming budget hearing. Finally, in the last cell you will input the location where a taxpayer may come to review a copy of the proposed budget.

cert tab T.H. MB

There is no information for you to input on this page. The municipality name, budget year, fund names, page numbers, and dollar amounts flow into this page from elsewhere within the budget workbook. When the budget is adopted make sure that one or more governing body members sign this page and that the signed page is sent to the county clerk along with the rest of your budget.

computation tab T.H. MB

There is no information for you to input on this page. Dollar amounts flow into this page from elsewhere within the budget workbook. The dollar amount at the bottom of this page represents the amount of total tax dollars you may levy without having to publish a "notice of vote" following adoption of your budget.

This page is a part of the budget that is provided to your county clerk.

Mvalloc tab T.H. MB

There is no information for you to input on this page. Fund names and dollar amounts flow into this page from elsewhere within the budget workbook. The purpose of this page is to compute and send off to your tax levy fund pages a proportionate distribution of the county treasurer's budget year tax estimates (the tax estimates that you keyed in on the inputOth tab page).

This page is a part of the budget that is provided to your county clerk.

Transfers tab T.H. MB

This is the page where you will list all of your actual and anticipated transfers between funds of the budget and the lawful authority for each of those transfers (the adjacent tab entitled "TransferStatutes" has a listing of statutes authorizing various transfers along with a thumbnail description of each statute). Totals from this page flow to the summ tab page. "Adjustments" to your current and budget year columns are required when your form shows in one or both of those years a proposed or actual transfer from a non-budgeted fund. In those cases simply input in the designated green cell for such year the total of those particular transfers.

It is recommended that you complete this page after you have finished making tweaks to your proposed budget.

This page is a part of the budget that is provided to your county clerk.

debt tab T.H. MB

On this page you will input information about each of your general obligation bond and revenue bond issues, if any, and any other outstanding debt-creating obligations (e.g. KDHE loans), but not including lease-purchase agreements (next tab of the budget workbook). Information for this page may be found, at least in part, on the same page of the current year budget. Otherwise, please check the amortization schedule of each bond issue and any loan-related documents.

This page is a part of the budget that is provided to your county clerk.

lpform tab T.H. MB

With some budget workbooks this tab is combined with the debt tab. Regardless, as to your lease-purchase agreements you will input information that may be found on the same page of the current year budget and your lease-purchase agreement and related documents.

This page is for information concerning lease-purchase agreements. You do not need to input information concerning straight lease agreements (i.e. no intent to purchase).

This page is a part of the budget that is provided to your county clerk.

Library Grant tab N/A T.H. MB

There is no information for you to input on this page. If your municipality levies tax dollars in support of a local library fund dollar amounts will flow into this page from your tax levy library fund, as well as other information flowing in from elsewhere within the budget workbook.

If you do support a local library please make sure to include this page with the adopted budget submitted to the county clerk as State Library personnel will utilize it in determining whether your local library qualifies for the State Library's annual grant distribution.

Fund pages – budgeted T.H. MB

Budgeted funds (as opposed to *non-budgeted* funds) are funds for which you must adopt a spending limit for the upcoming budget year. The law authorizes a levy of property tax dollars in support of these budgeted funds, or it does not. General fund, debt service fund, and library fund are examples of budgeted tax levy funds. Utility funds, special highway fund, and golf fund are examples of funds for which you must adopt a budget year spending limit, but for which you may not levy property tax in support.

On each budgeted fund page you will see a worksheet with three columns. These columns represent the “actual year” (the budget year most recently completed), the “current year” (this year, right now), and the “proposed budget year” (next year).

The numbers in the left-hand column (actual year activity) are all real numbers, as opposed to the estimates that you will use in the other two columns. In the actual year column (top of the column)

key in the fund unencumbered cash as of January 1 of the prior year, key in what was actually received in support of the fund, and key in what was actually expended out of the fund.

Actual year information (receipts and expenditures) will be found in your own records. Also, in early January of each year you will receive a report from the county treasurer showing distributions for the preceding year for each of your budgeted tax levy funds, and by the first week of January payments from the State to counties and cities (e.g. sales tax, liquor tax, State debt setoff payments) for the entire preceding year may be found on the Municipal Services website at:

<http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services/confirmation-of-state-payments>).

Your very best actual year information, if available, will be the numbers determined by your auditor.

Current year information – both receipts and expenditures – represent your *very best guess* as to where you be with each line item as of December 31 of this year. Whether we're looking at the federal government, state government, counties or cities, down to the smallest taxing unit in Kansas, budget development is pretty much the same at each level: your best guess as to where your numbers will be at a given point in time.

Suggestion: Be conservative with your estimates; err on the side of being a bit low on the receipts and err on the side of being a bit high on the expenditures.

The good thing with the current year of your budget is that you have several months' worth of activity with which to draw conclusions.

For your proposed budget year receipts please use your very best guess for each line item. Again, if you're going to be wrong on your receipt numbers (they will never be exactly the same as what you project) it's better to be a bit low than to be overly optimistic.

For your proposed budget year expenditures the total of your line-item estimates is generally going to be higher than what you actually expect to expend during the budget year.

- For your tax levy funds you will want to build up your expenditures to an amount which will bring in enough in property tax dollars and other receipts to insure that you have extra receipts roughly equal to what you'd like to carry over as unencumbered cash into the following year. Otherwise, if you budget your tax levy fund only to the amount you truly expect to expend in the budget year you will quickly eat through whatever unencumbered cash you have been carrying over from one year to the next, leaving you faced with the prospect of significant cutbacks in services, or tax increases, or both. (Exception to the foregoing: your library fund, a pass-through fund where you likely intend to carry over little if anything from one year to the next.)
- For the budget year expenditures of your budgeted non-tax levy funds your expenditures should equal your budget year resources available, regardless of how much you expect to expend during the budget year. By budgeting in this manner you will comply with the Kansas budget law, which requires that budgeted expenditures equal resources available, and from a practical standpoint you will have maximum budget authority for each of these funds in the event you end up needing to expend more than what was expected. Obviously, you do not need to expend the total of what you budget and what goes unexpended simply rolls over to the next year.

All utilized fund pages are a part of the budget that is provided to your county clerk.

Fund pages – non-budgeted n/a T.H. (MR)

The Kansas budget law sets forth a general rule that all funds of all municipality budgets must be “budgeted” (i.e. each of your funds must show the actual, current, and budget years and each must have a self-imposed spending limit). The legislature has, over time, created various exceptions to this general rule, authorizing certain funds for which a spending limit is not required. We call these funds “non-budgeted funds.” With non-budgeted funds your only limitations are that you expend for the purposes authorized by law and that you expend no more than the amount of cash on-hand in the fund.

Your budget workbook will have one or more tabs entitled “nonbud.” Each tab contains a page with five columns. Each column represents the actual year of a non-budgeted fund. The respective laws authorizing non-budgeted funds typically provide that the fund is outside the budget law, but that actual year activity of the fund must be shown on the budget for the benefit of your taxpayers. Thus, for these funds you should key in the actual year beginning unencumbered cash, key in any receipts, and key in any expenditures.

All utilized non-budgeted fund pages are a part of the budget that is provided to your county clerk.

summ tab T.H. (MR)

There is no information for you to input on this page. This tab contains the notice of budget hearing and the budget summary of your proposed budget. Once your governing body has approved a proposed budget this is the notice that you take to the newspaper for publication to inform your taxpayers of the proposed hearing and of where they may come beforehand in order to view the complete budget.

This page is a part of the budget that is provided to your county clerk. The exception here would be if this page is a part of your proof of publication/affidavit of publication, in which case it is not necessary that it be provided to the county clerk.

Nhood tab n/a T.H. (MR)

The neighborhood revitalization tab is for possible use by those municipalities impacted by an authorized neighborhood revitalization rebate effort. It is not required that you use this tab. What the formulas on this tab do is compute the estimated loss of property tax dollars to the respective tax levy funds and provide for each of those funds an increase in budget year expenditures estimated to match what will be lost due to the neighborhood revitalization program, thus increasing dollar-for-dollar the amount of property tax levied in support of each of those funds.

This page, if utilized, is a part of the budget that is provided to your county clerk.

Pub. Notice Option tabs n/a T.H. (MR)

These tabs provide examples of what a municipality might publish following adoption of a budget which exceeds in total tax dollars to be levied the amount provided for on the computation tab page. The law does not provide how soon after budget adoption this publication shall be made, so please do so at your earliest convenience.

The publication of this page is a part of the budget that is provided to your county clerk.

Mill Rate Computation tab T.H. VVR

On this page you will find a worksheet with various examples of computations related to mill rates (e.g. how to determine a mill rate, how to determine a mill rate increase, the impact in dollars of a property tax increase on a representative taxpayer, etc.). This page may be useful to you during proposed budget deliberations of the governing body as it seeks to fine-tune the budget.

Adopting and Submitting Your Adopted Budget

The Kansas budget law provides that on or before August 1 each year the governing body of a municipality subject to the budget law shall put together a proposed budget for the following fiscal year. (K.S.A. 79-2927(a).)

A summary of the proposed budget (summ tab, above) is then taken to a weekly or daily newspaper of general circulation of the county where the municipality is located and published one time at least 10 days in advance of the public hearing on the proposed budget. (K.S.A. 79-2929.) Keep in mind that most newspapers require that the proposed summary budget be delivered to the newspaper several days in advance of when publication will occur. If you are ready to publish three weeks in advance of your scheduled hearing date, go ahead and have it published. 10 days is the minimum time between publication and public hearing, but there is no maximum length of time between publication and public hearing.

Prior to adopting the proposed budget the governing body will hold a public hearing “for the purpose of answering and hearing objections of taxpayers relating to the proposed budget and for the purpose of considering amendments to such proposed budget.” (K.S.A. 79-2929.) The governing body is not required to make changes to the proposed budget based upon input of the public.

The public hearing should be held on or before August 15. (K.S.A. 79-2933.) The budget may be adopted by the governing body at any time after close of the public hearing and up to August 25. Note: it is not unusual for it to be necessary that the governing body hold its public hearing after August 15 or to adopt its budget after August 25, and in both cases this is lawful, though it should not be made a practice. If you will not be delivering an adopted budget to your county clerk by August 25, please be sure to advise your county clerk of this circumstance and to keep your county clerk apprised of the proposed timeline for adoption.

After the public hearing and prior to adopting its budget the governing body may make changes to one or more of its budgeted funds. However, in the absence of re-publishing a proposed budget and starting the process all over again it may not increase over what was published the proposed expenditure authority of any fund, nor may it increase over what was published the proposed amount of tax levy support of any fund. (K.S.A. 79-2930(c).) On the other hand, the governing body may decrease the proposed expenditure authority of any fund and may decrease the proposed amount of tax levy support of any fund. Any of the fund numbers may go down from what was published, but none may go up unless the governing body wishes to start the process over again.

After the public hearing and after the governing body has made changes to the proposed budget, if any, it may approve the budget.

One or more governing body members should sign the adopted budget certificate page. A complete adopted budget, including signed certificate page and proof of publication/affidavit of publication, should be delivered to the county clerk on or before August 25. (K.S.A. 79-2930(a); 79-1801.) If a notice of vote is required to be published it may not be available for delivery along with the complete

budget; in this event simply provide a clipping of the publication to your county clerk as soon as possible.

Please check with your county clerk to determine in what format (paper, .pdf, Excel) your county clerk wishes to receive your budget.

For help with building your budget or for anything related to your budget, please call or write to us. We will help you get to where you want to go. Roger Basinger at 785.296.8089 (roger.basinger@da.ks.gov) or Rogers Brazier at 785.296.2846 (rogers.brazier@da.ks.gov).

 D. Hain, city clerk
Nashville M. Bounds, Fin mgr
8/21/15