

City 2 Spreadsheet Instructions

Read these instructions carefully. If after reviewing them you still have questions, call Municipal Services at 785-296-2311 or e-mail : armunis@da.ks.gov

Cities can use the city.xls, city1.xls, city2.xls, city3.xls or city4.xls files. You must choose a form that meets the needs for the number of funds. If you don't need all the funds, just leave the pages blank and number the completed pages sequentially.

City 2 spreadsheets has General Fund page (general), Debt Service and 1 tax levy fund page (DebtService), 10 tax levy pages (levy page9 to levy page13), Special Highway page (Sp Hiway), 15 no levy fund pages (nolevypage15 to nolevypage21 with one under the Sp Hiway tab), 4 single no levy pages (SinNoLevy18-SinNoLevy21), and 20 non-budgeted fund pages (NonBudA to NonBudD).

When the page numbers are entered/changed on the fund pages, the Certificate page will also be changed.

The General fund has a detail page (gendetail) which can be used to disclose more insight of the expenditures by a department. The expenditures categories can be changed or additional lines can be added if needed. If used, ensure the amounts agree with the General fund page amounts.

Submitting the Budget

Budgets are required to be sent to the County Clerk **by August 25** of each year.

K.S.A. 79-2926 requires budgets to be submitted by electronic means. Contact your County Clerk for the specify instruction as to submission of the budget.

General Instructions

The worksheets are named (see the tab) in each budget workbook. We will identify the worksheet by referencing the tab in parentheses (i.e. General Fund reference would be (general)).

All dollar amounts should be rounded to whole dollars (do not record cents).

Enter information in all areas that are green if they apply to the budget you are preparing.

The yellowed shaded areas of the budget worksheets contain formulas or links which should not be changed, and are protected. Most errors occur because of information entered on the input pages. If you are experiencing a problem with a protected cell, first check to see how the information was entered on the input pages. If the information was entered correctly, and you still continue to experience problems, please contact us for assistance.

The blue areas indicated where the information comes from to complete the section input.

Red areas are for notes or indicate a problem area that will need possible corrective action taken.

To print the spreadsheets, you can either print one sheet at a time or all of the sheets at once.

Computer Spreadsheet Preparation

1. The information needed for the Input Prior Year Sheet (inputPrYr) comes directly from last year budget. After the information has been entered, please verify the data is correct. If at a later date, it is determined the information is incorrect, correct the information on this page, not the fund page .

1a. On line 2- 'Enter City Name' - In the green area, please start with "**City of**" then the name of the city. The green area will expand, so do not worry if the name would appear as not to fit the green area.

1b. Dates for the entire budget workbook is controlled by the year entered into the "Enter year being budgeted (YYYY)" field. If you find a date that is not correct for the budget being submitted, please contact us for assistance.

2. The information entered into the Input Other (inputOth) worksheet is obtained from the County Clerk, County Treasurer, League of Municipalities "Budget Tips", and the budget from two years ago(the year for actual year column on current budget). After the information has been entered, please verify the data is correct.

2a. Enter the Computation of Delinquency information. Please note that K.S.A. 79-2930 states that such allowance shall not exceed by more than 5% the percentage of delinquency for the preceding tax year. Such allowance is not mandatory, but may be used if the municipality wishes.

2b. If the city chooses not to use the delinquency rate for all tax levy funds, then the city must delete the rate from those funds. First step, go to the fund tab of the fund not requiring the delinquency rate, take the protection off the sheet by going to the 'Tools' and scrolling down to 'Protect' slide to right to 'Unprotect' and press enter. Next, go to the delinquency rate cell and press 'delete' key and put the protection back on by going to 'Tools' and scrolling down to 'Protect Sheet' and press the 'OK' button. Go to the next fund tab and complete the same steps.

3. The input tab (inputBudSum) is used to put the date, time, and location for the budget hearing. Also, provides for the location to whereas the budget information can be review at. The tab has green areas to input the information which is link to the Budget Summary page.

3a. **Note:** There must be at least 10 days between when the Notice of Budget Hearing is printed and when the hearing is to be held. To be in compliance with K.S.A. 79-2929, it's **critical** to have at least 10 days between publication and hearing, but also to provide the date, time, and location of the hearing.

4. The information contained on the Certificate Page (cert) is the result of links from the fund and input pages . If there is incorrect information on the Certificate Page, do not correct the Certification Page, but rather correct the fund or input page that links the information to the Certificate Page. If you can not correct the error, please call us for assistance.

4a. If someone other than a municipal employee assists in preparing the budget, please enter the person's or firm's name and address in the area provided.

4b. The Certificate page has a statement 'Is an Ordinance ...?' which will either show 'Yes' or 'No'. This statement compares the Certificate total Ad Valorem Tax to Computation to Determine Limit line 15. If a 'Yes' appears then an ordinance is required to be completed, published, and a copy of the published ordinance attached to the budget. No action is required if a 'No' appears.

5. The information for the Computation to Determine Limit Page (computation) comes from data on the Input Pages (inputpryr and inputOth) and Debt Service Page (DebtService). If there is incorrect information on the Computation Page, please correct the source of the information from either the Input Pages or Debt Service Page. If you can not correct the error, please call us for assistance.

5a. **Note:** 2007 Supplement for K.S.A. 79-2925b provides debt service to include repayment of the principle and interest upon bonded indebtedness, temporary notes, and no-fund warrants. If the city wants to include debts for temporary notes and no-fund warrants (shown on a separate fund page and not included with debt service fund page) the Computation to Determine Limit Page lines 2 and 14 will have to be changed to include these debts in the max levy computation. In order to do this, the protection must be taken off of the page and the amounts changed. You are not required to add the additional debts into the computation of the max levy amount.

5b. Print the Ordinance page (ordinance) if the max levy is exceeded. Complete the printed ordinance and have it published. Ensure the published ordinance is attached to the budget.

6. Motor Vehicle and Slider Allocation (mvalloc) are completed from information entered on the input pages (inputpryr and inputoth). Once calculated, the table information is linked to the applicable fund pages. If the information is not correct, please do not change the table, but rather correct the information on the input pages.

7. The Schedule of Transfers (transfers) is completed from the individual completed fund pages. Be sure to provide the statute that authorizes the transfer. If 'Home Rule' is applied, then provide the chartered ordinance number in place of the statute. Before submitting the budget, suggest printing off the Schedule of Transfers page and tracing entries to each fund page.

7a. Transfers total are at the bottom of the schedule which are linked to the Budget Summary page.

7b. Adjustments are made for only those non-budgeted expenditure transfers appearing in the current and/or proposed columns of the schedule and do not have expenditures shown in the Budget Summary current and proposed columns. These types of transfers are not truly an expenditure at this time and as such an adjustment is needed to show the taxpayers the actual expenditures for the municipality.

7c. TransferStatutes tab provides statute reference for transfers which are not already identified.

8. Statement of Indebtedness (debt) must show all the debt owed or proposed to be issued. The general obligation and revenue bond totals for budget year is linked to the Budget Summary. **If the city does not have any debt, then on the first line enter 'none'.**

9. Statement of Conditional Lease, Lease-Purchases and Certificate of Participation (lpform) must be completed for all transactions which the city intends to own the equipment at the end of the lease period. Principal Balance Due for the actual year is linked to the Budget Summary page. **If the city does not have any leases, then on the first line enter 'none'.**

10. The spreadsheet has individual fund sheets for General Fund (general), Debt Service and 1 tax levy fund page (DebtService), four levy pages (levy page8 and levy page9), Special Highway Fund (Sp Hiway), 7 no levy fund pages (nolevypage15 to nolevypage17 with one fund below on Special Highway), 4 single no levy fund page (SinNoLevy18 to SinNoLevy21), and 4 non-budgeted pages (NonBudA to D). Only complete the fund pages needed. When the fund pages are completed, the totals will be linked to the Certificate and Budget Summary pages.

10a. On the General fund page, we have placed 'Projected Carryover' for the proposed budgeted year. This table provides a little insight as what the projected cash might be using figures from the budget being submitted. Please keep in mind that the figures used are only estimates and if the actual receipts or expenditures vary, then the project cash carryover will be affected.

10b. Additionally, on the General fund page, we have placed 'Desired Carryover' which the city can place a desired carryover amount and the table will show the mill rate impact along with the expenditures required to reach the desired carryover.

10c. General Detail page 7a and 7b (gendetail) is used to show detail expenditures for the General Fund Departments. If used, each department name and expenditures are linked to the General Fund page. The 'Page Totals' on the detail page should agree to the 'Sub-totals' as found on the General Fund page 7. NO department transfers should be shown on the detail page. Transfers for the departments with like transfers should be added together and then shown on the General Fund page 7 as single line items. For example: if several departments have a transfer for equipment reserve, the total of all equipment reserve transfers should be shown on the General Fund page 7 as 'Transfer to Equipment Reserve' for each budgeted year.

10d. Each tax levy fund will have an expenditure for the neighborhood revitalization. You will only need to input the rebate amounts for the **actual and current year**. The proposed budget year amount will be computed for you. Please see step 10 for instructions for the neighborhood revitalization rebate for the proposed budget year.

10e. Each fund page has a 'Miscellaneous' receipt and expenditure line item. Once an amount has been entered into the block for actual/current/proposed columns, the amount will be compared with either total expenditures or total receipts to determine if it exceeds the 10% Rule for K.S.A. 79-2927. If the amount **exceeds** the 10% Rule, the block will turn red, the amount bolded, and a red statement will appear 'Exceed 10% Rule'. In order to remove the statement and return the block to normal, you must reduce the amount to either 10% or less. **Note:** the proposed column miscellaneous receipt also takes into consideration the amount of ad valorem taxes in determining the 10% Rule.

10f. The Debt Service fund page (DebtService) can contain all debts owe by the city and the amounts should agree with the Statement of Indebtedness amounts. Debts that are pledged from a revenue stream should have enough funds transferred into the Debt Service fund to cover the bond principle and interest for these debts. **Note**, the debts pledged from revenue streams are not required to be included in the Debt Service fund page, but can be paid from the fund the revenue stream is located in. Additionally, if the city has No Fund warrants, these can be included in the Debt Service fund page and levy taxes for this debt. **Note**, No Fund warrants **are not required** to be included in the Debt Service and may still have a No Fund page to account for them if the city desires.

10g. The 4 single no levy pages (SinNoLevy18 to SinNoLevy21) are for a fund that has numerous lines for receipts or expenditures that does not fit on one of the other no levy pages. Additional lines may be added as needed.

10h. The non-budgeted pages (nonbud) holds 5 non-budgeted funds. The non-budgeted funds are only required to show the actual year receipts and expenditures. The expenditures total will only be linked to the Budget Summary page and Certificate page will list the fund name (non-budgeted funds). Normally, the unnumbered

10i. The non-budgeted pages in the last column, the last two boxes should have the same figures as the last box take totals from the right side with the next to last box takes totals from the bottom.

10j. All levy fund pages have a Non-Appropriated Balance block. K.S.A. 79-2927 allows the city to enter an amount **not to exceed 5%** of the total expenditures for each fund. The Non-Appropriated Balance block is not mandatory to have an amount entered. If the amount entered in the block exceeds the 5%, a warning "Exceeds 5%" will appear and the block will turn red. In order to remove this warning message, you must reduce the non-appropriate figure.

10k. Each fund after the "unencumbered cash bal dec31", will show the budget authority expenditure amount. A comparison is made between the budget authority for the actual year and the actual total expenditures for the actual year as shown in the budget. If the total expenditures exceed the budget authority amount, then a "**See Tab A**" appears to indicate a possible violation. Another comparison is made for the unencumbered cash balance dec 31 to determine if the fund ended with a negative cash balance and if so, then a "**See Tab B**" will appear for the possible violation.

10l. A comparison is made between the budget authority for the current year and total expenditures for the current budget expenditures as shown in the budget. If the current year adjusted expenditures are more than the budget authority, then a possible violation has occurred and red '**See Tab C**' will appear and expenditure block turns red. Another comparison is made for the unencumbered cash balance dec 31 to determine if the fund ended with a negative cash balance and if so, then a "**See Tab D**" will appear for the possible violation.

10m. All no-tax levy fund pages for the proposed budget year will have an edit on the unencumbered cash balance. If the cash balance is negative, then the block turns red and statement '**See Tab E**' will appear.

11. Neighborhood Revitalization (nhood) should be completed **only after** all tax levy fund pages been completed and the levy rates have been computed on the Budget Summary page. You will need to either print the Budget Summary page or write down the dollar amount of ad valorem needed for each tax levy fund. The ad valorem amounts for each fund will then be input in the neighborhood revitalization table. The table will then compute the approximate amount of rebate and link to each tax levy fund page. This will cause each tax levy fund to have an entry in the neighborhood revitalization expenditure block, increase the total expenditures amount, recomputed the ad valorem needed, and link the new amount to the Budget Summary page. **Note: If**

11a. **Warning**, if you had already set the ad valorem taxes so that they were equal to or below the max amount for ad valorem without passing an ordinance, then the neighborhood revitalization rebate might cause the ad valorem tax amount to exceed the max levying amount. If so, you have three options, accept the rebate expenditures and pass the ordinance, or accept the rebate expenditures and reduce other expenditures to come back under the max amount for levying, or lastly, not use the rebate expenditures by deleting the ad valorem taxes that were keyed into the Neighborhood Revitalization Table. Suggest printing the table before deleting ad valorem rates, this way you will know approximately the amount of the rebates and lost revenue because of the rebates.

11b. **Note:** You are not required to use the Neighborhood Revitalization Table and may continue doing the way you have in the past. The table can be used to know approximate amount of the rebate so that you will have an idea of the amount of ad valorem taxes you will not be receiving.

11c. **Note: If you do not have Neighborhood Revitalization, these steps are not done.**

12. Budget Summary (summ) should link the information from other worksheets. If you find information which is not correct, please go to the worksheet from which the information is linked, and take corrective action. If

12a. At the bottom of the page is a green shaded area, enter the page number.

12b. Recreation line has been added. Once the mill rate has been computed, the mill rate is compared to the mill levy limitation on the inputoth tab and if the mill rate exceeds the levy limitation, the block will turn red and a statement "Exceed Limit" will appear. To eliminate the statement and turn the block back to normal, go back to the fund and either increase revenues or reduce the expenditures. This **should be fixed** before taking the notice to the newspaper for printing. This fund was established per KSA 12-1927(c) which allows the recreation levv to be outside of the civv levv for determining the max levv requiring an ordinance.

12c. Linked the Official Title from the 'inputBudSum' tab to eliminate the green area.

12d. Created a table that shows the impact if the previous mill rate is used for the current budgeted year. To achieve this mill rate, the tax levy fund expenditures will need to be changed by the amount shown. Depending upon the number of tax levy funds involved, the change can be used on one, combination of, or all of the tax levy fund expenditures. Please note, this table is not required to be used, but as a tool to assist in budgeting.

12e. Created a table whereas a municipality can create a desired mill rate. If a municipality has a future desire to make a large purchase, project, or just would like a little more unencumbered cash balance, this table will show amount of ad valorem taxes received and amount of adjustments to the tax levy fund expenditures for this desired mill rate. To use this table, simply enter in the green area the desired mill rate. Please note, this table is not required to be used, but as a tool to assist in budgeting.

12f. Before printing, review the form to ensure all the information is provided and the figures are correct. Print the page, have official sign it, and take to the local newspaper for printing.

12g. Once the 'Notice of Budget Hearing' has been printed in the local newspaper, please review the notice to ensure the information was correctly printed. If the information is not correct, the Notice may need to be republished, and may delay the submission of the budget to the County Clerk.

13. Before submission of the budget to the County Clerk, please review the entire document and verify that all amounts are correct. In addition, the Certificate Page needs to be signed by at least one member of the governing body (signatures of the entire governing body is preferred, but not mandatory).

14. How to Unprotect. All pages within the budget spreadsheet are protected. We protect the spreadsheets so that the links and formulas are kept in place. The protection can be taken off to increase lines or add additional information to the individual spreadsheet.

14a. If you have an older version of excel whereas 'Tools' is one of the excel heading. To remove the protection, place the cursor on the cell that is protected, go to the 'Tools' heading with your mouse and click on it, slide down where it shows 'Unprotect' and click on it. The cell is now unprotected and you can make your changes. Once all changes are completed for that spreadsheet, put the protection back on by clicking on 'Tools', slide down to 'Protect' and click on it, a box will appear and press the 'OK' button. Now the spreadsheet is protected again.

14b. If you have the newer version of excel with headings; Home, Insert, Page Layout, Formulas, etc. To unprotect the spreadsheet, move your mouse to the cell that is protected, click on heading 'Home', move mouse to heading 'Cells' and click on 'Format', slide the mouse down to 'Unprotect' under 'Protect' heading and click. Now the cell is unprotected and you may make your changes. Once all changes are completed for that spreadsheet, put the protection back on by following the steps except the last step by selecting 'Protect' which a box will appear and press the 'Ok' button. Now the protection is back on for that spreadsheet.

This tab will put the date and time and location of the budget hearing on the Budget Summary page. Also, provide the location where as the budget can be reveiwed. Please input information in the green areas.

Official Title: City Clerk

Date: August 18, 2011
Must be at least 10 days between date p
and hearing held.

Time: 7:30 p.m.

Location: City Hall, 427 Court Street, Clay Center, KS

Available at: City Hall, 427 Court Street, Clay Center, KS

Examples

Official Title: City Clerk, City Treasurer, Mayor

Date: August 12, 2010

Time: 7:00 PM or 7:00 AM

Location: City Hall

Available at: City Hall

ublished

Computation to Determine Limit for 2012

		Amount of Levy
1. Total Tax Levy Amount in 2011 Budget	+ \$	<u>1,482,586</u>
2. Debt Service Levy in 2011 Budget	- \$	<u>74,854</u>
3. Tax Levy Excluding Debt Service	\$	<u>1,407,732</u>
 2011 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2011:	+ _____	522,822
5. Increase in Personal Property for 2011:		
5a. Personal Property 2011	+ _____	928,172
5b. Personal Property 2010	- _____	1,068,100
5c. Increase in Personal Property (5a minus 5b)	+ _____	0
		(Use Only if > 0)
6. Valuation of annexed territory for 2011		
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 2011		<u>69,169</u>
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)		<u>591,991</u>
9. Total Estimated Valuation July 1, 2011	<u>27,151,336</u>	
10. Total Valuation less Valuation Adjustment (9 minus 8)		<u>26,559,345</u>
11. Factor for Increase (8 divided by 10)		<u>0.02229</u>
12. Amount of Increase (11 times 3)	+ \$	<u>31,377</u>
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$	<u>1,439,109</u>
14. Debt Service in this 2012 Budget		<u>69,542</u>
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)		<u>1,508,651</u>

If the 2012 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

Allocation of Motor, Recreational, 16/20M Vehicle Tax & Slider

Budgeted Fund for 2011	Budget Tax Levy Amt for 2010	Allocation for Year 2012			
		MVT	RVT	16/20M Veh	Slider
General	1,214,147	168,480	2,537	3,111	0
Debt Service	74,854	10,387	156	192	0
Employee Benefits					
Industrial	22,756	3,158	48	58	0
Library	149,636	20,764	313	383	0
Public Recreation	21,193	2,941	44	54	0
TOTAL	1,482,586	205,730	3,098	3,798	0

County Treas Motor Vehicle Estimate	<u>205,730</u>			
County Treasurers Recreational Vehicle Estimate		<u>3,098</u>		
County Treasurers 16/20M Vehicle Estimate			<u>3,798</u>	
County Treasurers Slider Estimate				<u>0</u>
Motor Vehicle Factor	<u>0.13876</u>			
Recreational Vehicle Factor		<u>0.00209</u>		
16/20M Vehicle Factor			<u>0.00256</u>	
Slider Factor				<u>0.00000</u>

Transfers - Cities

K.S.A. 2-1318. Transfer to noxious weed capital outlay fund. Any moneys remaining in the noxious weed eradication fund at the end of any year for which a levy is made may be transferred to the noxious weed capital outlay fund.

K.S.A. 10-117a. Transfer from debt service fund. Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund

K.S.A. 12-110d. Transfer to special ambulance or emergency medical service equipment fund. May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of ambulance or emergency medical service equipment

K.S.A. 12-1,117. Transfer to equipment reserve fund. To finance new and replacement equipment moneys may be budgeted and transferred to an equipment reserve fund from any source which may be lawfully utilized for such purposes

K.S.A. 12-1,118. Transfer to capital improvements fund. Authorizes transfers to the capital improvements fund from the general fund and from other city funds lawfully available for improvement purposes

K.S.A. 12-1,119. Transfer to street and highway fund. Moneys in the general or other operating funds of the city budgeted for street and highway purposes may be transferred of to the consolidated street and highway fund

K.S.A. 12-631o. Transfer to sewerage reserve fund. Authorizes the transfer of sewer system revenue to a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system

K.S.A. 12-631p. Transfer from sewerage system reserve fund. Allows the retransfer of sewerage system reserve fund dollars to the fund from which it was originally transferred.

K.S.A. 12-6a16. Transfer from fund for special improvements. Authorizes a separate fund for each improvement or combination of improvements to be credited with the proceeds from sale of bonds and temporary notes and any other moneys appropriated thereto, and upon completion of the improvement the balance, if any, shall be transferred and credited to the city bond and interest fund.

K.S.A. 12-825d. Transfer from utility fund. Surplus revenue derived from a utility may be transferred to the general fund or any other fund or such surplus, in whole or in part, may be set aside in a depreciation reserve fund of the utility

K.S.A. 12-16,102. Transfer to employee benefits contribution trust fund. May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.

K.S.A. 12-17,118. Transfer to and from neighborhood revitalization fund. Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes

K.S.A. 12-2615. Transfer to risk management reserve fund. To cover costs relating to any uninsured loss moneys may be paid into a risk management reserve fund or special reserve fund from any source which may be utilized for such purposes, including transfers from the general fund, in reasonable proportion to the estimated cost of self insuring the risk losses covered by such funds

K.S.A. 13-1269. Transfer from certain utility funds by cities over 100,000. Authorizes transfers to governmental operating funds from operating revenue of electric-light and water utilities. Utilities must not have GO bond debt; or, if GO bond debt exists, debt service fund must be adequately capitalized. Limitations per K.S.A. 13-1271, 13-1272 on amounts that may be transferred.

K.S.A. 13-1270. Transfer to debt service fund from certain utility funds by cities over 100,000. Cities with more than 100,000 in population may transfer operating revenue of electric-light and water utilities to debt service funds moneys sufficient to pay outstanding general obligation bond principal and interest.

K.S.A. 13-14b12. Transfer to hospital special improvement fund. The board may transfer annually such amounts as it deems advisable to a special improvement fund to be used for the purpose of purchasing major items of equipment and making capital improvements to the hospital. The amount on hand in such fund shall at no time exceed [\$250,000].

K.S.A. 14-2004. Transfer by certain cities to a park land acquisition fund. Authorizes second class cities with the commission-manager form of government to establish a park land acquisition fund and to transfer up to \$5,000 a year from its general fund to such fund to acquire land for park purposes. Not more than \$25,000 shall be accumulated in said fund at any time

K.S.A. 44-505f. Transfer to worker's compensation reserve fund. Where a city chooses to act as a self-insurer under the worker's compensation act it is authorized to make transfers to a worker's compensation reserve fund from any other funds in reasonable proportion to the estimated cost of providing benefits to employees compensated from such funds

K.S.A. 68-141g. Transfer to special machinery or equipment fund. Authorizes an annual transfer, not to exceed 25%, from the road, bridge or street fund to a special road, bridge or street building machinery, equipment and bridge building fund

K.S.A. 68-590. Transfer to special highway improvement fund. Authorizes the transfer each year from the fund or division thereof budgeted for roads, bridges, highways or streets an amount not to exceed 25% of such fund to a special highway improvement fund

K.S.A. 79-2958. Transfer from closed tax levy fund. Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2011	Date Due		Amount Due 2011		Amount Due 2012	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Sewer & Water (a)	10/1/1996	10/1/2012	4.8-5.45	83,940	16,000	4/1	10/1	868	8,000	436	8,000
Street Improvements (b)	10/1/2007	10/1/2018	3.5-3.75	625,000	525,000	4/1	10/1	19,303	60,000	17,173	60,000
Electric Impr. Reiusse	4/19/2010	1/1/2020	1.00-3.15	2,785,000	2,785,000	1/1	7/1	62,823		62,823	225,000
NCRPC (demolition loan)	2/1/2010	9/1/2014	0.00	50,000	40,000		3/1-9/1		10,000		10,000
Street Improvements	10/28/2010	11/1/2020	1.25-3.4	975,000	975,000	5/1	11/1	23,795	85,000	22,500	85,000
Total G.O. Bonds					4,341,000			106,789	163,000	102,932	388,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE Revolving Loans											
Ultra Violet System	9/1/1999	9/1/2014	3.07	425,053	132,365	3/1	9/1	3,823	31,595	2,846	32,572
12 Street Lift Station	5/6/2006	9/1/2027	2.68	464,521	407,163	3/1	9/1	10,784	19,193	10,267	19,711
Water Treatment Plant	4/1/2007	2/1/2029	3.36	9,800,000	9,086,341	2/1	8/1	301,278	375,010	288,611	387,679
Total Other					9,625,869			315,885	425,798	301,724	439,962
Total Indebtedness					13,966,869			422,674	588,798	404,656	827,962

City of Clay Center

2012

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	301,016	375,635	389,527
Receipts:			
Ad Valorem Tax	924,827	1,214,147	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	15,794	17,000	12,866
Motor Vehicle Tax	163,701	165,000	168,480
Recreational Vehicle Tax	2,478	2,073	2,537
16/20M Vehicle Tax		1,755	3,111
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Slider			0
Rental Excise Tax		0	231
Local Alcoholic Liquor	7,636	8,000	8,000
City Sales Tax	901,195	900,000	900,000
Licenses and Fees:			
Franchise Fees (gas, cable, phone)	123,089	138,000	138,000
Franchise Fees (water, electric, wastewater)		185,000	200,000
Business Licenses	9,710	10,000	10,000
Dog Licenses	3,190	2,800	3,000
Burial Permits	16,725	17,000	15,500
Building Permits	5,120	10,000	10,000
Municipal Court Fines	57,704	60,000	61,000
Court Training	3,516	4,000	3,800
Camping Fees	1,876	1,500	1,650
Cemetery Lots	7,330	7,800	7,500
Pool Receipts	27,411	29,000	29,500
Copies & Miscellaneous Sales	1,157	500	500
Kennel Fees	42	500	0
Rental of Equipment	1,375	1,500	1,500
Grants & Awards	6,097	4,000	4,250
Solid Waste	180,556		
Transfers from Electric Fund	89,229		
Transfers from Water Fund	25,229		
Transfers from Waste Water Fund	12,000	16,000	20,000
Transfer from Employee Benefit		83,317	49,967
In Lieu of Taxes (IRB)			
Interest on Idle Funds	17,361	18,500	19,000
Miscellaneous	719	2,000	2,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,605,067	2,899,392	1,672,891
Resources Available:	2,906,083	3,275,027	2,062,418

City of Clay Center

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Resources Available:	2,906,083	3,275,027	2,062,418
Expenditures:			
ADMINISTRATION	811,774	515,000	725,500
POLICE	414,787	627,000	649,200
FIRE	346,663	557,000	572,500
POOL	76,847	91,700	95,700
PARK	109,084	182,000	203,250
HIGHWAY	363,756	572,000	672,500
REFUSE (Own Fund 2011)	140,521	0	0
CEMETERY	100,461	145,800	154,800
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	2,363,893	2,690,500	3,073,450
Transfer To			
Airport Fund	5,000	10,000	0
Street, Mach. Bldg. & Equip. Fund	83,000	30,000	38,200
2010 Special Improvement	7,689		
2010 Special Improvement	16,269		
Pool Capital Improvement	3,000	5,000	5,000
NRP	51,597	50,000	50,000
Debt Service		100,000	110,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,530,448	2,885,500	3,276,650
Unencumbered Cash Balance Dec 31	375,635	389,527	XXXXXXXXXXXXXXXXXXXX
2010/2011 Budget Authority Amount:	2,726,000	3,074,700	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,276,650
		Tax Required	1,214,232
		Delinquent Comp Rate:	0.040
		Amount of 2011 Ad Valorem Tax	1,214,232

City of Clay Center

2012

Adopted Budget General Fund - Detail Page 1	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Expenditures:			
ADMINISTRATION			
Salaries	186,575	160,000	164,000
Employee Benefits & Taxes	0	60,000	86,500
Contractual	266,399	175,000	364,000
Commodities	47,657	55,000	61,000
Capital Outlay	6,804	65,000	50,000
FEMA	1,000		
Health Insurance	303,339		
Total	811,774	515,000	725,500
POLICE			
Salaries	364,589	385,000	394,500
Contractual	13,438	15,000	17,000
Commodities	36,760	42,000	46,500
Capital Outlay		35,000	27,200
Employee Benefits & Taxes		150,000	164,000
Total	414,787	627,000	649,200
FIRE			
Salaries	273,756	300,000	310,000
Contractual		10,000	11,000
Commodities	39,357	49,500	52,500
Capital Outlay	33,550	41,500	30,000
Employee Benefits & Taxes		156,000	169,000
Total	346,663	557,000	572,500
POOL			
Salaries	48,408	57,700	61,000
Contractual	8,064	5,000	5,000
Commodities	20,375	24,000	24,700
Capital Outlay		5,000	5,000
Total	76,847	91,700	95,700
PARK			
Salaries	88,708	95,000	100,000
Contractual		7,000	9,000
Commodities	20,376	28,000	28,750
Capital Outlay	0	5,000	13,000
Employee Benefits & Taxes		47,000	52,500
Total	109,084	182,000	203,250
HIGHWAY			
Salaries	187,733	230,000	250,000
Contractual		15,000	18,000
Commodities	123,707	127,000	141,500
Capital Outlay	52,316	53,000	84,000
Employee Benefits & Taxes		147,000	179,000
Total	363,756	572,000	672,500
REFUSE (Own Fund 2011)			
Salaries	76,663		
Contractual	47,973		
Commodities	15,885		
Capital Outlay			
Total	140,521	0	0
CEMETERY			
Salaries	75,000	90,000	94,000
Contractual		6,000	5,000
Commodities	25,461	30,000	28,000
Capital Outlay		3,000	8,000
Employee Benefit & Taxes		16,800	19,800
Total	100,461	145,800	154,800
Page 1 - Total	2,363,893	2,690,500	3,073,450

City of Clay Center

2012

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
General Fund - Detail Page 2	2010	2011	2012
Expenditures:			
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
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	0	0	0
Page 1 -Total	2,363,893	2,690,500	3,073,450
Grand Total	2,363,893	2,690,500	3,073,450

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	10,577	3,134	5,417
Receipts:			
Ad Valorem Tax	50,402	74,854	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,219	1,000	975
Motor Vehicle Tax	11,734	7,262	10,387
Recreational Vehicle Tax	178	109	156
16/20M Vehicle Tax	205	92	192
Slider			0
Rental Excise Tax	13	0	10
Special Assessments	20,844	21,157	20,940
NRP	-2,715	-4,000	-4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	81,880	100,474	28,660
Resources Available:	92,457	103,608	34,077
Expenditures:			
Bond Principal (a & b)	57,000	68,000	68,000
Interest (a & b)	22,320	20,171	17,609
Commission	3	20	10
Bond to NCRPC	10,000	10,000	10,000
Reserve			8,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	89,323	98,191	103,619
Unencumbered Cash Balance Dec 31	3,134	5,417	xxxxxxxxxxxxxxxxxxxx
2010/2011 Budget Authority Amount:	91,341	110,191	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	103,619
		Tax Required	69,542
		Delinquent Comp Rate:	0.040
		Amount of -1 Ad Valorem Tax	69,542

Adopted Budget Employee Benefits	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	61,349	105,465	59,392
Receipts:			
Ad Valorem Tax	244,803	0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,665	1,000	575
Motor Vehicle Tax	35,060	35,266	
Recreational Vehicle Tax	530	530	
16/20M Vehicle Tax	431	448	
Slider			
Employee Contributions	571,767	900,000	925,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	856,256	937,244	925,575
Resources Available:	917,605	1,042,709	984,967
Expenditures:			
Employees Retirement	309,462	350,000	365,000
Social Security	445,487	485,000	490,000
Employment Security	2,922	15,000	20,000
Worker's Compensation	41,083	50,000	60,000
Transfer to General Operating		83,317	49,967
NRP	13,186		
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	812,140	983,317	984,967
Unencumbered Cash Balance Dec 31	105,465	59,392	xxxxxxxxxxxxxxxxxxxx
2010/2011 Budget Authority Amount:	833,000	983,317	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	984,967
		Tax Required	0
		Delinquent Comp Rate:	0.040
		Amount of -1 Ad Valorem Tax	0

City of Clay Center

2012

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Industrial	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	4,022	11,857	12,007
Receipts:			
Ad Valorem Tax	24,247	22,756	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	324	100	293
Motor Vehicle Tax	3,242	3,495	3,158
Recreational Vehicle Tax	49	53	48
16/20M Vehicle Tax	26	44	58
Slider			0
Rental Excise Tax	3	2	
NRP	-1,306	-1,300	-1,300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	26,585	25,150	2,257
Resources Available:	30,607	37,007	14,264
Expenditures:			
Appropriations	18,750	25,000	25,000
Commodities		0	0
Contractual		0	0
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	18,750	25,000	25,000
Unencumbered Cash Balance Dec 31	11,857	12,007	xxxxxxxxxxxxxxxxxxxx
2010/2011 Budget Authority Amount:	29,000	29,000	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,000
		Tax Required	10,736
Delinquent Comp Rate:	0.040		429
Amount of 2011 Ad Valorem Tax			11,165

Adopted Budget Library	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	623	384	312
Receipts:			
Ad Valorem Tax	160,665	149,636	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,771	500	785
Motor Vehicle Tax	14,545	23,150	20,764
Recreational Vehicle Tax	220	348	313
16/20M Vehicle Tax	199	294	383
Slider			0
Rental Excise	15	0	
NRP	-8,655	-5,000	-10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	168,761	168,928	12,245
Resources Available:	169,384	169,312	12,557
Expenditures:			
Appropriations	169,000	169,000	183,474
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	169,000	169,000	183,474
Unencumbered Cash Balance Dec 31	384	312	xxxxxxxxxxxxxxxxxxxx
2010/2011 Budget Authority Amount:	174,000	174,000	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	183,474
		Tax Required	170,917
Delinquent Comp Rate:	0.040		6,837
Amount of 2011 Ad Valorem Tax			177,754

City of Clay Center

2012

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Public Recreation	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	2,508	2,526	359
Receipts:			
Ad Valorem Tax	23,225	21,193	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	359	200	305
Motor Vehicle Tax	3,360	3,347	2,941
Recreational Vehicle Tax	51	50	44
16/20M Vehicle Tax	40	43	54
Slider	3		0
NRP	-1,251		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	25,787	24,833	3,344
Resources Available:	28,295	27,359	3,703
Expenditures:			
Appropriations to Rec Commission	25,769	26,000	26,000
NRP		1,000	1,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	25,769	27,000	27,000
Unencumbered Cash Balance Dec 31	2,526	359	xxxxxxxxxxxxxxxxxxxx
2010/2011 Budget Authority Amount:	27,000	27,000	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,000
		Tax Required	23,297
Delinquent Comp Rate:	0.040		932
Amount of 2011 Ad Valorem Tax			24,229

Adopted Budget

0	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Slider			
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	xxxxxxxxxxxxxxxxxxxx
2010/2011 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	0.040		0
Amount of 2011 Ad Valorem Tax			0

City of Clay Center

2012

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Slider			
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	xxxxxxxxxxxxxxxxxxxx
2010/2011 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		0.040	0
Amount of 2011 Ad Valorem Tax			0

Adopted Budget	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Slider			
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	xxxxxxxxxxxxxxxxxxxx
2010/2011 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		0.040	0
Amount of 2011 Ad Valorem Tax			0

City of Clay Center

2012

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Slider			
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	xxxxxxxxxxxxxxxxxxxx
2010/2011 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		0.040	0
Amount of 2011 Ad Valorem Tax			0

Adopted Budget	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Slider			
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	xxxxxxxxxxxxxxxxxxxx
2010/2011 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		0.040	0
Amount of 2011 Ad Valorem Tax			0

City of Clay Center

2012

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Slider			
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	xxxxxxxxxxxxxxxxxxxx
2010/2011 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		0.040	0
Amount of 2011 Ad Valorem Tax			0

Adopted Budget	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Slider			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Expend			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2010/2011 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		0.040	0
Amount of 2011 Ad Valorem Tax			0

City of Clay Center

2012

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	2,787	11,243	11,983
Receipts:			
State of Kansas Gas Tax	118,263	117,740	119,510
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	118,263	117,740	119,510
Resources Available:	121,050	128,983	131,493
Expenditures:			
Commodities	109,807	117,000	131,493
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	109,807	117,000	131,493
Unencumbered Cash Balance Dec 31	11,243	11,983	0
2010/2011 Budget Authority Amount:	115,892	117,000	

Adopted Budget

Adopted Budget Airport	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	3,883	12,945	9,189
Receipts:			
Land Leases	10,120	10,120	10,120
Transfer from General Fund	5,000	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	15,120	20,120	20,120
Resources Available:	19,003	33,065	29,309
Expenditures:			
Contractual Services	9,519	10,676	11,000
Commodities	13,572	13,200	18,309
Insurance Proceeds	-17,033		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,058	23,876	29,309
Unencumbered Cash Balance Dec 31	12,945	9,189	0
2010/2011 Budget Authority Amount:	15,247	23,876	

City of Clay Center

2012

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Connecting Link	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	71,196	40,953	5,757
Receipts:			
Connecting Link Distribution	29,268	29,000	29,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	29,268	29,000	29,000
Resources Available:	100,464	69,953	34,757
Expenditures:			
Construction Costs	59,511	64,196	34,757
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	59,511	64,196	34,757
Unencumbered Cash Balance Dec 31	40,953	5,757	0
2010/2011 Budget Authority Amount:	98,418	64,196	

Adopted Budget

Adopted Budget Special Improvement	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	39,791	39,791	39,791
Receipts:			
Reimbursements		0	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	15,000
Resources Available:	39,791	39,791	54,791
Expenditures:			
Construction Costs		0	54,791
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	54,791
Unencumbered Cash Balance Dec 31	39,791	39,791	0
2010/2011 Budget Authority Amount:	40,865	54,791	

City of Clay Center

2012

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Special Park & Recreation	2010	2011	2012
Unencumbered Cash Balance Jan 1	29,651	19,206	3,502
Receipts:			
Local Alcohol Tax	7,636	8,000	8,000
Sale of Parks	7,204		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	14,840	8,000	8,000
Resources Available:	44,491	27,206	11,502
Expenditures:			
Commodities	10,000	2,000	4,502
Capital Outlay	15,285	21,704	7,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	25,285	23,704	11,502
Unencumbered Cash Balance Dec 31	19,206	3,502	0
2010/2011 Budget Authority Amount:	39,346	23,704	

Adopted Budget

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Waste Water	2010	2011	2012
Unencumbered Cash Balance Jan 1	63,110	79,429	119,829
Receipts:			
Waste Water Collections	371,931	380,000	385,000
Use of Money and Property	46		
Revolving Loan Collections		62,400	62,400
Transfer from Reserves			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	371,977	442,400	447,400
Resources Available:	435,087	521,829	567,229
Expenditures:			
Salaries	139,655	100,000	160,000
Commodities	73,025	52,300	94,250
Contractual Services	47,294	50,000	62,000
Capital Outlay	18,296	55,000	56,479
Debt Service	65,388	66,000	66,000
Transfer to General Fund	12,000	16,000	20,000
Employee Benefits & Taxes		62,700	108,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	355,658	402,000	567,229
Unencumbered Cash Balance Dec 31	79,429	119,829	0
2010/2011 Budget Authority Amount:	432,497	455,413	

City of Clay Center

2012

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Solid Waste/Recycling	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	0	25,097	29,890
Receipts:			
Collections		200,000	267,000
Equipment Replacement		16,000	21,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	216,000	288,500
Resources Available:	0	241,097	318,390
Expenditures:			
Salaries		78,000	82,000
Employee Benefits & Taxes		43,657	57,000
Commodities		18,350	44,190
Contractual		55,200	69,200
Equipment Reserves		16,000	66,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	211,207	318,390
Unencumbered Cash Balance Dec 31	0	29,890	0
2010/2011 Budget Authority Amount:	0	212,600	

Adopted Budget

Street Sales Tax

Street Sales Tax

Adopted Budget Street Sales Tax	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Sales Tax Receipts		165,000	350,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	165,000	350,000
Resources Available:	0	165,000	350,000
Expenditures:			
Street Repair Expenses		165,000	350,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	165,000	350,000
Unencumbered Cash Balance Dec 31	0	0	0
2010/2011 Budget Authority Amount:	0	165,000	

City of Clay Center

2012

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
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
2010/2011 Budget Authority Amount:	0	0	

Adopted Budget

Adopted Budget 0	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
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
2010/2011 Budget Authority Amount:	0	0	

City of Clay Center

2012

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
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
2010/2011 Budget Authority Amount:	0	0	

Adopted Budget

Adopted Budget 0	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
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
2010/2011 Budget Authority Amount:	0	0	

City of Clay Center

2012

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
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
2010/2011 Budget Authority Amount:	0	0	

Adopted Budget

Adopted Budget 0	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
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
2010/2011 Budget Authority Amount:	0	0	

City of Clay Center

2012

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
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
2010/2011 Budget Authority Amount:	0	0	

Adopted Budget

Adopted Budget 0	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
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
2010/2011 Budget Authority Amount:	0	0	

City of Clay Center

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2010 is to be shown)

2012

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Street, Bldg. Mach & Equip		Pool Capital Imp Project		Underage Reward Fund		Employee Insurance Acct		Perpetual Care Fund		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	415,492	Cash Balance Jan 1	23,119	Cash Balance Jan 1	1,743	Cash Balance Jan 1	238,297	Cash Balance Jan 1	156,050	834,701
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fines & Fees	10,426	Trans from General	3,000			Cash Receipts	806,565	Care Payments	1,820	
Transfer from General	83,000									
Total Receipts	93,426	Total Receipts	3,000	Total Receipts	0	Total Receipts	806,565	Total Receipts	1,820	904,811
Resources Available:	508,918	Resources Available:	26,119	Resources Available:	1,743	Resources Available:	1,044,862	Resources Available:	157,870	1,739,512
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment	35,977					Cash Disbursements	868,245			
Equipment Mtn.	0									
Commodities	22,248									
Total Expenditures	58,225	Total Expenditures	0	Total Expenditures	0	Total Expenditures	868,245	Total Expenditures	0	926,470
Cash Balance Dec 31	450,693	Cash Balance Dec 31	26,119	Cash Balance Dec 31	1,743	Cash Balance Dec 31	176,617	Cash Balance Dec 31	157,870	813,042 **
										813,042 **

**Note: These two block figures should agree.

City of Clay Center

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2010 is to be shown)

2012

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Comm. Dev. B.G. Fund		Payroll W/H Accts		Ball Diamond Imp Fund		Animal Shelter Trust Fund		Refuse Disposal Reserve Fund		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	54,363	Cash Balance Jan 1	573	Cash Balance Jan 1	1,082	Cash Balance Jan 1	1,291	Cash Balance Jan 1	9,217	66,526
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Use of Money	90	Cash Receipts	1,705,535	Donations	100	Donations	50	Chgs for Services	15,880	
Total Receipts	90	Total Receipts	1,705,535	Total Receipts	100	Total Receipts	50	Total Receipts	15,880	1,721,655
Resources Available:	54,453	Resources Available:	1,706,108	Resources Available:	1,182	Resources Available:	1,341	Resources Available:	25,097	1,788,181
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	54,453	Cash Disbursements	1,704,634							
Total Expenditures	54,453	Total Expenditures	1,704,634	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	1,759,087
Cash Balance Dec 31	0	Cash Balance Dec 31	1,474	Cash Balance Dec 31	1,182	Cash Balance Dec 31	1,341	Cash Balance Dec 31	25,097	29,094 **
										29,094 **

**Note: These two block figures should agree.

City of Clay Center

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2010 is to be shown)

2012

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Police Court		Undercover Acct		2010 Special Improvement						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	15,024	Cash Balance Jan 1	1,498	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		16,522
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fines	77,195			Bond Issuance Proceeds	1,014,275					
				County Grant	313,230					
				Trans from General	7,689					
				Trans from General	16,269					
Total Receipts	77,195	Total Receipts	0	Total Receipts	1,351,463	Total Receipts	0	Total Receipts	0	1,428,658
Resources Available:	92,219	Resources Available:	1,498	Resources Available:	1,351,463	Resources Available:	0	Resources Available:	0	1,445,180
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Remittances	73,243	Operational Equip	200	Contractual Services	673,837					
Total Expenditures	73,243	Total Expenditures	200	Total Expenditures	673,837	Total Expenditures	0	Total Expenditures	0	747,280
Cash Balance Dec 31	18,976	Cash Balance Dec 31	1,298	Cash Balance Dec 31	677,626	Cash Balance Dec 31	0	Cash Balance Dec 31	0	697,900 **
										697,900 **

**Note: These two block figures should agree.

Non-Budgeted Funds - Cities

K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. Equipment reserve fund. Cities may create an equipment reserve fund to finance the acquisition of equipment.

K.S.A. 12-1,118. Capital improvement fund. Cities with an approved a multi-year capital improvement plan may establish a capital improvements fund.

K.S.A. 12-631p. Sewerage system reserve fund. The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-6a13. Special improvement funds. Authorizes the creation of a special improvement fund to pay a portion of the debt service on bonds issued, planning costs, and the initial cost of improvements until temporary notes or bonds have been issued and sold.

K.S.A. 12-6a16. Separate special improvement funds. Provides that separate, suitably named special improvement funds are to be created for each improvement project or combination of improvement projects.

K.S.A. 12-1663. Federal grants (e.g. FEMA). Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-1674. Special services fund. Cities located in counties designated as urban areas may create a special services fund to be used to pay the initial costs of improvements and for work performed as a result of failure of persons to perform duties prescribed by law or ordinance.

K.S.A. 12-16,102. Employee benefits trust funds. For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

K.S.A. 12-16,111. State loans and grants. State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-17,118. Neighborhood revitalization fund. After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

K.S.A. 12-2615. Risk management reserve fund. The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.

K.S.A. 13-10,140. Special improvement fund (commission form of government; population more than 150,000 and less than 200,000). Authorizes certain cities operating under the commission form of government to a special improvement fund to pay the preliminary cost of any improvement to be financed by special assessments or general obligation bonds.

K.S.A. 13-14b12. Hospital special improvement fund. Provides for creation of a special improvement fund for the purpose of equipping, operating, maintaining and improving such hospital and to pay a portion of the debt service on bonds.

K.S.A. 14-2004. Park land acquisition fund (commission-manager cities). Authorizes certain cities operating under the commission-manager form of government to establish a park land acquisition fund.

K.S.A. 44-505f. Workers' compensation reserve fund. Provides for the creation of a reserve fund for the payment of workmen's compensation claims, judgments, and expenses.

K.S.A. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund. Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.

K.S.A. 68-590. Special highway improvement fund. Cities and counties may create a special highway improvement fund and transfer to it annually up to 25% of the fund for roads, bridges, highways, or streets.

K.S.A. 75-6110. Special liability expense fund. Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

K.S.A. 79-1808. Special assessment fund. Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

K.S.A. 79-1950b. Special improvement fund (cities of more than 200,000). Certain cities of the first class are authorized to create a special improvement fund from which preliminary costs associated with such improvements may be paid.

K.S.A. 79-2925. Budgets exempt from the state budget law. Cities may create non-budgeted funds for any gifts or bequests, a revolving fund for the operation of a municipal airport, and for repair, replacement, or addition to recreation facilities.

NOTICE OF BUDGET HEARING

2012

The governing body of
City of Clay Center

will meet on August 18, 2011 at 7:30 p.m. at City Hall, 427 Court Street, Clay Center, KS 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, 427 Court Street, Clay Center, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2012 Expenditures and Amount of 2011 Ad Valorem Tax establish the maximum limits of the 2012 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2010		Current Year Estimate for 2011		Proposed Budget for 2012		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2011 Ad Valorem Tax	Estimate Tax Rate *
General	2,530,448	36.580	2,885,500	45.286	3,276,650	1,214,232	44.721
Debt Service	89,323	1.925	98,191	2.792	103,619	69,542	2.561
Employee Benefits	812,140	9.348	983,317		984,967	0	0.000
Industrial	18,750	0.926	25,000	0.849	25,000	11,165	0.411
Library	169,000	6.136	169,000	5.581	183,474	177,754	6.547
Public Recreation	25,769	0.887	27,000	0.790	27,000	24,229	0.892
Special Highway	109,807		117,000		131,493		
Airport	6,058		23,876		29,309		
Connecting Link	59,511		64,196		34,757		
Special Improvement					54,791		
Special Park & Recreation	25,285		23,704		11,502		
Waste Water	355,658		402,000		567,229		
Solid Waste/Recycling			211,207		318,390		
Street Sales Tax			165,000		350,000		
Electric System	6,564,808		6,042,785		12,686,000		
Water System	5,054,527		1,537,751		2,495,000		
Non-Budgeted Funds-A	926,470						
Non-Budgeted Funds-B	1,759,087						
Non-Budgeted Funds-C	747,280						
Totals	19,253,921	55.802	12,775,527	55.298	21,279,181	1,496,922	55.132
Less: Transfers	241,416		144,317		179,167		
Net Expenditure	19,012,505		12,631,210		21,100,014		
Total Tax Levied	1,485,429		1,482,586		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	26,619,265		26,810,938		27,151,336		
Outstanding Indebtedness, January 1,	2009		2010		2011		
G.O. Bonds	1,020,000		753,000		4,341,000		
Revenue Bonds	3,055,000		2,980,000		0		
Other	1,390,033		6,753,785		9,625,869		
Lease Purchase Principal	68,644		52,684		35,948		
Total	5,533,677		10,539,469		14,002,817		

*Tax rates are expressed in mills

City Official Title: City Clerk

2012 Neighborhood Revitalization Rebate

Budgeted Funds for 2012	2011 Ad Valorem before Rebate**	2011 Mil Rate before Rebate	Estimate 2012 NR Rebate
General			
Debt Service			
Employee Benefits			
Industrial			
Library			
Public Recreation			
0			
0			
0			
0			
0			
0			
0			
0			
TOTAL	0	0.000	0

2011 July 1 Valuation: 27,151,336

Valuation Factor: 27,151.336

Neighborhood Revitalization Subj to Rebate: 1,786,032

Neighborhood Revitalization factor: 1,786.032

**This information comes from the 2012 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

ORDINANCE NUMBER _____

AN ORDINANCE ATTESTING TO AN INCREASE IN TAX REVENUES FOR
BUDGET YEAR 2012 FOR THE City of Clay Center

WHEREAS, the City of Clay Center must continue to provide services to protect the health, safety, and welfare of the citizens of this community; and

WHEREAS, the cost of providing essential services to the citizens of this city continues to increase.

NOW THEREFORE, be it ordained by the Governing Body of the City of Clay Center:

Section One. In accordance with state law, the City of Clay Center has scheduled a public hearing and has prepared the proposed budget necessary to fund city services from January 1, 2012 until December 31, 2012.

Section Two. After careful public deliberations, the governing body has determined that in order to maintain the public services that are essential for the citizens of this city, it will necessary to budget property tax revenues in an amount exceeding the levy in the 2011 budget.

Section Three. This ordinance shall take effect after publication once in the official city newspaper.

Passed and approved by the Governing Body on this _____ day of _____, 2011.

/s/ _____
Mayor

ATTEST: /s/ _____
City Clerk

(SEAL)

(Must be published and publication attached to budget)

Possible Budget Law Violation

Welcome. You have been directed to this tab because your 2010 'total expenditures' exceed your 2010 'budget authority.'

In short, you are looking at a potential budget law violation. However, the good news is that you may have options available that will allow you to avoid a budget law violation.

Can the potential violation be corrected at this time?

If the municipality financial records have **not been** closed (i.e. an audit has not been completed, or the 2012 adopted budget has not been submitted to the county clerk) then the budget law violation can be fixed before submission of the budget to the county clerk.

What should I do?

First, review the input page information (inputPrYr tab) to ensure that the correct amount was entered for this particular fund. If your 2010 budget was amended, did you use the amended, higher budget amount?

Next, look to see if any of your 2010 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2010 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative *expenditure* .

Another option is to consider whether your fund shares expenditures with another fund. For example, your electric and water funds may split salaries between the two funds. If one of those funds is in trouble, you might be able to allocate a little more in salaries to the healthy fund in order to eliminate the violation (be sure, though, that the healthy fund has sufficient budget authority and cash available).

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

Finally, if your general fund is healthy - it has enough budget authority and cash - then it might be used to cover the excess

expenditures. (AGO No. 85-181)

Is amending the budget an option?

Amending the budget is a timing issue. In order to amend the budget, you must have the complete amending process completed before the end of the calendar year. If you start at the beginning of December, then you should have enough time to amend the budget. But, if started during the middle of December, then you might not have enough time to complete the amending process. Remember the complete processing must be completed on or before the end of December and you must have at least 10 days between when published in local newspaper and when the budget hearing is held. So, if your local newspaper only publishes once a week or bi-weekly, then there might not be time enough to have the 10 day requirement between publication and the hearing.

Amending the budget can be done at any time during the budgeted year. But, amending the budget should take place before the expenditures exceed the budget authority.

What if the 2010 financial records have been closed?

Well, if the municipality financial records have been closed (i.e. an audit for 2010 has been completed, or the 2012 adopted budget has been submitted to the county clerk), then the violation cannot be fixed and must be shown as it occurred.

No punitive action will be taken as a result of the violation, but you should determine what caused the violation and take steps to avoid future violations of this nature.

Thank you.

Possible Cash Basis Law Violation

Welcome. You have been directed to this tab because your 2010 expenditures show that you finished the year with a negative unencumbered cash balance in this fund.

However, the good news is that you may have one or more options available that will allow you to avoid a cash basis law violation.

Is this a violation?

Hopefully not. The first thing that you might do is to review K.S.A. 10-1116 to see if your fund might be one of those for which a negative cash balance is permitted.

What if K.S.A. 10-1116 applies?

If the fund falls into one of the categories, then a cash basis law violation has not occurred. Please annotate to the left of the 'See Tab B' as follows: "10-1116 applies."

What if K.S.A. 10-1116 does not apply?

If the fund does not fall into one of the categories, then let's explore your options, below, to see if we can help you avoid a cash basis law violation.

Options

If your financial records for 2010 are not closed (i.e. an audit has not been completed, or the 2012 adopted budget has not been submitted to the county clerk) then either your fund receipts will need to be increased (transfer from another fund) or your expenditures will need to be decreased (shifting of expenditures to another fund), or a combination of the two.

Increasing your receipts through one or more transfers is contingent upon the available cash, budget authority, and statutory authority for the transfer from the fund or funds from which one or more transfers might be made.

Another option for you to consider is the shifting of expenditures from this fund to another fund. Again, the fund to which expenditures are shifted must have available cash and budget authority in order to absorb the additional expenditures.

What if K.S.A. 10-1116 does not apply, and no options are available to me?

Unfortunately, under this scenario you are pretty much stuck with a cash basis law violation. However, you can accept the violation as a learning tool to help you prevent violations in the future.

Regular reviews of current year budget performance, especially from the end of the third quarter on, might allow you to determine in a timely fashion whether an increase in revenue or a decrease in expenditures is going to be needed before the end of the fiscal year in order to ensure that a fund finishes the year in good shape.

In addition to the options discussed above, during the later part of the year if a utility fund or the general fund has the cash, but not the budget authority, amending the budget might be done in order to increase budget authority so that a transfer can then be made to the struggling fund or, in the case of the general fund, there can be a shifting of expenditures from the struggling fund to the general fund.

If, in the future, you choose to amend the budget as described in the paragraph above, please remember that the amendment must occur before the end of the fiscal year.

Thank you.

Current Year - Possible Budget Law Violation

Welcome. You have been directed to this tab because your estimated 2011 'total expenditures' exceed your 2011 budget authority.'

In short, you are looking at a potential budget law violation if you truly end up the year as your current estimates reflect. The good news is that you have an early indication of possible issues which can be addressed sooner rather than later.

Should the potential for a violation be corrected at this time?

Naturally, our preference would be that you consider your 2011 numbers to see what steps might be necessary to ensure that your expenditures do not, at year-end, exceed your budget authority for this fund.

What should I do at this time?

Well, the easiest thing to do at this time is to increase any underestimated revenue numbers, or decrease any overestimated expenditure numbers, or a combination of the two.

What if I check my estimates and find that we're still on pace for a budget law violation?

Well, let's look to see if any of your 2011 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2011 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative *expenditure* .

Another option is to consider whether your fund shares expenditures with another fund. For example, your electric and water funds may split salaries between the two funds. If one of those funds is in trouble you might be able to allocate a little more in salaries to the healthy fund in order to eliminate the potential violation (be sure, though, that the healthy fund has sufficient budget authority and cash available).

The shifting of expenditures between funds, as described in

the preceding paragraph, can be accomplished between any funds that share expenses.

A sometimes overlooked option is to use your general fund to cover the excess expenditures, assuming that the general fund is not the one that's in trouble and that it has the budget authority and cash to absorb additional expenditures.

Finally, If none of the above options can be applied and the fund has an unencumbered cash balance which will cover the estimated overage, the budget can be amended before the end of the fiscal year. Remember, though, that the amendment process must occur before the end of the fiscal year.

If the fund does not have enough ending cash so that an amendment will cover the expected overage, but another fund does have enough unencumbered cash (along with budget authority and statutory authority to transfer to the fund with the potential budget law violation), go ahead and make the transfer and then amend the budget.

Thank you.

Current Year - Possible Cash Basis Law Violation

Welcome. You have been directed to this tab because your 2012 estimated expenditures show that at the end of this year you will have a negative unencumbered cash balance in this fund.

However, the good news is that you may have one or more options available that will allow you to avoid a cash basis law violation.

Should this be fixed?

Yes, by all means. You really don't want to end this year with a negative cash balance in the fund. At a minimum you will want your ending cash balance to be \$0.

Now, it is possible that this is one of those funds which may, under K.S.A. 10-1116, end the year with a negative cash balance, but otherwise you will want to make sure that it does not.

What should I do at this time?

Well, the easiest thing to do at this time is to increase any underestimated revenue numbers, or decrease any overestimated expenditure numbers, or a combination of the two.

What if I check my estimates and find that we're still on pace for a budget law violation?

Either your fund receipts will need to be increased before the end of the year (transfer from another fund) or your expenditures will need to be decreased before the end of the year (shifting of expenditures to another fund), or a combination of the two.

So, let's look to see if any of your 2011 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2011 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative *expenditure* .

Another option for you to consider is the shifting of expenditures from this fund to another fund. Again, the

fund to which expenditures are shifted must have available cash and budget authority in order to absorb the additional expenditures.

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

On the revenue side of the fund you might increase your receipts through one or more transfers, contingent upon available cash, budget authority, and statutory authority for the transfer from the fund or funds from which one or more transfers might be made.

A sometimes overlooked option is to use your general fund to cover the excess expenditures, assuming that the general fund is not the one that's in trouble and that it has the budget authority and cash to absorb additional expenditures.

Thank you.

Proposed Budget Year - Possible Budget Law Violation
No Levy Funds

Welcome. You have been directed to this tab because your estimated 2012 'total expenditures' exceed your 2012 Unencumbered cash balance Dec 31.'

In short, you are looking at a budget law violation if you adopt a budget in which there exists a fund with a negative ending cash balance.

Should this be fixed before we adopt the budget?

Yes. The budget law mandates that fund expenditures shall balance with anticipated revenue. A fund ending cash balance should end either in \$0 or a positive cash balance.

How do I fix the violation?

The negative cash balance can be remedied by increasing the anticipated receipts or by reducing the proposed expenditures, or a combination of the two.

Is there a benefit to having a positive cash balance?

If the municipality governing body chooses to adopt a budget whereby the no levy fund has a positive ending balance, that's okay. But, we recommend that the fund be budgeted to end with a \$0 balance.

Why? Well, remember that no levy funds do not result in a levy of property tax dollars. So, there is no impact to the property taxpayer from a budget which utilizes all anticipated revenue in the upcoming year.

The advantage to the municipality of budgeting the no levy fund to end the budget year with a \$0 balance is that it provides the municipality with maximum spending authority. In the event the municipality is faced with unanticipated spending during the budget year it will not need to amend its budget to do so.

Of course, by budgeting to \$0 the municipality does not have to spend down to \$0, but the authority to do so without a budget amendment is there in the event that a need to do so should arise.

Thank you.

To Determine a Mill Rate Increase

Example #2 and Formula

Example #2 allows you to compute the impact on mill rate by a specific dollar amount of property tax. This example might be useful at a budget hearing when the governing body is making small adjustments to one or more property tax funds and would like to know the impact of those changes on the total mill rate. As with the first example, input the municipality's total assessed valuation in the first green box, and with the second green box input the amount of property tax dollars under consideration.

Computation of Example:

The **first step** is to determine the value of one mill:

$$\$3,120,000 \quad / \quad 1000 \quad = \quad \$3,120$$

In the **next step**, we will determine the increase:

$$\$50,000 \text{ (increased property tax)} / \$312,000 \text{ (mill value)} = .160 \text{ increase to the mill rate}$$

Formula:

$$\underline{\$133,685,008} \text{ (asd. val.)} \quad / \quad 1000 \quad = \quad \underline{\$133,685} \text{ (value one mill)}$$

$$\underline{\$7,067,793} \text{ (property tax)} \quad / \quad \underline{\$133,685} \text{ (mill value)} \quad = \quad 52.869 \text{ (mill rate increase)}$$

Impact of a Property Tax Increase on a \$100,000 Home

Example #3a and Formula

Example #3a allows you to quickly compute the standard "impact of a property tax increase on a \$100,000 home" (or any other residential property value, for that matter). Using the same information as in example #2, the additional piece of information to input in this example is a residential property value. Additionally, residential property is assessed at 11.5% of its value (K.S.A. 79-1439(b)(1)(A)).

Computation of Example:

The **first step** is to determine the mill rate:

$$\$3,120,000 / 1000 = \$3,120 \text{ (example \#1)}$$

$$\$50,000 / \$3,120 = 16.026 \text{ mills (example \#2)}$$

The **second step** is to determine the residential property assessed value:

$$\$100,000 \text{ home} \times 0.115 = \$11,500 \text{ (assessed value)}$$

The **last step** is to determine the property tax increase:

$$\$11,500 \text{ (assessed value)} \times 16.026 \text{ (mill rate)} / 1000 = \$184.30$$

The increase in property tax for a \$100,000 home will be \$184.30.

Formula:					
First Step:	(assessed valuation) \$133,685,008	/	1000	=	\$133,685 (value of 1 mill)
Second Step:	(increased prop. tax) \$5,000	/	(value of 1 mill) \$133,685	=	0.037 (increase mill rate)
Third Step:	(value of the home) \$100,000	x	0.115	=	\$11,500 (assessed value)
Result:	(assessed value) \$11,500	x	(increase mill rate) 0.037	/	1000 = (increase tax) \$0.43

Impact of a Property Tax Increase on Unimproved Ag Land

Example #3b and Formula

Example #3b uses the same computation as example #3a, except in this case we are computing the impact of property taxes on unimproved agricultural land. Unimproved agricultural land is assessed at 30% pursuant to K.S.A. 79-1439(b)(1)(B)).

Formula:					
First Step:	(assessed valuation) \$133,685,008	/	1000	=	\$133,685 (value of 1 mill)
Second Step:	(increased prop. tax) \$50,000	/	(value of 1 mill) \$133,685	=	0.374 (increase mill rate)
Third Step:	(value of the property) \$2,500,000	x	0.300	=	\$750,000 (assessed value)
Result:	(assessed value) \$750,000	x	(increase mill rate) 0.374	/	1000 = (increase tax) \$280.51

Impact of a Property Tax Increase on Commercial, Industrial, Railroad, and Improved Ag Land

Example #3c and Formula

Example #3c uses the same computation as examples #3a and #3b, except in this case we are computing the impact of property taxes on commercial, industrial, railroad, and improved agricultural land. The foregoing categories of land are assessed at 25% pursuant to K.S.A. 79-1439(b)(1)(F)).

Formula:					
First Step:	<u>(assessed valuation)</u> \$133,685,008	/	1000	=	\$133,685 (value of 1 mill)
Second Step:	<u>(increased prop. tax)</u> \$50,000	/	<u>(value of 1 mill)</u> \$133,685	=	0.374 (increase mill rate)
Third Step:	<u>(value of the property)</u> \$2,500,000	x	0.250	=	\$625,000 (assessed value)
Result:	<u>(assessed value)</u> \$625,000	x	0.374	/	<u>(increase tax)</u> 1000 = \$233.76

Impact of Total Mills on an Individual Home

Example #4 and Formula

To compute the impact of all mills to be levied against a specific home valuation, simply key in the "value of the home" green area with the home valuation, and the total mill rate in the "total mill rate" green area (number at bottom of 'Estimate Tax Rate' column on the budget summary page). Remember, a computation using the above described information does not take into account taxes that may be levied by other municipalities.

Formula:					
First Step:	<u>(value of the home)</u> \$100,000	x	<u>(residential %)</u> 0.115	=	<u>(assessed value)</u> \$11,500
Second Step:	<u>(assessed value)</u> \$11,500	x	<u>(total mill rate)</u> 52.869	/	<u>(impact, total mills)</u> 1000 = \$607.99

How to Achieve the Same Mill Rate as the Year Before

Example #5 and Formula

Maybe your governing body wants the budget to have the same mill rate as the year before. This is not an unusual goal of municipality governing bodies. To do so simply key in the desired mill rate in the first green box, the preliminary total assessed valuation in the second green box, and hit "enter." The result will be the amount in dollars that you must levy (total of all tax levy funds) in your proposed budget.

Formula:					
	<u>(desired mill rate)</u> 52.869	x	<u>(total asssd. valuation)</u> \$133,685,008	/	<u>(total taxes levied)</u> 1000 = \$7,067,793

Helpful Links

Municipal Services (Kansas Department of Administration, Accounts and Reports) – Budget forms, confirmation of payments, transfer statutes, non-budgeted fund statutes, etc.

<http://www.da.ks.gov/ar/muniserv/>

State Debt Setoff Program (Kansas Department of Administration, Accounts and Reports) – Passive collection tool to assist municipalities with collection of unpaid utility bills, etc.

<http://www.da.ks.gov/ar/setoff/>

League of Kansas Municipalities – City-County Highway Fund estimates

<http://www.lkm.org/resources/budgettips/>

League of Kansas Municipalities – Directory of Kansas Public Officials

<http://www.lkm.org/publications/dokpopop.html>

Kansas Legislature – Kansas Statutes (usually updated in January), House and Senate Bills, etc.

<http://www.kslegislature.org/legsrv-statutes/index.do>

Kansas Attorney General Opinions

<http://ksag.washburnlaw.edu/>

Kansas State Treasurer – Municipal Distributions

<http://www.kansasstatetreasurer.com/prodweb/dist/index.php>

Kansas Department of Revenue

<http://www.ksrevenue.org/>

Kansas Department of Revenue – Property Valuation

<http://www.ksrevenue.org/pvd.htm>

Kansas Pooled Money Investment Board – Investment of Idle Funds in the Municipal Investment Pool

<https://www.pooledmoneyinvestmentboard.com/>

The following were changed to this spreadsheet on 4/19/11

1. Summ tab changed proposed year expenditure column to 'Budget Authority for Expenditures'

The following were changed to this spreadsheet on 4/8/11

1. Mvalloc tab cells c19, d19, and e19 changed formula from InputPrYrE31 to E30

The following were changed to this spreadsheet on 8/29/10

1. All pages removed the revision date
2. All tax levy fund pages reduced the columns and revised the bottom of pages for see tabs
3. Instruction tab added lines 4c (cert-rec), 11b (fund-rec), 11c (signature), 11d (last year mill rate), 11e (desired mill rate), 10a(project carrvoer), 10b (Desired Carrvoer), and 14 (protection)
4. Certificate tab change the 'Expenditure' heading by adding 'Budget Authority for Expenditures'
5. Certificate tab added additional lines for the governing body signatures
6. Certificate tab add the year in the block for 'County Clerk Use Only'
7. Certificate tab moved the 'County Clerk's Use Only' from center to right
8. Debt tab expand the 'Date' columns and removed two lines from the 'Other Section'
9. Gen tab added revenue line for 'Compensation Use'
10. Gen tab added table for 'Projection of Cash Carryover'
11. Gen tab added table for 'Desired Carryover'
12. Gen tab redefine print que to not include tables
13. Gen tab hid the comp for see tabs
14. DebtService tab reduced the Debt Service fund page and added another tax levy fund
15. DebtService tab added table for 'Projected Carryover'
16. DebtService tab redefine print que and hid comp for see tabs
17. Levy page9 and page10 tab hid comp for see tabs
18. Summ tab merged cells above the 'City Official Title' and center a name if used
19. Summ tab link the City Official Title to inputBudSum tab
20. Summ tab changed proposed year expenditure column to 'Budget Authority (Includes Carryover)'
21. Summ tab added four tables to the right of the form
22. InputBudSum tab added line for City Official Title and provided an example
23. Revised TransferStatutes and NonBudFunds tabs
24. Added Mill Rate Computation tab
25. Summ tab redefine print que
26. Add Helpful Links tab
27. Certificate page deleted state block
28. Added four more no tax levy fund pages
29. Inputoth tab changed Actual Delinquency tax from -2 to -3

The following were changed to this spreadsheet on 1/05/10

1. Instruction tab added line 7b concerning schedule of transfers adjustments
2. Transfers tab changed note so to identify current and proposed columns for non-budgeted funds transfe
3. Transfers tab changed first two column heading adding 'expenditures' and 'receipts'

The following were changed to this spreadsheet on 12/28/09

1. Nhood tab added note for computing table

The following were changed to this spreadsheet on 12/08/09

1. Instruction tab, added step 3 for 'inputBudSum'
2. Added tab 'inputBudSum'
3. Changed Budget Summary replacing the green areas for date/time/location so info comes from inputB
4. Deleted lines on Budget Summary reference in #3

The following were changed to this spreadsheet on 10/2/09

1. Cert tab line 14, added 'If amended...'
2. Created TransferStatute tab
3. Created NonBudFunds tab
4. Instructions tab added 6b for the TransferStatute tab
5. Added 'See Tab A-E' for violations
6. Changed each fund page removing 'Yes' and 'No' replacing with 'See Tab' for possible violation
7. Nonbud tab changed Net Violation to July 1
8. Instruction tab changed 9i to k for 'See Tab'
9. InputOth tab changed line A21 from Bond & Interest to Debt Service
10. Gen tab added eight additional detail lines and linked to the detail page
11. Certificate tab moved the Assisted By: and added more lines for governing body signatures

The following were changed to this spreadsheet on 7/16/09

1. Mvalloc tab, change table reference for each cell from 'D' to 'E'

The following were changed to this spreadsheet on 3/19/09

1. Certificate page Bond & Interest to Debt Service

The following were changed to this spreadsheet on 2/23/09

1. Instruction under Submitting of Budget ...required electronic submission.
2. Input other tab line 56 change from Budget Summary to Budget Certificate.

The following were changed to this spreadsheet on 8/21/08

1. Input tab (inputPrYr) added column for the current year expenditures.
2. Statement of Indebtedness (debt) added lines to all categories.
3. All tax levy funds and no tax levy funds fund pages made the following changes:
 - 3a. Made the total expenditures block for the actual and current year to turn 'Red' if violation occurs.
 - 3b. Unencumbered Cash for the actual year turn 'Red' if violation occurs.
 - 3c. In statements about violations, if no violation occurs, then a red 'No' will appear.
4. All tax levy fund pages abbreviated the non-appropriated, total expenditures/non-appropriated, and delinquency computation rate.
5. Special Highway and all no tax levy fund pages added to the proposed column unencumbered cash balance block will turn red and below will say in red 'Budget Violation' if the cash balance is negative.
6. Neighborhood Revitalization (nhood) made the estimate rebate round the figures to whole dollars.
7. Instruction page have changed all reference for Bond & Interest to Debt Service.
 - 7a. Added instruction line 4a to explain about no-fund warrants and temporary notes can be added to the debt service on the Computation to Determine Levv Limit.
 - 7b. Added instruction line 9d to explain more about the debt service fund page can included for debts.

8. Added to the instruction page lines 10a - 10c to provide a little more insight for the Neighborhood Revitalization rebate.
9. Added 2b to explain how to delete delinquency rate from tax levy fund pages.
10. Changed the Bond & Interest tab (B&I) to Debt Service tab (DebtService).
11. Changed the revised date on all pages changed.
12. Changed instruction line 9a to reflect General Fund Detail (GenDetail) is linked to the General Fund (general) and that detail 'Page Total' amounts should agree to 'Sub-Total' on the General Fund page.
13. Added instruction lines 9j to 9l for additional edits for budget authority.
14. Added to instruction line 9c about the miscellaneous receipt for the proposed year takes into account the ad valorem taxes for the 10% Rule.
15. Added to instruction line 6 for using chartered ordinance number in place of statute reference.

The following were changed to this spreadsheet on 7/01/08

1. Added instructions to 9f for the NonBudA to NonBudD tabs explaining about negative cash balance.
2. Changed the formula for unencumbered cash balances for NonBudA to NonBudD to show a negative
3. Added box under unencumbered cash balance for NonBudA to NonBudD to reflect a negative ending
4. Changed foot note to reflect the changes made on 7/1/08 to the above tabs.

The following were changed to this spreadsheet on 6/30/08

1. Changed the link on Non-BudD to have the correct fund names picked up from inputpryr.

The following were changed to this spreadsheet on 5/08/08

1. Instruction sheet #9a last line changed from 'shown be shown' to 'should be shown'.
2. Changed the Transfers tab footer from 'Page No. 5' to 'Page No. 4'.
3. Changed on all Non-Budgeted Funds forms from 'Only the actual budget year shown' to '*Only the actual budget year for YYYY is to be shown*'.
4. Budget Summary change line from 'Proposed Budget Expenditures' to read 'Proposed Budget YYYY E
5. Changed Legend line #32 from 'note 10' to read 'note 11a'.
6. All the above pages revision date were changed.

The following were changed to this spreadsheet on 8/06/2007

1. instruction were changed: POC change from Roger to armunis, got rid about us providing disk, took the input page and split to input prior budget information and input other, with more in-depth of forms and fund page, and more in-depth on the budget summary page.
 2. All pages have a revision date.
 3. Hard coded the Bond & Interest on Certificate and Summary pages.
 4. All dates on the spreadsheet are controlled from input on the input Prior Year page.
 5. Computation to Determine Limit now has the debts amounts link within the spreadsheet.
 6. Schedule of Transfers have the transfers totaled and link to the budget summary page.
 7. Added four single pages for no tax levy fund page.
 8. Now can key in the official title on the budget summary page.
 9. Now have the indebtedness prior year added to the input page and link with the budget summary page.
 10. Added three input spaces for League's highway estimates and link to Special Highway page.
- Included a note about usage to County Road System.

11. Added Neighborhood Revitalization, LAVTR, City and County Revenue Sharing, and Slider to the input page and to the General Fund page. Added NR to all tax levy fund pages.
12. Changed the Budget Summary Heading to include Actual/Estimate/Proposed with the budget year.
13. Changed the delinquency rate formula for all levy funds.
14. Changed the Certificate page so the county name flows instead of having unneeded spaces.
15. Using the actual ad valorem rates from the Clerk's information versus from the Certificate page.
16. Delinquency rate for actual for 3 decimal and note that rate can be up to 5% over the actual rate.
17. Computation to Determine Limit changed the note on bottom to include publish ordinance and attach the published ordinance to the budget.
18. Add total section for Schedule of Transfers and linked the total to the Budget Summary page.
19. Added column to show when debt retired on the Indebtedness page.
20. Special Highway page added line for County Transfer Gas and linked adjustment for prior and county transfer gas from the input page (inputoth).
21. Added four single no levy fund pages and 4 non-budgeted pages.
22. Added question on Certificate page about the ordinance.
23. Added note to the non-budgeted fund pages to ensure the amounts agree.
24. Added to instructions about non-appropriated balances being limited to 5%.
25. Added warning "Exceeds 5%" on all fund pages for the non-appropriated balance.
26. Added Neighborhood Revitalization table and added links to all tax levy fund pages.
27. Added to the instructions about neighborhood revitalization.
28. Added to all budgeted fund pages the budget authority for the actual year, budget violation, and cash
29. Added instruction on the addition for item 29.
30. Added block on the certificate page for the page number of the neighborhood revit.
31. Change Certificate page total mill rate from 0 to blank.
32. Expanded on the preparation of budget note 11a for instructions for the Notice of Budget Hearing.
33. Added 'excluding oil, gas, and mobile homes' to lines 8 and 14 on Clerks budget info on tab inputoth.

udSum tab

balance.
cash balance.

Expenditures'.

violation.