

NOTICE OF BUDGET HEARING

The governing body of
City of Overbrook
will meet on September 20, 2021 at 7:00 PM at City Hall for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	488,788	20.807	581,024	22.734	738,524	181,901	25.327
Debt Service	86,187	9.628	18,187	2.712	17,550		
Library	83,190	10.934	84,848	10.997	99,989	81,526	11.351
Public Safety	175,380	20.467	166,000	20.244	222,335	156,862	21.841
Street Maintenance	45,666	5.382	44,980	9.233	114,980	66,124	9.207
Parks and Maintenance	30,223	3.012	45,000	3.004	64,680	28,921	4.027
Special Highway	12,710		20,000		164,733		
Water Utility	311,562		305,812		480,760		
Sewer Utility	125,000		130,000		164,772		
Pool	59,362		62,500		82,062		
Non-Budgeted Funds-A							
Non-Budgeted Funds-B							
Totals	1,418,068	70.230	1,458,351	68.924	2,150,385	515,334	71.753
Revenue Neutral Rate**							69.354
Less: Transfers	258,768		0		0		
Net Expenditure	1,159,300		1,458,351		2,150,385		
Total Tax Levied	485,760		498,127		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	6,916,438		7,226,802		7,182,020		
Outstanding Indebtedness, January 1,							
G.O. Bonds	235,000		155,000		80,000		
Revenue Bonds	0		0		0		
Other	471,464		402,665		299,963		
Lease Purchase Principal	29,000		54,101		36,733		
Total	735,464		611,766		416,696		

*Tax rates are expressed in mills

** Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.

James H. Koger City Clerk
City Official Title: City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Overbrook, HEREBY NOTIFIES THE Osage COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 71.753. The date of our hearing is September 20, 2021 at 7:00 PM and will be held at City Hall, 401 Maple Street address in Overbrook, Kansas. We are holding our second RNR hearing as the first was held on August 18th, 2021, which was too early as we later found out.

 No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August , 20 .

WITNESS my hand and official seal on September 20, 2021.

(Seal)



James H. Kojan
Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Overbrook, HEREBY NOTIFIES THE
Osage COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is
70.5. The date of our hearing is Aug 18, 2021 at 7 AM/PM and will be held
at 401 Maple Street address in Overbrook, Kansas.

No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to
the County Clerk on or before August 25, 20 .

WITNESS my hand and official seal on July 20, 2021.

(Seal)



James H. Koger
Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

A RESOLUTION OF THE OVERBROOK, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Overbrook was calculated as 69.353888 mills by the Osage County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Overbrook will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 20, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Overbrook, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE City of Overbrook:

The City of Overbrook shall levy a property tax rate exceeding the Revenue Neutral Rate of 69.353888 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 20th day of September and **SIGNED** by the Governing Body.

Jon Beck Mayor

Carol Ann Baughman Council President

Cathy Curtis Council Member

Jim Mordena Council Member

John G. Laurin Council Member

City Treasurer

James H. Kog City Clerk

Checklist for Cities Holding a Revenue Neutral Rate (RNR) Hearing & Budget Hearing

- Verify that a quorum of Board members is present.
- Call the Revenue Neutral Rate (RNR) Hearing to order at the published time. **YOU MUST HOLD THE RNR HEARING and adopt the resolution BEFORE you hold the budget hearing.**
- If any members of the public are present, allow them to comment. *None*
(Time limits may be set if necessary, but should not be too restrictive.)
- Assign a resolution number to the RNR Resolution.
- By motion and vote of the Board, adopt the resolution to exceed (or possibly exceed) the RNR.
- Board members sign the resolution (as you do regular ordinances, etc.)
- Close the RNR hearing.
- Wait until the published time for the Budget Hearing and call the Budget Hearing to order.
- Allow any members of the public who are present to speak. *none*
- By motion and vote of the Board, adopt the official budget.
- Board members sign the budget.
- Close the budget hearing.
- Record all actions taken at both meetings in the official minutes.

1/4/23

The following pages are the supporting documents- converted from the excel file to pdf

Jim Koger Overbrook City Clerk

City1 Budget Workbook Instructions

Please read these instructions carefully. If after reviewing the instructions you still have questions, contact Municipal Services at 785-296-6033 or 785-296-8083; or via email to armunis@ks.gov.

There are five (5) budget workbooks for cities: city.xls, city1.xls, city2.xls, city3.xls or city4.xls. Please use the budget workbook that corresponds to the number of funds that are used by your city. If you don't need all the fund pages in the workbook, leave the page number field on the non-used fund pages blank, and number the completed fund pages sequentially. When the page numbers are entered on the fund pages, the Certification Page will be updated.

This spreadsheet has General Fund, General Fund detail page, Debt Service, Library, 10 Tax Levy Funds, Special Highway, 7 No Tax Levy Funds, 4 Single No Tax Levy Funds, 2 Non-Budgeted pages which each page holds five non-budgeted funds.

Submitting the Budget

Budgets are required to be sent to the County Clerk by **August 25** of each year. If the city must conduct a hearing to approve exceeding the revenue neutral rate, the budget must be certified to the county clerk by **October 1**.

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).

Data can be entered into the green shaded area of the budget worksheets.

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 and 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 and accommodate the city name.

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 column of 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. If used, the delinquency rate will be applied to all tax levy fund pages.

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 'inputBudSum' tab is used to place information on the Budget Summary. On this tab you will need to key in the following information: Name of Person presenting the budget, Title of Person, date the budget hearing will be held, time of the hearing, location of the budget hearing, and a place whereas the taxpayers can obtain a copy of the budget.

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.

3b. Once a date has been entered in the Date block, the following statement will appear: 'Latest date for notice to be published in your newspaper'. Please ensure to take into consideration as to when your newspaper is published when arriving at the hearing date.

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. If the city has a library, then in the Certificate page will show under the 'Table of Contents:' a new table is required. The new table is named: 'Computation to Determine State Library Grant' which found on the "Library Grant" tab. The State Library will use the "Library Grant" tab to authorize a grant to the library. This tab must be printed and attached to the budget that is submitted to the County Clerk. No action is taken if the city does not have a library and will not appear on the Certificate page.

5. Motor Vehicle Allocation (Mvalloc) information comes from the input pages (inputPrYr and inputOth). Once calculated, the motor allocation information are linked to the applicable fund pages. If information concerning the table are not correct, please do not change the table, but rather correct the information on the input worksheets.

6. The Schedule of Transfer (transfers) is compiled from the individual 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.

6a. Transfers total are at the bottom of the schedule which are linked to the Budget Summary page.

6b. 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.

6c. TransferStatutes tab provides statute reference for transfers which are not already identified.

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

8. 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. **If the city does not have any leases, then enter 'None' on the first line.**

9. Library Grant tab is linked with the Library fund page. This table information comes directly off the Library fund page and Budget Summary page which is used to determine if the municipality qualifies for a State grant. If qualify, then the Library fund page will indicate 'Qualifies for State Library Grant' and if not, then indicates to 'See 'Library Grant' tab for further assistance. If the Library fund page is used, then the Certificate page will reflect in the Table of Contents the requirement of 'Computation to Determine State Library Grant' which **is required** to be attached to the budget. For those printing paper copies of the budget, only the table will be printed off. Please note: For those you do not have a Library fund page, no action is required and the table does not become part of the budget.

10. The spreadsheet has individual fund sheets for General Fund (general), Debt Service and Library tax levy fund page(DebtSvs-Library), ten levy pages (levy page9 and levy page13), 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. General Fund page and General Fund Detail page number are linked. If the municipality has a Library Fund, the Library Grant page becomes number 7 and the General Fund page would be numbered 8, otherwise the General would be 7.

10b. On all tax levy fund pages, we have placed '*Projected Carryover*' for the proposed budgeted year. The carryover 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. Be advised that the delinquent taxes are not included in the projected carryover as they have a major impact on the '*Desired Carryover*' table.

10c. On all tax levy fund page, we have placed '*Desired Carryover*' which you can place a desired carryover amount and the table will show the mill rate impact along with the expenditure adjustments required to reach the desired carryover. **Note:** if a delinquency rate is used, the table might have you do several adjustments to get the desired result or close to the desire amount.

10d. On all tax levy fund pages, we have placed '*Mill Rate Comparison*' table so you can compare the propose fund mill rate to the current fund mill rate and compare the total proposed mill rate to the total current mill rate. These figures are provided to assist with the determining appropriate mill rate for the proposed budgeted year.

10e. General Detail page a and b (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 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 as 'Transfer to Equipment Reserve' for each budgeted year.

10f. 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 13** for instructions for the neighborhood revitalization rebate for the proposed budget year.

10g. 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.

10h. The Debt Service fund page (DebtSVs-Library) 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.

10i. 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.

10j. 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 unencumbered cash balance should end with a positive cash balance, but if it ends with a negative, then the spreadsheet will indicate the negative balance by having 'See Tab B' under the unencumbered cash balance.

10k. 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.

10l. 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.

10m. 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.

10n. 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.

10o. 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. 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 you can not correct the error, please contact us for assistance.

11a. The 'inputBudSum' tab is used to place information on the Budget Summary. On this tab you will need to key in the following information: Name of Person presenting the budget, Title of Person, date the budget hearing will be held, time of the hearing, location of the budget hearing, and a place whereas the taxpayers can obtain a copy of the budget.

11b. At the bottom of the page is a green shaded area, enter the page number.

11c. The table '*Estimated Value Of One Mill*' to show what 1 mill rate would generate in dollars for the municipality.

11d. Tables '*What The Mill Rate The Same As*' and '*Impact On Keeping The Same Mill Rate*', that shows the impact if the previous mill rate is used for the proposed 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 made to one fund, combination of funds, or all of the tax levy fund expenditures. Note: If a delinquency rate is used on the tax levy fund pages, the table might have you do several adjustments to get the desired result or close to the desire amount. Also please note, this table **is not** required to be used, but as a tool to assist in budgeting.

11e. The table '*What Mill Rate Would Be Desired*', whereas a municipality can create a desired mill rate. If a municipality has future plans to make a large purchase, project, or just would like a little more unencumbered cash balance, this table will show the amount of ad valorem taxes needed to reach its needs and amount of adjustments to the tax levy fund expenditures to reach this desired mill rate. This table could also be used to see the impact if the municipality would like to lower the mill rate. To use this table, simply enter in the green area the desired mill rate. Note: If a delinquency rate used on the tax levy fund pages, the table might have you do several adjustments to get the desired result or close to the desire amount. Also please note, this table is not required to be used, but as a tool to assist in budgeting.

11f. 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. For those municipalities that are electronically sending the summary to the newspaper, you can type in the official name before sending. Please note: Signing the document is **desired**, but not signing will not cause the municipality to reprint.

11g. Once the 'Notice of Budget Hearing' has been printed in the local newspaper, please review the notice to ensure the information was correctly printed and readable. 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. If this occurs and causes you to miss the August 25 deadline, please contact your County Clerk to inform of them of the delay.

12. 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 you do not have Neighborhood Revitalization, this step is not done.**

12a. **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.

12b. **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.

12c. **Note: If you do not have Neighborhood Revitalization, these steps are not done.**

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.

Input Sheet for City1 Budget Workbook

Enter city name ("City of ____"):	City of Overbrook
Enter county name followed by "County":	Osage County

Enter year being budgeted (YYYY): 2022

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2021 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	<u>2021</u>	<u>2020</u>
		Expenditures	Ad Valorem Tax
General	12-101a	795,438	164,298
Debt Service	10-113	33,187	19,602
Library	12-1220	92,500	79,474

Fund name for all other funds with a tax levy:

Public Safety	10	221,000	146,306
Street Maintenance	10	110,000	66,731
Parks and Maintenance	11	73,000	21,716

Total Tax Levy Funds for 2021 Budgeted Year	498,127
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Other (non-tax levy) fund names:

Special Highway	123,741
Water Utility	423,891
Sewer Utility	140,000
Pool	103,315

Single Non Tax Levy:

1		
2		
3		
4		

Total Expenditures for 2021 Budgeted Year	2,116,072
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Non-Budgeted (A):

1	Lake Fund
2	Water Reserve
3	Sewer Reserve
4	Law Equipment Reserve
5	Employee Benefit Reserve

Non-Budgeted (B)

1	Debt Reserve
2	Equipment reserve

3	
4	
5	

From the 2021 Budget, Budget Summary Page		2019 Tax Rate (2020 Column)
General		20.807
Debt Service		9.628
Library		10.934
Public Safety		20.467
Street Maintenance		5.382
Parks and Maintenance		3.012
0		
0		
0		
0		
0		
0		
0		
0		
Total		70.230

Total Tax Levied (2020 budget column)		485,760
Assessed Valuation (2020 budget column)		6,916,438

Outstanding Indebtedness, January 1:	2019	2020
G.O. Bonds	235,000	155,000
Revenue Bonds		
Other	471,464	402,665
Lease Purchase Principal	29,000	54,101

January

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 received. Please input information in the green areas.

Official Name:

Official Title:

Date:

Time:

Location:

Available at:

Must be at least 10 days between date published and hearing held.
Latest date for notice to be published in your newspaper: September 10, 20

February
March
April
May
June
July
August
September
October
November
December

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

September
J9

9
10
2021

CPA Summary for Assumptions

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	164,298	21,134	414	40	264	99
Debt Service	19,602	2,521	49	5	31	12
Library	79,474	10,223	199	19	128	48
Public Safety	146,306	18,820	367	35	235	88
Street Maintenance	66,731	8,584	167	16	107	40
Parks and Maintenance	21,716	2,793	54	5	35	13
TOTAL	498,127	64,075	1,250	120	800	300

County Treas Motor Vehicle Estimate	<u>64,075</u>					
County Treas Recreational Vehicle Estimate		<u>1,250</u>				
County Treas 16/20M Vehicle Estimate			<u>120</u>			
County Treas Commercial Vehicle Tax Estimate				<u>800</u>		
County Treas Watercraft Tax Estimate					<u>300</u>	

Motor Vehicle Factor	<u>0.12863</u>					
Recreational Vehicle Factor		<u>0.00251</u>				
16/20M Vehicle Factor			<u>0.00024</u>			
Commercial Vehicle Factor				<u>0.00161</u>		
Watercraft Factor					<u>0.00060</u>	

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General Fund	Pool Fund	39,500			
General Fund	Equipment reserve fund	14,988			
General Fund	Water reserve fund	24,036			
General Fund	Lake/Park	24,960			
Water Fund	Equipment reserve fund	4,980			
Water Fund	Water reserve fund	5,832			
Water Fund	Sewer fund	11,000			
Water Fund	Debt Reserve	13,704			
Sewer Fund	Equipment reserve fund	4,980			
Sewer Fund	Sewer reserve	261			
Sewer Fund	Debt Reserve	71,352			
Street Maintenance	Equipment reserve fund	4,980			
Public Safety Fund	Law Equipment reserve	6,000			
Water reserve	Debt Reserve	32,195			
	Totals	258,768	0	0	
	Adjustments*				
	Adjusted Totals	258,768	0	0	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

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. 12-2015. 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. 17-306. Sewer Fund Surplus Transfers to Sinking Fund and General Fund. Surplus revenue in the sewer fund it shall be semi-annually transferred to a sinking fund and, when such surplus fund is not needed for operations or bonded indebtedness, it may be transferred to the general fund.

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.

City of Overbrook

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Refunding and Improvement	9/1/2010	9/1/2025	1.50-4.25	775,000	80,000	03/01, 09/01	9/1	3,187	15,000	2,550	15,000
Total G.O. Bonds					80,000			3,187	15,000	2,550	15,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE Wastewater	10/22/2004	10/22/2024	3.56	1,606,660	299,963	02/28, 08/31	02/28, 08/31	9,065	64,282	7,370	66,023
Total Other					299,963			9,065	64,282	7,370	66,023
Total Indebtedness					379,963			12,252	79,282	9,920	81,023

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2021	Payments Due 2021	Payments Due 2022
Maintenance Truck	10/16/2018	48	3.75	29,000	15,040	7,943	7,943
2019 John Deere	12/18/2019	36	3.75	31,951	21,693	11,460	11,460
Totals					36,733	19,403	19,403

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

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

Budgeted Year: 2022

Library found in: City of Overbrook
Osage County

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

First test:

	Current Year <u>2021</u>	Proposed Year <u>2022</u>
Ad Valorem Tax	\$79,474	\$81,526
Delinquent Tax	\$1,000	\$0
Motor Vehicle Tax	\$12,000	\$10,223
Recreational Vehicle Tax	\$120	\$199
16/20M Vehicle Tax	\$20	\$19
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$92,614	\$91,967
Difference in Total Taxes:	(\$647)	
Qualify for grant:	Not Qualify	

Second test:

Assessed Valuation	\$7,226,802	\$7,182,020
Did Assessed Valuation Decrease?	Yes	
Levy Rate	10.997	11.351
Difference in Levy Rate:	0.354	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

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

City of Overbrook

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	749,346	753,696	556,623
Expenditures:			
General Government	351,007	420,000	505,000
Transfers out	103,484	103,524	103,524
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	454,491	523,524	608,524
Public Safety	3,418	15,000	25,000
Highways and Streets	18,485	30,000	50,000
Recreation and Culture	8,394	12,500	15,000
Capital Outlay	4,000		40,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	488,788	581,024	738,524
Unencumbered Cash Balance Dec 31	260,558	172,672	xxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	740,599	795,438	738,524
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		738,524
		Tax Required	181,901
	Delinquent Comp Rate: 0.0%		0
	Amount of 2021 Ad Valorem Tax		181,901

CPA Summary

City of Overbrook

2022

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
General Government			
Personnel	123,683	145,000	185,000
Contractual	165,435	200,000	220,000
Commodities	61,889	75,000	100,000
Capital Outlay			
Total	351,007	420,000	505,000
Transfers out			
Pool	39,500	39,500	39,500
Equipment reserve	14,988	14,988	14,988
Water reserve	24,036	24,036	24,036
Park/Lake	24,960	25,000	25,000
Total	103,484	103,524	103,524
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 Total	454,491	523,524	608,524

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

City of Overbrook

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Debt Service			
Unencumbered Cash Balance Jan 1	8,167	11,149	36,934
Receipts:			
Ad Valorem Tax	64,856	19,602	XXXXXXXXXXXXXXXXXX
Delinquent Tax	414	450	450
Motor Vehicle Tax	8,725	8,700	2,521
Recreational Vehicle Tax	84	125	49
16/20M Vehicle Tax	27	20	5
Commercial Vehicle Tax	63	75	31
Watercraft Tax			12
Intergovernmental revenues	15,000	15,000	15,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	89,169	43,972	18,068
Resources Available:	97,336	55,121	55,002
Expenditures:			
Principal	80,000	15,000	15,000
Interest on Idle Funds	6,187	3,187	2,550
Cash basis reserve			
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	86,187	18,187	17,550
Unencumbered Cash Balance Dec 31	11,149	36,934	XXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount	91,187	33,187	17,550
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		17,550
		Tax Required	0
Delinquent Comp Rate:		0.0%	0
Amount of 2021 Ad Valorem Tax			0

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Library			
Unencumbered Cash Balance Jan 1	0	0	7,846
Receipts:			
Ad Valorem Tax	73,072	79,474	XXXXXXXXXXXXXXXXXX
Delinquent Tax	966	1,000	
Motor Vehicle Tax	8,973	12,000	10,223
Recreational Vehicle Tax	86	120	199
16/20M Vehicle Tax	28	20	19
Commercial Vehicle Tax	65	80	128
Watercraft Tax			48
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	83,190	92,694	10,617
Resources Available:	83,190	92,694	18,463
Expenditures:			
General Government	83,190	84,848	99,989
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	83,190	84,848	99,989
Unencumbered Cash Balance Dec 31	0	7,846	XXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount	88,100	92,500	99,989
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		99,989
		Tax Required	81,526
Delinquent Comp Rate:		0.0%	0
Amount of 2021 Ad Valorem Tax			81,526

CPA Summary

City of Overbrook

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Public Safety	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	60,786	44,882	45,128
Receipts:			
Ad Valorem Tax	138,376	146,306	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	489	500	800
Motor Vehicle Tax	19,910	19,000	18,820
Recreational Vehicle Tax	191	200	367
16/20M Vehicle Tax	62	40	35
Commercial Vehicle Tax	145	200	235
Watercraft Tax			88
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	303		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	159,476	166,246	20,345
Resources Available:	220,262	211,128	65,473
Expenditures:			
Personnel	144,012	120,000	155,000
Commodities	18,351	20,000	21,335
Contractual	449	20,000	20,000
Capital Outlay	6,568		20,000
Operating transfers to Reserves	6,000	6,000	6,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	175,380	166,000	222,335
Unencumbered Cash Balance Dec 31	44,882	45,128	XXXXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount	241,000	221,000	222,335
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	222,335
		Tax Required	156,862
Delinquent Comp Rate:	0.0%		0
	Amount of 2021 Ad Valorem Tax		156,862

Adopted Budget Street Maintenance	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	19,750	13,591	39,792
Receipts:			
Ad Valorem Tax	36,063	66,731	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	145	150	150
Motor Vehicle Tax	3,235	4,200	8,584
Recreational Vehicle Tax	31	50	167
16/20M Vehicle Tax	10	10	16
Commercial Vehicle Tax	23	40	107
Watercraft Tax			40
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	39,507	71,181	9,064
Resources Available:	59,257	84,772	48,856
Expenditures:			
Streets	40,686	40,000	110,000
Transfer out to reserves	4,980	4,980	4,980
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	45,666	44,980	114,980
Unencumbered Cash Balance Dec 31	13,591	39,792	XXXXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount	75,000	110,000	114,980
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	114,980
		Tax Required	66,124
Delinquent Comp Rate:	0.0%		0
	Amount of 2021 Ad Valorem Tax		66,124

CPA Summary

City of Overbrook

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Parks and Maintenance			
Unencumbered Cash Balance Jan 1	23,501	23,672	17,759
Receipts:			
Ad Valorem Tax	20,289	21,716	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	97	100	100
Motor Vehicle Tax	2,581	2,600	2,793
Recreational Vehicle Tax	24	40	54
16/20M Vehicle Tax	8	6	5
Commercial Vehicle Tax	18	25	35
Watercraft Tax			13
Local Alcohol	2,493	2,600	3,000
Charges for services	4,884	12,000	12,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	30,394	39,087	18,000
Resources Available:	53,895	62,759	35,759
Expenditures:			
General Government	30,223	45,000	64,680
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	30,223	45,000	64,680
Unencumbered Cash Balance Dec 31	23,672	17,759	XXXXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount	60,350	73,000	64,680
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	64,680
		Tax Required	28,921
		Delinquent Comp Rate: 0.0%	0
		Amount of 2021 Ad Valorem Tax	28,921

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2021 Ad Valorem Tax	0

CPA Summary

City of Overbrook

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2021 Ad Valorem Tax	0

CPA Summary

City of Overbrook

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
	Amount of 2021 Ad Valorem Tax		0

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
	Amount of 2021 Ad Valorem Tax		0

CPA Summary

City of Overbrook

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate: 0.0%		0
	Amount of 2021 Ad Valorem Tax		0

Adopted Budget 0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate: 0.0%		0
	Amount of 2021 Ad Valorem Tax		0

CPA Summary

City of Overbrook

2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	117,241	131,132	137,733
Receipts:			
State of Kansas Gas Tax	26,601	26,601	27,000
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	26,601	26,601	27,000
Resources Available:	143,842	157,733	164,733
Expenditures:			
Contractual	12,710	20,000	164,733
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	12,710	20,000	164,733
Unencumbered Cash Balance Dec 31	131,132	137,733	0
2020/2021/2022 Budget Authority Amount	130,445	123,741	164,733

Adopted Budget

Water Utility	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	31,911	56,572	100,760
Receipts:			
Charges for services	336,223	350,000	380,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	336,223	350,000	380,000
Resources Available:	368,134	406,572	480,760
Expenditures:			
Personnel	83,324	90,000	100,000
Commodities	74,027	75,000	100,000
Contractual	24,073	25,000	25,000
Refuse	94,060	95,000	100,000
Capital Outlay	562	10,000	144,948
Transfers out to reserves	30,536	5,832	5,832
Transfer out to equipment reserves	4,980	4,980	4,980
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	311,562	305,812	480,760
Unencumbered Cash Balance Dec 31	56,572	100,760	0
2020/2021/2022 Budget Authority Amount	366,994	423,891	480,760

CPA Summary

City of Overbrook

2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer Utility	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	0	14,772	14,772
Receipts:			
Charges for services	128,772	130,000	150,000
Transfer in	11,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	139,772	130,000	150,000
Resources Available:	139,772	144,772	164,772
Expenditures:			
Personnel	24,389	25,000	30,000
Commodities	13,829	15,000	44,772
Contractual	10,189	10,000	10,000
Transfers out to Debt reserve	76,593	80,000	80,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	125,000	130,000	164,772
Unencumbered Cash Balance Dec 31	14,772	14,772	0
2020/2021/2022 Budget Authority Amount	125,000	140,000	164,772

Adopted Budget

Pool	Prior Year	Current Year	Proposed Budget
	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	3,315	5,562	7,562
Receipts:			
Charges for services	22,109	25,000	35,000
	39,500	39,500	39,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	61,609	64,500	74,500
Resources Available:	64,924	70,062	82,062
Expenditures:			
Personnel	38,190	45,000	55,000
Commodities	15,868	10,000	20,000
Contractual	5,304	7,500	7,062
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	59,362	62,500	82,062
Unencumbered Cash Balance Dec 31	5,562	7,562	0
2020/2021/2022 Budget Authority Amount	73,767	103,315	82,062

CPA Summary

City of Overbrook

2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
0			
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:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

Adopted Budget

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
0			
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:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

CPA Summary

City of Overbrook

2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
0			
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:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

Adopted Budget

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
0			
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:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

CPA Summary

City of Overbrook

2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

CPA Summary

City of Overbrook

2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

CPA Summary

City of Overbrook

2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

CPA Summary

City of Overbrook

2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

CPA Summary

0

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-A

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Lake Fund		Water Reserve		Sewer Reserve		Law Equipment Reserve		Employee Benefit Reserve		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0
										0

**Note: These two block figures should agree.

CPA Summary

0

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-B

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Debt Reserve		Equipment reserve		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		0

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

**Note: These two block figures should agree.

CPA Summary

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

The governing body of
City of Overbrook
will meet on September 20, 2021 at 7:00 PM at City Hall for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	488,788	20.807	581,024	22.734	738,524	181,901	25.327
Debt Service	86,187	9.628	18,187	2.712	17,550		
Library	83,190	10.934	84,848	10.997	99,989	81,526	11.351
Public Safety	175,380	20.467	166,000	20.244	222,335	156,862	21.841
Street Maintenance	45,666	5.382	44,980	9.233	114,980	66,124	9.207
Parks and Maintenance	30,223	3.012	45,000	3.004	64,680	28,921	4.027
Special Highway	12,710		20,000		164,733		
Water Utility	311,562		305,812		480,760		
Sewer Utility	125,000		130,000		164,772		
Pool	59,362		62,500		82,062		
Non-Budgeted Funds-A							
Non-Budgeted Funds-B							
Totals	1,418,068	70.230	1,458,351	68.924	2,150,385	515,334	71.753
Revenue Neutral Rate**							69.354
Less: Transfers	258,768		0		0		
Net Expenditure	1,159,300		1,458,351		2,150,385		
Total Tax Levied	485,760		498,127		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	6,916,438		7,226,802		7,182,020		
Outstanding Indebtedness,							
January 1,	2019		2020		2021		
G.O. Bonds	235,000		155,000		80,000		
Revenue Bonds	0		0		0		
Other	471,464		402,665		299,963		
Lease Purchase Principal	29,000		54,101		36,733		
Total	735,464		611,766		416,696		

*Tax rates are expressed in mills
** Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.

0
City Official Title: City Clerk

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General			0
Debt Service			0
Library			0
Public Safety			0
Street Maintenance			0
Parks and Maintenance			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2021 July 1 Valuation: 7,182,020

Valuation Factor: 7,182.020

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2022 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

Possible Budget Law Violation

Welcome. You have been directed to this tab because your 2020 'total expenditures' exceed your 2020 '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 2022 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 2020 budget was amended, did you use the amended, higher budget amount?

Next, look to see if any of your 2020 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 2020 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 2020 financial records have been closed?

Well, if the municipality financial records have been closed (i.e. an audit for 2020 has been completed, or the 2022 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 2020 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 2020 are not closed (i.e. an audit has not been completed, or the 2022 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 2021 'total expenditures' exceed your 2021 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 2021 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 2021 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 2021 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 2022 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 2021 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 2021 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 2022 'total expenditures' exceed your 2022 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.

How to Compute the Value of One Mill, and the Impact of Tax Dollars and Assessed Valuation on Mill Rates

To Compute the Value of One Mill

Example #1 and Formula

This example allows you to compute a mill rate. Simply input in the green area the total assessed valuation for your municipality.

Formula:

Assessed valuation = X
 X / 1000 = value of one mill

Computation of Example: \$312,000,000 (assessed valuation) / 1000 = \$312,000 (value of one mill)

In this example, one mill for the municipality will generate \$312,000 in taxes.

Input the assessed valuation: = \$312,000,000

$$\frac{\$312,000,000}{1000} = \$312,000.00$$

<p>Formula: <u>\$312,000,000</u> (assessed valuation) / 1000 = <u>\$312,000.00</u> (value of one mill)</p>
--

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:

$$\frac{\$312,000,000}{1000} = \$312,000.00$$

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

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

<p>Formula: <u>\$312,000,000</u> (asd. val.) / 1000 = <u>\$312,000.00</u> (value one mill)</p>
<p><u>\$50,000</u> (property tax) / <u>\$312,000.00</u> (mill value) = 0.160 (mill rate increase)</p>

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:

$$\$312,000,000 / 1000 = \$312,000 \text{ (example \#1)}$$

$$\$50,000 / \$312,000 = .160 \text{ mills (example \#2)}$$

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

$$\$100,000 \text{ home} \times .115 = \$11,500 \text{ (assessed value)}$$

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

$$\$11,500 \text{ (assessed value)} \times .160 \text{ (mill rate)} / 1000 = \$1.84$$

The increase in property tax for a \$100,000 home will be \$1.84

Formula:					
First Step:	(assessed valuation) \$312,000,000	/	1000	=	\$312,000.00 (value of 1 mill)
Second Step:	(increased prop. tax) \$50,000	/	(value of 1 mill) \$312,000.00	=	0.160 (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) 0.160	/	(increase tax) 1000 = \$1.84

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) \$312,000,000	/	1000	=	\$312,000.00 (value of 1 mill)
Second Step:	(increased prop. tax) \$50,000	/	(value of 1 mill) \$312,000.00	=	0.160 (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) 0.160	/	(increase tax) 1000 = \$120.19

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:	(assessed valuation) \$312,000,000	/	1000	= \$312,000.00 (value of 1 mill)
Second Step:	(increased prop. tax) \$50,000	/	(value of 1 mill) \$312,000.00	= 0.160 (increase mill rate)
Third Step:	(value of the property) \$2,500,000	x	0.250	= \$625,000 (assessed value)
Result:	(assessed value) \$625,000	x	(increase mill rate) 0.160	/ 1000 = (increase tax) \$100.16

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:	(value of the home) \$100,000	x	(residential %) 0.115	= (assessed value) \$11,500
Second Step:	(assessed value) \$11,500	x	(total mill rate) 52.869 / 1000	= (impact, total mills) \$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:				
	(desired mill rate) 52.869	x	(total assd. valuation) \$312,000,000 / 1000	= (total taxes levied) \$16,495,128.00

Helpful Links

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

<https://admin.ks.gov/offices/oar/municipal-services>

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

<https://admin.ks.gov/offices/oar/setoff-program>

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 Po

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

The following changes were made to this workbook during April 2021

1. CPI was removed (2021 SB 13)
2. Computed Limit/Tax Lid references and tabs were removed throughout workbook (2021 SB 13)
3. Budget Summary Page was updated to include Revenue Neutral Rate (2021 SB 13)
4. Instructions were adjusted to reflect changes from 2021 SB 13.

The following changes were made to this workbook during April 2020

1. CPI Percentages were entered for the 2021 budget year
2. Combined percentage/revenue adjustment computation for tax lid into "Comp1", added "If/then" state
3. Comp2 is now the other limit determination tests (Property Decline and Lost Valuation)
4. Updated the Helpful Links to correct weblinks
5. Used format painter to make all pages consistent in color and layout

The following changes were made to this workbook during May 2019

1. Updated Municipal Services' contact information on the Instruction tab
2. Entered 2020 for the budget year and the applicable CPI percentages on the InputPrYr tab
3. Highlighted tab (pages) in blue if the page is to be printed and submitted as part of the budget
4. Added Remodeling and Renovation to the New Improvements line on the InputOther tab
5. Added Remodeling and Renovation to the New Improvements line on the Comp1 tab
6. Added Levy for Dissolved Taxing Entity on the Comp3 tab

The following changes were made to this workbook during April 2018

1. Added CPA Summary Tab
2. Added CPA Summary Box to Certification Page and all Fund Pages
3. Added CPI Percentages on Input Prior Year Tab
4. Added Computed Tax Levy Amount on Certification Page and Edit if Election is Required
5. Removed Computation Tab and Inserted Comp1, Comp2, and Comp3 Tabs and Inserted Various Link
6. Changed Megan Schulz email address on Library Grant Tab
7. Removed Public Notice Options Tabs 1, 2, and 3
8. Removed Resolution Tab

The following changes were made to this workbook on 4/7/2017

1. Update the Instruction tab with Rico's name and telephone number. Updated ARMUNIS address.
2. Disabled the Computation tab - Counties and Cities will need to use the HB 2088 Template for the 20

The following changes were made to this workbook on 1/27/2016

1. Inserted 2015 CPI percentage on computation tab.

The following changes were made to this workbook on 8/31/2015

1. Added edits related to adoption of a resolution
2. Added a sample resolution tab

3. Added a third notice of vote option
4. Added to each fund a "cash forward" expenditure line item
5. Added a total tax levy comparison tool adjacent to each tax levy fund
6. On tax levy funds NR estimate shown as a negative receipt

The following changes were made to this workbook on 1/21/15

1. Inserted 2014 CPI percentage on computation tab.
2. Corrected formula in cell d24 of library grant tab.

The following changes were made to this workbook on 9/23/14

1. Various workbook changes associated with commercial vehicle and watercraft tax estimates.

The following changes were made to this workbook on 8/7/14

1. Update of State Library contact name on library grant tab.

The following changes were made to this workbook on 7/9/14

1. Correction to formula in cell j44 of the computation tab worksheet.

The following changes were made to this workbook on 5/7/14

1. Several changes to workbook associated with 2014 HB 2047.

The following changes were made to this workbook on 4/3/14

1. "Budget Authority Amount" cell added to budget year column of all funds.

The following changes were made to this workbook on 3/21/13

1. Instruction tab narrative modification

The following changes were made to this workbook on 1/31/13

1. Corrected formula in cell e28 of Library Grant tab

The following changes were made to this workbook on 10/8/12

1. Added "ordinance required? yes/no" message to area adjacent to each tax levy fund

The following changes were made to this workbook on 4/10/12

1. Corrected addition computation in column D, inputPrYr tab

The following changes were made to this workbook on 2/22/12

1. Library Grant tab, updated State Library e-mail contact address

The following changes were made to this workbook on 1/31/12

1. Instruction tab, added #4c for new table on Certificate page

2. Fund page 9, corrected line E36 for formula

The following changes were made to this workbook on 8/16/11

1. Instructions tab, added #1c for adjusting ad valorem taxes
2. Instructions tab, changed #3 for adding name of official for Budget Summary page
3. Instructions tab, added #3b for new max published date on 'inputBudSum' tab
4. Instructions tab, changed #6 to remove slider column and computations
5. Instructions tab, added #10 for explain about 'Library Grant' tab and Library fund page
6. Instructions tab, changed #11 now Debt Service and Library funds are on the same tab (hard coded Cell)
7. Instructions tab, added #11a for numbering of the General and General Detail pages
8. Instructions tab, changed #11b to reflect all tax levy pages with 'Projected Carryover' table
9. Instructions tab, changed #11c to reflect all tax levy pages with 'Desired Carryover' and warning about
10. Instructions tab, added #11d for last year mill rate, proposed total mill rate, and last year total mill rate
11. Instructions tab, changed #11e to remove page number 7 as the General page number might change if
12. Instructions tab, changed #12b added name of official
13. Instructions tab, added #12c for computation of one mill
14. Instructions tab, changed #12d added the name of the tables and warning about delinquency rate if use
15. Instructions tab, changed #12e added the name of the table and warning about delinquency rate if use
16. Instructions tab, changed #12f added that not signing the Budget Summary page will not require to be
17. InputPrYr tab, added column for adjusting ad valorem taxes to reflect a better picture of actual taxes received, allow a rate to be used to compute the new amount, and links the new amounts to the appropriate fund page, if used, otherwise used the original amounts
18. InputPrYr tab, hard coded Library in the tax levy funds section along with General and Debt Service
19. InputOth tab, section for Computation of Delinquency, change to % from rate and provided example, link to all tax levy fund page will show as % vs rate
20. InputBudSum tab, added official name and latest date for publication of Notice of Budget Hearing
21. Cert tab, under Table of Content, added Computation to Determine State Library Grant
22. Cert tab, right justified figures versus having figures centered
23. Cert tab, put spaces between governing body signatures block
24. Mvalloc tab, removed slider column and computation for slider
25. All tax levy fund pages removed the link from Mvalloc tab for slider and converted cells to blank
26. Debt and Lpform tab added a blank new column at left side and formatted 'type of debt' and 'item purchased'
27. All fund pages changed the year column heading, example 'Prior Year Actual' to 'Prior Year' second line
28. Change out the 'Mill Rate Computation' tab so to agree with the website
29. Added KSA 14-568 to transfer tab
30. All tax levy fund pages added 'Mill Rate Comparison' table
31. Created new Library Grant tab for determining if the library would be approved for a grant
32. Change Debt Svs tab to DebtSvs-Library
33. DebtSvs-Library tab, for Library fund page added message for qualify for grant or see Library Grant tab
34. Certificate tab added a place for the email address of the assisted by
35. General tab, made page number 7 if no library or page number 8 if has library

The following changes were made to this workbook on 6/17/11

1. Tab mvalloc changed cells C7, D7, and E7 reference to C,D,E19 from 18
2. All tax levy fund pages corrected the link between mvalloc tab and vehicle allocation cells

The following changes were made to this workbook on 5/26/11

1. Tab levy page 11 cell D69 formatting change reference C71 to D71

The following changes were made to this workbook on 4/29/11

1. Changed all tax levy fund pages Budget Authority for actual year as off by 1

The following changes were made to this workbook on 4/19/11

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

The following changes were made to this workbook on 8/22/10

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), 14(project carryover), 14a (Desired Carryover), and 15 (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 the Recreation fund
15. DebtService tab added table for 'Projected Carryover'
16. DebtService tab redefine print que and hid comp for see tabs
17. Levy page9 to page13 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. Inputoth tab changed the Actual Delinquency tax from -2 to -3

The following changes were made to this workbook 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 transfer
3. Transfers tab changed first two column heading adding 'expenditures' and 'receipts'

The following changes were made to this workbook on 12/28/09

1. Nhood tab added note for computing table

The following changes were made to this workbook 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 inputBudSum

The following changes were made to this workbook 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. Certificate tab moved the Assisted By: and added more lines for governing body signatures

The following changes were made to this workbook on 7/16/09

1. Mvalloc tab, change table reference for each cell from 'D' to 'E'
2. Levy page 9 tab, merged cells c17, e17, c52, and e52
3. Levy page 10 tab, merged cells, c17, e17, c53, and e53
4. Summ tab, changed Less: Transfer cell D26 to 28 and E26 to 28

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

1. Instruction under Submitting of Budgetrequired electronic submission.
2. Input other tab line 57 change from Budget Summary to Budget Certificate.

The following were changed to this spreadsheet on 8/14/08

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 4a to explain about no-fund warrants and temporary notes can be added to the debt service on the Computation to Determine Levy Limit.
 - 7b. Added 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 instruction line 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 and NonBudB tabs explaining about negative cash balance.
2. Changed the formula for unencumbered cash balances for NonBudA and NonBudB to show a negative
3. Added box under unencumbered cash balance for NonBudA and NonBudB to reflect a negative ending
4. Changed foot note to reflect the changes maded on 7/1/08 to the above tabs.

The following were changed to this spreadsheet on 6/16/08

1. On 'inputPrYr' tax levy column 'D' total on line 71 change to add line 59 - 70 versus 59-64.

The following were changed to this spreadsheet on 5/08/2008

1. On both the Non-Budgeted Funds forms changed from 'Only the actual budget year shown' to read '*Only the actual budget year for YYYY is to be shown*'.
2. Change Legend #34 from 'note 10' to 'note 11'.
3. Instruction page #9a change from 'shown be shown' to read 'should be shown'.
4. The page revision dates 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. And 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 2 non-budgeted pages.
22. Added note on non-budgeted fund pages to ensure the amounts agree.
23. Added to instructions about non-appropriated funds limit of 5%.
24. Added warning "Exceeds 5%" on all fund pages for the non-appropriated balance.
25. Added Neighborhood Revitalization table with and added links to all tax levy fund pages.
26. Added to the instructions about neighborhood revitalization.
27. Added Slider to the Vehicle Allocation table and linked to fund pages.
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 miscellaneous category to receipt/expenditure on all fund pages and set up violation statement
31. Added instruction on the miscellaneous on how to clear the statement.
32. Added block on the certificate page for page number of neighborhood revit.

33. Change Certificate page total for mil rate from 0 to blank.
34. Expanded on the preparation of budget note 11 for instructions for the Notice of Budget Hearing.
35. Added 'excluding oil, gas, and mobile homes' to lines 8 and 14 on Clerks budget info on tab inputoth.

ment at bottom of comp tab to direct users on following steps.