

CERTIFICATE
To the Clerk of Osage County, State of Kansas
We, the undersigned, officers of
City of Overbrook

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

		2021 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2021		2			
Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	8	795,438	164,298	
Debt Service	10-113	9	33,187	19,602	
Library	12-1220	9	92,500	79,474	
Public Safety		10	221,000	146,306	
Street Maintenance		10	110,000	66,731	
Parks and Maintenance		11	73,000	21,716	
		11			
Special Highway		12	123,741		
Water Utility		12	423,891		
Sewer Utility		13	140,000		
Pool		13	103,315		
Non-Budgeted Funds		14			
Totals		XXXXXX	2,116,072	498,127	
Budget Summary		15			County Clerk's Use Only
Neighborhood Revitalization					
					Nov 1, 2020 Total Assessed Valuation

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

498,127
NO

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Jon Baugh
John Baugh
P. Anstey
Cheryl Miller

Date Attested: _____, 2020

County Clerk

Governing Body

City 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

These are five budget workbooks for cities: City.xls, City1.xls, City2.xls, City3.xls, and 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 a General Fund, General Fund Detail, Debt Service, Library, 4 Tax Levy Funds, Special Highway, 5 No Tax Levy Funds, 1 Single No Tax Levy Fund, 1 Non-Budgeted fund page which can hold 5 non-budgeted funds.

Submitting the Budget

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

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

General Instructions

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

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

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 by highlighting the sheets that need to be printed. Note: We do not need the instructions, input tabs, statutes, etc. printed. All tabs that have been colored blue should be printed and submitted, if applicable.

Computer Spreadsheet Preparation

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

1a. On line 2- 'Enter City Name' - In the green area, please start with **'City of'** then the name of the city. The green area will expand and accommodate the city name.

1b. Dates for the entire budget workbook are 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.

1c. Next to the last year Ad Valorem Taxes column, column added, 'Amounts used in lieu of last year ad valorem taxes'. If you would like to adjust the previous year ad valorem due to delinquency in taxes to show a more actual amount of taxes received, you can key in the percentage in the green box which will calculate new ad valorem taxes to be used for the current budgeted year. The new amounts will be linked to the applicable tax levy fund pages. This is not required to be used and the original ad valorem taxes will be linked to the applicable fund pages.

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. 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 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. The certificate page has a statement "Notice of the vote to adopt required . . . ?" which will either show "yes" or "no." This statement compares the certificate page total ad valorem tax amount to the amount on line 18 of the computation to determine limit page. If a "yes" appears a notice of the vote to adopt the budget will need to be published in the official county newspaper and a copy of such publication must be attached to the budget. No action is required if a "no" appears.

4c. 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. The majority of information on the computation to determine limit page comes from data on the input other page (inputOth) and the debt service page (DebtSvs). If there is incorrect information on the computation page please correct the source of the information (inputOth page or DebtSvs page). If you are unable to correct the error please call us for assistance.

5a. **Note:** K.S.A. 79-2925b provides that the property tax levied to pay principal and interest upon bonded indebtedness, temporary notes, and no-fund warrants, shall not be included in the comparison between the current budget year total levy and the budget year total levy. If the city wants to include the debt service levy for temporary notes and no-fund warrants (shown on fund page(s) other than the debt service fund page and not automatically linked to the computation to determine limit page) lines 2 and 14 will need to be changed, manually, to include the additional levy amount in the max levy computation. In order to do this the protection must be taken off of the page and the amounts changed. You are not required to utilize the additional levy amounts as a part of the computation to determine the max levy amount.

5b. Complete and print the published notice option utilized if the max levy is exceeded and have it published. Attach the publication to the budget.

6. 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.

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

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

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

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

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

9. Statement of Conditional Lease, Lease-Purchases and Certificate of Participation (lpform) must be completed for all transactions which the city intends to own the equipment. 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.**

10. 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.

11. The spreadsheet has individual fund sheets for General Fund (general), Debt Service and Library levy fund (DebtSvs-Library), four levy pages (levy page8 and levy page9), Special Highway Fund (SpecHwy), five no levy fund pages (no levy page11, no levy page12, and one fund below on Special Highway), and one single no levy fund page (Sinnolevy 14). Only complete the fund pages needed. When the fund pages are completed, the totals will be shown on the Certificate and Budget Summary pages.

11a. General Fund page and General Fund Detail page number is no longer set. Once the number is entered on the General Fund, then the page number is linked to the General Fund Detail page. 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.

11b. 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.

11c. 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.

11d. 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.

11e. General Detail page (general-detail) is used to show detail expenditures for the General Fund Departments. If used, you will need to input each department name and expenditures and then input the department name and total expenditures on the General Fund page. 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 shown be shown on the General Fund page as 'Transfer to Equipment Reserve' for each budgeted year.

11f. 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.

11g. 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.

11h. 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 and levy taxes for this debt. **Note**, No Fund warrants are not required to be included in the Debt Service and may still have a Tax Levy Fund page to account for them if the city desires.

11i. The Single No Tax Levy Fund page (Sinnolevy 14) is 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.

11j. 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.

11k. 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.

11l. 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-appropriated figure.

11m. 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.

11n. 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.

11o. 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.

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

12a. 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.

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

12c. The table '*Estimated Value Of One Mill*' to show what 1 mill rate would generate in dollars for the municipality.

12d. 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.

12e. 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.

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

12g. Once the 'Notice of Budget Hearing' has been printed in the local newspaper, please review the notice to ensure the information was correctly printed 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.

13. 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.

13a. **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.

13b. **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.

13c. **Note: If you do not have Neighborhood Revitalization, this step is not done.**

14. 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).

15. 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.

15a. 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.

15b. 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 City Budget Workbook

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

Enter year being budgeted (YYYY):

CPI Percentage - 5 Year Average

CPI Percentage - Preceding Year

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 2020 Budget, Certificate Page. If budget was amended, use the amended figures.

Fund Names:	Statute	2020 Expenditures	2019 Ad Valorem Tax
General	12-101a	740,599	143,915
Debt Service	10-113	91,187	66,593
Library	12-1220	88,100	75,628
Fund name for all funds with a tax levy:			
Public Safety		241,000	141,559
Street Maintenance		75,000	37,226
Parks and Maintenance		60,350	20,839
Total Ad Valorem Tax Levy Funds for 2020 Budgeted Year			485,760

Other (non-tax levy) fund names:

Special Highway	130,445
Water Utility	366,994
Sewer Utility	125,000
Pool	73,767

Single No Tax Levy Fund:

Total Expenditures for 2020 Budgeted Year 1,992,442

Non-budgeted funds:

- 1
- 2
- 3
- 4
- 5

The input for the following comes directly from the 2020 Budget, Budget Summary Page.

	2018 Tax Rate (2019 Column)
General	15.828
Debt Service	10.142
Library	10.513
Public Safety	23.055
Street Maintenance	3.779
Parks and Maintenance	3.001
0	
Total	66.318

Total Tax Levied (2019 budget column)	450,802
Assessed Valuation (2019 budget column)	6,797,884

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

From the County Clerk's Budget Information	
Total Assessed Valuation for 2020	7,228,240
New Improvements, Remodeling and Renovations for 2020	20,015
Personal Property for 2020	47,149
Territory Added: (Current Year Only)	
Real Estate	
State Assessed	
New Improvements	
Property that has changed in use for 2020	
Personal Property - 2019	52,235
Expiration of Property Tax Abatements	
Gross earnings (intangible) tax estimate for 2021	
Neighborhood Revitalization	

Actual Tax Rates for the 2020 Budget:

Fund	Rate
General	20.807
Debt Service	9.628
Library	10.934
Public Safety	20.467
Street Maintenance	5.382
Parks and Maintenance	3.012
0	
Total	70.230

Final Assessed Valuation from the November 1, 2019 Abstract 6,916,438

From the County Treasurer's Budget Information - Budget Year Estimates	
Motor Vehicle Tax Estimate	62,052
Recreational Vehicle Tax Estimate	1,170
1620 M Vehicle Tax Estimate	113
Commercial Vehicle Tax Estimate	770
Watercraft Tax Estimate	286
LAVTR	
City and County Revenue Sharing	

Computation of Delinquency

Actual Delinquency for 2018 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy** 0.0%

****Note:** The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the League of Municipalities' Budget Tips (Special City and County Highway Fund)	
2021 State Distribution for Kansas Gas Tax	28,500
2021 County Transfers for Gas***	
Adjusted 2020 State Distribution for Kansas Gas Tax	28,000
Adjusted 2020 County Transfers for Gas***	

*****Note:** Only used when a portion of the county monies are distributed to the cities under the provisions of K.S.A.

79-3425c

From the 2019 Budget Certificate Page	
Funds	2019 Expenditure Amounts Budget Authority
General	657,136
Debt Service	92,988
Library	83,410
Public Safety	217,440
Street Maintenance	39,835
Parks and Maintenance	58,150
0	
Special Highway	199,330
Water Utility	432,965
Sewer Utility	125,000
Pool	80,575
0	
0	
0	

Note: If the 2019 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

January

February

March

April

May

June

July

August

September

October

November

December

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:

Must be at least 10 days between date published and hearing held.

Latest date for notice to be published in your newspaper: August 2, 2020

Time:

Location:

Available at:

Examples

Official Title: City Clerk, City Treasurer, Mayor

August

J8

Date: August 12, 2010

August 2, 2020

8

Time: 7:00 PM or 7:00 AM

2

2020

Location: City Hall

Available at: City Hall

CPA Summary of Assumptions

CERTIFICATE

To the Clerk of Osage County, State of Kansas

We, the undersigned, officers of

City of Overbrook

- certify that: (1) the hearing mentioned in the attached publication was held.
 (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2021; and
 (3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

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Neighborhood Revitalization					
					Nov 1, 2020 Total Assessed Valuation

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

498,127
NO

Assisted by:

 James M. Long, CPA

 Karlin & Long, LLC

 Address:

 901 Kentucky, Suite 104

 Lawrence, KS 66044

 Email:

 jim@karlinlong.com

Date Attested: _____, 2020

 County Clerk

 Governing Body

Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ <u>485,760</u>
2. Library levy in 2020 budget	- \$ <u>75,628</u>
Other tax entity levy in 2020 budget	- \$ _____
3. Net tax levy	\$ <u>410,132</u>

Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :	+ <u>20,015</u>	
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+ <u>47,149</u>	
5b. Personal property 2019	- <u>52,235</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2020 :		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	+ <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2020 :	+ <u>0</u>	
8. Expiration of property tax abatements	+ <u>0</u>	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ _____	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>20,015</u>	
11. Total estimated valuation July 1, 2020	<u>7,228,240</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0028</u>	
13. Percentage adjustment increase (12 times 3)		+ \$ <u>1,139</u>
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		<u>1.80%</u>
15. Consumer Price Index adjustment (Line 3 times Line 14)		\$ <u>7,382</u>
16. Total Percentage Adjustments		\$ <u>8,521</u>

Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget:	+ <u>19,602</u>
Property tax revenues for debt service in 2020 budget:	- <u>66,593</u>
Increased property tax revenues spent on debt service	<u>0</u>

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)		+	_____
Property tax revenues spent for public building commission and lease payments in the 2020 budget: Increase property tax revenues spent on public building commission and lease payments		-	_____
			<u>0</u>
19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)		+	_____
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:		+	_____
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:		+	_____
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:		+	_____
23. Law enforcement expenses - 2021 budget:		+	_____
Law enforcement expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		_____
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)			<u>0</u>
24. Fire protection expenses - 2021 budget:		+	_____
Fire protection expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		_____
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)			<u>0</u>
25. Emergency medical expenses - 2021 budget:		+	_____
Emergency medical expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		_____
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)			<u>0</u>
26. Total Revenue Adjustments			<u>0</u>
Levies on Behalf of Another Political or Governmental Subdivision			
27. Library Levy - 2021 budget:		+	<u>79,474</u>
Other tax entity levy - 2021 budget:		+	_____
Other tax entity levy - 2021 budget:		+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision		+	<u>79,474</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)		+	_____
30. Total Computed Tax Levy			<u>498,127</u>

Other Tax Levy Limitation Tests

Property Decline Test

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

2017 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
2020 Tax Levy (Less Levy for other Governmental Units)	None

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

2021 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement #DIV/0!

"

Lost Valuation Test

Assessed Valuation Loss

2021 Tax Levy (Less Levy for other Governmental Units)	
2020 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	7,382
2021 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2021 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	7,382

Exemption from Election Requirment Yes

City of Overbrook

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

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Proposed Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	143,915	18,384	347	33	228	107
Debt Service	66,593	8,507	160	15	106	39
Library	75,628	9,661	182	18	120	45
Public Safety	141,559	18,083	341	33	224	83
Street Maintenance	37,226	4,755	90	9	59	0
Parks and Maintenance	20,839	2,662	50	5	33	12
TOTAL	485,760	62,052	1,170	113	770	286

County Treas Motor Vehicle Estimate	<u>62,052</u>				
County Treas Recreational Vehicle Estimate		<u>1,170</u>			
County Treas 16/20M Vehicle Estimate			<u>113</u>		
County Treas Commercial Vehicle Tax Estimate				<u>770</u>	
County Treas Watercraft Tax Estimate					<u>286</u>
 Motor Vehicle Factor	<u>0.12774</u>				
Recreational Vehicle Factor		<u>0.00241</u>			
16/20 Vehicle Factor			<u>0.00023</u>		
Commercial Vehicle Factor				<u>0.00159</u>	
Watercraft Factor					<u>0.00059</u>

2021

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
General Fund	Pool Fund	58,000	50,000	50,000	KSA 79-2526
General Fund	Equipment reserve	10,008	10,008	10,008	KSA 12-1,117
General Fund	Water reserve	24,036	24,036	24,036	KSA 12-2,117
General Fund	Lake/Park	22,880	22,880	22,880	KSA 79-2526
Water Fund	Water/Sewer debt res	85,056	85,056	85,056	KSA 12-825d
Water Fund	Water/Sewer res	8,964	8,964	8,964	KSA 12-825d
Public Safety Fund	Law Equipment res	6,000	6,000	6,000	KSA 12-1,117
	Totals	214,944	206,944	206,944	
	Adjustments*				
	Adjusted Totals	214,944	206,944	206,944	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 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. 12-2615. Transfer to risk management reserve fund. To cover costs relating to any uninsured loss moneys may be paid into a risk management reserve fund or special reserve fund from any source which may be utilized for such purposes, including transfers from the general fund, in reasonable proportion to the estimated cost of self insuring the risk losses covered by such funds.

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

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

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

K.S.A. 14-568. 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.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Refunding and Improvement	9/1/2010	9/1/2025	1.50-4.25	775,000	155,000	03/01,09/01	9/1	6,187	80,000	3,187	15,000
Total G.O. Bonds					155,000			6,187	80,000	3,187	15,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE Waterline	2/1/2003	2/1/2024	4.15	160,000	42,156	01/31,07/31	01/31,07/31	1,800	9,746		
KDHE Wastewater	10/22/04	10/22/2024	3.56	1,606,660	360,509	02/28,08/31	02/28,08/31	9,800	61,552	9,400	64,549
Total Other					402,665			11,600	71,298	9,400	64,549
Total Indebtedness					557,665			17,787	151,298	12,587	79,549

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

Budgeted Year: 2021

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	Proposed Year
	<u>2020</u>	<u>2021</u>
Ad Valorem Tax	\$75,628	\$79,474
Delinquent Tax	\$3,000	\$3,000
Motor Vehicle Tax	\$9,000	\$9,661
Recreational Vehicle Tax	\$150	\$182
16/20M Vehicle Tax	\$25	\$18
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$87,803	\$92,335
Difference in Total Taxes:	\$4,532	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$6,916,438	\$7,228,240
Did Assessed Valuation Decrease?	No	
Levy Rate	10.934	10.995
Difference in Levy Rate:	0.061	
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

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	306,577	276,910	263,141
Receipts:			
Ad Valorem Tax	107,003	143,915	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,989	2,000	2,500
Motor Vehicle Tax	12,140	15,000	18,384
Recreational Vehicle Tax	171	250	347
16/20M Vehicle Tax	68	40	33
Commercial Vehicle Tax	78	150	228
Watercraft Tax		100	107
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	2,681	2,700	2,900
Compensating Use Tax			
Local Sales Tax	177,000	180,000	200,000
Franchise Tax	64,126	65,000	85,000
Licenses, fees	1,783	2,000	7,500
Municipal Court	14,799	15,000	30,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	12,123	14,000	12,000
Neighborhood Revitalization Rebate			0
Miscellaneous	8,469	9,000	9,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	402,430	449,155	367,999
Resources Available:	709,007	726,065	631,140
Expenditures:			
General Government			
Personnel Services	117,486	145,000	175,000
Commodities	93,642	100,000	150,000
Contractual	63,606	65,000	85,000
Public Safety	7,807	10,000	25,000
Highway and Streets	5,956	6,000	25,000
Recreation and Culture	28,676	30,000	60,000
Capital Outlay			168,514
Transfer out to Pool	58,000	50,000	50,000
Transfer out to Equipment res	10,008	10,008	10,008
Transfer out to Water	24,036	24,036	24,036
Transfer out to Sewer			
Transfer out to Park/ Lake	22,880	22,880	22,880
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	432,097	462,924	795,438
Unencumbered Cash Balance Dec 31	276,910	263,141	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	657,136	740,599	795,438
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	795,438
		Tax Required	164,298
		Delinquent Comp Rate: 0.0%	0
		Amount of 2020 Ad Valorem Tax	164,298

CPA Summary

City of Overbrook

2021

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page Total	0	0	0

City of Overbrook

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	3,495	8,167	1,758
Receipts:			
Ad Valorem Tax	67,724	66,593	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,456	2,500	3,000
Motor Vehicle Tax	8,264	8,400	8,507
Recreational Vehicle Tax	117	140	160
16/20M Vehicle Tax	46	30	15
Commercial Vehicle Tax	53	75	106
Watercraft Tax		40	39
Intergovernmental Revenues	15,000	2,000	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	93,660	79,778	11,827
Resources Available:	97,155	87,945	13,585
Expenditures:			
Principal	80,000	80,000	15,000
Interest	8,988	6,187	3,187
Cash Basis reserve			15,000
Cash Basis Reserve (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	88,988	86,187	33,187
Unencumbered Cash Balance Dec 31	8,167	1,758	XXXXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	92,988	91,187	33,187
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	33,187
		Tax Required	19,602
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			19,602

Adopted Budget Library	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	69,838	75,628	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,932	3,000	3,000
Motor Vehicle Tax	8,522	9,000	9,661
Recreational Vehicle Tax	120	150	182
16/20M Vehicle Tax	48	25	18
Commercial Vehicle Tax	55	75	120
Watercraft Tax		40	45
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	81,515	87,918	13,026
Resources Available:	81,515	87,918	13,026
Expenditures:			
General Government	81,515	87,918	92,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	81,515	87,918	92,500
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	83,410	88,100	92,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	92,500
		Tax Required	79,474
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			79,474

Qualifies for S

CPA Summary

City of Overbrook

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Public Safety	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	69,557	60,786	52,930
Receipts:			
Ad Valorem Tax	156,803	141,559	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,001	2,000	3,000
Motor Vehicle Tax	17,911	18,000	18,083
Recreational Vehicle Tax	252	300	341
16/20M Vehicle Tax	100	50	33
Commercial Vehicle Tax	115	160	224
Watercraft Tax		75	83
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	177,182	162,144	21,764
Resources Available:	246,739	222,930	74,694
Expenditures:			
Personnel Services	138,472	145,000	165,000
Commodities	11,572	14,000	20,000
Contractual	4,059	5,000	10,000
Capital Outlay	25,850		20,000
Transfer out to Equipment reserve	6,000	6,000	6,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	185,953	170,000	221,000
Unencumbered Cash Balance Dec 31	60,786	52,930	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	217,440	241,000	221,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	221,000
		Tax Required	146,306
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			146,306

Adopted Budget

Street Maintenance	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	29,710	19,750	35,856
Receipts:			
Ad Valorem Tax	24,751	37,226	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,445	15,000	2,500
Motor Vehicle Tax	3,020	3,750	4,755
Recreational Vehicle Tax	42	80	90
16/20M Vehicle Tax	16	10	9
Commercial Vehicle Tax	20	40	59
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	29,294	56,106	7,413
Resources Available:	59,004	75,856	43,269
Expenditures:			
Streets	39,254	40,000	110,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	39,254	40,000	110,000
Unencumbered Cash Balance Dec 31	19,750	35,856	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	39,835	75,000	110,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	110,000
		Tax Required	66,731
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			66,731

CPA Summary

City of Overbrook

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Parks and Maintenance	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	28,198	23,501	24,372
Receipts:			
Ad Valorem Tax	20,007	20,839	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	736	750	1,250
Motor Vehicle Tax	2,440	2,500	2,662
Recreational Vehicle Tax	34	40	50
16/20M Vehicle Tax	14	7	5
Commercial Vehicle Tax	15	25	33
Watercraft Tax		10	12
Local Alcohol	2,681	2,700	2900
Charges for Services	12,412	14,000	20,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	125		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	38,464	40,871	26,912
Resources Available:	66,662	64,372	51,284
Expenditures:			
General Government	43,161	40,000	73,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	43,161	40,000	73,000
Unencumbered Cash Balance Dec 31	23,501	24,372	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	58,150	60,350	73,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	73,000
		Tax Required	21,716
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			21,716

Adopted Budget

Adopted Budget 0	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
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% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 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 2020 Ad Valorem Tax			0

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City of Overbrook

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	104,685	117,241	95,241
Receipts:			
State of Kansas Gas Tax	27,886	28,000	28,500
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	27,886	28,000	28,500
Resources Available:	132,571	145,241	123,741
Expenditures:			
Contractual	15,330	50,000	123,741
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	15,330	50,000	123,741
Unencumbered Cash Balance Dec 31	117,241	95,241	0
2019/2020/2021 Budget Authority Amount:	199,330	130,445	123,741

Adopted Budget Water Utility	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	35,454	31,911	33,891
Receipts:			
Charges to Customers	426,597	350,000	390,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	426,597	350,000	390,000
Resources Available:	462,051	381,911	423,891
Expenditures:			
Production			
Personnel Services	83,882	64,000	80,000
Commodities	74,155	45,000	65,000
Contractual	73,346	35,000	30,000
Refuse Collection	104,737	110,000	125,000
Capital Outlay			29,871
Transfer out to Water/Sewer Debt Service	85,056	85,056	85,056
Transfer out to Water/Sewer Reserve	8,964	8,964	8,964
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	430,140	348,020	423,891
Unencumbered Cash Balance Dec 31	31,911	33,891	0
2019/2020/2021 Budget Authority Amount:	432,965	366,994	423,891

CPA Summary

City of Overbrook

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers		125,000	140,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	125,000	140,000
Resources Available:	0	125,000	140,000
Expenditures:			
Personnel Services		35,000	45,000
Commodities		50,000	60,000
Contractual		40,000	35,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	125,000	140,000
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount:	125,000	125,000	140,000

Adopted Budget Pool	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	4,767	3,315	25,815
Receipts:			
Charges to Customers	21,123	10,000	27,500
Transfer in from General	58,000	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	79,123	60,000	77,500
Resources Available:	83,890	63,315	103,315
Expenditures:			
Operations			
Personnel Services	35,761	15,000	50,000
Commodities	12,012	7,500	30,000
Contractual	32,802	15,000	23,315
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	80,575	37,500	103,315
Unencumbered Cash Balance Dec 31	3,315	25,815	0
2019/2020/2021 Budget Authority Amount:	80,575	73,767	103,315

CPA Summary

City of Overbrook

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount:	0	0	0

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
0			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount:	0	0	0

CPA Summary

City of Overbrook

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	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 (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount:	0	0	0

CPA Summary

City of Overbrook

NON-BUDGETED FUNDS
(Only the actual budget year for 2019 is to be shown)

2021

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Lake Fund		Water/Sewer Reserve		Employee Benefit Reserve		Water/Sewer Debt Reserv		Equipment Reserve		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	0	Cash Balance Jan 1	138,203	Cash Balance Jan 1	23,521	Cash Balance Jan 1	16,910	Cash Balance Jan 1	37,555	216,189
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Charges	3,991					Transfer in Water	85,056			
Transfer in Gen	22,880							Transfer in Gen	10,008	
		Transfer in Water	33,000					Transfer in Law	6,000	
								Misc	843	
Total Receipts	26,871	Total Receipts	33,000	Total Receipts	0	Total Receipts	85,056	Total Receipts	16,851	161,778
Resources Available:	26,871	Resources Available:	171,203	Resources Available:	23,521	Resources Available:	101,966	Resources Available:	54,406	377,967
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel	2,528	Capital Outlay	18,468			Debt Service	83,200	Capital Outlay	31,426	
Commodities	3,673									
Contractual	17,409									
Total Expenditures	23,610	Total Expenditures	18,468	Total Expenditures	0	Total Expenditures	83,200	Total Expenditures	31,426	156,704
Cash Balance Dec 31	3,261	Cash Balance Dec 31	152,735	Cash Balance Dec 31	23,521	Cash Balance Dec 31	18,766	Cash Balance Dec 31	22,980	221,263
										221,263

** 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 August 12, 2020 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 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	432,097	15.828	462,924	20.807	795,438	164,298	22.730
Debt Service	88,988	10.142	86,187	9.628	33,187	19,602	2.712
Library	81,515	10.513	87,918	10.934	92,500	79,474	10.995
Public Safety	185,953	23.055	170,000	20.467	221,000	146,306	20.241
Street Maintenance	39,254	3.779	40,000	5.382	110,000	66,731	9.232
Parks and Maintenance	43,161	3.001	40,000	3.012	73,000	21,716	3.004
Special Highway	15,330		50,000		123,741		
Water Utility	430,140		348,020		423,891		
Sewer Utility			125,000		140,000		
Pool	80,575		37,500		103,315		
Non-Budgeted Funds	156,704						
Totals	1,553,717	66.318	1,447,549	70.230	2,116,072	498,127	68.914
Less: Transfers	214,944		206,944		206,944		
Net Expenditure	1,338,773		1,240,605		1,909,128		
Total Tax Levied	450,802		485,760		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	6,797,884		6,916,438		7,228,240		

Outstanding Indebtedness, January 1,	2018	2019	2020
G.O. Bonds	315,000	235,000	155,000
Revenue Bonds	0	0	0
Other	539,911	471,464	402,665
Lease Purchase Principal	0	29,000	54,101
Total	854,911	735,464	611,766

*Tax rates are expressed in mills

Jim Koger

City Official Title: City Clerk

2021 Neighborhood Revitalization Rebate

Budgeted Funds for 2021	2020 Ad Valorem before Rebate**	2020 Mil Rate before Rebate	Estimate 2021 NR Rebate
General			0
Debt Service			0
Library			0
Public Safety			0
Street Maintenance			0
Parks and Maintenance			0
			0
TOTAL	0	0.000	0

2020 July 1 Valuation: 7,228,240

Valuation Factor: 7,228.240

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2021 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 2019 'total expenditures' exceed your 2019 '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 2021 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 2019 budget was amended, did you use the amended, higher budget amount?

Next, look to see if any of your 2019 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 2019 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 2019 financial records have been closed?

Well, if the municipality financial records have been closed (i.e. an audit for 2019 has been completed, or the 2021 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 2019 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 2019 are not closed (i.e. an audit has not been completed, or the 2021 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 2020 'total expenditures' exceed your 2020 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 2020 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 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 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 2021 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 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 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 2021 'total expenditures' exceed your 2021 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
 $X / 1000 = \text{value of one mill}$

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

Formula: $\frac{\$312,000,000 \text{ (assessed valuation)}}{1000} = \underline{\$312,000.00} \text{ (value of one mill)}$

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:

$$\$312,000,000 \quad / \quad 1000 \quad = \quad \$312,000.00$$

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

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

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

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

Example #3a and Formula

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

Computation of Example:

The **first step** is to determine the mill rate:
 $\$312,000,000 / 1000 = \$312,000$ (example #1)
 $\$50,000 / \$312,000 = .160$ mills (example #2)

The **second step** is to determine the residential property assessed value:
 $\$100,000 \text{ home} \times .115 = \$11,500$ (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	/	1000 = (increase tax) \$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	/	(increase tax) 1000 = \$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				
<p>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.</p>				
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 Pool

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

The following changes were made to this workbook during March 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" statement at bottom
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 April 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 Links
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 2018 budgets.

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 8/28/2015

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 9/22/14

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

The following changes were made to this workbook on 9/16/14

1. Corrected the print margins of the general fund tab.

The following changes were made to this workbook on 8/4/14

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 4/2/14

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

The following changes were made to this workbook on 1/13/14

1. Corrected formulas for column totals on general fund detail page.

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 3/22/12

1. Concatenate at line 9 of the Certificate page changed to reference cell F1
2. Corrected misspelling of word "limitations" on line 9 of the Certificate page.

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 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 Cert & Summar

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 delinquency
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 Library is u
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 used
15. Instructions tab, changed #12e added the name of the table and warning about delinquency rate if used
16. Instructions tab, changed #12f added that not signing the Budget Summary page will not require to be reprinted
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 'Actual Y
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 tal
34. Certificate tab added a place for the email address of the assisted by
35. General tab, link page number with detail page number to show 7 without a library fund or 8 with a library fund

The following changes were made to this workbook on 6/30/11

1. Certificate page: supplied link to input prior year tab to pull statutory reference for tax levy fund (cell B23 on certif

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

1. Debt Service fund page: total receipts formula changed to eliminate reference to unencumbered cash (cell C6)
2. Summary page: corrected cell reference in current year expenditures, cell D26

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

1. Tabs level page 9 and 10 cell D32 formatting change reference C34 to D34 and cell D69 reference from C71 to D7

The following changes were made to this workbook on 5/6/11

1. Summary tab correct cells J28, J29, M28, and M29 as wrong cell reference and formula error

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'
2. Mvalloc/slider column cell corrections.

The following changes were made to this workbook on 3/16/11

1. DebtService tab corrected cell E20 total computation
2. Mvalloc tab corrected table link with InputPrYr ad valorem taxes
3. Debt Service tab corrected cell G34 from E21 to E20

The following changes were made to this workbook on 8/20/10

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 11c (last year mill rate), 11d (desired mill rate), 10a(project carryover), 10b (Desired Carryover), 10g (project carryover Debt/road, and 14 (protection)
4. Certificate tab change the 'Expenditure' heading by adding 'Budget Authority for Expenditures'
5. Certificate tab added additional lines for the governing body signatures
6. Certificate tab add the year in the block for 'County Clerk Use Only'
7. Certificate tab moved the 'County Clerk's Use Only' from center to right
8. Debt tab expand the 'Date' columns and removed two lines from the 'Other Section'
9. Gen tab added revenue line for 'Compensation Use'
10. Gen tab added table for 'Projection of Cash Carryover'
11. Gen tab added table for 'Desired Carryover'
12. Gen tab redefine print que to not include tables
13. Gen tab hid the comp for see tabs
14. DebtService tab reduced the Debt Service fund page and added a fund
15. DebtService tab added table for 'Projected Carryover'
16. DebtService tab redefine print que and hid comp for see tabs
17. Levy page9 and page10 tab hid comp for see tabs
18. Summ tab merged cells above the 'City Official Title' and center a name if used
19. Summ tab link the City Official Title to inputBudSum tab
20. Summ tab changed proposed year expenditure column to 'Budget Authority (Includes Carryover)'
21. Summ tab added four tables to the right of the form
22. InputBudSum tab added line for City Official Title and provided an example
23. Revised TransferStatutes and NonBudFunds tabs
24. Added Mill Rate Computation tab
25. Summ tab redefine print que
26. Add Helpful Links tab
27. Certificate page deleted state block
28. Inputoth tab changed 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 transfers

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
2. SpecHwy and No Levy Page 12 tabs changed conditional statements

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 tab
4. Deleted lines on Budget Summary reference in #3

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, changed the table reference in each cell from 'D' to 'E'
2. Debt tab, moved the footer information down so as not show in the table
3. Debt Service tab, for the actual column, changed alignment so figures appear on the right side versus the left
4. Levy page '9' and '10', removed the protection from the 'green' input areas

The following changes were made to this workbook on 4/24/09

1. Transfer tab - changed the column heading dates as had wrong reference cell

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

1. Change Certificate page Bond & Interest to Debt Service

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

1. Instructions concerning submitting of the budget...required electronic.
2. Input Other tab changed line 51 from Budget Summary to Budget Certificate.
3. On the general tab lines 25 and 26 merged the cells in column c/d.

The following were changed to this spreadsheet on 8/13/08

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) took off the protection for the page number and made the estimate rebate round the figures to whole dollars.
7. Instruction page have changed all reference for Bond & Interest to Debt Service.
 - 7a. Added instruction line 4a to explain about no-fund warrants and temporary notes can be added to the debt service on the Computation to Determine Levy Limit.
 - 7b. Added instruction line 9d to explain more about the debt service fund page can included for debts.
8. Added to the instruction page lines 11a - 11c 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. Added instruction lines 9j to 9l for additional edits for budget authority.
13. Added to instruction line 9c about the miscellaneous receipt for the proposed year takes into account the ad valorem taxes for the 10% Rule.
14. 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 nonbud tab explaining about negative cash balance.
2. Changed the formula for unencumbered cash balances for nonbud to show a negative balance.
3. Added box under unencumbered cash balance for nonbud to reflect a negative ending cash balance.
4. Changed foot note to reflect the changes made on 7/1/08 to the above tabs.

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

1. The Non-Budgeted Funds form was changed from 'Only the actual budget year shown' to read *Only the actual budget year for YYYY is to be shown* '.
2. The page revised date has been 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 a single page 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.
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. add non-budgeted page(nonbud) and link to Certificate and Budget Summary
22. Added to instructions about non-appropriated balance are limited to 5%.
- 23 Added warning "Exceeds 5%" on all fund pages for the non-appropriated balance and cause to be red if exceeded.
24. Made the Schedule of Transfers it's own worksheet.
25. Created Neighborhood Revitalization table added links to all fund pages.
26. Added to the instructions about neighborhood revitalization.
27. Added Slider to the Vehicle Allocation table and linked to the fund pages.
28. Added to all budgeted fund pages the budget authority for the actual year, budget violation, and cash violation.
29. Added instruction on the addition for item 29.
30. Added miscellaneous line item for receipt and expenditure and add line for "Exceed 10% Rule' and make the block red if exceeded.
31. Added instructions for the 10% Rule.

33. Expanded on the preparation of budget note 10 for instructions for the Notice of Budget Hearing.
34. Added 'excluding oil, gas, and mobile homes' to lines 8 and 14 on Clerks budget info on tab inputoth.

m of comp tab to direct users on following steps.

rate

sec

YYY

icate page)

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