

City2 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.

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

City 2 spreadsheets has General Fund page (general), Debt Service and Library tax levy fund page (DebtSvs-Library), 10 tax levy pages (levy page9 to levy page13), Special Highway page (Sp Hiway), 15 no levy fund pages (nolevypage15 to nolevypage21 with one under the Sp Hiway tab), 4 single no levy pages (SinNoLevy18-SinNolevy21), and 20 non-budgeted fund pages (NonBudA to NonBudD).

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

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

Submitting the Budget

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

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

General Instructions

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

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

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

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

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

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

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

Computer Spreadsheet Preparation

1. The information needed for the Input Prior Year Sheet (inputPrYr) comes directly from last year budget. After the information has been entered, please verify the data is correct. If at a later date, it is determined the information is incorrect, correct the information on this page, not the fund page .
 - 1a. On line 2- 'Enter City Name' - In the green area, please start with "**City of**" then the name of the city. The green area will expand, so do not worry if the name would appear as not to fit the green area.
 - 1b. Dates for the entire budget workbook is controlled by the year entered into the "Enter year being budgeted (YYYY)" field. If you find a date that is not correct for the budget being submitted, please contact us for assistance.
 - 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 year column on current budget). After the information has been entered, please verify the data
 - 2a. Enter the Computation of Delinquency information. Please note that K.S.A. 79-2930 states that such allowance shall not exceed by more than 5% the percentage of delinquency for the preceding tax year. Such allowance is not mandatory, but may be used if the municipality wishes.
 - 2b. If the city chooses not to use the delinquency rate for all tax levy funds, then the city must delete the rate from those funds. First step, go to the fund tab of the fund not requiring the delinquency rate, take the protection off the sheet by going to the 'Tools' and scrolling down to 'Protect' slide to right to 'Unprotect' and press enter. Next, go to the delinquency rate cell and press 'delete' key and put the protection back on by going to 'Tools' and scrolling down to 'Protect Sheet' and press the 'OK' button. Go to the next fund tab

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

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

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 budget year is linked to the Budget Summary. **If the city does not have any debt, then on the first line enter 'none'.**

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

10. 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 tax levy fund page(DebtSvs-Library), ten levy pages (levy page9 and levy page13), Special Highway Fund (Sp Hiway), 7 no levy fund pages (nolevypage15 to nolevypage17 with one fund below on Special Highway), 4 single no levy fund page (SinNoLevy18 to SinNoLevy21), and 4 non-budgeted pages (NonBudA to D). Only complete the fund pages needed. When the fund pages are completed, the totals will be linked to the Certificate and Budget Summary pages.

11a. General Fund page and General Fund Detail page number are linked. If the municipality has a Library Fund, the Library Grant page becomes number 7 and the General Fund page would be numbered 8, otherwise the General would be 7.

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 carrvover as they have a maior impact on the 'Desired

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 desired amount.

11d. On all tax levy fund pages, we have placed '*Mill Rate Comparison*' table so you can compare the proposed 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 11e. General Detail page a and b (gendetail) is used to show detail expenditures for the General Fund Departments. If used, each department name and expenditures are linked to the General Fund page. The 'Page Totals' on the detail page should agree to the 'Sub-totals' as found on the General Fund page 7. NO department transfers should be shown on the detail page. Transfers for the departments with like transfers should be added together and then shown on the General Fund page as single line items. For example: if several departments have a transfer for equipment reserve, the total of all equipment reserve transfers should be shown on the General Fund page as 'Transfer to Equipment Reserve' for each budgeted year.

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 No Fund page to account for them if the city desires.

11i. The 4 single no levy pages (SinNoLevy18 to SinNoLevy21) are for a fund that has numerous lines for receipts or expenditures that does not fit on one of the other no levy pages. Additional lines may be added as needed.

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

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-appropriate 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

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

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

12c. 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

12d. 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

12e. 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

12f. 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

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

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 a ordinance, then the neighborhood revitalization rebate might cause the ad valorem tax amount to exceed the max levying amount. If so, you have three options, accept the rebate expenditures and pass the ordinance, or accept the rebate expenditures and reduce other expenditures to come back under the max amount for levying, or lastly, not use the rebate expenditures by deleting the ad valorem taxes that were keyed into the Neighborhood Revitalization Table. Suggest printing the table before deleting ad valorem rates, this way you will know approximately the amount of the rebates and lost revenue because of the rebates

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, these steps are 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

Input Sheet for City2 Budget Workbook

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

Enter year being budgeted (YYYY): 2020

CPI Percentage - 5 Year Average 1.50%

CPI Percentage - Preceding Year 2.50%

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 2019 Budget, Certificate Page:
 If amended, then use the amended figures.

Fund Names:	Statute	2019 *Expenditures*	2018 Ad Valorem Tax
General	12-101a	3,561,797	1,043,035
Debt Service	10-113	746,345	215,453
Library	12-1220	147,615	129,687
Fund name for all funds with a tax levy:			
Cemetery	12-101a	91,078	62,428
Total Tax Levy Funds for 2019 Budgeted Year			1,450,603

Other (non-tax levy) fund names:

Special Highway	348,811
Water B&I (15)	266,894
WWtr B&I (20)	642,538
Special Parks (26)	94,953
Quality of Life Sales Tax (27)	368,567
Cemetery Reserve (34)	139,956
WWtr Reserve (30)	82,054
General Equip. Reserve (31)	365,393
Electric Reserve (32)	729,550
Electric Utility (11)	5,792,261
Water Utility (12)	1,895,826
Water Reserve (33)	347,590
Waste Water Utility (18)	1,254,047
Sales Tax CIP (45)	369,775
Electric B&I (51)	880,668
Swimming Pool Sales Tax (70)	60,159

Single Non Tax Levy:

1	Refuse Utility (24)	318,422
2	NRP Fund (06)	203,422
3		
4		
Total Expenditures for 2019 Budgeted Year		18,707,721

Non-Budgeted (A):

1	General Fund CIP (29)
2	Electric Fund CIP (40)
3	Water Fund CIP (41)
4	Waste Water Fund CIP (42)

Non-Budgeted (B): 5

Public Utilities Bldg (71)

1

Emergency Services Bldg (72)

 2

Midland Rail/Trail (73)

 3

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 4

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 5

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Non-Budgeted (C): 1

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 2

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 3

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 4

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 5

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Non-Budgeted (D): 1

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 2

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 3

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 4

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 5

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From the 2019 Budget, Budget Summary Page		2017 Tax Rate (2018 Column)
General		32.179
Debt Service		6.647
Library		4.001
Cemetery		1.926
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
Total		44.753

Total Tax Levied (2018 budget column)	1,392,049
Assessed Valuation (2018 budget column)	31,104,885

From the 2019 Budget, Budget Summary Page			
Outstanding Indebtedness, January 1:			
		2017	2018
G.O. Bonds		16,430,000	17,880,000
Revenue Bonds		0	0
Other		0	0
Lease Purchase Principal		337,727	219,270

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

Official Name:

Official Title:

Date:

Must be at least 10 days between date 1
Latest date for notice to be published in

Time:

Location:

Available at:

Examples

Official Title: City Clerk, City Treasurer, Mayor

Date: August 12, 2010

Time: 7:00 PM or 7:00 AM

Location: City Hall

Available at: City Hall

January

February

March

April

May

June

July

August

September

October

November

December

published and hearing held.
in your newspaper: July 27, 2019

July

J7

July 27, 2019

7

27

2019

CERTIFICATE

To the Clerk of Douglas County, State of Kansas

We, the undersigned, officers of

City of Baldwin City

- 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 expenditures for the various funds for the year 2020; and
 (3) the Amounts(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:		Page No.		
Computation to Determine Limit for 2020		2		
Allocation of MVT, RVT, 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	3,544,246	1,106,349
Debt Service	10-113	9	754,341	228,739
Library	12-1220	9	157,450	137,684
Cemetery	12-101a	10	101,062	66,279
		10		
Special Highway		11	271,187	
Water B&I (15)		11	240,093	
WWtr B&I (20)		12	586,293	
Special Parks (26)			57,549	
Quality of Life Sales Tax (27)			287,030	
Cemetery Reserve (34)			121,109	
WWtr Reserve (30)		14	1,689	
General Equip. Reserve (31)		14	91,901	
Electric Reserve (32)		15	665,231	
Electric Utility (11)		15	5,731,368	
Water Utility (12)		16	1,957,383	
Water Reserve (33)			146,111	
Waste Water Utility (18)		17	1,252,208	
Sales Tax CIP (45)		17	371,693	
Electric B&I (51)		18	852,893	
Swimming Pool Sales Tax (70)		18	56,547	
Refuse Utility (24)		19	415,148	
NRP Fund (06)		22	600,086	
Non-Budgeted Funds-A		20		
Non-Budgeted Funds-B		21		
Totals		xxxxxx	18,262,618	1,539,051
				County Clerk's Use Only
Budget Summary		23		
Neighborhood Revitalization Rebate		24		
				Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City need to hold an election?

1,574,493
NO

Assisted by:

G. Rodden, City Administrator

B. Smith, Finance Director

Address:

803 8th Street

Baldwin, Ks 66006

Email:

grodden@baldwincity.org

Attest: _____, 2019

Casey Simoneau, Mayor

A.J. Stevens, Council President

Tony Brown, Council

Brian Cramer, Council

Susan Pitts, Council

David Simmons, Council

Governing Body

County Clerk

CPA Summary

City of Baldwin City

2020

Computation to Determine Limit for 2020

		Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$	<u>1,450,603</u>
2. Library levy in 2019 budget	- \$	<u>147,615</u>
Other tax entity levy in 2019 budget	- \$	<u> </u>
3. Net tax levy	\$	<u>1,302,988</u>

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+		<u>504,374</u>
5. Increase in personal property for 2019 :			
5a. Personal property 2019	+	<u>309,501</u>	
5b. Personal property 2018	-	<u>368,251</u>	
5c. Increase in personal property (5a minus 5b)	+		<u>0</u>
			(Use Only if > 0)
6. Valuation of annexed territory for 2019 :			
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 2019 :	+		<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)	+		<u>0</u>
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)			<u>504,374</u>
11. Total estimated valuation July 1, 2019		<u>34,412,396</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))			<u>0.0149</u>
13. Percentage adjustment increase (12 times 3)	+ \$		<u>19,382</u>
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)			<u>1.50%</u>
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$		<u>19,545</u>
16. Total Percentage Adjustments	\$		<u>38,927</u>

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>228,739</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>215,453</u>	
Increase property tax revenues spent on debt service			<u>13,286</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)		+	<u>0</u>	
Property tax revenues spent for public building commission and lease payments in the 2018 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 2020 budget: (Do not include amounts already reported in debt service levy)		+	<u>0</u>	
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+	<u>20,000</u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u>0</u>	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:		+	<u>0</u>	
23. Law enforcement expenses - 2020 budget:		+	<u>1,270,489</u>	
Law enforcement expenses - 2019 budget:		-	<u>1,371,278</u>	
CPI adjustment	1.50%		<u>20,569</u>	
Increased law enforcement expenses in 2020 budget: (Do not include building construction or remodeling costs)		+	<u>0</u>	
24. Fire protection expenses - 2020 budget:		+	<u>172,664</u>	
Fire protection expenses - 2019 budget:		-	<u>109,414</u>	
CPI adjustment	1.50%		<u>1,641</u>	
Increased fire protection expense in 2020 budget: (Do not include building construction or remodeling costs)		+	<u>61,609</u>	
25. Emergency medical expenses - 2020 budget:		+	<u>0</u>	
Emergency medical expenses - 2019 budget:		-	<u>0</u>	
CPI adjustment	1.50%		<u>0</u>	
Increased emergency medical expenses in 2020 budget: (Do not include building construction or remodeling costs)		+	<u>0</u>	
26. Total Revenue Adjustments			<u>94,895</u>	

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	<u>137,684</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>137,684</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u>0</u>
30. Total Computed Tax Levy		<u>1,574,493</u>

Other Tests - Property Tax Decline

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

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

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

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

Exemption from Election Requirement #DIV/0!

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

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

CPI Adjustment		19,545
2020 Mill Rate (Less Mills for other Governmental Units)		

Loss of Assessed Valuation Multiplied by 2020 Mill Rate		<u>0</u>
Total Adjustment for Loss of Assessed Valuation		19,545

Exemption from Election Requirement Yes

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2012-A	6/15/2012	2024	.50 to 2.20	1,125,000	590,000	2/1 & 8/1	8/1	10,915	95,000	9,490	95,000
Series 2013-A	3/19/2013	2033	2.0 to 3.5	7,165,000	4,865,000	3/1 & 9/1	9/1	118,388	540,000	107,587	525,000
Series 2014-A	8/1/2014	11/1/2026	2.0 to 2.75	5,890,000	3,685,000	5/1 & 11/1	11/1	88,050	605,000	75,950	575,000
Series 2015-A	6/18/2015	9/1/2035	2.0 to 3.5	2,100,000	1,550,000	3/1 & 9/1	9/1	38,175	205,000	34,075	210,000
Series 2015-B	12/10/2015	9/1/2035	2.25 to 3.50	3,155,000	2,765,000	3/1 & 9/1	9/1	81,575	130,000	77,675	130,000
Series 2018-A	12/4/2018	9/1/2038	3.00 to 4.00	3,915,000	3,915,000	3/1 & 9/1	9/1	105,437	219,000	133,562	190,000
Series 2018-B Temp Notes	12/4/2018	3/1/2020	2.15	1,450,000	1,450,000	3/1 & 9/1	3/1	23,121	0	15,586	1,450,000
Total G.O. Bonds					18,820,000			465,661	1,794,000	453,925	3,175,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Kansas Water Loan	2/1/2018	8/1/2038	1.82	1,577,930	1,577,930	2/1 & 8/1	2/1 & 8/1	29,548	72,707	31,690	78,339
Total Other					1,577,930			29,548	72,707	31,690	78,339
Total Indebtedness					20,397,930			495,209	1,866,707	485,615	3,253,339

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2019	Payments Due 2019	Payments Due 2020
Copier	9/1/2015	48	1.62	14,294	3,658	3,717	0
1995 Spartan Firetruck	6/1/2016	60	1.53	30,000	18,267	6,279	6,279
2017 Crack Sealer	8/30/2017	120	1.89	42,000	38,145	4,649	4,649
2018 Digger Truck	8/30/2018	120	1.89	236,643	236,643	26,193	26,193
2019 Aerial Fire Engine Platform	3/1/2019	180	2.75	883,408	883,408	72,668	72,668
2019 F-550 Truck	3/1/2019	120	3.98	58,000	58,000	7,144	7,144
Totals					1,238,121	120,650	116,933

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

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

Budgeted Year: 2020

Library found in: City of Baldwin City
Douglas 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>2019</u>	<u>2020</u>
Ad Valorem	\$128,081	\$137,684
Delinquent Tax	\$7,178	\$2,888
Motor Vehicle Tax	\$14,693	\$15,282
Recreational Vehicle Tax	\$546	\$208
16/20M Vehicle Tax	\$0	\$127
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$150,498	\$156,189
Difference in Total Taxes:	\$5,691	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$32,608,605	\$34,412,396
Did Assessed Valuation Decrease?	No	
Levy Rate	4.001	4.001
Difference in Levy Rate:	0.000	
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.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	706,433	734,176	236,928
Receipts:			
Ad Valorem Tax	977,668	1,031,899	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	22,104	36,814	37,367
Motor Vehicle Tax	117,068	113,285	122,909
Recreational Vehicle Tax	4,652	4,280	1,670
16/20M Vehicle Tax			1,024
Commercial Vehicle Tax			2,516
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing	532,432	530,084	545,986
Mineral Production Tax			
Local Alcoholic Liquor	9,929	10,550	10,359
Compensating Use Tax			
Local Sales Tax	230,908	230,195	237,101
Franchise Tax	386,218	389,101	398,077
Licenses	1,200	1,163	1,180
Vehicle Rental Excise Tax	55	54	55
Transient Guest Tax	18,862	5,870	0
Lake Lease Ks Wildlife/Parks	773	1,030	1,030
Miscellaneous Permit Fees	1,704	1,550	1,573
Building Permit Fees	39,872	48,978	49,712
Dog Tag Fees	455	478	485
Douglas Cty Crime Stoppers	58	71	72
Municipal Court Fines	27,536	29,816	30,263
Animal Control Ord Fines	24	62	63
Vin Verification Fees	13,050	12,105	12,287
Electric Utility Fund Transfe	153,781	147,138	158,504
Water Utility Fund Transfer	61,582	62,796	68,443
Wastewater Util Fund Transfer	24,166	24,288	27,681
Refuse Util Fund Transfer	9,921	10,017	158,484
Transfer From Cemetery	3,122	3,514	4,322
Transfer From GF Reserve	0	0	329,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	14,320	19,825	20,122
Neighborhood Revitalization Rebate			-33,552
Miscellaneous	122,466	14,024	14,234
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,773,923	2,728,985	2,200,968

Resources Available:	3,480,356	3,463,161	2,437,896
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State of Kansas
City

City of Baldwin City

Delinquent Comp Rate: 0.0%

Amount of 2019 Ad Valorem Tax

0
1,106,349

CPA Summary

City of Baldwin City

2020

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Administration (01)			
Salaries	138,647	132,670	125,406
Contractual	156,772	224,054	234,799
Commodities	25,611	22,313	21,563
Capital Outlay	0	0	0
Capital Outlay - Budget	0	0	261,047
Transfers Out	133,891	131,572	119,158
Total	454,921	510,609	761,972
Public Works (02)			
Salaries	266,714	235,682	245,677
Contractual	38,341	55,272	90,442
Commodities	101,600	113,521	185,549
Capital Outlay	2,012	30,000	30,000
Transfers Out	0	70,000	0
Total	408,668	504,475	551,668
Parks (03)			
Salaries	35,252	96,406	99,939
Contractual	16,757	14,351	21,461
Commodities	37,317	27,011	27,579
Capital Outlay	0	20,000	20,000
Total	89,326	157,768	168,979
Fire Department (04)			
Salaries	59,710	43,796	66,075
Contractual	46,539	54,265	49,097
Commodities	31,553	37,907	30,492
Capital Outlay	0	27,000	27,000
Total	137,802	162,968	172,664
Police Department (05)			
Salaries	1,003,693	1,020,369	1,061,295
Contractual	96,313	124,944	111,532
Commodities	47,473	89,002	49,662
Capital Outlay	0	0	0
Transfers Out	37,000	37,000	48,000
Total	1,184,480	1,271,315	1,270,489
Pool (06)			
Salaries	0	0	0
Contractual	110,078	104,313	107,119
Commodities	7,609	11,663	11,763
Capital Outlay	0	0	0
Transfers Out	10,000	10,000	10,000
Total	127,686	125,976	128,882
Court (07)			
Salaries	45,910	38,545	40,151

Contractual	23,677	28,050	28,456
Commodities	442	902	916
Capital Outlay	0	0	0
Total	70,029	67,498	69,522

Economic Development (09)

Salaries	73	73	74
Contractual	56,111	50,867	32,900
Commodities	0	0	0
Capital Outlay	19,545	90,000	100,000
Total	75,729	140,940	132,974

Page 1 - Total	2,548,640	2,941,548	3,257,150
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Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Information Technology (10)			
Salaries	0	0	0
Contractual	33,789	34,268	38,064
Commodities	43,058	38,793	10,000
Capital Outlay	0	0	0
Total	76,847	73,061	48,064

Planning and Codes (35)

Salaries	97,501	141,290	146,877
Contractual	6,427	61,696	83,492
Commodities	3,108	1,887	1,912
Capital Outlay	0	0	0
Total	107,037	204,874	232,281

Page 2 -Total	183,884	277,935	280,345
Page 1 -Total	2,548,640	2,941,548	3,257,150
Grand Total	2,732,524	3,219,483	3,537,496

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

City of Baldwin City

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	2,342	9,017	71,107
Receipts:			
Ad Valorem Tax	201,948	213,995	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	3,777	7,736	7,852
Motor Vehicle Tax	20,731	20,144	25,388
Recreational Vehicle Tax	816	766	345
16/20M Vehicle Tax			212
Commercial Vehicle Tax			520
Watercraft Tax			119
Vehicle Rental Excise Tax	11	10	11
Transfers In	296,829	485,585	421,645
Interest on Idle Funds	1,464	1,389	1,410
Neighborhood Revitalization Rebate			-3,006
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	525,577	729,626	454,496
Resources Available:	527,919	738,643	525,602
Expenditures:			
Contractual	518,902	667,537	749,341
Capital Outlay - Budget	0	0	5,000
Cash Basis Reserve (2020 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	518,902	667,537	754,341
Unencumbered Cash Balance Dec 31	9,017	71,107	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	529,821	746,345	754,341
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	754,341
		Tax Required	228,739
	Delinquent Comp Rate:	0.0%	0
		Amount of 2019 Ad Valorem Tax	228,739

Adopted Budget Library	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	447	3,456
Receipts:			
Ad Valorem Tax	121,558	128,081	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	3,138	7,178	2,888
Motor Vehicle Tax	14,703	14,693	15,282
Recreational Vehicle Tax	579	546	208
16/20M Vehicle Tax			127
Commercial Vehicle Tax			313
Watercraft Tax			72
Vehicle Rental Excise Tax	7	7	7
Interest on Idle Funds		118	120
Neighborhood Revitalization Rebate	557		-2,706
Miscellaneous			

Does miscellaneous exceed 10% Total Rec			
Total Receipts	140,541	150,623	16,311
Resources Available:	140,541	151,070	19,766
Expenditures:			
Salaries	107,641	1,533	1,049
Contractual	32,453	146,058	155,954
Miscellaneous	0	23	447
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	140,094	147,614	157,450
Unencumbered Cash Balance Dec 31	447	3,456	XXXXXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	146,237	147,615	157,450
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	157,450
		Tax Required	137,684
	Delinquent Comp Rate: 0.0%		0
	Amount of 2019 Ad Valorem Tax		137,684

City of Baldwin City

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Cemetery			
Unencumbered Cash Balance Jan 1	15,573	11,941	9,284
Receipts:			
Ad Valorem Tax	58,514	61,427	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,491	7,500	7,613
Motor Vehicle Tax	7,251	7,437	7,356
Recreational Vehicle Tax	280	276	100
16/20M Vehicle Tax			61
Commercial Vehicle Tax			151
Watercraft Tax			34
Vehicle Rental Excise Tax	3	3	3
Sale of City Property	10,800	11,097	11,263
Interest on Idle Funds	386	635	645
Neighborhood Revitalization Rebate			-1,727
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	78,726	88,376	25,499
Resources Available:	94,299	100,317	34,783
Expenditures:			
Salaries	61,207	74,774	77,716
Contractual	5,754	8,326	13,083
Commodities	2,276	3,918	4,750
Capital Outlay	0	0	0
Capital Outlay - Budget	0	0	691
Transfers Out	13,122	3,514	4,322
Cash Forward (2020 column)			
Miscellaneous	0	500	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	82,358	91,033	101,062
Unencumbered Cash Balance Dec 31	11,941	9,284	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	88,809	91,078	101,062
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	101,062
		Tax Required	66,279
		Delinquent Comp Rate: 0.0%	0
		Amount of 2019 Ad Valorem Tax	66,279

Page No. 10

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 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 2019 Ad Valorem Tax	0

City of Baldwin City

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	245,419	260,372	127,927
Receipts:			
State of Kansas Gas Tax	126,793	126,400	126,200
County Transfers Gas	10,497	10,090	10,510
Interest on Idle Funds	4,440	6,453	6,550
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	141,730	142,943	143,260
Resources Available:	387,149	403,316	271,187
Expenditures:			
Contractual	0	0	0
Commodities	5,352	14,800	14,800
Capital Outlay	107,812	250,000	150,000
Capital Outlay - Budget	0	0	106,387
Transfers Out	13,612	10,589	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	126,777	275,389	271,187
Unencumbered Cash Balance Dec 31	260,372	127,927	0
2018/2019/2020 Budget Authority Amount:	181,496	348,811	271,187

Adopted Budget

Water B&I (15)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	5,127	1,792	41,399
Receipts:			
Transfers In	139,858	275,057	197,840
Interest on Idle Funds	693	842	854
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	140,551	275,898	198,694
Resources Available:	145,678	277,690	240,093
Expenditures:			
Contractual	143,887	236,291	235,093
Capital Outlay - Budget	0	0	5,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	143,887	236,291	240,093
Unencumbered Cash Balance Dec 31	1,792	41,399	0
2018/2019/2020 Budget Authority Amount:	270,306	266,894	240,093

City of Baldwin City

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget WWtr B&I (20)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	13,091	509	20,422
Receipts:			
Special Assessments	8,773	15,092	15,092
Transfers In	564,172	621,673	550,765
Interest on Idle Funds	1,360	15	15
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	574,305	636,779	565,872
Resources Available:	587,396	637,288	586,293
Expenditures:			
Contractual	586,888	616,867	581,293
Capital Outlay - Budget	0	0	5,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	586,888	616,867	586,293
Unencumbered Cash Balance Dec 31	509	20,422	0
2018/2019/2020 Budget Authority Amount:	596,888	642,538	586,293

Adopted Budget

Adopted Budget Special Parks (26)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	89,779	26,548	42,137
Receipts:			
Leased City Property	4,000	4,000	4,000
Kansas Alcohol Tax Distribution	9,929	10,550	10,359
Park Improvement Fees	1,575	420	426
Interest on Idle Funds	1,265	619	628
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	16,769	15,588	15,413
Resources Available:	106,548	42,137	57,550
Expenditures:			
Contractual	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Capital Outlay - Budget	0	0	57,549
Transfer Out	80,000	0	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	80,000	0	57,549
Unencumbered Cash Balance Dec 31	26,548	42,137	0
2018/2019/2020 Budget Authority Amount:	80,000	94,953	57,549

City of Baldwin City

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Quality of Life Sales Tax (27)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	217,862	296,179	243,277
Receipts:			
City Sales Tax	115,454	115,098	118,551
Interest on Idle Funds	2,188	5,125	5,202
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	117,642	120,223	123,753
Resources Available:	335,504	416,402	367,030
Expenditures:			
Transfers Out	39,325	108,125	160,525
Capital Outlay - Budget	0	0	116,505
Commodities	0	65,000	10,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	39,325	173,125	287,030
Unencumbered Cash Balance Dec 31	296,179	243,277	80,000
2018/2019/2020 Budget Authority Amount:	312,894	368,567	287,030

Adopted Budget

Adopted Budget Cemetery Reserve (34)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	131,791	133,320	118,193
Receipts:			
Transfers In	10,000	0	0
Interest on Idle Funds	1,927	2,873	2,916
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	11,927	2,873	2,916
Resources Available:	143,718	136,193	121,109
Expenditures:			
Commodities	10,398	18,000	0
Capital Outlay - Budget	0	0	121,109
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	10,398	18,000	121,109
Unencumbered Cash Balance Dec 31	133,320	118,193	0
2018/2019/2020 Budget Authority Amount:	132,159	139,956	121,109

City of Baldwin City

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget WWtr Reserve (30)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	100,200	77,206	0
Receipts:			
Interest on Idle Funds	1,435	1,664	1,689
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,435	1,664	1,689
Resources Available:	101,635	78,870	1,689
Expenditures:			
Commodities	24,429	24,000	0
Capital Outlay - Budget	0	0	0
Transfers Out		54,870	1,689
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	24,429	78,870	1,689
Unencumbered Cash Balance Dec 31	77,206	0	0
2018/2019/2020 Budget Authority Amount:	100,518	82,054	1,689

Adopted Budget

General Equip. Reserve (31)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	277,300	291,098	323,098
Receipts:			
Transfers In	47,000	23,000	58,000
Interest on Idle Funds	0	70,000	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	47,000	93,000	58,000
Resources Available:	324,300	384,098	381,098
Expenditures:			
Commodities	33,202	61,000	48,000
Capital Outlay	0	0	0
Capital Outlay - Budget	0	0	43,901
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	33,202	61,000	91,901
Unencumbered Cash Balance Dec 31	291,098	323,098	289,197
2018/2019/2020 Budget Authority Amount:	320,757	365,393	91,901

City of Baldwin City

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric Reserve (32)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	727,224	660,545	650,781
Receipts:			
Interest on Idle Funds	10,044	14,236	14,449
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	10,044	14,236	14,449
Resources Available:	737,268	674,781	665,231
Expenditures:			
Commodities	76,723	24,000	20,000
Capital Outlay - Budget	0	0	645,231
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	76,723	24,000	665,231
Unencumbered Cash Balance Dec 31	660,545	650,781	0
2018/2019/2020 Budget Authority Amount:	801,538	729,550	665,231

Adopted Budget

Adopted Budget Electric Utility (11)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,168,651	1,453,867	1,013,635
Receipts:			
Utility Fees	4,408,112	3,950,550	4,409,693
Penalties Collected	54,888	53,378	54,178
Deposits	18,409	12,600	12,789
Franchise Fees	206,727	195,660	218,589
Interest on Idle Funds	18,699	36,988	37,542
Miscellaneous	93,765	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,800,600	4,254,175	4,737,792
Resources Available:	5,969,251	5,708,042	5,751,427
Expenditures:			
Salaries	843,968	869,991	898,558
Contractual	2,078,847	2,171,316	2,301,852
Commodities	223,250	201,599	237,905
Capital Outlay	0	80,000	80,000
Capital Outlay - Budget	0	0	792,312
Transfers Out	1,369,319	1,371,501	1,420,741
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,515,384	4,694,406	5,731,368
Unencumbered Cash Balance Dec 31	1,453,867	1,013,635	20,059
2018/2019/2020 Budget Authority Amount:	5,652,773	5,792,261	5,731,368

City of Baldwin City

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility (12)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	43,673	262,937	389,641
Receipts:			
Utility Fees	1,506,275	1,334,744	1,444,056
Penalties Collected	17,561	14,669	14,889
Transfers In	400,000	250,000	134,112
Franchise Fees	58,459	51,777	56,092
Loan Proceeds	0	255,480	0
Interest on Idle Funds	242	3,131	3,178
Miscellaneous	1,532	2,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,984,069	1,911,801	1,653,327
Resources Available:	2,027,742	2,174,738	2,042,968
Expenditures:			
Salaries	576,938	479,537	448,805
Contractual	862,585	838,097	962,764
Commodities	72,594	64,833	101,393
Capital Outlay	0	11,000	6,000
Capital Outlay - Budget	0	0	114,045
Transfers Out	259,899	389,630	322,375
Cash Forward (2020 column)			
Miscellaneous	-7,211	2,000	2,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,764,805	1,785,097	1,957,383
Unencumbered Cash Balance Dec 31	262,937	389,641	85,584
2018/2019/2020 Budget Authority Amount:	1,769,106	1,895,826	1,957,383

Adopted Budget

Water Reserve (33)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	635,165	414,127	137,052
Receipts:			
Interest on Idle Funds	8,130	8,925	9,059
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	8,130	8,925	9,059
Resources Available:	643,295	423,052	146,111
Expenditures:			
Commodities	0	24,000	0
Capital Outlay	29,168	12,000	12,000
Capital Outlay - Budget	0	0	-1
Transfers Out	200,000	250,000	134,112
Cash Forward (2020 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	229,168	286,000	146,111
Unencumbered Cash Balance Dec 31	414,127	137,052	0
2018/2019/2020 Budget Authority Amount:	637,179	347,590	146,111

City of Baldwin City

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Waste Water Utility (18)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	21,743	48,908	69,839
Receipts:			
Utility Fees	1,032,664	1,030,101	1,045,553
Penalties Collected	16,152	14,301	14,515
Franchise Fees	50,784	51,423	52,194
Transfers In	75,000	158,555	66,388
Interest on Idle Funds	280	3,664	3,719
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,174,880	1,258,044	1,182,369
Resources Available:	1,196,623	1,306,951	1,252,208
Expenditures:			
Salaries	320,643	324,954	325,727
Contractual	154,651	167,995	199,168
Commodities	34,995	41,279	84,741
Capital Outlay	0	5,000	5,000
Capital Outlay - Budget	0	0	6,432
Transfers Out	639,122	697,384	630,641
Cash Forward (2020 column)			
Miscellaneous	-1,696	500	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,147,715	1,237,112	1,252,208
Unencumbered Cash Balance Dec 31	48,908	69,839	0
2018/2019/2020 Budget Authority Amount:	1,208,190	1,254,047	1,252,208

Adopted Budget

Adopted Budget Sales Tax CIP (45)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	115,149	137,797	136,642
Receipts:			
City Sales Tx	230,908	230,195	237,101
Interest on Idle Funds	1,740	3,950	4,010
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	232,648	234,146	241,111
Resources Available:	347,797	371,942	377,753
Expenditures:			
Capital Outlay - Budget	0	0	229,731
Transfers Out	210,000	235,300	141,962
Cash Forward (2020 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	210,000	235,300	371,693
Unencumbered Cash Balance Dec 31	137,797	136,642	6,060
2018/2019/2020 Budget Authority Amount:	344,990	369,775	371,693

City of Baldwin City

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric B&I (51)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	61,449	67,835	8,359
Receipts:			
Transfers In	808,811	806,964	843,648
Interest on Idle Funds	3,516	874	887
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	812,327	807,838	844,535
Resources Available:	873,776	875,673	852,894
Expenditures:			
Contractual	805,941	867,314	832,893
Capital Outlay - Budget	0	0	20,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	805,941	867,314	852,893
Unencumbered Cash Balance Dec 31	67,835	8,359	0
2018/2019/2020 Budget Authority Amount:	870,680	880,668	852,893

Adopted Budget

Adopted Budget Swimming Pool Sales Tax (70)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	87,464	87,530	54,889
Receipts:			
Interest on Idle Funds	1,266	1,634	1,659
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,266	1,634	1,659
Resources Available:	88,730	89,164	56,547
Expenditures:			
Contractual	1,200	34,275	0
Capital Outlay - Budget	0	0	56,547
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,200	34,275	56,547
Unencumbered Cash Balance Dec 31	87,530	54,889	0
2018/2019/2020 Budget Authority Amount:	96,283	60,159	56,547

City of Baldwin City

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Refuse Utility (24)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	45,998	72,491	138,492
Receipts:			
Utility Fees	247,497	254,113	257,924
Penalties Collected	3,868	3,721	3,777
Franchise Fees	11,548	12,703	12,894
Interest on Idle Funds	1,093	2,030	2,061
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	264,007	272,568	276,656
Resources Available:	310,005	345,059	415,148
Expenditures:			
Salaries	9,349	13,496	13,978
Contractual	206,542	171,500	174,065
Commodities	0	0	0
Capital Outlay - Budget	0	0	55,227
Transfers Out	21,469	21,071	171,378
Cash Forward (2020 column)			
Miscellaneous	154	500	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	237,514	206,567	415,148
Unencumbered Cash Balance Dec 31	72,491	138,492	0
2018/2019/2020 Budget Authority Amount:	307,250	318,422	415,148

City of Baldwin City

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2018 is to be shown)

2020

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
General Fund CIP (29)		Electric Fund CIP (40)		Water Fund CIP (41)		Waste Water Fund CIP (42)		Public Utilities Bldg (71)		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	116,391	Cash Balance Jan 1	114,521	Cash Balance Jan 1	-96,071	Cash Balance Jan 1	2,513,431	Cash Balance Jan 1	1,765,466	4,413,738
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	0	Transfers In	-3,750	Transfers In	6,600	Connection Fees	-527	Interest on Idle Funds	3,250,259	
Interest on Idle Funds	0	Interest on Idle Funds	200,000	Connection Fees	0	Interest on Idle Funds	11,100	Bond Proceeds	3,250,259	
Bond Proceeds	1,227,915			Interest on Idle Funds	97,000			Misc	3,532	
Misc	10,000			Loan Proceeds	877,978					
				Reimbursements	600					
Total Receipts	1,237,915	Total Receipts	196,250	Total Receipts	982,178	Total Receipts	10,573	Total Receipts	6,504,050	8,930,966
Resources Available:	1,354,306	Resources Available:	310,771	Resources Available:	886,107	Resources Available:	2,524,004	Resources Available:	8,269,516	13,344,704
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	82,933	Capital Outlay	3,750	Capital Outlay	884,204	Capital Outlay	263,410	Commodities	56,484	
Capital Outlay	1,050					Contractual	527	Contractual	2,038,928	
						Transfers Out	275,000	Debt Service	2,933,350	
Total Expenditures	83,983	Total Expenditures	3,750	Total Expenditures	884,204	Total Expenditures	538,937	Total Expenditures	5,028,762	6,539,636
Cash Balance Dec 31	1,270,323	Cash Balance Dec 31	307,021	Cash Balance Dec 31	1,903	Cash Balance Dec 31	1,985,067	Cash Balance Dec 31	3,240,754	6,805,068 **
										6,805,068 **

**Note: These two block figures should agree.

City of Baldwin City

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2018 is to be shown)

2020

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Emergency Services Bldg (72)		Midland Rail/Trail Fund (73)								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Bond Proceeds	0	Use of Money and Property								
Interest on Idle Funds	1,000,000	Donations								
		Transfers In								
Total Receipts	1,000,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,000,000
Resources Available:	1,000,000	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	1,000,000
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	22,288									
Commodities	258,774									
Total Expenditures	281,062	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	281,062
Cash Balance Dec 31	718,938	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	718,938 **
										718,938 **

**Note: These two block figures should agree.

City of Baldwin City

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget NRP Fund (06)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	100,043
Receipts:			
Neighborhood Revitalization Proceeds	0	151,711	500,000
Interest on Idle Funds	0	43	43
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	151,754	500,043
Resources Available:	0	151,754	600,086
Expenditures:			
Contractual	0	51,711	250,000
Capital Outlay - Budget	0	0	350,086
Cash Forward (2020 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	51,711	600,086
Unencumbered Cash Balance Dec 31	0	100,043	0
2018/2019/2020 Budget Authority Amount:	0	203,422	600,086

NOTICE OF BUDGET HEARING

2020

The governing body of
City of Baldwin City

State of Kansas
City

will meet on August 6, 2019 at 7:00 p.m. at Baldwin Public Library, 800 7th St., Baldwin, KS 66006 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 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	2,746,180	32.179	3,226,233	32.179	3,544,246	1,106,349	32.150
Debt Service	518,902	6.647	667,537	6.647	754,341	228,739	6.647
Library	140,094	4.001	147,614	4.001	157,450	137,684	4.001
Cemetery	82,358	1.926	91,033	1.926	101,062	66,279	1.926
Special Highway	126,777		275,389		271,187		
Water B&I (15)	143,887		236,291		240,093		
WWtr B&I (20)	586,888		616,867		586,293		
Special Parks (26)	80,000				57,549		
Quality of Life Sales Tax (27)	39,325		173,125		287,030		
Cemetery Reserve (34)	10,398		18,000		121,109		
WWtr Reserve (30)	24,429		78,870		1,689		
General Equip. Reserve (31)	33,202		61,000		91,901		
Electric Reserve (32)	76,723		24,000		665,231		
Electric Utility (11)	4,515,384		4,694,406		5,731,368		
Water Utility (12)	1,764,805		1,785,097		1,957,383		
Water Reserve (33)	229,168		286,000		146,111		
Waste Water Utility (18)	1,147,715		1,237,112		1,252,208		
Sales Tax CIP (45)	210,000		235,300		371,693		
Electric B&I (51)	805,941		867,314		852,893		
Swimming Pool Sales Tax (70)	1,200		34,275		56,547		
Refuse Utility (24)	237,514		206,567		415,148		
NRP Fund (06)			51,711		600,086		
Non-Budgeted Funds-A	6,539,636						
Non-Budgeted Funds-B	281,062						
Totals	20,341,586	44.753	15,013,741	44.753	18,262,618	1,539,051	44.724
Less: Transfers	2,566,147		2,251,786		3,311,368		
Net Expenditure	17,775,439		12,761,955		14,951,250		
Total Tax Levied Assessed	1,392,049		1,450,603		xxxxxxxxxxxxxxxxxxxxxx		
Valuation	31,104,885		32,608,605		34,412,396		
Outstanding Indebtedness, January 1,							
2017			2018		2019		
G.O. Bonds	16,430,000		17,880,000		18,820,000		
Revenue Bonds	0		0		0		
Other	0		0		1,577,930		
Lease Purchase Principal	337,727		219,270		1,238,121		
Total	16,767,727		18,099,270		21,636,051		

*Tax rates are expressed in mills

Bradford Smith

City Official Title: Finance Director

2020 Neighborhood Revitalization Rebate

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General	1,673,094	48.619	33,552
Debt Service	149,909	4.356	3,006
Library	134,939	3.921	2,706
Cemetery	86,116	2.502	1,727
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	2,044,057	59.399	40,991

2019 July 1 Valuation: 34,412,396

Valuation Factor: 34,412.396

Neighborhood Revitalization Subj to Rebate: 690,098

Neighborhood Revitalization factor: 690.098

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

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

Budgeted Fund for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,043,035	122,909	1,670	1,024	2,516	576
Debt Service	215,453	25,388	345	212	520	119
Library	129,687	15,282	208	127	313	72
Cemetery	62,428	7,356	100	61	151	34
TOTAL	1,450,603	170,935	2,323	1,424	3,500	801

County Treas Motor Vehicle Estimate	<u>170,935</u>				
County Treas Recreational Vehicle Estimate		<u>2,323</u>			
County Treas 16/20M Vehicle Estimate			<u>1,424</u>		
County Treas Commercial Vehicle Tax Estimate				<u>3,500</u>	
County Treas Watercraft Tax Estimate					<u>801</u>

Motor Vehicle Factor	<u>0.11784</u>				
Recreational Vehicle Factor		<u>0.00160</u>			
16/20M Vehicle Factor			<u>0.00098</u>		
Commercial Vehicle Factor				<u>0.00241</u>	
Watercraft Factor					<u>0.00055</u>

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
General Fund (01)	CIP Fund (29)	100,000	-	-	12-1,118
General Fund (01)	General Reserve (31)	10,000	23,000	58,000	12-1,117
General Fund (01)	General B&I (09)	33,891	131,572	119,158	Bond Ordinance
Cemetery Fund (03)	Cemetery Reserve (34)	10,000	-	-	12-1,117
Cemetery Fund (03)	General Fund (01)	3,122	3,514	4,322.18	12-825d
Electric Utility Fund (11)	General Fund (01)	360,508	364,538	377,093	12-825d
Electric Utility Fund (11)	Electric B&I (51)	808,811	806,964	843,648	74-8905
Water Utility Fund (12)	General Fund (01)	120,041	114,573	124,535	12-825d
Water Utility Fund (12)	Water B&I (15)	139,858	275,057	197,840	74-8905
Wastewater Utility Fund (18)	General Fund (01)	74,950	75,711	79,876	12-825d
Sales Tax CIP (45)	General B&I (09)	-	-	-	74-8905
Wastewater Utility Fund (18)	WWTR B&I (20)	564,172	621,673	550,765	12-1,117
Refuse Fund (24)	General Fund (01)	21,469	21,071	171,378	12-825d
Quality of Life Sales Tax (27)	General B&I (09)	39,325	108,125	160,525	74-8905
Special Highway (28)	General B&I (09)	-	-	-	74-8905
Electric Utility Fund (11)	Electric CIP (40)	200,000	200,000	200,000	12-1,118
Water Reserve Fund (33)	Water Fund (12)	-	(137,053)	0	12-631p
Wastewater CIP (42)	Wastewater Fund (18)	-	-	424,228	12-1,118
Special Parks (26)	Rail/Trail (73)	80,000	-	-	74-8905
General Fund Reserve (31)	General Fund (01)	-	(356,959)	0	12-1,117
	Totals	2,566,147	2,251,786	3,311,368	
	Adjustments				
	Adjusted Totals	2,566,147	2,251,786	3,311,368	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 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.

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.

Possible Budget Law Violation

Welcome. You have been directed to this tab because your 2018 'total expenditures' exceed your 2018 '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 2020 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 2018 budget was amended, did you use the amended, higher budget amount?

Next, look to see if any of your 2018 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 2018 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 2018 financial records have been closed?

Well, if the municipality financial records have been closed (i.e. an audit for 2018 has been completed, or the 2020 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 2018 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 2018 are not closed (i.e. an audit has not been completed, or the 2020 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 2019 'total expenditures' exceed your 2019 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 2019 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 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 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 2020 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 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 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 2020 'total expenditures' exceed your 2020 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: $= \frac{\$312,000,000}{\$312,000,000 / 1000} = \$312,000.00$

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:

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

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: $\frac{\$312,000,000 \text{ (asd. val.)}}{1000} = \underline{\$312,000.00} \text{ (value one mill)}$
$\frac{\$50,000 \text{ (property tax)}}{\underline{\$312,000.00} \text{ (mill value)}} = 0.160 \text{ (mill rate increase)}$

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

Example #3a and Formula

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

Computation of Example:

The **first step** is to determine the mill rate:
 $\$312,000,000 / 1000 = \$312,000$ (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:
 $\$11,500$ (assessed value) \times .160 (mill rate) $/ 1000 = \$1.84$
 The increase in property tax for a \$100,000 home will be \$1.84

Formula:					
First Step:	(assessed valuation)				
	<u>\$312,000,000</u>	/	1000	=	\$312,000.00 (value of 1 mill)
Second Step:	(increased prop. tax)		(value of 1 mill)		
	<u>\$50,000</u>	/	\$312,000.00	=	0.160 (increase mill rate)
Third Step:	(value of the home)				
	<u>\$100,000</u>	x	0.115	=	\$11,500 (assessed value)
Result:	(assessed value)		(increase mill rate)		(increase tax)
	<u>\$11,500</u>	x	0.160	/	1000 = \$1.84

Impact of a Property Tax Increase on Unimproved Ag Land

Example #3b and Formula

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

Formula:					
First Step:	(assessed valuation)				
	<u>\$312,000,000</u>	/	1000	=	\$312,000.00 (value of 1 mill)
Second Step:	(increased prop. tax)		(value of 1 mill)		
	<u>\$50,000</u>	/	\$312,000.00	=	0.160 (increase mill rate)
Third Step:	(value of the property)				
	<u>\$2,500,000</u>	x	0.300	=	\$750,000 (assessed value)
Result:	(assessed value)		(increase mill rate)		(increase tax)
	<u>\$750,000</u>	x	0.160	/	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:	<u>(assessed valuation)</u> \$312,000,000	/	1000	=	\$312,000.00 (value of 1 mill)
Second Step:	<u>(increased prop. tax)</u> \$50,000	/	<u>(value of 1 mill)</u> \$312,000.00	=	0.160 (increase mill rate)
Third Step:	<u>(value of the property)</u> \$2,500,000	x	0.250	=	\$625,000 (assessed value)
Result:	<u>(assessed value)</u> \$625,000	x	<u>(increase mill rate)</u> 0.160	/	<u>(increase tax)</u> 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:	<u>(value of the home)</u> \$100,000	x	<u>(residential %)</u> 0.115	=	<u>(assessed value)</u> \$11,500
Second Step:	<u>(assessed value)</u> \$11,500	x	<u>(total mill rate)</u> 52.869	/	<u>(impact, total mills)</u> 1000 = \$607.99

How to Achieve the Same Mill Rate as the Year Before					
Example #5 and Formula					
Maybe your governing body wants the budget to have the same mill rate as the year before. This is not an unusual goal of municipality governing bodies. To do so simply key in the desired mill rate in the first green box, the preliminary total assessed valuation in the second green box, and hit "enter." The result will be the amount in dollars that you must levy (total of all tax levy funds) in your proposed budget.					
Formula:					
	<u>(desired mill rate)</u> 52.869	x	<u>(total assd. valuation)</u> \$312,000,000	/	<u>(total taxes levied)</u> 1000 = \$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.

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

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

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

League of Kansas Municipalities – City-County Highway Fund estimates

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

League of Kansas Municipalities – Directory of Kansas Public Officials

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

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

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

Kansas Attorney General Opinions

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

Kansas State Treasurer – Municipal Distributions

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

Kansas Department of Revenue

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

Kansas Department of Revenue – Property Valuation

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

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

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

The following changes were made to this workbook during May 2019

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

The following changes were made to this workbook during April 2018

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

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

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

The following changes were made to this workbook on 2/2/2016

1. Inserted 2015 CPI percentage on computation tab.

The following changes were made to this workbook on 9/3/2015

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

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

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

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

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

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

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

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

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

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

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

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

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

The following changes were made to this workbook on 6/10/13

1. Inserted missing formula in cell d47 of Library fund

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 6/13/12

1. Corrected the Library Grant Tab. Added the line item Ad Valorem Tax under the first test, and correc

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

1. Corrected addition computation in column D, inputPrYr tab

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

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

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

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

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 Ce)
7. Instructions tab, added #11a for numbering of the General and General Detail pages
8. Instructions tab, changed #11b to reflect all tax levy pages with 'Projected Carryover' table
9. Instructions tab, changed #11c to reflect all tax levy pages with 'Desired Carryover' and warning about
10. Instructions tab, added #11d for last year mill rate, proposed total mill rate, and last year total mill rat
11. Instructions tab, changed #11e to remove page number 7 as the General page number might change if
12. Instructions tab, changed #12b added name of official
13. Instructions tab, added #12c for computation of one mill
14. Instructions tab, changed #12d added the name of the tables and warning about delinquency rate if us
15. Instructions tab, changed #12e added the name of the table and warning about delinquency rate if use

16. Instructions tab, changed #12f added that not signing the Budget Summary page will not require to be
17. InputPrYr tab, added column for adjusting ad valorem taxes to reflect a better picture of actual taxes received, allow a rate to be used to compute the new amount, and links the new amounts to the appropriate fund page, if used, otherwise used the original amounts
18. InputPrYr tab, hard coded Library in the tax levy funds section along with General and Debt Service
19. InputOth tab, section for Computation of Delinquency, change to % from rate and provided example, link to all tax levy fund page will show as % vs rate
20. InputBudSum tab, added official name and latest date for publication of Notice of Budget Hearing
21. Cert tab, under Table of Content, added Computation to Determine State Library Grant
22. Cert tab, right justified figures versus having figures centered
23. Cert tab, put spaces between governing body signatures block
24. Mvalloc tab, removed slider column and computation for slider
25. All tax levy fund pages removed the link from Mvalloc tab for slider and converted cells to blank
26. Debt and Lpform tab added a blank new column at left side and formatted 'type of debt' and 'item purc
27. All fund pages changed the year column heading, example 'Prior Year Actual' to 'Prior Year' second l
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 t
34. Certificate tab added a place for the email address of the assisted by
35. Cert tab, link general page number to the general tab page number
36. General tab, link receipt page number to expenditure page number
37. GenDetail tab, link general receipt page number to detail page numbers

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
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The following changes were made to this workbook on 6/23/11

1. Tabs no levy pages 19-21, changes to fund name and budget authority links

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

1. Tabs levy page 9 to 13 changed cell reference for current ad valorem taxes
2. Tab levy page 11 cell D7 change current budget authority reference
3. Tab Cert corrected cells for the ad valorem column to link correctly with the fund pages

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

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

The following changes were made to this workbook on 4/8/11

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

The following changes were made to this workbook on 8/29/10

1. All pages removed the revision date
2. All tax levy fund pages reduced the columns and revised the bottom of pages for see tabs
3. Instruction tab added lines 4c (cert-rec), 11b (fund-rec), 11c (signature), 11d (last year mill rate), 11e (desired mill rate), 10a(project carryover), 10b (Desired Carryover), and 14 (protection)
4. Certificate tab change the 'Expenditure' heading by adding 'Budget Authority for Expenditures'
5. Certificate tab added additional lines for the governing body signatures
6. Certificate tab add the year in the block for 'County Clerk Use Only'
7. Certificate tab moved the 'County Clerk's Use Only' from center to right
8. Debt tab expand the 'Date' columns and removed two lines from the 'Other Section'
9. Gen tab added revenue line for 'Compensation Use'
10. Gen tab added table for 'Projection of Cash Carryover'

11. Gen tab added table for 'Desired Carryover'
12. Gen tab redefine print que to not include tables
13. Gen tab hid the comp for see tabs
14. DebtService tab reduced the Debt Service fund page and added another tax levy fund
15. DebtService tab added table for 'Projected Carryover'
16. DebtService tab redefine print que and hid comp for see tabs
17. Levy page9 and page10 tab hid comp for see tabs
18. Summ tab merged cells above the 'City Official Title' and center a name if used
19. Summ tab link the City Official Title to inputBudSum tab
20. Summ tab changed proposed year expenditure column to 'Budget Authority (Includes Carryover)'
21. Summ tab added four tables to the right of the form
22. InputBudSum tab added line for City Official Title and provided an example
23. Revised TransferStatutes and NonBudFunds tabs
24. Added Mill Rate Computation tab
25. Summ tab redefine print que
26. Add Helpful Links tab
27. Certificate page deleted state block
28. Added four more no tax levy fund pages
29. Inputoth tab changed Actual Delinquency tax from -2 to -3

The following 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

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
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. InputOth tab changed line A21 from Bond & Interest to Debt Service
10. Gen tab added eight additional detail lines and linked to the detail page
11. Certificate tab moved the Assisted By: and added more lines for governing body signatures

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

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

The following changes were made to this workbook on 3/19/09

1. Certificate page Bond & Interest to Debt Service

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

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

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

1. Input tab (inputPrYr) added column for the current year expenditures.
2. Statement of Indebtedness (debt) added lines to all categories.
3. All tax levy funds and no tax levy funds fund pages made the following changes:
 - 3a. Made the total expenditures block for the actual and current year to turn 'Red' if violation occurs.
 - 3b. Unencumbered Cash for the actual year turn 'Red' if violation occurs.
 - 3c. In statements about violations, if no violation occurs, then a red 'No' will appear.
4. All tax levy fund pages abbreviated the non-appropriated, total expenditures/non-appropriated, and delinquency computation rate.
5. Special Highway and all no tax levy fund pages added to the proposed column unencumbered cash balance block will turn red and below will say in red 'Budget Violation' if the cash balance is negative.
6. Neighborhood Revitalization (nhood) made the estimate rebate round the figures to whole dollars.
7. Instruction page have changed all reference for Bond & Interest to Debt Service.
 - 7a. Added instruction line 4a to explain about no-fund warrants and temporary notes can be added to the debt service on the Computation to Determine 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 10a - 10c to provide a little more insight for the Neighborhood Revitalization rebate.
9. Added 2b to explain how to delete delinquency rate from tax levy fund pages.
10. Changed the Bond & Interest tab (B&I) to Debt Service tab (DebtService).
11. Changed the revised date on all pages changed.
12. Changed instruction line 9a to reflect General Fund Detail (GenDetail) is linked to the General Fund (general) and that detail 'Page Total' amounts should agree to 'Sub-Total' on the General Fund page.
13. Added instruction lines 9j to 9l for additional edits for budget authority.
14. Added to instruction line 9c about the miscellaneous receipt for the proposed year takes into account the ad valorem taxes for the 10% Rule.
15. Added to instruction line 6 for using chartered ordinance number in place of statute reference.

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

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

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

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

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

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

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

1. instruction were changed: POC change from Roger to armunis, got rid about us providing disk, took the input page and split to input prior budget information and input other, with more in-depth of forms and fund page, and more in-depth on the budget summary page.
2. All pages have a revision date.
3. Hard coded the Bond & Interest on Certificate and Summary pages.
4. All dates on the spreadsheet are controlled from input on the input Prior Year page.
5. Computation to Determine Limit now has the debts amounts link within the spreadsheet.
6. Schedule of Transfers have the transfers totaled and link to the budget summary page.
7. Added four single pages for no tax levy fund page.
8. Now can key in the official title on the budget summary page.
9. Now have the indebtedness prior year added to the input page and link with the budget summary page.
10. Added three input spaces for League's highway estimates and link to Special Highway page.
Included a note about usage to County Road System.
11. Added Neighborhood Revitalization, LAVTR, City and County Revenue Sharing, and Slider to the input page and to the General Fund page. Added NR to all tax levy fund pages.
12. Changed the Budget Summary Heading to include Actual/Estimate/Proposed with the budget year.
13. Changed the delinquency rate formula for all levy funds.
14. Changed the Certificate page so the county name flows instead of having unneeded spaces.
15. Using the actual ad valorem rates from the Clerk's information versus from the Certificate page.
16. Delinquency rate for actual for 3 decimal and note that rate can be up to 5% over the actual rate.
17. Computation to Determine Limit changed the note on bottom to include publish ordinance and attach the published ordinance to the budget.
18. Add total section for Schedule of Transfers and linked the total to the Budget Summary page.
19. Added column to show when debt retired on the Indebtedness page.
20. Special Highway page added line for County Transfer Gas and linked adjustment for prior and county transfer gas from the input page (inputoth).
21. Added four single no levy fund pages and 4 non-budgeted pages.
22. Added question on Certificate page about the ordinance.
23. Added note to the non-budgeted fund pages to ensure the amounts agree.
24. Added to instructions about non-appropriated balances being limited to 5%.
25. Added warning "Exceeds 5%" on all fund pages for the non-appropriated balance.
26. Added Neighborhood Revitalization table and added links to all tax levy fund pages.
27. Added to the instructions about neighborhood revitalization.

28. Added to all budgeted fund pages the budget authority for the actual year, budget violation, and cash
29. Added instruction on the addition for item 29.
30. Added block on the certificate page for the page number of the neighborhood revit.
31. Change Certificate page total mill rate from 0 to blank.
32. Expanded on the preparation of budget note 11a for instructions for the Notice of Budget Hearing.
33. Added 'excluding oil, gas, and mobile homes' to lines 8 and 14 on Clerks budget info on tab inputoth.

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18 budgets.

sted the links for the taxes on the Library Fund Page

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City of Baldwin City

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 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 2019 Ad Valorem Tax		0

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 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 2019 Ad Valorem Tax		0

CPA Summary

City of Baldwin City

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 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 2019 Ad Valorem Tax	0

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
0			
Unencumbered Cash Balance Jan 1		0	0
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Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 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 2019 Ad Valorem Tax	0

CPA Summary

City of Baldwin City

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
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Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 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 2019 Ad Valorem Tax	0

CPA Summary

City of Baldwin City

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 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 2019 Ad Valorem Tax	0

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 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 2019 Ad Valorem Tax	0

CPA Summary

City of Baldwin City

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2018 is to be shown)

2020

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
									0 **	

**Note: These two block figures should agree.

CPA Summary

City of Baldwin City

NON-BUDGETED FUNDS (D)
(Only the actual budget year for 2018 is to be shown)

2020

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

**Note: The two bold yellow figures should agree.

CPA Summary

City of Baldwin City

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

CPA Summary

City of Baldwin City

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

CPA Summary