

County Spreadsheet Instructions

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

Counties can use the county.xls or county1.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.

County.xls spreadsheet has General Fund, Debt Service, Road & Bridge, 22 levy fund pages, 10 no levy fund pages, and 5 non-budgeted funds.

Additional Certificate (cert2) and Budget Summary (summ2) pages are available for adding Special Districts. If Special Districts are submitted with the county's budget, please ensure to include the Special Districts' Computation to Determine Levy Limit computation page, and fund pages.

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

The General fund has a detail page (gen-detail) which can be used to disclose more insight of the General Fund expenditures by a department. The detail page department name and total is linked to the General Fund page. You do not have to use the department names that are currently showing, as these can be changed to meet the need of the county. The last detail page contains all the total of the detail pages and this total amount should agree with the subtotal on the General page. If the totals do not agree, then change the figures on the detail page and **not** on the General page. If the detail page is used, please ensure to print the detail page and attach it to the budget.

The Road & Bridge fund has a detail page (road-detail) which can be used to disclose more insight of the Road & Bridge department expenditures. The detail page department and total is linked to the Road fund page. You do not have to use the department names that are currently showing, as these can be changed to meet the need of the county. The detail totals should agree to the Road & Bridge fund page subtotals and if they do not, then make corrections on the detail page only. If the detail page is used, please remember to print the page.

Submitting the Budget

All of the county's budgets should be submitted to Municipal Services by December 1.

K.S.A. 79-2926 requires budgets be submitted by electronic means.

Completed budgets may be submitted to Municipal Services on 3.5 computer disk, CD, or as an attachment to an email. If submitting by email, please mail to the following address: armunis@da.ks.gov. Naming the files should start with 'co' for county, 'ci' for cities, 'to' for townships, and 'sp' for special districts.

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 pages.

1a. 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.

1b. 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, and the budget from two years ago (the year for actual year column for the current year budget). After the information has been entered, please verify the data is correct.

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

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

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

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

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

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

4a. The Certificate page has a statement 'Is a Resolution required?' which will either show 'Yes' or 'No'. This statement compares the Certificate total Ad Valorem Tax to Computation to Determine Limit line 14. If a 'Yes' appears then a resolution is required to be completed and attached to the budget. No action is required if a 'No' appears.

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

4c. The Certificate(2) (cert2) and Budget Summary (summ2) are used when the County Clerk has special districts that are to be submitted along with the County's budget.

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

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

5b. Print the Resolution page (resolution) if the max levy is exceeded. Complete the printed resolution and ensure to attached it 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. The totals are now 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 county 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 at the end of the least period the item will be owned by the county. Principal Balance Due for the actual year is linked to the Budget Summary page. **If the county does not have any leases, then on the first line enter 'none'.**

10. The spreadsheet has individual fund sheets for General Fund (general), General Fund Detail (gen-detail), Debt Service (DebtService), Road & Bridge (road), Road & Bridge Detail (road-detail), 22 levy pages (levy page10 and levy page20), 10 no levy fund pages (nolevypage21 to nolevypage25), and 1non-budgeted tab which allows for 5 non-budgeted funds. Only complete the fund pages needed. When the fund pages are completed, the totals will be shown on the Certificate and Budget Summary pages.

10a. On all tax levy fund pages, we have placed '*Projected Carryover*' for the proposed budgeted year. The carryover table provides a little insight as what the projected cash might be using figures from the budget being submitted. Please keep in mind that the figures used are only estimates and if the actual receipts or expenditures vary, then the project cash carryover will be affected. Be advised that the delinquent taxes are not included in the projected carryover as they have a major impact on the 'Desired Carryover' table.

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

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

10d. Each tax levy fund will have an expenditure for the neighborhood revitalization. You will only need to input the rebate amounts for the **actual and current year**. The proposed budget year amount will be computed for you. Please see step 11 for instructions for the neighborhood revitalization rebate for the proposed budget year.

10e. All levy fund pages have a Non-Appropriated Balance block. K.S.A. 79-2927 allows the special district 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 turns red. In order to remove this warning message, you must reduce the non-appropriate figure.

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

10f. The Debt Service fund page (DebtService) can contain all debts owe by the county 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 county 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 county desires.

10g. The non-budgeted pages (nonbud) holds 5 non-budgeted funds. The non-budgeted funds are only required to show the actual year receipts and expenditures. The expenditures total will only be linked to the Budget Summary page and Certificate page will list the fund name (non-budgeted funds). Normally, the unencumbered cash balance should end with a positive cash balance, but if it ends with a negative, then the spreadsheet will indicate the negative balance by having 'See Tab B' under the unencumbered cash balance.

10h. 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.

10i. All levy fund pages have a Non-Appropriated Balance block. K.S.A. 79-2927 allows the county 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 turns red. In order to remove this warning message, you must reduce the non-appropriate figure.

10j. Each fund after the "unencumbered cash bal dec31", will show the budget authority expenditure amount for the actual and current year.

10k. For tax levy or no tax levy fund pages, 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 and the expenditure blocks 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 B' will appear for the violation and the unencumbered cash block turns red.

10l. For tax levy or no tax levy fund pages, a comparison is maybe between the budget authority for the current year and total expenditures for the current budget expenditures as shown in the budget. If the current year adjusted expenditures are more than the budget authority, then a possible violation has occurred and red 'See Tab C' will appear and expenditure block turns red. Another comparison is made for the unencumbered cash balance Dec 31 to determine if the fund ended with a negative cash balance and if so, then a 'See Tab D' will appear for the possible violation and the unencumbered cash block turns red.

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

11. Neighborhood Revitalization (nhood) should be completed **only after** all tax levy fund pages been completed and the levy rates have been computed on the Budget Summary page. You will need to either print the Budget Summary page or write down the dollar amount of ad valorem needed for each tax levy fund. The ad valorem amounts for each fund will then be input in the neighborhood revitalization table. The table will then compute the approximate amount of rebate and link to each tax levy fund page. This will cause each tax levy fund to have an entry in the neighborhood revitalization expenditure block, increase the total expenditures amount, recomputed the ad valorem needed, and link the new amount to the Budget Summary page. **Note: If you do not have Neighborhood Revitalization, this step is not done.**

11a. **Warning**, if you had already set the ad valorem taxes so that they were equal to or below the max amount for ad valorem without passing 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.

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

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

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

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. If the information is not correct, the Notice may need to be republished, and may delay the submission of the budget.

12g. If the Special District budgets are computed by the County Clerk, the Clerk could complete the County Spec District.xls spreadsheet and this spreadsheet would be included with the county's budget. Both Budget Summary pages would be taken to the newspaper for publication.

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

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

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

Non-Budgeted Funds:

1	
2	
3	
4	
5	

County's Final Assessed Valuation for 2013 (November 1,2012 Abstract):

112,178,812

**From the 2013 Budget:
The Budget Summary Page**

2011 Tax Rate
(2012 Column)

General	20.739
Debt Service	0.000
Road & Bridge	14.539
Special Bridge	1.047
Noxious Weed	1.500
4-H Bldg Maintenance	0.646
Election Expense	1.302
Ambulance	6.399
Free Fair	0.414
Ag Extension Council	1.503
Mental Health	0.399
Service for the Elderly	1.000
County Health	1.028
Developmental Service	0.640
Appraiser	1.622
Special Road and Bridge	2.000
Employee Benefit	12.730
Historical Society	0.500
Hospital Board	5.900
Economic Development	0.000
0	
0	
0	
0	
0	

Total	73.908
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Total Tax Levied (2012 budget column)	8,342,704
Assessed Valuation (2012 budget column)	107,742,883

From the County Clerks 2014 Budget Information:

Total Assessed Valuation for 2013	117,002,847
New Improvements for 2013	696,345
Personal Property excluding oil, gas, and mobile homes - 2013	4,797,854
Property that has changed in use for 2013	110,367
Personal Property excluding oil, gas, and mobile homes - 2012	2,607,686
Gross earnings (intangible) tax estimate for 2014	0
Neighborhood Revitalization	2,127,623

From the County Treasurer's 2014 Budget Information:

Motor Vehicle Tax Estimate	578,687
Recreational Vehicle Tax Estimate	9,400
16/20M Vehicle Tax Estimate	43,991
LAVTR	
City and County Revenue Sharing	

Computation of Delinquency

Actual Delinquency for 2011 Tax - (rate .01213 = 1.213%, key in 1.2)	0.0%
Delinquency % used in this budget will be shown on all fund pages with a tax levy**	

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

From the 2012 Budget Certificate Page

Funds	2012 Expenditure Amt Budget Authority
General	5,400,780
Debt Service	420,065
Road & Bridge	2,500,000
Special Bridge	640,000
Noxious Weed	358,600
4-H Bldg Maintenance	280,000
Election Expense	166,500
Ambulance	1,675,530
Free Fair	50,000
Ag Extension Council	160,000
Mental Health	48,726
Service for the Elderly	131,704
County Health	300,000
Developmental Service	77,235
Appraiser	219,350
Special Road and Bridge	280,416
Employee Benefit	2,850,000
Historical Society	57,605
Hospital Board	679,732
Economic Development	100,000
0	
0	
0	
0	
0	
Solid Waste	547,750
Emergency Tele Service	71,400
Special Alcohol	53,235
Sheriff Drug Fund	261,452
Parks and Recreation	1,524
Tourism & Convention	120,000
E-911 Cell Phone Tax	73,406
Sheriff Concealed Carr	7,048
Sheriff Offender Reg	4,204
Oil and Gas Trust Fund	

Note: If the 2012 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

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.

Clerk Name: Mary Nuss

Date: August 5, 2013
Must be at least 10 days between date p
Latest date for notice to be published in

Time: 11:00am

Location: County Commisioners Room at the County Courthouse

Available at: County Clerks at the County Courthouse

Examples

Date: August 12, 2010

Time: 7:00 PM or 7:00 AM

Location: Shawnee County Clerk's Office

Available at: Shawnee County Clerk's Office

January

February

March

April

May

June

July

August

September

October

November

December

ublished and hearing held.

your newspaper: July 26, 2013

July

J7

July 26, 2013

7

26

2013

NOTICE OF BUDGET HEARING

The governing body of
Russell County
will meet on August 5, 2013 at 11:00am at County Commissioners Room at the County Courthouse 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 County Clerks at the County Courthouse and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2014 Expenditures and Amount of 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2012		Current Year Estimate for 2013		Proposed Budget for 2014		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	Est. Tax Rate*
General	4,094,456	20.739	5,455,460	20.733	4,816,545	1,852,471	15.833
Debt Service			425,265				
Road & Bridge	2,485,749	14.539	2,500,000	14.534	3,050,000	2,289,868	19.571
Special Bridge	281,039	1.047	420,000	1.047	435,000	133,957	1.145
Noxious Weed	248,178	1.500	365,676	1.500	352,636	175,524	1.500
4-H Bldg Maintenance	73,829	0.646	263,457	0.646	110,000	73,986	0.632
Election Expense	89,873	1.302	166,500	1.301	166,500	71,957	0.615
Ambulance	810,625	6.399	1,675,530	6.397	1,303,000	521,252	4.455
Free Fair	49,947	0.414	50,000	0.414	50,000	46,457	0.397
Ag Extension Council	159,959	1.503	180,000	1.503			
Mental Health	48,863	0.399	48,234	0.399	50,000	46,585	0.398
Service for the Elderly	114,470	1.000	120,000	1.000	143,155	117,003	1.000
County Health	276,897	1.028	306,410	1.028	324,295	138,817	1.186
Developmental Service	77,341	0.640	77,235	0.640	82,000	76,529	0.654
Appraiser	173,473	1.622	234,250	1.621	197,300	169,741	1.451
Special Road and Bridge	234,802	2.000	290,820	2.000	253,759	234,006	2.000
Employee Benefit	1,745,777	12.730	2,400,000	12.726	2,900,000	1,244,092	10.633
Historical Society	57,428	0.500	60,000	0.500	63,166	58,502	0.500
Hospital Board	681,793	5.900	710,422	5.900	744,105	690,318	5.900
Economic Development	124,231		100,000		310,557		
Solid Waste	481,423		400,000		594,709		
Emergency Tele Service	34,770		65,000		62,666		
Special Alcohol	8,800		14,000		67,763		
Sheriff Drug Fund	60,087		95,000		127,258		
Parks and Recreation					2,404		
Tourism & Convention	52,167		120,000		120,000		
E-911 Cell Phone Tax	24,091		27,500		39,440		
Sheriff Concealed Carry					8,953		
Sheriff Offender Reg			1,000		5,019		
Oil and Gas Trust Fund					814,182		
Totals	12,490,068	73.908	16,571,759	73.889	17,194,412	7,941,065	67.870
Less: Transfers	0		0		0		
Net Expenditure	12,490,068		16,571,759		17,194,412		
Total Tax Levied	8,342,704		8,288,270		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	107,742,883		112,178,812		117,002,847		
Outstanding Indebtedness, January 1,	2011		2012		2013		
G.O. Bonds	4,410,000		4,175,000		4,530,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Pur. Princ.	708,103		805,696		698,851		
Total	5,118,103		4,980,696		5,228,851		

*Tax rates are expressed in mills

Mary Nuss
Clerk

Russell County

2014

NOTICE OF BUDGET HEARING

Other District Funds	Prior Year Actual 2012		Current Year Estimate 2013		Proposed Budget 2014			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	July 1, 2013 Est. Valuation	Est. Tax Rate*
Fire Districts								
Gorham No. 1	132,434	2.968	123,900	5.000	123,900	81,361	24,461,155	3.326
Lucas No. 2	114,968	11.555	73,000	14.713	73,000	59,285	4,913,825	12.065
Waldo-Paradise No. 3	154,875	3.747	195,000	3.319	195,000	97,071	28,900,194	3.359
Dorrance No. 4	84,157	7.219	93,600	8.898	93,600	72,754	7,601,678	9.571
Russell County No. 5	172,000	3.906	178,000	5.352	178,000	149,336	30,457,628	4.903
Cemeteries								
Amherst Cemetery	3,601	2.399	9,100	1.389	9,100	3,610	3,551,256	1.017
Bunker Hill Cemetery	17,557	2.726	48,816	2.564	48,816	6,512	2,404,905	2.708
Fairport Cemetery	1,878	0.164	7,540	0.165	2,362	2,200	11,332,393	0.194
Mt. Herman Cemetery	8,676	1.564	61,900	1.450	61,900	7,494	5,085,227	1.474
Totals	690,146	36.248	790,856	42.850	785,678	479,623		38.617

*Tax rates are expressed in mills

Clerk

Page No.

CERTIFICATE

To the Clerk of Russell County, State of Kansas

We, the undersigned, officers of

Russell County

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2014; and
(3) the Amount(s) of 2013 Ad Valorem Tax are within statutory limitations.

		2014 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2014		2			
Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	79-1946	7	4,816,545	1,852,471	
Debt Service	10-113	8			
Road & Bridge	79-1946	9	3,050,000	2,289,868	
Special Bridge		10	435,000	133,957	
Noxious Weed		10	352,636	175,524	
4-H Bldg Maintenance		11	110,000	73,986	
Election Expense		11	166,500	71,957	
Ambulance		12	1,303,000	521,252	
Free Fair		12	50,000	46,457	
Ag Extension Council		13			
Mental Health		13	50,000	46,585	
Service for the Elderly		14	143,155	117,003	
County Health		14	324,295	138,817	
Developmental Service		15	82,000	76,529	
Appraiser		15	197,300	169,741	
Special Road and Bridge		16	253,759	234,006	
Employee Benefit		16	2,900,000	1,244,092	
Historical Society		17	63,166	58,502	
Hospital Board		17	744,105	690,318	
Economic Development		18	310,557		
		18			
Solid Waste		19	594,709		
Emergency Tele Service		19	62,666		
Special Alcohol		20	67,763		
Sheriff Drug Fund		20	127,258		
Parks and Recreation		21	2,404		
Tourism & Convention		21	120,000		
E-911 Cell Phone Tax		22	39,440		
Sheriff Concealed Carry		22	8,953		
Sheriff Offender Reg		23	5,019		
Oil and Gas Trust Fund		23	814,182		
Totals		xxxxxx	17,194,412	7,941,065	
Budget Summary		24			
Budget Summary - Other					County Clerk's Use Only
Neighborhood Revitalization Rebate			Is a Resolution required?	No	
Resolution					November 1, 2013 Total Assessed Valuation

Assisted by:
Gudenkauf & Malone, Inc
Address:
P.O. Box 631
Russell, Ks 67665
Email:
Attest: _____, 2013

County Clerk

Governing Body

Computation to Determine Limit for 2014

	Amount of Levy
1. Total Tax Levy Amount in 2013 Budget	+ \$ <u>8,288,270</u>
2. Debt Service Levy in 2013 Budget	- \$ <u>0</u>
3. Tax Levy Excluding Debt Service	<u>\$ 8,288,270</u>
2013 Valuation Information for Valuation Adjustments:	
4. New Improvements for 2013:	+ <u>696,345</u>
5. Increase in Personal Property for 2013:	
5a. Personal Property 2013	+ <u>4,797,854</u>
5b. Personal Property 2012	- <u>2,607,686</u>
5c. Increase in Personal Property (5a minus 5b)	+ <u>2,190,168</u> (Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2013:	<u>110,367</u>
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)	<u>2,996,880</u>
8. Total Estimated Valuation July 1, 2013	<u>117,002,847</u>
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>114,005,967</u>
10. Factor for Increase (7 divided by 9)	<u>0.02629</u>
11. Amount of Increase (10 times 9)	+ \$ <u>217,874</u>
12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)	<u>\$ 8,506,144</u>
13. Debt Service Levy in this 2013 Budget	<u>0</u>
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	<u><u>8,506,144</u></u>

If the 2014 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy of the adopted resolution to this budget.

Transfers - Counties

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. 8-145. Transfer to general fund from special motor vehicle fund. Any balance remaining in the special motor vehicle fund at the close of any calendar year shall be withdrawn and credited to the general fund of the county prior to June 1 of the following calendar year.

K.S.A. 10-11/a. 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

K.S.A. 12-190. Transfer of sales tax proceeds. The board of county commissioners may transfer any portion of the revenue received pursuant to K.S.A. 12-192 [countywide retailers sales tax] from the county general fund to the county road and bridge 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. 12-16,102. 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. 19-119. Transfer to equipment reserve fund. 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. 19-120. Transfer to capital improvements fund. Authorizes the budgeted transfer of moneys from other funds lawfully available for improvement purposes to the capital improvements fund, including moneys in the general fund.

K.S.A. 19-2661. Transfer to refuse disposal sinking (debt service) fund. Authorizes the transfer of surplus money from the refuse disposal fund to a refuse disposal debt service fund.

K.S.A. 44-505b. Transfer to worker's compensation reserve fund. Where a county chooses to act as a self-insurer under the worker's compensation act it is authorized it is authorized to make transfers to a worker's compensation reserve fund at any time by transfer of money from the road and bridge fund of said county in such amount as the board deems necessary.

K.S.A. 65-204. Transfer to County Health Capital Outlay Fund from County Health Fund. Any moneys remaining in the county health fund at the end of any county fiscal year for which a levy is made under this section may be transferred to the county health capital outlay fund, which is hereby created, for the making of capital expenditures incident to county health purposes.

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.

Russell County

2014

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund

	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Expenditures:			
County Commissioners			
Salaries	43,633	52,000	52,000
Contractual	3,000	3,000	3,000
Commodities	834		
Capital Outlay	0		
Total	47,467	55,000	55,000
County Clerk			
Salaries	88,885	120,000	120,000
Contractual	1,359	5,000	15,000
Commodities	465	8,750	17,500
Capital Outlay		7,500	7,500
Total	90,709	141,250	160,000
County Treasurer			
Salaries	107,446	102,000	105,000
Contractual		23,000	23,000
Commodities	21,845	7,000	7,000
Capital Outlay		2,000	2,000
Total	129,291	134,000	137,000
County Attorney/Counselor			
Salaries	77,774	76,245	84,200
Contractual	28,430	73,000	73,000
Commodities	6,463	15,755	21,625
Capital Outlay			
Total	112,667	165,000	178,825
Register of Deeds			
Salaries	62,483	60,500	64,000
Contractual	3,987	2,800	3,225
Commodities	8,923	3,510	3,520
Capital Outlay			1,000
Total	75,393	66,810	71,745
Sheriff, Jail and Lake Patrol			
Salaries	684,424	663,500	743,500
Contractual	250,713	102,000	252,000
Commodities	91,366	187,500	123,500
Capital Outlay		72,000	
Total	1,026,503	1,025,000	1,119,000
Unified Court			
Salaries			
Contractual	55,924	73,630	74,230
Commodities	5,351	5,500	5,300
Capital Outlay	9,240	7,770	7,370
Total	70,515	86,900	86,900
Courthouse/Public Service			
Salaries	189,845	143,500	80,900
Contractual	472,698	450,000	460,000
Commodities	55,938	260,000	15,500
Capital Outlay		162,000	429,600
Total	718,481	1,015,500	986,000
Total - Page 7b	2,271,026	2,689,460	2,794,470

Russell County

2014

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Expenditures:			
Soil Conservation			
Salaries			
Contractual	25,000	25,000	27,500
Commodities			
Capital Outlay			
Total	25,000	25,000	27,500
GIS Mapping			
Salaries	57,704	104,000	100,000
Contractual	13,843	7,750	13,900
Commodities	2,794	7,035	13,600
Capital Outlay	2,027	51,715	39,000
Total	76,368	170,500	166,500
Other Officers			
Salaries	55,121	66,000	62,500
Contractual	17,223	10,000	12,000
Commodities	3,940	23,500	23,500
Capital Outlay		3,000	3,000
Total	76,284	102,500	101,000
911 Contractual Service			
Salaries			
Contractual	269,186	378,000	287,075
Commodities			
Total	269,186	378,000	287,075
Capital Improvements			
Capital Improvements	440,000	440,000	440,000
Total	440,000	440,000	440,000
Road Improvements			
Road Improvements		1,650,000	1,000,000
Total	0	1,650,000	1,000,000
Fire			
Salaries			
Contractual			
Commodities			
Capital Outlay	0		
Total	0	0	0
Other			
Sales and Use Tax paid out	936,592		
Contractual	0		
Commodities	0		
Capital Outlay			
Total	936,592	0	0
Total - Page 7c	1,823,430	2,766,000	2,022,075

Russell County

2014

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Expenditures:			
Social Security			
Medicare			
Health Insurance			
Retirement			
Workers Compensation			
Unemployment			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 7d	0	0	0

Russell County

2014

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Contractual			
Judgments			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 7f	0	0	0
Total - Page 7b	2,271,026	2,689,460	2,794,470
Total - Page 7c	1,823,430	2,766,000	2,022,075
Total - Page 7d	0	0	0
Total - Page 7e	0	0	0
Total Expenditures**	4,094,456	5,455,460	4,816,545

**Note: The Detail Total Expenditures should match to the General Subtotal.

Russell County

FUND PAGE - ROAD & BRIDGE DETAIL

Adopted Budget Road & Bridge Fund	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Expenditures:			
Personal Service			
Salaries	541,081	790,000	735,300
Contractual			
Commodities			
Capital Outlay			
Total	541,081	790,000	735,300
Commodities			
Salaries			
Contractual			
Commodities	1,301,822	1,250,200	1,297,000
Capital Outlay			
Total	1,301,822	1,250,200	1,297,000
Contractual Service			
Salaries			
Contractual	93,953	280,500	833,700
Commodities			
Capital Outlay			
Total	93,953	280,500	833,700
Capital Outlay			
Salaries			
Contractual			
Commodities			
Capital Outlay	173,893	50,000	134,000
Total	173,893	50,000	134,000
Transfer to Special Machinery			
Salaries			
Contractual			
Commodities			
Capital Outlay	375,000	129,300	
Total	375,000	129,300	0
Other			
Salaries			
Contractual			
Commodities			
Capital Outlay			50,000
Total	0	0	50,000
Total Detail Page**	2,485,749	2,500,000	3,050,000

**Note: Total Detail Page totals should be equal to Road Subtotal.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Bridge	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	469,141	567,088	292,088
Receipts:			
Ad Valorem Tax	341,785	117,437	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	6,966		
Motor Vehicle Tax	26,662	25,425	8,199
Recreational Vehicle Tax	412	409	133
16/20 M Vehicle Tax	661	1,729	623
Interest on Idle Funds			
Miscellaneous	2,500		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	378,986	145,000	8,955
Resources Available:	848,127	712,088	301,043
Expenditures:			
Road and Bridge	281,039	420,000	435,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	281,039	420,000	435,000
Unencumbered Cash Balance Dec 31	567,088	292,088	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	640,000	420,000	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	435,000
		Tax Required	133,957
Delinquent Comp Rate:		0.0%	0
		Amount of 2013 Ad Valorem Tax	133,957

Adopted Budget Noxious Weed	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	125,927	139,283	64,283
Receipts:			
Ad Valorem Tax	154,929	168,215	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	3,253		
Motor Vehicle Tax	11,914	11,494	11,745
Recreational Vehicle Tax	184	185	191
16/20 M Vehicle Tax	765	782	893
Collections	89,889	110,000	100,000
Interest on Idle Funds			
Miscellaneous	600		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	261,534	290,676	112,829
Resources Available:	387,461	429,959	177,112
Expenditures:			
Health and Sanitation	248,178	335,676	342,636
Noxious Weed Special Equipment		30,000	10,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	248,178	365,676	352,636
Unencumbered Cash Balance Dec 31	139,283	64,283	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	358,600	365,676	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	352,636
		Tax Required	175,524
Delinquent Comp Rate:		0.0%	0
		Amount of 2013 Ad Valorem Tax	175,524

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
4-H Bldg Maintenance	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1	205,799	215,931	30,491
Receipts:			
Ad Valorem Tax	69,313	72,423	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,735		
Motor Vehicle Tax	7,041	5,160	5,057
Recreational Vehicle Tax	108	83	82
16/20 M Vehicle Tax	489	351	384
Collections	5,275		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	83,961	78,017	5,523
Resources Available:	289,760	293,948	36,014
Expenditures:			
General Government	73,829	263,457	110,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	73,829	263,457	110,000
Unencumbered Cash Balance Dec 31	215,931	30,491	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	280,000	263,457	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	110,000
		Tax Required	73,986
Delinquent Comp Rate:		0.0%	0
Amount of 2013 Ad Valorem Tax			73,986

Adopted Budget	Prior Year	Current Year	Proposed Budget
Election Expense	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1	152,465	101,724	83,409
Receipts:			
Ad Valorem Tax	27,050	145,995	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,018		
Motor Vehicle Tax	5,200	2,020	10,193
Recreational Vehicle Tax	80	33	166
16/20 M Vehicle Tax	625	137	775
Collections	5,159		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	39,132	148,185	11,134
Resources Available:	191,597	249,909	94,543
Expenditures:			
General Government	89,873	166,500	166,500
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	89,873	166,500	166,500
Unencumbered Cash Balance Dec 31	101,724	83,409	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	166,500	166,500	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	166,500
		Tax Required	71,957
Delinquent Comp Rate:		0.0%	0
Amount of 2013 Ad Valorem Tax			71,957

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Ambulance			
Unencumbered Cash Balance Jan 1	28,428	227,023	227,023
Receipts:			
Ad Valorem Tax	719,955	717,595	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	11,628		
Motor Vehicle Tax	37,560	53,440	50,102
Recreational Vehicle Tax	579	860	814
16/20 M Vehicle Tax	1,987	3,635	3,809
Collections	237,491	900,000	500,000
Interest on Idle Funds	20		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,009,220	1,675,530	554,725
Resources Available:	1,037,648	1,902,553	781,748
Expenditures:			
Appropriations			
Capital Outlay			75,000
Ambulance Operations	810,625	1,675,530	978,000
Transfer to Special Equipment Fund			250,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	810,625	1,675,530	1,303,000
Unencumbered Cash Balance Dec 31	227,023	227,023	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	1,675,530	1,675,530	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,303,000
		Tax Required	521,252
Delinquent Comp Rate:		0.0%	0
		Amount of 2013 Ad Valorem Tax	521,252

Adopted Budget	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Free Fair			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	44,725	46,449	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,007		
Motor Vehicle Tax	3,892	3,275	3,243
Recreational Vehicle Tax	60	53	53
16/20 M Vehicle Tax	263	223	247
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	49,947	50,000	3,543
Resources Available:	49,947	50,000	3,543
Expenditures:			
Appropriations	49,947	50,000	50,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	49,947	50,000	50,000
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	50,000	50,000	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	50,000
		Tax Required	46,457
Delinquent Comp Rate:		0.0%	0
		Amount of 2013 Ad Valorem Tax	46,457

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Ag Extension Council	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	144,424	168,559	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	3,065		
Motor Vehicle Tax	11,510	10,553	11,769
Recreational Vehicle Tax	177	170	191
16/20 M Vehicle Tax	782	718	895
			-12,855
Interest on Idle Funds	1		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	159,959	180,000	0
Resources Available:	159,959	180,000	0
Expenditures:			
Appropriations	159,959	180,000	
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	159,959	180,000	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	160,000	180,000	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		0.0%	0
		Amount of 2013 Ad Valorem Tax	0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Mental Health	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	43,674	44,776	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	995		
Motor Vehicle Tax	3,863	3,190	3,126
Recreational Vehicle Tax	60	51	51
16/20 M Vehicle Tax	271	217	238
Collections			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	48,863	48,234	3,415
Resources Available:	48,863	48,234	3,415
Expenditures:			
Appropriations	48,863	38,234	50,000
County Clinic		10,000	
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	48,863	48,234	50,000
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	48,726	48,234	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	50,000
		Tax Required	46,585
Delinquent Comp Rate:		0.0%	0
		Amount of 2013 Ad Valorem Tax	46,585

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Service for the Elderly	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	17,148	16,838	17,600
Receipts:			
Ad Valorem Tax	103,286	112,144	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,163		
Motor Vehicle Tax	7,936	7,626	7,830
Recreational Vehicle Tax	122	123	127
16/20 M Vehicle Tax	508	519	595
Interest on Idle Funds	121	350	
Miscellaneous	24		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	114,160	120,762	8,552
Resources Available:	131,308	137,600	26,152
Expenditures:			
Appropriations	114,446	120,000	143,155
Neighborhood Revitalization Rebate			
Miscellaneous	24		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	114,470	120,000	143,155
Unencumbered Cash Balance Dec 31	16,838	17,600	xxxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	131,704	121,766	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	143,155
		Tax Required	117,003
Delinquent Comp Rate:		0.0%	0
		Amount of 2013 Ad Valorem Tax	117,003

Adopted Budget County Health	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	52,232	12,719	6,487
Receipts:			
Ad Valorem Tax	110,527	115,273	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,300		
Motor Vehicle Tax	8,504	8,214	8,048
Recreational Vehicle Tax	131	132	131
16/20 M Vehicle Tax	590	559	612
Collections	115,332	176,000	170,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	237,384	300,178	178,991
Resources Available:	289,616	312,897	185,478
Expenditures:			
Health and Sanitation	276,897	306,410	324,295
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	276,897	306,410	324,295
Unencumbered Cash Balance Dec 31	12,719	6,487	xxxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	300,000	306,410	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	324,295
		Tax Required	138,817
Delinquent Comp Rate:		0.0%	0
		Amount of 2013 Ad Valorem Tax	138,817

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Developmental Service			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	69,189	71,748	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,567		
Motor Vehicle Tax	6,065	5,062	5,009
Recreational Vehicle Tax	93	81	81
16/20 M Vehicle Tax	427	344	381
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	77,341	77,235	5,471
Resources Available:	77,341	77,235	5,471
Expenditures:			
Appropriations	77,341	77,235	82,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	77,341	77,235	82,000
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	77,235	77,235	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	82,000
		Tax Required	76,529
		Delinquent Comp Rate: 0.0%	0
		Amount of 2013 Ad Valorem Tax	76,529

Adopted Budget	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Appraiser			
Unencumbered Cash Balance Jan 1	47,720	53,075	13,690
Receipts:			
Ad Valorem Tax	161,246	181,868	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	3,366		
Motor Vehicle Tax	12,294	11,989	12,698
Recreational Vehicle Tax	189	193	206
16/20 M Vehicle Tax	826	815	965
Collections			
Interest on Idle Funds			
Miscellaneous	907		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	178,828	194,865	13,869
Resources Available:	226,548	247,940	27,559
Expenditures:			
General Government	173,473	199,250	191,400
Capital Outlay		35,000	5,900
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	173,473	234,250	197,300
Unencumbered Cash Balance Dec 31	53,075	13,690	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	219,350	234,250	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	197,300
		Tax Required	169,741
		Delinquent Comp Rate: 0.0%	0
		Amount of 2013 Ad Valorem Tax	169,741

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Road and Bridge	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1	58,966	52,649	2,649
Receipts:			
Ad Valorem Tax	206,572	224,287	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	4,774		
Motor Vehicle Tax	15,873	15,251	15,660
Recreational Vehicle Tax	245	245	254
16/20 M Vehicle Tax	1,021	1,037	1,190
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	228,485	240,820	17,104
Resources Available:	287,451	293,469	19,753
Expenditures:			
Road and Bridge	234,802	290,820	253,759
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	234,802	290,820	253,759
Unencumbered Cash Balance Dec 31	52,649	2,649	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	280,416	290,820	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	253,759
		Tax Required	234,006
Delinquent Comp Rate:		0.0%	0
		Amount of 2013 Ad Valorem Tax	234,006

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefit	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1	1,707,757	2,368,498	1,547,041
Receipts:			
Ad Valorem Tax	1,873,553	1,427,545	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	37,445		
Motor Vehicle Tax	142,240	139,283	99,671
Recreational Vehicle Tax	2,194	2,242	1,619
16/20 M Vehicle Tax	7,294	9,473	7,577
Collections	343,787		
Interest on Idle Funds			
Miscellaneous	5		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,406,518	1,578,543	108,867
Resources Available:	4,114,275	3,947,041	1,655,908
Expenditures:			
Remittances	1,745,777	2,400,000	2,900,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,745,777	2,400,000	2,900,000
Unencumbered Cash Balance Dec 31	2,368,498	1,547,041	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	2,850,000	2,900,000	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,900,000
		Tax Required	1,244,092
Delinquent Comp Rate:		0.0%	0
		Amount of 2013 Ad Valorem Tax	1,244,092

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Historical Society	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1	0	182	387
Receipts:			
Ad Valorem Tax	52,527	56,072	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,082		
Motor Vehicle Tax	3,686	3,813	3,915
Recreational Vehicle Tax	61	61	64
16/20 M Vehicle Tax	254	259	298
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	57,610	60,205	4,277
Resources Available:	57,610	60,387	4,664
Expenditures:			
Cultural and Recreation	57,428	60,000	63,166
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	57,428	60,000	63,166
Unencumbered Cash Balance Dec 31	182	387	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	57,605	60,205	XXXXXXXXXXXXXXXXXXXX
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		63,166
	Tax Required		58,502
Delinquent Comp Rate:	0.0%		0
Amount of 2013 Ad Valorem Tax			58,502

Adopted Budget	Prior Year	Current Year	Proposed Budget
Hospital Board	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1	0	3,329	3,329
Receipts:			
Ad Valorem Tax	619,816	661,647	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	12,761		
Motor Vehicle Tax	48,824	44,991	46,196
Recreational Vehicle Tax	721	724	750
16/20 M Vehicle Tax	2,998	3,060	3,512
Interest on Idle Funds			
Miscellaneous	2		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	685,122	710,422	50,458
Resources Available:	685,122	713,751	53,787
Expenditures:			
Appropriations	681,793	710,422	744,105
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	681,793	710,422	744,105
Unencumbered Cash Balance Dec 31	3,329	3,329	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	679,732	710,422	XXXXXXXXXXXXXXXXXXXX
	Non-Appropriated Balance		
See Tab A	Total Expenditure/Non-Appr Balance		744,105
	Tax Required		690,318
Delinquent Comp Rate:	0.0%		0
Amount of 2013 Ad Valorem Tax			690,318

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Economic Development	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	193,145	190,557	190,557
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Collections	121,414	100,000	120,000
Interest on Idle Funds	228		
Miscellaneous	1		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	121,643	100,000	120,000
Resources Available:	314,788	290,557	310,557
Expenditures:			
Personnel Services	101,098	80,000	262,157
Contractual Services	23,133	20,000	48,400
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	124,231	100,000	310,557
Unencumbered Cash Balance Dec 31	190,557	190,557	xxxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	100,000	100,000	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	310,557
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
	Amount of 2013 Ad Valorem Tax		0

Adopted Budget 0	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
	Amount of 2013 Ad Valorem Tax		0

Russell County

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	0	0	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		0.0%	0
		Amount of 2013 Ad Valorem Tax	0

Adopted Budget	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	0	0	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		0.0%	0
		Amount of 2013 Ad Valorem Tax	0

Russell County

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	0	0	XXXXXXXXXXXXXXXXXXXX
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
	Amount of 2013 Ad Valorem Tax		0

Adopted Budget	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	0	0	XXXXXXXXXXXXXXXXXXXX
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
	Amount of 2013 Ad Valorem Tax		0

Russell County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Solid Waste	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	108,632	57,125	132,125
Receipts:			
Collections	429,916	475,000	462,584
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	429,916	475,000	462,584
Resources Available:	538,548	532,125	594,709
Expenditures:			
Health and Sanitation	481,423	400,000	594,709
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	481,423	400,000	594,709
Unencumbered Cash Balance Dec 31	57,125	132,125	0
2012/2013 Budget Authority Amount:	547,750	633,632	

Adopted Budget Emergency Tele Service	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	2,403	12,666	12,666
Receipts:			
Collections	36,158	65,000	50,000
Transfer from ?????	8,875		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	45,033	65,000	50,000
Resources Available:	47,436	77,666	62,666
Expenditures:			
Contractual Services	34,770	65,000	62,666
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	34,770	65,000	62,666
Unencumbered Cash Balance Dec 31	12,666	12,666	0
2012/2013 Budget Authority Amount:	71,400	65,000	

Russell County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Alcohol	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	43,325	49,763	51,763
Receipts:			
State of Kansas	15,238	16,000	16,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	15,238	16,000	16,000
Resources Available:	58,563	65,763	67,763
Expenditures:			
Contractual Service	7,800	12,000	64,763
Commodities	1,000	2,000	3,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	8,800	14,000	67,763
Unencumbered Cash Balance Dec 31	49,763	51,763	0
2012/2013 Budget Authority Amount:	53,235	61,325	

Adopted Budget Sheriff Drug Fund	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	128,581	71,258	127,258
Receipts:			
Collections	2,761	150,000	
Interest on Idle Funds	3	1,000	
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,764	151,000	0
Resources Available:	131,345	222,258	127,258
Expenditures:			
Commodities	60,057	95,000	127,258
Miscellaneous	30		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	60,087	95,000	127,258
Unencumbered Cash Balance Dec 31	71,258	127,258	0
2012/2013 Budget Authority Amount:	261,452	295,581	

Russell County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Parks and Recreation	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	543	1,404	1,904
Receipts:			
State of Kansas	724	500	500
Transfer from General Fund	137		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	861	500	500
Resources Available:	1,404	1,904	2,404
Expenditures:			
Recreation			2,404
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	2,404
Unencumbered Cash Balance Dec 31	1,404	1,904	0
2012/2013 Budget Authority Amount:	1,524	1,543	

Adopted Budget Tourism & Convention	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
State of Kansas	52,167	120,000	120,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	52,167	120,000	120,000
Resources Available:	52,167	120,000	120,000
Expenditures:			
Cultural and Recreation	52,167	120,000	120,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	52,167	120,000	120,000
Unencumbered Cash Balance Dec 31	0	0	0
2012/2013 Budget Authority Amount:	120,000	120,000	

Russell County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget E-911 Cell Phone Tax	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	51,674	31,940	29,440
Receipts:			
Collection	4,357	25,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	4,357	25,000	10,000
Resources Available:	56,031	56,940	39,440
Expenditures:			
Contractual Services	24,091	27,500	39,440
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	24,091	27,500	39,440
Unencumbered Cash Balance Dec 31	31,940	29,440	0
2012/2013 Budget Authority Amount:	73,406	74,174	

Adopted Budget Sheriff Concealed Carry	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	5,120	6,453	7,953
Receipts:			
Collections	1,333	1,500	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,333	1,500	1,000
Resources Available:	6,453	7,953	8,953
Expenditures:			
Concealed Carry Cost			8,953
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	8,953
Unencumbered Cash Balance Dec 31	6,453	7,953	0
2012/2013 Budget Authority Amount:	7,048	8,120	

Russell County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sheriff Offender Reg	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	2,499	3,519	4,019
Receipts:			
Collections	1,020	1,500	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,020	1,500	1,000
Resources Available:	3,519	5,019	5,019
Expenditures:			
Safety Expense		1,000	5,019
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	1,000	5,019
Unencumbered Cash Balance Dec 31	3,519	4,019	0
2012/2013 Budget Authority Amount:	4,204	4,199	

Adopted Budget Oil and Gas Trust Fund	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	0	564,182	564,182
Receipts:			
State of Kansas	564,182		250,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	564,182	0	250,000
Resources Available:	564,182	564,182	814,182
Expenditures:			
Transfer to General Fund			
APPROPRIATIONS			814,182
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	814,182
Unencumbered Cash Balance Dec 31	564,182	564,182	0
2012/2013 Budget Authority Amount:	0	55,928	

Russell County

NON-BUDGETED FUNDS
(Only the actual budget year for 2012 is to be shown)

2014

Non-Budgeted Funds

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

**Note: These two block figures should agree.

Non-Budgeted Funds - Counties

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. 12-631p. 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. 12-1663. 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. 12-16,102. 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. 19-119. County equipment reserve fund. Provides for the creation of a county equipment reserve fund to finance the acquisition of equipment.

K.S.A. 19-120. Multi-year capital improvement fund. (a) The commissioners of any county with a multi-year capital improvement plan may establish a capital improvements fund.

K.S.A. 19-15,136. Special building fund. County commissioners may create a special building fund to act as the repository of proceeds from the sale of county home or farm property

K.S.A. 19-2120. County home improvement fund in certain counties. County commissioners in counties having a population of less than 3,000, or any county having a population of more than 5,400 and not more than 6,000 and an assessed tangible valuation of not less than \$25,000,000 and not more than \$35,000,000, owning a county home for the aged, shall place proceeds from its renting, leasing or letting into a county home improvement fund.

[per **K.S.A. 19-2121**, such county home improvement fund shall not be subject to the provisions of K.S.A. 79-2925 to 79-2941]

K.S.A. 28-115a. Register of deeds technology fund. Moneys in the fund (certain additional recording fees collected pursuant to K.S.A. 28-115(b)) shall be used by the register of deeds to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining, and handling of data recorded or stored in the office of the register of deeds.

K.S.A. 44-505b. 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. 68-559a. Special road and bridge fund. Authorizes the creation of a special road and bridge fund and for funding of such through levy of an annual property tax of not to exceed two mills.

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. 68-1135. Special bridge and culvert fund. Counties are authorized to levy taxes for the purpose of creating and providing a special fund to be used in building and reconstructing bridges and culverts and constructing the approaches thereto or to be used in repaying loans or advances received from the highway fund.

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. 79-1482. Special countywide reappraisal fund. Counties may levy taxes and place the proceeds in a special countywide reappraisal fund to be used to pay costs associated with countywide reappraisal.

K.S.A. 79-1608. Special appraisal fund. Counties may create a special appraisal fund to be used for the purpose of assuring that all property in the county is classified and appraised according to law and for employment of or contracting for appraisal assistance, hearing

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. 79-2925. Budgets exempt from the state budget law. Counties may create non-budgeted funds for any gifts or bequests, and, for the operation of a county coliseum.

Russell County

2014

2014 Neighborhood Revitalization Rebate

Budgeted Funds for 2014	2013 Ad Valorem before Rebate**	2013 Mil Rate before Rebate	Estimate 2014 NR Rebate
General			
Debt Service			
Road & Bridge			
Special Bridge			
Noxious Weed			
4-H Bldg Maintenance			
Election Expense			
Ambulance			
Free Fair			
Ag Extension Council			
Mental Health			
Service for the Elderly			
County Health			
Developmental Service			
Appraiser			
Special Road and Bridge			
Employee Benefit			
Historical Society			
Hospital Board			
Economic Development			
0			
0			
0			
0			
0			
TOTAL	0	0.000	0

2013 July 1 Valuation: 117,002,847

Valuation Factor: 117,002.847

Neighborhood Revitalization Subj to Rebate: 2,127,623

Neighborhood Revitalization factor: 2,127.623

**This information comes from the 2014 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

COUNTY RESOLUTION

RESOLUTION NO. _____

A resolution expressing the property taxation policy of the Board of Russell County Commissioners with respect to financing the 2014 annual budget for .

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2014 Russell County budget exceed the amount levied to finance the 2013 Russell County budget, except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all county services are the responsibility of the board of county commissioners; and

Whereas, Russell County provides the essential services to protect the health, safety, and well being of the citizens of the county; and

Whereas, the cost of provision of these services continues to increase; and

Whereas, the 2013 Kansas State Legislature failed to fulfill its obligations in regard to the statutory funding of demand transfers and, by significantly limiting state revenue sharing payments to counties, has contributed to higher county property tax levies to finance the 2014 Russell County budget.

NOW, THEREFORE, BE IT RESOLVED by the Board of Russell County Commissioners that is our desire to notify the public of the possibility of increased property taxes to finance the 2014 Russell County budget due to the above mentioned constraints, and that all persons are invited and encouraged to attend budget meeting conducted by the Board of Russell County Commissioners. The date and time of budget hearings with the Board of Russell County Commissioners will be published in the (newspaper). Interested persons can also address questions concerning the budget to (office) by calling (number) between the hours of ___ a.m. to ___ p.m., Monday through Friday, excluding holidays.

Adopted this _____ day of _____, 2013 by the Board of Russell County Commissioners.

BOARD OF COUNTY COMMISSIONERS

ATTEST:

, County Clerk

Commissioner

Possible Budget Law Violation

Welcome. You have been directed to this tab because your 2012 'total expenditures' exceed your 2012 '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 2014 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 2012 budget was amended, did you use the amended, higher budget amount?

Next, look to see if any of your 2012 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 2012 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 road & bridge and noxious weed funds may split contractual services between the two funds. If one of those funds is in trouble, you might be able to allocate a little more in contractual services 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 2012 financial records have been closed?

Well, if the municipality financial records have been closed (i.e. an audit for 2012 has been completed, or the 2014 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 2012 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 2012 are not closed (i.e. an audit has not been completed, or the 2014 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 2013 'total expenditures' exceed your 2013 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 2013 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 2013 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 2013 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 road & bridge and noxious weed funds may split contractual services between the two funds. If one of those funds is in trouble you might be able to allocate a little more in contractual services 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 2014 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 2013 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 2013 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 2014 'total expenditures' exceed your 2014 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 Asses

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 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: = **\$312,000,000**
 $312,000,000 / 1000 = 312,000$

Formula:

\$312,000,000 (assessed valuation) / 1000 = \$312,000 (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 might be useful at a budget hearing when the governing body is making small adjustments to funds and would like to know the impact of those changes on the total mill rate. As with municipality's total assessed valuation in the first green box, and with the second green box, property tax dollars under consideration.

Computation of Example:

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

$312,000,000 / 1000 = 312,000$

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

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

Formula:

$$\begin{array}{l} \text{\$312,000,000 (asd. val.)} / 1000 = \underline{\text{\$312,000}} \text{ (va} \\ \text{\$50,000 (property tax)} / \underline{\text{\$312,000}} \text{ (mill value)} = \text{(m} \end{array}$$

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 any other residential property value, for that matter). Using the same information as in the previous piece of information to input in this example is a residential property value. Additionally, the 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:

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

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

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

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

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

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

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

Formula:

$$\begin{array}{l} \text{First Step:} \quad \text{(assessed valuation)} \\ \text{\$312,000,000} / 1000 = \text{\$312,000} \text{ (va} \\ \text{Second Step:} \quad \text{(increased prop. tax)} \quad \text{(value of 1 mill)} \\ \text{\$50,000} / \text{\$312,000} = 0.160 \text{ (in} \\ \text{Third Step:} \quad \text{(value of the home)} \\ \text{\$100,000} \times 0.115 = \text{\$11,500} \text{ (as} \\ \text{Result:} \quad \text{(assessed value)} \quad \text{(increase mill rate)} \\ \underline{\text{\$11,500}} \times 0.160 / 1000 = \end{array}$$

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 taxes on unimproved agricultural land. Unimproved agricultural land is assessed at 30% pursuant to K.S.A. 79-1439(b)(1)(B)).

Formula:

First Step:	(assessed valuation) \$312,000,000	/	1000	=	\$312,000	(value of 1 mill)
Second Step:	(increased prop. tax) \$50,000	/	\$312,000	=	0.160	(increase mill rate)
Third Step:	(value of the property) \$2,500,000	x	0.300	=	\$750,000	(assessed value)
Result:	(assessed value) \$750,000	x	(increase mill rate) 0.160	/	1000	=

Impact of a Property Tax Increase on Commercial, Industrial, Railroad, and Improved Agricultural Land
Example #3c and Formula

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

Formula:

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

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 multiply the home valuation by the residential mill rate (found in the "total mill rate" column on the budget summary page). Remember, a computation using this information does not take into account taxes that may be levied by other municipalities.

Formula:

$$\text{First Step: } \begin{array}{l} \text{(value of the home)} \\ \$100,000 \end{array} \times \begin{array}{l} \text{(residential \%)} \\ 0.115 \end{array} = \begin{array}{l} \text{(assessed value)} \\ \$11,500 \end{array}$$

$$\text{Second Step: } \begin{array}{l} \text{(assessed value)} \\ \$11,500 \end{array} \times \begin{array}{l} \text{(total mill rate)} \\ 52.869 \end{array} / 1000 =$$

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. To do so simply key in the desired mill rate in the preliminary total assessed valuation in the second green box, and hit "enter." The result is the total of all tax levy funds in your proposed budget.

Formula:

$$\begin{array}{l} \text{(desired mill rate)} \\ 52.869 \end{array} \times \begin{array}{l} \text{(total assd. valuation)} \\ \$312,000,000 \end{array} / 1000 =$$

Assessed Valuation On Mill Rates

assessed valuation for your

e of one mill)

alue of one mill)

property tax. This example
ts to one or more property tax
the first example, input the
box input the amount of

value one mill)

0.160

mill rate increase)

e

increase on a \$100,000 home" (or
example #2, the additional
y, residential property is

value of 1 mill)

increase mill rate)

assessed value)

(increase tax)

\$1.84

nd

Computing the impact of property
6 pursuant to K.S.A. 79-

value of 1 mill)

(increase mill rate)

(assessed value)

(increase tax)
\$120.19

Improved Ag Land

We are computing the impact of
foregoing categories of land

value of 1 mill)

(increase mill rate)

(assessed value)

(increase tax)
\$100.16

key in the "value of the home"
area (number at bottom of
using the above described

(impact, total mills)
\$607.99

ore. This is not an unusual
e first green box, the
will be the amount in dollars

(total taxes levied)
\$16,495,128.00

Helpful Links

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

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

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

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

League of Kansas Municipalities – City-County Highway Fund estimates

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

League of Kansas Municipalities – Directory of Kansas Public Officials

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

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

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

Kansas Attorney General Opinions

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

Kansas State Treasurer – Municipal Distributions

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

Kansas Department of Revenue

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

Kansas Department of Revenue – Property Valuation

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

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

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

The following were changed to this spreadsheet on 11/22/11

1. Instructions tab, added #1b 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, included in #4b allowing for email address
5. Instructions tab, changed #6 to remove slider column and computations
6. Instructions tab, changed #11b to reflect all tax levy pages with 'Projected Carryover' table
7. Instructions tab, changed #11c to reflect all tax levy pages with 'Desired Carryover' and warning about
8. Instructions tab, added #11d for last year mill rate, proposed total mill rate, and last year total mill rate
9. Instructions tab, added #12c for computation of one mill
10. Instructions tab, changed #12d added the name of the tables and warning about delinquency rate if us
11. Instructions tab, changed #12e added the name of the table and warning about delinquency rate if use
12. Instructions tab, changed #12f added that not signing the Budget Summary page will not require to be
13. 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
14. 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
15. InputBudSum tab, added official name and latest date for publication of Notice of Budget Hearing
16. Cert tab, under Table of Content, added Computation to Determine State Library Grant
17. Cert tab, right justified figures versus having figures centered
18. Cert tab, put spaces between governing body signatures block
19. Mvalloc tab, removed slider column and computation for slider
20. All tax levy fund pages removed the link from Mvalloc tab for slider and converted cells to blank
21. Debt and Lpform tab added a blank new column at left side and formatted 'type of debt' and 'item purc
22. All fund pages changed the year column heading, example 'Prior Year Actual' to 'Prior Year' second l
23. Change out the 'Mill Rate Computation' tab so to agree with the website
24. Added KSA 65-204 to transfer tab
25. All tax levy fund pages added 'Mill Rate Comparison' table
26. Certificate tab added a place for the email address of the assisted by

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

1. Corrected reference made to cell D20 on Summary Page

The following were changed to this spreadsheet on 5/27/11

1. Cert Tab change all tax levy reference for ad valorem tax column

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

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

The following were changed to this spreadsheet on 9/16/10

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 10a,b and f, 12 b and c, and 14
4. Certificate and Certificate2 tab change the 'Expenditure' heading by adding 'Budget Authority for Exp

5. Certificate tab add the year in the block for 'County Clerk Use Only'
6. Gen tab added revenue line for 'Compensation Use'
7. Gen tab added table for 'Projection of Cash Carryover'
8. Gen tab added table for 'Desired Carryover'
9. Gen tab redefine print que to not include tables
10. Gen tab hid the comp for see tabs
11. DebtService tab added table for 'Projected Carryover'
12. Road tab added table for 'Projected Carryover'
13. DebtService and Road tab redefine print que and hid comp for see tabs
14. Levy page10 and page20 tab hid comp for see tabs
15. Summ and Summ2 tab changed proposed year expenditure column to 'Budget Authority (Includes Ca
16. Summ tab added four tables to the right of the form
17. Revised TransferStatutes and NonBudFunds tabs
18. Added Mill Rate Computation tab
19. Add Helpful Links tab
20. Inputoth tab changed Actual Delinquency tax from -2 to -3
21. Summ2 added year to Estimate Valuation column

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

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

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

1. Nhood tab added note for computing table

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

1. Instruction tab, added step 3 for 'inputBudSum'
2. Added tab 'inputBudSum'
3. Changed Budget Summary replacing the green areas for date/time/location so info comes from inputB
4. Bud Summary delete a space and combine sentences 'Detail...' and 'and will' for where budget infor lo

The following were changed to this spreadsheet on 9/23/09

1. InputPrYr tab added cell A13 'If amended....'
2. Gen tab added year in cell G58
3. Road tab added year in cell G60
4. No levypage24 in cell C61 added conditional statement
5. Added tab TransfersStatutes
6. Added tab NonBudFunds
7. Added Tabs A to E for possible violations
8. Instructions tab changed 9g to j for changes for possible violations on fund pages
9. Deleted on all fund pages the 'Yes' and 'No' and replace with see tab for possible violations
10. Instructions tab added line 6b to inform about TransferStatutes tab
11. NonBud tab changed the Net valuation to July 1

12. Certificate tab moved the Assisted By: and added more lines for governing body signatures

The following were changed to this spreadsheet on 6/04/09

1. Corrected all fund names as had wrong linked reference.

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

1. Instruction under Submitting Budgets added 79-2926 requires electronic filing of the budget.
2. Input other tab line 26 changed from Budget Summary to Budget Certificate.

The following were changed to this spreadsheet on 9/03/08

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. 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 9c 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. Added instruction lines 9h to 9j for additional edits for budget authority.
13. Added to instruction line 9c about the miscellaneous receipt for the proposed year takes into account the ad valorem taxes for the 10% Rule.
14. Added to instruction line 6 for using chartered ordinance number in place of statute reference.

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

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

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

1. Change Transfers tab footer from 'Page No. 5' to read 'Page No. 4'.
2. Change Non-Budgeted Funds form from 'Only the actual budget year shown' to read 'Only the actual budget year for YYYY is to be shown'.
3. Legend #33 change from 'note 10' to read 'note 11'.

4. Changed revision date on the pages.

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, and Road & Bridge 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. Now have the indebtedness prior year added to the input page and link with the budget summary page.
8. Added Neighborhood Revitalization, LAVTR, City and County Revenue Sharing, and Slider to the input page and to the General Fund page. Also added the NR to all tax levy fund pages.
9. Changed the Budget Summary Heading to include Actual/Estimate/Proposed with the budget year.
10. Changed the delinquency rate formula for all levy funds.
11. Changed the Certificate page so the county name flows instead of having unneeded spaces.
12. Using the actual ad valorem rates from the Clerk's information versus from the Certificate page.
13. Delinquency rate for actual for 3 decimal and note that rate can be up to 5% over the actual rate.
14. Computation to Determine Limit changed the note on bottom to include publish ordinance and attach the published ordinance to the budget.
15. Add total section for Schedule of Transfers and linked the total to the Budget Summary page.
16. Added column to show when debt retired on the Indebtedness page.
17. Certificate (2) added (2) after Certificate at top of page, removed the certification at the top, and added column for Nov 1 valuation.
20. Budget Summary changed the sentence "will meet..." so the year automatically changes.
21. Added one non-budgeted pages.
22. On the Budget Summary page (2) added column for July1 valuation and computation to compute mil
23. Added note on General and Road Detail page to ensure amounts agree with Subtotals on General and
24. Added to instructions about non-appropriated balance limited to 5%.
25. Added warning "Exceeds 5%" on all fund pages for the non-appropriated balance.
26. Add Neighborhood Revitalization link to tax levy fund pages.
27. Added Slider to the Vehicle Allocation table and linked to the fund pages.
28. Added to all budgeted fund pages the budget authority for the actual year, budget violation, and cash
29. Added instruction on the addition for item 28.
30. Added 'miscellaneous' category to the receipt/expenditure for all fund pages and set error message.
31. Added to the instruction about correct the error message for the miscellaneous.
32. Change cert2 and put page number 1a.
33. Expanded on the preparation of budget note 11 for instructions for the Notice of Budget Hearing.
34. Added 'excluding oil, gas, and mobile homes' to lines 7 and 9 on Clerks budget info on tab inputoth.

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