

CITY OF JEWELL

2016 BUDGET

Bruna Auditing Services LLC

Derek Bruna, CPA

201 "C" Street

Washington, Kansas 66968

785-325-2061

City of Jewell

2016

Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ <u>83,353</u>
2. Debt service levy in 2015 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>83,353</u>

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015:	+ <u>880</u>	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ <u>46,151</u>	
5b. Personal property 2014	- <u>43,904</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>2,247</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2015:		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	- <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2015:		<u>3,111</u>
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		<u>6,238</u>
9. Total estimated valuation July 1, 2015	<u>1,564,020</u>	
10. Total valuation less valuation adjustment (9 minus 8)		<u>1,557,782</u>
11. Factor for increase (8 divided by 10)		<u>0.00400</u>
12. Amount of increase (11 times 3)		+ \$ <u>334</u>
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)		\$ <u>83,687</u>
14. Debt service levy in this 2016 budget		<u>0</u>
15. 2016 tax levy, including debt service, prior to CPI adjustment (13 plus 14)		<u>83,687</u>
16. Consumer Price Index for all urban consumers for calendar year 2014		<u>1.60%</u>
17. Consumer Price Index adjustment (3 times 16)		\$ <u>1,334</u>
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)		\$ <u>85,021</u>

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

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

Budgeted Funds for 2015	Ad Valorem Levy Tax Year 2014	Allocation for Year 2016				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	54,601	12,244	246	946	1,311	42
Debt Service						
Library	9,367	2,101	42	162	225	7
Employee Benefits	19,385	4,347	87	336	466	15
TOTAL	83,353	18,692	375	1,444	2,002	64

County Treas Motor Vehicle Estimate 18,692
 County Treas Recreational Vehicle Estimate 375
 County Treas 16/20M Vehicle Estimate 1,444
 County Treas Commercial Vehicle Tax Estimate 2,002
 County Treas Watercraft Tax Estimate 64

Motor Vehicle Factor 0.22425
 Recreational Vehicle Factor 0.00450
 16/20M Vehicle Factor 0.01732
 Commercial Vehicle Factor 0.02402
 Watercraft Factor 0.00077

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

Budgeted Year: 2016

Library found in: City of Jewell
Jewell County

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

First test:

	Current Year <u>2015</u>	Proposed Year <u>2016</u>
Ad Valorem Tax	\$9,367	\$9,916
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$2,816	\$2,101
Recreational Vehicle Tax	\$75	\$42
16/20M Vehicle Tax	\$199	\$162
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$12,457	\$12,221
Difference in Total Taxes:	(\$236)	
Qualify for grant:	Not Qualify	

Second test:

Assessed Valuation	\$1,406,743	\$1,564,020
Did Assessed Valuation Decrease?	No	
Levy Rate	6.659	6.340
Difference in Levy Rate:	(0.319)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? **Not Qualify**

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

City of Jewell

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	66,285	51,696	15,977
Receipts:			
Ad Valorem Tax	53,014	54,601	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax		500	
Motor Vehicle Tax	8,464	14,038	12,244
Recreational Vehicle Tax	190	375	246
16/20M Vehicle Tax	649	994	946
Commercial Vehicle Tax	714	1,180	1,311
Watercraft Tax			42
Gross Earning (Intangible) Tax	3,360	3,534	3,558
			0
Local Alcoholic Liquor			
Compensating Use Tax	4,266	5,000	5,000
Local Sales Tax	17,408	19,000	19,000
Franchise Tax	23,799	24,000	24,000
Fee, License, Permit	2,179	2,000	2,000
Fire Contract Fees	1,620	4,500	2,500
Insufficient Funds	244	370	370
Community Center	27,708	20,000	20,000
City Court		600	600
TR MAAG Fund Reim. For Comm. Bldg	0	5,000	10,000
Local Contributions	20		
Interest on Idle Funds	755	1,000	1,000
Miscellaneous	1,450	2,000	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	145,840	158,692	104,817
Resources Available:	212,125	210,388	120,794
Expenditures:			
General Administration	55,692	66,800	72,900
Fire	9,203	13,749	16,750
Parks	3,510	5,000	5,000
Street	19,013	23,500	23,500
Street Lighting	10,361	10,500	10,500
Shop	4,016	4,500	4,500
Community Center	26,735	32,100	32,000
City Court/Law Enforcement	18,025	18,750	18,750
Broadway Street Project	13,874	19,512	19,901
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	160,429	194,411	203,801
Unencumbered Cash Balance Dec 31	51,696	15,977	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	180,414	194,412	203,801
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	203,801
		Tax Required	83,007
Delinquent Comp Rate:	0.0%		0
Amount of 2015 Ad Valorem Tax			83,007

City of Jewell

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Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
General Administration			
Personnel Services	45,339	55,800	61,400
Contractual	8,775	9,500	9,500
Commodities	1,146	1,500	1,500
Capital Outlay	432		500
Total	55,692	66,800	72,900
Fire			
Personnel Services	704	800	800
Contractual	6,164	6,000	6,200
Commodities	2,335	2,500	2,500
Capital Outlay		4,449	7,250
Total	9,203	13,749	16,750
Parks			
Contractual	1,361	3,000	3,000
Commodities	2,149	2,000	2,000
Capital Outlay			
Total	3,510	5,000	5,000
Street			
Salaries	12,185	8,000	8,000
Contractual	2,016	2,500	2,500
Commodities	3,273	6,500	6,500
Capital Outlay	1,539	6,500	6,500
Total	19,013	23,500	23,500
Street Lighting			
Salaries			
Contractual	10,361	10,500	10,500
Commodities			
Capital Outlay			
Total	10,361	10,500	10,500
Shop			
Salaries			
Contractual			
Commodities	4,016	4,500	4,500
Capital Outlay			
Total	4,016	4,500	4,500
Community Center			
Personnel Services		100	
Contractual	24,568	25,500	25,500
Commodities	2,167	5,000	5,000
Capital Outlay		1,500	1,500
Total	26,735	32,100	32,000
City Court/Law Enforcement			
Personnel Services		250	250
Contractual	18,025	18,500	18,500
Commodities			
Capital Outlay			
Total	18,025	18,750	18,750
Page Total	146,555	174,899	183,900

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

City of Jewell

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	0.0%		0
		Amount of 2015 Ad Valorem Tax	0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	586	800	527
Receipts:			
Ad Valorem Tax	10,634	9,367	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax	2,174	2,816	2,101
Recreational Vehicle Tax	47	75	42
16/20M Vehicle Tax	150	199	162
Commercial Vehicle Tax	189	250	225
Watercraft Tax			7
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	13,194	12,707	2,537
Resources Available:	13,780	13,507	3,064
Expenditures:			
Contractual	12,980	12,980	12,980
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	12,980	12,980	12,980
Unencumbered Cash Balance Dec 31	800	527	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	12,980	12,980	12,980
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,980
		Tax Required	9,916
Delinquent Comp Rate:	0.0%		0
		Amount of 2015 Ad Valorem Tax	9,916

City of Jewell

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Employee Benefits			
Unencumbered Cash Balance Jan 1	14,510	12,428	12,212
Receipts:			
Ad Valorem Tax	14,095	19,385	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax	6,480	3,732	4,347
Recreational Vehicle Tax	159	100	87
16/20M Vehicle Tax	621	264	336
Commercial Vehicle Tax	501	403	466
Watercraft Tax			15
EMC Insurance	1,633		
Interest on Idle Funds			
Miscellaneous		1,000	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	23,489	24,884	5,251
Resources Available:	37,999	37,312	17,463
Expenditures:			
Personnel Services	22,257	22,040	14,000
Contractual	3,314	3,060	3,463
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	25,571	25,100	17,463
Unencumbered Cash Balance Dec 31	12,428	12,212	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	30,000	30,600	17,463
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			17,463
Tax Required			0
Delinquent Comp Rate:		0.0%	0
Amount of 2015 Ad Valorem Tax			0

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate:		0.0%	0
Amount of 2015 Ad Valorem Tax			0

City of Jewell

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	25,060	24,855	19,835
Receipts:			
State of Kansas Gas Tax	11,040	10,980	11,090
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	11,040	10,980	11,090
Resources Available:	36,100	35,835	30,925
Expenditures:			
Personnel Services	4,157		2,800
Contractual	407	16,000	28,125
Commodities	6,681		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	11,245	16,000	30,925
Unencumbered Cash Balance Dec 31	24,855	19,835	0
2014/2015/2016 Budget Authority Amount	20,000	27,350	30,925

Adopted Budget

Water	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	45,272	46,934	34,434
Receipts:			
Charges to Customer	96,328	100,000	100,000
Tower Lease	4,022		
Yard Maintenance	240		
Lawn Care	70		
Interest on Idle Funds	318		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	100,978	100,000	100,000
Resources Available:	146,250	146,934	134,434
Expenditures:			
Personnel Services	8,225	15,000	19,200
Contractual	5,242	5,000	5,000
Water Purchased (RWD)	80,479	85,000	85,000
Commodities	4,835	5,000	5,000
Capital Outlay	535	2,500	20,234
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	99,316	112,500	134,434
Unencumbered Cash Balance Dec 31	46,934	34,434	0
2014/2015/2016 Budget Authority Amount	110,000	190,272	134,434

City of Jewell

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	14,581	16,227	9,746
Receipts:			
Charges to Customers	9,626	10,500	10,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	9,626	10,500	10,500
Resources Available:	24,207	26,727	20,246
Expenditures:			
Personnel Services	4,141	6,400	7,800
Contractual	2,126	5,581	7,446
Commodities	1,281	5,000	5,000
Capital Outlay	432		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	7,980	16,981	20,246
Unencumbered Cash Balance Dec 31	16,227	9,746	0
2014/2015/2016 Budget Authority Amount	10,000	25,581	20,246

Adopted Budget

Trash	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	2,815	3,150	4,309
Receipts:			
Charges to Customers	26,927	31,159	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	26,927	31,159	30,000
Resources Available:	29,742	34,309	34,309
Expenditures:			
Personnel Services			
Contractual	26,592	30,000	34,309
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	26,592	30,000	34,309
Unencumbered Cash Balance Dec 31	3,150	4,309	0
2014/2015/2016 Budget Authority Amount	32,844	32,289	34,309

City of Jewell

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Apartment Reimbursement	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	580	580	580
Receipts:			
Salary Reimbursement	17,693	18,000	18,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	17,693	18,000	18,000
Resources Available:	18,273	18,580	18,580
Expenditures:			
Personnel Services	17,693	18,000	18,580
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	17,693	18,000	18,580
Unencumbered Cash Balance Dec 31	580	580	0
2014/2015/2016 Budget Authority Amount	35,580	36,160	18,580

Adopted Budget

0	Prior Year	Current Year	Proposed Budget
	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amount	0	0	0

NOTICE OF BUDGET HEARING

The governing body of
City of Jewell

will meet on August 17, 2015 at 7:30 A.M. at the Jewell City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at the Jewell City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate *
General	160,429	40.706	194,411	38.814	203,801	83,007	53.073
Debt Service							
Library	12,980	8.165	12,980	6.659	12,980	9,916	6.340
Employee Benefits	25,571	10.823	25,100	13.780	17,463		
Special Highway	11,245		16,000		30,925		
Water	99,316		112,500		134,434		
Sewer	7,980		16,981		20,246		
Trash	26,592		30,000		34,309		
Apartment Reimbursement	17,693		18,000		18,580		
Non-Budgeted Funds-A	4,264						
Totals	366,070	59.694	425,972	59.253	472,738	92,923	59.413
Less: Transfers	0		5,000		10,000		
Net Expenditure	366,070		420,972		462,738		
Total Tax Levied Assessed	74,970		83,353		XXXXXXXXXXXXXXXXXXXX		
Valuation	1,349,503		1,406,743		1,564,020		
Outstanding Indebtedness, January 1,							
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills

City Official Title: City Clerk

Sample Notice of Vote Publication

Notice of Vote - City of Jewell

In adopting the 2016 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2015 budget, adjusted by the 2014 CPI for all urban consumers. _____ members voted in favor of the budget and _____ members voted against the budget.

