

Input Sheet for City Budget Workbook

Enter city name ("City of ____"):

City of Parkerfield

Enter county name followed by "County":

Cowley County

Enter year being budgeted (YYYY):

2016

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

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

The input for the following comes directly from the 2015 Budget, Certificate Page:

If amended, then use the amended figures.

Fund Names:	Statute	2015 *Expenditures*	2014 Ad Valorem Tax
General	12-101a	56,405	26,839
Debt Service	10-113		
Library	12-1220		

Fund name for all funds with a tax levy:

Total Ad Valorem Tax Levy Funds for 2015 Budgeted Year 26,839

Other (non-tax levy) fund names:

Special Highway	45,427
Special Revenue	28,700
Capital Improvement	21,000

Single No Tax Levy Fund:

Total Expenditures for 2015 Budgeted Year 151,532

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2015 Budget, Budget Summary Page

	2013 Tax Rate (2014 Column)
General	10.414
Debt Service	
Library	
0	
0	
0	
0	

Total 10.414

Total Tax Levied (2014 budget column)	22,600
Assessed Valuation (2014 budget column)	2,170,296

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

From the County Clerk's Budget Information	
Total Assessed Valuation for 2015	2,379,049
New Improvements for 2015	4,591
Personal Property excluding oil, gas, and mobile homes - 2015	7,114
Territory Added: (Current Year Only)	
Real Estate	
State Assessed	
New Improvements	
Property that has changed in use for 2015	2,449
Personal Property excluding oil, gas, and mobile homes- 2014	9,691
Gross earnings (intangible) tax estimate for 2016	0
Neighborhood Revitalization	0

Actual Tax Rates for the 2015 Budget:

Fund	Rate
General	11.506
Debt Service	
Library	
0	
0	
0	
0	
Total	11.506

Final Assessed Valuation from the November 1, 2014 Abstract 2,332,614

From the County Treasurer's Budget Information - Budget Year Estimates	
Motor Vehicle Tax Estimate	7,495
Recreational Vehicle Tax Estimate	127
1620 M Vehicle Tax Estimate	125
Commercial Vehicle Tax Estimate	
Watercraft Tax Estimate	
LAVTR	
City and County Revenue Sharing	

Computation of Delinquency

Actual Delinquency for 2013 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy** 1.1%

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

From the League of Municipalities' Budget Tips (Special City and County Highway Fund)	
2016 State Distribution for Kansas Gas Tax	10,930
2016 County Transfers for Gas***	1,670
Adjusted 2015 State Distribution for Kansas Gas Tax	10,920
Adjusted 2015 County Transfers for Gas***	1,660

Note: Only used when a portion of the County monies are distributed to the Cities under the provisions of K.S.A. 79-3425c

From the 2014 Budget Certificate Page	
Funds	2014 Expenditure Amounts Budget Authority
General	57,775
Debt Service	
Library	
0	
0	
0	
0	
Special Highway	39,745
Special Revenue	28,100
Capital Improvement	19,000
0	
0	
0	
0	

Note: If the 2014 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

City of Parkerfield

2016

Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ <u>26,839</u>
2. Debt service levy in 2015 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>26,839</u>

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015 :	+ <u>4,591</u>	
5. Increase in personal property for 2015 :		
5a. Personal property 2015	+ <u>7,114</u>	
5b. Personal property 2014	- <u>9,691</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</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>2,449</u>	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		<u>7,040</u>
9. Total estimated valuation July 1, 2015	<u>2,379,049</u>	
10. Total valuation less valuation adjustment (9 minus 8)		<u>2,372,009</u>
11. Factor for increase (8 divided by 10)		<u>0.00297</u>
12. Amount of increase (11 times 3)		+ \$ <u>80</u>
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)		\$ <u>26,919</u>
14. Debt service levy in this 2016 budget		<u>0</u>
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		<u>26,919</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>429</u>
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)		\$ <u>27,348</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.

City of Parkerfield

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

Budgeted Funds for 2015	Ad Valorem Levy Tax Year 2014	Allocation for Proposed Year 2016				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	26,839	7,495	127	125	0	0
Debt Service						
Library						
TOTAL	26,839	7,495	127	125	0	0

County Treas Motor Vehicle Estimate 7,495

County Treas Recreational Vehicle Estimate 127

County Treas 16/20M Vehicle Estimate 125

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.27926

Recreational Vehicle Factor 0.00473

16/20 Vehicle Factor 0.00466

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2014	Current Amount for 2015	Proposed Amount for 2016	Transfers Authorized by Statute
General	Capital Improvement	8,000	5,000	4,000	12-1,118
General	Special Hwy	18,000	14,779	18,000	12-1,119
	Totals	26,000	19,779	22,000	
	Adjustments*				
	Adjusted Totals	26,000	19,779	22,000	

*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2015	Date Due		Amount Due 2015		Amount Due 2016	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Special Assesment-roads	12/15/2007	6/1/2018	3.40	118,000		12/1	6/1	2,660	12,000	1,450	13,000
Total G.O. Bonds					0			2,660	12,000	1,450	13,000
Revenue Bonds:											
Community Center	1/27/2010	12/1/2022	3.75	125,000		6/1	12/1	4,200	9,300	3,783	9,700
Total Revenue Bonds					0			4,200	9,300	3,783	9,700
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					0			6,860	21,300	5,233	22,700

City of Parkerfield

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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	31,239	21,579	18,491
Receipts:			
Ad Valorem Tax	22,048	26,839	XXXXXXXXXXXXXXXXXX
Delinquent Tax	52		
Motor Vehicle Tax	6,957	6,813	7,495
Recreational Vehicle Tax	123	109	127
16/20M Vehicle Tax	75		125
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Redemption Tax	589	700	
Donations	400	250	
Community Bldg	7,250	8,500	8,500
Recreation		2,600	
In Lieu of Tax (IRB)			
Interest on Idle Funds	86		
Miscellaneous	226		
Does miscellaneous exceed 10% of Total R			
Total Receipts	37,806	45,811	16,247
Resources Available:	69,045	67,390	34,738
Expenditures:			
Recreation	2,500	1,200	1,000
Community Bldg maintenance	1,117	1,200	1,200
Community Bldg utilities	3,227	3,200	3,500
Dues/training	271	300	300
Insurance	1,746	1,800	1,900
Internet	479	500	500
Legal	2,716	2,000	2,000
Lights/signs	195	200	200
Misc	311	300	300
Office/postage	683	1,500	500
Repairs/supplies	253	500	500
Street Repairs	0	4,000	
Telephone	480	720	720
Wages	6,170	7,200	7,200
Website			
Community Bldg rentals	1,318	4,500	4,500
Future Capital Improvements	0		15,000
Transfer to Capital Improvement fund	8,000	5,000	4,000
Transfer to Special Highway	18,000	14,779	18,000
Neighborhood Revitalization Robate			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	47,466	48,899	61,320
Unencumbered Cash Balance Dec 31	21,579	18,491	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	57,775	56,405	61,320
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			61,320
Tax Required			26,582
Delinquent Comp Rate:		1.1%	282
Amount of 2015 Ad Valorem Tax			26,864

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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	9,347	20,468	6,827
Receipts:			
State of Kansas Gas Tax	10,740	10,920	10,930
County Transfers Gas	1,590	1,660	1,670
Transfer from General	18,000	14,779	18,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	30,330	27,359	30,600
Resources Available:	39,677	47,827	37,427
Expenditures:			
Creswell Maint	9,000	9,000	12,000
County Maint	10,209	32,000	22,000
Pkfd Maint		0	
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	19,209	41,000	34,000
Unencumbered Cash Balance Dec 31	20,468	6,827	3,427
2014/2015/2016 Budget Authority Amount	39,745	45,427	34,000

Adopted Budget Special Revenue	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	18,231	24,109	30,509
Receipts:			
Franchise Fees	19,465	20,000	20,000
Cottonwood Spec Assesments	14,436	15,100	15,100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	33,901	35,100	35,100
Resources Available:	52,132	59,209	65,609
Expenditures:			
Bond Payments	28,023	28,700	30,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	28,023	28,700	30,000
Unencumbered Cash Balance Dec 31	24,109	30,509	35,609
2014/2015/2016 Budget Authority Amount	28,100	28,700	30,000

City of Parkerfield

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Capital Improvement			
Unencumbered Cash Balance Jan 1	8,000	16,000	21,000
Receipts:			
Transfer From General	8,000	5,000	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	8,000	5,000	4,000
Resources Available:	16,000	21,000	25,000
Expenditures:			
Capital Improvements	0	0	25,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	25,000
Unencumbered Cash Balance Dec 31	16,000	21,000	0
2014/2015/2016 Budget Authority Amount	19,000	21,000	25,000

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	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
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 Parkerfield

will meet on August 6, 2015 at 5:30 pm at Parkerfield Community Center 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 Parkerfield Community Center and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of Current Year Estimate for 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	47,466	10.414	48,899	11.506	61,320	26,864	11.292
Debt Service							
Library							
Special Highway	19,209		41,000		34,000		
Special Revenue	28,023		28,700		30,000		
Capital Improvement					25,000		
Totals	94,698	10.414	118,599	11.506	150,320	26,864	11.292
Less: Transfers	26,000		19,779		22,000		
Net Expenditure	68,698		98,820		128,320		
Total Tax Levied	22,600		26,839		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	2,170,296		2,332,614		2,379,049		

Outstanding Indebtedness,

January 1,	2013	2014	2015
G.O. Bonds	0	67,353	0
Revenue Bonds	0	94,600	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	161,953	0

*Tax rates are expressed in mills

Deb Firebaugh

City Official Title: City Clerk

