



**Computation to Determine Limit for 2017**

	<b>Amount of Levy</b>
1. Total Tax Levy Amount in 2016 Budget	+ \$ <u>2,408,377</u>
2. Debt Service Levy in 2016 Budget	- \$ <u>565,549</u>
3. Tax Levy Excluding Debt Service	\$ <u>1,842,828</u>
 <b>2016 Valuation Information for Valuation Adjustments:</b>	
4. New Improvements for 2016:	+ <u>17,647</u>
5. Increase in Personal Property for 2016:	
5a. Personal Property 2016	+ <u>3,218,615</u>
5b. Personal Property 2015	- <u>2,818,344</u>
5c. Increase in Personal Property (5a minus 5b)	+ <u>400,271</u>
	(Use Only if > 0)
6. Valuation of annexed territory for 2016:	
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 2016:	<u>3,718,396</u>
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	<u>4,136,314</u>
9. Total Estimated Valuation July 1, 2016	<u>51,897,511</u>
10. Total Valuation less Valuation Adjustment (9 minus 8)	<u>47,761,197</u>
11. Factor for Increase (8 divided by 10)	<u>0.08660</u>
12. Amount of Increase (11 times 3)	+ \$ <u>159,596</u>
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$ <u><u>2,002,424</u></u>
14. Debt Service Levy in this 2017 Budget	<u>577,256</u>
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)	<u><u>2,579,680</u></u>

If the 2017 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.













City of Edwardsville, Kansas

2017

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Expenditures:			
Administration			
Salaries	412,694	480,641	483,759
Contractual	207,624	208,351	215,570
Commodities	99,035	136,450	123,413
Capital Outlay	13,460	85,285	121,529
Transfers	11,806	15,000	35,000
<b>Total</b>	<b>744,619</b>	<b>925,727</b>	<b>979,271</b>

Fire/EMS			
Salaries	1,378,218	1,431,827	1,451,526
Contractual	47,634	37,481	38,731
Commodities	126,167	135,300	139,250
Capital Outlay	92,757	111,117	130,894
<b>Total</b>	<b>1,644,776</b>	<b>1,715,725</b>	<b>1,760,401</b>

Police			
Salaries	1,551,987	1,650,661	1,650,845
Contractual	32,400	38,200	43,425
Commodities	161,411	162,180	168,850
Capital Outlay	72,417	99,364	112,459
<b>Total</b>	<b>1,818,215</b>	<b>1,950,405</b>	<b>1,975,579</b>

Court			
Salaries	65,379	67,740	67,949
Contractual	74,811	48,900	57,500
Commodities	109,617	86,625	97,230
Capital Outlay	0	1,000	4,200
<b>Total</b>	<b>249,807</b>	<b>204,265</b>	<b>226,879</b>

Public Works			
Salaries	179,164	238,620	264,019
Contractual	12,733	15,000	13,000
Commodities	39,874	45,550	62,900
Capital Outlay	27,313	47,774	62,429
<b>Total</b>	<b>259,084</b>	<b>346,944</b>	<b>402,348</b>

Parks & Rec			
Salaries	71,087	68,018	67,786
Contractual	15,812	15,250	15,500
Commodities	92,880	76,150	88,500
Capital Outlay	221,175	13,000	3,000
<b>Total</b>	<b>400,954</b>	<b>172,418</b>	<b>174,786</b>

Community Center			
Salaries			
Contractual	4,630	4,000	4,000
Commodities	17,068	13,193	13,000
Capital Outlay		4,000	4,000
<b>Total</b>	<b>21,698</b>	<b>21,193</b>	<b>21,000</b>

Reserve Contingency			
Salaries		0	0
Contractual			
Commodities			
Capital Outlay			503,600
<b>Total</b>	<b>0</b>	<b>0</b>	<b>503,600</b>

<b>Page Total</b>	<b>5,139,153</b>	<b>5,336,677</b>	<b>6,043,864</b>
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(Note: Should agree with general sub-totals.)

City of Edwardsville, Kansas

2017

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Debt Service	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	15,983	34,171	39,647
Receipts:			
Ad Valorem Tax	505,733	565,549	XXXXXXXXXXXXXXXXXX
Delinquent Tax	7,305	11,311	11,545
Motor Vehicle Tax	57,633	47,565	55,281
Recreational Vehicle Tax	321	14	292
16/20M Vehicle Tax	159	136	147
IRB/PLOT	60,915	89,950	75,483
Benefit District Assessments	122,606	123,800	124,400
Transfer from other Funds	71,581	37,825	15,188
Transfer from Spec Hwy	65,000	115,000	115,000
Transfer from Sewer	110,000	65,000	65,000
Transfer from Special Sales Tax		100,000	100,000
Interest on Idle Funds	0		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,001,253</b>	<b>1,156,150</b>	<b>562,336</b>
<b>Resources Available:</b>	<b>1,017,236</b>	<b>1,190,321</b>	<b>601,983</b>
Expenditures:			
Principal GO Bonds	780,000	910,000	945,000
Interest Due	151,484	185,883	165,728
Bond Issuance Cost	51,581		
Temp Note Issuance Cost		37,825	
Current Taxes Uncollected		16,966	17,318
Contingency			51,193
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>983,065</b>	<b>1,150,674</b>	<b>1,179,239</b>
Unencumbered Cash Balance Dec 31	34,171	39,647	XXXXXXXXXXXXXXXXXX
2015/2016 Budget Authority Amount:	993,225	1,121,902	XXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
<b>See Tab C</b>		Total Expenditure/Non-Appr Balance	1,179,239
		Tax Required	577,256
Delinquent Comp Rate:	0.0%		0
Amount of 2016 Ad Valorem Tax			577,256

Adopted Budget Library	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
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			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2015/2016 Budget Authority Amount:	0	0	XXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	0.0%		0
Amount of 2016 Ad Valorem Tax			0

City of Edwardsville, Kansas

2017

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	62,811	64,742	81,482
Receipts:			
State of Kansas Gas Tax	114,739	114,920	113,680
County Transfers Gas	86,549	66,820	66,890
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>201,288</b>	<b>181,740</b>	<b>180,570</b>
<b>Resources Available:</b>	<b>264,099</b>	<b>246,482</b>	<b>262,052</b>
Expenditures:			
Maintenance & Repair	134,357	50,000	50,000
Transfer to Other Funds - Debt	65,000	115,000	115,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>199,357</b>	<b>165,000</b>	<b>165,000</b>
Unencumbered Cash Balance Dec 31	64,742	81,482	97,052
2015/2016 Budget Authority Amount:	215,000	165,000	

Adopted Budget

<b>Sewer Fund</b>	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	37,372	9,168	12,993
Receipts:			
Late Fees	3,351	4,000	4,000
Sewer Fee	97,941	98,000	98,000
Connection Fees	650	650	650
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>101,942</b>	<b>102,650</b>	<b>102,650</b>
<b>Resources Available:</b>	<b>139,314</b>	<b>111,818</b>	<b>115,643</b>
Expenditures:			
Maintenance & Repair	20,146	33,825	34,650
Transfer to Other Funds - Debt	110,000	65,000	65,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>130,146</b>	<b>98,825</b>	<b>99,650</b>
Unencumbered Cash Balance Dec 31	9,168	12,993	15,993
2015/2016 Budget Authority Amount:	141,000	85,451	

See Tab C

City of Edwardsville, Kansas

2017

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Parks</b>	Actual for 2015	Estimate for 2016	Year for 2017
Unencumbered Cash Balance Jan 1	15,763	10,863	0
Receipts:			
Alcoholic Liquor Tax	0	0	0
Donations	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>15,763</b>	<b>10,863</b>	<b>0</b>
Expenditures:			
Building & Grounds Maintenance			
Capital Outlay	4,900	10,863	
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>4,900</b>	<b>10,863</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	10,863	0	0
2015/2016 Budget Authority Amount:	10,000	5,763	

**See Tab C**

Adopted Budget

	Prior Year	Current Year	Proposed Budget
<b>Solid Waste Fund</b>	Actual for 2015	Estimate for 2016	Year for 2017
Unencumbered Cash Balance Jan 1	58,968	51,515	31,662
Receipts:			
Solid Waste Charges	158,647	160,000	195,546
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>158,647</b>	<b>160,000</b>	<b>195,546</b>
<b>Resources Available:</b>	<b>217,615</b>	<b>211,515</b>	<b>227,208</b>
Expenditures:			
Solid Waste Cost	128,493	161,253	194,572
Billing Charges	4,007	5,000	5,250
Transfer to Other Funds - General	13,600	13,600	13,600
Transfer to Other Funds - Debt	20,000		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>166,100</b>	<b>179,853</b>	<b>213,422</b>
Unencumbered Cash Balance Dec 31	51,515	31,662	13,786
2015/2016 Budget Authority Amount:	169,600	153,877	

**See Tab C**

City of Edwardsville, Kansas

2017

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
<b>Economic Development</b>			
Unencumbered Cash Balance Jan 1	204,693	310,022	313,501
Receipts:			
Origination Fees	135,000	100,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>135,000</b>	<b>100,000</b>	<b>30,000</b>
<b>Resources Available:</b>	<b>339,693</b>	<b>410,022</b>	<b>343,501</b>
Expenditures:			
Professional Services	20,671	87,521	52,521
Dues & Memberships	9,000	9,000	9,000
New Equipment			
LTC Sewer Project			
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>29,671</b>	<b>96,521</b>	<b>61,521</b>
Unencumbered Cash Balance Dec 31	310,022	313,501	281,980
2015/2016 Budget Authority Amount:	60,021	61,521	

**See Tab C**

Adopted Budget

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
<b>Technology Fund</b>			
Unencumbered Cash Balance Jan 1	4,322	11,524	12,292
Receipts:			
Technology Fee	7,202	7,268	7,500
Transfer from Other Funds - General			20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>7,202</b>	<b>7,268</b>	<b>27,500</b>
<b>Resources Available:</b>	<b>11,524</b>	<b>18,792</b>	<b>39,792</b>
Expenditures:			
Service Contracts	0	0	20,000
Capital Outlay		6,500	6,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>6,500</b>	<b>26,500</b>
Unencumbered Cash Balance Dec 31	11,524	12,292	13,292
2015/2016 Budget Authority Amount:	0	6,500	

City of Edwardsville, Kansas

2017

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Sales Tax</b>	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1		67,306	80,887
Receipts:			
Sales Tax-City Levy	170,463	202,380	212,499
Use Tax-City Levy	61,892	77,652	81,535
Miscellaneous Revenues	19,421		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>251,776</b>	<b>280,032</b>	<b>294,034</b>
<b>Resources Available:</b>	<b>251,776</b>	<b>347,338</b>	<b>374,921</b>
Expenditures:			
Fire Capital Outlay	62,520	121,034	105,088
Streets Capital Outlay	100,000	100,000	100,000
Parks Capital Outlay	21,950	45,417	0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>184,470</b>	<b>266,451</b>	<b>205,088</b>
Unencumbered Cash Balance Dec 31	67,306	80,887	169,833
2015/2016 Budget Authority Amount:	201,350	230,088	

**See Tab C**

Adopted Budget

<b>Cash Bond Account</b>	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1		14,057	26,045
Receipts:			
Cash Bond	51,469	52,750	54,333
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>51,469</b>	<b>52,750</b>	<b>54,333</b>
<b>Resources Available:</b>	<b>51,469</b>	<b>66,807</b>	<b>80,378</b>
Expenditures:			
Applied Cash bond	21,279	20,118	20,722
Cash Bond Forfeiture	9,595	14,900	15,794
Cash Bond Refund	6,538	5,744	5,916
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>37,412</b>	<b>40,762</b>	<b>42,432</b>
Unencumbered Cash Balance Dec 31	14,057	26,045	37,946
2015/2016 Budget Authority Amount:	40,000	75,200	



STATE OF KANSAS, WYANDOTTE COUNTY, SS:

ROBERTA M. PETERSON, of lawful age being duly sworn, says that she is the PUBLISHER of THE WYANDOTTE ECHO, a weekly newspaper, owned and operated by M.R.P.P., Inc., printed and published in the city of Kansas City, Wyandotte County, State of Kansas, which said newspaper has a general circulation and has been admitted to the mails as second class matter in said county, and has been published therein during a period of more than five years prior to the first publication of the legal notice hereto annexed; that affiant, of her own knowledge, knows that the printed notice was published each and every issue of THE WYANDOTTE ECHO for ..... consecutive weeks as follows:

1<sup>st</sup> Publication on the 11<sup>th</sup> day of AUGUST, 2016

COPY OF NOTICE

State of Kansas  
City

NOTICE OF BUDGET HEARING

The governing body of  
**City of Edwardsville, Kansas**  
will meet on August 22, 2016 at 7:00 PM at Council Chambers, City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2017 Expenditures and Amount of 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget for 2017		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate *
General	5,139,153	36.394	5,336,677	36.244	6,043,864	1,880,973	36.244
Debt Service	983,065	10.973	1,150,674	11.123	1,179,239	577,256	11.123
Library							
Special Highway	199,357		165,000		165,000		
Sewer Fund	130,146		98,825		99,650		
Special Parks	4,900		10,863				
Solid Waste Fund	166,100		179,853		213,422		
Economic Development	29,671		96,521		61,521		
Technology Fund			6,500		26,500		
Special Sales Tax	184,470		266,451		205,088		
Cash Bond Account	37,412		40,762		42,432		
Trail Project							
Totals	6,874,274	47.367	7,352,126	47.367	8,036,716	2,458,229	47.367
Less: Transfers	1,433,335		331,485		308,788		
Net Expenditure	5,440,939		7,020,641		7,727,928		
Total Tax Levied	47		2,408,377		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	47,222,456		50,845,220		51,897,511		
Outstanding Indebtedness,							
January 1,	2014		2015		2016		
G.O. Bonds	7,445,000		6,680,000		7,435,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	445,429		486,337		882,480		
Total	7,890,429		7,166,337		8,317,480		

\*Tax rates are expressed in mills

Michelle M Bounds  
City Official Title: Finance Manager

Printer's Fees: \$ 78.75  
*Roberta M. Peterson*

Signed and Sworn to before me on: 8/11/16

NOTARY PUBLIC  
STATE OF KANSAS  
SHERI R. LYNN  
MY APPT. EXPIRES 6/18/19

*Subie R. Reed*  
Notary Public

## Creating, Adopting, and Submitting Your Budget

This document is intended to assist you with creating, adopting, and submitting your budget to the county clerk in accordance with the Kansas budget law (K.S.A. 79-2925 *et seq.*).

### Creating the Budget

Immediately following the “Instructions” tab of your budget workbook are three input tabs. Before doing anything else, complete these tabs to the extent that you are able. Information keyed into cells on the pages of these tabs (municipality and county names, funds names, numbers) will flow throughout the budget workbook.

Input information only into green cells. Use only whole numbers when inputting dollar amounts (round up or round down). Do not delete unused tabs (will break links and create reference errors elsewhere within the budget workbook).

inputPrYr tab



You already have everything you need to complete this page. Start at the top of the page. The light blue cells describe where the information may be found. Information is keyed into the green cells.

On this page all input information, except for the year being budgeted, can be found on the certificate page and the summary budget page (notice of hearing page) of the budget adopted last summer. The only exception to the foregoing would be if you have amended one or more funds, in which case the amended expenditure number would be input for each fund amended.

inputOth tab



You already have *some* of the information needed to complete this page and by the end of the June or first of July you will have everything you need to complete this page and your draft budget. Start at the top of the page. The light blue cells describe where the information may be found. Information is keyed into the green cells.

You will need to wait until sometime approaching the end of June for the county clerk’s budget information numbers. The county clerk should have this information to you by July 1, but it is often provided well before that date. You can, however, go ahead and complete the mill rate and prior year total assessed valuation cells by use of your county’s prior year tax levy sheet, which can be found at:

(<http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services/county-tax-levy-sheets>)

The county treasurer’s budget information (various budget year tax estimates for tax levy funds) will be sent to you on or before May 10. Around that same time or just a bit later the League of Kansas Municipalities will post to its website ([www.lkm.org](http://www.lkm.org)) its gas tax estimates.

Finally, you already have the fund expenditure amounts for the budget adopted the summer before last. Simply input information off of the certificate page of that budget. The only exception to the foregoing would be if you have amended one or more funds, in which case the amended expenditure number would be input for each fund amended.

inputBudSum tab ZD MB

On this page you have six green cells into which you will input information. Everything input on this page flows to the sum tab page to the notice of budget hearing that will eventually be published in the newspaper to advise taxpayers of the upcoming budget hearing.

In the first cell you key in the name of a municipality official and in the second cell that official's title (e.g. "City Clerk," "Mayor," etc.). In the next three green cells you will input the date, time, and location of the upcoming budget hearing. Finally, in the last cell you will input the location where a taxpayer may come to review a copy of the proposed budget.

cert tab ZD

There is no information for you to input on this page. Fund names, page numbers, and dollar amounts flow into this page from elsewhere within the budget workbook. When the budget is adopted make sure that one or more governing body members sign this page and that the signed page is sent to the county clerk along with the rest of your budget.

computation tab ZD MB

There is no information for you to input on this page. Dollar amounts flow into this page from elsewhere within the budget workbook. The dollar amount at the bottom of this page represents the amount of total tax dollars that you may levy without having to publish a "notice of vote" following adoption of your budget.

This page is a part of the budget that is provided to your county clerk.

Mvalloc tab ZD MB

There is no information for you to input on this page. Fund names and dollar amounts flow into this page from elsewhere within the budget workbook. The purpose of this page is to compute and send off to your tax levy fund pages a proportionate distribution of the county treasurer's several budget year tax estimates (the tax estimates that you keyed in on the inputOth tab page).

This page is a part of the budget that is provided to your county clerk.

Transfers tab ZD MB

This is the page where you will list all of your actual and anticipated transfers between funds of the budget and the lawful authority for each of those transfers (the adjacent tab entitled "TransferStatutes" has a listing of statutes authorizing various transfers along with a thumbnail description of each statute). Totals from this page flow to the summ tab page. "Adjustments" to your current and budget year columns are required when your form shows in one or both of those years a proposed or actual transfer from a non-budgeted fund. In those cases simply input in the designated green cell for such year the total of those transfers.

It is recommended that you complete this page after you have finished making tweaks to your proposed budget.

This page is a part of the budget that is provided to your county clerk.

debt tab 20 MB

On this page you will input information about each of your general obligation bond and revenue bond issues, if any, and any other outstanding debt-creating obligations (e.g. KDHE loans), but not including lease-purchase agreements (next tab of the budget workbook). Information for this page may be found, at least in part, on the same page of the current year budget. Otherwise, please check the amortization schedule of each bond issue and any loan-related documents.

This page is a part of the budget that is provided to your county clerk.

lpform tab 20 MB

With some budget workbooks this tab is combined with the debt tab. Regardless, as to your lease-purchase agreements you will input information that may be found on the same page of the current year budget and your lease-purchase agreement and related documents.

This page is for information concerning lease-purchase agreements. You do not need to input information concerning straight lease agreements (i.e. no intent to purchase).

This page is a part of the budget that is provided to your county clerk.

Library Grant tab n/a

There is no information for you to input on this page. If your municipality levies tax dollars in support of a local library information will flow into this page from elsewhere within the budget workbook.

If you do support a local library please make sure to include this page with the adopted budget submitted to the county clerk as State Library personnel will utilize it in determining whether your local library qualifies for the State Library's annual grant distribution.

Fund pages – budgeted 20 MB

*Budgeted* funds (as opposed to *non-budgeted* funds) are funds for which you must adopt a spending limit for the upcoming budget year. The law authorizes a levy of property tax dollars in support of these budgeted funds, or it does not. General fund, debt service fund, and library fund are examples of budgeted tax levy funds. Utility funds, special highway fund, and golf fund are examples of funds for which you must adopt a budget year spending limit, but for which you may not levy property tax in support.

On each budgeted fund page you will see a worksheet with three columns. These columns represent the “actual year” (the budget year most recently completed), the “current year” (this year, right now), and the “proposed budget year” (next year).

The numbers in the left-hand column (actual year activity) are all real numbers, as opposed to the estimates that you will use in the other two columns. In the actual year column key in the fund unencumbered cash as of January 1 of the prior year, key in what was actually received in support of the fund, and key in what was actually expended out of the fund.

Actual year information (receipts and expenditures) will be found in your own records. Also, in early January of each year you will receive a report from the county treasurer showing distributions for the preceding year for each of your budgeted tax levy funds, and by the first week of January payments

from the State to counties and cities (e.g. sales tax, liquor tax, State debt setoff payments) for the entire preceding year may be found on the Municipal Services website at:

<http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services/confirmation-of-state-payments>).

Your very best actual year information, if available, will be the numbers determined by your auditor.

Current year information – both receipts and expenditures – represent your *very best guess* as to where you be with each line item as of December 31 of this year. Whether we're looking at the federal government, state government, counties or cities, down to the smallest taxing unit in Kansas, budget development is pretty much the same at each level: your best guess as to where your numbers will be at a given point in time.

Suggestion: Be conservative with your estimates; err on the side of being a bit low on the receipts and err on the side of being a bit high on the expenditures.

The good thing with the current year of your budget is that you have several months' worth of activity with which to draw conclusions.

For your proposed budget year receipts please use your very best guess for each line item. Again, if you're going to be wrong on your receipt numbers (they will never be exactly the same as what you project) it's better to be a bit low than to be overly optimistic.

For your proposed budget year expenditures the total of your line-item estimates is generally going to be higher than what you actually expect to expend during the budget year.

- For your tax levy funds you will want to build up your expenditures to an amount which will bring in enough in property tax dollars and other receipts to insure that you have extra receipts roughly equal to what you'd like to carry over as unencumbered cash into the following year. Otherwise, if you budget your tax levy fund only to the amount you truly expect to expend in the budget year you will quickly eat through whatever unencumbered cash you have been carrying over from one year to the next, leaving you faced with the prospect of significant cutbacks in services, or tax increases, or both. (Exception to the foregoing: your library fund, a pass through fund where you likely intend to carry over little if anything from one year to the next.)
- For the budget year expenditures of your budgeted non-tax levy funds your expenditures should equal your budget year resources available, regardless of how much you expect to expend during the budget year. By budgeting in this manner you will comply with the Kansas budget law, which requires that budgeted expenditures equal resources available, and from a practical standpoint you will have maximum budget authority for each of these funds in the event you end up needing to expend more than expected. Obviously, you do not need to expend the total of what you budget and what goes unexpended simply rolls over to the next year.

All utilized fund pages are a part of the budget that is provided to your county clerk.

Fund pages – non-budgeted n/a

The Kansas budget law sets forth a general rule that all funds of all municipality budgets must be "budgeted" (i.e. each of your funds must have a self-imposed spending limit). The legislature has,

over time, created various exceptions to this general rule, authorizing certain funds for which a spending limit is not required. We call these funds “non-budgeted funds.” With non-budgeted funds your only limitations are that you expend for the purposes authorized by law, and that you expend no more than the amount of cash on-hand in the fund.

Your budget workbook will have one or more tabs entitled “nonbud.” Each tab contains a page with five columns. Each column represents the actual year of a non-budgeted fund. The respective laws authorizing non-budgeted funds typically provide that the fund is outside the budget law, but that actual year activity of the fund must be shown on the budget for the benefit of your taxpayers. Thus, for these funds you should key in the actual year beginning unencumbered cash, key in any receipts, and key in any expenditures.

All utilized non-budgeted fund pages are a part of the budget that is provided to your county clerk.

summ tab ZD MB

There is no information for you to input on this page. This tab contains the notice of budget hearing and the budget summary of your proposed budget. Once your governing body has approved a proposed budget this is the notice that you take to the newspaper for publication to inform your taxpayers of the proposed hearing and of where they might come beforehand in order to view the complete budget.

This page is a part of the budget that is provided to your county clerk. The exception here would be if this page is a part of your proof of publication/affidavit of publication, in which case it is not necessary that it be provided to the county clerk.

Nhood tab nla

The neighborhood revitalization tab is for possible use by those cities which have authorized a neighborhood revitalization rebate effort. It is not required that those cities use this tab. What the formulas on this tab do is compute the estimated loss of property tax dollars to the respective tax levy funds and provide for each of those funds an increase in budget year expenditures estimated to match what will be lost due to the neighborhood revitalization program, thus increasing dollar-for-dollar the amount of property tax levied in support of each of those funds.

This page, if utilized, is a part of the budget that is provided to your county clerk.

Pub. Notice Option tabs nla

These tabs provide examples of what a municipality might publish following adoption of a budget which exceeds in total tax dollars to be levied the amount provided for on the computation tab page. The law does not provide how soon after budget adoption this publication shall be made, so please do so at your earliest convenience.

The publication of this page is a part of the budget that is provided to your county clerk.

Mill Rate Computation tab nla

On this page you will find a worksheet with various examples of how to determine a mill rate, how to determine a mill rate increase, the impact in dollars of a property tax increase on a representative taxpayer, etc. This page may be useful during proposed budget deliberations of the governing body as it seeks to fine-tune the budget.

## **Adopting and Submitting Your Adopted Budget**

The Kansas budget law provides that on or before August 1 each the governing body of a municipality subject to the budget law shall put together a proposed budget for the following fiscal year. (K.S.A. 79-2927(a).)

A summary of the proposed budget (summ tab, above) is then taken to a weekly or daily newspaper of general circulation of the county where the municipality is located and published one time at least 10 days in advance of the public hearing on the proposed budget. (K.S.A. 79-2929.) Keep in mind that most newspapers require that the proposed summary budget be delivered to the newspaper several days in advance of when publication will occur. If you are ready to publish three weeks in advance of your scheduled hearing date, go ahead and have it published. 10 days is the minimum time between publication and public hearing, but there is no maximum length of time between publication and public hearing.

Prior to adopting the proposed budget the governing body will hold a public hearing held “for the purpose of answering and hearing objections of taxpayers relating to the proposed budget and for the purpose of considering amendments to such proposed budget.” (K.S.A. 79-2929.) The governing body is not required to make changes to the proposed budget based upon input of the public.

The public hearing should be held on or before August 15. (K.S.A. 79-2933.) The budget may be adopted by the governing body at any time after close of the public hearing and up to August 25. Note: it is not unusual for it to be necessary that the governing body hold its public hearing after August 15 or to adopt its budget after August 25, and in both cases this is lawful, though it should be not be made a practice. If you will not be delivering an adopted budget to your county clerk by August 25, please be sure to advise your county clerk of this circumstance and to keep your county clerk apprised of the proposed timeline for adoption.

Prior to adopting its budget the governing body may make changes to one or more of its budgeted funds. However, in the absence of re-publishing a proposed budget and starting the process all over again it may not increase the proposed expenditure authority of any fund, nor may it increase the proposed amount of tax levy support of any fund. (K.S.A. 79-2930(c).) On the other hand, the governing body may decrease the proposed expenditure authority of any fund and may decrease the proposed amount of tax levy support of any fund. Any of the fund numbers may go down from what was published, but none may go up unless the governing body wishes to start the process over again.

After the public hearing and after the governing body has made changes to the proposed budget, if any, it may approve the budget.

One or more governing body members should sign the final budget certificate page. A complete budget, including signed certificate page and proof of publication/affidavit of publication, should be delivered to the county clerk on or before August 25. If a notice of vote is required to be published it may not be available for delivery along with the complete budget; in this event simply provide a clipping of the publication to your county clerk as soon as possible.

Please check with your county clerk to see in what format (paper, .pdf, Excel) your county clerk wishes to receive your budget.

For help with building your budget or for anything related to your budget, please call or write to us. We will help you get to where you want to go. Roger Basinger at 785.296.8089 ([roger.basinger@da.ks.gov](mailto:roger.basinger@da.ks.gov)) or Rogers Brazier at 785.296.2846 ([rogers.brazier@da.ks.gov](mailto:rogers.brazier@da.ks.gov)).

*City Clerk*  
*Melanie M. Bounds*  
*Finance Mgt.*