Budget Workbook Instructions

Please read these instructions carefully. If after reviewing the instructions you still have questions, contact

Please use the budget workbook that corresponds to the number of funds that are used by your taxing

Submitting the Budget

As required by KSA 79-1801, budgets without intent to exceed the Revenue Neutral Rate (RNR) are required be

KSA 79-2930 requires budgets be submitted by electronic means to your County Clerk. Acceptable electronic

General Instructions

The worksheet tabs are labeled an abbreviation of the document name. The worksheet tabs are identified in

All dollar amounts should be recorded in whole dollars (do not include cents).

Data should only be entered in the green-shaded cells on the budget worksheets.

The beige-shaded cells of the budget worksheets contain formulas or links which should not be changed and

The blue-shaded cells indicate where the required data input can be located.

Red-shaded cells are for notes or indicate a problem area that may need corrective action.

To print the worksheets, you can print one tab at a time or all tabs at once by highlighting the tabs that need to be

Workbook Preparation

Before getting started, make sure that you have all documents necessary to retrieve the input information for this

1. Input Prior Year (inputPrYr): The information comes directly from last year's budget. After the information
a. In the green-shaded cell, enter the name of the taxing subdivision. For cities, please include “City of” before
b. Dates for the entire budget workbook are controlled by the year entered into the "Enter year being budgeted
c. Optional: To the right of the last year Ad Valorem Tax column is a tool that may be used to create an
d. Follow the instruction in the blue-shaded cells to complete the green-shaded input cells applicable to your

2. Input Other (inputOth): The information entered on this tab is obtained from the County Clerk, County
a. Follow instruction in the blue-shaded cells to complete the green-shaded input cells.
b. **Note**: Computation of Delinquency. This allowance is not mandatory but may be used if the municipality
If the taxing subdivision chooses to use the delinquency rate for some but not all tax levy funds, the taxing

3. Input Hearing Information (inputHearing): The information entered on this tab will populate the public hearing
NOTE: All taxing subdivisions must publish the summarized budget in order to legally adopt the budget (unless
a. Budget Hearing Notice Only: If the subdivision does not intend to exceed the RNR or will publish the RNR
b. Combined Revenue Neutral Rate & Budget Hearing Notice: If the subdivision intends to hold a hearing to
c. Hearing to Exceed the Revenue Neutral Rate Notice Only: If the subdivision wishes to publish the hearing

4. Certificate (Cert): This document is populated with information entered on the fund tabs and input tabs. If
a. If someone other than a municipal employee assists in preparing the budget, please enter the person's or
b. This is a required document and must be included in the adopted budget submitted to the County Clerk.

5. Allocation of MV, RV, 16/20M, Commercial Vehicle and Watercraft Tax Estimates (Mvalloc): This
a. This is a required document and must be included in the adopted budget submitted to the County Clerk.

6. Schedule of Transfers (Transfers): This document reports all actual, current, and proposed transfers for the
a. The transfers are totaled at the bottom of the schedule and the aggregate transfer amount is linked to the
b. Adjustments are made for only those non-budgeted expenditure transfers appearing in the current and/or
c. Each transfer listed must be recorded on the appropriate fund pages (tabs) the individual completed fund
d. If there are no transfers, leave as zeroes. This document must be included in the adopted budget submitted to

7. Statement of Indebtedness (Debt): This document must show all of the debt owed or proposed to be issued.
a. If the taxing subdivision does not have any debt, enter "None" on the first line. This document must be

8. Statement of Conditional Lease, Lease-Purchases and Certificate of Participation (LP Form): This document
a. If the taxing subdivision does not have any leases, enter 'None' on the first line. This document must be

9. Worksheet for State Grant-In-Aid to Public Libraries and Regional Library Systems (Library Grant): This
a. For subdivisions with a library: If the Library fund page is used, the Certificate page will update the Table of
b. For subdivisions without a library: No action is required, and this page *does not* need to be included in the

10. The budget workbook has individual fund sheets such as, but not limited to, General Fund (General), Debt
a. The page number for the General Fund and General Fund Detail do not prepopulate. Once the page number
b. On all tax levy fund pages, see the "Projected Carryover" tool for the proposed budgeted year. The
c. On all tax levy fund page, see the "Desired Carryover" tool. This is used to estimate a desired carryover

d. On all tax levy fund pages, we have placed "Estimated Mill Rate & Revenue Neutral Rate Comparison" tool.
e. General Detail Page (General Detail): This page shows detailed expenditures for the General Fund
f. Each tax levy fund will have an expenditure line for neighborhood revitalization. Only input the rebate
g. Optional: All levy fund pages have a Non-Appropriated Balance cell. It is not mandatory enter an amount or
h. Each fund page has a "Miscellaneous" receipt and expenditure line item. Once an amount has been entered
i. Debt Service fund page (DebtSvs-Library): This fund page may contain all debts owed by the taxing
See step 9 for detailed instruction on the library fund.
j. Funds with No Tax Levy fund page (No Levy Page #): These pages will be used to budget any fund that
k. Single No Tax Levy fund page (Single No Levy Page #): These pages are for funds with numerous lines for
l. Non-Budgeted Funds (Non-Budgeted Funds): The non-budgeted funds are only required to show the actual
m. Tab A and Tab B: If the *prior year* total expenditures on any budgeted fund page exceeds the budget
n. Tab C and Tab D: If the *current year* adjusted expenditures on any budgeted fund page exceeds the budget
o. Tab E: If the *proposed budget* cash balance is negative, "See Tab E" will appear in red to indicate a possible

11. Hearing Notices (Budget Hearing Notice), (Combined Rate-Bud Hearing Notice), (RNR Hearing Notice):
a. The inputHearing tab is used to place information on the respective hearing notice options. On input tab you
b. At the bottom of the hearing notice pages is a green-shaded cell, enter the page number.
c. Optional Tools: The following tools are not required to be used but are designed for different budget targets.
i. The "Estimated Value of One Mill" tool shows what 1 mill rate would generate in dollars for the
ii. The "What the Mill Rate the Same As" and "Impact on Keeping the Same Mill Rate" tools show the impact
iii. The "Mill Rate Estimates versus Mill Rate Target" tool allows the municipality to enter a target mill rate
d. Before printing, review the selected hearing notice to ensure the information has accurately populated and
Once the hearing notice has been printed in the local newspaper, please review the notice to ensure the

12. Neighborhood Revitalization (NR Rebate): This document should be completed only after all tax levy fund
Note: If you had already set the ad valorem taxes so that they were equal to or below the Revenue Neutral Rate
a. You are *not* required to use the Neighborhood Revitalization tool. The tool can be used to estimate the
b. If you do not have Neighborhood Revitalization, you do not need to include this page with the adopted

13. Before submission of the budget to the County Clerk, please review the entire document and verify that all

14. How to Protect and Unprotect a Worksheet: To Unprotect a worksheet, right-click on the tab and select

Input Sheet for Township Budget Workbook

Enter township name followed by "Township": ATLANTA TOWNSHIP
Enter county name followed by "County": RICE COUNTY

Enter year being budgeted (YYYY): **2026**

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.

Note: the tool below may be used to create a more realistic estimate of ad valorem taxes to be received in the current year. Input an estimated delinquency percentage in the green box. This is not mandatory and may be left blank.

The input for the following comes directly from the 2025 Budget, Certificate Page:
If amended, then use the amended figures.

Fund name for all funds with a tax levy:	Statute	2025 *Expenditures*	2024 Ad Valorem Tax	Amounts used in lieu of 2024 Ad Valorem Tax	%
					0.0%
General	79-1962	21,850	20,855	0	
Debt Service	10-113			0	
Library	12-1220			0	
Road	68-518c	205,450	196,070	0	
				0	
				0	
				0	
				0	
				0	
				0	
Total Ad Valorem Tax for 2025 Budgeted Year			216,925		

Other Fund Names:

Total Expenditures for 2025		227,300

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2025 Budget, Budget Summary Page:	2023 Tax Rate (2024 Column)
General	0.705
Debt Service	
Library	
Road	6.692
0	
0	
0	
0	
0	
0	
Total 2023 Tax Levy Rate	7.397

Total Tax Levied (2024 budget column)		189,874
Assessed Valuation (2024 budget column)		25,668,281

Outstanding Indebtedness, January 1:		2023	2024
G.O. Bonds		0	0
No-Fund Warrant		0	0
Lease Purchase Principal		0	0
		0	

ATLANTA TOWNSHIP 2026
RICE COUNTY

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

From the County Clerk's Budget Information for 2026:	
Total Assessed Valuation for 2025	23,994,813
Gross earnings (intangible) tax estimate for 2026	0
Neighborhood Revitalization - 2026	526,313

Revenue Neutral Rate 8.872

Actual Tax Rates for the 2025 Budget:

Fund	Rate
General	0.769
Debt Service	
Library	
Road	7.232
0	
0	
0	
0	
0	
0	
Total	8.001

Final Assessed Valuation from the November 1, 2024 Abstract: 26,611,303

From the County Treasurer's Budget Information - 2026 Budget Year Estimates:	
Motor Vehicle Tax Estimate	2,479
Recreational Vehicle Tax Estimate	42
16\20 M Vehicle Tax	253
Commercial Vehicle Tax Estimate	330
Watercraft Tax Estimate	
Special Highway/Gasoline Tax	3,001

Computation of Delinquency

Actual Delinquency for 2023 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** 1.4%

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

From the 2024 Budget Certificate Page	
Funds	2024 Expenditure Amounts Budget Authority
General	18,400
Debt Service	
Library	
Road	175,500
0	
0	
0	
0	
0	
0	
0	
0	

Note: If the 2024 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

Public Hearing Input Options

This tab will populate the date, time and location of the public hearing on the selected hearing pages, as well as other required information. Please enter the relevant information in the GREEN cells.

Please review the sections below to determine which hearing notice best fits the needs of the taxing subdivision. Please contact Municipal Services with questions.

WARNING: Prior to providing newspaper with hearing notice, review all of the information has properly been input and linked to the publication draft.

Input Examples

Official Title:	City Clerk, City Treasurer, Mayor
Date:	August 12, 2022
Time:	7:00 PM or 7:00 AM
Location:	City Hall
Available at:	City Hall

Budget Hearing Notice Only

Official Name:
Official Title:
Date:
Reminder: The notice of hearing must be published at least 10 days prior to hearing date.
Time:
Location:
Budget Available at:

Taxing subdivisions that do not require a hearing to exceed the revenue neutral rate or will hold/publish the rate hearing separately from the budget hearing, please complete the information in green cells of the "Budget Hearing Notice Only" section.

You will print the tab "Budget Hearing Notice" and publish this notice in the newspaper at least 10 days prior to the budget hearing.

Combined Revenue Neutral Rate & Budget Hearing Notice

Official Name: SHANE W. EDWARDS
Official Title: TREASURER
Date: AUGUST 21st, 2025
Reminder: The notice of hearing must be published at least 10 days prior to hearing date.
Time: 7:30 AM
Location: LYONS FEDERAL BANK
Budget Available at: 1750 AVENUE Q, STERLING, KS 67579

Taxing subdivisions that wish to hold a hearing to exceed the revenue neutral rate in conjunction with the regular budget hearing should complete the green cells in the section called "Combined Rate & Budget Hearing Notice".

You will print the tab called "Combined Rate-Bud Hearing Notice" and publish this notice in the newspaper at least 10 days prior to the hearing date. Addittionally, the taxing subdivision will publish a notice of hearing to exceed the RNR to their website (if maintained).

Hearing to Exceed the Revenue Neutral Rate Notice Only

Date:
Reminder: The notice of hearing must be published at least 10 days prior to hearing date.
Time:
Location:

If the taxing subdivisin wishes to hold or publish the hearing to exceed the revenue neutral rate separate from the budget hearing, the subdivision may choose the alternate publication "Hearing to Exceed the Revenue Neutral Rate". Note: If using this option, the subdivision MUST also publish the buget hearing notice.

CPA Summary of Assumptions

2026

NOTICE OF BUDGET HEARING

The governing body of
ATLANTA TOWNSHIP
RICE COUNTY
will meet on at at 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 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 2026		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	17,823	0.705	21,850	0.769	23,850	24,044	1.002
Debt Service							
Library							
Road	174,970	6.692	205,450	7.232	228,000	231,010	9.627
Special Machinery	31,220						
Totals	224,012	7.397	227,300	8.001	251,850	255,054	10.629
						*Revenue Neutral Rate***	*8.872*
Less: Transfers	21,000		0		0		
Net Expenditure	203,012		227,300		251,850		
Total Tax Levied	189,874		216,925		x		
Assessed Valuation:							
Township	25,668,281		26,611,303		23,994,813		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

0
0

Page No.

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
ATLANTA TOWNSHIP
RICE COUNTY
will meet on AUGUST 21st, 2025 at 7:30 AM at LYONS FEDERAL BANK for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the revenue neutral rate.
Detailed budget information is available at 1750 AVENUE Q, STERLING, KS 67579 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 2026		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	17,823	0.705	21,850	0.769	23,850	24,044	1.002
Debt Service							
Library							
Road	174,970	6.692	205,450	7.232	228,000	231,010	9.627
Special Machinery	31,220						
Totals	224,012	7.397	227,300	8.001	251,850	255,054	10.629
						*Revenue Neutral Rate***	*8.872*
Less: Transfers	21,000		0		0		
Net Expenditure	203,012		227,300		251,850		
Total Tax Levied	189,874		216,925		x		
Assessed Valuation:							
Township	25,668,281		26,611,303		23,994,813		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

SHANE W. EDWARDS
TREASURER

ATLANTA TOWNSHIP 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	1,371	1,419	352
Receipts:			
Ad Valorem Tax	18,032	20,855	x
Delinquent Tax	90		
Motor Vehicle Tax	194	246	238
Recreational Vehicle Tax	4	6	4
16/20 M Vehicle Tax	25	27	24
Commercial Vehicle Tax	24	24	32
Watercraft Tax			0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-499	-375	-523
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**17,870**	**20,783**	**-225**
Resources Available:	**19,241**	**22,202**	**126**
Expenditures:			
Officers Pay	1,247	1,350	1,350
Salaries & Wages	750	1,000	1,000
Employee Benefits			
Supplies	1,379	3,000	3,000
Equipment		1,500	1,500
Buildings Maintenance			
Insurance	10,755	15,000	17,000
Other	3,692		
Cash Reserve (2026 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avai			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**17,823**	**21,850**	**23,850**
Unencumbered Cash Balance Dec 31	1,419	352	x
2024/2025/2026 Budget Authority Amount:	18,400	21,850	23,850
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	23,850
		Tax Required	23,724
	Delinquent Comp Rate:	1.4%	320
		Amount of 2025 Ad Valorem Tax	24,044

CPA Summary

ATLANTA TOWNSHIP 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	7,644	6,451	-738
Receipts:			
Ad Valorem Tax	174,902	196,070	x
Delinquent Tax	948		
Motor Vehicle Tax	2,065	2,327	2,241
Recreational Vehicle Tax	41	48	38
16/20M Vehicle Tax	301	248	229
Commercial Vehicle Tax	260	231	298
Watercraft Tax		0	0
Special Highway/Gasoline Tax		2,897	3,001
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-4,741	-3,560	-5,001
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**173,777**	**198,261**	**806**
Resources Available:	**181,421**	**204,712**	**67**
Expenditures:			
Salaries & Wages	65,103	80,000	85,000
Employee Benefits		7,450	8,000
Road Maintenance	4,286	45,000	50,000
Road Materials	64,654	40,000	45,000
Equipment	19,928	33,000	40,000
Cash Reserve (2026 column)			
Transfer to Special Machinery	21,000		
Does transfer exceed 25% of Resources Availa			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**174,970**	**205,450**	**228,000**
Unencumbered Cash Balance Dec 31	6,451	-738	x
2024/2025/2026 Budget Authority Amount:	175,500	205,450	228,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	228,000
See Tab D		Tax Required	227,933
	Delinquent Comp Rate:	1.4%	3,077
		Amount of 2025 Ad Valorem Tax	231,010

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	108,170
Transfers from:	
Road Fund	21,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	878
Other	
Resources Available:	130,048
Total Expenditures	31,220
Unencumbered Cash Balance, Dec 31	**98,828**

CPA Summary

ATLANTA TOWNSHIP 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	23,850	0.994	523
Debt Service			0
Library			0
Road	228,000	9.502	5,001
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	251,850	10.496	5,524

2025 July 1 Valuation: 23,994,813

Valuation Factor: 23,994.813

Neighborhood Revitalization Subj to Rebate: 526,313

Neighborhood Revitalization factor: 526.313

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

ATLANTA TOWNSHIP
RICE COUNTY

2026

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

Budgeted Funds for 2025	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	20,855	238	4	24	32	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	196,070	2,241	38	229	298	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	216,925	2,479	42	253	330	0

County Treas Motor Vehicle Estimate 2,479

County Treas Recreational Vehicle Estimate 42

County Treas 16/20M Vehicle Estimate 253

County Treas Commercial Vehicle Tax Estimate 330

County Treas Watercraft Tax Estimate 0

MVT Factor 0.01143

RVT Factor 0.00019

16/20M Factor 0.00117

Comm Veh Factor 0.00152

Watercraft Factor 0.00000

2026

ATLANTA TOWNSHIP

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	21,000	-	-	KSA 68-141g
	Total	21,000	0	0	
	Adjustments*				
	Adjusted Totals	21,000	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Transfers - Townships

K.S.A. 2-1318. Transfer to noxious weed capital outlay fund. Any moneys remaining in the noxious weed eradication fund at the end of any year for which a levy is made may be transferred to the noxious weed capital outlay fund.

K.S.A. 10-117a. **Transfer from debt service fund.** Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.

K.S.A. 12-110d. **Transfer to special ambulance or emergency medical service equipment fund.** May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-16,102. 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. 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. 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.

K.S.A. 80-122. **Transfer from general fund to equipment reserve fund.** Authorizes and annual budgeted transfer of up to 25% of the general fund to an equipment reserve fund to finance the acquisition of equipment

K.S.A. 80-1406b. **Transfer from general fund.** The township board of any township which did not make a tax levy for the township general fund in the year next preceding and which has a surplus of moneys in the general fund may transfer all or any part of such surplus to any other fund.

K.S.A. 80-1406c. Transfer from general fund to cemetery fund by certain townships. Townships in counties with a population less than 3,100, assessed taxable tangible valuation of the county between $14,000,000 and $20,000,000, and operating under the county road unit system may, by unanimous resolution, declare a surplus of monies in the general fund and transfer such surplus or any part therof to the cemetery fund.

K.S.A. 80-1558. **Transfer to special fire protection reserve fund.** Authorizes an annual transfer of up to 25% from the fire fund to a special fire protection reserve fund.

ATLANTA TOWNSHIP
RICE COUNTY

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total Indebtedness				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
				Total	**0**	**0**	**0**

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

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

Budgeted Year: 2026

Library found in: ATLANTA TOWNSHIP
RICE COUNTY

As provided in KSA 75-2553 *et seq.,* 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 2025	Proposed Year 2026
Ad Valorem Tax	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	$0
Recreational Vehicle Tax	$0	$0
16/20M Vehicle Tax	$0	$0
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	#########	#########
Did Assessed Valuation Decrease?	Yes	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant:	#VALUE!	

Overall does the municipality qualify for a grant? **Qualify**

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

Proposed Budget Year – Possible Loss of Library State Aid

Welcome. You have been directed to this section because the amount of revenue from qualifying sources in your 2026 library fund is not equal to or greater than the amount from the same sources in 2025.

In municipalities supporting a library the municipality must budget as much or more for the budget year as received in the current year for its library to be eligible for a state grant-in-aid through the State Library of Kansas.

Is this a violation?

No. However, it may cost the library valuable supplemental state—and in some cases, regional—revenue.

Why did this happen?

To answer this question, review K.S.A. 75-2556 *et seq.* to see how it applies to your library fund. No public library is eligible for a grant-in-aid if the total amount of current year ad valorem property tax, delinquent tax, and MV, recreational vehicle, and 16/20M tax is less than the total amount produced from such sources for the previous year.

The statute only includes the library fund. If a separate library employee fund exists, it is not included in the calculation.

Note also that although you are eligible to expend carryover from the previous year, the statute does not include carryover and it is not considered for determination of eligibility.

Who determines eligibility?

K.S.A. 75-2556 *et seq.* makes the State Library of Kansas responsible for determining eligibility and distribution of library grants-in-aid.

Can this issue be corrected at this time?

If the 2026 municipal budget has not been published and has not been submitted to the County Clerk the library fund can be fixed before the submission of the budget to the County Clerk.

What should I do?

First, review the budget summary page to ensure that the ad valorem tax mill rate for Proposed Budget Year 2026 is equal to or greater than that for Current Year Estimate 2025.

If the mill rate is lower, check to see if the lesser amount is due to a decline in the assessed valuation. K.S.A. 75-2556(c) says that if the assessed valuation decreases the library will remain eligible as long as the ad valorem tax mill rate has not been reduced below the mill rate imposed for such purpose for the previous (2025) year.

Next, look to see if delinquent tax for 2026 is budgeted. Often this line is budgeted at $0 or left blank. If an amount is budgeted for the Proposed Budget Year it may improve the total to help the library's eligibility as well as provide the library with authority under the cash basis law to spend any delinquent taxes it receives.

Further options

The State Library can continue eligibility if after evaluation of all circumstances it is determined that the maintenance of local tax support for the operations of the library is being met.

These circumstances might include authorized transfer from the other funds, additional tax funds spent for support of the library that do not appear in the library fund, or special circumstances in this budget year. The State Library requires a letter of certification from the municipality to continue eligibility. For more information contact the State Library of Kansas at 785.296.3296, or e-mail: Alice.Smith@ks.gov

ATLANTA TOWNSHIP 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	x
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expendit			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	x
2024/2025/2026 Budget Authority Amou	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 1.4%	0
		Amount of 2025 Ad Valorem Tax	0

Desired Carryover Into 2027

Desired Carryover Amount:	$0
Estimated Mill Rate Impact:	
2026 Tot Exp/Non-Appr Must Be:	**$0**
Expenditures Must Be Changed by:	**$0**

Projected Carryover Into 2027

$0	2025 Ending Cash Balance (est.)
$0	2026 Non-AV Receipts (est.)
$0	2026 Ad Valorem Tax (est.)
$0	Total 2026 Resources Available
$0	Less 2024 Expenditures
$0	Projected 2027 carryover (est.)

Estimated Mill Rate & Revenue Neutral Rate Comparison

	2026 Estimated Fund Mill Rate
	2025 Fund Mill Rate
8.872	**Revenue Neutral Rate (KSA 79-2988)**
10.629	2026 Estimated Total Mill Rate
8.001	2025 Total Mill Rate

Is a rate hearing/resolution required: **Yes**

Follow procedure prescribed by KSA 79-2988 to exceed the Revenue Neutral Rate.

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	x
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does misc. exceed 10% of Total Expendit			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	x
2024/2025/2026 Budget Authority Amou	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 1.4%	0
		Amount of 2025 Ad Valorem Tax	0

Qualifies for State Library Grant

Desired Carryover Into 2027

Desired Carryover Amount:	$0
Estimated Mill Rate Impact:	
2026 Tot Exp/Non-Appr Must Be:	**$0**
Expenditures Must Be Changed by:	**$0**

Projected Carryover Into 2027

$0	2025 Ending Cash Balance (est.)
$0	2026 Non-AV Receipts (est.)
$0	2026 Ad Valorem Tax (est.)
$0	Total 2026 Resources Available
$0	Less 2024 Expenditures + 5%
$0	Projected 2027 carryover (est.)

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	2026 Estimated Fund Mill Rate
	2025 Fund Mill Rate
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Is a rate hearing/resolution required: **Yes**

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CPA Summary

Page No.

ATLANTA TOWNSHIP 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	x
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	x
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.4%	0
		Amount of 2025 Ad Valorem Tax	0

Desired Carryover Into 2027

Desired Carryover Amount:	$0
Estimated Mill Rate Impact:	
2026 Tot Exp/Non-Appr Must Be:	**$0**
Expenditures Must Be Changed by:	**$0**

Projected Carryover Into 2027

$0	2025 Ending Cash Balance (est.)
$0	2026 Non-AV Receipts (est.)
$0	2026 Ad Valorem Tax (est.)
$0	Total 2026 Resources Available
$0	Less 2024 Expenditures + 5%
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Follow procedure prescribed by KSA 79-2988 to exceed the Revenue Neutral Rate.

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	x
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	x
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.4%	0
		Amount of 2025 Ad Valorem Tax	0

Desired Carryover Into 2027

Desired Carryover Amount:	$0
Estimated Mill Rate Impact:	
2026 Tot Exp/Non-Appr Must Be:	**$0**
Expenditures Must Be Changed by:	**$0**

Projected Carryover Into 2027

$0	2025 Ending Cash Balance (est.)
$0	2026 Non-AV Receipts (est.)
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CPA Summary

Page No.

ATLANTA TOWNSHIP 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	x
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	x
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.4%	0
		Amount of 2025 Ad Valorem Tax	0

Desired Carryover Into 2027

Desired Carryover Amount:	$0
Estimated Mill Rate Impact:	
2026 Tot Exp/Non-Appr Must Be:	**$0**
Expenditures Must Be Changed by:	**$0**

Projected Carryover Into 2027

$0	2025 Ending Cash Balance (est.)
$0	2026 Non-AV Receipts (est.)
$0	2026 Ad Valorem Tax (est.)
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Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	x
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	x
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.4%	0
		Amount of 2025 Ad Valorem Tax	0

Desired Carryover Into 2027

Desired Carryover Amount:	$0
Estimated Mill Rate Impact:	
2026 Tot Exp/Non-Appr Must Be:	**$0**
Expenditures Must Be Changed by:	**$0**

Projected Carryover Into 2027

$0	2025 Ending Cash Balance (est.)
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CPA Summary

Page No.

ATLANTA TOWNSHIP 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	x
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	x
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.4%	0
		Amount of 2025 Ad Valorem Tax	0

Desired Carryover Into 2027

Desired Carryover Amount:	$0
Estimated Mill Rate Impact:	
2026 Tot Exp/Non-Appr Must Be:	**$0**
Expenditures Must Be Changed by:	**$0**

Projected Carryover Into 2027

$0	2025 Ending Cash Balance (est.)
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Follow procedure prescribed by KSA 79-2988 to exceed the Revenue Neutral Rate.

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	x
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	x
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.4%	0
		Amount of 2025 Ad Valorem Tax	0

Desired Carryover Into 2027

Desired Carryover Amount:	$0
Estimated Mill Rate Impact:	
2026 Tot Exp/Non-Appr Must Be:	**$0**
Expenditures Must Be Changed by:	**$0**

Projected Carryover Into 2027

$0	2025 Ending Cash Balance (est.)
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8.872	**Revenue Neutral Rate (KSA 79-2988)**
10.629	2026 Estimated Total Mill Rate
8.001	2025 Total Mill Rate

Is a rate hearing/resolution required: **Yes**

Follow procedure prescribed by KSA 79-2988 to exceed the Revenue Neutral Rate.

CPA Summary

Page No.

ATLANTA TOWNSHIP 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

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ATLANTA TOWNSHIP | **NON-BUDGETED FUNDS** | 2026

(Only the actual budget year for 2024 is to be reported)

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	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

** Note: These two block figures should agree.

CPA Summary

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Non-Budgeted Funds - Townships

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. N**eighborhood revitalization fund.** After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

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. 75-6110. Special liability expense fund. Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

K.S.A. 79-1808. Special assessment fund. Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

K.S.A. 79-2925. Budgets exempt from the state budget law. The state budget law does not apply to townships in counties having the county road unit system which have an annual expenditure of less than $200, and to any money received as a gift or bequest.

K.S.A. 80-122. Township equipment reserve fund. Authorizes a township to create a township equipment reserve fund to finance the acquisition of equipment and to budget and transfer each year to such fund up to 25% of the general fund.

K.S.A. 80-1558. Township special fire protection reserve fund. Authorizes a township to create a township special fire protection reserve fund to finance the acquisition of fire-fighting equipment, land, and buildings, and to transfer each year to such fund up to 25% of

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
ATLANTA TOWNSHIP
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES
RICE COUNTY

Revenue Neutral Rate*	8.872	Proposed Tax Rate	10.629

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by KSA 79-2988

Tab A

Possible Budget Law Violation

Welcome. You have been directed to this tab because your 2024 'total expenditures' exceed your 2024 '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 2026 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 2024 budget was amended, did you use the amended, higher budget amount?

Next, look to see if any of your 2024 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 2024 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 and noxious weed funds may split salaries between the two funds. If one of those funds is in trouble, you might be able to allocate a little more in salaries to the healthy fund in order to eliminate the violation (be sure, though, that the healthy fund has sufficient budget authority and cash available).

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

Finally, if your general fund is healthy - it has enough budget authority and cash - then it might be used to cover the excess expenditures. (AGO No. 85-181)

Is amending the budget an option?

Amending the budget is a timing issue. In order to amend the budget, you must have the complete amending process completed before the end of the calandar 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 2024 financial records have been closed?

Well, if the municipality financial records have been closed (i.e. an audit for 2024 has been completed, or the 2026 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.

Tab B

Possible Cash Basis Law Violation

Welcome. You have been directed to this tab because your 2024 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 2024 are not closed (i.e. an audit has not been completed, or the 2026 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.

Tab C

Current Year - Possible Budget Law Violation

Welcome. You have been directed to this tab because your estimated 2025 'total expenditures' exceed your 2025 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 2025 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 2025 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 2025 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 and noxious weed funds may split salaries between the two funds. If one of those funds is in trouble you might be able to allocate a little more in salaries to the healthy fund in order to eliminate the potential violation (be sure, though, that the healthy fund has sufficient budget authority and cash available).

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

A sometimes overlooked option is to use your general fund to cover the excess expenditures, assuming that the general fund is not the one that's in trouble and that it has the budget authority and cash to absorb additional expenditures.

Finally, If none of the above options can be applied and the fund has an unencumbered cash balance which will cover the estimated overage, the budget can be amended before the end of the fiscal year. Remember, though, that the amendment process must occur before the end of the fiscal year.

If the fund does not have enough ending cash so that an amendment will cover the expected overage, but another fund does have enough unemcumbered 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.

Tab D

Current Year - Possible Cash Basis Law Violation

Welcome. You have been directed to this tab because your 2026 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 2025 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 2025 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.

Tab E

Proposed Budget Year - Possible Budget Law Violation
No Levy Funds

Welcome. You have been directed to this tab because your estimated 2026 'total expenditures' exceed your 2026 Unemcumbered 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.

Municipal Budget Tools/Explainers for Various Situations

Revenue Neutral Rate

- RNR – Rate calculated to compare prior year ad valorem tax to current year estimates
- RNR = (Prior year ad valorem revenue/current year valuation estimate) X 1,000

Note: Revenue used is the final billed tax revenue

Example: RNR = (**A** $80,773/**B** 1,323,770) X 1,000 = **C** 61.017
Prior year mill levy rate was **D** 66.44

Prior Year Ad Valorem Revenue

A The prior year ad valorem revenue comes from the 2023 budget certificate page.
It is the total for the Amount of 2022 Ad Valorem Tax column.
The 2022 Ad Valorem Tax by fund is keyed in the 2022 Ad Valorem Tax column in the 2024 budget workbook inputPrYr tab.

			2023 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	County Clerk's Use Only
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	K.S.A.				
General	12-101a	7	142,929	50,454	41.502
Debt Service	10-113	8	50,478	20,951	17.234
Library	12-1220	8	13,300	9,368	7.706
					0.000
					0.000
					0.000
					0.000
Special Highway		9	30,827		
Water Utility		9	118,594		
Special Parks & Rec		10	1,275		
Sewer Utility		10	71,619		
Non-Budgeted Funds		12		A	
Totals		xxxxxx	429,022	80,773	66.442

The input for the following comes directly from the 2023 Budget, Certificate Page. If budget was amended, use the amended figures.

Fund Names:	Statute	2023 Expenditures	2022 Ad Valorem Tax
General	12-101a	142,929	50,454
Debt Service	10-113	50,478	20,951
Library	12-1220	13,300	9,368
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax Levy Funds for 2023 Budgeted Year			80,773 A

... inputPrYr | inputOth | inputHearing | CPA Summary | Cert | Mvalloc | Transfe

Current Year Valuation Estimate

B The current year valuation estimate comes from the County Clerk's Budget Information for the the 2024 Budget received from the county clerk in June.
The information from the County Clerk's Budget Information for the 2024 Budget is keyed in the 2024 budget workbook inputOth tab.

Revenue Neutral Rate

C The revenue neutral rate is calculated by the county clerk and provided to each taxing subdivision in the county by June 15th.

Prior Year RNR/Mill Levy Rate

D The sum of the actual tax rates

1. Valuation Information as of June 15, 2023	Estimated Assessed Valuation	Territory Added	
Real Estate	1,207,369		
Personal Property	73,147		
State Assessed	43,254		
Total	**1,323,770**	0	B
New Improvements	17,037		
Remodeling and Renovations	5,000		
2. Personal Property for June 15, 2022			73,147
3. *Revenue Neutral Rate*			*61.017* C

From the County Clerk's Budget Information		
Total Assessed Valuation for 2023		1,323,770 B
Gross earnings (intangible) tax estimate for 2024		
Neighborhood Revitalization		48,125
Revenue Neutral Rate	61.017 C	

Actual Tax Rates for the 2023 Budget:

Fund	Rate
General	41.502
Debt Service	17.234
Library	7.706
Total	66.442 D

How to Compute the Value of One Mill, and the Impact of Tax Dollars and Assessed Valuation on Mill Rates

To Compute the Value of One Mill

Example #1 and Formula

This example allows you to compute a mill rate. Simply input in the green area the total assessed valuation for your municipality.

Formula:

Assessed valuation = X
X / 1000 = 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 = #########

Formula:
$312,000,000 (assessed valuation) / 1000 = ######### (value of one mill)

*****

Example #2 allows you to compute the impact on mill rate by a specific dollar amount of property tax. This example might be useful at a budget hearing when the governing body is making small adjustments to one or more property tax funds and would like to know the impact of those changes on the total mill rate. As with the first example, input the municipality's total assessed valuation in the first green box, and with the second green box input the amount of property tax dollars under consideration.

Computation of Example:

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

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

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:
$312,000,000 (asd. val.) / 1000 = ######### (value one mill)

$50,000 (property tax) / $312,000.00 (mill value) = 0.160

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

Example #3a and Formula

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

Computation of Example:

The **first step** is to determine the mill rate:
$312,000,000 / 1000 = $312,000 (example #1)
$50,000 / $312,000 = .160 mills (example #2)

The **second step** is to determine the residential property assessed value:
$100,000 home x .115 = $11,500 (assessed value)

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

Formula:
(assessed valuation)
First Step: $312,000,000 / 1000 = ######### (value of 1 mill)

First Step:	$312,000,000	/	1000	=	#########	(value of 1 mill)
	(increased prop. tax)		(value of 1 mill)			
Second Step:	$50,000	/	$312,000.00	=	0.160	(increase mill rate)
	(value of the home)					
Third Step:	$100,000	x	0.115	=	$11,500	(assessed value)

Impact of a Property Tax Increase on Unimproved Ag Land

Example #3b and Formula

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

Formula:

	(assessed valuation)					
First Step:	$312,000,000	/	1000	=	#########	(value of 1 mill)
	(increased prop. tax)		(value of 1 mill)			
Second Step:	$50,000	/	$312,000.00	=	0.160	(increase mill rate)
	(value of the property)					
Third Step:	$2,500,000	x	0.300	=	$750,000	(assessed value)

	(assessed value)		(increase mill rate)				(increase tax)
Result:	$750,000	x	0.160	/	1000	=	$120.19

*****

Impact of a Property Tax Increase on Commercial, Industrial, Railroad, and Improved Ag Land

Example #3c and Formula

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

Formula:

	(assessed valuation)					
First Step:	$312,000,000	/	1000	=	#########	(value of 1 mill)

	(increased prop. tax)		(value of 1 mill)			
Second Step:	$50,000	/	$312,000.00	=	0.160	(increase mill rate)

	(value of the property)					
Third Step:	$2,500,000	x	0.250	=	$625,000	(assessed value)

Impact of Total Mills on an Individual Home

Example #4 and Formula

To compute the impact of all mills to be levied against a specific home valuation, simply key in the "value of the home" green area with the home valuation, and the total mill rate in the "total mill rate" green area (number at bottom of 'Estimate Tax Rate' column on the budget summary page). Remember, a computation using the above described information does not take into account taxes that may be levied by other municipalities.

Formula:

	(value of the home)		(residential %)		(assessed value)
First Step:	$100,000	x	0.115	=	$11,500

	(assessed value)		(total mill rate)				(impact, total mills)
Second Step:	$11,500	x	52.869	/	1000	=	$607.99

*****

How to Achieve the Same Mill Rate as the Year Before

Example #5 and Formula

Maybe your governing body wants the budget to have the same mill rate as the year before. This is not an unusual goal of municipality governing bodies. To do so simply key in the desired mill rate in the first green box, the preliminary total assessed valuation in the second green box, and hit "enter." The result will be the amount in dollars that you must levy (total of all tax levy funds) in your proposed budget.

Formula:

(desired mill rate)		(total assd. valuation)				(total taxes levied)
52.869	x	$312,000,000	/	1000	=	$16,495,128.00

He

Municipal Services (Kansas Department of Administration, Accounts and Reports) – Budget forms, confirmation of payments, transfer statutes, non-budgeted fund statutes, etc.
https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services

State Debt Setoff Program (Kansas Department of Administration, Accounts and Reports) – Passive collection tool to assist municipalities with collection of unpaid utility bills, etc.
https://admin.ks.gov/offices/accounts-reports/state-agencies/finance/setoff-program

League of Kansas Municipalities
https://www.lkm.org/

Kansas Legislature – Kansas Statutes (usually updated in January), House and Senate Bills, etc.
http://www.kslegislature.org/li/

Kansas Attorney General Opinions
https://ag.ks.gov/media-center/ag-opinions

Kansas State Treasurer
https://www.kansasstatetreasurer.com/fin_serv.html

Kansas Department of Revenue
https://www.ksrevenue.gov/

Kansas Department of Revenue – Property Valuation
https://www.ksrevenue.gov/pvdindex.html

Kansas Pooled Money Investment Board – Investment of Idle Funds in the Municipal Investment Pool
https://pooledmoneyinvestmentboard.com/

The following changes were made to this workbook during May 2025

1. Updated the certification date on the 'Instruction' tab for those not exceeding RNR to 5:00 p.m. on October 1st. Added the time of 5:00 p.m. in front of October 1st as the certificate deadline or the those taxing subdivisions exceeding the RNR.
2. Added phrase "If the county clerk does not receive a certified budget from a taxing subdivision, then the clerk shalll use the prior year budget and levy rates for the current year" to the 'Instruction' tab.
3. Revised the formula used for the RNR Resolution YES/NO question on the certificate page.
4. Added "* Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s)." to the SAMPLE Notice to County Clerk tab under the intend to exceed section. Also updated date from August 25 to October 1 on same tab on the section for No intent to exceed the RNR.

The following changes were made to this workbook during April-May 2024

1. Removed LAVTR from inputOth, Library Grant and General fund tabs.
2. Renamed Cash Forward/Cash-Basis Reserve to Cash Reserve on all fund pages.
3. Added RNR Resolution YES/NO formula to certificate page.

The following changes were made to this workbook during April 2023:

Reprogram final rate computation on Certificate page
Corrected transfer programming for General/Special Machinery and Road/Special Machinery
Created Budget Tools, removed 'helpful links' and 'mill rate computation' (those tabs are now located in 'Budget Tools'

The following changes were made to this workbook during March 2022

1. Budget instructions were updated.
2. Basic and consistent formatting throughout (including updating fonts, consistent language and print areas)
3. Removed (by hiding rows - data is still present in background) new improvements, personal property, terrotory added, changed use, and expiration of tax abatements on "Input Oth" tab
4. Updated budget hearing input tab to include inputs for combined hearing notice and rate only notice. Retitled tab "InputBudHearing"
5. Updated Budget Hearing Tab formating and consistency
6. Added alternate Combined Rate and Budget Hearing notice tab for subdivisions that will publish and hold the RNR rate and budget hearing in conjunction with eachother.
7. Added RNR Hearing Notice for an optional publication for the RNR hearing only
8. Added sample resolution to exceed RNR and sample notice to county clerk to report intention to exceed RNR.
9. Updated helpful links to provide accurate weblinks.

The following changes were made to this workbook during April 2021

1. CPI was removed (2021 SB 13)
2. Computed Limit/Tax Lid references and tabs were removed throughout workbook (2021 SB 13)
3. Budget Summary Page was updated to include Revenue Neutral Rate (2021 SB 13)
4. Instructions were adjusted to reflect changes from 2021 SB 13.
5. Updated Cert (Table of Contents) and page numbering.
6. Delete Notice of Vote/Resolution Sample worksheets

The following changes were made to this workbook during March 2020

1. CPI Percentages were entered for the 2021 budget year
2. Updated the Helpful Links to correct weblinks
3. Used format painter to make all pages consistent in color and layout

The following changes were made to this workbook in April 2019

1. Updated Municipal Services' contact information on Instruction tab
2. Entered 2020 for the Budget Year and 2.5 % for the CPI percentage on the InputPrYr tab
3. Highlighted tabs (pages) in blue if the page is to be printed and submitted as part of the budget

The following changes were made to this workbook in April 2018

1. Added the CPA Summary tab.
2. Added the CPA Summary comment box on the Certification Page and all fund pages.
3. Changed Megan Schulz email address on the Library Grant tab.
4. Renamed the Pub. Notice Option 1 tab to Notice of Vote.
5. Removed the Pub. Notice Option 2 and 3 tabs.

The following changes were made to this workbook on 3/7/2017
1. inputPrYr tab, inserted CPI percentage, linked the percentage to the Computation tab.

The following changes were made to this workbook on 2/3/2016
1. Inserted 2015 CPI percentage on computation tab.

The following changes were made to this workbook on 1/22/2016
1. On tax levy funds NR estimate shown as a negative receipt.

The following changes were made to this workbook on 10/2/2015
1. Added edits related to adoption of a resolution.
2. Added a sample resolution tab.
3. Added a third notice of vote option.
4. Added to each fund a "cash forward" expenditure line item.
5. Added a total tax levy comparison tool adjacent to each tax levy fund.

The following changes were made to this workbook on 1/23/2015
1. Inserted 2014 CPI percentage on computation tab.
2. Corrected formula in cell d24 of library grant tab.

The following changes were made to this workbook on 10/30/2014
1. Various workbook changes associated with commercial vehicle and watercraft tax estimates.

The following changes were made to this workbook on 8/28/2014
1. Update of State Library contact name on library grant tab.

The following changes were made to this workbook on 7/15/2014
1. Added the ROUND function to cell J38 in the computation tab so result will be a whole number.

The following changes were made to this workbook on 5/23/2014
1. Several changes to workbook associated with 2014 HB 2047.

The following changes were made to this workbook on 4/22/2014
1. "Budget Authority Amount" cell added to budget year column of all funds.

The following changes were made to this workbook on 3/27/2013
1. Instruction tab narrative modification.

The following changes were made to this workbook on 1/31/2013
1. Corrected formula in cell e28 of Library Grant tab.

The following changes were made to this workbook on 10/8/2012
1. Added "ordinance required? yes/no" message to area adjacent to each tax levy fund.

The following changes were made to this workbook on 5/29/2012
1. Corrected formulas for linking AV tax estimates to the Debt Service and Library funds.

The following changes were made to this workbook on 2/22/2012
1. Library Grant tab, updated State Library e-mail contact address.

The following changes were made to this workbook on 2/2/2012

1. Instruction tab - line A7 add Library.
2. Instruction tab - add line #1c for ad valorem adjustments.
3. Instruction tab - add line #3b to indicate latest date for printing.
4. Instruction tab - add line #10 to explain about Library Grant Tab.
5. Instruction tab - add line #11a concerning changing the general fund page number due to library grant page.
6. Instruction tab - changed 11b, c, and d for new fund tables on fund pages, and 13b, c, and d for tables on Summary.
7. InputPrYr tab - add Library to the fund page list.
8. InputPrYr tab - added new table for adjusting ad valorem taxes if desired.
9. InputOth tab - under 'Computation of Delinquency', changed both narratives for %.
10. InputBudSum tab - added line D9 for latest date for printing and added hidden formulas for latest printing date.
11. InputBudSum tab - added spaces for official name and title.
12. Cert tab - added to 'Table of Contents' the Computation to Determine Library Grant and its page number.
13. Cert tab - added Library fund.
14. Cert tab - added place for "Email" address for person assitance on the budget.
15. Mvalloc tab - removed 'Slider' from table heading.
16. Mvalloc tab - removed slider column and underlying formulas.
17. Mvalloc tab - added Library fund.
18. TransfersStatutes tab - added KSA 80-1406c.
19. Debt-Lease tab - minor changes to first column heading and center form for printing.
20. Library Grant was added which computes if library qualifies for a grant.
21. Gen tab - added an if statement to page number to account for Library Grant page.
22. DebtSvs-Library tab - reduce debt service fund page and added new library fund page which is linked to Grant tab.
23. Summ tab - added library fund and linked the library fund page to the summary.
24. Summ tab - linked the official name and title from the inputbudsum page.
25. Summ tab - centered the heading for printing.
26. Nhood tab - added the library fund.
27. Mill Rate Computation tab - corrected the computations to agree with our website.
28. All fund pages - changed the year headings.
29. All fund pages - removed slider and its link.

The following changes were made to this workbook on 5/13/2011

1. Road tab cell c54 change ref from h1 to e1 so the Special Machinery date will reflect correctly.

The following changes were made to this workbook on 5/4/2011

1. Gen tab cell B46 corrected the spelling of Resources.

The following changes were made to this workbook on 4/19/2011

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

The following changes were made to this workbook on 3/21/2011

1. General tab corrected cell G52 from E22 to E26.
2. Debt Service tab corrected cell G55 from E42 to E29.

The following changes were made to this workbook on 10/13/2010

1. All pages removed the revision date.
2. All tax levy fund pages reduced the columns and revised the bottom of pages for see tabs.
3. Instruction tab added lines 11c (last year mill rate), 11d (desired mill rate), 10a(project carryover), 10b (Desired Carryover), 10g (project carryover Debt/road, and 14 (protection).

4. Certificate tab change the 'Expenditure' heading by adding 'Budget Authority for Expenditures.'

5. Certificate tab add the year in the block for 'County Clerk Use Only.'
6. Gen tab added table for 'Projection of Cash Carryover.'
7. Gen tab added table for 'Desired Carryover.'

8. Gen tab redefine print que to not include tables.
9. Gen tab hid the comp for see tabs.
10. DebtService tab added table for 'Projected Carryover.'
11. DebtService tab redefine print que and hid comp for see tabs.
12. Levy page9 and page10 tab hid comp for see tabs.
13. Summ tab merged cells above the 'Township Officer' and center a name if used.
14. Summ tab changed proposed year expenditure column to 'Budget Authority (Includes Carryover).
15. Summ tab added four tables to the right of the form.
16. Revised TransferStatutes and NonBudFunds tabs.
17. Added Mill Rate Computation tab.
18. Summ tab redefine print que.
19. Add Helpful Links tab.
20. Certificate page deleted state block.
21. Inputoth tab changed Actual Delinquency tax from -2 to -3.
22. All tax levy fund pages, changed 'Fund Page' to 'Fund Page for Funds with a Tax Levy.'
23. Remove w-2 info from certificate page.

The following changes were made to this workbook on 4/15/2010
1. Changed schedule of transfers statute column to allow for statute to pop-up if transfers are shown in current/proposed columns.

The following changes were made to this workbook on 1/05/2010
1. Instruction tab added line 7b concerning schedule of transfers adjustments.
2. Transfers tab changed note so to identify current and proposed columns for non-budgeted funds transfers.
3. Transfers tab changed first two column heading adding 'expenditures' and 'receipts.'

The following changes were made to this workbook on 12/28/2009
1. Nhood tab added note for computing table.

The following changes were made to this workbook on 12/08/2009
1. Instruction tab, added step 3 for 'inputBudSum.'
2. Added tab 'inputBudSum.'
3. Changed Budget Summary replacing the green areas for date/time/location so info comes from inputBudSum tab.
4. Bud Summary delete a space and combine sentences 'Detail…' and 'and will' for where budget infor located at.

The following changes were made to this workbook on 8/25/2009
1. Cert tab line 14, added 'If amended….'
2. Mvalloc tab changed reference from 'D' to 'E' in each cell of table.
3. Transfer tab line 13, changed General/Road to Road/Special Machinery.
4. Transfer tab changed second statute reference from 80-1406b to 80-122.
5. TransferStatute tab created.
6. Instructions tab added 6c for the TransferStatute tab.
7. Instruction tab added 9m to explain about Non-Budgeted Form.
8. Cert tab added Non-Budgeted Funds line A35.
9. Added nonbud tab for the Non-Budgeted Funds.
10. Summ tab added A34 for Non-Budgeted Funds.
11. Added Tabs A to E for violations.
12. Changed each fund page taking out the 'Yes' and 'No' and replacing them with See Tab when a possible violation occurs.
13. NonBud tab changed Net Vaulation to July 1.
14. Certificate tab moved the Assisted By: and added more lines for governing body signatures.
15. Created NonBudFunds tab.

The following changes were made to this workbook on 5/14/2009
1. Mvalloc tab, changed cell d10 to -2 vs -1 to reflect correct year to tax.

2. Mvalloc tab, changed cells d12-21 to add = in formula to prevent VALUE error - affects very few townships.

The following changes were made to this workbook on 5/13/2009
1. Transfer tab, changed cells c12, d12, and e12 to reflect link on the gen tab transfer from 43 to 45.

The following changes were made to this workbook on 5/5/2009
1. Summ tab, the special machinery's expenditure block B34 link was changed from C63 to B63.

The following were changed to this spreadsheet on 4/3/2009
1. Corrected mvalloc column d for ad valorem tax as was picking up expenditures instead.
2. Corrected gen unencumbered cash balances for both actual and current columns.

The following were changed to this spreadsheet on 3/19/2009
1. Certificat page changed fund name from Bond & Interest to Debt Service.
2. Debt Service fund page name from Bond & Interest to Debt Service.
3.Budget Summary changed fund name from Bond & Interest to Debt Service.

The following were changed to this spreadsheet on 2/23/2009

1. Instruction under Submitting of Budget ….required electronic submission.

2. Input other tab line 45 change from Budget Summary to Budget Certificate.

The following were changed to this spreadsheet on 2/02/2009
1. General fund cell c51formula changed to calulate the Unecumber Cash Balance correctly.

The following were changed to this spreadsheet on 10/14/2008
1. Input tab (inputPrYr) added column for the current year expenditures.
2. Added to all tax levy fund pages the miscellaneous receipt for the proposed year comparison takes into account the ad valorem taxes for the 10% Rule.
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) took off the protection for the page number and made the estimate rebate round the figures to whole dollars.
7. Instruction page have changed all reference for Bond & Interest to Debt Service.
8. Added to the instruction page lines 11a - 11c to provide a little more insight for the Neighborhood Revitalization rebate.
9. Added instruction line 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 9g to 9l for additional edits for budget authority.
13. Allow the General Fund transfer of 25% to Special Machinery to include ad valorem taxes into the computation of the 25% limitation in the proposed column.
14. If road transfer funds to special machinery, the transfers are linked and to the Schedule of Transfers.
14a. Road transfer is checked to see if exceeds 25%, if so, then block turns red and below statement will appear 'Exceeds 25%'.
14b. Special Machinery also has error message 'Exceeds 25% of Resources Available'.
14c. Schedule of Transfer has the transfers link and will show statute allowing for the transfer for actual year only.

15. Added transfers on the general fund page and questions pertaining to the transfers.
15a. The first transfer checks for if ad valorem taxes were levied. If so, then transfer block turns red and error message 'Not Authorized' appears.
15b. Second transfer checks to see if exceeds 25% limitation. If so, then transfer block turns red and error message 'Exceeds 25%' appears.
15c. Transfers are linked from general fund to special machinery and to Schedule of Transfers. Transfers for actual year will also have the statute reference shown.
16. Error messages will appear next to transfers for the special machinery transfers from the general fund if both transfer blocks indicate a transfer. A error message will appear 'Not Authorized Two Transfers - Only One.'
17. Deleted lines pertaining to the beginning and ending balance for the County Treasurer.

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 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 LAVTR and Slider to the input page and to the General Fund page.
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. Added column to show when debt retired on the Indebtedness page.
15. Budget Summary changed the sentence "will meet…" so the year automatically changes.
16. Resolution page has a space for a page number.
17. Added to instructions about non-appropriated funds limit of 5%.
18. Added warning "Exceeds 5%" on all fund pages for the non-appropriated balance.
19. Added Neighborhood Revitalization table and linked the tax levy fund pages.
20. Added Neighborhood Revitalization expenditures to all the tax levy fund pages.
21. Added Neighborhood Revitalization page number to the Certificate page table of content.
22. Added Slider to the Vehicle Allocation table and linked to fund pages.
23. Added to all budgeted fund pages the budget authority for the actual year, budget violation, and cash violation.
24. Added instruction on the addition for item 23.
25. Link the Road fund transfer to Special Machinery fund and check for exceeding 25%.
26. Added 'miscellaneous' category to the receipt/expenditure for all fund pages and set error message.
27. Added to the instruction about correct the error message for the miscellaneous.
28. Added 9a to the instruction to explain about County Treasurers Jan 1 and Dec 31 balances.
29. Added 'excluding oil, gas, and mobile homes' to lines 9 and 11 on Clerks budget info on tab inputoth.