State of Kansas
City

2023

# CERTIFICATE

To the Clerk of Osage County, State of Kansas
We, the undersigned, officers of
**City of Overbrook**
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

| Table of Contents: | | Page No. | 2023 Adopted Budget: Budget Authority for Expenditures | 2023 Adopted Budget: Amount of 2022 Ad Valorem Tax | 2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only) |
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| Allocation of MVT, RVT, and 16/20M Vehicle T | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebtedness | | 4 | | | |
| Statement of Lease-Purchases | | 5 | | | |
| Computation to Determine State Library Grant | | 7 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 7 | 855,984 | 204,222 | |
| Debt Service | 10-113 | 8 | 19,912 | | |
| Library | 12-1220 | 8 | 107,500 | 95,251 | |
| Public Safety | | 9 | 217,000 | 175,842 | |
| Street Maintenance | | 9 | 184,980 | 77,722 | |
| Parks and Maintenance | | 10 | 115,000 | 44,890 | |
| | | 10 | | | |
| Special Highway | | 11 | 190,581 | | |
| Water Utility | | 11 | 508,475 | | |
| Sewer Utility | | 12 | 190,509 | | |
| Pool | | 12 | 84,705 | | |
| Non-Budgeted Funds-A | | 13 | | | |
| Non-Budgeted Funds-B | | 14 | | | |
| **Totals** | | xxxxx | 2,474,646 | 597,927 | |
| Budget Hearing Notice | | 15 | | | |
| Combined Rate and Budget Hearing Notice | | 15 | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | | | | |

County Clerk's Use Only

Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 63.718

Assisted by: _____

Address: _____

Email: _____

Attest: _____ 2022
County Clerk

Governing Body

**CPA Summary**

State of Kansas
City

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of

**City of Overbrook**

will meet on September 14, 2022 at 7:00 PM at City Hall 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 City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2021 | | Current Year Estimate for 2022 | | Proposed Budget for 2023 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2022 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 621,940 | 22.734 | 662,984 | 25.327 | 855,984 | 204,222 | 25.250 |
| Debt Service | 18,187 | 2.712 | 17,550 | | 19,912 | | |
| Library | 85,428 | 10.997 | 92,286 | 11.351 | 107,500 | 95,251 | 11.777 |
| Public Safety | 175,719 | 20.244 | 186,000 | 21.841 | 217,000 | 175,842 | 21.741 |
| Street Maintenance | 28,346 | 9.233 | 28,980 | 9.207 | 184,980 | 77,722 | 9.610 |
| Parks and Maintenance | 71,578 | 3.004 | 64,680 | 4.026 | 115,000 | 44,890 | 5.550 |
| Special Highway | 6,988 | | 25,000 | | 190,581 | | |
| Water Utility | 320,518 | | 355,806 | | 508,475 | | |
| Sewer Utility | 135,306 | | 144,464 | | 190,509 | | |
| Pool | 69,948 | | 70,000 | | 84,705 | | |
| Non-Budgeted Funds-A | 123,889 | | | | | | |
| Non-Budgeted Funds-B | 195,378 | | | | | | |
| Totals | 1,853,225 | 68.924 | 1,647,750 | 71.752 | 2,474,646 | 597,927 | 73.928 |
| | | | | | | *Revenue Neutral Rate*** | *63.718* |
| Less: Transfers | 261,944 | | 261,944 | | 261,944 | | |
| Net Expenditure | 1,591,281 | | 1,385,806 | | 2,212,702 | | |
| Total Tax Levied | 498,127 | | 515,334 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 7,226,802 | | 7,181,975 | | 8,087,954 | | |
| Outstanding Indebtedness, January 1, | 2020 | | 2021 | | 2022 | | |
| G.O. Bonds | 155,000 | | 80,000 | | 65,000 | | |
| Revenue Bonds | 0 | | 0 | | 0 | | |
| Other | 402,665 | | 299,963 | | 1,111,878 | | |
| Lease Purchase Principal | 54,101 | | 36,733 | | 63,782 | | |
| Total | 611,766 | | 416,696 | | 1,240,660 | | |

*Tax rates are expressed in mills

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

**James H. Koger**

Official Title: City Clerk

# Budget Workbook Instructions

Please read these instructions carefully. If after reviewing the instructions you still have questions, contact Municipal Services at 785-296-6033 or 785-296-8083; or via email to armunis@ks.gov.

Please use the budget workbook that corresponds to the number of funds that are used by your taxing subdivision. If you do not need all the fund pages in the workbook, leave the page number field on the unused fund pages blank and number the completed fund pages sequentially. The Certificate page will be updated when the page numbers are entered on the fund pages.

## Submitting the Budget

As required by KSA 79-1801, budgets without intent to exceed the Revenue Neutral Rate (RNR) are required be certified and submitted to the County Clerk by August 25th of each year. If the taxing subdivision must conduct a hearing to approve exceeding the RNR, the budget must be certified and submitted to the County Clerk by October 1st

KSA 79-2930 requires budgets be submitted by electronic means to your County Clerk. Acceptable electronic formats are Microsoft Excel and Adobe PDF.

## General Instructions

The worksheet tabs are labeled an abbreviation of the document name. The worksheet tabs are identified in workbook by referencing the tab name in parentheses. For example, the General Fund reference is (General).

**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 are protected. Most errors occur because of information entered on the input pages. If you are experiencing a problem with a protected cell, first check to see how the information was entered on the input pages. If the information was entered correctly, and you continue to experience problems, please contact Municipal Services for assistance.

☐ 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 printed. **Note**: Do not print the instructions, input tabs, statutes, etc. All tabs that are colored blue should be printed (if applicable) and submitted.

## Workbook Preparation

Before getting started, make sure that you have all documents necessary to retrieve the input information for this year's budget. For a list of documents to have available, see the "Preparing the Budget – Documents Needed" checklist on the Municipal Services website.

**1.** Input Prior Year (inputPrYr): The information comes directly from last year's budget. After the information has been entered, please verify the data is correct. If at a later date, it is determined the information is incorrect, correct the information on this page, not the fund page.

a. In the green-shaded cell, enter the name of the taxing subdivision. For cities, please include "City of" before the city name.

b. Dates for the entire budget workbook are controlled by the year entered into the "Enter year being budgeted (YYYY)" field. This field will be prepopulated. If you find a date that is not correct for the budget being submitted, please contact Municipal Services for assistance.

c. Optional: To the right of the last year Ad Valorem Tax column is a tool that may be used to create an estimate of ad valorem taxes to be received in the current year. Input an estimated delinquency percentage in the green-shaded cell. If you do not wish to use an estimated delinquency percentage, leave the green-shaded field at 0.00%.

d. Follow the instruction in the blue-shaded cells to complete the green-shaded input cells applicable to your budget.

**2.** Input Other (inputOth): The information entered on this tab is obtained from the County Clerk, County Treasurer, Municipal Services website, and the adopted budget information from two years ago (including any amendments). After the information has been entered, please verify the data is correct.

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 wishes. KSA 79-2930 states that such allowance shall not exceed by more than 5% the percentage of delinquency for the preceding tax year. The delinquency rate will be applied to all tax levy fund pages.

If the taxing subdivision chooses to use the delinquency rate for some but not all tax levy funds, the taxing subdivision must delete the delinquency rate from the funds that should not include delinquency. Right-click on the tab of the fund that does not require the delinquency rate estimate and select Unprotect Sheet. Delete the data in the Delinquent Comp Rate cell. Right click on the tab of the fund page and select Protect Sheet and OK. You do not need to enter a password in the Protect Sheet window. Select OK. Go to the next fund tab and complete the same steps, if applicable.

**3.** Input Hearing Information (inputHearing): The information entered on this tab will populate the public hearing information to the appropriate hearing notice. Review the available options and based on the taxing subdivision needs and complete the appropriate section(s).

**NOTE:** All taxing subdivisions must publish the summarized budget in order to legally adopt the budget (unless otherwise authorized by law). To do this, either the "Budget Hearing Notice Only" or the "Combined Revenue Neutral Rate & Budget Hearing Notice" section and publication should be used.

a. Budget Hearing Notice Only: If the subdivision does not intend to exceed the RNR or will publish the RNR hearing information separately, this section may be used. Enter the required information into the green-shaded cells. Print and review the tab (Budget Hearing Notice). If correct, this document will be provided to the newspaper for publication. **Warning:** The publication must occur at least 10 days prior to the budget hearing.

b. Combined Revenue Neutral Rate & Budget Hearing Notice: If the subdivision intends to hold a hearing to exceed the RNR, the subdivision may elect to publish the rate and budget hearing together. This alternate publication may be used for that purpose. Enter the required information into the green-shaded cells. Print and review the tab (Combined-Rate-Bud Hearing Notice). If correct, this document will be provided to the newspaper for publication. **Warning:** The publication must occur at least 10 days prior to the budget hearing. Additionally, the rate hearing information must be published to the taxing subdivision's website, if maintained.

c. Hearing to Exceed the Revenue Neutral Rate Notice Only: If the subdivision wishes to publish the hearing information to exceed the RNR separately, this alternate publication may be used. Enter the required information into the green-shaded cells. Print and review the tab (RNR Hearing Notice). If correct, this document will be provided to the newspaper for publication. **Warning:** The publication must occur at least 10 days prior to the budget hearing. Additionally, the rate hearing information must be published to the taxing subdivision's website, if maintained.

**4.** Certificate (Cert): This document is populated with information entered on the fund tabs and input tabs. If there is incorrect information on the Certificate, do not correct the Certificate directly. Correct the fund or input tab that populates the information on the Certificate. If you cannot correct the error, please contact Municipal Services for assistance.

a. If someone other than a municipal employee assists in preparing the budget, please enter the person's or firm's name and address in the green-shaded cells provided at the bottom left.

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 information populated from the information entered on inputPrYr and inputOth. Once calculated, the motor allocation information is linked to the applicable fund pages. If information concerning on this tab is not correct, do not make changes to this tab, but rather correct the information on inputPrYr and/or inputOth.

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 taxing subdivision. Provide the statute that authorizes the transfer. The Transfer Statutes (Transfer Statutes) tab lists applicable transfer statutes for reference. If Home Rule is applied, provide the charter ordinance number in place of the statute.

a. The transfers are totaled at the bottom of the schedule and the aggregate transfer amount is linked to the hearing notice pages.

b. Adjustments are made for only those non-budgeted expenditure transfers appearing in the current and/or proposed columns of the schedule and do not have expenditures shown in the hearing notice current and proposed columns. These types of transfers are not truly an expenditure at this time and as such an adjustment is needed to show the taxpayers the actual expenditures for the municipality.

c. Each transfer listed must be recorded on the appropriate fund pages (tabs) the individual completed fund pages.

d. If there are no transfers, leave as zeroes. This document must be included in the adopted budget submitted to the County Clerk.

**7.** Statement of Indebtedness (Debt): This document must show all of the debt owed or proposed to be issued. The general obligation and revenue bond totals for the budget year are linked to the hearing notice pages.

a. If the taxing subdivision does not have any debt, enter "None" on the first line. This document must be included in the adopted budget submitted to the County Clerk.

**8.** Statement of Conditional Lease, Lease-Purchases and Certificate of Participation (LP Form): This document must be completed for all transactions in which the taxing subdivision intends to own the equipment. Principal Balance Due for the actual year is linked to the hearing notice pages.

a. If the taxing subdivision does not have any leases, enter 'None' on the first line. This document must be included in the adopted budget submitted to the County Clerk.

**9.** Worksheet for State Grant-In-Aid to Public Libraries and Regional Library Systems (Library Grant): This information is populated from the Library fund page and is used to determine if the municipality qualifies for a State grant. If qualified, the bottom of the Library fund page will say "Qualifies for State Library Grant" in red. If not qualified, it will say "See Library Grant tab."

a. For subdivisions with a library: If the Library fund page is used, the Certificate page will update the Table of Contents to show "Computation to Determine State Library Grant." This worksheet will be a required document in the adopted budget submitted to the County Clerk.

b. For subdivisions without a library: No action is required, and this page *does not* need to be included in the adopted budget submitted to the County Clerk.

**10.** The budget workbook has individual fund sheets such as, but not limited to, General Fund (General), Debt Service and Library levy fund (DebtSvs-Library), levy funds (Levy Page #), Special Highway fund (Spec Hwy), non-levy funds (No Levy Page #) and single no levy funds (Single No Levy Page #). Only complete the fund pages needed. **Do not delete unused pages.** When the fund pages are completed, the totals will be shown on the Certificate and hearing notice pages.

a. The page number for the General Fund and General Fund Detail do not prepopulate. Once the page number is manually entered at the bottom of the General Fund page, the correct page number will auto-populate at the bottom of the General Fund Detail page. If the taxing subdivision has a Library Fund, the Library Grant page will auto-populate.

b. On all tax levy fund pages, see the "Projected Carryover" tool for the proposed budgeted year. The carryover tool provides insight as what the projected cash might be using figures from the budget being submitted. The figures used are only estimates and if the actual receipts or expenditures vary, the projected cash carryover will be affected. **Note**: delinquent taxes are not included in the projected carryover as they have a major impact on the "Desired Carryover" tool.

c. On all tax levy fund page, see the "Desired Carryover" tool. This is used to estimate a desired carryover amount and show the estimated mill rate impact along with the expenditure adjustments required to reach the desired carryover. **Note**: if a delinquency rate is used, the tool may require several adjustments to get the desired amount or close to the desire amount.

d. On all tax levy fund pages, we have placed "Estimated Mill Rate & Revenue Neutral Rate Comparison" tool. This tool is used to illustrate and compare the fund rates (both estimated and current year) as well as the total rates (estimated and current year). Additionally, users will see the RNR to determine whether the process in KSA 79-2988 should be followed. If a RNR hearing is required, "Yes" will appear in a red box, and a red statement with additional instruction will appear.

e. General Detail Page (General Detail): This page shows detailed expenditures for the General Fund departments. If used, you will input each department name and expenditures on this page *and* input the department name and total expenditures on the General Fund page. Department transfers should be shown on the General Fund page only. Departments with like transfers may be shown together on the General Fund page as single line items. For example: if several departments have a transfer for equipment reserve, the total of all equipment reserve transfers should be shown on the General Fund page as "Transfer to Equipment Reserve" for each budgeted year.

f. Each tax levy fund will have an expenditure line for neighborhood revitalization. Only input the rebate amounts for the **actual and current year**. The proposed budget year amount will be computed for you. Please see step 12 for neighborhood revitalization rebate instructions for the proposed budget year.

g. Optional: All levy fund pages have a Non-Appropriated Balance cell. It is not mandatory enter an amount or the Non-Appropriated Balance. KSA 79-2927 allows the taxing subdivision to enter an amount not to exceed 5% of the total expenditures for each fund. If the amount entered in the cell exceeds the 5%, a warning "Exceeds 5%" will appear and the block will turn red. In order to remove this warning message, you must reduce the non-appropriated amount.

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

i. Debt Service fund page (DebtSvs-Library): This fund page may contain all debts owed by the taxing subdivision and the amounts should agree with the Statement of Indebtedness amounts. Debts that are pledged from a revenue stream should have enough funds transferred into the Debt Service fund to cover the bond principal and interest for these debts. **Note**: Debts pledged from revenue streams are not required to be included in the Debt Service fund page but can be paid from the fund in which the revenue stream is located. If the taxing subdivision has No Fund warrants, these can be included in the Debt Service fund page and levy taxes for this debt. No Fund warrants are not required to be included in the Debt Service fund and may have a separate Tax Levy Fund to account for them.

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 does not have the authority or need to levy an ad valorem property tax. These funds will have revenues of fees, sales tax, license, enterprise, etc.

k. Single No Tax Levy fund page (Single No Levy Page #): These pages are for funds with numerous lines for receipts or expenditures that do not fit on one of the other no levy fund pages. Additional lines may be added as needed. Please contact Municipal Services for assistance.

l. Non-Budgeted Funds (Non-Budgeted Funds): The non-budgeted funds are only required to show the actual year receipts and expenditures. The expenditures total will populate the hearing notice page. Normally, the unencumbered cash balance should end with a positive cash balance. If it ends with a negative, the worksheet will indicate the negative balance by displaying "See Tab B" in red under the unencumbered cash balance. Use Tab B to determine if corrective action is available.

m. Tab A and Tab B: If the *prior year* total expenditures on any budgeted fund page exceeds the budget authority amount, "See Tab A" will appear in red to indicate a possible prior year budget law violation. If a fund ended the prior year with a negative cash balance, "See Tab B" will appear in red to indicate a possible prior year cash basis law violation. Use Tab A and Tab B to determine if corrective action is available.

n. Tab C and Tab D: If the *current year* adjusted expenditures on any budgeted fund page exceeds the budget authority amount, "See Tab C" will appear in red to indicate a possible current year budget law violation. If a fund ends the current year with a negative cash balance "See Tab D" will appear in red to indicate a possible current year cash basis law violation. Use Tab C and Tab D to determine if corrective action is available.

o. Tab E: If the *proposed budget* cash balance is negative, "See Tab E" will appear in red to indicate a possible proposed budget year budget law violation. Use Tab E to determine if corrective action is available.

**11.** Hearing Notices (Budget Hearing Notice), (Combined Rate-Bud Hearing Notice), (RNR Hearing Notice): These pages will populate the required information from other worksheets. If you find information that is not correct, please go to the worksheet from which the information originates to make the correction. If you cannot correct the error, please contact Municipal Services for assistance.

a. The inputHearing tab is used to place information on the respective hearing notice options. On input tab you will key in the following information: Name of Person presenting the budget, Title of Person, date the budget hearing will be held, time of the hearing, location of the budget hearing, and a place whereas the taxpayers can obtain a copy of the budget.

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 municipality, based on the estimated valuation input on the inputOth tab.

ii. The "What the Mill Rate the Same As" and "Impact on Keeping the Same Mill Rate" tools show the impact if the previous mill rate is used for the proposed budgeted year. To achieve this mill rate, the tax levy fund expenditures will need to be changed by the amount shown. Depending upon the number of tax levy funds involved, the change can be made to one fund, combination of funds, or all tax levy fund expenditures. Note: If a delinquency rate is used on the tax levy fund pages, the tool may require several adjustments to get the desired result or close to the desired amount.

iii. The "Mill Rate Estimates versus Mill Rate Target" tool allows the municipality to enter a target mill rate and compare such rate with the estimated rate, as well as the RNR. This tool will show the amount of expenditure adjustments required to hit the rate target. If a rate hearing/resolution is required based on the estimated mill rate, a red warning "Yes" and a statement "Follow procedure prescribed by KSA 79-2988 to exceed the Revenue Neutral Rate" will appear.

d. Before printing, review the selected hearing notice to ensure the information has accurately populated and the figures are correct. Print the page, have an official sign it, and submit to the local newspaper for printing. For those municipalities that are electronically sending the summary to the newspaper, you can type in the official name before sending. Signing the document is desired, but not signing will not cause the municipality to reprint. **WARNING**: The newspaper publication must occur at least 10 days prior to the hearing date. If the newspaper publication is not at least 10 days prior to the hearing, the municipality may need to republish.

Once the hearing notice has been printed in the local newspaper, please review the notice to ensure the information was correctly printed and readable. If the information is not correct, the notice may need to be republished, and may delay the submission of the budget to the County Clerk and the timeline prescribed by KSA 79-2988 to exceed the RNR.

**12.** Neighborhood Revitalization (NR Rebate): This document should be completed only after all tax levy fund pages have been completed and the estimated levy rates have been computed on the Budget Summary page. The ad valorem amounts for each fund will be input into the neighborhood revitalization tool. The tool will compute the estimated amount of rebate and populate the estimated rebate to each tax levy fund page. This will cause each tax levy fund to have an entry in the neighborhood revitalization expenditure cell, increase the total expenditures amount, recompute the ad valorem needed, and populate the new amount to the hearing notice page.
**Note**: If you had already set the ad valorem taxes so that they were equal to or below the Revenue Neutral Rate (RNR), the neighborhood revitalization rebate could cause the ad valorem tax amount to exceed RNR. If this occurs, you have three options:1) accept the rebate expenditures and pass the RNR resolution; 2) accept the rebate expenditures and reduce other expenditures to reduce ad valorem tax dollars below the RNR threshold; or 3) do not use the rebate expenditures by deleting the ad valorem taxes that were keyed into the Neighborhood Revitalization tool.

a. You are *not* required to use the Neighborhood Revitalization tool. The tool can be used to estimate the amount of the rebate so that you will have an idea of the amount of ad valorem taxes you will not be receiving. If the municipality chooses not to use the tool, another method of estimating the Neighborhood Revitalization rebate impact should be substituted.

b. If you do not have Neighborhood Revitalization, you do not need to include this page with the adopted budget submitted to the County Clerk.

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

**14.** How to Protect and Unprotect a Worksheet: To Unprotect a worksheet, right-click on the tab and select Unprotect Sheet. **After changes are made you must protect the worksheet.** Right click on the tab, select Protect Sheet and hit OK. You do not need to enter a password. Select OK.

**Input Sheet for City1 Budget Workbook**

| | |
|---|---|
| **Enter city name ("City of _____"):** | City of Overbrook |
| **Enter county name followed by "County":** | Osage County |
| **Enter year being budgeted (YYYY):** | 2023 |

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

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

**The input for the following comes directly from the 2022 Budget, Certificate Page:**
***If amended, then use the amended figures.***

| Fund Names: | Statute | 2022 *Expenditures* | 2021 Ad Valorem Tax |
|---|---|---|---|
| General | 12-101a | 738,524 | 181,901 |
| Debt Service | 10-113 | 17,550 | |
| Library | 12-1220 | 99,989 | 81,526 |
| Fund name for all other funds with a tax levy: | | | |
| Public Safety | | 222,335 | 156,862 |
| Street Maintenance | | 114,980 | 66,124 |
| Parks and Maintenance | | 64,680 | 28,921 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Tax Levy Funds for 2022 Budgeted Year | | | 515,334 |

| Other (non-tax levy) fund names: | |
|---|---|
| Special Highway | 164,733 |
| Water Utility | 480,760 |
| Sewer Utility | 164,772 |
| Pool | 82,062 |
| | |
| | |
| | |
| | |

| Single Non Tax Levy: | | |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| Total Expenditures for 2022 Budgeted Year | | 2,150,385 |

| Non-Budgeted (A): | |
|---|---|
| 1 | Lake Fund |
| 2 | Water Reserve |
| 3 | Sewer Reserve |
| 4 | Law Equipment Reserve |
| 5 | Employee Benefit Reserve |

| Non-Budgeted (B) | |
|---|---|
| 1 | Debt Reserve |
| 2 | Equipment Reserve |

| | |
|---|---|
| 3 | |
| 4 | |
| 5 | |

| From the 2022 Budget, Budget Summary Page | | 2020 Tax Rate (2021 Column) |
|---|---|---|
| General | | 22.734 |
| Debt Service | | 2.712 |
| Library | | 10.997 |
| Public Safety | | 20.244 |
| Street Maintenance | | 9.233 |
| Parks and Maintenance | | 3.004 |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| Total | | 68.924 |

| | | |
|---|---|---|
| Total Tax Levied (2021 budget column) | | 498,127 |
| Assessed Valuation (2021 budget column) | | 7,226,802 |

| Outstanding Indebtedness, January 1: | | 2020 | 2021 |
|---|---|---|---|
| G.O. Bonds | | 155,000 | 80,000 |
| Revenue Bonds | | | |
| Other | | 402,665 | 299,963 |
| Lease Purchase Principal | | 54,101 | 36,733 |

City of Overbrook 2023

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

| From the County Clerk's 2023 Budget Information: | |
|---|---|
| Total Assessed Valuation for 2022 | 8,087,954 |
| Gross earnings (intangible) tax estimate for 2023 | |
| Neighborhood Revitalization | |

**Revenue Neutral Rate** 63.718

Actual Tax Rates for the 2022 Budget:

| Fund | Rate |
|---|---|
| General | 25.327 |
| Debt Service | 0.000 |
| Library | 11.351 |
| Public Safety | 21.841 |
| Street Maintenance | 9.207 |
| Parks and Maintenance | 4.026 |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| Total | 71.752 |

Final Assessed Valuation from the November 1, 2021 Abstract 7,181,975

| From the County Treasurer's Budget Information - 2023 Budget Year Estimates: | |
|---|---|
| Motor Vehicle Tax Estimate | 70,000 |
| Recreational Vehicle Tax Estimate | 1,250 |
| 16\20 M Vehicle Tax | 120 |
| Commercial Vehicle Tax Estimate | 1,000 |
| Watercraft Tax Estimate | |
| LAVTR | |
| City and County Revenue Sharing | |

**Computation of Delinquency**

Actual Delinquency for 2020 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**

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

| From the Municipal Services Website (Budget Workbooks and Tax Estimates): | |
|---|---|
| 2023 State Distribution for Kansas Gas Tax | 32,000 |
| 2023 County Transfers for Gas*** | |
| Adjusted 2022 State Distribution for Kansas Gas Tax | 30,000 |
| Adjusted 2022 County Transfers for Gas*** | |

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

| From the 2021 Budget Certificate Page | |
|---|---|
| Funds | 2021 Expenditure Amounts Budget Authority |
| General | 795,438 |
| Debt Service | 33,187 |
| Library | 92,500 |
| Public Safety | 221,000 |
| Street Maintenance | 110,000 |
| Parks and Maintenan | 73,000 |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| Special Highway | 123,741 |
| Water Utility | 423,891 |
| Sewer Utility | 140,000 |
| Pool | 103,315 |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |

Note: If the 2021 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: James H. Koger

Official Title: City Clerk

Date: September 14, 2022

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

Time: 7:00 PM

Location: City Hall

Budget Available at: City Hall

*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. Additionally, 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 for Assumptions

2023

**CERTIFICATE**

To the Clerk of Osage County, State of Kansas
We, the undersigned, officers of
**City of Overbrook**
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

| Table of Contents: | | Page No. | 2023 Adopted Budget: Budget Authority for Expenditures | 2023 Adopted Budget: Amount of 2022 Ad Valorem Tax | 2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|
| Allocation of MVT, RVT, and 16/20M Vehicle T | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebtedness | | 4 | | | |
| Statement of Lease-Purchases | | 5 | | | |
| Computation to Determine State Library Grant | | 7 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 7 | 855,984 | 204,222 | |
| Debt Service | 10-113 | 8 | 19,912 | | |
| Library | 12-1220 | 8 | 107,500 | 95,251 | |
| Public Safety | | 9 | 217,000 | 175,842 | |
| Street Maintenance | | 9 | 184,980 | 77,722 | |
| Parks and Maintenance | | 10 | 115,000 | 44,890 | |
| | | 10 | | | |
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| | | | | | |
| Special Highway | | 11 | 190,581 | | |
| Water Utility | | 11 | 508,475 | | |
| Sewer Utility | | 12 | 190,509 | | |
| Pool | | 12 | 84,705 | | |
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| Non-Budgeted Funds-A | | 13 | | | |
| Non-Budgeted Funds-B | | 14 | | | |
| **Totals** | | xxxxx | 2,474,646 | 597,927 | |
| Budget Hearing Notice | | 15 | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | 15 | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | | | | Nov 1, 2022 Total Assessed Valuation |

Revenue Neutral Rate: 63.718

Assisted by: _____

Address: _____

Email: _____

Attest: _____ 2022

County Clerk

Governing Body

**CPA Summary**

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

| Budgeted Funds for 2022 | Ad Valorem Levy Tax Year 2021 | Allocation for Year 2023 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 181,901 | 24,709 | 442 | 42 | 354 | 0 |
| Debt Service | | | | | | |
| Library | 81,526 | 11,074 | 198 | 19 | 158 | 0 |
| Public Safety | 156,862 | 21,307 | 380 | 37 | 304 | 0 |
| Street Maintenance | 66,124 | 8,982 | 160 | 15 | 128 | 0 |
| Parks and Maintenance | 28,921 | 3,928 | 70 | 7 | 56 | 0 |
| | | | | | | |
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| | | | | | | |
| | | | | | | |
| TOTAL | 515,334 | 70,000 | 1,250 | 120 | 1,000 | 0 |

County Treas Motor Vehicle Estimate 70,000
County Treas Recreational Vehicle Estimate 1,250
County Treas 16/20M Vehicle Estimate 120
County Treas Commercial Vehicle Tax Estimate 1,000
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.13583
Recreational Vehicle Factor 0.00243
16/20M Vehicle Factor 0.00023
Commercial Vehicle Factor 0.00194
Watercraft Factor 0.00000

City of Overbrook

2023

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2021 | Current Amount for 2022 | Proposed Amount for 2023 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| General | Pool | 47,000 | 47,000 | 47,000 | Council motion |
| General | Equipment reserve | 14,988 | 14,988 | 14,988 | KSA 12-1,117 |
| General | Water reserve | 24,036 | 24,036 | 24,036 | KSA 12-631o |
| General | Bond and Interest | 15,000 | 15,000 | 15,000 | Council motion |
| General | Park & Lake | 24,960 | 24,960 | 24,960 | KSA 12-1,118 |
| Public Safety | Park & Lake | 6,000 | 6,000 | 6,000 | KSA 12-1,118 |
| Water | Equipment reserve | 4,980 | 4,980 | 4,980 | KSA 12-825d |
| Water | Water reserve | 5,832 | 5,832 | 5,832 | KSA 12-825d |
| Water | Sewer reserve | 1,000 | 1,000 | 1,000 | KSA 12-825d |
| Water | Debt reserve | 13,704 | 13,704 | 13,704 | KSA 12-825d |
| Water reserve | Sewer reserve | 20,000 | 20,000 | 20,000 | KSA 12-631o |
| Street Maintenance | Equipment reserve | 4,980 | 4,980 | 4,980 | KSA 12-1,117 |
| Sewer | Equipment reserve | 4,980 | 4,980 | 4,980 | KSA 12-825d |
| Sewer | Sewer reserve | 3,132 | 3,132 | 3,132 | KSA 12-825d |
| Sewer | Debt reserve | 71,352 | 71,352 | 71,352 | KSA 12-825d |
| | | | | | |
| | | | | | |
| | | | | | |
| | **Totals** | 261,944 | 261,944 | 261,944 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 261,944 | 261,944 | 261,944 | |

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

# Transfers - Cities

**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. 12-1,117. Transfer to equipment reserve fund.** To finance new and replacement equipment moneys may be budgeted and transferred to an equipment reserve fund from any source which may be lawfully utilized for such purposes.

**K.S.A. 12-1,118. Transfer to capital improvements fund.** Authorizes transfers to the capital improvements fund from the general fund and from other city funds lawfully available for improvement purposes.

**K.S.A. 12-1,119. Transfer to street and highway fund.** Moneys in the general or other operating funds of the city budgeted for street and highway purposes may be transferred of to the consolidated street and highway fund.

**K.S.A. 12-631o. Transfer to sewerage reserve fund.** Authorizes the transfer of sewer system revenue to a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

**K.S.A. 12-631p. Transfer from sewerage system reserve fund.** Allows the retransfer of sewerage system reserve fund dollars to the fund from which it was originally transferred.

**K.S.A. 12-6a16. Transfer from fund for special improvements.** Authorizes a separate fund for each improvement or combination of improvements to be credited with the proceeds from sale of bonds and temporary notes and any other moneys appropriated thereto, and upon completion of the improvement the balance, if any, shall be transferred and credited to the city bond and interest fund.

**K.S.A. 12-825d. Transfer from utility fund.** Surplus revenue derived from a utility may be transferred to the general fund or any other fund or such surplus, in whole or in part, may be set aside in a depreciation reserve fund of the utility.

**K.S.A. 12-16,102. Transfer to employee benefits contribution trust fund.** May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.

**K.S.A. 12-17,118. Transfer to and from neighborhood revitalization fund.** Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

**K.S.A. 12-2615. Transfer to risk management reserve fund.** To cover costs relating to any uninsured loss moneys may be paid into a risk management reserve fund or special reserve fund from any source which may be utilized for such purposes, including transfers from the general fund, in reasonable proportion to the estimated cost of self insuring the risk losses covered by such funds.

**K.S.A. 13-1269. Transfer from certain utility funds by cities over 100,000.** Authorizes transfers to governmental operating funds from operating revenue of electric-light and water utilities. Utilities must not have GO bond debt; or, if GO bond debt exists, debt service fund must be adequately capitalized. Limitations per K.S.A. 13-1271, 13-1272 on amounts that may be transferred.

**K.S.A. 13-1270. Transfer to debt service fund from certain utility funds by cities over 100,000.** Cities with more than 100,000 in population may transfer operating revenue of electric-light and water utilities to debt service funds moneys sufficient to pay outstanding general obligation bond principal and interest.

**K.S.A. 13-14b12. Transfer to hospital special improvement fund.** The board may transfer annually such amounts as it deems advisable to a special improvement fund to be used for the purpose of purchasing major items of equipment and making capital improvements to the hospital. The amount on hand in such fund shall at no time exceed [$250,000].

**K.S.A. 14-508. Sewer Fund Surplus Transfers to Sinking Fund and General Fund.** Surplus revenue in the sewer fund it shall be semi-annually transferred to a sinking fund and, when such surplus fund is not needed for operations or bonded indebtedness, it may be transferred to the general fund.

**K.S.A. 14-2004. Transfer by certain cities to a park land acquisition fund.** Authorizes second class cities with the commission-manager form of government to establish a park land acquisition fund and to transfer up to $5,000 a year from its general fund to such fund to acquire land for park purposes. Not more than $25,000 shall be accumulated in said fund at any time.

**K.S.A. 44-505f. Transfer to worker's compensation reserve fund.** Where a city chooses to act as a self-insurer under the worker's compensation act it is authorized to make transfers to a worker's compensation reserve fund from any other funds in reasonable proportion to the estimated cost of providing benefits to employees compensated from such funds.

**K.S.A. 68-141g. Transfer to special machinery or equipment fund.** Authorizes an annual transfer, not to exceed 25%, from the road, bridge or street fund to a special road, bridge or street building machinery, equipment and bridge building fund.

**K.S.A. 68-590. Transfer to special highway improvement fund.** Authorizes the transfer each year from the fund or division thereof budgeted for roads, bridges, highways or streets an amount not to exceed 25% of such fund to a special highway improvement fund.

**K.S.A. 79-2958. Transfer from closed tax levy fund.** Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

City of Overbrook

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amount Outstanding Jan 1, 2022 | Date Due | | Amount Due 2022 | | Amount Due 2023 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| Refunding and Improvement | 9/1/2010 | 9/1/2025 | 1.50-4.25 | 775,000 | 65,000 | 03/01,09/01 | 9/1 | 2,550 | 15,000 | 1,912 | 15,000 |
| **Total G.O. Bonds** | | | | | **65,000** | | | **2,550** | **15,000** | **1,912** | **15,000** |
| Revenue Bonds: | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
| KSDE Wasrtewater | 10/22/2004 | 10/22/2024 | 3.56 | 1,606,660 | 235,681 | 02/28,08/31 | 02/28,08/31 | 7,370 | 66,023 | 5,629 | 67,811 |
| KS PWSLF #2989 | 2/1/2003 | 2/1/2024 | 1.50 | 6,175,300 | 876,197 | | | | | | |
| **Total Other** | | | | | **1,111,878** | | | **7,370** | **66,023** | **5,629** | **67,811** |
| **Total Indebtedness** | | | | | **1,176,878** | | | **9,920** | **81,023** | **7,541** | **82,811** |

City of Overbrook

2023

## STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

| Item Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance On Jan 1, 2022 | Payments Due 2022 | Payments Due 2023 |
|---|---|---|---|---|---|---|---|
| 2021 Skid Steer | 11/4/2021 | 60 | 3.75 | 63,782 | 63,782 | 12,069 | 12,069 |
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| **Totals** | | | | | **63,782** | **12,069** | **12,069** |

***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: 2023**

Library found in: City of Overbrook
Osage 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 vear.

First test:

| | Current Year 2022 | Proposed Year 2023 |
|---|---|---|
| Ad Valorem Tax | $81,526 | $95,251 |
| Delinquent Tax | $400 | $800 |
| Motor Vehicle Tax | $10,000 | $11,074 |
| Recreational Vehicle Tax | $200 | $198 |
| 16/20M Vehicle Tax | $0 | $19 |
| LAVTR | $0 | $0 |
| | $0 | $0 |
| TOTAL TAXES | $92,126 | $107,342 |
| Difference in Total Taxes: | $15,216 | |
| Qualify for grant: Qualify | | |

Second test:

| | | |
|---|---|---|
| Assessed Valuation | $7,181,975 | $8,087,954 |
| Did Assessed Valuation Decrease? | No | |
| Levy Rate | 11.351 | 11.777 |
| Difference in Levy Rate: | 0.426 | |
| Qualify for grant: Qualify | | |

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.

City of Overbrook

2023

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

| Adopted Budget **General** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 260,558 | 384,948 | 236,215 |
| Receipts: | | | |
| Ad Valorem Tax | 154,712 | 181,901 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 664 | 1,000 | 2,000 |
| Motor Vehicle Tax | 18,632 | 19,000 | 24,709 |
| Recreational Vehicle Tax | 466 | 500 | 442 |
| 16/20M Vehicle Tax | | | 42 |
| Commercial Vehicle Tax | 313 | 350 | 354 |
| Watercraft Tax | | | 0 |
| Gross Earning (Intangible) Tax | | | 0 |
| LAVTR | | | 0 |
| City and County Revenue Sharing | | | 0 |
| | | | |
| Local Alcoholic Liquor | 3,389 | 3,500 | 4,000 |
| Compensating Use Tax | | | |
| Local Sales Tax | 228,017 | 210,000 | 250,000 |
| Franchise Tax | 62,740 | 57,000 | 70,000 |
| Licenses | 5,290 | 6,000 | 10,000 |
| Municipal Court | 11,648 | 12,000 | 20,000 |
| Federal Grant | 245,060 | | |
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| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | 3,819 | 3,000 | 4,000 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 11,580 | 20,000 | 30,000 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **746,330** | **514,251** | **415,547** |
| **Resources Available:** | **1,006,888** | **899,199** | **651,762** |

City of Overbrook

**FUND PAGE - GENERAL**

| Adopted Budget General | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| **Resources Available:** | 1,006,888 | 899,199 | 651,762 |
| Expenditures: | | | |
| General Government | 468,632 | 522,000 | 585,000 |
| 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 |
| Sub-Total detail page | 468,632 | 522,000 | 585,000 |
| Public Safety | 2,557 | 5,000 | 5,000 |
| Highways and Streets | 13,567 | 10,000 | 20,000 |
| Recreation and Culture | | | |
| Capital Outlay | 11,200 | | 120,000 |
| Transfer out to Pool | 47,000 | 47,000 | 47,000 |
| Transfer out to Equipment reserve | 14,988 | 14,988 | 14,988 |
| Transfer out to Water reserve | 24,036 | 24,036 | 24,036 |
| Transfer out to Bond and Interest | 15,000 | 15,000 | 15,000 |
| Transfer out to Park & Lake | 24,960 | 24,960 | 24,960 |
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| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **621,940** | **662,984** | **855,984** |
| Unencumbered Cash Balance Dec 31 | 384,948 | 236,215 | xxxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount: | 795,438 | 738,524 | 855,984 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 855,984 |
| | | Tax Required | 204,222 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 204,222 |

**CPA Summary**

City of Overbrook

2023

| Adopted Budget<br>**General Fund - Detail Expenditures** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Expenditures: | | | |
| General Government | | | |
| Personnel Services | 131,170 | 132,000 | 185,000 |
| Commodities | 59,514 | 40,000 | 100,000 |
| Contractual | 277,948 | 350,000 | 300,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Total | **468,632** | **522,000** | **585,000** |

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| | | | |
| Total | **0** | **0** | **0** |

| | | | |
|---|---|---|---|
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | **0** | **0** | **0** |

| | | | |
|---|---|---|---|
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | **0** | **0** | **0** |

| | | | |
|---|---|---|---|
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | **0** | **0** | **0** |

| | | | |
|---|---|---|---|
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | **0** | **0** | **0** |

| | | | |
|---|---|---|---|
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | **0** | **0** | **0** |

| | | | |
|---|---|---|---|
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | **0** | **0** | **0** |

| | | | |
|---|---|---|---|
| Page Total | **468,632** | **522,000** | **585,000** |

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

City of Overbrook 2023

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

| Adopted Budget **Debt Service** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 11,149 | 35,762 | 42,612 |
| Receipts: | | | |
| Ad Valorem Tax | 18,471 | 0 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 347 | 350 | 500 |
| Motor Vehicle Tax | 8,621 | 8,700 | |
| Recreational Vehicle Tax | 216 | 200 | |
| 16/20M Vehicle Tax | | | |
| Commercial Vehicle Tax | 145 | 150 | |
| Watercraft Tax | | | |
| Intergovernmental revenues | 15,000 | 15,000 | 15,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **42,800** | **24,400** | **15,500** |
| **Resources Available:** | **53,949** | **60,162** | **58,112** |
| Expenditures: | | | |
| Principal | 15,000 | 15,000 | 15,000 |
| Interest | 3,187 | 2,550 | 1,912 |
| Cash Basis reserve | | | 3,000 |
| | | | |
| | | | |
| | | | |
| Cash Basis Reserve (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellanous exceed 10% of Total E | | | |
| **Total Expenditures** | **18,187** | **17,550** | **19,912** |
| Unencumbered Cash Balance Dec 31 | 35,762 | 42,612 | xxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amoun | 33,187 | 17,550 | 19,912 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 19,912 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 0 |

| Adopted Budget **Library** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 74,843 | 81,526 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 384 | 400 | 800 |
| Motor Vehicle Tax | 9,791 | 10,000 | 11,074 |
| Recreational Vehicle Tax | 245 | 200 | 198 |
| 16/20M Vehicle Tax | | | 19 |
| Commercial Vehicle Tax | 165 | 160 | 158 |
| Watercraft Tax | | | 0 |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **85,428** | **92,286** | **12,249** |
| **Resources Available:** | **85,428** | **92,286** | **12,249** |
| Expenditures: | | | |
| General Government | 85,428 | 92,286 | 107,500 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **85,428** | **92,286** | **107,500** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amoun | 92,500 | 99,989 | 107,500 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 107,500 |
| | | Tax Required | 95,251 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 95,251 |

| **CPA Summary** |
|---|
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City of Overbrook 2023

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

| Adopted Budget **Public Safety** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 44,881 | 26,813 | 18,130 |
| Receipts: | | | |
| Ad Valorem Tax | 137,782 | 156,862 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 774 | 750 | 1,000 |
| Motor Vehicle Tax | 18,327 | 19,000 | 21,307 |
| Recreational Vehicle Tax | 459 | 400 | 380 |
| 16/20M Vehicle Tax | | | 37 |
| Commercial Vehicle Tax | 309 | 305 | 304 |
| Watercraft Tax | | | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **157,651** | **177,317** | **23,028** |
| **Resources Available:** | 202,532 | 204,130 | 41,158 |
| Expenditures: | | | |
| Personnel | 149,432 | 155,000 | 160,000 |
| Commodities | 13,691 | 15,000 | 20,000 |
| Contractual | 3,801 | 5,000 | 5,000 |
| Capital Outlay | 2,795 | 5,000 | 26,000 |
| Transfer out to Park & Lake | 6,000 | 6,000 | 6,000 |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **175,719** | **186,000** | **217,000** |
| Unencumbered Cash Balance Dec 31 | 26,813 | 18,130 | xxxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount | 221,000 | 222,335 | 217,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 217,000 |
| | | Tax Required | 175,842 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 175,842 |

| Adopted Budget **Street Maintenance** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 13,591 | 53,264 | 97,723 |
| Receipts: | | | |
| Ad Valorem Tax | 62,829 | 66,124 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 169 | 175 | 250 |
| Motor Vehicle Tax | 4,819 | 6,900 | 8,982 |
| Recreational Vehicle Tax | 121 | 140 | 160 |
| 16/20M Vehicle Tax | | | 15 |
| Commercial Vehicle Tax | 81 | 100 | 128 |
| Watercraft Tax | | | 0 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **68,019** | **73,439** | **9,535** |
| **Resources Available:** | **81,610** | **126,703** | **107,258** |
| Expenditures: | | | |
| Transfer out to Equipment reserves | 4,980 | 4,980 | 4,980 |
| Streets | 23,366 | 24,000 | 180,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **28,346** | **28,980** | **184,980** |
| Unencumbered Cash Balance Dec 31 | 53,264 | 97,723 | xxxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount | 110,000 | 114,980 | 184,980 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 184,980 |
| | | Tax Required | 77,722 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 77,722 |

**CPA Summary**

City of Overbrook 2023

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

| Adopted Budget **Parks and Maintenance** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 27,609 | 23,388 | 24,849 |
| Receipts: | | | |
| Ad Valorem Tax | 20,445 | 28,921 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 108 | 100 | 200 |
| Motor Vehicle Tax | 2,697 | 3,000 | 3,928 |
| Recreational Vehicle Tax | 67 | 70 | 70 |
| 16/20M Vehicle Tax | | | 7 |
| Commercial Vehicle Tax | 45 | 50 | 56 |
| Watercraft Tax | | | 0 |
| Local alcohol | 3,389 | 4,000 | 6,000 |
| Charges for Services | 40,342 | 30,000 | 35,000 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 264 | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **67,357** | **66,141** | **45,261** |
| **Resources Available:** | **94,966** | **89,529** | **70,110** |
| Expenditures: | | | |
| General Government | 71,578 | 64,680 | 115,000 |
| | | | |
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| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **71,578** | **64,680** | **115,000** |
| Unencumbered Cash Balance Dec 31 | 23,388 | 24,849 | xxxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount | 73,000 | 64,680 | 115,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 115,000 |
| | | Tax Required | 44,890 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 44,890 |

| Adopted Budget **0** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
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| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
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| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 0 |

**CPA Summary**

City of Overbrook 2023

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

| Adopted Budget 0 | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
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| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
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| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 0 |

| Adopted Budget 0 | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
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| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 0 |

| **CPA Summary** |
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City of Overbrook

2023

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

| Adopted Budget 0 | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
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| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
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| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 0 |

| Adopted Budget 0 | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
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| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 0 |

**CPA Summary**

City of Overbrook

2023

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

| Adopted Budget 0 | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
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| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 0 |

| Adopted Budget 0 | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 0 |

| **CPA Summary** |
|---|
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City of Overbrook 2023

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

| Adopted Budget **Special Highway** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 131,132 | 153,581 | 158,581 |
| Receipts: | | | |
| State of Kansas Gas Tax | 29,437 | 30,000 | 32,000 |
| County Transfers Gas | | 0 | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **29,437** | **30,000** | **32,000** |
| **Resources Available:** | **160,569** | **183,581** | **190,581** |
| Expenditures: | | | |
| Contractual | 6,988 | 25,000 | 190,581 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **6,988** | **25,000** | **190,581** |
| Unencumbered Cash Balance Dec 31 | 153,581 | 158,581 | 0 |
| 2021/2022/2023 Budget Authority Amount | 123,741 | 164,733 | 190,581 |

Adopted Budget

| **Water Utility** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 56,572 | 99,281 | 118,475 |
| Receipts: | | | |
| Charges for Services | 363,227 | 375,000 | 390,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **363,227** | **375,000** | **390,000** |
| **Resources Available:** | **419,799** | **474,281** | **508,475** |
| Expenditures: | | | |
| Personnel | 101,127 | 105,000 | 120,000 |
| Commodities | 79,529 | 80,000 | 90,000 |
| Contractual | 13,805 | 15,000 | 25,000 |
| Refuse | 100,251 | 110,000 | 120,000 |
| Capital Outlay | | 20,000 | 127,669 |
| Debt Service | 290 | 290 | 290 |
| Transfer out to equipment reserves | 25,516 | 25,516 | 25,516 |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **320,518** | **355,806** | **508,475** |
| Unencumbered Cash Balance Dec 31 | 99,281 | 118,475 | 0 |
| 2021/2022/2023 Budget Authority Amount | 423,891 | 480,760 | 508,475 |

**CPA Summary**

City of Overbrook 2023

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

| Adopted Budget<br>**Sewer Utility** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 14,772 | 19,973 | 25,509 |
| Receipts: | | | |
| Charges for Services | 140,422 | 150,000 | 165,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | 85 | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **140,507** | **150,000** | **165,000** |
| **Resources Available:** | **155,279** | **169,973** | **190,509** |
| Expenditures: | | | |
| Personnel | 39,513 | 45,000 | 55,000 |
| Commodities | 9,446 | 10,000 | 20,000 |
| Contractual | 6,883 | 10,000 | 36,045 |
| Transfer out to Debt Service | 79,464 | 79,464 | 79,464 |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **135,306** | **144,464** | **190,509** |
| Unencumbered Cash Balance Dec 31 | 19,973 | 25,509 | 0 |
| 2021/2022/2023 Budget Authority Amount | 140,000 | 164,772 | 190,509 |

Adopted Budget

| **Pool** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 5,562 | 6,705 | 8,705 |
| Receipts: | | | |
| Chanrges for Services | 24,091 | 25,000 | 29,000 |
| Transfers in from General | 47,000 | 47,000 | 47,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **71,091** | **72,000** | **76,000** |
| **Resources Available:** | **76,653** | **78,705** | **84,705** |
| Expenditures: | | | |
| Personnel | 40,203 | 40,000 | 50,000 |
| Commodities | 16,153 | 15,000 | 22,500 |
| Contractual | 13,592 | 15,000 | 12,205 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **69,948** | **70,000** | **84,705** |
| Unencumbered Cash Balance Dec 31 | 6,705 | 8,705 | 0 |
| 2021/2022/2023 Budget Authority Amount | 103,315 | 82,062 | 84,705 |

| **CPA Summary** |
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City of Overbrook

2023

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

| Adopted Budget 0 | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
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| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
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| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2021/2022/2023 Budget Authority Amoun | 0 | 0 | 0 |

Adopted Budget

| 0 | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
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| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
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| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2021/2022/2023 Budget Authority Amoun | 0 | 0 | 0 |

**CPA Summary**

City of Overbrook

2023

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

| Adopted Budget 0 | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
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| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
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| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2021/2022/2023 Budget Authority Amoun | 0 | 0 | 0 |

| Adopted Budget 0 | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
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| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
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| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2021/2022/2023 Budget Authority Amoun | 0 | 0 | 0 |

| **CPA Summary** |
|---|
| |

City of Overbrook

2023

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

| Adopted Budget 0 | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
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| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| Salaries & Wages | | | |
| Employee Benefits | | | |
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| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2021/2022/2023 Budget Authority Amount | 0 | 0 | 0 |

**CPA Summary**

City of Overbrook

2023

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

| Adopted Budget **0** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
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| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| Salaries & Wages | | | |
| Employee Benefits | | | |
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| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2021/2022/2023 Budget Authority Amount | 0 | 0 | 0 |

**CPA Summary**

City of Overbrook

2023

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

| Adopted Budget<br>**0** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
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| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| Salaries & Wages | | | |
| Employee Benefits | | | |
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| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2021/2022/2023 Budget Authority Amount | 0 | 0 | 0 |

| **CPA Summary** |
|---|
| |

City of Overbrook

2023

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

| Adopted Budget 0 | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
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| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| Salaries & Wages | | | |
| Employee Benefits | | | |
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| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2021/2022/2023 Budget Authority Amount | 0 | 0 | 0 |

**CPA Summary**

0

## NON-BUDGETED FUNDS (A)

*(Only the actual budget year for 2021 is reported)*

2023

Non-Budgeted Funds-A

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Lake Fund** | | **Water Reserve** | | **Sewer Reserve** | | **Law Equipment Reserve** | | **Employee Benefit Reserve** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 9,121 | Cash Balance Jan 1 | 143,452 | Cash Balance Jan 1 | 3,132 | Cash Balance Jan 1 | 7,750 | Cash Balance Jan 1 | 23,521 | 186,976 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Charges for services | 3,193 | Miscellaneous | 1,543 | | | | | | | |
| Transfers in | 24,960 | Transfers in | 29,868 | Transfers in | 24,132 | Transfers in | 6,000 | | | |
| | | | | | | | | | | |
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| Total Receipts | 28,153 | Total Receipts | 31411 | Total Receipts | 24132 | Total Receipts | 6000 | Total Receipts | 0 | 89,696 |
| Resources Available: | 37,274 | Resources Available: | 174,863 | Resources Available: | 27,264 | Resources Available: | 13,750 | Resources Available: | 23,521 | 276,672 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Personnel | 2,257 | Personnel | 7,065 | | | | | | | |
| Commodities | 6,311 | Commodities | 12,946 | | | | | | | |
| Contractual | 11,130 | Contractual | 37,881 | Contractual | 17,899 | | | Contractual | 850 | |
| | | Transfer out | 20,000 | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | 7,550 | | | | | |
| Total Expenditures | 19,698 | Total Expenditures | 77,892 | Total Expenditures | 25,449 | Total Expenditures | 0 | Total Expenditures | 850 | 123,889 |
| Cash Balance Dec 31 | 17,576 | Cash Balance Dec 31 | 96,971 | Cash Balance Dec 31 | 1,815 | Cash Balance Dec 31 | 13,750 | Cash Balance Dec 31 | 22,671 | **152,783** ** |
| | | | | | | | | | | **152,783** ** |

**Note: These two block figures should agree.

**CPA Summary**

0

## NON-BUDGETED FUNDS (B)

*(Only the actual budget year for 2021 is reported)*

2023

Non-Budgeted Funds-B

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Debt Reserve** | | **Equipment Reserve** | | **0** | | **0** | | **0** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Dec 31 | 20,624 | Cash Balance Dec 31 | 46,365 | Cash Balance Dec 31 | | Cash Balance Dec 31 | | Cash Balance Dec 31 | | 66,989 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Transfers in | 85,056 | Transfer in | 29,928 | | | | | | | |
| | | Lease proceeds | 63,782 | | | | | | | |
| | | Miscellaneous | 8,600 | | | | | | | |
| Total Receipts | 85,056 | Total Receipts | 102310 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 187,366 |
| Resources Available: | 105,680 | Resources Available: | 148,675 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 254,355 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Debt service | 71,653 | Capital Outlay | 123,725 | | | | | | | |
| Total Expenditures | 71,653 | Total Expenditures | 123,725 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 195,378 |
| Cash Balance Dec 31 | 34,027 | Cash Balance Dec 31 | 24,950 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | **58,977** ** |
| | | | | | | | | | | **58,977** ** |

** Note: These two block figures should agree.

**CPA Summary**

# Non-Budgeted Funds - Cities

**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. 12-1,117. Equipment reserve fund.** Cities may create an equipment reserve fund to finance the acquisition of equipment.

**K.S.A. 12-1,118. Capital improvement fund.** Cities with an approved a multi-year capital improvement plan may establish a capital improvements fund.

**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. 12-6a13. Special improvement funds.** Authorizes the creation of a special improvement fund to pay a portion of the debt service on bonds issued, planning costs, and the initial cost of improvements until temporary notes or bonds have been issued and sold.

**K.S.A. 12-6a16. Separate special improvement funds.** Provides that separate, suitably named special improvement funds are to be created for each improvement project or combination of improvement projects.

**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. 12-1674. Special services fund.** Cities located in counties designated as urban areas may create a special services fund to be used to pay the initial costs of improvements and for work performed as a result of failure of persons to perform duties prescribed by law or ordinance.

**K.S.A. 12-16,102. Employee benefits trust funds.** For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

**K.S.A. 12-16,111. State loans and grants.** State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

**K.S.A. 12-17,118. Neighborhood revitalization fund.** After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

**K.S.A. 12-2615. Risk management reserve fund.** The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.

**K.S.A. 13-10,140. Special improvement fund (commission form of government; population more than 150,000 and less than 200,000).** Authorizes certain cities operating under the commission form of government to a special improvement fund to pay the preliminary cost of any improvement to be financed by special assessments or general obligation bonds.

**K.S.A. 13-14b12. Hospital special improvement fund.** Provides for creation of a special improvement fund for the purpose of equipping, operating, maintaining and improving such hospital and to pay a portion of the debt service on bonds.

**K.S.A. 14-2004. Park land acquisition fund (commission-manager cities).** Authorizes certain cities operating under the commission-manager form of government to establish a park land acquisition fund.

**K.S.A. 44-505f. Workers' compensation reserve fund.** Provides for the creation of a reserve fund for the payment of workmen's compensation claims, judgments, and expenses.

**K.S.A. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund.** Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.

**K.S.A. 68-590. Special highway improvement fund.** Cities and counties may create a special highway improvement fund and transfer to it annually up to 25% of the fund for roads, bridges, highways, or streets.

**K.S.A. 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. 79-1950b. Special improvement fund (cities of more than 200,000).** Certain cities of the first class are authorized to create a special improvement fund from which preliminary costs associated with such improvements may be paid.

**K.S.A. 79-2925. Budgets exempt from the state budget law.** Cities may create non-budgeted funds for any gifts or bequests, a revolving fund for the operation of a municipal airport, and for repair, replacement, or addition to recreation facilities.

2023

## NOTICE OF BUDGET HEARING

The governing body of
**City of Overbrook**
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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2021 | | Current Year Estimate for 2022 | | Proposed Budget for 2023 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2022 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 621,940 | 22.734 | 662,984 | 25.327 | 855,984 | 204,222 | 25.250 |
| Debt Service | 18,187 | 2.712 | 17,550 | | 19,912 | | |
| Library | 85,428 | 10.997 | 92,286 | 11.351 | 107,500 | 95,251 | 11.777 |
| Public Safety | 175,719 | 20.244 | 186,000 | 21.841 | 217,000 | 175,842 | 21.741 |
| Street Maintenance | 28,346 | 9.233 | 28,980 | 9.207 | 184,980 | 77,722 | 9.610 |
| Parks and Maintenance | 71,578 | 3.004 | 64,680 | 4.026 | 115,000 | 44,890 | 5.550 |
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| Special Highway | 6,988 | | 25,000 | | 190,581 | | |
| Water Utility | 320,518 | | 355,806 | | 508,475 | | |
| Sewer Utility | 135,306 | | 144,464 | | 190,509 | | |
| Pool | 69,948 | | 70,000 | | 84,705 | | |
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| Non-Budgeted Funds-A | 123,889 | | | | | | |
| Non-Budgeted Funds-B | 195,378 | | | | | | |
| Totals | 1,853,225 | 68.924 | 1,647,750 | 71.752 | 2,474,646 | 597,927 | 73.928 |
| | | | | | | *Revenue Neutral Rate*** | *63.718* |
| Less: Transfers | 261,944 | | 261,944 | | 261,944 | | |
| Net Expenditure | 1,591,281 | | 1,385,806 | | 2,212,702 | | |
| Total Tax Levied | 498,127 | | 515,334 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 7,226,802 | | 7,181,975 | | 8,087,954 | | |

| Outstanding Indebtedness, January 1, | 2020 | 2021 | 2022 |
|---|---|---|---|
| G.O. Bonds | 155,000 | 80,000 | 65,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 402,665 | 299,963 | 1,111,878 |
| Lease Purchase Principal | 54,101 | 36,733 | 63,782 |
| Total | 611,766 | 416,696 | 1,240,660 |

*Tax rates are expressed in mills

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

0

Official Title: 0

2023

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

**City of Overbrook**

will meet on September 14, 2022 at 7:00 PM at City Hall 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 City Hall and will be available at this hearing.

### BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2021 | | Current Year Estimate for 2022 | | Proposed Budget for 2023 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2022 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 621,940 | 22.734 | 662,984 | 25.327 | 855,984 | 204,222 | 25.250 |
| Debt Service | 18,187 | 2.712 | 17,550 | | 19,912 | | |
| Library | 85,428 | 10.997 | 92,286 | 11.351 | 107,500 | 95,251 | 11.777 |
| Public Safety | 175,719 | 20.244 | 186,000 | 21.841 | 217,000 | 175,842 | 21.741 |
| Street Maintenance | 28,346 | 9.233 | 28,980 | 9.207 | 184,980 | 77,722 | 9.610 |
| Parks and Maintenance | 71,578 | 3.004 | 64,680 | 4.026 | 115,000 | 44,890 | 5.550 |
| Special Highway | 6,988 | | 25,000 | | 190,581 | | |
| Water Utility | 320,518 | | 355,806 | | 508,475 | | |
| Sewer Utility | 135,306 | | 144,464 | | 190,509 | | |
| Pool | 69,948 | | 70,000 | | 84,705 | | |
| Non-Budgeted Funds-A | 123,889 | | | | | | |
| Non-Budgeted Funds-B | 195,378 | | | | | | |
| Totals | 1,853,225 | 68.924 | 1,647,750 | 71.752 | 2,474,646 | 597,927 | 73.928 |
| | | | | | | *Revenue Neutral Rate*** | *63.718* |
| Less: Transfers | 261,944 | | 261,944 | | 261,944 | | |
| Net Expenditure | 1,591,281 | | 1,385,806 | | 2,212,702 | | |
| Total Tax Levied | 498,127 | | 515,334 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 7,226,802 | | 7,181,975 | | 8,087,954 | | |

| Outstanding Indebtedness, January 1, | 2020 | 2021 | 2022 |
|---|---|---|---|
| G.O. Bonds | 155,000 | 80,000 | 65,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 402,665 | 299,963 | 1,111,878 |
| Lease Purchase Principal | 54,101 | 36,733 | 63,782 |
| Total | 611,766 | 416,696 | 1,240,660 |

*Tax rates are expressed in mills

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

**James H. Koger**
Official Title: City Clerk

2023

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

**City of Overbrook**

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**

Osage County

| | | | |
|---|---|---|---|
| Revenue Neutral Rate* | 63.718 | Proposed Tax Rate | 73.928 |

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

City of Overbrook

2023

## 2023 Neighborhood Revitalization Rebate

| Budgeted Funds for 2023 | 2022 Ad Valorem before Rebate** | 2022 Mil Rate before Rebate | Estimate 2023 NR Rebate |
|---|---|---|---|
| General | | | 0 |
| Debt Service | | | 0 |
| Library | | | 0 |
| Public Safety | | | 0 |
| Street Maintenance | | | 0 |
| Parks and Maintenance | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| TOTAL | 0 | 0.000 | 0 |

2022 July 1 Valuation: 8,087,954

Valuation Factor: 8,087.954

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2023 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

## Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF _____, HEREBY NOTIFIES THE _____ COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be _____ held at _____ address in _____, Kansas.

No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to _____ the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on _____, 20___.

(Seal)

_____
Clerk or Officer of Governing Body

Resolution No. _____

**A RESOLUTION OF THE CITY OF _____, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS**, the Revenue Neutral Rate for the City of _____ was calculated as _____ mills by the _____ County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of the City of _____ will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Governing Body held a hearing on _____ (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the City of _____, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF _____:**

The City of _____ shall levy a property tax rate exceeding the Revenue Neutral Rate of _____ mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

**ADOPTED** this ____ day of _____ (month and year) and SIGNED by the Mayor.

_____
Mayor
Attested:

_____
City Clerk

# Tab A

## Possible Budget Law Violation

Welcome. You have been directed to this tab because your 2021 'total expenditures' exceed your 2021 '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 2023 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 2021 budget was amended, did you use the amended, higher budget amount?

Next, look to see if any of your 2021 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 2021 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 electric and water 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 2021 financial records have been closed?**

Well, if the municipality financial records have been closed (i.e. an audit for 2021 has been completed, or the 2023 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 2021 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 2021 are not closed (i.e. an audit has not been completed, or the 2023 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 2022 'total expenditures' exceed your 2022 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 2022 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 2022 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 2022 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 electric

and water 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 2023 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 2022 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 2022 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 2023 'total expenditures' exceed your 2023 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.

**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 = $312,000.00

**Formula:**
$312,000,000 (assessed valuation) / 1000 = $312,000.00 (value of one mill)

*****

**To Determine a Mill Rate Increase**

**Example #2 and Formula**

Example #2 allows you to compute the impact on mill rate by a specific dollar amount of 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 = $312,000.00

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 = $312,000.00 (value one mill)

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

*****

**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:** | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| First Step: | (assessed valuation) $312,000,000 | / | 1000 | = | $312,000.00 | (value of 1 mill) | | |
| Second Step: | (increased prop. tax) $50,000 | / | (value of 1 mill) $312,000.00 | = | 0.160 | (increase mill rate) | | |
| Third Step: | (value of the home) $100,000 | x | 0.115 | = | $11,500 | (assessed value) | | |
| Result: | (assessed value) $11,500 | x | (increase mill rate) 0.160 | / | 1000 | = | (increase tax) $1.84 | |

*****

**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:** | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| First Step: | (assessed valuation) $312,000,000 | / | 1000 | = | $312,000.00 | (value of 1 mill) | | |
| Second Step: | (increased prop. tax) $50,000 | / | (value of 1 mill) $312,000.00 | = | 0.160 | (increase mill rate) | | |
| Third Step: | (value of the property) $2,500,000 | x | 0.300 | = | $750,000 | (assessed value) | | |
| Result: | (assessed value) $750,000 | x | (increase mill rate) 0.160 | / | 1000 | = | (increase tax) $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:** | | | | | | |
|---|---|---|---|---|---|---|
| First Step: | (assessed valuation) $312,000,000 | / | 1000 | = | $312,000.00 | (value of 1 mill) |
| Second Step: | (increased prop. tax) $50,000 | / | (value of 1 mill) $312,000.00 | = | 0.160 | (increase mill rate) |
| Third Step: | (value of the property) $2,500,000 | x | 0.250 | = | $625,000 | (assessed value) |
| Result: | (assessed value) $625,000 | x | (increase mill rate) 0.160 | / | 1000 | = (increase tax) $100.16 |

*****

**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:** | | | | | | | |
|---|---|---|---|---|---|---|---|
| First Step: | (value of the home) $100,000 | x | (residential %) 0.115 | = | (assessed value) $11,500 | | |
| Second Step: | (assessed value) $11,500 | x | (total mill rate) 52.869 | / | 1000 | = | (impact, total mills) $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) 52.869 | x | (total assd. valuation) $312,000,000 | / | 1000 | = (total taxes levied) $16,495,128.00 |

## Helpful Links

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

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.
10. Added RNR to Certificate for comparison to final rate.

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.

The following changes were made to this workbook during April 2020

1. CPI Percentages were entered for the 2021 budget year
2. Combined percentage/revenue adjustment computation for tax lid into "Comp1", added "If/then" statei
3. Comp2 is now the other limit determination tests (Property Decline and Lost Valuation)
4. Updated the Helpful Links to correct weblinks
5. Used format painter to make all pages consistent in color and layout

The following changes were made to this workbook during May 2019

1. Updated Municipal Services' contact information on the Instruction tab
2. Entered 2020 for the budget year and the applicable CPI percentages on the InputPrYr tab
3. Highlighted tab (pages) in blue if the page is to be printed and submitted as part of the budget
4. Added Remodeling and Rennovation to the New Improvements line on the InputOther tab
5. Added Remodeling and Rennovation to the New Improvements line on the Comp1 tab
6. Added Levy for Dissolved Taxing Entity on the Comp3 tab

The following changes were made to this workbook during April 2018

1. Added CPA Summary Tab
2. Added CPA Summary Box to Certification Page and all Fund Pages
3. Added CPI Percentages on Input Prior Year Tab
4. Added Computed Tax Levy Amount on Certification Page and Edit if Election is Required

5. Removed Computation Tab and Inserted Comp1, Comp2, and Comp3 Tabs and Inserted Various Link
6. Changed Megan Schulz email address on Library Grant Tab
7. Removed Public Notice Options Tabs 1, 2, and 3
8. Removed Resolution Tab

The following changes were made to this workbook on 4/7/2017

1. Update the Instruction tab with Rico's name and telephone number. Updated ARMUNIS address.
2. Disabled the Computation tab - Counties and Cities will need to use the HB 2088 Template for the 20

The following changes were made to this workbook on 1/27/2016

1. Inserted 2015 CPI percentage on computation tab.

The following changes were made to this workbook on 8/31/2015

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
6. On tax levy funds NR estimate shown as a negative receipt

The following changes were made to this workbook on 1/21/15

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 9/23/14

1. Various workbook changes associated with commercial vehicle and watercraft tax estimates.

The following changes were made to this workbook on 8/7/14

1. Update of State Library contact name on library grant tab.

The following changes were made to this workbook on 7/9/14

1. Correction to formula in cell j44 of the computation tab worksheet.

The following changes were made to this workbook on 5/7/14

1. Several changes to workbook associated with 2014 HB 2047.

The following changes were made to this workbook on 4/3/14

1. "Budget Authority Amount" cell added to budget year column of all funds.

The following changes were made to this workbook on 3/21/13

1. Instruction tab narrative modification

The following changes were made to this workbook on 1/31/13

1. Corrected formula in cell e28 of Library Grant tab

The following changes were made to this workbook on 10/8/12

1. Added "ordinance required? yes/no" message to area adjacent to each tax levy fund

The following changes were made to this workbook on 4/10/12

1. Corrected addition computation in column D, inputPrYr tab

The following changes were made to this workbook on 2/22/12

1. Library Grant tab, updated State Library e-mail contact address

The following changes were made to this workbook on 1/31/12

1. Instruction tab, added #4c for new table on Certificate page
2. Fund page 9, corrected line E36 for forumla

The following changes were made to this workbook on 8/16/11

1. Instructions tab, added #1c for adjusting ad valorem taxes
2. Instructions tab, changed #3 for adding name of official for Budget Summary page
3. Instructions tab, added #3b for new max published date on 'inputBudSum' tab
4. Instructions tab, changed #6 to remove slider column and computations
5. Instructions tab, added #10 for explain about 'Library Grant' tab and Library fund page
6. Instructions tab, changed #11 now Debt Service and Library funds are on the same tab (hard coded Ce
7. Instructions tab, added #11a for numbering of the General and General Detail pages
8. Instructions tab, changed #11b to reflect all tax levy pages with 'Projected Carryover' table
9. Instructions tab, changed #11c to reflect all tax levy pages with 'Desired Carryover' and warning about
10. Instructions tab, added #11d for last year mill rate, proposed total mill rate, and last year total mill rat
11. Instructions tab, changed #11e to remove page number 7 as the General page number might change if
12. Instructions tab, changed #12b added name of official
13. Instructions tab, added #12c for computation of one mill
14. Instructions tab, changed #12d added the name of the tables and warning about delinquency rate if us
15. Instructions tab, changed #12e added the name of the table and warning about delinquency rate if use
16. Instructions tab, changed #12f added that not signing the Budget Summary page will not require to be
17. InputPrYr tab, added column for adjusting ad valorem taxes to reflect a better picture of actual taxes received, allow a rate to be used to compute the new amount, and links the new amounts to the appropriate fund page, if used, otherwise used the original amounts
18. InputPrYr tab, hard coded Library in the tax levy funds section along with General and Debt Service
19. InputOth tab, section for Computation of Delinquency, change to % from rate and provided example, link to all tax levy fund page will show as % vs rate
20. InputBudSum tab, added official name and latest date for publication of Notice of Budget Hearing

21. Cert tab, under Table of Content, added Computation to Determine State Library Grant
22. Cert tab, right justifyed figures versus having figures centered
23. Cert tab, put spaces between governing body signatures block
24. Mvalloc tab, removed slider column and computation for slider
25. All tax levy fund pages removed the link from Mvalloc tab for slider and converted cells to blank
26. Debt and Lpform tab added a blank new column at left side and formated 'type of debt' and 'item purc
27. All fund pages changed the year column heading, example 'Prior Year Actual' to 'Prior Year' second l
28. Change out the 'Mill Rate Computation' tab so to agree with the website
29. Added KSA 14-568 to transfer tab
30. All tax levy fund pages added 'Mill Rate Comparison' table
31. Created new Library Grant tab for determining if the library would be approved for a grant
32. Change Debt Svs tab to DebtSvs-Library
33. DebtSvs-Library tab, for Library fund page added message for qualify for grant or see Library Grant t
34. Certificate tab added a place for the email address of the assisted by
35. General tab, made page number 7 if no library or page number 8 if has library

The following changes were made to this workbook on 6/17/11
1. Tab mvalloc changed cells C7, D7, and E7 reference to C,D,E19 from 18
2. All tax levy fund pages corrected the link between mvalloc tab and vehicle allocation cells

The following changes were made to this workbook on 5/26/11
1. Tab levy page 11 cell D69 formatting change reference C71 to D71

The following changes were made to this workbook on 4/29/11
1. Changed all tax levy fund pages Budget Authority for actual year as off by 1

The following changes were made to this workbook on 4/19/11
1. Summ tab changed proposed year expenditure column to 'Budget Authority for Expenditures'

The following changes were made to this workbook on 8/22/10
1. All pages removed the revision date
2. All tax levy fund pages reduced the columns and revised the bottom of pages for see tabs
3. Instruction tab added lines 4c (cert-rec), 11b (fund-rec), 14(project carryover), 14a (Desired Carryover), and 15 (protection)
4. Certificate tab change the 'Expenditure' heading by adding 'Budget Authority for Expenditures'
5. Certificate tab added additional lines for the governing body signatures
6. Certificate tab add the year in the block for 'County Clerk Use Only'
7. Certificate tab moved the 'County Clerk's Use Only' from center to right
8. Debt tab expand the 'Date' columns and removed two lines from the 'Other Section'
9. Gen tab added revenue line for 'Compensation Use'
10. Gen tab added table for 'Projection of Cash Carryover'

11. Gen tab added table for 'Desired Carryover'
12. Gen tab redefine print que to not include tables
13. Gen tab hid the comp for see tabs
14. DebtService tab reduced the Debt Service fund page and added the Recreation fund
15. DebtService tab added table for 'Projected Carryover'
16. DebtService tab redefine print que and hid comp for see tabs
17. Levy page9 to page13 tab hid comp for see tabs
18. Summ tab merged cells above the 'City Official Title' and center a name if used
19. Summ tab link the City Official Title to inputBudSum tab
20. Summ tab changed proposed year expenditure column to 'Budget Authority (Includes Carryover)
21. Summ tab added four tables to the right of the form
22. InputBudSum tab added line for City Official Title and provided an example
23. Revised TransferStatutes and NonBudFunds tabs
24. Added Mill Rate Computation tab
25. Summ tab redefine print que
26. Add Helpful Links tab
27. Certificate page deleted state block
28. Inputoth tab changed the Actual Delinquency tax from -2 to -3

The following changes were made to this workbook on 1/05/10

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

The following changes were made to this workbook on 12/28/09

1. Nhood tab added note for computing table

The following changes were made to this workbook on 12/08/09

1. Instruction tab, added step 3 for 'inputBudSum'
2. Added tab 'inputBudSum'
3. Changed Budget Summary replacing the green areas for date/time/location so info comes from inputB

The following changes were made to this workbook on 10/2/09

1. Cert tab line 14, added 'If amended….'
2. Created TransferStatute tab
3. Created NonBudFunds tab
4. Instructions tab added 6b for the TransferStatute tab

5. Added 'See Tab A-E' for violations
6. Changed each fund page removing 'Yes' and 'No' replacing with 'See Tab' for possible violation
7. Nonbud tab changed Net Violation to July 1

8. Instruction tab changed 9i to k for 'See Tab'
9. Certificate tab moved the Assisted By: and added more lines for governing body signatures

The following changes were made to this workbook on 7/16/09
1. Mvalloc tab, change table reference for each cell from 'D' to 'E'
2. Levy page 9 tab, merged cells c17, e17, c52, and e52
3. Levy page 10 tab, merged cells, c17, e17, c53, and e53
4. Summ tab, changed Less: Transfer cell D26 to 28 and E26 to 28

The following were changed to this spreadsheet on 2/23/09
1. Instruction under Submitting of Budget ….required electronic submission.
2. Input other tab line 57 change from Budget Summary to Budget Certificate.

The following were changed to this spreadsheet on 8/14/08
1. Input tab (inputPrYr) added column for the current year expenditures.
2. Statement of Indebtedness (debt) added lines to all categories.
3. All tax levy funds and no tax levy funds fund pages made the following changes:
3a. Made the total expenditures block for the actual and current year to turn 'Red' if violation occurs.
3b. Unencumbered Cash for the actual year turn 'Red' if violation occurs.

3c. In statements about violations, if no violation occurs, then a red 'No' will appear.

4. All tax levy fund pages abbrivated the non-appropriated, total expenditures/non-appropriated, and delinquency computation rate
5. Special Highway and all no tax levy fund pages added to the proposed column unencumbered cash balance block will turn red and below will say in red 'Budget Violation' if the cash balance is negative.
6. Neighborhood Revitalization (nhood) made the estimate rebate round the figures to whole dollars.
7. Instruction page have changed all reference for Bond & Interest to Debt Service.
7a. Added 4a to explain about no-fund warrants and temporary notes can be added to the debt service on the Computation to Determine Levy Limit.
7b. Added 9d to explain more about the debt service fund page can included for debts.
8. Added to the instruction page lines 10a - 10c to provide a little more insight for the Neighborhood Revitalization rebate.
9. Added 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. Changed instruction line 9a to reflect General Fund Detail (GenDetail) is linked to the General Fund (general) and that detail 'Page Total' amounts should agree to 'Sub-Total' on the General Fund page.
13. Added instruction lines 9j to 9l for additional edits for budget authority.
14. Added to instruction line 9c about the miscellaneous receipt for the proposed year takes into account the ad valorem taxes for the 10% Rule.
15. Added to instruction line 6 for using chartered ordinance number in place of statute reference.

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

1. Added instructions to 9f for the NonBudA and NonBudB tabs explaining about negative cash balance.
2. Changed the formula for unencumbered cash balances for NonBudA and NonBudB to show a negative
3. Added box under unencumbered cash balance for NonBudA and NonBudB to reflect a negative endin
4. Changed foot note to reflect the changes maded on 7/1/08 to the above tabs.

The following were changed to this spreadsheet on 6/16/08

1. On 'inputPrYr' tax levy column 'D' total on line 71 change to add line 59 - 70 versus 59-64.

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

1. On both the Non-Budgeted Funds forms changed from 'Only the actual budget year shown' to read '*Only the actual budget year for YYYY is to be shown*'.
2. Change Legend #34 from 'note 10' to 'note 11'.
3. Instruction page #9a change from 'shown be shown' to read 'should be shown'.
4. The page revision dates were changed.

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 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. Added four single pages for no tax levy fund page.
8. Now can key in the official title on the budget summary page.
9. Now have the indebtedness prior year added to the input page and link with the budget summary page.
10. Added three input spaces for League's highway estimates and link to Special Highway page. Included a note about usage to County Road System.
11. Added Neighborhood Revitalization, LAVTR, City and County Revenue Sharing, and Slider to the input page and to the General Fund page. And added NR to all tax levy fund pages.
12. Changed the Budget Summary Heading to include Actual/Estimate/Proposed with the budget year.
13. Changed the delinquency rate formula for all levy funds.
14. Changed the Certificate page so the county name flows instead of having unneeded spaces.
15. Using the actual ad valorem rates from the Clerk's information versus from the Certificate page.
16. Delinquency rate for actual for 3 decimal and note that rate can be up to 5% over the actual rate.
17. Computation to Determine Limit changed the note on bottom to include publish ordinance and attach the published ordinance to the budget.

18. Add total section for Schedule of Transfers and linked the total to the Budget Summary page.
19. Added column to show when debt retired on the Indebtedness page.
20. Special Highway page added line for County Transfer Gas and linked adjustment for prior and county transfer gas from the input page (inputoth).
21. Added four single no levy fund pages and 2 non-budgeted pages.
22. Added note on non-budgeted fund pages to ensure the amounts agree.
23. Added to instructions about non-appropriated funds limit of 5%.
24. Added warning "Exceeds 5%" on all fund pages for the non-appropriated balance.
25. Added Neighborhood Revitalization table with and added links to all tax levy fund pages.
26. Added to the instructions about neighborhood revitalization.
27. Added Slider to the Vehicle Allocation table and linked to fund pages.
28. Added to all budgeted fund pages the budget authority for the actual year, budget violation, and cash
29. Added instruction on the addition for item 29.
30. Added miscellaneous category to receipt/expenditure on all fund pages and set up violation statement
31. Added instruction on the miscellaneous on how to clear the statement.
32. Added block on the certificate page for page number of neighborhood revit.
33. Change Certificate page total for mil rate from 0 to blank.
34. Expanded on the preparation of budget note 11 for instructions for the Notice of Budget Hearing.
35. Added 'excluding oil, gas, and mobile homes' to lines 8 and 14 on Clerks budget info on tab inputoth.