CERTIFICATE 2024

To the Clerk of Miami County , State of Kansas
We, the undersigned, officers of
Stanton Township
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was approved and adopted as the
maximum expenditures for the various funds for the year 2024; and (3) the
Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, and 16/20M Vehicles T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	13,387	5,595	
Debt Service	10-113				
Library	12-1220				
Road	68-518c				
Special Machinery					
Totals		xxxxxx	13,387	5,595	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 0.011

Assisted by:
Miami County Clerk

Address:
201 S Pearl, Suite 102
Paola KS 66071
Email:
countyclerk@miamicountyks.org

Attest: 11/17 2023
Janet White
County Clerk

Dennis Geraghty
Charles R. Gabbert
Jim Kenney
Governing Body

Special Road Election held for Mills for years.
First levy in .

CPA Summary

AFFIDAVIT OF PUBLICATION

NPG Newspapers, Inc., P.O. Box 29, St. Joseph, MO 64502

Reference: **337108** **P.O. :**
Ad ID: **6746333** **DESC. :Stanton Township**

JIM MEINIG
STANTON TOWNSHIP / CEMETERY
31569 INDIANAPOLIS RD
PAOLA, KS 66071

Miami County Republic

State of Kansas, Miami County, ss:

I, Sandra Ridings being duly sworn according to law, state that I am the Legal Advertising Coordinator of the Miami County Republic, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Miami County, Kansas, with a general paid circulation on a weekly basis in Miami County, Kansas; and that said newspaper is not a trade, religious, or fraternal publication.
Said newspaper is published at least weekly fifty times a year and has been so published continuously and uninterruptedly in said County and State for a period of more than five years prior to the first publication of the said notice; and has been admitted to the post office of Paola, in said county as second class matter.
That this notice, a true copy of which is hereto attached, was published in the regular and entire issue of said weekly newspaper as follows, to-wit:

Run Dates:	**08/09/23**	**to**	**08/09/23**
Appearances:	**1**		
AD SPACE:	**126**		
TOTAL COST:	**$68.76**		

(Signed) Sandra Ridings

Subscribed and sworn before me this
9 day of August 2023

Judy B. Moreno Notary Public

JUDY B. MORENO
Notary Public - Notary Seal
State of Missouri
Commissioned for Buchanan County
My Commission Expires: June 23, 2024
Commission Number: 12544882

My Commission Expires: 6/23/24

Resolution No. 2023-1

A RESOLUTION OF THE Stanton TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Stanton Township was calculated as 0.018 mills by the Miami County Clerk; and

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

WHEREAS, the Governing Body held a hearing on Aug 21, 2023 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Stanton Township, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Stanton TOWNSHIP:

The Stanton Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 0.0284 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 21 day of August 2023 (month and year) and SIGNED by the Governing Body.

Attested:

Roll Call Vote

Stanton Township

(Name of Taxing Entity)

Date of Hearing to Exceed Revenue Neutral Rate: August 21, 2023

Resolution # 2023-1

Governing Body Member (Please Print)	Yes	No	Abstain or Absent
Dennis Kenoyer	X		
Charlos Egglesto	X		
Jim Meinig	X		

CERTIFICATE 2024

To the Clerk of Miami County , State of Kansas
We, the undersigned, officers of
Stanton Township
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was approved and adopted as the
maximum expenditures for the various funds for the year 2024; and (3) the
Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

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Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	13,387	5,595	0.283
Debt Service	10-113				
Library	12-1220				
Road	68-518c				
Special Machinery					
Totals		xxxxxx	13,387	5,595	0.283
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					19,741,386
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 0.011

Assisted by:
Miami County Clerk

Address:
201 S Pearl, Suite 102
Paola KS 66071

Email:
countyclerk@miamicountyks.org

Attest: _____ 2023

County Clerk

Governing Body

Special Road Election held _____ for ___Mills for ___ years.
First levy in _____.

CPA Summary

Stanton Township
Miami County

2024

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

Budgeted Funds for 2023	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	212	13	1	26	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	212	13	1	26	0	0

County Treas Motor Vehicle Estimate 13

County Treas Recreational Vehicle Estimate 1

County Treas 16/20M Vehicle Estimate 26

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.06014

RVT Factor 0.00259

16/20M Factor 0.12250

Comm Veh Factor 0.00132

Watercraft Factor 0.00156

2024

Stanton Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	-	
	Total	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

Transfers - Townships

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

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

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

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

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

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

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

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

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

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

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

Stanton Township
Miami County

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total Indebtedness				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2023	Payments Due 2023	Payments Due 2024
				Total	**0**	**0**	**0**

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

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

Budgeted Year: 2024

Library found in: Stanton Township
Miami County

As provided in KSA 75-2553 *et seq.,* two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2023	Proposed Year 2024
Ad Valorem Tax	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	$0
Recreational Vehicle Tax	$0	$0
16/20M Vehicle Tax	$0	$0
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	#########	#########
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

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

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

Stanton Township 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	8,585	20,587	7,836
Receipts:			
Ad Valorem Tax	6,730	212	xxxxxxxxxxxxxxx
Delinquent Tax	136		
Motor Vehicle Tax	406		13
Recreational Vehicle Tax	17		1
16/20 M Vehicle Tax	20		26
Commercial Vehicle Tax	12		0
Watercraft Tax			0
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Lot Sales	200		
Ins Refund	17		
Close Stanton Cemetery Account	8,017		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**15,556**	**212**	**40**
Resources Available:	**24,140**	**20,799**	**7,875**
Expenditures:			
Mowing - Doug Ludwig	2,485		
Mowing - Lonnie Brewer	700		
Surety Bond			125
Supplies		50	50
Gravel		588	587
Stone Mtnce & Signage		3,600	3,600
Insurance	300	650	650
Publication	69	125	125
Mileage Reimbursement		450	450
Mowing		7,500	7,500
Notification			300
Cash Forward (2024 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**3,554**	**12,963**	**13,387**
Unencumbered Cash Balance Dec 31	20,587	7,836	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	10,825	13,975	13,387
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	13,387
		Tax Required	5,512
	Delinquent Comp Rate:	1.5%	83
		Amount of 2023 Ad Valorem Tax	5,595

CPA Summary

Stanton Township 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expendit			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.5%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does misc. exceed 10% of Total Expendit			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.5%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

Stanton Township 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Special Highway/Gasoline Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Benefits			
Road Maintenance			
Road Materials			
Equipment			
Cash Forward (2024 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.5%	0
		Amount of 2023 Ad Valorem Tax	0

Special Machinery

K.S.A. 68-141g	**2022 Actual Year**
Unencumbered Cash Balance, Jan 1	
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	0
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**0**

CPA Summary

Stanton Township 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.5%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget

0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.5%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

Stanton Township 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 1.5%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget

0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 1.5%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

Stanton Township 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 1.5%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget

0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 1.5%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

Stanton Township 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	0	0

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	0	0

CPA Summary

Stanton Township **NON-BUDGETED FUNDS** 2024

(Only the actual budget year for 2022 is to be reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
0		**0**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

** Note: These two block figures should agree.

CPA Summary

Non-Budgeted Funds - Townships

K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-631p. **Sewerage system reserve fund.** The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-1663. Federal grants (e.g. FEMA). Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

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

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

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

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

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

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

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

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

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

NOTICE OF BUDGET HEARING

The governing body of
Stanton Township
Miami County
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at County Clerk, 201 S Pearl, Suite 102, Paola KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits
of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate 2023		Proposed Budget 2024		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,554	0.480	12,963	0.013	13,387	5,595	0.284
Debt Service							
Library							
Road							
Special Machinery							
Totals	3,554	0.480	12,963	0.013	13,387	5,595	0.284
						*Revenue Neutral Rate***	*0.011*
Less: Transfers	0		0		0		
Net Expenditure	3,554		12,963		13,387		
Total Tax Levied	6,851		212		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	14,280,636		16,782,490		19,686,161		
Outstanding Indebtedness, Jan 1	2021		2022		2023		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills.

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

0
0

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Stanton Township
Miami County
will meet on August 21, 2023 at 7:00 P.M. at Miami County Fair Grounds, Bldg 4, 401 Wallace Park Dr, Paola KS 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 County Clerk, 201 S Pearl, Suite 102, Paola KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate 2023		Proposed Budget 2024		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,554	0.480	12,963	0.013	13,387	5,595	0.284
Debt Service							
Library							
Road							
Special Machinery							
Totals	3,554	0.480	12,963	0.013	13,387	5,595	0.284
						*Revenue Neutral Rate***	*0.011*
Less: Transfers	0		0		0		
Net Expenditure	3,554		12,963		13,387		
Total Tax Levied	6,851		212		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	14,280,636		16,782,490		19,686,161		
Outstanding Indebtedness, Jan 1	2021		2022		2023		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills.

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

0
0

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

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

SUPPORTING COUNTIES
Miami County

Revenue Neutral Rate*	0.011	Proposed Tax Rate	0.284

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

Stanton Township 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General			0
Debt Service			0
Library			0
Road			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2023 July 1 Valuation: 19,686,161

Valuation Factor: 19,686.161

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2024 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No. _____

**A RESOLUTION OF THE _____ TOWNSHIP, KANSAS TO LEVY A PROPE
RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

WHEREAS, the Revenue Neutral Rate for the _____ Township was calcul
_____ mills by the _____ County Clerk; and

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

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

WHEREAS, the Governing Body of the _____ Township, having heard te
finds it necessary to exceed the Revenue Neutral Rate.

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

The _____ Township shall levy a property tax rate exceeding the Revenue Neu
_____ mills.

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

ADOPTED this ____ day of _____ (month and year) and SIGNED by the G
_____
_____
_____

Attested:
_____

ERTY TAX

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THE

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Governing Body.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF _____ TOWNSHIP, 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

Tab A

Possible Budget Law Violation

Welcome. You have been directed to this tab because your 2022 'total expenditures' exceed your 2022 '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 2024 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 2022 budget was amended, did you use the amended, higher budget amount?

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

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

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

Is amending the budget an option?

Amending the budget is a timing issue. In order to amend the budget, you must have the complete amending process completed before the end of the calandar year. If you start at the beginning of December, then you should have enough time to amend the budget. But, if started during the middle of December, then you might not have enough time to complete the amending process. Remember the complete processing must be completed on or before the end of December and you must have at least 10 days between when published in local newspaper and when the budget hearing is held. So, if your local newspaper only publishes once a week or bi-weekly, then there might not be time enough to have the 10 day requirement between publication and the hearing.

Amending the budget can be done at any time during the budgeted year. But, amending the budget should take place before the expenditures exceed the budget authority.

What if the 2022 financial records have been closed?

Well, if the municipality financial records have been closed (i.e. an audit for 2022 has been completed, or the 2024 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 2022 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 2022 are not closed (i.e. an audit has not been completed, or the 2024 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 2023 'total expenditures' exceed your 2023 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 2023 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 2023 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 2023 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative *expenditure* .

Another option is to consider whether your fund shares expenditures with another fund. For example, your road and noxious weed funds may split salaries between the two funds. If one of those funds is in trouble you might be able to allocate a little more in salaries to the healthy fund in order to eliminate the potential violation (be sure, though, that the healthy fund has sufficient budget authority and cash available).

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

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

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

If the fund does not have enough ending cash so that an amendment will cover the expected overage, but another fund does have enough unemcumbered cash (along with budget authority and statutory authority to transfer to the fund with the potential budget law violation), go ahead and make the transfer and then amend the budget.

Thank you.

Tab D

Current Year - Possible Cash Basis Law Violation

Welcome. You have been directed to this tab because your 2024 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 2023 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 2023 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 2024 'total expenditures' exceed your 2024 Unemcumbered cash balance Dec 31.'

In short, you are looking at a budget law violation if you adopt a budget in which there exists a fund with a negative ending cash balance.

Should this be fixed before we adopt the budget?

Yes. The budget law mandates that fund expenditures shall balance with anticipated revenue. A fund ending cash balance should end either in $0 or a positive cash balance.

How do I fix the violation?

The negative cash balance can be remedied by increasing the anticipated receipts or by reducing the proposed expenditures, or a combination of the two.

Is there a benefit to having a positive cash balance?

If the municipality governing body chooses to adopt a budget whereby the no levy fund has a positive ending balance, that's okay. But, we recommend that the fund be budgeted to end with a $0 balance.

Why? Well, remember that no levy funds do not result in a levy of property tax dollars. So, there is no impact to the property taxpayer from a budget which utilizes all anticipated revenue in the upcoming year.

The advantage to the municipality of budgeting the no levy fund to end the budget year with a $0 balance is that it provides the municipality with maximum spending authority. In the event the municipality is faced with unanticipated spending during the budget year it will not need to amend its budget to do so.

Of course, by budgeting to $0 the municipality does not have to spend down to $0, but the authority to do so without a budget amendment is there in the event that a need

to do so should arise.

Thank you.

Municipal Budget Tools/Explainers for Various Situat

Revenue Neutral Rate

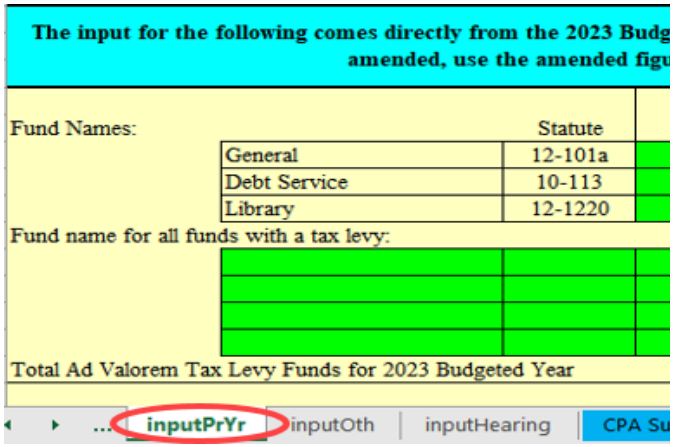
- RNR – Rate calculated to compare prior year ad valorem tax to current year estimates
- RNR = (Prior year ad valorem revenue/current year valuation estimate) X 1,000
  Note: Revenue used is the final billed tax revenue

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

Prior Year Ad Valorem Revenue

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

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



Current Year Valuation Estimate

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

2024 budget workbook inputOth tab.

Revenue Neutral Rate **C** The revenue neutral rate is calculated by the county clerk and provided to each taxing su

Prior Year RNR/Mill Levy Rate **D** The sum of the actual tax rates

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

From the County Clerk's Budget Inf	
Total Assessed Valuation for 2023	
Gross earnings (intangible) tax estimate for 2024	
Neighborhood Revitalization	
Revenue Neutral Rate	61.017 **C**
Actual Tax Rates for the 2023 Budget:	
Fund	
General	
Debt Service	
Library	
Total	

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

To Compute the Value of One Mill

Example #1 and Formula

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

Formula:

Assessed valuation = X
X / 1000 = value of one mill

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

In this example, one mill for the municipality will generate $312,000 in taxes.

Input the assessed valuation: = $312,000,000

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

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

*****

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 = #########

In the **next step**, we will determine the increase:

$50,000 (increased property tax) / $312,000 (mill value) = .160 increase to the mill rate

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

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

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

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

	(increased prop. tax)		(value of 1 mill)				
Second Step:	$50,000	/	$312,000.00	=	0.160	(increase mill rate)	
	(value of the property)						
Third Step:	$2,500,000	x	0.300	=	$750,000	(assessed value)	
	(assessed value)		(increase mill rate)			(increase tax)	
Result:	$750,000	x	0.160	/	1000	=	$120.19

* * * * *

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

Example #3c and Formula

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

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

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

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

* * * * *

How to Achieve the Same Mill Rate as the Year Before

Example #5 and Formula

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

Formula:

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

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

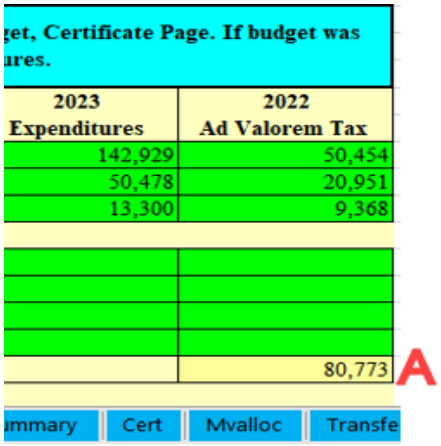
Kansas Department of Revenue
https://www.ksrevenue.gov/

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 Pool
https://pooledmoneyinvestmentboard.com/

ions

budget



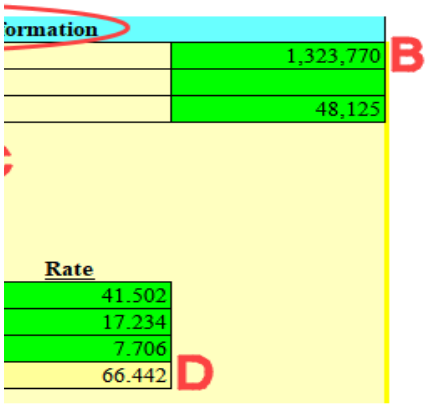
get, Certificate Page. If budget was ures.	
2023 Expenditures	2022 Ad Valorem Tax
142,929	50,454
50,478	20,951
13,300	9,368
80,773	

ummary | Cert | Mvalloc | Transfe

A

for

in the


ormation
1,323,770
B
48,125
Rate
41.502
17.234
7.706
66.442
D

The following changes were made to this workbook during April 2023:
Reprogram final rate computation on Certificate page
Corrected transfer programming for General/Special Machinery and Road/Special Machinery
Created Budget Tools, removed 'helpful links' and 'mill rate computation' (those tabs are now located in '

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
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
9. Updated helpful links to provide accurate weblinks.

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

The following changes were made to this workbook during March 2020
1. CPI Percentages were entered for the 2021 budget year
2. Updated the Helpful Links to correct weblinks
3. Used format painter to make all pages consistent in color and layout

The following changes were made to this workbook in April 2019
1. Updated Municipal Services' contact information on Instruction tab
2. Entered 2020 for the Budget Year and 2.5 % for the CPI percentage on the InputPrYr tab
3. Highlighted tabs (pages) in blue if the page is to be printed and submitted as part of the budget

The following changes were made to this workbook in April 2018
1. Added the CPA Summary tab.
2. Added the CPA Summary comment box on the Certification Page and all fund pages.
3. Changed Megan Schulz email address on the Library Grant tab.
4. Renamed the Pub. Notice Option 1 tab to Notice of Vote.
5. Removed the Pub. Notice Option 2 and 3 tabs.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The following changes were made to this workbook on 2/22/2012

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

The following changes were made to this workbook on 2/2/2012
1. Instruction tab - line A7 add Library.
2. Instruction tab - add line #1c for ad valorem adjustments.
3. Instruction tab - add line #3b to indicate latest date for printing.
4. Instruction tab - add line #10 to explain about Library Grant Tab.
5. Instruction tab - add line #11a concerning changing the general fund page number due to library grant
6. Instruction tab - changed 11b, c, and d for new fund tables on fund pages, and 13b, c, and d for tables
7. InputPrYr tab - add Library to the fund page list.
8. InputPrYr tab - added new table for adjusting ad valorem taxes if desired.
9. InputOth tab - under 'Computation of Delinquency', changed both narratives for %.
10. InputBudSum tab - added line D9 for latest date for printing and added hidden formulas for latest pri
11. InputBudSum tab - added spaces for official name and title.
12. Cert tab - added to 'Table of Contents' the Computation to Determine Library Grant and its page num
13. Cert tab - added Library fund.
14. Cert tab - added place for "Email" address for person assitance on the budget.
15. Mvalloc tab - removed 'Slider' from table heading.
16. Mvalloc tab - removed slider column and underlying formulas.
17. Mvalloc tab - added Library fund.
18. TransfersStatutes tab - added KSA 80-1406c.
19. Debt-Lease tab - minor changes to first column heading and center form for printing.
20. Library Grant was added which computes if library qualifies for a grant.
21. Gen tab - added an if statement to page number to account for Library Grant page.
22. DebtSvs-Library tab - reduce debt service fund page and added new library fund page which is linked
23. Summ tab - added library fund and linked the library fund page to the summary.
24. Summ tab - linked the official name and title from the inputbudsum page.
25. Summ tab - centered the heading for printing.
26. Nhood tab - added the library fund.
27. Mill Rate Computation tab - corrected the computations to agree with our website.
28. All fund pages - changed the year headings.
29. All fund pages - removed slider and its link.

The following changes were made to this workbook on 5/13/2011
1. Road tab cell c54 change ref from h1 to e1 so the Special Machinery date will reflect correctly.

The following changes were made to this workbook on 5/4/2011
1. Gen tab cell B46 corrected the spelling of Resources.

The following changes were made to this workbook on 4/19/2011
1. Summ tab changed proposed year expenditure column to 'Budget Authority for Expenditures.'

The following changes were made to this workbook on 3/21/2011
1. General tab corrected cell G52 from E22 to E26.
2. Debt Service tab corrected cell G55 from E42 to E29.

The following changes were made to this workbook on 10/13/2010
1. All pages removed the revision date.
2. All tax levy fund pages reduced the columns and revised the bottom of pages for see tabs.
3. Instruction tab added lines 11c (last year mill rate), 11d (desired mill rate), 10a(project carryover), 10b (Desired Carryover), 10g (project carryover Debt/road, and 14 (protection).
4. Certificate tab change the 'Expenditure' heading by adding 'Budget Authority for Expenditures.'
5. Certificate tab add the year in the block for 'County Clerk Use Only.'

6. Gen tab added table for 'Projection of Cash Carryover.'

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

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

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

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

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

The following changes were made to this workbook on 8/25/2009

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

The following changes were made to this workbook on 5/14/2009
1. Mvalloc tab, changed cell d10 to -2 vs -1 to reflect correct year to tax.
2. Mvalloc tab, changed cells d12-21 to add = in formula to prevent VALUE error - affects very few tow

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

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

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

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

The following were changed to this spreadsheet on 2/23/2009
1. Instruction under Submitting of Budget ….required electronic submission.
2. Input other tab line 45 change from Budget Summary to Budget Certificate.

The following were changed to this spreadsheet on 2/02/2009

1. General fund cell c51formula changed to calulate the Unecumber Cash Balance correctly.

The following were changed to this spreadsheet on 10/14/2008

1. Input tab (inputPrYr) added column for the current year expenditures.
2. Added to all tax levy fund pages the miscellaneous receipt for the proposed year comparison takes into account the ad valorem taxes for the 10% Rule.
3. All tax levy funds and no tax levy funds fund pages made the following changes:
3a. Made the total expenditures block for the actual and current year to turn 'Red' if violation occurs.
3b. Unencumbered Cash for the actual year turn 'Red' if violation occurs.
3c. In statements about violations, if no violation occurs, then a red 'No' will appear.
4. All tax levy fund pages abbreviated the non-appropriated, total expenditures/non-appropriated, and delinquency computation rate.
5. All no tax levy fund pages added to the proposed column unencumbered cash balance block will turn red and below will say in red 'Budget Violation' if the cash balance is negative.
6. Neighborhood Revitalization (nhood) took off the protection for the page number and made the estimate rebate round the figures to whole dollars.
7. Instruction page have changed all reference for Bond & Interest to Debt Service.
8. Added to the instruction page lines 11a - 11c to provide a little more insight for the Neighborhood Revitalization rebate.
9. Added instruction line 2b to explain how to delete delinquency rate from tax levy fund pages.
10. Changed the Bond & Interest tab (B&I) to Debt Service tab (DebtService).
11. Changed the revised date on all pages changed.
12. Added instruction lines 9g to 9l for additional edits for budget authority.
13. Allow the General Fund transfer of 25% to Special Machinery to include ad valorem taxes into the computation of the 25% limitation in the proposed column.
14. If road transfer funds to special machinery, the transfers are linked and to the Schedule of Transfers.
14a. Road transfer is checked to see if exceeds 25%, if so, then block turns red and below statement will appear 'Exceeds 25%'.
14b. Special Machinery also has error message 'Exceeds 25% of Resources Available'.
14c. Schedule of Transfer has the transfers link and will show statute allowing for the transfer for actual
15. Added transfers on the general fund page and questions pertaining to the transfers.
15a. The first transfer checks for if ad valorem taxes were levied. If so, then transfer block turns red and error message 'Not Authorized' appears.
15b. Second transfer checks to see if exceeds 25% limitation. If so, then transfer block turns red and error message 'Exceeds 25%' appears.
15c. Transfers are linked from general fund to special machinery and to Schedule of Transfers. Transfers for actual year will also have the statute reference shown.
16. Error messages will appear next to transfers for the special machinery transfers from the general fund if both transfer blocks indicate a transfer. A error message will appear 'Not Authorized Two
17. Deleted lines pertaining to the beginning and ending balance for the County Treasurer.

<u>The following were changed to this spreadsheet on 8/06/2007</u>
1. instruction were changed: POC change from Roger to armunis, got rid about us providing disk, took the input page and split to input prior budget information and input other, with more in-depth of forms and fund page, and more in-depth on the budget summary page.
2. All pages have a revision date.
3. Hard coded the Bond & Interest, and Road on Certificate and Summary pages.
4. All dates on the spreadsheet are controlled from input on the input Prior Year page.
5. Computation to Determine Limit now has the debts amounts link within the spreadsheet.

6. Schedule of Transfers have the transfers totaled and link to the budget summary page.
7. Now have the indebtedness prior year added to the input page and link with the budget summary page.
8. Added LAVTR and Slider to the input page and to the General Fund page.
9. Changed the Budget Summary Heading to include Actual/Estimate/Proposed with the budget year.
10. Changed the delinquency rate formula for all levy funds.
11. Changed the Certificate page so the county name flows instead of having unneeded spaces.
12. Using the actual ad valorem rates from the Clerk's information versus from the Certificate page.
13. Delinquency rate for actual for 3 decimal and note that rate can be up to 5% over the actual rate.
14. Added column to show when debt retired on the Indebtedness page.
15. Budget Summary changed the sentence "will meet…" so the year automatically changes.
16. Resolution page has a space for a page number.
17. Added to instructions about non-appropriated funds limit of 5%.
18. Added warning "Exceeds 5%" on all fund pages for the non-appropriated balance.
19. Added Neighborhood Revitalization table and linked the tax levy fund pages.
20. Added Neighborhood Revitalization expenditures to all the tax levy fund pages.
21. Added Neighborhood Revitalization page number to the Certificate page table of content.
22. Added Slider to the Vehicle Allocation table and linked to fund pages.
23. Added to all budgeted fund pages the budget authority for the actual year, budget violation, and cash
24. Added instruction on the addition for item 23.
25. Link the Road fund transfer to Special Machinery fund and check for exceeding 25%.
26. Added 'miscellaneous' category to the receipt/expenditure for all fund pages and set error message.
27. Added to the instruction about correct the error message for the miscellaneous.
28. Added 9a to the instruction to explain about County Treasurers Jan 1 and Dec 31 balances.
29. Added 'excluding oil, gas, and mobile homes' to lines 9 and 11 on Clerks budget info on tab inputoth.

Budget Tools'

l to Grant tab.