First published in The Legal Record, Tuesday, August 10, 2021.

State of Kansas
City

2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Merriam, KS
will meet on August 23, 2021 at 7:00 PM at Merriam City Hall, 9001 W. 62nd St., Merriam, Kansas* for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and proposed use of all funds. Detailed budget information is available at City Clerk's Office, 9001 W. 62nd St., Merriam, Kansas and will be available at this hearing.
*Due to recent pandemic concerns, this meeting may be held virtually. Updates will be available at www.merriam.org/finance

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	18,029,088	26.727	20,743,500	26.520	26,698,423	6,002,724	26.520
Debt Service	3,208,125	1.038	3,220,475	1.038	3,262,957	234,904	1.038
Special Highway	239,404		330,000		498,548		
Special Alcohol	20,000		27,000		28,408		
Special Parks & Recreation	12,279		55,000		25,039		
Risk Management Reserve	25,299		20,000		1,110,097		
Equipment Reserve	1,413,090		620,216		1,782,091		
Transient Guest Tax	462,657		505,638		660,119		
Capital Improvement Fund	15,394,653		4,362,620		26,646,203		
Non-Budgeted Funds	8,789,256						
Totals	47,593,851	27.765	29,884,449	27.558	60,711,885	6,237,628	27.558
*Revenue Neutral Rate***							26.090
Less: Transfers	6,341,802		5,911,167		5,163,375		
Net Expenditure	41,252,049		23,973,282		55,548,510		
Total Tax Levied	37,278,694		5,905,731		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	5,696,771		214,304,483		226,347,047		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	21,585,000	19,385,000	17,075,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	21,585,000	19,385,000	17,075,000

*Tax rates are expressed in mills
** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

RESOLUTION NO. 914

A RESOLUTION ADOPTING THE 2022 BUDGET OF THE CITY OF MERRIAM, KANSAS.

WHEREAS, following proper notice as prescribed by law, the Governing Body of the City of Merriam, Kansas held a public hearing for the purpose of answering questions, hearing objections and receiving feedback regarding the City's proposed 2022 budget; and

WHEREAS, said public hearing was properly held before the Governing Body on August 23, 2021.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF MERRIAM, KANSAS THAT:

SECTION 1. Adoption of Budget. The City of Merriam hereby adopts its budget for the year 2022, as presented at the August 23, 2021, City Council meeting. Copies of said budget shall be open for inspection in the office of the City Clerk during business hours. Upon filing of the budget with the County Clerk of Johnson County, Kansas, said budget shall constitute an appropriation for each fund, and the appropriation thus made shall not be used for any other purpose, pursuant to K.S.A. 79-2934.

SECTION 2. Take Effect. This Resolution shall take effect and be in full force and effect after adoption of such by the Governing Body.

ADOPTED BY THE Governing Body this 23rd day of August, 2021.

CITY OF MERRIAM SEAL STATE OF KANSAS

(SEAL)

Ken Sissom, Mayor

ATTEST:

Juliana Pinnick, City Clerk

Resolution No. 913

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

WHEREAS, the Revenue Neutral Rate for the City of Merriam, KS was calculated as 26.090 mills by the Johnson County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 23, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Merriam, KS, 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 MERRIAM, KS:

The City of Merriam, KS shall levy a property tax rate exceeding the Revenue Neutral Rate of 26.090 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 23rd day of August 2021 and **SIGNED** by the Mayor.

Mayor

Attest:

City Clerk

CITY OF MERRIAM
SEAL
STATE OF KANSAS

State of Kansas
City of Merriam

2022

CERTIFICATE

To the Clerk of Johnson County, State of Kansas
We, the undersigned, officers of
City of Merriam, KS
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 expenditure for the various funds for the year 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

			2022 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2021 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			
Fund	**K.S.A.**				
General	12-101a	6	26,698,423	6,002,724	
Debt Service	10-113		3,262,957	234,904	
Library	12-1220				
Special Highway			498,548		
Special Alcohol			28,408		
Special Parks & Recreation			25,039		
Risk Management Reserve			1,110,097		
Equipment Reserve			1,782,091		
Transient Guest Tax			660,119		
Capital Improvement Fund			26,646,203		
Non-Budgeted Funds					
Totals		xxxxxx	60,711,885	6,237,628	
Budget Summary		0			County Clerk's Use Only
Neighborhood Revitalization					
					Nov 1, 2021 Total Assessed Valuation

Assisted by: _____

_____

_____

Address: _____

_____

_____

Email: _____

_____

Date Attested: _____ 2021

_____
County Clerk

Governing Body

Page No. 1

City 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

These are five budget workbooks for cities: City.xls, City1.xls, City2.xls, City3.xls, and City4.xls. Please use the budget workbook that corresponds to the number of funds that are used by your city. If you don't need all the fund pages in the workbook, leave the page number field on the non-used fund pages blank, and number the completed fund pages sequentially. When the page numbers are entered on the fund pages, the Certification Page will be updated.

This spreadsheet has a General Fund, General Fund Detail, Debt Service, Library, 4 Tax Levy Funds, Special Highway, 5 No Tax Levy Funds, 1 Single No Tax Levy Fund, 1 Non-Budgeted fund page which can hold 5 non-budgeted funds.

Submitting the Budget

Budgets are required to be sent to the County Clerk by **August 25** of each year. If the city must conduct a hearing to approve exceeding the revenue neutral rate, the budget must be certified to the county clerk by **October 1.**

K.S.A. 79-2926 requires budgets to be submitted by electronic means. Contact your County Clerk for the specify instruction as to submission of the budget.

General Instructions

The worksheets are named (see the tab) in each budget workbook. We will identify the worksheet by referencing the tab in parentheses (i.e. General Fund reference would be (general).

All dollar amounts should be rounded to whole dollars (do not record cents).

Data can be entered into the green shaded area of the budget worksheets.

The yellowed shaded areas 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 still continue to experience problems, please contact us for assistance.

The blue areas indicated where the information comes from to complete the section input.

Red areas are for notes or indicate a problem area that will need possible corrective action taken

To print the spreadsheets, you can either print one sheet at a time or all of the sheets at once by highlighting the sheets that need to be printed. Note: We do not need the instructions, input tabs, statutes, etc. printed. All tabs that have been colored blue should be printed and submitted, if applicable.

Computer Spreadsheet Preparation

1. The information needed for the Input Prior Year Sheet (inputPrYr) 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.

1a. On line 2- 'Enter City Name' - In the green area, please start with **"City of"** then the name of the city. The green area will expand and accommodate the city name.

1b. Dates for the entire budget workbook are controlled by the year entered into the "Enter year being budgeted (YYYY)" field. If you find a date that is not correct for the budget being submitted, please contact us for assistance.

1c. Next to the last year Ad Valorem Taxes column, column added, 'Amounts used in lieu of last year ad valorem taxes'. If you would like to adjust the previous year ad valorem due to delinquency in taxes to show a more actual amount of taxes received, you can key in the percentage in the green box which will calculate new ad valorem taxes to be used for the current budgeted year. The new amounts will be linked to the applicable tax levy fund pages. This is not required to be used and the original ad valorem taxes will be linked to the applicable fund pages.

2. The information entered into the Input Other (inputOth) worksheet is obtained from the County Clerk, County Treasurer, League of Municipalities "Budget Tips", and the budget from two years ago(the year for actual column of current budget). After the information has been entered, please verify the data is correct.

2a. Enter the Computation of Delinquency information. Please note that K.S.A. 79-2930 states that such allowance shall not exceed by more than 5% the percentage of delinquency for the preceding tax year. Such allowance is not mandatory, but may be used if the municipality wishes. The delinquency rate will be applied to all tax levy fund pages.

2b. If the city chooses not to use the delinquency rate for all tax levy funds, then the city must delete the rate from those funds. First step, go to the fund tab the fund not requiring the delinquency rate, take the protection off the sheet by going to the 'Tools' and scrolling down to 'Protect' slide to right to 'Unprotect' and press enter. Next, go to the delinquency rate cell and press 'delete' key and put the protection back on by going to 'Tools' and scrolling down to 'Protect Sheet' and press the 'OK' button. Go to the next fund tab and complete the same steps.

3. The 'inputBudSum' tab is used to place information on the Budget Summary. On this tab you will need to 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.

3a. **Note:** There must be at least 10 days between when the Notice of Budget Hearing is printed and when the hearing is to be held. To be in compliance with K.S.A. 79-2929, it's **critical** to have at least 10 days between publication and hearing, but also to provide the date, time, and location of the hearing.

3b. Once a date has been entered in the Date block, the following statement will appear: 'Latest date for notice to be published in your newspaper'. Please ensure to take into consideration as to when your newspaper is published when arriving at the hearing date.

4. The information contained on the Certificate Page (cert) is the result of links from the fund and input pages . If there is incorrect information on the Certificate Page, do not correct the Certification Page, but rather correct the fund or input page that links the information to the Certificate Page. If you can not correct the error, please call us for assistance.

4a. 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 area provided.

4b. If the city has a library, then in the Certificate page will show under the 'Table of Contents:' a new table i required. The new table is named: 'Computation to Determine State Library Grant' which found on the "Library Grant" tab. The State Library will use the "Library Grant" tab to authorize a grant to the library. This tab must be printed and attached to the budget that is submitted to the County Clerk. No action is taken if the city does not have a library and will not appear on the Certificate page

5. Motor Vehicle Allocation (Mvalloc) information comes from the input pages (inputPrYr and inputOth). Onc calculated, the motor allocation information are linked to the applicable fund pages. If information concerning the table are not correct, please do not change the table, but rather correct the information on the input worksheets

6. The Schedule of Transfers (transfers) is completed from the individual completed fund pages. Be sure to provide the statute that authorizes the transfer. If 'Home Rule' is applied, then provide the chartered ordinance number in place of the statute. Before submitting the budget, suggest printing off the Schedule of Transfers page and tracing entries to each fund page.

6a. Transfers total are at the bottom of the schedule which are linked to the Budget Summary page.
6b. Adjustments are made for only those non-budgeted expenditure transfers appearing in the current and/c proposed columns of the schedule and do not have expenditures shown in the Budget Summary 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

6c. TransferStatutes tab provides statute reference for transfers which are not already identified.

7. Statement of Indebtedness (debt) must show all the debt owed or proposed to be issued. The general obligatio and revenue bond totals for the budget year is linked to the Budget Summary. **If the city does not have any debt, then enter 'None' on the first line.**

8. Statement of Conditional Lease, Lease-Purchases and Certificate of Participation (lpform) must be completed fc all transactions which the city intends to own the equipment. Principal Balance Due for the actual year is linked to the Budget Summary **If the city does not have any leases, then enter 'None' on the first line.**

9. Library Grant tab is linked with the Library fund page. This table information comes directly off the Library fun page and Budget Summary page which is used to determine if the municipality qualifies for a State grant. If qualify, then the Library fund page will indicate Qualifies for State Library Grant and if not, then indicates to See 'Library Grant' tab for further assistance. If the Library fund page is used, then the Certificate page will reflect in the Table of Contents the requirement of 'Computation to Determine State Library Grant' which **is required** to be attached to the budget. For those printing paper copies of the budget, only the table will be printed off. Please note: For those you do not have a Library fund page, no action is required and the table does not become part of the budget.

10. The spreadsheet has individual fund sheets for General Fund (general), Debt Service and Library levy fun (DebtSvs-Library), four levy pages (levy page8 and levy page9), Special Highway Fund (SpecHwy), five no levy fund pages (no levy page11, no levy page12, and one fund below on Special Highway), and one single no levy fund page (Sinnolevy 14). Only complete the fund pages needed. When the fund pages are completed, the totals will be shown on the Certificate and Budget Summary pages

10a. General Fund page and General Fund Detail page number is no longer set. Once the number is entered on th General Fund, then the page number is linked to the General Fund Detail page. If the municipality has a Library Fund, the Library Grant page becomes number 7 and the General Fund page would be numbered 8, otherwise the General would be 7.

10b. On all tax levy fund pages, we have placed *'Projected Carryover'* for the proposed budgeted year. The carryover table provides a little insight as what the projected cash might be using figures from the budget being submitted. Please keep in mind that the figures used are only estimates and if the actual receipts or expenditures vary, then the project cash carryover will be affected. Be advised that the delinquent taxes are not included in the projected carryover as they have a major impact on the 'Desired Carryover' table.

10c. On all tax levy fund page, we have placed *Desired Carryover'* which you can place a desired carryove amount and the table will show the mill rate impact along with the expenditure adjustments required to reach the desired carryover. **Note:** if a delinquency rate is used the table might have you do several adjustments to get the desired result or close to the desire amount

10d. On all tax levy fund pages, we have placed *Mill Rate Comparison* ' table so you can compare the propose fund mill rate to the current fund mill rate and compare the total proposed mill rate to the total current mill rate. These figures are provided to assist with the determining appropriate mill rate for the proposed budgeted yea

10e. General Detail page (general-detail) is used to show detail expenditures for the General Fund Departments. I used, you will need to input each department name and expenditures and then input the department name and total expenditures on the General Fund page. NO department transfers should be shown on the detail page. Transfers for the departments with like transfers should be added together and then shown 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 shown be shown on the General Fund page as 'Transfer to Equipment Reserve' for each budgeted year

10f. Each tax levy fund will have an expenditure for the neighborhood revitalization. You will only need to input the rebate amounts for the **actual and current year**. The proposed budget year amount will be computed for you. Please see **step 13** for instructions for the neighborhood revitalization rebate for the proposed budget year.

10g. Each fund page has a 'Miscellaneous' receipt and expenditure line item. Once an amount has been entered int the block 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 for K.S.A. 79-2927. If the amount **exceeds** the 10% Rule, the block will turn red, the amount bolded, and a red statement will appear 'Exceed 10% Rule'. In order to remove the statement and return the block to normal, you must reduce the amount to either 10% or less. **Note**: the proposed column miscellaneous receipt also takes into consideration the amount of ad valorem taxes in determining the 10% Rule.

10h. The Debt Service fund page (DebtSvs-Library) can contain all debts owe by the city 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 principle and interest for these debts. **Note**, the debts pledged from revenue streams are not required to be included in the Debt Service fund page, but can be paid from the fund the revenue stream is located in. Additionally, if the city has No Fund warrants, these can be included in the Debt Service fund page and levy taxes for this debt. **Note**, No Fund warrants are not required to be included in the Debt Service and may still have a Tax Levy Fund page to account for them if the city desires.

10i. The Single No Tax Levy Fund page (Sinnolevy 14) is for a fund that has numerous lines for receipts or expenditures that does not fit on one of the other no levy pages. Additional lines may be added as needed.

10j. The non-budgeted pages (nonbud) holds 5 non-budgeted funds. The non-budgeted funds are only required to show the actual year receipts and expenditures. The expenditures total will only be linked to the Budget Summary page and Certificate page will list the fund name (non-budgeted funds). Normally, the unencumbered cash balance should end with a positive cash balance, but if it ends with a negative, then the spreadsheet will indicate the negative balance by having See Tab B' under the unencumbered cash balance.

10k. The non-budgeted pages in the last column, the last two boxes should have the same figures as the last bo take totals from the right side with the next to last box takes totals from the bottom

10l. All levy fund pages have a Non-Appropriated Balance block. K.S.A. 79-2927 allows the city to enter ar amount **not to exceed 5%** of the total expenditures for each fund. The Non-Appropriated Balance block is not mandatory to have an amount entered. If the amount entered in the block 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 figure.

10m. Each fund after the "unencumbered cash bal dec31", will show the budget authority expenditure amount. A comparison is made between the budget authority for the actual year and the actual total expenditures for the actual year as shown in the budget. If the total expenditures exceed the budget authority amount, then a "**See Tab A**" appears to indicate a possible violation. Another comparison is made for the unencumbered cash balance dec 31 to determine if the fund ended with a negative cash balance and if so, then a "**See Tab B**" will appear for the possible violation.

10n. A comparison is made between the budget authority for the current year and total expenditures for the current budget expenditures as shown in the budget. If the current year adjusted expenditures are more than the budget authority, then a possible violation has occurred and red '**See Tab C**' will appear and expenditure block turns red. Another comparison is made for the unencumbered cash balance dec 31 to determine if the fund ended with a negative cash balance and if so, then a "**See Tab D**" will appear for the possible violation.

10o. All no-tax levy fund pages for the proposed budget year will have an edit on the unencumbered cash balance. the cash balance is negative, then the block turns red and statement '**See Tab E**' will appear.

11. Budget Summary (summ) should link the information from other worksheets. If you find information which not correct, please go to the worksheet from which the information is linked, and take corrective action. If you can not correct the error, please contact us for assistance.

11a. The 'inputBudSum' tab is used to place information on the Budget Summary. On this tab you will need to ke 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.

11b. At the bottom of the page is a green shaded area, enter the page numbe

11c. The table '*Estimated Value Of One Mill* ' to show what 1 mill rate would generate in dollars for the municipality.

11d. Tables '*What The Mill Rate The Same As* ' and '*Impact On Keeping The Same Mill Rate* ', that shows 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 of the tax levy fund expenditures. Note: If a delinquency rate is used on the tax levy fund pages, the table might have you do several adjustments to get the desired result or close to the desire amount. Also please note, this table **is not** required to be used, but as a tool to assist in budgeting.

11e. The table '*What Mill Rate Would Be Desired* ', whereas a municipality can create a desired mill rate. If a municipality has future plans to make a large purchase, project, or just would like a little more unencumbered cash balance, this table will show the amount of ad valorem taxes needed to reach its needs and amount of adjustments to the tax levy fund expenditures to reach this desired mill rate. This table could also be used to see the impact if the municipality would like to lower the mill rate. To use this table, simply enter in the green area the desired mill rate. Note: If a delinquency rate used on the tax levy fund pages, the table might have you do several adjustments to get the desired result or close to the desire amount. Also please note, this table is not required to be used, but as a tool to assist in budgeting.

11f. Before printing, review the form to ensure all the information is provided and the figures are correct. Print the page, have official sign it, and take 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. Please note Signing the document is **desired**, but not signing will not cause the municipality to reprint.

11g. Once the 'Notice of Budget Hearing' 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. If this occurs and causes you to miss the August 25 deadline, please contact your County Clerk to inform of them of the delay.

12. Neighborhood Revitalization (nhood) should be completed **only after** all tax levy fund pages been completed and the levy rates have been computed on the Budget Summary page. You will need to either print the Budget Summary page or write down the dollar amount of ad valorem needed for each tax levy fund. The ad valorem amounts for each fund will then be input in the neighborhood revitalization table. The table will then compute the approximate amount of rebate and link to each tax levy fund page. This will cause each tax levy fund to have an entry in the neighborhood revitalization expenditure block, increase the total expenditures amount, recomputed the ad valorem needed, and link the new amount to the Budget Summary page.

12a. **Warning**, if you had already set the ad valorem taxes so that they were equal to or below the max amount for ad valorem without passing a ordinance, then the neighborhood revitalization rebate might cause the ad valorem tax amount to exceed the max levying amount. If so, you have three options, accept the rebate expenditures and pass the ordinance, or accept the rebate expenditures and reduce other expenditures to come back under the max amount for levying, or lastly, not use the rebate expenditures by deleting the ad valorem taxes that were keyed into the Neighborhood Revitalization Table.

12b. **Note**: You are not required to use the Neighborhood Revitalization Table and may continue doing the way you have in the past. The table can be used to know approximate amount of the rebate so that you will have an idea of the amount of ad valorem taxes you will not be receiving.

12c. **Note: If you do not have Neighborhood Revitalization, this step is not done.**

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 of the entire governing body is preferred, but not mandatory).

14. How to Unprotect. All pages within the budget spreadsheet are protected. We protect the spreadsheets so that the links and formulas are kept in place. The protection can be taken off to increase lines or add additional information to the individual spreadsheet.

14a. If you have an older version of excel whereas 'Tools' is one of the excel heading. To remove the protection, place the cursor on the cell that is protected, go to the 'Tools' heading with your mouse and click on it, slide down where it shows 'Unprotect' and click on it. The cell is now unprotected and you can make your changes. Once all changes are completed for that spreadsheet, put the protection back on by clicking on 'Tools', slide down to 'Protect' and click on it, a box will appear and press the 'OK' button. Now the spreadsheet is protected again.

14b. If you have the newer version of excel with headings; Home, Insert, Page Layout, Formulas, etc. To unprotect the spreadsheet, move your mouse to the cell that is protected, click on heading 'Home', move mouse to heading 'Cells' and click on 'Format', slide the mouse down to 'Unprotect' under 'Protect' heading and click. Now the cell is unprotected and you may make your changes. Once all changes are completed for that spreadsheet, put the protection back on by following the steps except the last step by selecting 'Protect' which a box will appear and press the 'Ok' button. Now the protection is back on for that spreadsheet.

First published in The Legal Record, Tuesday, August 10, 2021.

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City

2022

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G.O. Bonds	21,585,000	19,385,000	17,075,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	21,585,000	19,385,000	17,075,000

*Tax rates are expressed in mills
** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

RESOLUTION NO. 914

A RESOLUTION ADOPTING THE 2022 BUDGET OF THE CITY OF MERRIAM, KANSAS.

WHEREAS, following proper notice as prescribed by law, the Governing Body of the City of Merriam, Kansas held a public hearing for the purpose of answering questions, hearing objections and receiving feedback regarding the City's proposed 2022 budget; and

WHEREAS, said public hearing was properly held before the Governing Body on August 23, 2021.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF MERRIAM, KANSAS THAT:

SECTION 1. Adoption of Budget. The City of Merriam hereby adopts its budget for the year 2022, as presented at the August 23, 2021, City Council meeting. Copies of said budget shall be open for inspection in the office of the City Clerk during business hours. Upon filing of the budget with the County Clerk of Johnson County, Kansas, said budget shall constitute an appropriation for each fund, and the appropriation thus made shall not be used for any other purpose, pursuant to K.S.A. 79-2934.

SECTION 2. Take Effect. This Resolution shall take effect and be in full force and effect after adoption of such by the Governing Body.

ADOPTED BY THE Governing Body this 23rd day of August, 2021.

CITY OF MERRIAM SEAL STATE OF KANSAS

(SEAL)

Ken Sissom, Mayor

ATTEST:

Juliana Pinnick, City Clerk

Resolution No. 913

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

WHEREAS, the Revenue Neutral Rate for the City of Merriam, KS was calculated as 26.090 mills by the Johnson County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 23, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Merriam, KS, 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 MERRIAM, KS:

The City of Merriam, KS shall levy a property tax rate exceeding the Revenue Neutral Rate of 26.090 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 23rd day of August 2021 and **SIGNED** by the Mayor.

Mayor

Attest:

City Clerk

CITY OF MERRIAM
SEAL
STATE OF KANSAS

CERTI

To the Clerk of Johnson

We, the undersig

City of

certify that: (1) the hearing mentioned
(2) after the Budget Hearing this budget
maximum expenditure for the var
(3) the Amount(s) of 2021 Ad Valorer

Table of Contents:		Page No.
Allocation of MVT, RVT, and 16/20M Veh Tax		2
Schedule of Transfers		3
Statement of Indebtedness		4
Statement of Lease-Purchases		5
Fund	**K.S.A.**	
General	12-101a	6
Debt Service	10-113	
Library	12-1220	
Special Highway		

Special Alcohol		
Special Parks & Recreation		
Risk Management Reserve		
Equipment Reserve		
Transient Guest Tax		
Capital Improvement Fund		
Non-Budgeted Funds		
Totals		XXXXXX
Budget Summary		0
Neighborhood Revitalization		

Assisted by: _____

_____

_____

Address: _____

_____

_____

Email: _____

_____

Date Attested: _____ 2021

_____

County Clerk

Governing E

State of
City of I

2022

IFICATE

County, State of Kansas

gned, officers of

Merriam, KS

in the attached publication was held;

t was duly approved and adopted as the

ious funds for the year 2022; and

n Tax are within statutory limitations.

2022 Adopted Budget		
Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
26,698,423	6,002,724	
3,262,957	234,904	
498,548		

28,408		
25,039		
1,110,097		
1,782,091		
660,119		
26,646,203		
60,711,885	6,237,628	
		County Clerk's Use Only
		Nov 1, 2021 Total Assessed Valuation

Christine Evans Hands

Body

ge No. 1

Kansas
Merriam

Input Sheet for City Budget Workbook

Enter city name ("City of _____"):	City of Merriam, KS
Enter county name followed by "County":	Johnson County

Enter year being budgeted (YYYY): **2022**

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 2021 Budget, Certificate Page. If budget was amended, use the amended figures.

Fund Names:	Statute	2021 Expenditures	2020 Ad Valorem Tax
General	12-101a	24,468,527	5,683,285
Debt Service	10-113	3,302,564	222,446
Library	12-1220		
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax Levy Funds for 2021 Budgeted Year			5,905,731

Other (non-tax levy) fund names:

Special Highway	361,438
Special Alcohol	37,613
Special Parks & Recreation	61,109
Risk Management Reserve	1,109,738
Equipment Reserve	1,647,653
Transient Guest Tax	806,137

Single No Tax Levy Fund:

Capital Improvement Fund	19,238,727
Total Expenditures for 2021 Budgeted Year	51,033,506

Non-budgeted funds:

1	TIF B
2	Special Law Enforcement
3	Grant
4	
5	

The input for the following comes directly from the 2021 Budget, Budget Sumary Page.

	2019 Tax Rate (2020 Column)
General	26.727
Debt Service	1.038
Library	
0	
0	
0	
0	
Total	27.765

Total Tax Levied (2020 budget column)	37,278,694
Assessed Valuation (2020 budget column)	5,696,771

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

From the County Clerk's Budget Information	
Total Assessed Valuation for 2021	226,347,047
New Improvements, Remodeling and Renovations for 2021	3,039,384
Personal Property for 2021	1,091,032
Territory Added: (Current Year Only)	
Real Estate	
State Assessed	
New Improvements	
Property that has changed in use for 2021	275,622
Personal Property - 2020	1,314,352
Expiration of Property Tax Abatements	
Gross earnings (intangible) tax estimate for 2022	
Neighborhood Revitalization	

Revenue Neutral Rate 26

Actual Tax Rates for the 2021 Budget:

Fund	Rate
General	26.520
Debt Service	1.038
Library	
0	
0	
0	
0	
Total	27.558

Final Assessed Valuation from the November 1, 2020 Abstract	214,304,483

From the County Treasurer's Budget Information - Budget Year Estimates	
Motor Vehicle Tax Estimate	447,094
Recreational Vehicle Tax Estimate	2,581
16\20 M Vehicle Tax Estimate	22,090
Commercial Vehicle Tax Estimate	879
Watercraft Tax Estimate	53,256
LAVTR	
City and County Revenue Sharing	

Computation of Delinquency

Actual Delinquency for 2019 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**	0.0%

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

From the League of Municipalities' Budget Tips (Special City and County Highway Fund)	
2022 State Distribution for Kansas Gas Tax	284,950
2022 County Transfers for Gas***	
Adjusted 2021 State Distribution for Kansas Gas Tax	286,500
Adjusted 2021 County Transfers for Gas***	

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

From the 2020 Budget Certificate Page	
Funds	2020 Expenditure Amounts Budget Authority
General	24,766,385
Debt Service	3,288,963
Library	
0	
0	
0	
0	
Special Highway	408,049
Special Alcohol	34,712
Special Parks & Recrea	50,426
Risk Management Rese	1,089,941
Equipment Reserve	2,101,706
Transient Guest Tax	999,348
Capital Improvement F	30,012,215

Note: If the 2020 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

This tab will put the date and time and location of the budget hearing on the Budget Summary page. Also, provide the location where as the budget can be reveiwed. Please input information in the green areas.

Official Name:	Juli Pinnick
Official Title:	City Clerk
Date:	August 23, 2021
Time:	7:00 PM
Location:	Merriam City Hall, 9001 W. 62nd St., Merriam, Kansas
Available at:	City Clerk's Office, 9001 W. 62nd St., Merriam, Kansas

Must be at least 10 days between date published and hearing held.
Latest date for notice to be published in your newspaper: August 13, 2021

January
February
March
April
May
June
July
August
September
October
November
December

Examples

Official Title:	City Clerk, City Treasurer, Mayor
Date:	August 12, 2010
Time:	7:00 PM or 7:00 AM
Location:	City Hall
Available at:	City Hall

August
J8
August 13, 2021
8
13
2021

CPA Summary of Assumptions

State of Kansas
City of Merriam

2022

CERTIFICATE

To the Clerk of Johnson County, State of Kansas
We, the undersigned, officers of
City of Merriam, KS
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 expenditure for the various funds for the year 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

			2022 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2021 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			
Fund	**K.S.A.**				
General	12-101a	6	26,698,423	6,002,724	
Debt Service	10-113	7	3,262,957	234,904	
Library	12-1220	7			
Special Highway		8	498,548		
Special Alcohol		8	28,408		
Special Parks & Recreation		9	25,039		
Risk Management Reserve		9	1,110,097		
Equipment Reserve		10	1,782,091		
Transient Guest Tax		10	660,119		
Capital Improvement Fund		11	26,646,203		
Non-Budgeted Funds		12			
Totals		xxxxxx	60,711,885	6,237,628	
Budget Summary		13			County Clerk's Use Only
Neighborhood Revitalization					
					Nov 1, 2021 Total Assessed Valuation

Assisted by: _____

Address: _____

Email: _____

Date Attested: _____, 2021

_____ _____
County Clerk Governing Body

State of Kansas
City of Merriam

2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Merriam, KS
will meet on August 23, 2021 at 7:00 PM at Merriam City Hall, 9001 W. 62nd St., Merriam, Kansas for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and proposed use of all funds. Detailed budget information is available at City Clerk's Office, 9001 W. 62nd St., Merriam, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	18,029,088	26.727	20,743,500	26.520	26,698,423	6,002,724	26.520
Debt Service	3,208,125	1.038	3,220,475	1.038	3,262,957	234,904	1.038
Special Highway	239,404		330,000		498,548		
Special Alcohol	20,000		27,000		28,408		
Special Parks & Recreation	12,279		55,000		25,039		
Risk Management Reserve	25,299		20,000		1,110,097		
Equipment Reserve	1,413,090		620,216		1,782,091		
Transient Guest Tax	462,657		505,638		660,119		
Capital Improvement Fund	15,394,653		4,362,620		26,646,203		
Non-Budgeted Funds	8,789,256						
Totals	47,593,851	27.765	29,884,449	27.558	60,711,885	6,237,628	27.558
*Revenue Neutral Rate***							26.090
Less: Transfers	6,341,802		5,911,167		5,163,375		
Net Expenditure	41,252,049		23,973,282		55,548,510		
Total Tax Levied	37,278,694		5,905,731		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	5,696,771		214,304,483		226,347,047		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	21,585,000	19,385,000	17,075,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	21,585,000	19,385,000	17,075,000

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Juli Pinnick
City Official Title: City Clerk

City of Merriam, KS

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Proposed Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	5,683,285	430,254	2,484	21,258	846	51,250
Debt Service	222,446	16,840	97	832	33	2,006
Library						
TOTAL	5,905,731	447,094	2,581	22,090	879	53,256

County Treas Motor Vehicle Estimate 447,094

County Treas Recreational Vehicle Estimate 2,581

County Treas 16/20M Vehicle Estimate 22,090

County Treas Commercial Vehicle Tax Estimate 879

County Treas Watercraft Tax Estimate 53,256

Motor Vehicle Factor 0.07571

Recreational Vehicle Factor 0.00044

16/20 Vehicle Factor 0.00374

Commercial Vehicle Factor 0.00015

Watercraft Factor 0.00902

2022

City of Merriam, KS 2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General	Capital Improvements	4,241,802	4,511,167	3,413,375	12-1, 118
General	Equipment Reserve	900,000	600,000	700,000	12-1, 117
Capital Improvements	Bond & Interest	1,200,000	800,000	1,050,000	10-113
	Totals	6,341,802	5,911,167	5,163,375	
	Adjustments*				
	Adjusted Totals	6,341,802	5,911,167	5,163,375	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 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. 14-568. 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 Merriam, KS 2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2021 GO Refunding Bonds	3/1/2012	10/1/2023	1.25 to 2.00	7,300,000	1,685,000	4/1, 10/1	10/1	30,975	530,000	21,700	560,000
2018 GO Bonds	2/15/2018	10/1/2027	3.00 to 5.00	20,935,000	15,390,000	4/1, 10/1	10/1	769,500	1,890,000	675,000	1,985,000
Total G.O. Bonds					**17,075,000**			**800,475**	**2,420,000**	**696,700**	**2,545,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**17,075,000**			**800,475**	**2,420,000**	**696,700**	**2,545,000**

City of Merriam, KS 2022

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 As Beginning of 2021	Payments Due 2021	Payments Due 2022
n/a							
				Totals	**0**	**0**	**0**

***If you are merely 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: 2022

Library found in: City of Merriam, KS
Johnson County

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 2021	Proposed Year 2022
Ad Valorem Tax	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	
Recreational Vehicle Tax	$0	
16/20M Vehicle Tax	$0	
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$214,304,483	$226,347,047
Did Assessed Valuation Decrease?	No	
Levy Rate	#REF!	#REF!
Difference in Levy Rate:	#REF!	
Qualify for grant: #REF!		

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 Merriam, KS 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	7,640,204	7,530,019	6,200,602
Receipts:			
Ad Valorem Tax	4,293,307	5,683,285	xxxxxxxxxxxxxxxxxx
Delinquent Tax	-26,954		50,000
Motor Vehicle Tax	485,600	503,886	430,254
Recreational Vehicle Tax			2,484
16/20M Vehicle Tax			21,258
Commercial Vehicle Tax			846
Watercraft Tax			51,250
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	22,237	21,263	21,263
Compensating Use Tax	916,799	920,000	920,000
Local Sales Tax	7,287,875	7,825,000	7,905,000
City Share of County Sales Tax	2,045,863	2,046,000	2,046,000
Franchise Fees	1,297,965	1,303,000	1,303,000
Licenses	205,609	205,000	205,000
Building Permits	184,656	200,000	200,000
State of Kansas			
Fines	827,101	900,000	900,000
Charges for Services	196,191	702,700	1,402,700
Loss from TIF Districts		-1,082,551	-1,138,959
In Lieu of Tax (IRB)			
Interest on Idle Funds	58,765	61,500	50,000
Neighborhood Revitalization Rebate			0
Miscellaneous	123,889	125,000	125,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**17,918,903**	**19,414,083**	**14,495,097**
Resources Available:	**25,559,107**	**26,944,102**	**20,695,699**
Expenditures:			
Salaries & Wages	5,383,555	6,072,580	6,583,219
Employee Benefits	2,637,574	2,992,693	3,391,873
Contractual	4,317,928	5,638,358	6,310,178
Commodities	442,643	747,282	828,210
Health and Welfare	92,562	161,492	294,000
Capital Outlay	13,024	19,928	23,000
Transfer to Equipment Reserve Fund	900,000	600,000	700,000
Transfer to Capital Improvement Fund	4,241,802	4,511,167	3,413,375
Allowance for Sales Tax Shortages			2,500,000
Cash Forward (2022 column)			
Miscellaneous			2,654,568
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**18,029,088**	**20,743,500**	**26,698,423**
Unencumbered Cash Balance Dec 31	7,530,019	6,200,602	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	24,766,385	24,468,527	26,698,423
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	26,698,423
		Tax Required	6,002,724
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	**6,002,724**

CPA Summary

City of Merriam, KS 2022

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
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**

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

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

Page Total	**0**	**0**	**0**

City of Merriam, KS 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	200,754	289,068	24,530
Receipts:			
Ad Valorem Tax	166,739	222,446	xxxxxxxxxxxxxxxxx
Delinquent Tax	(851)		
Motor Vehicle Tax	18,975	19,570	16,840
Recreational Vehicle Tax			97
16/20M Vehicle Tax			832
Commercial Vehicle Tax			33
Watercraft Tax			2,006
Special City Sales Tax for Rec Facility	1,898,739	1,956,250	1,976,250
Transfer from CIP Fund	1,200,000	800,000	1,050,000
Loss from TIF Districts		-44,329	-44,535
Interest on Idle Funds	12,837	2,000	2,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,296,439**	**2,955,937**	**3,003,523**
Resources Available:	**3,497,193**	**3,245,005**	**3,028,053**
Expenditures:			
Principal Retirement	2,310,000	2,420,000	2,545,000
Interest	898,125	800,475	696,700
Cash Basis Reserve (2022 column)			21,257
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**3,208,125**	**3,220,475**	**3,262,957**
Unencumbered Cash Balance Dec 31	289,068	24,530	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	3,288,963	3,302,564	3,262,957
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,262,957
		Tax Required	234,904
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	234,904

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	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% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2020/2021/2022 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 2021 Ad Valorem Tax	0

Qualifies for S

CPA Summary

City of Merriam, KS 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	210,098	257,098	213,598
Receipts:			
State of Kansas Gas Tax	283,936	286,500	284,950
County Transfers Gas		0	0
Interest on Idle Funds	2,468		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**286,404**	**286,500**	**284,950**
Resources Available:	**496,502**	**543,598**	**498,548**
Expenditures:			
Capital Improvements	239,404	330,000	330,000
Cash Forward (2022 column)			168,548
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**239,404**	**330,000**	**498,548**
Unencumbered Cash Balance Dec 31	257,098	213,598	0
2020/2021/2022 Budget Authority Amount:	408,049	361,438	498,548

Adopted Budget **Special Alcohol**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	10,813	12,882	7,145
Receipts:			
Alcohol Tax	22,237	21,263	21,263
Charges to Customers			
Interest on Idle Funds	-168		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**22,069**	**21,263**	**21,263**
Resources Available:	**32,882**	**34,145**	**28,408**
Expenditures:			
Drug/Alcohol Prevention & Education	20,000	27,000	20,000
Cash Forward (2022 column)			8,408
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**20,000**	**27,000**	**28,408**
Unencumbered Cash Balance Dec 31	12,882	7,145	0
2020/2021/2022 Budget Authority Amount:	34,712	37,613	28,408

CPA Summary

City of Merriam, KS 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	27,309	37,513	3,776
Receipts:			
Alcohol Tax	22,237	21,263	21,263
Charges to Customers			
Interest on Idle Funds	246		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**22,483**	**21,263**	**21,263**
Resources Available:	**49,792**	**58,776**	**25,039**
Expenditures:			
Capital Outlay - Parks	12,279	55,000	25,000
Cash Forward (2022 column)			39
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**12,279**	**55,000**	**25,039**
Unencumbered Cash Balance Dec 31	37,513	3,776	0
2020/2021/2022 Budget Authority Amount:	50,426	61,109	25,039

Adopted Budget **Risk Management Reserve**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,089,768	1,090,127	1,090,112
Receipts:			
Charges to Customers			
Interest on Idle Funds	25,658	19,985	19,985
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**25,658**	**19,985**	**19,985**
Resources Available:	**1,115,426**	**1,110,112**	**1,110,097**
Expenditures:			
Insurance Claims and Settlements	25,299	20,000	30,000
Risk Management			1,080,097
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**25,299**	**20,000**	**1,110,097**
Unencumbered Cash Balance Dec 31	1,090,127	1,090,112	0
2020/2021/2022 Budget Authority Amount:	1,089,941	1,109,738	1,110,097

CPA Summary

City of Merriam, KS 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Equipment Reserve**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,523,473	1,022,307	1,042,091
Receipts:			
Transfers from General Fund	900,000	600,000	700,000
Interest on Idle Funds	(6,414)	5,000	5,000
Miscellaneous	18,338	35,000	35,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**911,924**	**640,000**	**740,000**
Resources Available:	**2,435,397**	**1,662,307**	**1,782,091**
Expenditures:			
Capital Outlay	1,413,090	620,216	877,251
Cash Forward (2022 column)			904,840
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,413,090**	**620,216**	**1,782,091**
Unencumbered Cash Balance Dec 31	1,022,307	1,042,091	0
2020/2021/2022 Budget Authority Amount:	2,101,706	1,647,653	1,782,091

Adopted Budget **Transient Guest Tax**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	604,556	460,257	286,619
Receipts:			
Transient Guest Tax	285,734	290,000	300,000
Special Events	28,588	42,000	73,500
Interest on Idle Funds	3,496		
Miscellaneous	540		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**318,358**	**332,000**	**373,500**
Resources Available:	**922,914**	**792,257**	**660,119**
Expenditures:			
Salaries & Wages	261,623	191,916	209,943
Employee Benefits	106,642	98,043	112,002
Contractual Services	76,492	119,404	139,605
Commodities	692	9,706	15,425
Health & Welfare	17,208	86,569	102,205
Cash Forward (2022 column)			80,939
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**462,657**	**505,638**	**660,119**
Unencumbered Cash Balance Dec 31	460,257	286,619	0
2020/2021/2022 Budget Authority Amount:	999,348	806,137	660,119

CPA Summary

City of Merriam, KS 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	24,939,187	16,820,573	19,968,106
Receipts:			
Special City Sales Tax - Street/Stormwater	1,898,739	1,956,250	1,976,250
Transfer from General Fund	4,241,802	4,511,167	3,413,375
Grant Revenue - CARS, CDBG	824,000	907,736	1,173,472
Interest on Idle Funds	267,694	135,000	135,000
Miscellaneous	43,804		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,276,039**	**7,510,153**	**6,698,097**
Resources Available:	**32,215,226**	**24,330,726**	**26,666,203**
Expenditures:			
Salaries & Wages	135,430	148,906	153,165
Employee Benefits	61,725	72,089	81,645
Project Administration	19,826	52,556	58,400
Capital Improvements Non TIF	13,977,672	3,289,069	5,295,096
Transfer to Bond & Interest	1,200,000	800,000	1,050,000
Cash Forward (2022 column)			20,007,897
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**15,394,653**	**4,362,620**	**26,646,203**
Unencumbered Cash Balance Dec 31	16,820,573	19,968,106	20,000
2020/2021/2022 Budget Authority Amount:	30,012,215	19,238,727	26,646,203

CPA Summary

City of Merriam, KS

NON-BUDGETED FUNDS

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
TIF B		**Special Law Enforcement**		**Grant**				**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	4,726,863	Cash Balance Jan 1	49,562	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		4,776,425
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TIF Revenue	4,502,610	Forfeitures	4,770	Grants	348,843					
Investement	23,622									
Total Receipts	4,526,232	Total Receipts	4,770	Total Receipts	348,843	Total Receipts	0	Total Receipts	0	4,879,845
Resources Available:	9,253,095	Resources Available:	54,332	Resources Available:	348,843	Resources Available:	0	Resources Available:	0	9,656,270
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Dev Agreemnts	7,521,538	Police	7,685	Administration	113,856					
Capital Outlay	911,190			Police	130,593					
				Public Works	3,306					
				Com Develop	250					
				Health & Welfare	96,483					
				Culture & Recreation	4,355					
Total Expenditures	8,432,728	Total Expenditures	7,685	Total Expenditures	348,843	Total Expenditures	0	Total Expenditures	0	8,789,256
Cash Balance Dec 31	820,367	Cash Balance Dec 31	46,647	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	867,014 **
										867,014 **

** 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. E**quipment 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.

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General			0
Debt Service			0
Library			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2021 July 1 Valuation: 226,347,047

Valuation Factor: 226,347.047

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2022 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

City of Merriam, KS 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxxxxx
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% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxxxxxxx
2020/2021/2022 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 2021 Ad Valorem Tax	0

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxxxxx
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% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxxxxxxx
2020/2021/2022 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 2021 Ad Valorem Tax	0

CPA Summary

City of Merriam, KS 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022	
Unencumbered Cash Balance Jan 1		0	0	
Receipts:				
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxxxxx	
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% of Total Rec				
Total Receipts	**0**	**0**	**0**	
Resources Available:	**0**	**0**	**0**	
Expenditures:				
Cash Forward (2022 column)				
Miscellaneous				
Does miscellaneous exceed 10% of Total Exp				
Total Expenditures	**0**	**0**	**0**	
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxxxxxxx	
2020/2021/2022 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 2021 Ad Valorem Tax	0	

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022	
Unencumbered Cash Balance Jan 1		0	0	
Receipts:				
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxxxxx	
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% of Total Recei				
Total Receipts	**0**	**0**	**0**	
Resources Available:	**0**	**0**	**0**	
Expenditures:				
Cash Forward (2022 column)				
Miscellaneous				
Does miscellaneous exceed 10% of Total Expe				
Total Expenditures	**0**	**0**	**0**	
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxxxxxxx	
2020/2021/2022 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 2021 Ad Valorem Tax	0	

CPA Summary

Possible Budget Law Violation

Welcome. You have been directed to this tab because your 2020 'total expenditures' exceed your 2020 '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 2022 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 2020 budget was amended, did you use the amended, higher budget amount?

Next, look to see if any of your 2020 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 2020 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 2020 financial records have been closed?

Well, if the municipality financial records have been closed (i.e. an audit for 2020 has been completed, or the 2022 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.

Possible Cash Basis Law Violation

Welcome. You have been directed to this tab because your 2020 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 2020 are not closed (i.e. an audit has not been completed, or the 2022 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.

Current Year - Possible Budget Law Violation

Welcome. You have been directed to this tab because your estimated 2021 'total expenditures' exceed your 2021 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 2021 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 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 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.

Current Year - Possible Cash Basis Law Violation

Welcome. You have been directed to this tab because your 2022 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 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 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.

Proposed Budget Year - Possible Budget Law Violation
No Levy Funds

Welcome. You have been directed to this tab because your estimated 2022 'total expenditures' exceed your 2022 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

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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	=	$312,000.00	(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	=	$312,000.00	(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/oar/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/oar/setoff-program

League of Kansas Municipalities – City-County Highway Fund estimates
http://www.lkm.org/resources/budgettips/

League of Kansas Municipalities – Directory of Kansas Public Officials
http://www.lkm.org/publications/dokpopop.html

Kansas Legislature – Kansas Statutes (usually updated in January), House and Senate Bills, etc.
http://www.kslegislature.org/legsrv-statutes/index.do

Kansas Attorney General Opinions
http://ksag.washburnlaw.edu/

Kansas State Treasurer – Municipal Distributions
http://www.kansasstatetreasurer.com/prodweb/dist/index.php

Kansas Department of Revenue
http://www.ksrevenue.org/

Kansas Department of Revenue – Property Valuation
http://www.ksrevenue.org/pvd.htm

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

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 certificate/table of contents and page numbering for changes

The following changes were made to this workbook during March 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" statement at botto
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 April 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 Links
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 2018 budgets.

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 8/28/2015
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 9/22/14
1. Various workbook changes associated with commercial vehicle and watercraft tax estimates.

The following changes were made to this workbook on 9/16/14
1. Corrected the print margins of the general fund tab.

The following changes were made to this workbook on 8/4/14
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 4/2/14
1. "Budget Authority Amount" cell added to budget year column of all funds.

The following changes were made to this workbook on 1/13/14
1. Corrected formulas for column totals on general fund detail page.

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 3/22/12
1. Concantenate at line 9 of the Certificate page changed to reference cell F1
2. Corrected misspelling of word "limitations" on line 9 of the Certificate page.

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 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 Cert & Summar
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 delinquency
10. Instructions tab, added #11d for last year mill rate, proposed total mill rate, and last year total mill rate
11. Instructions tab, changed #11e to remove page number 7 as the General page number might change if Library is u
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 used
15. Instructions tab, changed #12e added the name of the table and warning about delinquency rate if used
16. Instructions tab, changed #12f added that not signing the Budget Summary page will not require to be reprinted
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 purchased'
27. All fund pages changed the year column heading, example 'Prior Year Actual' to 'Prior Year' second line 'Actual Y
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 tab
34. Certificate tab added a place for the email address of the assisted by
35. General tab, link page number with detail page number to show 7 without a library fund or 8 with a library fund

The following changes were made to this workbook on 6/30/11

1. Certificate page: supplied link to input prior year tab to pull statutory reference for tax levy fund (cell B23 on certif

The following changes were made to this workbook on 6/17/11
1. Debt Service fund page: total receipts formula changed to eliminate reference to unencumbered cash (cell C6)
2. Summary page: corrected cell reference in current year expenditures, cell D26

The following changes were made to this workbook on 5/26/11
1. Tabs level page 9 and 10 cell D32 formatting change reference C34 to D34 and cell D69 reference from C71 to D7

The following changes were made to this workbook on 5/6/11
1. Summary tab correct cells J28, J29, M28, and M29 as wrong cell reference and formula error

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'
2. Mvalloc/slider column cell corrections.

The following changes were made to this workbook on 3/16/11
1. DebtService tab corrected cell E20 total computation
2. Mvalloc tab corrected table link with InputPrYr ad valorem taxes
3. Debt Service tab corrected cell G34 from E21 to E20

The following changes were made to this workbook on 8/20/10
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 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 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 a fund
15. DebtService tab added table for 'Projected Carryover'
16. DebtService tab redefine print que and hid comp for see tabs
17. Levy page9 and page10 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 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 transfers
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
2. SpecHwy and No Levy Page 12 tabs changed conditional statements

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 inputBudSum tab
4. Deleted lines on Budget Summary reference in #3

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, changed the table reference in each cell from 'D' to 'E'
2. Debt tab, moved the footer information down so as not show in the table
3. Debt Service tab, for the actual column, changed alignment so figures appear on the right side versus the left
4. Levy page '9' and '10', removed the protection from the 'green' input areas

The following changes were made to this workbook on 4/24/09
1. Transfer tab - changed the column heading dates as had wrong reference cell

The following were changed to this spreadsheet on 3/19/09
1. Change Certificate page Bond & Interest to Debt Service

The following were changed to this spreadsheet on 2/23/09

1. Instructions concerning submitting of the budget…required electronic.

2. Input Other tab changed line 51 from Budget Summary to Budget Certificate.

3. On the general tab lines 25 and 26 merged the cells in column c/d.

The following were changed to this spreadsheet on 8/13/08

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 abbreviated 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) 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.
7a. Added instruction line 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 instruction line 9d to explain more about the debt service fund page can included for debts.
8. Added to the instruction page lines 11a - 11c to provide a little more insight for the Neighborhood Revitalization
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 9j to 9l for additional edits for budget authority.
13. Added to instruction line 9c about the miscellaneous receipt for the proposed year takes into account the ad valorem taxes for the 10% Rule.
14. 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 nonbud tab explaining about negative cash balance.
2. Changed the formula for unencumbered cash balances for nonbud to show a negative balance.
3. Added box under unencumbered cash balance for nonbud to reflect a negative ending cash balance.
4. Changed foot note to reflect the changes made on 7/1/08 to the above tabs.
The following were changed to this spreadsheet on 5/08/08
1. The Non-Budgeted Funds form was changed from 'Only the actual budget year shown' to read *Only the actual budget year for YYYY is to be shown* '.

2. The page revised date has been 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 a single page 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.
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. add non-budgeted page(nonbud) and link to Certificate and Budget Summary
22. Added to instructions about non-appropriated balance are limited to 5%.
23 Added warning "Exceeds 5%" on all fund pages for the non-appropriated balance and cause to be red if exceeded.
24. Made the Schedule of Transfers it's own worksheet.
25. Created Neighborhood Revitalization table added links to all fund pages.
26. Added to the instructions about neighborhood revitalization.
27. Added Slider to the Vehicle Allocation table and linked to the fund pages.
28. Added to all budgeted fund pages the budget authority for the actual year, budget violation, and cash violation.
29. Added instruction on the addition for item 29.
30. Added miscellaneous line item for receipt and expenditure and add line for "Exceed 10% Rule' and make the block red if exceeded.
31. Added instructions for the 10% Rule.

33. Expanded on the preparation of budget note 10 for instructions for the Notice of Budget Hearing.
34. Added 'excluding oil, gas, and mobile homes' to lines 8 and 14 on Clerks budget info on tab inputoth.

m of comp tab to direct users on following steps.

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