

## Township2 Spreadsheet Instructions

Please read these instructions carefully. If after reviewing them you still have questions, call Rogers Brazier at 785.296.2846 or email to armunis@da.ks.gov

Townships can use the township.xls, township1.xls, township2, or township3.xls files. You must choose a form that meets the needs for the number of funds. If you don't need all the funds, just leave the pages blank and number the completed pages sequentially.

Township2.xls spreadsheet has General Fund, Debt Service, Library, Road Bridge, 8 levy fund pages, 4 no levy fund pages, and 1 non-budgeted fund page which holds 5 funds. Additionally, the spreadsheet is setup to take in two Third Class Cities valuation and vehicle allocation.

When the page numbers are changed on the fund pages, the Certificate page will also be changed.

## Submitting the Budget

Budgets are required to be sent to the County Clerk **by August 25** of each year.

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 (gen)).

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

Enter information in all areas that are green if they apply to the budget you are preparing.

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.

**Funds** - The Road, Special Road, Noxious Weed, and Fire Protection on the Certificate and Budget Summary pages are set so as to use the valuation for the township only will be used to compute the mill rate. Be aware, if you substitute a different fund for one of these, then you might have to adjust how the mill rate will be computed.

## Computer Spreadsheet Preparation

1. The information needed for the Input Prior Year Sheet (inputpryr) comes directly from last year 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 .

1a. Dates for the entire budget workbook is 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.

1b. Information for up to two third class cities can be entered into the spreadsheet for the township's budget.

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, and the budget from two years ago (the year for actual column of current budget). **Please note**, if the County Treasurer information has already added the third class city vehicle estimates together with the township, then the third class city estimates would be left blank. 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.

2b. If the township chooses not to use the delinquency rate for all tax levy funds, then the township 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 input tab 'inputBudSum' is used to put the date, time, and location for the budget hearing. Also, provides for the location to whereas the budget information can be review at. The tab has green areas to input the information which is link to the Budget Summary page.

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. The certificate page computation for mil rate for Road, Special Road, Noxious Weed, Fire Protection uses only the township valuation and the rest of the funds mil rate uses the total township valuation which includes the third class cities. If these funds are not used, then you may delete them from the input page, but **do not** replace them with any other funds. You can delete the fund lines from the Certificate page, if so desire, but not required.

4b. The Certificate page has a statement 'Is a Resolution required?' which will either show 'Yes' or 'No'. This statement compares the Certificate total Ad Valorem Tax to Computation to Determine Limit line 14. If a 'Yes' appears then a resolution is required to be completed and attached to the budget. No action is required if a 'No' appears.

4c. If someone other than a municipal employee assists in preparing the budget, please enter the person's or firm's name and address or email address in the area provided.

4d. If the city has a library, then in the Certificate page will show under the 'Table of Contents:' a new table is 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.

5. The majority of information on the Computation to Determine Limit page (computation) comes from data on the Input Pages (inputpryr and inputoth) and Debt Service Page (DebtService). If there is incorrect information on the Computation Page, please correct the source of the information from either the Input Page or Debt Service Page. If you can not correct the error, please call us for assistance.

5a. The information for Computation to Determine Limit page (computationSpecial) comes from data on the input pages (inputpryr and inputoth). If a error is found, please correct the information from the input pages.

5b. Print the Resolution page (resolution) if the max levy is exceeded. Complete the printed resolution and ensure to attached it the budget. Don't forget to number the resolution page as the page number is linked to the Budget Summary page.

6. Motor Vehicle Allocation (Mvalloc) information comes from the input pages (inputPrYr and inputOth). Once 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.

7. The Schedule of Transfers (transfers) is completed from the individual completed fund pages. Be sure to provide the statute that authorizes the transfer.

7a. The totals are now linked to the Budget Summary page.

7b. Adjustments are made for only those non-budgeted expenditure transfers appearing in the current and/or proposed columns of the schedule and do not have expenditures shown in the 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.

7c. If the General Fund (gen) and Road Fund (road) has transfers to the Special Machinery Fund (road), the Schedule of Transfers now has links for the transfers and provides the statute reference.

7d. TransferStatutes tab provides statute reference for transfers which are not already identified.

8. Statement of Indebtedness (debt) must show all the debt owed or proposed to be issued. The current general obligation and other totals for budget year is linked to the Budget Summary and prior years information is linked from the input page (inputpryr). **If the township does not have any debt, then on the first line enter 'none'.**

9. Statement of Conditional Lease, Lease-Purchases and Certificate of Participation (debt) must be completed for all transactions which at the end of lease period, the township will own the item leased. Principal Balance Due for the actual year is linked to the Budget Summary page and prior year information is linked to the input page (inputpryr). **If the township does not have any leases, then on the first line enter 'none'.**

10. Library Grant tab is linked with the Library fund page. This table information comes directly off the Library fund 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.

11. The spreadsheet has individual fund sheets for General Fund (general), Debt Service and Library (DebtSvs-Library), Road (road), 8 levy pages (levy page9 to levy page12), and 4 no levy fund pages (nolevypage12 to nolevypage13). Only complete the fund pages needed. When the fund pages are completed, the totals will be linked to the Certificate and Budget Summary pages.

11a. General Fund page and General Fund Detail page number is no longer set. Once the number is entered on the 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 6 and the General Fund page would be numbered 7 otherwise the General would be 6.

11b. 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

11c. On all tax levy fund page, we have placed '*Desired Carryover*' which you can place a desired carryover 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 desired amount.

11d. On all tax levy fund pages, we have placed '*Mill Rate Comparison*' table so you can compare the proposed 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 year.

11e. 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 12 for instructions for the neighborhood revitalization rebate for the proposed budget year.

11f. Each fund page has a 'Miscellaneous' receipt and expenditure line item. Once an amount has been entered into 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 11g. The Debt Service fund page (DebtService) can contain all debts owe by the township and the amounts should agree with the Statement of Indebtedness amounts. Debts that are not from a tax levy fund should have enough funds transferred into the Debt Service fund to cover the bond principle and interest for these debts.

11h. All levy fund pages have a Non-Appropriated Balance block. K.S.A. 79-2927 allows the township to enter an 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. In order to remove this warning message, you must reduce the non-appropriate figure.

11i. 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.

11j. 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.

11k. All no-tax levy fund pages for the proposed budget year will have an edit on the unencumbered cash balance. If the cash balance is negative, then the block turns red and statement 'See Tab E' will appear.

11l. If a transfer from the Road fund to Special Machinery is made in the actual year, the transfer has been link to the Special Machinery fund. If the transfer exceeds 25% of Resources Available, then a red error message will appear (Exceeds 25%) and the block turns red. To remove the error message, you should reduce the amount of the transfer for the Road which will change the Special Machinery amount. If the transfer money has not been spent in the Special Machinery fund, then you can fix the transfer to bring within the limitation. But, if the transfer money has been spent, then no action can be taken to fix the violation. In addition, the transfer is linked to the Schedule of 11m. If a transfer from the Road fund to Special Machinery is made for the current and proposed budgeted years, the transfers has been link to the Special Machinery and Schedule of Transfers. If the transfer exceeds 25% of Resources Available, then a red error message will appear (Exceeds 25%) and the block turns red. To remove the error message, you should reduce the amount of the transfer for Road.

11n. The General Fund has two line expenditures for transfers to the Special Machinery Fund. The transfers are labeled, Transfer to Spec. Mach.(No Levy) and Transfer to Spec. Mach.(Gen has Levy). **Note:** If a transfer is made from the General Fund to Special Machinery, only one transfer is allowed, you must chose the expenditure based upon the General Fund situation. If two transfers are made, on the Special Machinery page will show a error message 'No Authorized Two Transfers - Only One'. You are not required to make a transfer.

11o. When the General Fund has ad valorem taxes for the actual, current, and proposed budgeted year, then the block for Transfer to Spec. Mach.(No Levied) will turn red. If a transfer amount is shown in the block, then in the yellow area a message will appear 'Not Auth', the transfer should be moved to the next expenditure line 'Transfer to Spec. Mach. (Gen has levy) or deleted if the transferred money has not been spent in the Special Machinery Fund. The transfer is linked to the Schedule of Transfers and Special Machinery Fund. **Note:**Transfers for the current or proposed budgeted year and a violation occurs, then the amount should be reduced.

11p. The General Fund has expenditure line item 'Transfer to Spec. Mach.(Gen has levy) which can be used to transfer up to 25% of the General Fund Resources Available (if the fund has enough cash) to the Special Machinery Fund. If the transfer exceeds the 25% limitation, the block will turn red and a message will appear in yellow box below the transfer in red 'Exceeds 25%'. The violation can be fixed for the actual budgeted year by reducing the transfer amount to 25% or below and the message will go away and the block will turn back to green. But, if the transfer amount has already been spent, then the violation can not be fix. If violation occurs for transfers in the current and proposed budget years, the violation should be fixed by reducing the amount. All transfers are

11q. 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.

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 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 an 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. Budget Summary (summ) should link the information from other worksheets. If you find information which is 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.

13a. At the bottom of the page is a green shaded area, enter the page number.

13b. The table 'Estimated Value Of One Mill' to show what 1 mill rate would generate in dollars for the municipality.

13c. 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 current 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 used on one, combination of, or all of the tax levy fund expenditures. Since this spreadsheet deals with a third class city which causes not all of the funds to use the total township valuation, you might have to adjust funds differently as the table will indicate. Please note, this table is not required to be used, but as a tool to assist in

13d. The 'What Mill Rate Would Be Desired', table whereas a municipality can create a desired mill rate. If a municipality has a future desire to make a large purchase, project, or just would like a little more unencumbered cash balance, this table will show amount of ad valorem taxes received and amount of adjustments to the tax levy fund expenditures for this desired mill rate. To use this table, simply enter in the green area the desired mill rate. Since this spreadsheet deals with a third class city which causes not all of the funds to use the total township valuation, you might have to adjust funds differently as the table will indicate. Please note, this table is not required to be used, but as a 13e. The Budget Summary page computation for mill rate for Road, Special Road, Noxious Weed, Fire Protection uses only the township valuation and the rest of the funds mill rate uses the total township valuation which includes the third class cities. If these funds are not used, then you may delete them from the input page, but **do not** replace them with any other funds. You can delete the fund lines from the Budget Summary page, if so desire, but not required. Deleting of the lines might

13f. 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 exist.

13g. Once the 'Notice of Budget Hearing' has been printed in the local newspaper, please review the notice to ensure the information was correctly printed. 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.

14. Before submission of the budget to the County Clerk, please review the entire document and verify that all amounts are correct. Amounts on the Certificate page should match to the fund pages and may also match to the Budget Summary. 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).

15. 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.

15a. 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.

15b. 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

**Input sheet for Township1 budget form****Note: The green shaded areas will automatically expand.****Enter Township Name followed by 'Township'**Minneha TS**Enter County Name followed by 'County'**Sedgwick County**Enter name of first Third Class City**City of Eastborough**Enter name of second Third Class City****Enter year being budgeted (YYYY)****2014**

Enter the following information from the sources shown. This information will be entered on the budget forms in the appropriate locations. If any of the numbers are wrong, change them on this input sheet.

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

The input for the following comes directly from the 2013 Budget, Certificate Page:

**\*If amended, then use the amended figures.\***

Fund name for all funds with a tax levy:

Statute2013\*Expenditures\*2012Ad Valorem Tax

General	79-1962	51,000	44,325
Debt Service	10-113		
Library	12-1220		
Road	68-518c	820,850	693,065
Special Road	80-1413		
Noxious Weed	2-1318		
Fire Protection	80-1503		

**Total Ad Valorem Tax for 2013****737,390****Other Fund Names:**



**Total Expenditures for 2013****871,850****Non-budgeted funds:**

1	
2	
3	
4	
5	

The input for the following comes directly from the 2013 Budget, Budget Summary Page:

**2011 Tax Rate****(2012 Column)**

General
Debt Service
Library

0.305

Road	7.526
Special Road	
Noxious Weed	
Fire Protection	
0	
0	
0	
0	
0	
Total 2011 Tax Levy Rate	7.831

Total Tax Levy (2012 budget column)	677,274
Assessed Valuation (2012 budget column):	101,686,654

Outstanding Indebtedness, January 1:	2011	2012
G.O. Bonds		
Other		
Lease Purchase Principal		

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

<b><u>Frederick County Clerk's Budget Information for 2014:</u></b>	
<b><u>Assessed Valuation for 2013:</u></b>	
Township	87,989,803
City of Eastborough	11,966,855
0	
Total Assessed Valuation for 2013	99,956,658
<b><u>New Improvements for 2013:</u></b>	
Township	114,348
City of Eastborough	
0	
Total New Improvements for 2013	114,348
<b><u>Personal Property excluding oil, gas, and mobile homes- 2013:</u></b>	
Township	32,534,754
City of Eastborough	
0	
Total Personal Property excluding oil, gas, and mobile homes for 2013	32,534,754
<b><u>Property that has changed in use for 2013:</u></b>	
Township	112,780
City of Eastborough	
0	
Total Property that has changed in use for 2013	112,780
<b><u>Personal Property excluding oil, gas, and mobile homes- 2012:</u></b>	
Township	29,679,838
City of Eastborough	
0	
Total Personal Property excluding oil, gas, and mobile homes for 2012	29,679,838
Gross earnings (intangible) tax estimate for 2014	
Neighborhood Revitalization for 2014	

Actual Tax Rates for the 2015 Budget:	
<u>Fund</u>	<u>Rate</u>
General	0.457
Debt Service	
Library	
Road	8.160
Special Road	
Noxious Weed	
Fire Protection	
0	
0	
0	
0	
0	
<b>Total</b>	<b>8.617</b>

Final Assessed Valuation from the November 1, 2012 Abstract:	
Township	84,934,195
City of Eastborough	11,973,461
0	
Total Final Assessed Valuation from the November 1, 2012 Abstract:	96,907,656

<b>Township estimates:</b>	
Motor Vehicle Tax Estimate	43,175
Recreational Vehicle Tax Estimate	248
16/20 M Vehicle Tax	95
<b>1st Third Class City estimates: ***</b>	
Motor Vehicle Tax Estimate	536
Recreational Vehicle Tax Estimate	2
16/20 M Vehicle Tax	
<b>2nd Third Class City estimates: ***</b>	
Motor Vehicle Tax Estimate	
Recreational Vehicle Tax Estimate	
16/20 M Vehicle Tax	
LAVTR	
Special Highway/Gasoline Tax	21,734

Computation of Delinquency	
Actual Delinquency for -3 Tax - (rate .01213 = 1.213%, key in 1.2)	0.4%
Delinquency % used in this budget will be shown on all fund pages with a tax levy	0.0%

From the 2012 Budget Certificate Page

Funds	2012 Expenditure Amount Budget Authority
General	39,600
Debt Service	
Library	
Road	1,100,000
Special Road	54,570
Noxious Weed	
Fire Protection	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	

Note: If the 2012 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

Official Name: Rick Moyer

Official Title: Minneha Township Treasurer

Date: August 12, 2013  
Time: 5:30 pm  
Location: SG Co Fire District #1, 9th & 143rd St E, Wichita, KS

Must be at least 10 days between date p  
Latest date for notice to be published in

Available at: Sedgwick County Clerk's Office, 525 N Main, #211, Wichita

### **Examples**

Date: August 12, 2010

Time: 7:00 PM or 7:00 AM

Location: John Brown's residence at 1410 N Corner, Freedom

Available at: Shawnee County Clerk's Office



January

February

March

April

May

June

July

August

September

October

November

December

ublished and hearing held.

your newspaper: August 2, 2013

August

J8

August 2, 2013

8

2

2013

**CERTIFICATE**

2014

To the Clerk of Sedgwick County, State of Kansas  
We, the undersigned, officers of

**Minneha TS**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was approved and adopted as the  
maximum expenditures for the various funds for the year 2014; and (3) the  
Amount(s) of 2013 Ad Valorem Tax are within statutory limitations for the 2014 Budget.

		2014 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:				
Computation to Determine Limit for 2014	Page No. 2			
Alloc of MVT, RVT, and 16/20M Vehicles Tax	3			
Schedule of Transfers	4			
Statement of Indebt. & Lease/Purchase	5			
Fund	K.S.A.			
General	79-1962	51,000	41,835	420
Debt Service	10-113			
Library	12-1220			
Road	68-518c	998,218	719,015	8.025
Special Road	80-1413			
Noxious Weed	2-1318			
Fire Protection	80-1503			
Special Machinery	7			
Totals	xxxxxx	1,049,218	760,850	8.025
Budget Summary	9			
Neighborhood Revitalization		Is a Resolution required?	No	
Resolution				
Final Assessed Valuation:	County Clerk's Use Only			
Minneha TS	87,626,850			
City of Eastborough	77,963,213			
0				
Total Assessed Valuation	99,590,063			
	Nov. 1, 2013 Valuation			

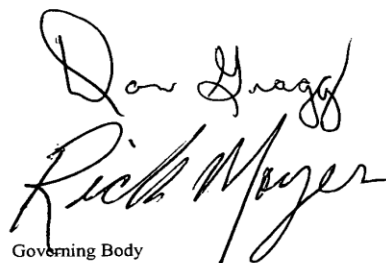
Assisted by:

Address:

Email:

Attest: , 2013

  
County Clerk

  
Governing Body

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

—

**CERTIFICATE**

2014

To the Clerk of Sedgwick County, State of Kansas

We, the undersigned, officers of

**Minneha TS**

certify that: (1) the hearing mentioned in the attached publication was held;

(2) after the Budget Hearing this budget was approved and adopted as the maximum expenditures for the various funds for the year 2014; and (3) the

Amount(s) of 2013 Ad Valorem Tax are within statutory limitations for the 2014 Budget.

			2014 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2014		Page No. 2			
Alloc of MVT, RVT, and 16/20M Vehicles Tax		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	79-1962	6	51,000	41,835	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	7	998,218	719,015	
Special Road	80-1413	8			
Noxious Weed	2-1318	8			
Fire Protection	80-1503				
Special Machinery		7			
<b>Totals</b>		xxxxxx	1,049,218	760,850	
Budget Summary					
Neighborhood Revitalization					
Resolution			Is a Resolution required?	No	
Final Assessed Valuation:	County Clerk's Use Only				
Minneha TS					
City of Eastborough					
0					
Total Assessed Valuation	0				
	Nov. 1, 2013 Valuation				

Assisted by:

\_\_\_\_\_

Address:

\_\_\_\_\_

Email:

\_\_\_\_\_

Attest: \_\_\_\_\_, 2013

\_\_\_\_\_  
County Clerk

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
Governing Body

Special Road Election held \_\_\_\_\_ for \_\_\_Mills for \_\_\_ years.

First levy in \_\_\_\_\_.

Minneha TS

2014

**Computation to Determine Limit for 2014**

		<b>Amount of Levy</b>
1. Total Tax Levy Amount in 2013	+ \$	<u>737,390</u>
2. Debt Service Levy in 2013	- \$	<u>0</u>
3. <b>Tax Levy Excluding Debt Service</b>	\$	<u>737,390</u>
<b>2013 Valuation Information for Valuation Adjustments:</b>		
4. <b>New Improvements for 2013:</b>	+ <u>114,348</u>	
5. <b>Increase in Personal Property for 2013:</b>		
5a. Personal Property 2013	+ <u>32,534,754</u>	
5b. Personal Property 2012	- <u>29,679,838</u>	
5c. Increase in Personal Property (5a minus 5b)	+ <u>2,854,916</u>	
	(Use Only if > 0)	
6. <b>Valuation of Property that has Changed in Use during 2013:</b>	+ <u>112,780</u>	
7. <b>Total Valuation Adjustment</b> (Sum of 4, 5c, 6)	<u>3,082,044</u>	
8. Total Estimated Valuation July 1, 2013	<u>99,956,658</u>	
9. <b>Total Valuation less Valuation Adjustment (8 minus 7)</b>	<u>96,874,614</u>	
10. Factor for Increase (7 divided by 9)	<u>0.03181</u>	
11. Amount of Increase (10 times 3)	+ \$ <u>23,460</u>	
12. <b>Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)</b>	\$ <u>760,850</u>	
13. <b>Debt Service Levy in this 2014</b>	<u>0</u>	
14. <b>Maximum levy, including debt service, without a Resolution (12 plus 13)</b>	<u>760,850</u>	

If the 2014 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

Minneha TS

2014

**Allocation of Motor, Recreational, and 16/20M Vehicle Tax**

Budgeted Funds for 2013	Budget Tax Levy Amount for 2014	Allocation for Year 2014		
		MVT	RVT	16/20M Veh
General	44,325	2,627	15	6
Debt Service		0	0	0
Library		0	0	0
Road	693,065	41,084	235	89
Special Road		0	0	0
Noxious Weed		0	0	0
Fire Protection		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
Total	737,390	43,711	250	95

County Treasurer's Motor Vehicle Estimate      43,711

County Treasurer's Recreational Vehicle Estimate      250

County Treasurer's 16/20M Vehicle Estimate      95

Motor Vehicle Factor      0.05928

Recreational Vehicle Factor      0.00034

16/20M Vehicle Factor      0.00013

### Schedule of Transfers

\*Note: Adjustments are required only if the transfer is being made in 2013 and/or 2014 from a non-budgeted fund.

## **Transfers - Townships**

**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. 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.

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

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

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



## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2013	Date Due		Amount Due 2013		Amount Due 2014	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
<b>Total</b>				<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2013	Payments Due 2013	Payments Due 2014
None							
				<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

**Budgeted Year: 2014**

Library found in: Minneha TS  
Sedgwick 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	Proposed Year
	<u>2013</u>	<u>2014</u>
Ad Valorem Tax	\$0	\$0
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$0	\$0
Recreational Vehicle Tax	\$0	\$0
16/20M Vehicle Tax	\$0	\$0
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$0	\$0
Difference in Total Taxes:	\$0	
Qualify for grant:	Not Qualify	

Second test:

Assessed Valuation	#####	#####
Did Assessed Valuation Decrease?	No	
Levy Rate		8.591
Difference in Levy Rate:	#VALUE!	
Qualify for grant:	#VALUE!	

Overall does the municipality qualify for a grant? **#VALUE!**

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

Minneha TS

2014

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

Adopted Budget <b>General</b>	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance January 1	9,795	11,263	6,517
Receipts:			
Ad Valorem Tax	30,457	44,325	xxxxxxxxxxxxxxxx
Delinquent Tax	49	0	0
Motor Vehicle Tax	1,148	1,903	2,627
Recreational Vehicle Tax	6	20	15
16/20 M Vehicle Tax	2	6	6
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds	4,024		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>35,686</b>	<b>46,254</b>	<b>2,648</b>
<b>Resources Available:</b>	<b>45,481</b>	<b>57,517</b>	<b>9,165</b>
Expenditures:			
Officers Pay	17,756	18,000	18,000
Labor			
Employee Benefits	5,981	6,000	6,000
Operating Expenses	50	5,000	5,000
Materials/Supplies (Road)			
Equipment			
Insurance			
Cemetery Maintenance		10,000	10,000
Accounting - Legal	10,431	12,000	12,000
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>34,218</b>	<b>51,000</b>	<b>51,000</b>
Unencumbered Cash Balance Dec 31	11,263	6,517	xxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	39,600	51,000	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	51,000
		Tax Required	41,835
Delinquent Comp Rate:	0.0%		0
Amount of 2013 Ad Valorem Tax			41,835

Minneha TS

2014

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

Adopted Budget

<b>Road</b>	<b>Prior Year Actual for 2012</b>	<b>Current Year Estimate for 2013</b>	<b>Proposed Budget Year for 2014</b>
Unencumbered Cash Balance January 1	451,561	110,183	215,061
Receipts:			
Ad Valorem Tax	665,448	693,065	xxxxxxxxxxxxxx
Delinquent Tax	2,017	1,000	1,000
Motor Vehicle Tax	38,501	39,636	41,084
Recreational Vehicle Tax	221	427	235
16/20M Vehicle Tax	143	134	89
Special Highway/Gasoline Tax	22,178	22,699	21,734
FEMA	14,853	0	0
Other	4,661	0	0
Sales	10,600	26,628	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>758,622</b>	<b>783,589</b>	<b>64,142</b>
<b>Resources Available:</b>	<b>1,210,183</b>	<b>893,772</b>	<b>279,203</b>
Expenditures:			
Contract Labor	800,000	80,000	363,718
Labor	81,205	85,000	85,000
Officer Pay	10,060	12,000	12,000
Employee Benefits	32,142	35,000	35,000
Operating Expenses	114,202	115,000	150,000
Materials/Supplies (Road)	44,553	199,211	200,000
Equipment		100,000	100,000
Insurance	12,632	30,000	30,000
Legal	5,206	20,000	20,000
Officers Gas Allowance		2,500	2,500
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Available			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>1,100,000</b>	<b>678,711</b>	<b>998,218</b>
Unencumbered Cash Balance Dec 31	110,183	215,061	xxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	1,100,000	820,850	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			998,218
Tax Required			719,015
Delinquent Comp Rate: 0.0%			0
Amount of 2013 Ad Valorem Tax			719,015

<b>Special Machinery</b>	2012
K.S.A. 68-141g	Actual
Unencumbered Cash Balance, Jan 1	155,885
Transfers from:	
Road Fund	0
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Interest on Idle Funds	
Other	
<b>Resources Available:</b>	<b>155,885</b>
<b>Total Expenditures</b>	<b>101,694</b>
<b>Unencumbered Cash Balance, Dec 31</b>	<b>54,191</b>

Minneha TS

2014

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

Adopted Budget <b>Special Road</b>	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance January 1	88,000	33,430	33,430
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M Vehicle Tax			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>88,000</b>	<b>33,430</b>	<b>33,430</b>
Expenditures:			
	54,570		
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>54,570</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	33,430	33,430	xxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	54,570	0	xxxxxxxxxxxxxx
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	0.0%		
Amount of 2013 Ad Valorem Tax			

Adopted Budget

<b>Noxious Weed</b>	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	0	0	xxxxxxxxxxxxxx
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	0.0%		
Amount of 2013 Ad Valorem Tax			

# Affidavit of Legal Publication

STATE OF KANSAS )

ss.

County of Sedgwick )

Monica Woolard, being first duly sworn, deposes and says:  
That he/she is Legal Manager of

## The Derby Informer

a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Sedgwick County, Kansas, with a general paid circulation on a weekly basis in Sedgwick County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

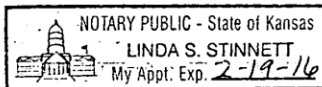
Said newspaper is a weekly published on Wednesdays, and has been so published continuously and uninterrupted in said county and state for a period of more than one year prior to the first publication of said notice, and has been admitted at the post office of Derby, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 week the first publication thereof being made as aforesaid on the 24th day of July, 2013, with subsequent publications being made on the following dates:

*Monica Woolard*

Subscribed and sworn to before me this  
24th day of July, 2013.

*Linda S. Stinnett*  
Notary Public



Printer's Fee \$199.68

Additional copies: \$

## Legal Publication

(Published in The Derby Informer on July 24, 2013)

### NOTICE OF BUDGET HEARING

State of Kansas  
Township

The governing body of  
Minnehaha Township

will meet on August 12, 2013 at 5:30 pm at SG Co Fire District #1, 9th & 143rd St E, Wichita, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Sedgwick County Clerk's Office, 525 N Main, #211, Wichita and will be available at this hearing.

### BUDGET SUMMARY

Proposed Budget 2014 Expenditures and Amount of 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2012		Current Year Estimate 2013		Proposed Budget 2014		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	Est. Tax Rate*
General	34,218	0.305	51,000	0.457	51,000	41,835	0.419
Debt Service							
Library							
Road	1,100,000	7.526	678,711	8.160	998,218	719,015	8.172
Special Road	54,370						
Noxious Weed							
Fire Protection							
Special Machinery	101,694						
Totals	1,290,482	7.831	729,711	8.617	1,049,218	760,850	8.591
Less: Transfers	0		0		0	0	
Net Expenditure	1,290,482		729,711		1,049,218		
Total Tax Levied	677,274		737,390		999,956		
Total Assessed Valuation	101,686,654		96,907,656		99,956,658		
Township Assessed Valuation Only					87,989,803		

### Outstanding Indebtedness

	2011	2012	2013
Jan 1	0	0	0
G.O. Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

Rick Moyer  
Minnehaha Township Treasurer

Page No: 9

RECEIVED  
JUL 30 2013  
Sedgwick Co. Clerk

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# NOTICE OF BUDGET HEARING

The governing body of  
**Minneha TS**  
**Sedgwick County**

will meet on August 12, 2013 at 5:30 pm at SG Co Fire District #1, 9th & 143rd St E, Wichita, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Sedgwick County Clerk's Office, 525 N Main, #211, Wichita and will be available at this hearing.

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	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	Est. Tax Rate*
General	34,218	0.305	51,000	0.457	51,000	41,835	0.419
Debt Service							
Library							
Road	1,100,000	7.526	678,711	8.160	998,218	719,015	8.172
Special Road	54,570						
Noxious Weed							
Fire Protection							
Special Machinery	101,694						
Totals	1,290,482	7.831	729,711	8.617	1,049,218	760,850	8.591
Less: Transfers	0		0		0		
Net Expenditure	1,290,482		729,711		1,049,218		
Total Tax Levied	677,274		737,390		xxxxxxxxxxxxxx		
Total Assessed Valuation	101,686,654		96,907,656			99,956,658	
Township Assessed Valuation Only						87,989,803	

### Outstanding Indebtedness,

	2011	2012	2013
Jan 1	0	0	0
G.O. Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

Rick Moyer  
Minneha Township Treasurer



Minneha TS

2014

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

Adopted Budget <b>Debt Service</b>	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% of Total Expendit			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxx
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	0.0%		
Amount of 2013 Ad Valorem Tax	0		

Adopted Budget <b>Library</b>	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% of Total Expendit			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxx
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	0.0%		
Amount of 2013 Ad Valorem Tax	0		

Minneha TS

2014

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

Adopted Budget <b>Fire Protection</b>	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	0	0	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		0.0%	0
		Amount of 2013 Ad Valorem Tax	0

Adopted Budget

0	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	0	0	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		0.0%	0
		Amount of 2013 Ad Valorem Tax	0

Minneha TS

2014

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	0	0	xxxxxxxxxxxxxx
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2013 Ad Valorem Tax			0

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	0	0	xxxxxxxxxxxxxx
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2013 Ad Valorem Tax			0

Minneha TS

2014

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	0	0	xxxxxxxxxxxxxx
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2013 Ad Valorem Tax			0

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	0	0	xxxxxxxxxxxxxx
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2013 Ad Valorem Tax			0

Minneha TS

2014

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

Adopted Budget 0	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2012/2013 Budget Authority Amount:	0	0	

Adopted Budget

Adopted Budget 0	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2012/2013 Budget Authority Amount:	0	0	

Minneha TS

2014

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

Adopted Budget 0	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2012/2013 Budget Authority Amount:	0	0	

Adopted Budget

Adopted Budget 0	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2012/2013 Budget Authority Amount:	0	0	

Minneha TS

**NON-BUDGETED FUNDS**  
(Only the actual budget year for 2012 is to be shown)

2014

Non-Budgeted Funds

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

\*\* Note: These two block figures should agree.

## **Non-Budgeted Funds - Townships**

### **K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund.**

The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

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

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

**K.S.A. 12-16,111. 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. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund.** Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.

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

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

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

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

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



Minneha TS

2014

**2014 Neighborhood Revitalization Rebate**

Budgeted Funds for 2014	2013 Ad Valorem before Rebate**	2013 Mil Rate before Rebate	Estimate 2014 NR Rebate
General			
Debt Service			
Library			
Road			
Special Road			
Noxious Weed			
Fire Protection			
<b>TOTAL</b>	<b>0</b>	<b>0.000</b>	<b>0</b>

2013 July 1 Valuation: 99,956,658

Valuation Factor: 99,956.658

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

\*\*This information comes from the 2014 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

TOWNSHIP RESOLUTION

RESOLUTION NO. \_\_\_\_\_

*A resolution expressing the property taxation policy of the Board of Minneha TS*

*with respect to financing the 2014 annual budget for Minneha TS , Sedgwick County , Kansas.*

**Whereas**, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2014 Minneha TS budget exceed the amount levied to finance the 2013 Minneha TS Township budget, except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

**Whereas**, budgeting, taxing and service level decisions for all township services are the responsibility of the township board; and

**Whereas**, Minneha TS provides essential services to protect the safety and well being of the citizens of the township; and

**Whereas**, the cost of provision of these services continues to increase.

**NOW, THEREFORE, BE IT RESOLVED by the Board of Minneha TS of Sedgwick County, Kansas that is our desire to notify the public of increased property taxes to finance the 2014 Minneha TS budget as defined above.**

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2013 by the Minneha TS Board, Sedgwick County, Kansas.

Minneha TS Board

\_\_\_\_\_  
, Trustee

\_\_\_\_\_  
, Treasurer

\_\_\_\_\_  
, Clerk

(Attach a signed copy to the budget)

Page No.

### **Possible Budget Law Violation**

Welcome. You have been directed to this tab because your 2012 'total expenditures' exceed your 2012 '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 2014 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 2012 budget was amended, did you use the amended, higher budget amount?

Next, look to see if any of your 2012 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 2012 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative *expenditure*.

Another option is to consider whether your fund shares expenditures with another fund. For example, your road and noxious weed funds may split salaries between the two funds. 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 calendar 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 2012 financial records have been closed?**

Well, if the municipality financial records have been closed (i.e. an audit for 2012 has been completed, or the 2014 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.

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## **Possible Cash Basis Law Violation**

Welcome. You have been directed to this tab because your 2012 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 2012 are not closed (i.e. an audit has not been completed, or the 2014 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.





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## **Current Year - Possible Budget Law Violation**

Welcome. You have been directed to this tab because your estimated 2013 'total expenditures' exceed your 2013 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 2013 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 2013 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 2013 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative expenditure.

Another option is to consider whether your fund shares expenditures with another fund. For example, your road and noxious weed funds may split salaries between the two funds. 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 unencumbered 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.

If

## **Current Year - Possible Cash Basis Law Violation**

Welcome. You have been directed to this tab because your 2014 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 2013 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 2013 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 2014 'total expenditures' exceed your 2014 Unencumbered 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 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

$X / 1000 = \text{value of one mill}$

**Computation of Example:** \$3,120,000 (assessed valuation) / 1000 = \$3,120 (value of one mill)

In this example, one mill for the municipality will generate \$3,120 in taxes.

Input the assessed valuation: = \$133,685,008

\$133,685,008 / 1000 = \$133,685

#### Formula:

\$133,685,008 (assessed valuation) / 1000 = \$133,685 (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. With the first example, input the municipality's total assessed valuation in the first green box. In 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:

\$3,120,000 / 1000 = \$3,120

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:

$\$133,685,008$	(asd. val.)	/	1000	=	$\$133,685$	(value one mil
$\$7,067,793$	(property tax)	/	$\$133,685$	(mill value)	=	52.869 (mill rate incre

\*\*\*\*\*

### 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 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. In this example, the 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:

$\$3,120,000 / 1000 = \$3,120$  (example #1)

$\$50,000 / \$3,120 = 16.026$  mills (example #2)

The **second step** is to determine the residential property assessed value:

$\$100,000 \text{ home} \times .115 = \$11,500$  (assessed value)

The **last step** is to determine the property tax increase:

$\$11,500 \text{ (assessed value)} \times 16.026 \text{ (mill rate)} / 1000 = \$184.30$

The increase in property tax for a \$100,000 home will be \$184.30.

Formula:

First Step:	(assessed valuation)					
	$\$133,685,008$	/	1000	=	$\$133,685$	(value of 1 mil
Second Step:	(increased prop. tax)	(value of 1 mill)				
	$\$5,000$	/	$\$133,685$	=	0.037	(increase mill
Third Step:	(value of the home)					
	$\$100,000$	x	0.115	=	$\$11,500$	(assessed valu
Result:	(assessed value)	(increase mill rate)				(increase ta
	$\$11,500$	x	0.037	/	1000	= \$0.43

\*\*\*\*\*

### 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 property taxes on unimproved agricultural land. Unimproved agricultural land is assessed pursuant to K.S.A. 79-1439(b)(1)(B)).

**Formula:**

$$\text{First Step: } \frac{\text{(assessed valuation)}}{\$133,685,008} / 1000 = \$133,685 \text{ (value of 1 mill)}$$

$$\text{Second Step: } \frac{\text{(increased prop. tax)}}{\$50,000} / \frac{\text{(value of 1 mill)}}{\$133,685} = 0.374 \text{ (increase mill)}$$

$$\text{Third Step: } \frac{\text{(value of the property)}}{\$2,500,000} \times 0.300 = \$750,000 \text{ (assessed value)}$$

$$\text{Result: } \frac{\text{(assessed value)}}{\$750,000} \times \frac{\text{(increase mill rate)}}{0.374} / 1000 = \$280.51 \text{ (increase tax)}$$

\*\*\*\*\*

**Impact of a Property Tax Increase on Commercial, Industrial, Railroad, and Improved Agricultural 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. These foregoing categories of land are assessed at 25% pursuant to K.S.A. 79-1439(b)(1)(F)).

**Formula:**

$$\text{First Step: } \frac{\text{(assessed valuation)}}{\$133,685,008} / 1000 = \$133,685 \text{ (value of 1 mill)}$$

$$\text{Second Step: } \frac{\text{(increased prop. tax)}}{\$50,000} / \frac{\text{(value of 1 mill)}}{\$133,685} = 0.374 \text{ (increase mill)}$$

$$\text{Third Step: } \frac{\text{(value of the property)}}{\$2,500,000} \times 0.250 = \$625,000 \text{ (assessed value)}$$

$$\text{Result: } \frac{\text{(assessed value)}}{\$625,000} \times \frac{\text{(increase mill rate)}}{0.374} / 1000 = \$233.76 \text{ (increase tax)}$$

\*\*\*\*\*

**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 that this computation using the above described information does not take into account taxes that may be levied by other municipalities.

**Formula:**

$$\text{First Step: } \begin{array}{c} \text{(value of the home)} \\ \$100,000 \end{array} \times \begin{array}{c} \text{(residential \%)} \\ 0.115 \end{array} = \begin{array}{c} \text{(assessed value)} \\ \$11,500 \end{array}$$

$$\text{Second Step: } \begin{array}{c} \text{(assessed value)} \\ \$11,500 \end{array} \times \begin{array}{c} \text{(total mill rate)} \\ 52.869 \end{array} / 1000 = \begin{array}{c} \text{(impact, total)} \\ \$607.99 \end{array}$$

\* \* \* \* \*

**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 an unusual goal of municipality governing bodies. To do so simply key in the desired mill rate in the "desired mill rate" 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:**

$$\begin{array}{c} \text{(desired mill rate)} \\ 52.869 \end{array} \times \begin{array}{c} \text{(total assd. valuation)} \\ \$133,685,008 \end{array} / 1000 = \begin{array}{c} \text{(total tax levy)} \\ \$7,000,000 \end{array}$$











**Valuation On**

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## **Helpful Links**

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

<http://www.da.ks.gov/ar/muniserv/>

State Debt Setoff Program (Kansas Department of Administration, Accounts and Reports) – Passive collection tool to assist municipalities with collection of unpaid utility bills, etc.

<http://www.da.ks.gov/ar/setoff/>

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

<https://www.pooledmoneyinvestmentboard.com/>

it Pool

The following were changed to this spreadsheet on 3/27/13

1. Instruction tab narrative modification

The following were changed to this spreadsheet on 1/31/13

1. Corrected formula in cell e28 of Library Grant tab

The following were changed to this spreadsheet on 10/10/12

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

The following were changed to this spreadsheet on 10/10/12

1. Corrected formula in cell e29 on Library Grant tab page

The following were changed to this spreadsheet on 2/22/12

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

The following were changed to this spreadsheet on 2/7/12

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

The following were changed to this spreadsheet on 5/4/11

1. Cert tab cell A45 corrected spelling Assessed
2. Gen tab cell B42 corrected spelling Resources

The following were changed to this spreadsheet on 4/19/11

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

The following were changed to this spreadsheet on 10/26/10

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

The following were changed to this spreadsheet on 4/15/10

1. Changed schedule of transfers statute column to allow for statute to pop-up if transfers are shown in current/proposed columns

The following were changed to this spreadsheet 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 transfe
3. Transfers tab changed first two column heading adding 'expenditures' and 'receipts'

The following were changed to this spreadsheet on 12/28/09

1. Nhood tab added note for computing table

The following were changed to this spreadsheet on 12/08/09

1. Instruction tab, added in the 'General Instruction' section about Funds mill rate computed
2. Change the Certificate and Budget Summary page for 'Funds' in step 1
3. Instruction tab, added step 3 for 'inputBudSum'
4. Added tab 'inputBudSum'
5. Changed Budget Summary replacing the green areas for date/time/location so info comes from inputB
6. Added to instruction tab lines 4a and 12b for computation of levy on Certificate and Budget Summary

The following were changed to this spreadsheet on 8/21/09

1. InputPrYr tab changed the Bond & Interest to Debt Service
2. InputPrYr tab added line 18 'If amended.....'
3. Cert tab changed the mill rate computation for Special Road and Noxious Weed to use township valua
4. Transfer tab changed line 13 from General/Road to Road/Special Machinery
5. Transfer tab change line 13 link from 38 to 36
6. Summ tab change mill levy computation for Special Road and Noxious Weed to use township valuatic
7. Mvalloc tab change vehicle table reference from D to E for all cells
8. TransferStatutes tab created
9. Instructions tab added 6c for TransferStatutes tab
10. Instruction tab added 9m to explain about Non-Budgeted Form
11. Cert tab added Non-Budgeted Funds line A35
12. Added nonbud tab for the Non-Budgeted Funds
13. Summ tab added A34 for Non-Budgeted Funds
14. Added Tabs A to E for violations
15. Changed each fund page taking out the 'Yes' and 'No' and replacing them with 'See Tab' for a possible
16. NonBud tab changed Net Valuation to July 1
17. Certificate tab moved the Assisted By: and added more lines for governing body signatures

The following were changed to this spreadsheet on 5/5/09

1. Summ tab, special machinery's expenditure cell b34 was changed from C61 to B61

The following were changed to this spreadsheet on 4/3/09

1. Changed mvalloc column d to pickup ad valorem versus equipments from inputPrYr

The following were changed to this spreadsheet on 3/19/09

1. Certificate page changed fund name from Bond & Interest to Debt Service
2. Debt Service fund page name changed from Bond & Interest to Debt Service
3. Budget Summary changed fund name from Bond & Interest to Debt Service

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

1. Instruction under Submitting of Budget ....required electronic submission.
2. Input other tab line 80 change from Budget Summary to Budget Certificate.

The following were changed to this spreadsheet on 10/17/2008

1. Input tab (inputPrYr) added column for the current year expenditures.
2. Added to all tax levy fund pages the miscellaneous receipt for the proposed year comparison takes into account the ad valorem taxes for the 10% Rule.



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

The following were changed to this spreadsheet on 8/06/2007

1. instruction were changed: POC change from Roger to armunis, got rid about us providing disk, took the input page and split to input prior budget information and input other, with more in-depth of forms and fund page, and more in-depth on the budget summary page.
2. All pages have a revision date.
3. Hard coded the Bond & Interest, and Road on Certificate and Summary pages.
4. All dates on the spreadsheet are controlled from input on the input Prior Year page.
5. Computation to Determine Limit now has the debts amounts link within the spreadsheet.
6. Schedule of Transfers have the transfers totaled and link to the budget summary page.
7. Now have the indebtedness prior year added to the input page and link with the budget summary page.
8. Added LAVTR to the input page and to the General Fund page.

9. Changed the Budget Summary Heading to include Actual/Estimate/Proposed with the budget year.
10. Changed the delinquency rate formula for all levy funds.
11. Changed the Certificate page so the county name flows instead of having unneeded spaces.
12. On inputpryr, using the actual ad valorem rates from the Clerk's information versus from the Certificate.
13. Delinquency rate for actual for 3 decimal and note that rate can be up to 5% over the actual rate.
14. Added column to show when debt retired on the Indebtedness page.
15. Budget Summary changed the sentence "will meet..." so the year appears as YYYY.
16. Resolution page has a space for a page number.
17. On inputpryr page add two spaces for Third Class City names, and levy amounts with links to Budget.
18. On inputoth page add two spaces for Third Class City for vehicle allocation, clerk's Nov assessed valuation, and current year valuation.
19. Budget Summary page add places to the Third Class City valuations.
20. Added to instructions about non-appropriated funds limit of 5%.
21. Added warning "Exceeds 5%" on all levy fund pages for the non-appropriated balance.
22. Added Neighborhood Revitalization table and linked to the fund pages.
23. Added Neighborhood Revitalization receipt to all tax levy fund pages.
24. Added Neighborhood Revitalization line to the Certificate page.
25. Added Slider to the Vehicle Allocation table and linked to the fund pages.
26. Added to all budgeted fund pages the budget authority for the actual year, budget violation, and cash.
27. Added instruction on the addition for item 26.
28. Added 9a to instructions to explain County Treasurers Jan 1 and Dec 31 balances.
29. Added 'excluding oil, gas, and mobile homes' to lines 17,21,27, and 31 on Clerks budget info on tab i

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