

City 2 Spreadsheet Instructions

Read these instructions carefully. If after reviewing them you still have questions, call Municipal Services at 785-296-2311 or e-mail : armunis@da.ks.gov

Cities can use the city.xls, city1.xls, city2.xls, city3.xls or city4.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.

City 2 spreadsheets has General Fund page (general), Debt Service page (DebtService), 10 tax levy pages (levy page9 to levy page13), Special Highway page (Sp Hiway), 11 no levy fund pages (nolevypage15 to nolevypage19 with one under the Sp Hiway tab), 4 single no levy pages (SinNoLevy18-SinNolevy21), and 20 non-budgeted fund pages (NonBudA to NonBudB).

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

The General fund has a detail page (gendetail) which can be used to disclose more insight of the expenditures by a department. The expenditures categories can be changed or additional lines can be added if needed. If used, ensure the amounts agree with the General fund page amounts.

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 (general)).

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.

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 fund page. **Do not use the copy and move functions on this page. Do not add or delete lines on this page.**

1a. On line 2- 'Enter City Name' - In the green area, please start with "**City of**" then the name of the city. The green area will expand, so do not worry if the name would appear as not to fit the green area.

1b. 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.

2. The information entered into the Input Other (inputOth) worksheet is obtained from the County Clerk, County Treasurer, League of Municipalities "Budget Tips", and the budget from two years ago(the year for actual year column on current budget). After the information has been entered, please verify the data is correct. **Do not use the copy and move functions on this page. Do not add or delete lines on this page.**

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 city chooses not to use the delinquency rate for all tax levy funds, then the city must delete the rate from those funds. First step, go to the fund tab of 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 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.

3a. If someone other than a municipal employee assists in preparing the budget, please enter the person's or firm's name and address in the area provided.

3b. The Certificate page has a statement 'Is an Ordinance ...?' which will either show 'Yes' or 'No'. This statement compares the Certificate total Ad Valorem Tax to Computation to Determine Limit line 15. If a 'Yes' appears then an ordinance is required to be completed, published, and a copy of the published ordinance attached to the budget. No action is required if a 'No' appears.

4. The information for 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 Pages or Debt Service Page. If you can not correct the error, please call us for assistance.

4a. **Note:** 2007 Supplement for K.S.A. 79-2925b provides debt service to include repayment of the principle and interest upon bonded indebtedness, temporary notes, and no-fund warrants. If the city wants to include debts for temporary notes and no-fund warrants (shown on a separate fund page and not included with debt service fund page) the Computation to Determine Limit Page lines 2 and 14 will have to be changed to include these debts in the max levy computation. In order to do this, the protection must be taken off of the page and the amounts changed. You are not required to add the additional debts into the computation of the max levy amount.

4b. Print the Ordinance page (ordinance) if the max levy is exceeded. Complete the printed ordinance and have it published. Ensure the published ordinance is attached to the budget.

5. Motor Vehicle and Slider Allocation (mvalloc) are completed from information entered on the input pages (inputpryr and inputoth). Once calculated, the table information is linked to the applicable fund pages. If the information is not correct, please do not change the table, but rather correct the information on the input pages.

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

6a. Transfers total are at the bottom of the schedule which are linked to the Budget Summary page. Adjustments are needed to reduce the expenditures when the expenditure transfer **does** not appear in the total for the Budget Summary.

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

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

9. The spreadsheet has individual fund sheets for General Fund (general), Debt Service (DebtService), four levy pages (levy page8 and levy page9), Special Highway Fund (Sp Hiway), 7 no levy fund pages (nolevypage15 to nolevypage17 with one fund below on Special Highway), 4 single no levy fund page (SinNoLevy18 to SinNoLevy21), and 4 non-budgeted pages (NonBudA to D). Only complete the fund pages needed. When the fund pages are completed, the totals will be linked to the Certificate and Budget Summary pages.

9a. General Detail page 7a (gendetail) is used to show detail expenditures for the General Fund Departments. If used, each department name and expenditures are linked to the General Fund page. The 'Page Totals' on the detail page should agree to the 'Sub-totals' as found on the General Fund page 7. NO department transfers should be shown on the detail page. Transfers for the departments with like transfers should be added together and then shown on the General Fund page 7 as single line items. For example: if several departments have a transfer for equipment reserve, the total of all equipment reserve transfers should be shown on the General Fund page 7 as 'Transfer to Equipment Reserve' for each budgeted year.

9b. 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 10 for instructions for the neighborhood revitalization rebate for the proposed budget year. 9c. 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 the 10% Rule.

9d. The Debt Service fund page (DebtService) can contain all debts owe by the city and the amounts should agree with the Statement of Indebtedness amounts. Debts that are pledged from a revenue stream should have enough funds transferred into the Debt Service fund to cover the bond principle and interest for these debts. **Note**, the debts pledged from revenue streams are not required to be included in the Debt Service fund page, but can be paid from the fund the revenue stream is located in. Additionally, if the city has No Fund warrants, these can be included in the Debt Service fund page and levy taxes for this debt. **Note**, No Fund warrants **are not required** to be included in the Debt Service and may still have a No Fund page to account for them if the city desires.

9e. The 4 single no levy pages (SinNoLevy18 to SinNoLevy21) are for a fund that has numerous lines for receipts or expenditures that does not fit on one of the other no levy pages. Additional lines may be added as needed.

9f. The 2 non-budgeted pages (NonBudA to D) each are designed to hold 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 'Neg Bal' under the unencumbered cash balance. No correction is needed, as the negative balance represents the actual ending balance that occurred. This is only to be used to prevent future negative cash balances so as to not to incur a Cash Basis Violation.

9g. The non-budgeted pages in the last column, the last two boxes should have the same figures as the last box take totals from the right side with the next to last box takes totals from the bottom.

9h. All levy fund pages have a Non-Appropriated Balance block. K.S.A. 79-2927 allows the city 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 and the block will turn red. In order to remove this warning message, you must reduce the non-appropriate figure.

9i. Each fund after the "unencumbered cash bal dec31", will show the budget authority expenditure amount for the actual and current year, Violation of Budget Law, and Possible Cash Violation.

9j. 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 'Yes' appears to indicate a violation and the expenditure blocks 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 'Yes' will appear for the violation and the unencumbered cash block turns red. No Action is required at this time to correct the violation. The purpose of this tool is to make you aware of the violation and corrective action should take place to prevent future occurrences. The actual year receipts and expenditures should always reflect the events that had taken place even if a violation occurs. If a violation does not occur, then a red 'No' will appear.

9k. 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 violation has occurred and red 'Yes' will appear and expenditure block turns red. Corrective action is to lower the expenditures to bring within the budget authority amount, unless the budget is amended before the proposed budget is approved. If amended, then the inputoth tab should be corrected for the new expenditures budget authority. If a violation does not occur, then a red 'No' will appear.

9l. 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 'Budget Violation' will appear. To correct this violation, either the receipts need to be increased or the expenditures must be decreased and the block will no longer be red and the statement will be gone.

10. Neighborhood Revitalization (nhood) should be completed **only after** all tax levy fund pages been completed and the levy rates have been computed on the Budget Summary page. You will need to either print the Budget Summary page or write down the dollar amount of ad valorem needed for each tax levy fund. The ad valorem amounts for each fund will then be input in the neighborhood revitalization table. The table will then compute the approximate amount of rebate and link to each tax levy fund page. This will cause each tax levy fund to have an entry in the neighborhood revitalization expenditure block, increase the total expenditures amount, recomputed the ad valorem needed, and link the new amount to the Budget Summary page. **Note: If you do not have Neighborhood Revitalization, this step is not done.**

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. Suggest printing the table before deleting ad valorem rates, this way you will know approximately the amount of the rebates and lost revenue because of the rebates.

10b. **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.

10c. **Note: If you do not have Neighborhood Revitalization, these steps are not done.**

11. 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.

11a. The first green shaded area, you will need to enter the date, month, change the 'Y Y Y Y' to the current year, time, and location of the budget hearing. **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.

11b. The second green shaded area, you will provide the location where the budget information will be available for review.

11c. The third green shaded area, provide the title of person that will be signing the form.

11d. The fourth green shaded area, enter the page number.

11e. 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.

11f. 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.

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

Input sheet for City2.XLS budget form

Enter City Name (City of)

City of Hays

Enter County Name followed by "County"

Ellis

Enter year being budgeted (YYYY)

2010

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 2009 Budget, Certificate Page:

| Fund Names: | Statute | 2009 Expenditures | 2008 Ad Valorem Tax |
|--------------|---------|-------------------|---------------------|
| General | 12-101a | 14,305,370 | 0 |
| Debt Service | 10-113 | 2,462,127 | 1,286,053 |

Fund name for all funds with a tax levy:

| | | | |
|--------------------------|-----------|-----------|-----------|
| Library | 12-1220 | 1,186,268 | 1,070,012 |
| Library Employee Benefit | 12-16,102 | 150,000 | 138,612 |
| Airport | 3-113 | 452,193 | 178,346 |
| Public Safety Equipment | 12-110b | 591,147 | 356,692 |
| Employee Benefit | 12-16,102 | 3,364,000 | 1,607,330 |
| | | | |
| | | | |
| | | | |
| | | | |

Total Tax Levy Funds for 2009 Budgeted Year 4,637,045

Other (non-tax levy) fund names:

| | |
|---------------------------|-----------|
| Special Highway | 976,811 |
| Solid Waste | 1,516,531 |
| Water & Sewer | 9,726,963 |
| Special Park & Recreation | 509,604 |
| Special Alcohol | 298,166 |
| Convention & Visitors | 823,376 |
| Home Depot Eco Devo | 207,506 |
| Park Development | 64 |
| | |
| | |
| | |
| | |

Single Non Tax Levy:

| | |
|---|--|
| 1 | |
| 2 | |
| 3 | |
| 4 | |

Total Expenditures for 2009 Budgeted Year 36,570,126

Non-Budgeted (A):

| | |
|---|-------------------------|
| 1 | New Equipment Reserve |
| 2 | Golf Course Improvement |
| 3 | Capital Projects |
| 4 | 2001 Capital Projects |
| 5 | Airport Improvement |

Non-Budgeted (B):

| | |
|---|---------------|
| 1 | TDD Sales Tax |
| 2 | |
| 3 | |

| | |
|-------------------|--|
| 4 | |
| 5 | |
| Non-Budgeted (C): | |
| 1 | |
| 2 | |
| 3 | |
| 4 | |
| 5 | |
| Non-Budgeted (D): | |
| 1 | |
| 2 | |
| 3 | |
| 4 | |
| 5 | |

| From the 2009 Budget, Budget Summary Page | 2007 Tax Rate (2008 Column) |
|--|--|
| General | 0.000 |
| Debt Service | 3.245 |
| Library | 6.000 |
| Library Employee Benefit | 0.617 |
| Airport | 0.999 |
| Public Safety Equipment | 1.997 |
| Employee Benefit | 12.020 |
| | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| 0 | |
| Total | 24.878 |

| | |
|---|-------------|
| Total Tax Levied (2008 budget column) | 4,166,244 |
| Assessed Valuation (2008 budget column) | 167,467,499 |

| From the 2009 Budget, Budget Summary Page | 2007 | 2008 |
|--|-------------|-------------|
| Outstanding Indebtedness, January 1: | | |
| G.O. Bonds | 20,431,912 | 20,306,977 |
| Revenue Bonds | 2,205,000 | 1,635,000 |
| Other | 0 | 0 |
| Lease Purchase Principal | 953,328 | 2,100,029 |

City of Hays

2010

Computation to Determine Limit for 2010

| | | | Amount of Levy |
|---|---|--------------------|-------------------------|
| 1. Total Tax Levy Amount in 2009 Budget | + | \$ | <u>4,637,045</u> |
| 2. Debt Service Levy in 2009 Budget | - | \$ | <u>1,286,053</u> |
| 3. Tax Levy Excluding Debt Service | | \$ | <u><u>3,350,992</u></u> |
| 2009 Valuation Information for Valuation Adjustments: | | | |
| 4. New Improvements for 2009: | + | | <u>2,282,757</u> |
| 5. Increase in Personal Property for 2009: | | | |
| 5a. Personal Property 2009 | + | <u>7,275,931</u> | |
| 5b. Personal Property 2008 | - | <u>8,414,694</u> | |
| 5c. Increase in Personal Property (5a minus 5b) | + | | <u>0</u> |
| | | | (Use Only if > 0) |
| 6. Valuation of annexed territory for 2009 | | | |
| 6a. Real Estate | + | <u>19,691</u> | |
| 6b. State Assessed | + | <u>0</u> | |
| 6c. New Improvements | - | <u>0</u> | |
| 6d. Total Adjustment (Sum of 6a, 6b, and 6c) | + | | <u>19,691</u> |
| 7. Valuation of Property that has Changed in Use during 2009 | | | <u>474</u> |
| 8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7) | | | <u>2,302,922</u> |
| 9. Total Estimated Valuation July 1, 2009 | | <u>180,088,756</u> | |
| 10. Total Valuation less Valuation Adjustment (9 minus 8) | | | <u>177,785,834</u> |
| 11. Factor for Increase (8 divided by 10) | | | <u>0.01295</u> |
| 12. Amount of Increase (11 times 3) | + | \$ | <u>43,407</u> |
| 13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12) | | \$ | <u><u>3,394,399</u></u> |
| 14. Debt Service in this 2010 Budget | | | <u>1,103,474</u> |
| 15. Maximum levy, including debt service, without an Ordinance (13 plus 14) | | | <u><u>4,497,873</u></u> |

If the 2010 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

Allocation of Motor, Recreational, 16/20M Vehicle Tax & Slider

| Budgeted Fund for 2009 | Budget Tax Levy Amt for 2009 | Allocation for Year 2010 | | | |
|---------------------------|---------------------------------|--------------------------|--------------|--------------|----------|
| | | MVT | RVT | 16/20M Veh | Slider |
| General | 0 | 0 | (1) | 1 | 0 |
| Debt Service | 1,286,053 | 123,168 | 1,678 | 1,010 | 0 |
| Library | 1,070,012 | 102,477 | 1,396 | 840 | 0 |
| Library Employee Benefit | 138,612 | 13,275 | 181 | 109 | 0 |
| Airport | 178,346 | 17,081 | 233 | 140 | 0 |
| Public Safety Equipment | 356,692 | 34,161 | 465 | 280 | 0 |
| Employee Benefit | 1,607,330 | 153,938 | 2,097 | 1,262 | 0 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| TOTAL | 4,637,045 | 444,100 | 6,049 | 3,642 | 0 |

| | | | | |
|---|----------------|----------------|----------------|----------------|
| County Treas Motor Vehicle Estimate | <u>444,100</u> | | | |
| County Treasurers Recreational Vehicle Estimate | | <u>6,049</u> | | |
| County Treasurers 16/20M Vehicle Estimate | | | <u>3,642</u> | |
| County Treasurers Slider Estimate | | | | <u>0</u> |
| Motor Vehicle Factor | <u>0.09577</u> | | | |
| Recreational Vehicle Factor | | <u>0.00130</u> | | |
| 16/20M Vehicle Factor | | | <u>0.00079</u> | |
| Slider Factor | | | | <u>0.00000</u> |

City of Hays

2010

Schedule of Transfers

| Fund Transferred From: | Fund Transferred To: | Actual Amount for 2008 | Current Amount for 2009 | Proposed Amount for 2010 | Transfers Authorized by Statute |
|------------------------|------------------------|------------------------|-------------------------|--------------------------|---------------------------------|
| AIRPORT | EMPLOYEE BENEFIT | 39,750 | - | - | K.S.A. 12-16,102 |
| AIRPORT | NEW EQUIP RESERVE | 23,600 | 23,600 | 8,480 | K.S.A. 12-1,117 |
| SOLID WASTE | GENERAL FUND | 186,480 | 208,707 | 219,870 | K.S.A. 12-825d |
| SOLID WASTE | EMPLOYEE BENEFIT | 131,500 | 120,474 | 130,558 | K.S.A. 12-825d |
| SOLID WASTE | SOLID WASTE RESVS | 90,000 | 400,000 | 225,000 | K.S.A. 12-1117 |
| WATER/SEWER | DEBT SERVICING | 17,800 | 17,800 | 17,800 | K.S.A. 12-825d |
| WATER/SEWER | SALES TAX RESERVE | 2,470,287 | 2,618,660 | 2,578,030 | K.S.A. 12-825d |
| WATER/SEWER | CAPITAL IMPRV MNT | 100,000 | 1,294,000 | 1,200,000 | K.S.A. 12-1118 |
| WATER/SEWER | GENERAL FUND | 901,850 | 893,146 | 957,040 | K.S.A. 12-825d |
| WATER/SEWER | G.F. WATER SLS TX | 544,680 | 509,660 | 553,198 | K.S.A. 12-825d |
| WATER/SEWER | EMPLOYEE BENEFIT | 280,800 | 353,951 | 340,910 | K.S.A. 12-825d |
| WATER/SEWER | NEW EQUIP RESERVE | 166,500 | 118,000 | 55,826 | K.S.A. 12-1117 |
| SPECIAL ALCOHOL | GENERAL FUND | 24,850 | 39,678 | 43,748 | K.S.A. 12-825d |
| SPECIAL ALCOHOL | EMPLOYEE BENEFIT | 10,420 | 14,007 | 16,383 | K.S.A. 12-16,102 |
| CVB | GENERAL FUND | 53,500 | 54,500 | 57,360 | K.S.A. 12-825d |
| CVB | EMPLOYEE BENEFIT | 59,400 | 70,027 | 85,150 | K.S.A. 12-16,102 |
| CVB | NEW EQUIP RESERVE | - | - | 2,760 | K.S.A. 12-1,117 |
| GENERAL FUND | NEW EQUIP RESERVE | 367,500 | 389,811 | 249,827 | K.S.A. 12-1,117 |
| GENERAL FUND | SICK LV PAYOUT RES | - | 3,000 | 3,000 | K.S.A 12-16,102 |
| GENERAL FUND | DEBT SERVICING | 557,600 | - | - | |
| | Totals | 6,026,517 | 7,129,021 | 6,744,940 | |
| | Adjustments | | | | |
| | Adjusted Totals | 6,026,517 | 7,129,021 | 6,744,940 | |

Note: Adjustments are only required if the transfer expenditure is not shown in the Budget Summary total.

City of Hays

2010

FUND PAGE - GENERAL

| Adopted Budget General | Prior Year Actual 2008 | Current Year Estimate 2009 | Proposed Budget Year 2010 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 5,004,301 | 5,599,790 | 4,627,373 |
| Receipts: | | | |
| Ad Valorem Tax | 0 | 0 | xxxxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 4,185 | 0 | 0 |
| Motor Vehicle Tax | 0 | 0 | 0 |
| Recreational Vehicle Tax | 0 | 0 | (1) |
| 16/20M Vehicle Tax | 0 | 0 | 1 |
| Gross Earning (Intangible) Tax | 0 | 0 | 0 |
| LAVTR | 0 | 0 | 0 |
| City and County Revenue Sharing | 0 | 0 | 0 |
| Slider | 0 | 0 | 0 |
| Mineral Production Tax | 0 | 0 | 0 |
| Local Alcoholic Liquor | 127,486 | 118,735 | 126,259 |
| In Lieu of Taxes (IRB) | 0 | 0 | 0 |
| Local Sales Tax | 6,528,688 | 6,530,000 | 6,670,000 |
| Franchise Fees | 1,414,052 | 1,250,000 | 1,250,000 |
| CMB & Liquor Licenses | 10,575 | 9,900 | 10,500 |
| Business Licenses & Permits | 9,756 | 9,000 | 9,000 |
| Other Licenses | 340 | 300 | 300 |
| Building Permits | 62,396 | 60,000 | 60,000 |
| Pet Licenses | 12,076 | 12,000 | 12,000 |
| Federal Aid | 2,088 | 0 | 0 |
| State Government Grants | 45,097 | 0 | 0 |
| Grave Openings | 2,450 | 2,640 | 3,000 |
| Court Costs | 76,838 | 77,000 | 77,000 |
| Animal Control Revenue | 2,555 | 3,500 | 3,500 |
| Golf Course Revenue | 189,131 | 215,000 | 250,000 |
| Court Fines | 482,233 | 480,000 | 500,000 |
| Court-appointed Reimbursement | 3,879 | 0 | 0 |
| Rentals | 1,200 | 1,200 | 1,200 |
| Sale of Cemetery Lots | 5,605 | 6,000 | 6,000 |
| Transfer from Special Alcohol | 24,850 | 39,678 | 43,748 |
| Transfer from CVB | 53,500 | 54,500 | 57,360 |
| Transfer from Water/Sewer | 901,850 | 893,146 | 957,040 |
| Transfer from Water Sales Tax | 544,680 | 509,660 | 553,198 |
| Transfer from Solid Waste | 186,480 | 208,707 | 219,870 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 594,197 | 226,600 | 205,000 |
| Miscellaneous | 139,867 | 140,000 | 140,000 |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 11,426,054 | 10,847,566 | 11,154,975 |
| Resources Available: | 16,430,355 | 16,447,356 | 15,782,348 |

City of Hays

FUND PAGE - GENERAL

| Adopted Budget revised 8/21/08 | Prior Year Actual | Current Year Estimate | Proposed Budget Year |
|-----------------------------------|-------------------|-----------------------|----------------------|
|-----------------------------------|-------------------|-----------------------|----------------------|

City of Hays

2010

| Adopted Budget General Fund - Detail Expend | Prior Year Actual 2008 | Current Year Estimate 2009 | Proposed Budget Year 2010 |
|--|---------------------------|-------------------------------|------------------------------|
| Expenditures: | | | |
| City Commission | | | |
| Salaries | 9,000 | 9,000 | 9,000 |
| Professional Services | 0 | 0 | 500 |
| Other Contractual Services | 2,199 | 2,200 | 2,200 |
| Legal Publications & Printing | 0 | 0 | 500 |
| Travel & Training | 6,175 | 12,000 | 12,000 |
| General Supplies & Materials | 357 | 750 | 1,500 |
| Projects | 28,170 | 50,000 | 175,000 |
| Financial Policy Projects-Capital | 261,406 | 1,150,000 | 3,726,145 |
| Total | 307,307 | 1,223,950 | 3,926,845 |
| City Manager | | | |
| Salaries | 223,101 | 255,483 | 276,111 |
| Overtime | 2,114 | 3,500 | 3,500 |
| Expense Allowance-Car | 11,317 | 6,000 | 6,000 |
| Other Contractual Services | 15,767 | 40,000 | 30,000 |
| Contingency | 332,054 | 150,000 | 300,000 |
| Communication | 2,193 | 3,200 | 3,200 |
| Travel & Training | 28,298 | 15,000 | 15,000 |
| General Supplies & Materials | 1,842 | 1,800 | 1,800 |
| Projects | 0 | 35,000 | 30,000 |
| Total | 616,686 | 509,983 | 665,611 |
| Human Resources | | | |
| Salaries | 98,359 | 97,004 | 108,109 |
| Overtime | 140 | 200 | 250 |
| Professional Services | 26,219 | 27,000 | 33,000 |
| Other Contractual Services | 1,323 | 1,800 | 2,630 |
| Organization Development | 9,806 | 30,200 | 36,600 |
| Communication | 315 | 360 | 1,200 |
| Legal Publications & Printing | 9,809 | 6,127 | 9,000 |
| Travel & Training | 1,573 | 2,500 | 7,500 |
| Projects | 19,817 | 30,000 | 0 |
| Total | 167,361 | 195,191 | 198,289 |
| City Attorney | | | |
| Professional Services | 91,335 | 100,000 | 100,000 |
| Other Contractual Services | 625 | 1,000 | 1,000 |
| | | | |
| Total | 91,960 | 101,000 | 101,000 |
| Finance/City Clerk | | | |
| Salaries | 275,478 | 301,100 | 305,511 |
| Overtime | 511 | 500 | 500 |
| Professional Services | 36,916 | 37,000 | 38,000 |
| Other Contractual Services | 7,844 | 7,900 | 7,900 |
| Contingency | 0 | 0 | 5,000 |
| Communication | 956 | 1,000 | 1,100 |
| Legal Publications & Printing | 9,451 | 10,250 | 11,000 |
| Travel & Training | 8,816 | 16,000 | 8,600 |
| General Supplies & Materials | 266 | 500 | 500 |
| Total | 340,238 | 374,250 | 378,111 |
| Information Technology | | | |
| Salaries | 160,624 | 197,700 | 245,888 |
| Overtime | 360 | 900 | 1,200 |
| Other Contractual Services | 101,564 | 128,390 | 140,240 |
| Equipment Expense | 6,927 | 8,500 | 9,250 |
| Communication | 2,475 | 2,900 | 3,400 |
| Travel & Training | 8,218 | 12,500 | 12,950 |
| Office Supplies | 15,917 | 16,000 | 16,000 |
| General Supplies & Materials | 3,481 | 3,500 | 3,500 |
| New Equipment | 37,847 | 32,100 | 37,000 |
| Projects | 40,062 | 20,000 | 0 |
| Total | 377,475 | 422,490 | 469,428 |
| Intergovernmental Account | | | |
| Other Contractual Services | 2,859 | 3,500 | 3,500 |
| Insurance & Surety Bonds | 193,596 | 195,000 | 200,000 |
| Communication | 54,717 | 58,000 | 61,000 |
| Office Supplies | 23,445 | 21,500 | 24,500 |
| Total | 274,617 | 278,000 | 289,000 |
| Transfers | | | |
| Transfer to Bond & Interest | 557,600 | 0 | 0 |
| Transfer to Sick Leave Payout Res. | 0 | 3,000 | 3,000 |
| Transfer to New Equipment Res | 367,500 | 386,811 | 249,827 |
| | | | |
| Total | 925,100 | 389,811 | 252,827 |
| Page Total | 3,100,744 | 3,494,675 | 6,281,111 |

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

City of Hays

2010

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget Library | Prior Year Actual 2008 | Current Year Estimate 2009 | Proposed Budget Year 2010 |
|---|---------------------------|-------------------------------|-------------------------------|
| Unencumbered Cash Balance Jan 1 | 28,413 | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 988,345 | 1,070,012 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 6,179 | 0 | 0 |
| Motor Vehicle Tax | 116,278 | 114,057 | 102,477 |
| Recreational Vehicle Tax | 1,576 | 1,314 | 1,396 |
| 16/20M Vehicle Tax | 950 | 885 | 840 |
| Slider | 0 | 0 | 0 |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 1,113,328 | 1,186,268 | 104,713 |
| Resources Available: | 1,141,741 | 1,186,268 | 104,713 |
| Expenditures: | | | |
| Other Contractual Services | 1,141,741 | 1,186,268 | 1,185,247 |
| | | | |
| | | | |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 1,141,741 | 1,186,268 | 1,185,247 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxxxxx |
| 2008/2009 Budget Authority Amount: | 1,152,982 | 1,186,268 | Non-Appr Bal |
| Violation of Budget Law for 2008/2009: | No | No | Tot Exp/Non-Appr Bal |
| Possible Cash Violation for 2008: | No | | Tax Required |
| | | | Del Comp Rate: 0.00% |
| | | | Amount of 2009 Ad Valorem Tax |

Adopted Budget

| Library Employee Benefit | Prior Year Actual 2008 | Current Year Estimate 2009 | Proposed Budget Year 2010 |
|---|---------------------------|-------------------------------|-------------------------------|
| Unencumbered Cash Balance Jan 1 | 4,128 | 3,209 | 3,776 |
| Receipts: | | | |
| Ad Valorem Tax | 101,635 | 138,612 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 646 | 0 | 0 |
| Motor Vehicle Tax | 11,537 | 11,729 | 13,275 |
| Recreational Vehicle Tax | 156 | 135 | 181 |
| 16/20M Vehicle Tax | 107 | 91 | 109 |
| Slider | 0 | 0 | 0 |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 114,081 | 150,567 | 13,565 |
| Resources Available: | 118,209 | 153,776 | 17,341 |
| Expenditures: | | | |
| Other Contractual Services | 115,000 | 150,000 | 151,900 |
| | | | |
| | | | |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 115,000 | 150,000 | 151,900 |
| Unencumbered Cash Balance Dec 31 | 3,209 | 3,776 | xxxxxxxxxxxxxxxxxxxx |
| 2008/2009 Budget Authority Amount: | 115,000 | 150,000 | Non-Appr Bal |
| Violation of Budget Law for 2008/2009: | No | No | Tot Exp/Non-Appr Bal |
| Possible Cash Violation for 2008: | No | | Tax Required |
| | | | Del Comp Rate: 0.00% |
| | | | Amount of 2009 Ad Valorem Tax |

City of Hays

2010

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget | Prior Year Actual | Current Year Estimate | Proposed Budget Year |
|---|-------------------|-----------------------|-------------------------------|
| Airport | 2008 | 2009 | 2010 |
| Unencumbered Cash Balance Jan 1 | 265,250 | 269,625 | 338,478 |
| Receipts: | | | |
| Ad Valorem Tax | 164,559 | 178,346 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,127 | 0 | 0 |
| Motor Vehicle Tax | 21,158 | 18,991 | 17,081 |
| Recreational Vehicle Tax | 287 | 219 | 233 |
| 16/20M Vehicle Tax | 168 | 147 | 140 |
| Slider | 0 | 0 | 0 |
| Business Licenses & Permits | 1,100 | 5,500 | 5,500 |
| Landing Fees | 3,016 | 3,700 | 3,700 |
| Farming (Leases) | 12,601 | 16,500 | 16,500 |
| Airport-Fuel Sales | 12,657 | 13,000 | 15,000 |
| Rentals | 51,152 | 56,000 | 53,000 |
| Miscellaneous | 13,836 | 9,000 | 10,000 |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 281,661 | 301,403 | 121,154 |
| Resources Available: | 546,911 | 571,028 | 459,632 |
| Expenditures: | | | |
| Salaries | 78985 | 81700 | 89807 |
| Overtime | 2591 | 1750 | 2000 |
| Professional Services | 596 | 1000 | 1000 |
| Other Contractual Services | 21357 | 24000 | 24000 |
| Uniforms | 100 | 400 | 450 |
| Contingency | 18495 | 0 | 361614 |
| Communication | 1856 | 2100 | 2520 |
| Promotions | 13768 | 25000 | 25000 |
| Legal Publications & Printing | 90 | 500 | 500 |
| Travel & Training | 3282 | 4000 | 12000 |
| General Supplies & Materials | 9,012 | 20,000 | 28,000 |
| Natural Gas | 8,228 | 10,000 | 10,000 |
| Electricity | 21,270 | 23,000 | 22,000 |
| Repairs to Bldgs & Structures | 19,906 | 11,500 | 13,000 |
| New Equipment | | 4,000 | 14,350 |
| Projects | 14,400 | 0 | 25,000 |
| Transfer to Employee Benefit | 39,750 | 0 | 0 |
| Transfer to New Equipment Reserve | 23,600 | 23,600 | 8,480 |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 277,286 | 232,550 | 639,721 |
| Unencumbered Cash Balance Dec 31 | 269,625 | 338,478 | xxxxxxxxxxxxxxxxxxxx |
| 2008/2009 Budget Authority Amount: | 523,972 | 452,193 | Non-Appr Bal |
| Violation of Budget Law for 2008/2009: | No | No | Tot Exp/Non-Appr Bal |
| Possible Cash Violation for 2008: | No | | Tax Required |
| | | | Del Comp Rate: 0.00% |
| | | | Amount of 2009 Ad Valorem Tax |

| Adopted Budget | Prior Year Actual | Current Year Estimate | Proposed Budget Year |
|---|-------------------|-----------------------|-------------------------------|
| Public Safety Equipment | 2008 | 2009 | 2010 |
| Unencumbered Cash Balance Jan 1 | 282,362 | 235,010 | 268,846 |
| Receipts: | | | |
| Ad Valorem Tax | 328,954 | 356,692 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,895 | 0 | 0 |
| Motor Vehicle Tax | 42,331 | 37,962 | 34,161 |
| Recreational Vehicle Tax | 574 | 437 | 465 |
| 16/20M Vehicle Tax | 335 | 295 | 280 |
| Slider | 0 | 0 | 0 |
| Interest on Idle Funds | | | |
| Miscellaneous | 375 | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 374,464 | 395,386 | 34,906 |
| Resources Available: | 656,826 | 630,396 | 303,752 |
| Expenditures: | | | |
| New Equipment | 421,816 | 361,550 | 663,930 |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 421,816 | 361,550 | 663,930 |
| Unencumbered Cash Balance Dec 31 | 235,010 | 268,846 | xxxxxxxxxxxxxxxxxxxx |
| 2008/2009 Budget Authority Amount: | 629,465 | 591,147 | Non-Appr Bal |
| Violation of Budget Law for 2008/2009: | No | No | Tot Exp/Non-Appr Bal |
| Possible Cash Violation for 2008: | No | | Tax Required |
| | | | Del Comp Rate: 0.00% |
| | | | Amount of 2009 Ad Valorem Tax |

City of Hays

2010

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget Employee Benefit | Prior Year Actual 2008 | Current Year Estimate 2009 | Proposed Budget Year 2010 |
|---|---------------------------|-------------------------------|-------------------------------|
| Unencumbered Cash Balance Jan 1 | 818,039 | 1,167,776 | 940,886 |
| Receipts: | | | |
| Ad Valorem Tax | 1,979,983 | 1,607,330 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 5,872 | 0 | |
| Motor Vehicle Tax | 156,593 | 228,495 | 153,938 |
| Recreational Vehicle Tax | 2,125 | 2,633 | 2,097 |
| 16/20M Vehicle Tax | 1,143 | 1,774 | 1,262 |
| Slider | 0 | 0 | 0 |
| Transfer from Airport | 39,750 | 0 | 0 |
| Transfer from Special Alcohol | 10,420 | 14,007 | 16,383 |
| Transfer from CVB | 59,400 | 66,498 | 85,150 |
| Transfer from Water/Sewer | 280,800 | 333,339 | 340,910 |
| Transfer from Solid Waste | 131,500 | 120,564 | 130,558 |
| Interest on Idle Funds | 52,882 | 12,000 | 10,000 |
| Miscellaneous | 53,121 | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 2,773,589 | 2,386,640 | 740,298 |
| Resources Available: | 3,591,628 | 3,554,416 | 1,681,184 |
| Expenditures: | | | |
| Health Insurance | 1135355 | 1275561 | 1446583 |
| Social Security | 505112 | 551159 | 631456 |
| Employee Retirement | 561804 | 573399 | 710252 |
| Unemployment Compensation | 12,182 | 21,614 | 24,763 |
| Workers Compensation | 171,377 | 184,297 | 206,413 |
| Other Contractual Services | 6,400 | 7,500 | 10,000 |
| Contingency | 31,622 | 0 | 290,500 |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 2,423,852 | 2,613,530 | 3,319,967 |
| Unencumbered Cash Balance Dec 31 | 1,167,776 | 940,886 | xxxxxxxxxxxxxxxxxxxx |
| 2008/2009 Budget Authority Amount: | 3,385,308 | 3,364,000 | Non-Appr Bal |
| Violation of Budget Law for 2008/2009: | <u>No</u> | <u>No</u> | Tot Exp/Non-Appr Bal |
| Possible Cash Violation for 2008: | <u>No</u> | | Tax Required |
| | | | Del Comp Rate: 0.00% |
| | | | Amount of 2009 Ad Valorem Tax |

Adopted Budget

| 0 | Prior Year Actual 2008 | Current Year Estimate 2009 | Proposed Budget Year 2010 |
|---|---------------------------|-------------------------------|-------------------------------|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Slider | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxxxxx |
| 2008/2009 Budget Authority Amount: | 0 | 0 | Non-Appr Bal |
| Violation of Budget Law for 2008/2009: | <u>No</u> | <u>No</u> | Tot Exp/Non-Appr Bal |
| Possible Cash Violation for 2008: | <u>No</u> | | Tax Required |
| | | | Del Comp Rate: 0.00% |
| | | | Amount of 2009 Ad Valorem Tax |

City of Hays

2010

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget | Prior Year Actual 2008 | Current Year Estimate 2009 | Proposed Budget Year 2010 |
|---|---------------------------|-------------------------------|-------------------------------|
| 0 | | | |
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Slider | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxxxxx |
| 2008/2009 Budget Authority Amount: | 0 | 0 | Non-Appr Bal |
| Violation of Budget Law for 2008/2009: | <u>No</u> | <u>No</u> | Tot Exp/Non-Appr Bal |
| Possible Cash Violation for 2008: | <u>No</u> | | Tax Required |
| | | | Del Comp Rate: 0.00% |
| | | | Amount of 2009 Ad Valorem Tax |

| Adopted Budget | Prior Year Actual 2008 | Current Year Estimate 2009 | Proposed Budget Year 2010 |
|---|---------------------------|-------------------------------|-------------------------------|
| 0 | | | |
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Slider | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxxxxx |
| 2008/2009 Budget Authority Amount: | 0 | 0 | Non-Appr Bal |
| Violation of Budget Law for 2008/2009: | <u>No</u> | <u>No</u> | Tot Exp/Non-Appr Bal |
| Possible Cash Violation for 2008: | <u>No</u> | | Tax Required |
| | | | Del Comp Rate: 0.00% |
| | | | Amount of 2009 Ad Valorem Tax |

City of Hays

2010

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget | Prior Year Actual 2008 | Current Year Estimate 2009 | Proposed Budget Year 2010 |
|---|---------------------------|-------------------------------|-------------------------------|
| 0 | | | |
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Slider | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxxxxx |
| 2008/2009 Budget Authority Amount: | 0 | 0 | Non-Appr Bal |
| Violation of Budget Law for 2008/2009: | <u>No</u> | <u>No</u> | Tot Exp/Non-Appr Bal |
| Possible Cash Violation for 2008: | <u>No</u> | | Tax Required |
| | | | Del Comp Rate: 0.00% |
| | | | Amount of 2009 Ad Valorem Tax |

| Adopted Budget | Prior Year Actual 2008 | Current Year Estimate 2009 | Proposed Budget Year 2010 |
|---|---------------------------|-------------------------------|-------------------------------|
| 0 | | | |
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Slider | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxxxxx |
| 2008/2009 Budget Authority Amount: | 0 | 0 | Non-Appr Bal |
| Violation of Budget Law for 2008/2009: | <u>No</u> | <u>No</u> | Tot Exp/Non-Appr Bal |
| Possible Cash Violation for 2008: | <u>No</u> | | Tax Required |
| | | | Del Comp Rate: 0.00% |
| | | | Amount of 2009 Ad Valorem Tax |

City of Hays

2010

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Special Highway | Prior Year Actual 2008 | Current Year Estimate 2009 | Proposed Budget Year 2010 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 598,065 | 367,056 | 173,072 |
| Receipts: | | | |
| State of Kansas Gas Tax | 572,897 | 521,440 | 582,950 |
| Connecting Link Maintenance | 42,764 | 44,576 | 42,764 |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 615,661 | 566,016 | 625,714 |
| Resources Available: | 1,213,726 | 933,072 | 798,786 |
| Expenditures: | | | |
| Contingency | 68,549 | 0 | 150,000 |
| Budgeted Projects | 778,121 | 760,000 | 648,786 |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 846,670 | 760,000 | 798,786 |
| Unencumbered Cash Balance Dec 31 | 367,056 | 173,072 | 0 |

2008/2009 Budget Authority Amount: 1,050,258 976,811
 Violation of Budget Law for 2008/2009: No
 Possible Cash Violation for 2008: No

Adopted Budget

| Adopted Budget | Prior Year Actual 2008 | Current Year Estimate 2009 | Proposed Budget Year 2010 |
|---|---------------------------|-------------------------------|------------------------------|
| Solid Waste | | | |
| Unencumbered Cash Balance Jan 1 | 414,387 | 589,446 | 301,945 |
| Receipts: | | | |
| Refuse Collection | 1,193,694 | 1,185,690 | 1,200,000 |
| Yard Waste Tags | 2,163 | 1,500 | 1,500 |
| | | | |
| Interest on Idle Funds | 19,296 | 500 | 10,000 |
| Miscellaneous | 65,738 | 40,000 | 10,000 |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 1,280,891 | 1,227,690 | 1,221,500 |
| Resources Available: | 1,695,278 | 1,817,136 | 1,523,445 |
| Expenditures: | | | |
| Salaries | 280,122 | 308,100 | 323,702 |
| Overtime | 14,195 | 3,500 | 5,500 |
| Other Contractual Services | 307,678 | 362,960 | 362,960 |
| Uniforms | 1,040 | 3,400 | 3,400 |
| Utility-Water | 900 | 1,200 | 1,200 |
| Equipment Expense | 7,996 | 9,900 | 9,900 |
| Rentals | 0 | 0 | 3,500 |
| Contingency | 0 | 5,000 | 5,000 |
| Communication | 779 | 830 | 870 |
| Legal Publications & Printing | 2,433 | 3,000 | 3,000 |
| Travel & Training | 389 | 600 | 600 |
| Office Supplies | 169 | 500 | 500 |
| General Supplies & Materials | 11,645 | 12,240 | 12,240 |
| Natural Gas | 3,033 | 3,500 | 3,000 |
| Electricity | 3,282 | 3,380 | 3,380 |
| Repairs to Bldgs & Structures | 1,694 | 3,600 | 3,600 |
| New Equipment | 6,504 | 0 | 0 |
| Projects | 0 | 8,300 | 0 |
| Debt Services | 55,993 | 56,000 | 56,000 |
| Transfer to General Fund | 186,480 | 208,707 | 219,870 |
| Transfer to Employee Benefit | 131,500 | 120,474 | 130,558 |
| Transfer to Reserves | 90,000 | 400,000 | 225,000 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 1,105,832 | 1,515,191 | 1,373,780 |
| Unencumbered Cash Balance Dec 31 | 589,446 | 301,945 | 149,665 |

2008/2009 Budget Authority Amount: 1,136,918 1,516,531
 Violation of Budget Law for 2008/2009: No
 Possible Cash Violation for 2008: No

City of Hays

2010

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Water & Sewer | Prior Year Actual 2008 | Current Year Estimate 2009 | Proposed Budget Year 2010 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 2,333,081 | 2,976,408 | 1,796,143 |
| Receipts: | | | |
| Local Sales Tax | 2,663,126 | 2,808,320 | 2,808,320 |
| Water Sales | 2,337,691 | 2,490,250 | 2,565,000 |
| Sewer Service Charges | 1,859,134 | 1,896,315 | 1,934,240 |
| Taps-Turn Ons | 40,586 | 38,000 | 38,000 |
| Penalty | 22,247 | 21,000 | 21,000 |
| Water Sales Conservation Rate | 244,758 | 267,800 | 278,500 |
| R-9 Ranch Revenue | 250,000 | 362,150 | 362,150 |
| Interest-Sales Tax Collection | 678,801 | 181,600 | 265,000 |
| Interest on Idle Funds | 274,716 | 71,800 | 105,000 |
| Miscellaneous | 10,385 | 12,720 | 13,000 |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 8,381,444 | 8,149,955 | 8,390,210 |
| Resources Available: | 10,714,525 | 11,126,363 | 10,186,353 |
| Expenditures: | | | |
| Wastewater Treatment & Collection | 717,837 | 856,393 | 873,004 |
| Water Production & Distribution | 1,143,216 | 1,337,786 | 1,332,084 |
| Debt Service | 1,285,631 | 896,031 | 895,059 |
| Non-Operating | 4,591,433 | 6,240,010 | 6,139,445 |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 7,738,117 | 9,330,220 | 9,239,592 |
| Unencumbered Cash Balance Dec 31 | 2,976,408 | 1,796,143 | 946,761 |
| 2008/2009 Budget Authority Amount: | 8,798,345 | 9,726,963 | |
| Violation of Budget Law for 2008/2009: | <u>No</u> | <u>No</u> | |
| Possible Cash Violation for 2008: | <u>No</u> | | |

Adopted Budget

| Adopted Budget Special Park & Recreation | Prior Year Actual 2008 | Current Year Estimate 2009 | Proposed Budget Year 2010 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 300,093 | 421,664 | 488,399 |
| Receipts: | | | |
| Local Alcoholic Liquor Tax | 127,486 | 118,735 | 126,259 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | 875 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 128,361 | 118,735 | 126,259 |
| Resources Available: | 428,454 | 540,399 | 614,658 |
| Expenditures: | | | |
| Projects | 6,790 | 52,000 | 614,658 |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 6,790 | 52,000 | 614,658 |
| Unencumbered Cash Balance Dec 31 | 421,664 | 488,399 | 0 |
| 2008/2009 Budget Authority Amount: | 401,277 | 509,604 | |
| Violation of Budget Law for 2008/2009: | <u>No</u> | <u>No</u> | |
| Possible Cash Violation for 2008: | <u>No</u> | | |

City of Hays

2010

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget | Prior Year Actual | Current Year Estimate | Proposed Budget Year |
|---|-------------------|-----------------------|----------------------|
| Special Alcohol | 2008 | 2009 | 2010 |
| Unencumbered Cash Balance Jan 1 | 172,925 | 197,141 | 196,341 |
| Receipts: | | | |
| Local Alcoholic Liquor Tax | 127,486 | 118,735 | 126,259 |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 127,486 | 118,735 | 126,259 |
| Resources Available: | 300,411 | 315,876 | 322,600 |
| Expenditures: | | | |
| Other Contractual Services | 68,000 | 65,850 | 65,850 |
| Contingency | 0 | 0 | 196,619 |
| Transfer to General Fund | 24,850 | 39,678 | 43,748 |
| Transfer to Employee Benefit | 10,420 | 14,007 | 16,383 |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 103,270 | 119,535 | 322,600 |
| Unencumbered Cash Balance Dec 31 | 197,141 | 196,341 | 0 |
| 2008/2009 Budget Authority Amount: | 283,306 | 298,166 | |
| Violation of Budget Law for 2008/2009: | <u>No</u> | <u>No</u> | |
| Possible Cash Violation for 2008: | <u>No</u> | | |

Adopted Budget

| Adopted Budget | Prior Year Actual | Current Year Estimate | Proposed Budget Year |
|---|-------------------|-----------------------|----------------------|
| Convention & Visitors | 2008 | 2009 | 2010 |
| Unencumbered Cash Balance Jan 1 | 186,392 | 334,510 | 349,483 |
| Receipts: | | | |
| Transient Guest Tax | 735,836 | 675,000 | 680,000 |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | 35,661 | 36,000 | 37,000 |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 771,497 | 711,000 | 717,000 |
| Resources Available: | 957,889 | 1,045,510 | 1,066,483 |
| Expenditures: | | | |
| Salaries | 186,405 | 207,000 | 221,073 |
| Overtime | 1,081 | 1,500 | 2,000 |
| Seasonal/Part Time | 9,146 | 11,000 | 12,000 |
| Other Contractual Services | 50,198 | 51,000 | 55,000 |
| Rentals/Lease Payment | 102,382 | 103,000 | 105,000 |
| Contingency | 7,579 | 20,000 | 336,140 |
| Communication | 5,821 | 6,000 | 7,000 |
| Promotions | 35,582 | 38,000 | 60,000 |
| Legal Publications & Printing | 92,711 | 90,000 | 95,000 |
| Travel & Training | 7,433 | 6,000 | 6,000 |
| Office Supplies | 3,804 | 2,500 | 5,000 |
| Natural Gas | 1,256 | 1,500 | 3,000 |
| Electricity | 7,081 | 8,000 | 9,000 |
| Repairs to Bldgs & Structures | 0 | 0 | 5,000 |
| Projects | 0 | 26,000 | 0 |
| Transfer to General Fund | 53,500 | 54,500 | 57,360 |
| Transfer to Employee Benefit | 59,400 | 70,027 | 85,150 |
| Transfer to New Equipment Reserve | 0 | 0 | 2,760 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 623,379 | 696,027 | 1,066,483 |
| Unencumbered Cash Balance Dec 31 | 334,510 | 349,483 | 0 |
| 2008/2009 Budget Authority Amount: | 840,348 | 823,376 | |
| Violation of Budget Law for 2008/2009: | <u>No</u> | <u>No</u> | |
| Possible Cash Violation for 2008: | <u>No</u> | | |

City of Hays

2010

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Home Depot Eco Devo | Prior Year Actual 2008 | Current Year Estimate 2009 | Proposed Budget Year 2010 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 62,863 | 58,890 | 54,216 |
| Receipts: | | | |
| Received from TIF Proceeds | 202,832 | 202,832 | 217,250 |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 202,832 | 202,832 | 217,250 |
| Resources Available: | 265,695 | 261,722 | 271,466 |
| Expenditures: | | | |
| Bond Principal | 80,000 | 85,000 | 90,000 |
| Interest Coupons | 126,805 | 122,506 | 117,936 |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 206,805 | 207,506 | 207,936 |
| Unencumbered Cash Balance Dec 31 | 58,890 | 54,216 | 63,530 |
| 2008/2009 Budget Authority Amount: | 206,805 | 207,506 | |
| Violation of Budget Law for 2008/2009: | <u>No</u> | <u>No</u> | |
| Possible Cash Violation for 2008: | <u>No</u> | | |

Adopted Budget

| Park Development | Prior Year Actual 2008 | Current Year Estimate 2009 | Proposed Budget Year 2010 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 64 | 64 | 0 |
| Receipts: | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 64 | 64 | 0 |
| Expenditures: | | | |
| Contingency | 0 | 64 | 0 |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 0 | 64 | 0 |
| Unencumbered Cash Balance Dec 31 | 64 | 0 | 0 |
| 2008/2009 Budget Authority Amount: | 0 | 64 | |
| Violation of Budget Law for 2008/2009: | <u>No</u> | <u>No</u> | |
| Possible Cash Violation for 2008: | <u>No</u> | | |

City of Hays

2010

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget | Prior Year Actual 2008 | Current Year Estimate 2009 | Proposed Budget Year 2010 |
|---|---------------------------|-------------------------------|------------------------------|
| 0 | | | |
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2008/2009 Budget Authority Amount: | 0 | 0 | |
| Violation of Budget Law for 2008/2009: | <u>No</u> | <u>No</u> | |
| Possible Cash Violation for 2008: | <u>No</u> | | |

Adopted Budget

| Adopted Budget | Prior Year Actual 2008 | Current Year Estimate 2009 | Proposed Budget Year 2010 |
|---|---------------------------|-------------------------------|------------------------------|
| 0 | | | |
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2008/2009 Budget Authority Amount: | 0 | 0 | |
| Violation of Budget Law for 2008/2009: | <u>No</u> | <u>No</u> | |
| Possible Cash Violation for 2008: | <u>No</u> | | |

City of Hays

2010

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget | Prior Year Actual 2008 | Current Year Estimate 2009 | Proposed Budget Year 2010 |
|---|---------------------------|-------------------------------|------------------------------|
| 0 | | | |
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2008/2009 Budget Authority Amount: | 0 | 0 | |
| Violation of Budget Law for 2008/2009: | <u>No</u> | <u>No</u> | |
| Possible Cash Violation for 2008: | <u>No</u> | | |

Adopted Budget

| Adopted Budget | Prior Year Actual 2008 | Current Year Estimate 2009 | Proposed Budget Year 2010 |
|---|---------------------------|-------------------------------|------------------------------|
| 0 | | | |
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2008/2009 Budget Authority Amount: | 0 | 0 | |
| Violation of Budget Law for 2008/2009: | <u>No</u> | <u>No</u> | |
| Possible Cash Violation for 2008: | <u>No</u> | | |

City of Hays

2010

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget | Prior Year Actual 2008 | Current Year Estimate 2009 | Proposed Budget Year 2010 |
|---|---------------------------|-------------------------------|------------------------------|
| 0 | | | |
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| Salaries & Wages | | | |
| Employee Benefits | | | |
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| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2008 Budget Authority Limited Amount: | 0 | 0 | |
| Violation of Budget Law for 2008: | <u>No</u> | <u>No</u> | |
| Possible Cash Violation for 2008: | <u>No</u> | | |

Page No.

City of Hays

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2008 is to be shown)

2010

Non-Budgeted Funds-A

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|-----------------------|-----------|-------------------------|--------|----------------------|------------|-----------------------|--------|----------------------|---------|-------------------|
| New Equipment Reserve | | Golf Course Improvement | | Capital Projects | | 2001 Capital Projects | | Airport Improvement | | Total |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | |
| Cash Balance Jan 1 | 1,538,009 | Cash Balance Jan 1 | 26,803 | Cash Balance Jan 1 | -1,121,135 | Cash Balance Jan 1 | 26,605 | Cash Balance Jan 1 | 171,411 | 641,693 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| INT ON INVSTMNT | 67,615 | GOLF REVENUE | 4,275 | FUNDING | 1,230,000 | | | FED/ST GRANTS | 420,427 | |
| XFER-GEN FUND | 367,500 | MISC REVENUE | 400 | | | | | | | |
| XFER-AIRPORT | 23,600 | | | | | | | | | |
| XFER-W/S | 166,500 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 625,215 | Total Receipts | 4675 | Total Receipts | 1230000 | Total Receipts | 0 | Total Receipts | 420427 | 2,280,317 |
| Resources Available: | 2,163,224 | Resources Available: | 31,478 | Resources Available: | 108,865 | Resources Available: | 26,605 | Resources Available: | 591,838 | 2,922,010 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| NEW EQUIP | 562,531 | PROF SRVCS | 1,900 | CAP PROJECTS | 1,182,670 | | | OTHER CONTRAC | 355,577 | |
| | | OTHER CONTRCTL | 325 | | | | | | | |
| | | REPAIRS | 22,045 | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 562,531 | Total Expenditures | 24270 | Total Expenditures | 1182670 | Total Expenditures | 0 | Total Expenditures | 355577 | 2,125,048 |
| Cash Balance Dec 31 | 1,600,693 | Cash Balance Dec 31 | 7,208 | Cash Balance Dec 31 | -1,073,805 | Cash Balance Dec 31 | 26,605 | Cash Balance Dec 31 | 236,261 | 796,962 ** |
| | | | | Neg Bal | | | | | | 796,962 ** |

**Note: These two block figures should agree.

City of Hays

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2008 is to be shown)

2010

Non-Budgeted Funds-B

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|----------------------|---------|----------------------|---|----------------------|---|----------------------|---|----------------------|---|------------------|
| TDD Sales Tax | | | | | | | | | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 14,857 | Cash Balance Jan 1 | | 14,857 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| LOCAL SLS TAX | 193,694 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 193,694 | Total Receipts | 0 | 193,694 |
| Resources Available: | 208,551 | Resources Available: | 0 | 208,551 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| OTHER CONTRAC | 167,460 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 167,460 | Total Expenditures | 0 | 167,460 |
| Cash Balance Dec 31 | 41,091 | Cash Balance Dec 31 | 0 | 41,091 ** |
| | | | | | | | | | | 41,091 ** |

**Note: These two block figures should agree.

NOTICE OF BUDGET HEARING

2010

The governing body of
City of Hays

will meet on the 13th day of August, 2009, at 6:30 p.m. at City Hall Commission Chambers, 1507 Main St, Hays, 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 City Hall, 1507 Main St, Hays, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2010 Expenditures and Amount of 2009 Ad Valorem Tax establish the maximum limits of the 2010 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual for 2008 | | Current Year Estimate for 2009 | | Proposed Budget for 2010 | | |
|---------------------------|----------------------------|-------------------|--------------------------------|-------------------|--------------------------|-------------------------------|---------------------|
| | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Expenditures | Amount of 2009 Ad Valorem Tax | Estimate Tax Rate * |
| General | 10,830,565 | | 11,819,983 | | 14,665,016 | | |
| Debt Service | 2,165,675 | 3.245 | 2,165,000 | 7.242 | 1,952,114 | 1,103,474 | 6.127 |
| Library | 1,141,741 | 6.000 | 1,186,268 | 6.000 | 1,185,247 | 1,080,534 | 6.000 |
| Library Employee Benefit | 115,000 | 0.617 | 150,000 | 0.781 | 151,900 | 134,559 | 0.747 |
| Airport | 277,286 | 0.999 | 232,550 | 1.004 | 639,721 | 180,089 | 1.000 |
| Public Safety Equipment | 421,816 | 1.997 | 361,550 | 2.009 | 663,930 | 360,178 | 2.000 |
| Employee Benefit | 2,423,852 | 12.020 | 2,613,530 | 9.051 | 3,319,967 | 1,638,783 | 9.100 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Highway | 846,670 | | 760,000 | | 798,786 | | |
| Solid Waste | 1,105,832 | | 1,515,191 | | 1,373,780 | | |
| Water & Sewer | 7,738,117 | | 9,330,220 | | 9,239,592 | | |
| Special Park & Recreation | 6,790 | | 52,000 | | 614,658 | | |
| Special Alcohol | 103,270 | | 119,535 | | 322,600 | | |
| Convention & Visitors | 623,379 | | 696,027 | | 1,066,483 | | |
| Home Depot Eco Devo | 206,805 | | 207,506 | | 207,936 | | |
| Park Development | | | 64 | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds-A | 2,125,048 | | | | | | |
| Non-Budgeted Funds-B | 167,460 | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 30,299,306 | 24.878 | 31,209,424 | 26.087 | 36,201,730 | 4,497,617 | 24.974 |
| Less: Transfers | 6,026,517 | | 7,129,021 | | 6,744,940 | | |
| Net Expenditure | 24,272,789 | | 24,080,403 | | 29,456,790 | | |
| Total Tax Levied | 4,166,244 | | 4,637,045 | | xxxxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 167,467,499 | | 178,547,494 | | 180,088,756 | | |

| | | | |
|---------------------------|-------------------|-------------------|-------------------|
| Outstanding Indebtedness, | | | |
| January 1, | <u>2007</u> | <u>2008</u> | <u>2009</u> |
| G.O. Bonds | 20,431,912 | 20,306,977 | 19,649,955 |
| Revenue Bonds | 2,205,000 | 1,635,000 | 1,050,000 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 953,328 | 2,100,029 | 1,947,198 |
| Total | <u>23,590,240</u> | <u>24,042,006</u> | <u>22,647,153</u> |

*Tax rates are expressed in mills

City Official Title: Director of Finance

City of Hays

2010

2010 Neighborhood Revitalization Rebate

| Budgeted Funds for 2009 | 2009 Ad Valorem before Rebate | 2009 Mil Rate before Rebate | Estimate 2010 NR Rebate |
|--------------------------|-------------------------------|-----------------------------|-------------------------|
| General | | | |
| Debt Service | | | |
| Library | | | |
| Library Employee Benefit | | | |
| Airport | | | |
| Public Safety Equipment | | | |
| Employee Benefit | | | |
| 0 | | | |
| 0 | | | |
| 0 | | | |
| 0 | | | |
| 0 | | | |
| TOTAL | 0 | 0.000 | 0 |

2009 Net Valuation (July 1 less NR Valuation) 179,088,214

Net Valuation Factor: 179,088.214

Neighborhood Revitalization Subj to Rebate 1,000,542

Neighborhood Revitalization factor 1,000.542

Page No.

ORDINANCE NUMBER _____

AN ORDINANCE ATTESTING TO AN INCREASE IN TAX REVENUES FOR
BUDGET YEAR 2010 FOR THE City of Hays

WHEREAS, the City of Hays must continue to provide services to protect the health, safety,
and welfare of the citizens of this community; and

WHEREAS, the cost of providing essential services to the citizens of this city continues to
increase.

NOW THEREFORE, be it ordained by the Governing Body of the City of Hays:

Section One. In accordance with state law, the City of Hays has scheduled a public hearing
and has prepared the proposed budget necessary to fund city services from January 1, 2010
until December 31, 2010.

Section Two. After careful public deliberations, the governing body has determined that
in order to maintain the public services that are essential for the citizens of this city, it will
necessary to budget property tax revenues in an amount exceeding the levy in the 2009
budget.

Section Three. This ordinance shall take effect after publication once in the official city
newspaper.

Passed and approved by the Governing Body on this _____ day of _____, 2009.

/s/ _____
Mayor

ATTEST: /s/ _____
City Clerk

(SEAL)

(Must be published and publication attached to budget)

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

1. Certificate page Bond & Interest to Debt Service

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

1. Instruction under Submitting of Budgetrequired electronic submission.
2. Input other tab line 56 change from Budget Summary to Budget Certificate.

The following were changed to this spreadsheet on 8/21/08

1. Input tab (inputPrYr) added column for the current year expenditures.
2. Statement of Indebtedness (debt) added lines to all categories.
3. All tax levy funds and no tax levy funds fund pages made the following changes:
 - 3a. Made the total expenditures block for the actual and current year to turn 'Red' if violation occurs.
 - 3b. Unencumbered Cash for the actual year turn 'Red' if violation occurs.
 - 3c. In statements about violations, if no violation occurs, then a red 'No' will appear.
4. All tax levy fund pages abbreviated the non-appropriated, total expenditures/non-appropriated, and delinquency computation rate.
5. Special Highway and all no tax levy fund pages added to the proposed column unencumbered cash balance block will turn red and below will say in red 'Budget Violation' if the cash balance is negative.
6. Neighborhood Revitalization (nhood) made the estimate rebate round the figures to whole dollars.
7. Instruction page have changed all reference for Bond & Interest to Debt Service.
 - 7a. Added instruction line 4a to explain about no-fund warrants and temporary notes can be added to the debt service on the Computation to Determine Levy Limit.
 - 7b. Added instruction line 9d to explain more about the debt service fund page can included for debts.
8. Added to the instruction page lines 10a - 10c to provide a little more insight for the Neighborhood Revitalization rebate.
9. Added 2b to explain how to delete delinquency rate from tax levy fund pages.
10. Changed the Bond & Interest tab (B&I) to Debt Service tab (DebtService).
11. Changed the revised date on all pages changed.
12. Changed instruction line 9a to reflect General Fund Detail (GenDetail) is linked to the General Fund (general) and that detail 'Page Total' amounts should agree to 'Sub-Total' on the General Fund
13. Added instruction lines 9j to 9l for additional edits for budget authority.
14. Added to instruction line 9c about the miscellaneous receipt for the proposed year takes into account the ad valorem taxes for the 10% Rule.
15. Added to instruction line 6 for using chartered ordinance number in place of statute reference.

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

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

The following were changed to this spreadsheet on 6/30/08

1. Changed the link on Non-BudD to have the correct fund names picked up from inputpryr.

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

1. Instruction sheet #9a last line changed from 'shown be shown' to 'should be shown'.

2. Changed the Transfers tab footer from 'Page No. 5' to 'Page No. 4'.
3. Changed on all Non-Budgeted Funds forms from 'Only the actual budget year shown' to '*Only the actual budget year for YYYY is to be shown*'.
4. Budget Summary change line from 'Proposed Budget Expenditures' to read 'Proposed Budget YYYY]
5. Changed Legend line #32 from 'note 10' to read 'note 11a'.
6. All the above pages revision date were changed.

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

1. instruction were changed: POC change from Roger to armunis, got rid about us providing disk, took the input page and split to input prior budget information and input other, with more in-depth of forms and fund page, and more in-depth on the budget summary page.
2. All pages have a revision date.
3. Hard coded the Bond & Interest on Certificate and Summary pages.
4. All dates on the spreadsheet are controlled from input on the input Prior Year page.
5. Computation to Determine Limit now has the debts amounts link within the spreadsheet.
6. Schedule of Transfers have the transfers totaled and link to the budget summary page.
7. Added four single pages for no tax levy fund page.
8. Now can key in the official title on the budget summary page.
9. Now have the indebtedness prior year added to the input page and link with the budget summary page.
10. Added three input spaces for League's highway estimates and link to Special Highway page. Included a note about usage to County Road System.
11. Added Neighborhood Revitalization, LAVTR, City and County Revenue Sharing, and Slider to the input page and to the General Fund page. Added NR to all tax levy fund pages.
12. Changed the Budget Summary Heading to include Actual/Estimate/Proposed with the budget year.
13. Changed the delinquency rate formula for all levy funds.
14. Changed the Certificate page so the county name flows instead of having unneeded spaces.
15. Using the actual ad valorem rates from the Clerk's information versus from the Certificate page.
16. Delinquency rate for actual for 3 decimal and note that rate can be up to 5% over the actual rate.
17. Computation to Determine Limit changed the note on bottom to include publish ordinance and attach the published ordinance to the budget.
18. Add total section for Schedule of Transfers and linked the total to the Budget Summary page.
19. Added column to show when debt retired on the Indebtedness page.
20. Special Highway page added line for County Transfer Gas and linked adjustment for prior and county transfer gas from the input page (inputoth).
21. Added four single no levy fund pages and 4 non-budgeted pages.
22. Added question on Certificate page about the ordinance.
23. Added note to the non-budgeted fund pages to ensure the amounts agree.
24. Added to instructions about non-appropriated balances being limited to 5%.
25. Added warning "Exceeds 5%" on all fund pages for the non-appropriated balance.
26. Added Neighborhood Revitalization table and added links to all tax levy fund pages.
27. Added to the instructions about neighborhood revitalization.
28. Added to all budgeted fund pages the budget authority for the actual year, budget violation, and cash
29. Added instruction on the addition for item 29.
30. Added block on the certificate page for the page number of the neighborhood revit.
31. Change Certificate page total mill rate from 0 to blank.
32. Expanded on the preparation of budget note 11a for instructions for the Notice of Budget Hearing.

33. Added 'excluding oil, gas, and mobile homes' to lines 8 and 14 on Clerks budget info on tab inputoth.

balance.

cash balance.

Expenditures'.

.

violation.

AFFIDAVIT OF PUBLICATION

State of Kansas, Ellis County, ss:

Mary Karst

being first duly sworn, deposes and says:

That he/she is Advertising Manager

of THE HAYS DAILY NEWS, a daily newspaper printed in the State of Kansas, and published in and of general circulation in Ellis County, Kansas, with a general paid circulation on a yearly basis in Ellis County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published daily, except Saturday, is published at least weekly 50 times a year; has been so published continuously and uninterrupted in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Hays 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 consecutive day, the first publication thereof being made as aforesaid on the 29th day of July, 2009, with subsequent publications being made on the following dates:

20 _____ 20 _____
 20 _____ 20 _____
 20 _____ 20 _____

Mary Karst

Subscribed and sworn to before me this 29th day of July, 2009.

[Signature]
 Notary Public

My Appointment expires 5-28-13
 Printer's Fee..... \$200.76
 Additional copies..... \$ _____
 Total Fee..... \$200.76

(Published in the Hays Daily News July 29, 2009)
NOTICE OF BUDGET HEARING

The governing body of
 City of Hays
 will meet on the 13th day of August, 2009, at 6:30 p.m. at City Hall Commission Chambers, 1507 Main St. Hays, 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 City Hall, 1507 Main St, Hays, KS and will be available at this hearing.
BUDGET SUMMARY
 Proposed Budget 2010 Expenditures and Amount of 2009 Ad Valorem Tax establish the maximum limits of the 2010 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual for 2008 | | Current Year Estimate for 2009 | | Proposed Budget for 2010 | |
|---------------------------|----------------------------|-------------------|--------------------------------|-------------------|-------------------------------|----------------------|
| | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Amount of 2009 Ad Valorem Tax | Estimated Tax Rate * |
| General | 10,830,565 | 3.245 | 11,819,983 | 7.242 | 1,103,418 | 6.127 |
| Debt Service | 2,165,675 | 6.000 | 2,165,000 | 6.000 | 1,080,487 | 6.000 |
| Library | 1,141,741 | 0.617 | 1,186,268 | 0.781 | 136,802 | 0.760 |
| Library Employee Benefit | 115,000 | 0.999 | 190,000 | 1.004 | 180,082 | 1.000 |
| Airport | 277,286 | 1.997 | 232,550 | 2.009 | 360,162 | 2.000 |
| Public Safety Equipment | 471,816 | 12.020 | 361,550 | 9.051 | 1,648,213 | 9.152 |
| Employee Benefit | 2,423,852 | | 2,613,530 | | | |
| Special Highway | 846,670 | | 760,000 | | 798,786 | |
| Solid Waste | 1,105,832 | | 1,515,191 | | 1,373,780 | |
| Water & Sewer | 7,738,117 | | 9,370,220 | | 9,239,952 | |
| Special Park & Recreation | 6,790 | | 52,000 | | 614,658 | |
| Special Alcohol | 103,270 | | 119,535 | | 322,600 | |
| Convention & Visitors | 623,379 | | 696,027 | | 1,065,483 | |
| Home Depot Eco Devt | 296,805 | | 207,566 | | 207,936 | |
| Park Development | | | 64 | | | |
| Non-Budgeted Funds-A | 2,125,048 | | | | | |
| Non-Budgeted Funds-B | 167,460 | | | | | |
| Total | 30,299,306 | 24.878 | 31,209,424 | 26.087 | 4,599,164 | 25.039 |
| Less: Transfers | 6,026,517 | | 7,129,021 | | 6,916,798 | |
| Net Expenditure | 24,272,789 | | 24,080,403 | | 29,294,432 | |
| Total Tax Levied | 4,166,244 | | 4,634,997 | | | |
| Assessed Valuation | 167,467,499 | | 179,547,494 | | | |

Outstanding Indebtedness:

| | 2007 | 2008 | 2009 |
|--------------------------|------------|------------|------------|
| January 1, | | | |
| G.O. Bonds | 20,431,912 | 20,306,977 | 19,649,955 |
| Revenue Bonds | 2,205,000 | 1,635,000 | 1,050,000 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 953,328 | 2,100,029 | 1,947,198 |
| Total | 23,590,240 | 24,042,006 | 22,647,153 |

*Tax rates are expressed in mills

[Signature]
 City Official Title: Director of Finance



AFFIDAVIT OF PUBLICATION
State of Kansas, Ellis County, ss:

MARY KAUST

being first duly sworn, deposes and says:

That he/she is Advertising Manager
of THE HAYS DAILY NEWS, a daily newspaper printed in the State of Kansas, and published in and of general circulation in Ellis County, Kansas, with a general paid circulation on a yearly basis in Ellis County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published daily, except Saturday, is published at least weekly 50 times a year; has been so published continuously and uninterrupted in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Hays in said county as second class matter.

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_____ 20__
_____ 20__
_____ 20__

Mary Kaust

Subscribed and sworn to before me this 29th day of July, 2009.

[Signature]
Notary Public
My Appointment expires 5-28-13

Printer's Fee..... \$200.76
Additional copies..... \$
Total Fee..... \$200.76

(Published in the Hays Daily News July 29, 2009)
NOTICE OF BUDGET HEARING

The governing body of
City of Hays
will meet on the 13th day of August, 2009, at 6:30 p.m. at City Hall Commission Chambers, 1507 Main St. Hays, 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 etc. and will be available at this hearing.

Detailed budget information is available at City Hall, 1507 Main St. Hays, KS
and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2010 Expenditures and Amount of 2009 Ad Valorem Tax to establish the maximum limit of the 2010 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual Ex. 2008 | | Current Year Estimate Ex. 2009 | | Proposed Budget Ex. 2010 | | Estimated Tax Rate |
|---------------------------|----------------------------|-----------------|--------------------------------|-----------------|--------------------------|-------------------------------|--------------------|
| | Expenditures | Actual Tax Rate | Expenditures | Actual Tax Rate | Expenditures | Amount of 2009 Ad Valorem Tax | |
| General | 10,800,163 | | 11,819,983 | | 14,663,016 | | |
| Public Safety | 2,165,675 | 3.345 | 2,165,600 | 2.942 | 1,952,114 | 1,033,438 | 6.127 |
| Library | 1,147,941 | 0.000 | 1,185,268 | 0.000 | 1,185,267 | 1,000,487 | 6.000 |
| Library Employee Benefits | 115,000 | 0.677 | 190,000 | 0.781 | 151,900 | 136,802 | 0.770 |
| Airport | 277,286 | 0.899 | 272,320 | 1.004 | 639,721 | 180,082 | 1.000 |
| Public Safety Equipment | 421,816 | 1.097 | 341,330 | 2.009 | 643,930 | 340,162 | 2.000 |
| Employee Benefit | 2,421,852 | 12.020 | 2,421,310 | 6.851 | 3,239,467 | 1,648,213 | 9.152 |
| Special Highway | 844,670 | | 760,000 | | 798,780 | | |
| Solid Waste | 1,105,832 | | 1,515,141 | | 1,273,780 | | |
| Water & Sewer | 7,238,117 | | 9,220,220 | | 9,229,992 | | |
| Special Park & Recreation | 6,790 | | 52,000 | | 614,538 | | |
| Special Alcohol | 103,270 | | 119,535 | | 332,600 | | |
| Convention & Visitors | 823,179 | | 688,077 | | 1,046,483 | | |
| Home Depot Bldg Dev | 206,005 | | 207,500 | | 207,916 | | |
| Park Development | | | 64 | | | | |
| Non-Designated Fund-A | 2,124,046 | | | | | | |
| Non-Designated Fund-B | 167,400 | | | | | | |
| Totals | 30,290,306 | 24.878 | 31,209,424 | 26.087 | 36,211,230 | 4,509,164 | 23.039 |
| Less: Transfers | 8,096,317 | | 7,129,021 | | 8,916,700 | | |
| Net Expenditure | 22,193,989 | | 24,080,403 | | 27,294,530 | | |
| Total Tax Levied | 4,156,244 | | 4,614,997 | | 5,000,000 | | |
| Assessed Valuation | 167,467,499 | | 178,547,494 | | 180,088,756 | | |

Outstanding Indebtedness

| | 2002 | 2008 |
|--------------------------|------------|------------|
| January 1, | | |
| G.O. Bonds | 20,431,912 | 20,396,977 |
| Revenue Bonds | 2,208,000 | 1,655,000 |
| Other | 0 | 0 |
| Less: Purchase Principal | 673,328 | 2,100,024 |
| Total | 22,966,584 | 24,042,006 |

These taxes are approved in my presence
[Signature]
City Official Title

