

CITY OF LINWOOD, KANSAS

2010 BUDGET DOCUMENT

ADOPTED 08.21.2009

Input sheet for City.XLS budget form

Enter City Name (City of)

Enter County Name followed by "County"

CITY OF LINWOOD, KANSAS

COUNTY OF LEAVENWORTH, KANSAS

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	300,850	55,681
Debt Service 2007A GO Bds	10-113	27,452	14,448
Fund name for all funds with a tax levy:			
Debt Service-sp assessment		32,983	0
Total Ad Valorem Tax Levy Funds for 2009 Budgeted Year			70,129

Other (non-tax levy) fund names:

Special Highway	19365
Water	67850
Sewer	57000
Water -CIP	54469
Sewer - CIP	49443
Multi-Year CIP	57673

Single No Tax Levy Fund:

Hippe Housing Project	0
Total Expenditures for 2009 Budgeted Year	667,085

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2009 Budget, Budget Summary Page

2007 Tax Rate (2008 Column)

General	28.319
Bond & Interest	0.000
Debt Service-sp assessment	0.000
0	
0	
0	
Total	28.319

Total Tax Levied (2008 budget column)	55,665
Assessed Valuation (2008 budget column)	1,891,327

revised 8/13/08

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

From the County Clerks Budget Information

Total Assessed Valuation for 2009	1,822,466
New Improvements for 2009	28,840
Personal Property excluding oil, gas, and mobile homes - 2009	28,074
Territory Added: (Current Year Only)	
Real Estate	0
State Assessed	0
New Improvements	0
Property that has changed in use for 2009	23,704
Personal Property excluding oil, gas, and mobile homes- 2008	29,010
Gross earnings (intangible) tax estimate for 2010	0
Neighborhood Revitalization	0

Actual Tax Rates for the 2009 Budget:

Fund	Rate
General	29.380
Debt Service 2007A GO Bds	7.623
Debt Service-sp assessment	0.000
0	
0	
0	
Total	37.003

Final Assessed Valuation from the November 1, 2008 Abstract	1,895,210
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From the County Treasurer's Budget Information - Budget Year Estimates

Motor Vehicle Tax Estimate	9,956
Recreational Vehicle Tax Estimate	231
16/20 M Vehicle Tax	101
LAVTR	0
City and County Revenue Sharing	
Slider	

Computation of Delinquency

Actual Delinquency for 2008 Tax - (round to three decimal places)	
Rate used in this budget-this will be shown on all fund pages with a tax levy**	

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

From the League of Municipalities' Budget Tips (Special City and County Highway Fund)

2010 State Distribution for Kansas Gas Tax	11,280
2010 County Transfers for Gas***	1,220
Adjusted 2009 State Distribution for Kansas Gas Tax	10,090
Adjusted 2009 County Transfers for Gas***	1,060

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

From the 2008 Budget Certificate Page

Funds	2008 Expenditure Amounts Budget Authority
General	273,500
Debt Service 2007A G	28,152
Debt Service-sp assess	40,115
0	
0	
0	
Special Highway	20,585
Water	67,500
Sewer	80,416
Water -CIP	92,589
Sewer - CIP	96,164
Multi-Year CIP	141,774
Hippe Housing Project	

Note: If the 2008 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

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Computation to Determine Limit for 2010

	Amount of Levy
1. Total Tax Levy Amount in 2009 Budget	+ \$ 70,129
2. Debt Service Levy in 2009 Budget	- \$ 14,448
3. Tax Levy Excluding Debt Service	<u>\$ 55,681</u>
 2009 Valuation Information for Valuation Adjustments:	
4. New Improvements for 2009 :	+ <u>28,840</u>
5. Increase in Personal Property for 2009 :	
5a. Personal Property 2009	+ 28,074
5b. Personal Property 2008	- <u>29,010</u>
5c. Increase in Personal Property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of annexed territory for 2009 :	
6a. Real Estate	+ 0
6b. State Assessed	+ 0
6c. New Improvements	- 0
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ <u>0</u>
7. Valuation of Property that has Changed in Use during 2009 :	+ <u>23,704</u>
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	<u>52,544</u>
9. Total Estimated Valuation July 1, 2009	<u>1,822,466</u>
10. Total Valuation less Valuation Adjustment (9 minus 8)	<u>1,769,922</u>
11. Factor for Increase (8 divided by 10)	<u>0.02969</u>
12. Amount of Increase (11 times 3)	+ \$ <u>1,653</u>
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	<u>\$ 57,334</u>
14. Debt Service Levy in this 2010 Budget	<u>24,620</u>
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)	<u><u>81,954</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 (MVT), Recreational (RVT), 16/20M Vehicle Tax & Slider

Budgeted Funds for 2009	Budget Tax Levy Amt for 2009	Allocation for Year			
		MVT	RVT	16/20M Veh	Slider
General	55,681	7,905	183	101	0
Debt Service 2007A GO	14,448	2,051	48	21	0
Debt Service-sp assessme		0	0	0	0
TOTAL	70,129	9,956	231	122	0

County Treas Motor Vehicle Estimate	<u>9,956</u>			
County Treasurers Recreational Vehicle Estimate		<u>231</u>		
County Treasurers 16/20M Vehicle Estimate			<u>101</u>	
County Treasurers Slider Estimate				<u>0</u>
Motor Vehicle Factor	<u>0.14197</u>			
Recreational Vehicle Factor		<u>0.00329</u>		
16/20 Vehicle Factor			<u>0.00144</u>	
Slider Factor				<u>0.00000</u>

CITY OF LINWOOD, KANSAS

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OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Expenditures			
PERSONAL SERVICES			
Salaries-Gen Govt	36,069	42,248	43,000
Streets	9,168	6,158	7,000
Total	45,237	48,406	50,000
CONTRACTUAL SERVICES			
General	350	1,182	7,500
Police	0		7,500
Court Cost-Police	0		1,500
Fire	0		1,000
Streets	882		1,000
Street Lighting	4,153	4,534	6,000
Refuse Collection	22,333	23,485	25,000
Street Improvement	0		6,000
Insurance	(221)		6,000
Budget and Accounting	200	5,800	6,000
Parks & Recreation	376		12,000
Neighborhood Restoration	0		0
Total	28,073	35,001	79,500
COMMODITIES			
General	25,867	15,552	44,000
Fire	0		1,000
Streets	2,677		5,000
Streets	339		
Total	28,883	15,552	50,000
CAPITAL OUTLAY			
General Gov't	0		10,000
Equipment	0		12,000
Parks	0		10,000
Total	0	0	32,000
EMPLOYEE BENEFITS			
Payroll Taxes	4,495	3,468	5,000
KPERS	0		
Total	4,495	3,468	5,000
Total	0	0	0
Total	0	0	0
Total	0	0	0
Page Total	106,688	102,427	216,500

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Debt Service-sp assessment			
Unencumbered Cash Balance Jan 1	12,849	6,938	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Slider			
Special Assessments	13,228	11,571	22,864
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	13,228	11,571	22,864
Resources Available:	26,077	18,509	22,864
Expenditures:			
Special Assessment Bonds- Principal	15,000	15,000	20,000
Special Assessment Bonds- Interest	4,138	3,508	2,863
Commission and postage	1	1	1
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	19,139	18,509	22,864
Unencumbered Cash Balance Dec 31	6,938	0	XXXXXXXXXXXXXXXXXXXX
2008/2009 Budget Authority Amount:	0	0	Non-Appr Bal
Violation of Budget Law for 2008/2009:	<u>Yes</u>	<u>Yes</u>	Tot Exp/Non-Appr Bal
Possible Cash Violation for 2008:	<u>No</u>		Tax Required
			Del Comp Rate: 0.000%
			Amount of 2009 Ad Valorem Tax

Adopted Budget

not used	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: 0.000%
			Amount of 2009 Ad Valorem Tax

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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	7,495	16,634	10,219
Receipts:			
State of Kansas Gas Tax	12,067	10,090	11,280
County Transfers Gas	571	1,060	1,220
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	12,638	11,150	12,500
Resources Available:	20,133	27,784	22,719
Expenditures:			
Personal Service	2,567	7,800	10,000
Contractual	0	9,565	9,600
Commodities	677	200	3,119
Commodities-other	255		
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	3,499	17,565	22,719
Unencumbered Cash Balance Dec 31	16,634	10,219	0

2008/2009 Budget Authority Amount: 20,585 19,365
 Violation of Budget Law for 2008/2009: No No
 Possible Cash Violation for 2008: No

Adopted Budget Water	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	0	0	-1,231
Receipts:			
Charges to Customers			
Water	46,047	49,612	60,000
Penalties	1,758	1,414	1,500
Connects and Disconnects	426	1,076	1,000
New Installations	1,800	1,200	3,000
Sales and Use Tax Collection	1,010	898	1,000
Transfer in from Water CIP	9,330		
Deposits Collected			1,350
Interest on Idle Funds	403	0	
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	60,774	54,200	67,850
Resources Available:	60,774	54,200	66,619
Expenditures:			
Salaries & Wages	30,465	27,531	43,000
Employee Benefits	656		4,300
Contractual	7,321	7,500	7,500
Commodities	21,343	20,000	1,500
Capital Outlay	0		5,550
Deposit Refunds	989	400	1,000
sales Tax Remitted			1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	60,774	55,431	63,850
Unencumbered Cash Balance Dec 31	0	-1,231	2,769

2,008 2009 2010
 water 6,109
 protection fe 474
 sales/use tax 738
7,321

2008/2009 Budget Authority Amount: 67,500 67,850
 Violation of Budget Law for 2008/2009: No No
 Possible Cash Violation for 2008: No

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	0	10,634	16,318
Receipts:			
Customer Charges	48,536	55,000	55,000
Connects and Disconnects	0	2,000	2,000
New Installations	0	2,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	48,536	59,000	59,000
Resources Available:	48,536	69,634	75,318
Expenditures:			
Salaries & Wages	20,750	30,000	30,000
Employee Benefits	656	3,000	3,000
Contractual	665	3,000	3,000
Commodities	1,515	3,000	3,000
Capital Outlay	0	0	22,002
Debt Service-KDHE Loan	14,316	14,316	14,316
Transfer to Sewer Capital Improvement	0	0	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	37,902	53,316	75,318
Unencumbered Cash Balance Dec 31	10,634	16,318	0
2008/2009 Budget Authority Amount:	80,416	57,000	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

Adopted Budget Water -CIP	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	40,417	31,087	31,087
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	40,417	31,087	31,087
Expenditures:			
Capital Improvements			31,087
Transfer to Water Operations	9,330		
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	9,330	0	31,087
Unencumbered Cash Balance Dec 31	31,087	31,087	0
2008/2009 Budget Authority Amount:	92,589	54,469	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

CITY OF LINWOOD, KANSAS

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Sewer - CIP

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	59,221	59,221	59,221
Receipts:			
Transfer from Sewer Operations		0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	59,221	59,221	59,221
Expenditures:			
Capital Improvements			59,221
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	59,221
Unencumbered Cash Balance Dec 31	59,221	59,221	0

2008/2009 Budget Authority Amount: 96,164 49,443
 Violation of Budget Law for 2008/2009: No No
 Possible Cash Violation for 2008: No

Adopted Budget

Multi-Year CIP

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	59,221	43,941	55,939
Audit Adjustment	12,870		
Receipts:			
Transfer from General Fund		25,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	25,000	50,000
Resources Available:	72,091	68,941	105,939
Expenditures:			
Capital Improvements			79,091
Transfer to debt Service	28,150	13,002	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	28,150	13,002	79,091
Unencumbered Cash Balance Dec 31	43,941	55,939	26,848

2008/2009 Budget Authority Amount: 141,774 57,673
 Violation of Budget Law for 2008/2009: No No
 Possible Cash Violation for 2008: No

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Hippe Housing Project	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	145	145	145
Receipts:			
Interest on Idle Funds			20
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	20
Resources Available:	145	145	165
Expenditures:			
Contractual			165
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	165
Unencumbered Cash Balance Dec 31	145	145	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>		

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Park Capital Improvement Fund	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	0	0	10,000
Receipts:			
Transfer in from General		10,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	10,000	15,000
Resources Available:	0	10,000	25,000
Expenditures:			
Contractual			25,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	25,000
Unencumbered Cash Balance Dec 31	0	10,000	0
-2/-1 Budget Authority Amount:	0	0	
Violation of Budget Law for -2/-1:	<u>No</u>	<u>No</u>	
Possible Cash Violation for -2:	<u>No</u>		

NOTICE OF BUDGET HEARING

The governing body of
CITY OF LINWOOD
 will meet on the 18th day of August, 2009 at 8:00 p.m. at Linwood City Hall 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, Linwood, Kansas
 and will be available at this hearing.

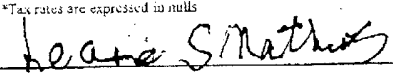
BUDGET SUMMARY

Proposed Budget 2010 Expenditures and Amount of Current Year Estimate for 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 2010 Ad Valorem Tax	Estimate Tax Rate*
General	106,688	28.319	212,156	29.380	284,500	42,968	23.577
Debt Service	28,150		27,450	7.623	26,740	24,620	13.509
Debt Service-special assessment	19,139		18,509		22,864	0	0.000
Special Highway	3,499		17,565		22,719		
Water Operations	60,774		55,431		63,850		
Sewer Operations	37,902		53,316		75,318		
Water Capital Improvement	9,330				31,087		
Sewer Capital Improvement					59,221		
Multi-Year Capital Improvement					72,091		
Hippe Housing Project					163		
Park Capital Improvement	0		0		25,000	67,583	37.080
Totals	265,481	28.319	384,427	37.003	683,553		
Less: Transfers	37,480		48,002		65,000		
Net Expenditure	228,001		336,425		618,553		
Total Tax Levied	55,665		70,129		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	1,391,327		1,395,210		1,822,466		

Outstanding Indebtedness	2007	2008	2009
January 1,			
G.O. Bonds	125,000	320,000	295,000
Revenue Bonds	0	0	0
Other	215,312	203,157	194,753
Lease Purchase Principal	0	0	0
Total	340,312	523,157	489,753

*Tax rates are expressed in mills

 Mayor Leanne Mathews