

City 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

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

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

Submitting the Budget

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

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

General Instructions

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

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

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

The yellowed shaded areas of the budget worksheets contain formulas or links which should not be changed, and are protected. Most errors occur because of information entered on the input pages. If you are experiencing a problem with a protected cell, first check to see how the information was entered on the input pages. If the information was entered correctly, and you still continue to experience problems, please contact us for assistance.

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

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

To print the spreadsheets, you can either print one sheet at a time or all of the sheets at once.

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 and accommodate the city name.

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 column of 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. The delinquency rate will be applied to all tax levy fund pages.

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

3. The 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 a 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 a ordinance is required to be completed, published and published copy attached to the budget. No action is required if a 'No' appears.

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

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

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

6a. Transfers total are at the bottom of the schedule which are linked to the Budget Summary page. 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 the budget year is linked to the Budget Summary. **If the city does not have any debt, then enter 'None' on the first line.**

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

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

9a. General Detail page 7a (general-detail) is used to show detail expenditures for the General Fund Departments. If used, you will need to input each department name and expenditures and then input the department name and total expenditures on the General Fund page 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 shown 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 11 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 Single No Tax Levy Fund page (Sinnolevy 14) is for a fund that has numerous lines for receipts or expenditures that does not fit on one of the other no levy pages. Additional lines may be added as needed.

9f. The non-budgeted pages (nonbud) holds 5 non-budgeted funds. The non-budgeted funds are only required to show the actual year receipts and expenditures. The expenditures total will only be linked to the Budget Summary page and Certificate page will list the fund name (non-budgeted funds). Normally, the unencumbered cash balance should end with a positive cash balance, but if it ends with a negative, then the spreadsheet will indicate the negative balance by having '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.

9n. All levy fund pages have a Non-Appropriated Balance block. K.S.A. 79-2921 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-appropriated figure.

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

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. 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.

10a. The first green shaded area, you will need to enter the date, month, change the 'YYYY' 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.

10b. The second green shaded area, you will to provide the location where the budget information will be available for review.

10c. The third green shaded area, provide the title of person that will be signing the form.

10d. The fourth green shaded area, enter the page number.

10e. 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.

10f. 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.

11. 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.

11a. **Warning**, if you had already set the ad valorem taxes so that they were equal to or below the max amount for ad valorem without passing a ordinance, then the neighborhood revitalization rebate might cause the ad valorem tax amount to exceed the max levying amount. If so, you have three options, accept the rebate expenditures and pass the ordinance, or accept the rebate expenditures and reduce other expenditures to come back under the max amount for levying, or lastly, not use the rebate expenditures by deleting the ad valorem taxes that were keyed into the Neighborhood Revitalization Table.

11b. **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.

11c. **Note: If you do not have Neighborhood Revitalization, this step is not done.**

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 City.XLS budget form

Enter City Name (City of)

City of Hanston

Enter County Name followed by "County"

Hodgeman County

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	44,500	24,836
Debt Service	10-113		
Fund name for all funds with a tax levy:			
Library	12-122	5,000	3,785
Employee Benefits	12-16-102	8,100	2,767
Capital Improvements	12-1, 118	17,500	12,778
Total Ad Valorem Tax Levy Funds for 2009 Budgeted Year			44,166

Other (non-tax levy) fund names:

Special Highway	33750
Water / Sewer	51000

Single No Tax Levy Fund:

Total Expenditures for 2009 Budgeted Year

159,850

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	16.309
Bond & Interest	
Library	3.156
Employee Benefits	7.060
Capital Improvements	9.371
0	
Total	35.896

Total Tax Levied (2008 budget column)

36,746

Assessed Valuation (2008 budget column)

1,023,680

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

From the County Clerks Budget Information

Total Assessed Valuation for 2009	973,233
New Improvements for 2009	1,529
Personal Property excluding oil, gas, and mobile homes - 2009	44,329
Territory Added: (Current Year Only)	
Real Estate	
State Assessed	
New Improvements	
Property that has changed in use for 2009	449
Personal Property excluding oil, gas, and mobile homes- 2008	
Gross earnings (intangible) tax estimate for 2010	
Neighborhood Revitalization	

Actual Tax Rates for the 2009 Budget:

<u>Fund</u>	<u>Rate</u>
General	25.598
Debt Service	
Library	3.900
Employee Benefits	2.851
Capital Improvements	13.169
0	
Total	45.518

Final Assessed Valuation from the November 1, 2008 Abstract	970,288
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From the County Treasurer's Budget Information - Budget Year Estimates

Motor Vehicle Tax Estimate	12,755
Recreational Vehicle Tax Estimate	86
16/20 M Vehicle Tax	450
LAVTR	
City and County Revenue Sharing	
Slider	

Computation of Delinquency

Actual Delinquency for 2008 Tax - (round to three decimal places)	0.97
Rate used in this budget-this will be shown on all fund pages with a tax levy**	1.000%

****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	7,100
2010 County Transfers for Gas***	
Adjusted 2009 State Distribution for Kansas Gas Tax	6,350
Adjusted 2009 County Transfers for Gas***	

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

From the 2008 Budget Certificate Page

Funds	2008 Expenditure Amounts Budget Authority
General	44,200
Debt Service	
Library	5,000
Employee Benefits	10,180
Capital Improvements	20,000
0	
Special Highway	17,830
Water / Sewer	53,000
0	
0	
0	
0	
0	

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

CERTIFICATE

To the Clerk of Hodgeman County, State of Kansas
We, the undersigned, officers of
City of Hanston

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2010; and
(3) the Amount(s) of Amount of 2009 Ad Valorem Tax Ad Valorem Tax are within statutory limitations.

		2010 Adopted Budget			
		Page No.	Expenditures	Amount of 2009 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2010		2			
Allocation of MVT, RVT, 16/20M Veh & Slider		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	12-101a	7	49,000	24,745	
Debt Service	10-113				
Library	12-122	8	5,400	3,983	
Employee Benefits	12-16-102	8	7,500	5,785	
Capital Improvements	12-1, 118	9	22,000	9,407	
		9			
Special Highway		10	21,300		
Water / Sewer		10	62,850		
Totals		xxxxxx	168,050	43,920	
Budget Summary		11			
Neighborhood Revitalization					
Is an Ordinance required to be passed, published, and attached to the budget?				No	

County Clerk's Use Only

 November 1st Total Assessed Valuation

State Use Only Received _____ Reviewed by _____ Follow-up: Yes ___ No ___
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Assisted by: _____
 Address: _____

Date Attested: _____, 2009

County Clerk

Governing Body

City of Hanston

2010

Computation to Determine Limit for 2010

			Amount of Levy
1. Total Tax Levy Amount in 2009 Budget	+	\$	<u>44,166</u>
2. Debt Service Levy in 2009 Budget	-	\$	<u>0</u>
3. Tax Levy Excluding Debt Service		\$	<u>44,166</u>
 2009 Valuation Information for Valuation Adjustments:			
4. New Improvements for 2009 :	+		<u>1,529</u>
5. Increase in Personal Property for 2009 :			
5a. Personal Property 2009	+	<u>44,329</u>	
5b. Personal Property 2008	-	<u>0</u>	
5c. Increase in Personal Property (5a minus 5b)	+	<u>44,329</u>	
			(Use Only if > 0)
6. Valuation of annexed territory for 2009 :			
6a. Real Estate	+	<u>0</u>	
6b. State Assessed	+	<u>0</u>	
6c. New Improvements	-	<u>0</u>	
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+	<u>0</u>	
7. Valuation of Property that has Changed in Use during 2009 :	+		<u>449</u>
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)			<u>46,307</u>
9. Total Estimated Valuation July 1, 2009		<u>973,233</u>	
10. Total Valuation less Valuation Adjustment (9 minus 8)			<u>926,926</u>
11. Factor for Increase (8 divided by 10)			<u>0.04996</u>
12. Amount of Increase (11 times 3)	+	\$	<u>2,206</u>
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)		\$	<u>46,372</u>
14. Debt Service Levy in this 2010 Budget			<u>0</u>
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)			<u>46,372</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	24,836	7,173	49	253	0
Debt Service					
Library	3,785	1,093	7	39	0
Employee Benefits	2,767	799	5	28	0
Capital Improvements	12,778	3,690	25	130	0
TOTAL	44,166	12,755	86	450	0

County Treas Motor Vehicle Estimate	<u>12,755</u>			
County Treasurers Recreational Vehicle Estimate		<u>86</u>		
County Treasurers 16/20M Vehicle Estimate			<u>450</u>	
County Treasurers Slider Estimate				<u>0</u>
Motor Vehicle Factor	<u>0.28880</u>			
Recreational Vehicle Factor		<u>0.00195</u>		
16/20 Vehicle Factor			<u>0.01019</u>	
Slider Factor				<u>0.00000</u>

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2009	Date Due		Amount Due 2009		Amount Due 2010	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

City of Hanston

2010

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2009	Payments Due 2009	Payments Due 2010
Totals					0	0	0

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

City of Hanston

2010

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
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Total	0	0	0
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Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page Total	0	0	0

City of Hanston

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	826	349	267
Receipts:			
Ad Valorem Tax	3,151	3,785	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	51	49	50
Motor Vehicle Tax	1,001	1,001	1,093
Recreational Vehicle Tax	10	5	7
16/20M Vehicle Tax	42	78	39
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	4,255	4,918	1,189
Resources Available:	5,081	5,267	1,456
Expenditures:			
Salaries	4,632	4,900	5,300
Bond Ins	100	100	100
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	4,732	5,000	5,400
Unencumbered Cash Balance Dec 31	349	267	xxxxxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	5,000	5,000	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: 1.00%
			Amount of 2009 Ad Valorem Tax
			5,400
			3,944
			39
			3,983

Adopted Budget

Employee Benefits	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	2,737	4,023	940
Receipts:			
Ad Valorem Tax	7,049	2,767	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	61	51	
Motor Vehicle Tax	648	1,901	799
Recreational Vehicle Tax	7	13	5
16/20M Vehicle Tax	18	85	28
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	7,783	4,817	832
Resources Available:	10,520	8,840	1,772
Expenditures:			
Workman Comp	1,052	1,500	1,700
Health Ins	1,720	975	0
KPERS	798	2,125	2,450
Social Security Tax	2,903	3,250	3,300
Unemployment Ins	24	50	50
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	6,497	7,900	7,500
Unencumbered Cash Balance Dec 31	4,023	940	xxxxxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	10,180	8,100	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: 1.00%
			Amount of 2009 Ad Valorem Tax
			7,500
			5,728
			57
			5,785

City of Hanston

2010

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Capital Improvements	2008	2009	2010
Unencumbered Cash Balance Jan 1	8,166	10,535	8,841
Ad Valorem Tax	9,356	12,778	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax		180	
Motor Vehicle Tax	3,983	2,523	3,690
Recreational Vehicle Tax	40	16	25
16/20M Vehicle Tax	165	309	130
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	13,544	15,806	3,845
Resources Available:	21,710	26,341	12,686
Expenditures:			
Capital Purchase	1,175	7,500	10,000
Transfer to Special Highway	10,000	10,000	12,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	11,175	17,500	22,000
Unencumbered Cash Balance Dec 31	10,535	8,841	xxxxxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	20,000	17,500	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: 1.000%
			Amount of 2009 Ad Valorem Tax

Adopted Budget

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
	2008	2009	2010
Unencumbered Cash Balance Jan 1	0	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: 1.000%
			Amount of 2009 Ad Valorem Tax

City of Hanston

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	8,179	21,891	2,241
Receipts:			
State of Kansas Gas Tax	6,532	6,350	7,100
County Transfers Gas		0	0
Transfer from capital Improvements	10,000	7,500	12,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	16,532	13,850	19,100
Resources Available:	24,711	35,741	21,341
Expenditures:			
Street Repair and Maint		25,000	17,800
Sand	2,029	1,500	3,000
Repairs	791	7,000	500
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	2,820	33,500	21,300
Unencumbered Cash Balance Dec 31	21,891	2,241	41
2008/2009 Budget Authority Amount:	17,830	33,750	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

Adopted Budget Water / Sewer	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	13,843	18,999	14,449
Receipts:			
Charges to Customers	42,587	44,000	50,000
Capital Credits / Patronage	293	200	200
Interest on Idle Funds	303	200	200
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	43,183	44,400	50,400
Resources Available:	57,026	63,399	64,849
Expenditures:			
Salaries & Wages	13,543	17,500	24,000
Employee Benefits			
Utilities	5,682	6,500	7,000
Insurance	1,460	1,500	1,700
Contractual Services	5,103	7,500	7,200
Commodities	5,700	8,000	8,000
Repairs	1,522	3,000	3,000
Permits / License	185	250	250
Taxes	657	700	700
Education	776	1,000	1,000
Capital Expenditures	3,399	3,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	38,027	48,950	62,850
Unencumbered Cash Balance Dec 31	18,999	14,449	1,999
2008/2009 Budget Authority Amount:	53,000	51,000	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

City of Hanston

2010

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

0	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
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			
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: No No
 Possible Cash Violation for 2008: No

Adopted Budget

0	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
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			
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: No No
 Possible Cash Violation for 2008: No

City of Hanston

2010

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

0	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
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			
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: No No
 Possible Cash Violation for 2008: No

Adopted Budget

0	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
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			
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: No No
 Possible Cash Violation for 2008: No

NOTICE OF BUDGET HEARING

The governing body of
City of Hanston
will meet on the 10th day of August, 2009, at 8:00 p.m. at 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
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	37,469	16.309	43,800	25.598	49,000	24,745	25.426
Debt Service							
Library	4,732	3.156	5,000	3.900	5,400	3,983	4.093
Employee Benefits	6,497	7.060	7,900	2.851	7,500	5,785	5.944
Capital Improvements	11,175	9.371	17,500	13.169	22,000	9,407	9.666
Special Highway	2,820		33,500		21,300		
Water / Sewer	38,027		48,950		62,850		
Totals	100,720	35.896	156,650	45.518	168,050	43,920	45.129
Less: Transfers	10,000		7,500		12,000		
Net Expenditure	90,720		149,150		156,050		
Total Tax Levied	36,746		44,166		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,023,680		970,288		973,233		
Outstanding Indebtedness, January 1,	2007		2008		2009		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills

City Official Title

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			
Employee Benefits			
Capital Improvements			
TOTAL	0	0.000	0

2009 Net Valuation (July 1 less NR Valuation) 973,233

Net Valuation Factor: 973.233

Neighborhood Revitalization Subj to Rebate 0

Neighborhood Revitalization factor

Page No.

ORDINANCE NUMBER ____

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

WHEREAS, the City of Hanston 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 Hanston:

Section One. In accordance with state law, the City of Hanston 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 be 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 4/24/09

1. Transfer tab - changed the column heading dates as had wrong reference cell

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

1. Change Certificate page Bond & Interest to Debt Service

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

1. Instructions concerning submitting of the budget...required electronic.
2. Input Other tab changed line 51 from Budget Summary to Budget Certificate.
3. On the general tab lines 25 and 26 merged the cells in column c/d.

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

1. Input tab (inputPrYr) added column for the current year expenditures.
2. Statement of Indebtedness (debt) added lines to all categories.
3. All tax levy funds and no tax levy funds fund pages made the following changes:

3a. Made the total expenditures block for the actual and current year to turn 'Red' if violation occurs.

3b. Unencumbered Cash for the actual year turn 'Red' if violation occurs.

3c. In statements about violations, if no violation occurs, then a red 'No' will appear.

computation rate.

5. Special Highway and all no tax levy fund pages added to the proposed column unencumbered cash balance block will turn red and below will say in red 'Budget Violation' if the cash balance is negative.

6. Neighborhood Revitalization (nhood) took off the protection for the page number and made the estimate rebate round the figures to whole dollars.

7. Instruction page have changed all reference for Bond & Interest to Debt Service.

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. rebate.

9. Added instruction line 2b to explain how to delete delinquency rate from tax levy fund pages.

10. Changed the Bond & Interest tab (B&I) to Debt Service tab (DebtService).

11. Changed the revised date on all pages changed.

12. Added instruction lines 9j to 9l for additional edits for budget authority.

13. Added to instruction line 9c about the miscellaneous receipt for the proposed year takes into account the ad valorem taxes for the 10% Rule.

14. Added to instruction line 6 for using chartered ordinance number in place of statute reference.

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

1. Added instructions to 9f for the nonbud tab explaining about negative cash balance.

2. Changed the formula for unencumbered cash balances for nonbud to show a negative balance.

3. Added box under unencumbered cash balance for nonbud to reflect a negative ending cash balance.

4. Changed foot note to reflect the changes maded on 7/1/08 to the above tabs.

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

1. The Non-Budgeted Funds form was changed from 'Only the actual budget year shown' to read *Only the actual budget year for YYYY is to be shown* '.
2. The page revised date has been changed.

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

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

31. Added instructions for the 10% Rule.
32. Certificate page change the total for mil rate from showing zeros to blank.
33. Expanded on the preparation of budget note 10 for instructions for the Notice of Budget Hearing.
34. Added 'excluding oil, gas, and mobile homes' to lines 8 and 14 on Clerks budget info on tab inputoth.