

Input sheet for City1.XLS budget form

Enter City Name (City of)

Quenemo

Enter County Name followed by "County"

Osage

Enter year being budgeted (YYYY)

2011

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 2010 Budget, Certificate Page:

If amended, then use the amended figures.

Fund Names:	Statute	2010 *Expenditures*	2009 Ad Valorem Tax
General	12-101a	125,512	34,098
Debt Service	10-113	20,502	14,729

Fund name for all other funds with a tax levy:

Fund Name	Statute	2010 *Expenditures*	2009 Ad Valorem Tax
Total Tax Levy Funds for 2010 Budgeted Year			48,827

Other (non-tax levy) fund names:

Special Highway	13,000
Parks & Recreation	1,994
Water	83,610
Sewer	106,766
Fire	8,000
Refuse	21,000

Single Non Tax Levy:

1	
2	
3	
4	
Total Expenditures for 2010 Budgeted Year	380,384

Non-Budgeted (A):

1	Special Project Fund
2	
3	
4	
5	

Non-Budgeted (B):

1	
2	
3	
4	

5

From the 2010 Budget, Budget Summary Page		2008 Tax Rate (2009 Column)
General		33.556
Debt Service		14.916
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
Total		48.472

Total Tax Levied (2009 budget column)	46,702
Assessed Valuation (2009 budget column)	962,639

Outstanding Indebtedness, January 1:	2008	2009
G.O. Bonds	151,000	133,000
Revenue Bonds		
Other	258,996	657,770
Lease Purchase Principal		

2011

CERTIFICATE

To the Clerk of Osage , State of Kansas

We, the undersigned, officers of

Quenemo

- 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 expenditures for the various funds for the year 2011; and
 (3) the Amount(s) of 2010 Ad Valorem Tax are within statutory limitations.

			2011 Adopted Budget		
		Page No.	Expenditures	Amount of 2010 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2011		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	103,840	39,098	
Debt Service	10-113		18,443	14,463	
		#REF!	#REF!	#REF!	#REF!
		#REF!	#REF!	#REF!	#REF!
		#REF!	#REF!	#REF!	#REF!
		#REF!	#REF!	#REF!	#REF!
		#REF!	#REF!	#REF!	#REF!
		#REF!	#REF!	#REF!	#REF!
		#REF!	#REF!	#REF!	#REF!
		#REF!	#REF!	#REF!	#REF!
		#REF!	#REF!	#REF!	#REF!
		#REF!	#REF!	#REF!	#REF!
		#REF!	#REF!	#REF!	#REF!
		#REF!	#REF!	#REF!	#REF!
Special Highway			11,580		
Parks & Recreation			2,000		
Water			74,668		
Sewer			80,465		
Fire			7,949		
Refuse			21,238		
		#REF!	#REF!		
		#REF!	#REF!		
		#REF!	#REF!		
		#REF!	#REF!		
		#REF!	#REF!		
		#REF!	#REF!		
Non-Budgeted Funds-A					
		#REF!			
Totals		x	#REF!	#REF!	#REF!
Budget Summary		0			
Neighborhood Revitalization Rebate					
Is an Ordinance required to be passed, published, and attached to the budget				#REF!	

County Clerk's Use Only

Assisted by:

November 1st Total Assessed Valuation

Address:

Attest: _____ 2010

Quenemo

2011

Computation to Determine Limit for 2011

	Amount of Levy
1. Total Tax Levy Amount in 2010 Budget	+ \$ <u>48,827</u>
2. Debt Service Levy in 2010 Budget	- \$ <u>14,729</u>
3. Tax Levy Excluding Debt Service	<u>\$ 34,098</u>
 2010 Valuation Information for Valuation Adjustments:	
4. New Improvements for 2010:	+ <u>393</u>
5. Increase in Personal Property for 2010:	
5a. Personal Property 2010	+ <u>16,845</u>
5b. Personal Property 2009	- <u>0</u>
5c. Increase in Personal Property (5a minus 5b)	+ <u>16,845</u>
	(Use Only if > 0)
6. Valuation of annexed territory for 2010:	
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 2010:	<u>0</u>
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	<u>17,238</u>
9. Total Estimated Valuation July 1, 2010	<u>950,672</u>
10. Total Valuation less Valuation Adjustment (9 minus 8)	<u>933,434</u>
11. Factor for Increase (8 divided by 10)	<u>0.01847</u>
12. Amount of Increase (11 times 3)	+ \$ <u>630</u>
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	<u>\$ 34,728</u>
14. Debt Service Levy in this 2011 Budget	<u>14,463</u>
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)	<u><u>49,191</u></u>

If the 2011 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.

Transfers - Cities

K.S.A. 10-117a. Transfer from debt service fund. Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.

K.S.A. 12-110d. Transfer to special ambulance or emergency medical service equipment fund. May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. Transfer to equipment reserve fund. To finance new and replacement equipment moneys may be budgeted and transferred to an equipment reserve fund from any source which may be lawfully utilized for such purposes.

K.S.A. 12-1,118. Transfer to capital improvements fund. Authorizes transfers to the capital improvements fund from the general fund and from other city funds lawfully available for improvement purposes.

K.S.A. 12-1,119. Transfer to street and highway fund. Moneys in the general or other operating funds of the city budgeted for street and highway purposes may be transferred of to the consolidated street and highway fund.

K.S.A. 12-631o. Transfer to sewerage reserve fund. Authorizes the transfer of sewer system revenue to a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-631p. Transfer from sewerage system reserve fund. Allows the retransfer of sewerage system reserve fund dollars to the fund from which it was originally transferred.

K.S.A. 12-6a16. Transfer from fund for special improvements. Authorizes a separate fund for each improvement or combination of improvements to be credited with the proceeds from sale of bonds and temporary notes and any other moneys appropriated thereto, and upon completion of the improvement the balance, if any, shall be transferred and credited to the city bond and interest fund.

K.S.A. 12-825d. Transfer from utility fund. Surplus revenue derived from a utility may be transferred to the general fund or any other fund or such surplus, in whole or in part, may be set aside in a depreciation reserve fund of the utility.

K.S.A. 12-17,118. Transfer to and from neighborhood revitalization fund. Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

K.S.A. 12-2615. Transfer to risk management reserve fund. To cover costs relating to any uninsured loss moneys may be paid into a risk management reserve fund or special reserve fund from any source which may be utilized for such purposes, including transfers from the general fund, in reasonable proportion to the estimated cost of self insuring the risk losses covered by such funds.

K.S.A. 14-2004. Transfer by certain cities to a park land acquisition fund. Authorizes second class cities with the commission-manager form of government to establish a park land acquisition fund and to transfer up to \$5,000 a year from its general fund to such fund to acquire land for park purposes. Not more than \$25,000 shall be accumulated in said fund at any time.

K.S.A. 44-505f. Transfer to worker's compensation reserve fund. Where a city chooses to act as a self-insurer under the worker's compensation act it is authorized to make transfers to a worker's compensation reserve fund from any other funds in reasonable proportion to the estimated cost of providing benefits to employees compensated from such funds.

K.S.A. 68-141g. Transfer to special machinery or equipment fund. Authorizes an annual transfer, not to exceed 25%, from the road, bridge or street fund to a special road, bridge or street building machinery, equipment and bridge building fund.

K.S.A. 68-590. Transfer to special highway improvement fund. Authorizes the transfer each year from the fund or division thereof budgeted for roads, bridges, highways or streets an amount not to exceed 25% of such fund to a special highway improvement fund.

K.S.A. 79-2958. Transfer from closed tax levy fund. Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

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2011

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2010	Date Due		Amount Due 2010		Amount Due 2011	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
1994 Water System Bonds	7/1/1995	9/1/2014	6.30% - 6.70%	140,000	65,000	9/1 & 3/1	9/1	4,240	10,000	3,610	10,000
Series 2004	#####	#####	4.90%	36,000	21,000	5/1-11/1	11/1	1,029	4,000	833	4,000
Series 2004	#####	#####	4.35%	51,000	29,000	5/1-11/1	11/1	1,262	5,000	1,044	5,000
Total G.O. Bonds					115,000			6,531	19,000	5,487	19,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Kansas Water Pollution Control Revolving Fund	4/1/1999	3/1/2020	3.07%	386,400	221,841	3/1 - 9/1	3/1 - 9/1	6,708	19,398	6,108	19,998
Kansas Water Pollution Control Revolving Fund	5/1/2008	5/1/2029	2.29%	650,000	417,069	3/1 - 9/1	3/1 - 9/1	16,609		16,504	100
Total Other					638,910			23,317	19,398	22,612	20,098
Total Indebtedness					753,910			29,848	38,398	28,099	39,098

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2011

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	63,837	51,030	26,499
Receipts:			
Ad Valorem Tax	26,544	34,098	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,768		
Motor Vehicle Tax	7,620	8,413	8,043
Recreational Vehicle Tax	164	319	141
16/20M Vehicle Tax			159
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Slider			0
Local Sales Tax	16,691	16,000	14,000
Utility Franchise Fees	16,866	18,000	14,000
Licenses and Permits	400	450	400
Reimbursements and Deposits	6,772	1,000	1,000
Interest on Idle Funds	644	500	500
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	77,469	78,780	38,243
Resources Available:	141,306	129,810	64,742

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FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Resources Available:	141,306	129,810	64,742
Expenditures:			
Personnel Costs	35,827	28,610	29,468
Insurance	8,725	8,951	9,846
Utilities	7,036	6,274	7,000
Contractual Services	19,119	19,500	20,000
Street Maintenance	1,561	5,000	10,500
Leases	4,176	4,176	4,176
Material and Supplies	1,357	1,000	1,500
Commodities and Other	4,975	4,800	4,900
Capital Outlay			7,450
Transfer to Bond & Interest	1,500		
Transfer to Fire Fund	3,000	8,000	8,000
Transfer to Parks & Recreation		2,000	1,000
Transfer to Special Highway	3,000		
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	90,276	103,311	103,840

Unencumbered Cash Balance Dec 31	51,030	26,499	xxxxxxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	137,784	125,512	Non-Appr Bal
			Total Exp/Non-Appr Bal
			Tax Required
			Del Comp Rate: 0.000%
			Amount of 2010 Ad Valorem Tax

Quenemo

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	1,413	895	0
Receipts:			
State of Kansas Gas Tax	10,776	11,200	11,580
County Transfers Gas		0	0
Transfer from General	3,000		
Interest on Idle Funds			
Miscellaneous	50		
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	13,826	11,200	11,580
Resources Available:	15,239	12,095	11,580
Expenditures:			
Street Maintenance	14,344	12,095	11,580
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	14,344	12,095	11,580
Unencumbered Cash Balance Dec 31	895	0	0

2009/2010 Budget Authority Amount: 0 13,000

See Tab A

Adopted Budget

Parks & Recreation	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	994	994	1,000
Receipts:			
Insurance Proceeds	20,504		
Transfer from General Fund		2,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	20,504	2,000	1,000
Resources Available:	21,498	2,994	2,000
Expenditures:			
Capital Outlay	20,504	1,994	2,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	20,504	1,994	2,000
Unencumbered Cash Balance Dec 31	994	1,000	0

2009/2010 Budget Authority Amount: 0 1,994

See Tab A

Quenemo

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	105,398	110,026	113,416
Receipts:			
Water Charges	75,511	76,000	76,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	75,511	76,000	76,000
Resources Available:	180,909	186,026	189,416
Expenditures:			
Water Purchases	31,919	32,000	32,000
Personnel Costs	27,606	28,610	29,468
Contractual	5,194	5,000	6,000
Utilities	1,050	2,000	2,100
Supplies, Repairs and Other	2,988	3,000	3,100
Refunds	2,126	2,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	70,883	72,610	74,668
Unencumbered Cash Balance Dec 31	110,026	113,416	114,748

2009/2010 Budget Authority Amount: 0 83,610

See Tab A

Adopted Budget

Sewer	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	106,629	79,069	65,160
Receipts:			
Sewer Charges	64,431	65,000	65,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	64,431	65,000	65,000
Resources Available:	171,060	144,069	130,160
Expenditures:			
Personnel Costs	12,590	18,694	19,255
Contractual	854	1,000	1,000
Commodities	2,085	3,000	3,000
Capital Outlay	32,000		
Supplies, Repairs, Other	12,514	12,500	13,000
Utilities	757	1,000	1,500
Debt Service	31,191	42,715	42,710
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	91,991	78,909	80,465
Unencumbered Cash Balance Dec 31	79,069	65,160	49,695

2009/2010 Budget Authority Amount: 0 106,766

See Tab A

Quenemo

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Fire	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1		208	259
Receipts:			
Transfer from General Fund	3,000	8,000	8,000
Interest on Idle Funds			
Miscellaneous	49		
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	3,049	8,000	8,000
Resources Available:	3,049	8,208	8,259
Expenditures:			
Personnel Costs	1,449	1,449	1,449
Supplies, Repairs, and Other	1,392	1,500	1,500
Equipment		5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	2,841	7,949	7,949
Unencumbered Cash Balance Dec 31	208	259	310

2009/2010 Budget Authority Amount: 0 8,000

See Tab A

Adopted Budget

Adopted Budget Refuse	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	11,388	15,090	16,446
Receipts:			
Collections	22,594	22,594	22,594
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	22,594	22,594	22,594
Resources Available:	33,982	37,684	39,040
Expenditures:			
Refuse Pickup	18,892	21,238	21,238
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	18,892	21,238	21,238
Unencumbered Cash Balance Dec 31	15,090	16,446	17,801

2009/2010 Budget Authority Amount: 0 21,000

See Tab A

See Tab C

0

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2009 is to be shown)

2011

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Project Fund		0		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Loan Proceeds	375,524									
Total Receipts	375,524	Total Receipts	0	375,524						
Resources Available:	375,524	Resources Available:	0	375,524						
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	371,928									
Total Expenditures	371,928	Total Expenditures	0	371,928						
Cash Balance Dec 31	3,596	Cash Balance Dec 31	0	3,596 **						
										3,596 **

**Note: These two block figures should agree.

Non-Budgeted Funds - Cities

K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. Equipment reserve fund. Cities may create an equipment reserve fund to finance the acquisition of equipment.

K.S.A. 12-1,118. Capital improvement fund. Cities with an approved a multi-year capital improvement plan may establish a capital improvements fund.

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

K.S.A. 12-6a13. Special improvement funds. Authorizes the creation of a special improvement fund to pay a portion of the debt service on bonds issued, planning costs, and the initial cost of improvements until temporary notes or bonds have been issued and sold.

K.S.A. 12-6a16. Separate special improvement funds. Provides that separate, suitably named special improvement funds are to be created for each improvement project or combination of improvement projects.

K.S.A. 12-825d. Utility reserve fund. Cities with a waterworks, fuel, power or lighting plant, may establish a utility reserve fund.

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

K.S.A. 12-1674. Special services fund. Cities located in counties designated as urban areas may create a special services fund to be used to pay the initial costs of improvements and for work performed as a result of failure of persons to perform duties prescribed by law or ordinance.

K.S.A. 12-16,111. State loans and grants. State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-17,118. Neighborhood revitalization fund. After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

K.S.A. 12-2615. Risk management reserve fund. The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.

K.S.A. 13-10,140. Special improvement fund (commission form of government; population more than 150,000 and less than 200,000). Authorizes certain cities operating under the commission form of government to a special improvement fund to pay the preliminary cost of any improvement to be financed by special assessments or general obligation bonds.

K.S.A. 13-14b12. Hospital special improvement fund. Provides for creation of a special improvement fund for the purpose of equipping, operating, maintaining and improving such hospital and to pay a portion of the debt service on bonds.

K.S.A. 14-2004. Park land acquisition fund (commission-manager cities). Authorizes certain cities operating under the commission-manager form of government to establish a park land acquisition fund.

K.S.A. 44-505f. Workers' compensation reserve fund. Provides for the creation of a reserve fund for the payment of workmen's compensation claims, judgments, and expenses.

K.S.A. 60-4117. Special prosecutor's trust fund. Provides for creation of a special prosecutor's trust fund for deposit of proceeds received from the sale of property forfeited

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

K.S.A. 68-590. Special highway improvement fund. Cities and counties may create a special highway improvement fund and transfer to it annually up to 25% of the fund for roads, bridges, highways, or streets.

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

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

K.S.A. 79-1950b. Special improvement fund (cities of more than 200,000). Certain cities of the first class are authorized to create a special improvement fund from which preliminary costs associated with such improvements may be paid.

K.S.A. 79-2925. Budgets exempt from the state budget law. Cities may create non-budgeted funds for any gifts or bequests, a revolving fund for the operation of a municipal airport, and for repair, replacement, or addition to recreation facilities.

NOTICE OF BUDGET HEARING

The governing body of
Quenemo
will meet on August 24, 2010 at 7:00 PM 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2011 Expenditures and Amount of 2010 Ad Valorem Tax establish the maximum limits of the 2011 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2009		Current Year Estimate for 2010		Proposed Budget for 2011		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Expenditures	Amount of 2010 Ad Valorem Tax	Estimate Tax Rate *
General	90,276	33.556	103,311	36.220	103,840	39,098	41.127
Debt Service	21,370	14.916	19,269	15.645	18,443	14,463	15.213
Special Highway	14,344		12,095		11,580		
Parks & Recreation	20,504		1,994		2,000		
Water	70,883		72,610		74,668		
Sewer	91,991		78,909		80,465		
Fire	2,841		7,949		7,949		
Refuse	18,892		21,238		21,238		
Non-Budgeted Funds-A	371,928						
Totals	703,029	48.472	317,375	51.865	320,184	53,561	56.340
Less: Transfers	0		0		0		
Net Expenditure	703,029		317,375		320,184		
Total Tax Levied Assessed	46,702		48,827		xxxxxxxxxxxxxxxxxxx		
Valuation	962,639		941,407		950,672		

Outstanding Indebtedness,	2008	2009	2010
January 1,			
G.O. Bonds	151,000	133,000	115,000
Revenue Bonds	0	0	0
Other	258,996	657,770	638,910
Lease Purchase Principal	0	0	0
Total	409,996	790,770	753,910

*Tax rates are expressed in mills

City Official Title:

ORDINANCE NUMBER ____

AN ORDINANCE ATTESTING TO AN INCREASE IN TAX REVENUES FOR BUDGET YEAR 2011 FOR THE Quenemo.

WHEREAS Quenemo 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 Quenemo:

Section One. In accordance with state law, the Quenemo has scheduled a public hearing and has prepared the proposed budget necessary to fund city services from January 1, 2011 until December 31, 2011.

Section Two. After careful public deliberations, the governing body has determined order to maintain the public services that are essential for the citizens of this city, it necessary to budget property tax revenues in an amount exceeding the levy in the 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 _____, 2010.

/s/ _____
Mayor

ATTEST: /s/ _____
City Clerk

(SEAL)

(Must be published and publication attached to budget)

Possible Budget Law Violation

Welcome. You have been directed to this tab because your 2009 'total expenditures' exceed your 2009 'budget authority.'

In short, you are looking at a potential budget law violation. However, the good news is that you may have options available that will allow you to avoid a budget law violation.

Can the potential violation be corrected at this time?

If the municipality financial records have not been closed (i.e. an audit has not been completed, or the 2011 adopted budget has not been submitted to the county clerk) then the budget law violation can be fixed before submission of the budget to the county clerk.

What should I do?

First, review the input page information (inputPrYr tab) to ensure that the correct amount was entered for this particular fund. If your 2009 budget was amended, did you use the amended, higher budget amount?

Next, look to see if any of your 2009 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2009 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative *expenditure*.

Another option is to consider whether your fund shares expenditures with another fund. For example, your electric and water funds may split salaries between the two funds. If one of those funds is in trouble, you might be able to allocate a little more in salaries to the healthy fund in order to eliminate the violation (be sure, though, that the healthy fund has sufficient budget authority and cash available).

The shifting of expenditures between funds, as described in

the preceding paragraph, can be accomplished between any funds that share expenses.

Finally, if your general fund is healthy - it has enough budget authority and cash - then it might be used to cover the excess expenditures. (AGO No. 85-181)

Is amending the budget an option?

Amending the budget is a timing issue. In order to amend the budget, you must have the complete amending process completed before the end of the calendar year. If you start at the beginning of December, then you should have enough time to amend the budget. But, if started during the middle of December, then you might not have enough time to complete the amending process. Remember the complete processing must be completed on or before the end of December and you must have at least 10 days between when published in local newspaper and when the budget hearing is held. So, if your local newspaper only publishes once a week or bi-weekly, then there might not be time enough to have the 10 day requirement between publication and the hearing.

Amending the budget can be done at any time during the budgeted year. But, amending the budget should take place before the expenditures exceed the budget authority.

What if the 2009 financial records have been closed?

Well, if the municipality financial records have been closed (i.e. an audit for 2009 has been completed, or the 2011 adopted budget has been submitted to the county clerk), then the violation cannot be fixed and must be shown as it occurred.

No punitive action will be taken as a result of the violation, but you should determine what caused the violation and take steps to avoid future violations of this nature.

Thank you.

Possible Cash Basis Law Violation

Welcome. You have been directed to this tab because your 2009 expenditures show that you finished the year with a negative unencumbered cash balance in this fund.

However, the good news is that you may have one or more options available that will allow you to avoid a cash basis law violation.

Is this a violation?

Hopefully not. The first thing that you might do is to review K.S.A. 10-1116 to see if your fund might be one of those for which a negative cash balance is permitted.

What if K.S.A. 10-1116 applies?

If the fund falls into one of the categories, then a cash basis law violation has not occurred. Please annotate to the left of the 'See Tab B' as follows: "10-1116 applies."

What if K.S.A. 10-1116 does not apply?

If the fund does not fall into one of the categories, then let's explore your options, below, to see if we can help you avoid a cash basis law violation.

Options

If your financial records for 2009 are not closed (i.e. an audit has not been completed, or the 2011 adopted budget has not been submitted to the county clerk) then either your fund receipts will need to be increased (transfer from another fund) or your expenditures will need to be decreased (shifting of expenditures to another fund), or a combination of the two.

Increasing your receipts through one or more transfers is contingent upon the available cash, budget authority, and statutory authority for the transfer from the fund or funds from which one or more transfers might be made.

Another option for you to consider is the shifting of

expenditures from this fund to another fund. Again, the fund to which expenditures are shifted must have available cash and budget authority in order to absorb the additional expenditures.

What if K.S.A. 10-1116 does not apply, and no options are available to me?

Unfortunately, under this scenario you are pretty much stuck with a cash basis law violation. However, you can accept the violation as a learning tool to help you prevent violations in the future.

Regular reviews of current year budget performance, especially from the end of the third quarter on, might allow you to determine in a timely fashion whether an increase in revenue or a decrease in expenditures is going to be needed before the end of the fiscal year in order to ensure that a fund finishes the year in good shape.

In addition to the options discussed above, during the later part of the year if a utility fund or the general fund has the cash, but not the budget authority, amending the budget might be done in order to increase budget authority so that a transfer can then be made to the struggling fund or, in the case of the general fund, there can be a shifting of expenditures from the struggling fund to the general fund.

If, in the future, you choose to amend the budget as described in the paragraph above, please remember that the amendment must occur before the end of the fiscal year.

Thank you.

Current Year - Possible Budget Law Violation

Welcome. You have been directed to this tab because your estimated 2010 'total expenditures' exceed your 2010 budget authority.'

In short, you are looking at a potential budget law violation if you truly end up the year as your current estimates reflect. The good news is that you have an early indication of possible issues which can be addressed sooner rather than later.

Should the potential for a violation be corrected at this time?

Naturally, our preference would be that you consider your 2010 numbers to see what steps might be necessary to ensure that your expenditures do not, at year-end, exceed your budget authority for this fund.

What should I do at this time?

Well, the easiest thing to do at this time is to increase any underestimated revenue numbers, or decrease any overestimated expenditure numbers, or a combination of the two.

What if I check my estimates and find that we're still on pace for a budget law violation?

Well, let's look to see if any of your 2010 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2010 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative *expenditure*.

Another option is to consider whether your fund shares expenditures with another fund. For example, your electric and water funds may split salaries between the two funds. If one of those funds is in trouble you might be able to allocate a little more in salaries to the healthy fund in order to

eliminate the potential violation (be sure, though, that the healthy fund has sufficient budget authority and cash available).

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

A sometimes overlooked option is to use your general fund to cover the excess expenditures, assuming that the general fund is not the one that's in trouble and that it has the budget authority and cash to absorb additional expenditures.

Finally, If none of the above options can be applied and the fund has an unencumbered cash balance which will cover the estimated overage, the budget can be amended before the end of the fiscal year. Remember, though, that the amendment process must occur before the end of the fiscal year.

If the fund does not have enough ending cash so that an amendment will cover the expected overage, but another fund does have enough unencumbered cash (along with budget authority and statutory authority to transfer to the fund with the potential budget law violation), go ahead and make the transfer and then amend the budget.

Thank you.

Current Year - Possible Cash Basis Law Violation

Welcome. You have been directed to this tab because your 2011 estimated expenditures show that at the end of this year you will have a negative unencumbered cash balance in this fund.

However, the good news is that you may have one or more options available that will allow you to avoid a cash basis law violation.

Should this be fixed?

Yes, by all means. You really don't want to end this year with a negative cash balance in the fund. At a minimum you will want your ending cash balance to be \$0.

Now, it is possible that this is one of those funds which may, under K.S.A. 10-1116, end the year with a negative cash balance, but otherwise you will want to make sure that it does not.

What should I do at this time?

Well, the easiest thing to do at this time is to increase any underestimated revenue numbers, or decrease any overestimated expenditure numbers, or a combination of the two.

What if I check my estimates and find that we're still on pace for a budget law violation?

Either your fund receipts will need to be increased before the end of the year (transfer from another fund) or your expenditures will need to be decreased before the end of the year (shifting of expenditures to another fund), or a combination of the two.

So, let's look to see if any of your 2010 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2010 receipts contain a reimbursement

(e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative *expenditure*.

Another option for you to consider is the shifting of expenditures from this fund to another fund. Again, the fund to which expenditures are shifted must have available cash and budget authority in order to absorb the additional expenditures.

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

On the revenue side of the fund you might increase your receipts through one or more transfers, contingent upon available cash, budget authority, and statutory authority for the transfer from the fund or funds from which one or more transfers might be made.

A sometimes overlooked option is to use your general fund to cover the excess expenditures, assuming that the general fund is not the one that's in trouble and that it has the budget authority and cash to absorb additional expenditures.

Thank you.

Proposed Budget Year - Possible Budget Law Violation
No Levy Funds

Welcome. You have been directed to this tab because your estimated 2011 'total expenditures' exceed your 2011 Unencumbered cash balance Dec 31.'

In short, you are looking at a budget law violation if you adopt a budget in which there exists a fund with a negative ending cash balance.

Should this be fixed before we adopt the budget?

Yes. The budget law mandates that fund expenditures shall balance with anticipated revenue. A fund ending cash balance should end either in \$0 or a positive cash balance.

How do I fix the violation?

The negative cash balance can be remedied by increasing the anticipated receipts or by reducing the proposed expenditures, or a combination of the two.

Is there a benefit to having a positive cash balance?

If the municipality governing body chooses to adopt a budget whereby the no levy fund has a positive ending balance, that's okay. But, we recommend that the fund be budgeted to end with a \$0 balance.

Why? Well, remember that no levy funds do not result in a levy of property tax dollars. So, there is no impact to the property taxpayer from a budget which utilizes all anticipated revenue in the upcoming year.

The advantage to the municipality of budgeting the no levy fund to end the budget year with a \$0 balance is that it provides the municipality with maximum spending authority. In the event the municipality is faced with unanticipated spending during the budget year it will not need to amend its budget to do so.

Of course, by budgeting to \$0 the municipality does not have to spend down to \$0, but the authority to do so without a budget amendment is there in the event that a need to do so should arise.

Thank you.

The following were changed to this spreadsheet on 1/05/10

1. Instruction tab added line 7b concerning schedule of transfers adjustments
2. Transfers tab changed note so to identify current and proposed columns for non-budgeted funds transfers
3. Transfers tab changed first two column heading adding 'expenditures' and 'receipts'

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

1. Nhood tab added note for computing table

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

1. Instruction tab, added step 3 for 'inputBudSum'
2. Added tab 'inputBudSum'
3. Changed Budget Summary replacing the green areas for date/time/location so info comes from inputBudSum

The following were changed to this spreadsheet on 10/2/09

1. Cert tab line 14, added 'If amended....'
2. Created TransferStatute tab
3. Created NonBudFunds tab
4. Instructions tab added 6b for the TransferStatute tab
5. Added 'See Tab A-E' for violations
6. Changed each fund page removing 'Yes' and 'No' replacing with 'See Tab' for possible violation
7. Nonbud tab changed Net Violation to July 1
8. Instruction tab changed 9i to k for 'See Tab'
9. Certificate tab moved the Assisted By: and added more lines for governing body signatures

The following were changed to this spreadsheet on 7/16/09

1. Mvalloc tab, change table reference for each cell from 'D' to 'E'
2. Levy page 9 tab, merged cells c17, e17, c52, and e52
3. Levy page 10 tab, merged cells, c17, e17, c53, and e53
4. Summ tab, changed Less: Transfer cell D26 to 28 and E26 to 28

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

1. Instruction under Submitting of Budgetrequired electronic submission.
2. Input other tab line 57 change from Budget Summary to Budget Certificate.

The following were changed to this spreadsheet on 8/14/08

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 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 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 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. Changed instruction line 9a to reflect General Fund Detail (GenDetail) is linked to 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 and NonBudB tabs explaining about negative cash balance.
2. Changed the formula for unencumbered cash balances for NonBudA and NonBudB to show a negative
3. Added box under unencumbered cash balance for NonBudA and NonBudB to reflect a negative ending
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 6/16/08

1. On 'inputPrYr' tax levy column 'D' total on line 71 change to add line 59 - 70 versus 59-64.

The following were changed to this spreadsheet on 5/08/2008

1. On both the Non-Budgeted Funds forms changed from 'Only the actual budget year shown' to read '*Only the actual budget year for YYYY is to be shown*'.
2. Change Legend #34 from 'note 10' to 'note 11'.
3. Instruction page #9a change from 'shown be shown' to read 'should be shown'.
4. The page revision dates 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. And 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 2 non-budgeted pages.
22. Added note on non-budgeted fund pages to ensure the amounts agree.
23. Added to instructions about non-appropriated funds limit of 5%.
24. Added warning "Exceeds 5%" on all fund pages for the non-appropriated balance.
25. Added Neighborhood Revitalization table with and added links to all tax levy fund pages.
26. Added to the instructions about neighborhood revitalization.
27. Added Slider to the Vehicle Allocation table and linked to fund pages.
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 miscellaneous category to receipt/expenditure on all fund pages and set up violation statement
31. Added instruction on the miscellaneous on how to clear the statement.
32. Added block on the certificate page for page number of neighborhood revit.
33. Change Certificate page total for mil rate from 0 to blank.
34. Expanded on the preparation of budget note 11 for instructions for the Notice of Budget Hearing.
35. Added 'excluding oil, gas, and mobile homes' to lines 8 and 14 on Clerks budget info on tab inputoth.

ers

udSum tab

▷ balance.

▷ cash balance.

olation.

1.

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Compatibility Report for Budget 2010.xls
Run on 11/2/2010 15:35

The following features in this workbook are not supported by earlier versions of Excel. These features may be lost or degraded when you save this workbook in an earlier file format.

Significant loss of functionality

of occurrences

Some cells have overlapping conditional formatting ranges. Earlier versions of Excel will not evaluate all of the conditional formatting rules on the overlapping cells. The overlapping cells will show different conditional formatting.	1
	'general'!E53:F53

Minor loss of fidelity

Some formulas in this workbook are linked to other workbooks that are closed. When these formulas are recalculated in earlier versions of Excel without opening the linked workbooks, characters beyond the 255-character limit cannot be returned.	172
	'summ'!H1
	'summ'!A5:A6
	'summ'!A8
	'summ'!A17:H28
	'summ'!A29:B29
	'summ'!D29:D40
	'summ'!F29:F40
	'summ'!A30:B42
	'summ'!B45
	'summ'!D45

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