

PUBLIC NOTICE
Published in the Prairie Star on July 25, 2012

State of Kansas
 City

2012

NOTICE OF BUDGET HEARING

The governing body of
City of Grinstead
 will meet on August 2, 2012 at 6:30P.M. at Grinstead Complex Building 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 207 South Main and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2012 Expenditures and Amount of Current Year Estimate for 2012 Ad Valorem Tax establish the maximum limits of the 2012 budget.
 Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual (for 2011)		Current Year Estimate (for 2012)		Proposed Budget for 2012		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2012 Ad Valorem Tax	Estimated Tax Rate*
General	77,274	140.376	85,421	98.990	92,582	16,174	38.373
Library	3,325	6.079	5,100	5.953	3,150	2,630	6.240
Special Highway	3,038		6,080			21,535	
Equipment Reserve							
Water & Sewer	86,643		87,475		57,170		
Solid Waste	15,024		16,500		10,531		
Totals	166,226	146.455	168,496	104.945	190,988	18,804	44.613
Less: Transfers	0		4,000		0		
Net Expenditure	166,226		164,496		190,988		
Total Tax Levied	64,613		45,276		421,497		
Assessed Valuation	441,778		437,425		421,497		

*Tax rates are expressed in mills

Dore Chalkin
 City Official Title: City Clerk

City of Grenola

2013

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	0		0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		0.0%	0
		Amount of 2012 Ad Valorem Tax	0

Adopted Budget	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Library			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	2,682	2,569	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	624	521	506
Recreational Vehicle Tax	9	6	5
16/20M Vehicle Tax	10	4	9
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,325	3,100	520
Resources Available:	3,325	3,100	520
Expenditures:			
To library	3,325	3,100	3,150
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	3,325	3,100	3,150
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	3,325	3,100	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,150
		Tax Required	2,630
Delinquent Comp Rate:		0.0%	0
		Amount of 2012 Ad Valorem Tax	2,630

Qualifies for S

Input sheet for City.XLS budget form

Enter City Name (City of)

City of Grenola

Enter County Name followed by "County"

Elk County

Enter year being budgeted (YYYY)

2013

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 2012 Budget, Certificate Page:

If amended, then use the amended figures.

Fund Names:	Statute	2012 *Expenditures*	2011 Ad Valorem Tax
General	12-101a	95,882	42,707
Library	12-1220	3,100	2,569
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax Levy Funds for 2012 Budgeted Year			45,276

Other (non-tax levy) fund names:

Special Highway	19,076
Equipment Reserve	
Water & Sewer	59,400
Solid Waste	16,500

Single No Tax Levy Fund:

Total Expenditures for 2012 Budgeted Year

193,958

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2012 Budget, Budget Summary Page

2010 Tax Rate
(2011 Column)

General	140.376
0	
Library	6.079
0	
0	
0	
0	

Total

146.455

Total Tax Levied (2011 budget column)

64,613

Assessed Valuation (2011 budget column)

441,178

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

From the County Clerks Budget Information

Total Assessed Valuation for 2012	421,499
New Improvements for 2012	
Personal Property excluding oil, gas, and mobile homes - 2012	
Territory Added: (Current Year Only)	
Real Estate	
State Assessed	
New Improvements	
Property that has changed in use for 2012	
Personal Property excluding oil, gas, and mobile homes- 2011	20,107
Gross earnings (intangible) tax estimate for 2013	
Neighborhood Revitalization	

Actual Tax Rates for the 2012 Budget:

Fund	Rate
General	98.990
0	
Library	5.955
0	
0	
0	
0	
Total	104.945

Final Assessed Valuation from the November 1, 2011 Abstract	431,428
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From the County Treasurer's Budget Information - Budget Year Estimates

Motor Vehicle Tax Estimate	8,926
Recreational Vehicle Tax Estimate	91
16/20 M Vehicle Tax	167
LAVTR	
City and County Revenue Sharing	

Computation of Delinquency

Actual Delinquency for 2010 Tax - (rate .01213 = 1.213%, key in 1.2)	0.0%
Delinquency % used in this budget will be shown on all fund pages with a tax levy**:	

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

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

2013 State Distribution for Kansas Gas Tax	5,620
2013 County Transfers for Gas***	
Adjusted 2012 State Distribution for Kansas Gas Tax	5,580
Adjusted 2012 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 2011 Budget Certificate Page

Funds	2011 Expenditure Amounts Budget Authority
General	93,100
0	
Library	3,325
0	
0	
0	
0	
Special Highway	4,000
Equipment Reserve	
Water & Sewer	69,381
Solid Waste	16,200
0	
0	
0	

Note: If the 2011 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

January

February
March
April
May
June
July
August
September
October
November
December

This tab will put the date and time and location of the budget hearing on the Budget Summary page. Also, provide the location where as the budget can be received. Please input information in the green areas.

Official Name: Dixie Conklin

Official Title: City Clerk

Date: August 2, 2012

Time: 6:30P.M.

Location: Grenola Complex Building

Available at: 207 South Main

Must be at least 10 days between date published and hearing held
Latest date for notice to be published in your newspaper: July 23, 2012

Examples

Official Title: City Clerk, City Treasurer, Mayor

Date: August 12, 2010

Time: 7:00 PM or 7:00 AM

Location: City Hall

Available at: City Hall

July
J7
July 23, 2012
7
23
2012

City of Grenola

2013

Computation to Determine Limit for 2013

		Amount of Levy
1. Total Tax Levy Amount in 2012 Budget	+ \$	<u>42,707</u>
2. Debt Service Levy in 2012 Budget	- \$	<u>0</u>
3. Tax Levy Excluding Debt Service	\$	<u>42,707</u>
 2012 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2012 :	+ _____	0
5. Increase in Personal Property for 2012 :		
5a. Personal Property 2012	+ _____	0
5b. Personal Property 2011	- _____	<u>20,107</u>
5c. Increase in Personal Property (5a minus 5b)	+ _____	0
		(Use Only if > 0)
6. Valuation of annexed territory for 2012 :		
6a. Real Estate	+ _____	0
6b. State Assessed	+ _____	0
6c. New Improvements	- _____	0
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ _____	0
7. Valuation of Property that has Changed in Use during 2012 :	+ _____	0
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)		<u>0</u>
9. Total Estimated Valuation July 1, 2012	<u>421,499</u>	
10. Total Valuation less Valuation Adjustment (9 minus 8)		<u>421,499</u>
11. Factor for Increase (8 divided by 10)		<u>0.00000</u>
12. Amount of Increase (11 times 3)	+ \$	<u>0</u>
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$	<u>42,707</u>
14. Debt Service Levy in this 2013 Budget		<u>0</u>
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)		<u>42,707</u>

If the 2013 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.

City of Grenola

2013

Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax

Budgeted Funds for 2012	Budget Tax Levy Amount for 2011	Allocation for Proposed Year 2013		
		MVT	RVT	16/20M Veh
General	42,707	8,420	86	158
Library	2,569	506	5	9
TOTAL	45,276	8,926	91	167

County Treas Motor Vehicle Estimate	<u>8,926</u>		
County Treasurers Recreational Vehicle Estimate		<u>91</u>	
County Treasurers 16/20M Vehicle Estimate			<u>167</u>
Motor Vehicle Factor	<u>0.19715</u>		
		<u>0.00201</u>	
			<u>0.00369</u>

City of Grenola

2013

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2011	Current Amount for 2012	Proposed Amount for 2013	Transfers Authorized by Statute
General	Equipment Reserve		4,000		12-1,117
	Totals	0	4,000	0	
	Adjustments*				
	Adjusted Totals	0	4,000	0	

*Note: Adjustments are required only if the transfer is being made in 2012 and/or 2013 from a non-budgeted fund.

Transfers - Cities

K.S.A. 2-1318. Transfer to noxious weed capital outlay fund. Any moneys remaining in the noxious weed eradication fund at the end of any year for which a levy is made may be transferred to the noxious weed capital outlay fund.

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. 12-16,102. Transfer to employee benefits contribution trust fund. May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.

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. 13-1269. Transfer from certain utility funds by cities over 100,000. Authorizes transfers to governmental operating funds from operating revenue of electric-light and water utilities. Utilities must not have GO bond debt; or, if GO bond debt exists, debt service fund must be adequately capitalized. Limitations per K.S.A. 13-1271, 13-1272 on amounts that may be transferred.

K.S.A. 13-1270. Transfer to debt service fund from certain utility funds by cities over 100,000. Cities with more than 100,000 in population may transfer operating revenue of electric-light and water utilities to debt service funds moneys sufficient to pay outstanding general obligation bond principal and interest.

K.S.A. 13-14b12. Transfer to hospital special improvement fund. The board may transfer annually such amounts as it deems advisable to a special improvement fund to be used for the purpose of purchasing major items of equipment and making capital improvements to the hospital. The amount on hand in such fund shall at no time exceed [\$250,000].

K.S.A. 14-568. Sewer Fund Surplus Transfers to Sinking Fund and General Fund. Surplus revenue in the sewer fund it shall be semi-annually transferred to a sinking fund and, when such surplus fund is not needed for operations or bonded indebtedness, it may be transferred to the general fund.

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

City of Grenola

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2012	Date Due		Amount Due 2012		Amou 20
						Interest	Principal	Interest	Principal	Interest
General Obligation:										
NONE										
Total G.O. Bonds					0			0	0	0
Revenue Bonds:										
Total Revenue Bonds					0			0	0	0
Other:										
Total Other					0			0	0	0
Total Indebtedness					0			0	0	0

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

Budgeted Year: 2013

Library found in: City of Grenola
Elk County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2012</u>	<u>2013</u>
Ad Valorem Tax	\$2,569	\$2,630
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$521	\$506
Recreational Vehicle Tax	\$6	\$5
16/20M Vehicle Tax	\$4	\$9
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$3,100	\$3,150
Difference in Total Taxes:	\$50	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$431,428	\$421,499
Did Assessed Valuation Decrease?	Yes	
Levy Rate	5.955	6.240
Difference in Levy Rate:	0.285	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

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

City of Grenola

2013

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	29,921	51,976	45,144
Receipts:			
Ad Valorem Tax	61,931	42,707	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	11,708	12,037	8,420
Recreational Vehicle Tax	174	145	86
16/20M Vehicle Tax	176	100	158
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Charges for service	1,466	1,000	1,000
Compensating Use Tax Sales tax	12,897	11,000	11,000
Franchise Tax	9,285	9,500	9,500
Interest on Idle Funds	485	100	100
Miscellaneous	1,207	2,000	1,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	99,329	78,589	31,264
Resources Available:	129,250	130,565	76,408
Expenditures:			
Salaries & Wages	19,497	25,000	30,000
Employee Benefits	5,836	7,000	8,000
Utilities	9,399	10,000	10,000
Maint. & Supplies	15,228	12,000	15,000
Fire Dept.	4,000	4,000	4,000
Health Insurance	6,467	6,500	6,500
Workmans comp	1,242	1,500	1,500
Insurance pkg.	6,180	6,328	6,500
KPERS	3,874	4,000	4,500
Audit	4,289	4,093	4,100
Donation-park equipment	0	0	1,482
Transfer to Equip. Reserve	0	4,000	0
Neighborhood Revitalization Rebate			
Miscellaneous	1,262	1,000	1,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	77,274	85,421	92,582
Unencumbered Cash Balance Dec 31	51,976	45,144	xxxxxxxxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	93,100	95,882	xxxxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	92,582
		Tax Required	16,174
Delinquent Comp Rate:		0.0%	0
Amount of 2012 Ad Valorem Tax			16,174

City of Grenola

2013

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	15,297	16,939	16,519
Receipts:			
State of Kansas Gas Tax	5,585	5,580	5,620
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous	15		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	5,600	5,580	5,620
Resources Available:	20,897	22,519	22,139
Expenditures:			
Street Repair and Maint	3,958	6,000	21,555
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	3,958	6,000	21,555
Unencumbered Cash Balance Dec 31	16,939	16,519	584
2011/2012 Budget Authority Amount:	4,000	19,076	

Adopted Budget Equipment Reserve	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	20,572	30,572	34,572
Receipts:			
Transfer from General	10,000	4,000	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	10,000	4,000	0
Resources Available:	30,572	34,572	34,572
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	30,572	34,572	34,572
2011/2012 Budget Authority Amount:	0	0	

City of Grenola

2013

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water & Sewer	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	10,780	1,145	670
Receipts:			
Charges to Customers	56,888	56,000	56,000
Interest on Idle Funds			
Miscellaneous	122	1,000	500
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	57,010	57,000	56,500
Resources Available:	67,790	58,145	57,170
Expenditures:			
Wages	10,250	5,000	5,000
Utilities	3,450	4,000	3,500
Maint. & Repairs	11,458	7,000	6,800
Water Purchase	36,600	36,600	36,600
Sales Tax	66	75	70
Water tower maint.	4,635	4,800	4,800
Miscellaneous	186		400
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	66,645	57,475	57,170
Unencumbered Cash Balance Dec 31	1,145	670	0
2011/2012 Budget Authority Amount:	69,381	59,400	

Adopted Budget Solid Waste	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	1	31	31
Receipts:			
Charges to Customers	15,054	16,500	16,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	15,054	16,500	16,500
Resources Available:	15,055	16,531	16,531
Expenditures:			
County Contract	15,024	16,500	16,531
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	15,024	16,500	16,531
Unencumbered Cash Balance Dec 31	31	31	0
2011/2012 Budget Authority Amount:	16,200	16,500	

NOTICE OF BUDGET HEARING

The governing body of
City of Grenola
will meet on August 2, 2012 at 6:30P.M. at Grenola Complex Building 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 207 South Main and will be available at this hearing.

BUDGET SUMMARY

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FUND	Prior Year Actual for 2011		Current Year Estimate for 2012		Proposed Budget for 2013		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2012 Ad Valorem Tax	Estimate Tax Rate*
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Special Highway	3,958		6,000		21,555		
Equipment Reserve							
Water & Sewer	66,645		57,475		57,170		
Solid Waste	15,024		16,500		16,531		
Totals	166,226	146.455	168,496	104.945	190,988	18,804	44.613
Less: Transfers	0		4,000		0		
Net Expenditure	166,226		164,496		190,988		
Total Tax Levied	64,613		45,276		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	441,178		431,428		421,499		

*Tax rates are expressed in mills

Dixie Conklin
City Official Title: City Clerk

2013 Neighborhood Revitalization Rebate

Budgeted Funds for 2013	2012 Ad Valorem before Rebate**	2012 Mil Rate before Rebate	Estimate 2013 NR Rebate
General			
0			
Library			
TOTAL	0	0.000	0

2012 July 1 Valuation: 421,499

Valuation Factor: 421.499

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2013 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

ORDINANCE NUMBER ____

AN ORDINANCE ATTESTING TO AN INCREASE IN TAX REVENUES FOR BUDGET YEAR 2013 FOR THE City of Grenola

WHEREAS, the City of Grenola 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 Grenola:

Section One. In accordance with state law, the City of Grenola has scheduled a public hearing and has prepared the proposed budget necessary to fund city services from January 1, 2013 until December 31, 2013.

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 2012 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 _____, 2012.

/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 2011 'total expenditures' exceed your 2011 '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 2013 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 2011 budget was amended, did you use the amended, higher budget amount?

Next, look to see if any of your 2011 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 2011 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 2011 financial records have been closed?

Well, if the municipality financial records have been closed (i.e. an audit for 2011 has been completed, or the 2013 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 2011 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 2011 are not closed (i.e. an audit has not been completed, or the 2013 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 2012 'total expenditures' exceed your 2012 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 2012 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 2012 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2012 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative *expenditure*.

Another option is to consider whether your fund shares expenditures with another fund. For example, your 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 2013 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 2012 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2012 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative *expenditure*.

Another option 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 2013 'total expenditures' exceed your 2013 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.

Example #2 and Formula

Example #2 allows you to compute the impact on mill rate by a specific dollar amount of property tax. This example might be useful at a budget hearing when the governing body is making small adjustments to one or more property tax funds and would like to know the impact of those changes on the total mill rate. As with the first example, input the municipality's total assessed valuation in the first green box, and with the second green box input the amount of property tax dollars under consideration.

Computation of Example:

The **first step** is to determine the value of one mill:

$$\$312,000,000 \quad / \quad 1000 \quad = \quad \$312,000$$

In the **next step**, we will determine the increase:

$$\$50,000 \text{ (increased property tax)} / \$312,000 \text{ (mill value)} = .160 \text{ increase to the mill rate}$$

Formula:			
<u>\$312,000,000</u>	(asd. val.)	/	1000 = <u>\$312,000</u> (value one mill)
<u>\$50,000</u>	(property tax)	/	<u>\$312,000</u> (mill value) = 0.160 (mill rate increase)

Impact of a Property Tax Increase on a \$100,000 Home

Example #3a and Formula

Example #3a allows you to quickly compute the standard "impact of a property tax increase on a \$100,000 home" (or any other residential property value, for that matter). Using the same information as in example #2, the additional piece of information to input in this example is a residential property value. Additionally, residential property is assessed at 11.5% of its value (K.S.A. 79-1439(b)(1)(A)).

Computation of Example:

The **first step** is to determine the mill rate:
 $\$312,000,000 / 1000 = \$312,000$ (example #1)
 $\$50,000 / \$312,000 = .160$ mills (example #2)

The **second step** is to determine the residential property assessed value:
 $\$100,000 \text{ home} \times .115 = \$11,500$ (assessed value)

The **last step** is to determine the property tax increase:
 $\$11,500 \text{ (assessed value)} \times .160 \text{ (mill rate)} / 1000 = \1.84
 The increase in property tax for a \$100,000 home will be \$1.84

Formula:					
First Step:	(assessed valuation) \$312,000,000	/	1000	=	\$312,000 (value of 1 mill)
Second Step:	(increased prop. tax) \$50,000	/	(value of 1 mill) \$312,000	=	0.160 (increase mill rate)
Third Step:	(value of the home) \$100,000	x	0.115	=	\$11,500 (assessed value)
Result:	(assessed value) \$11,500	x	(increase mill rate) 0.160	/	(increase tax) 1000 = \$1.84

Impact of a Property Tax Increase on Unimproved Ag Land

Example #3b and Formula

Example #3b uses the same computation as example #3a, except in this case we are computing the impact of property taxes on unimproved agricultural land. Unimproved agricultural land is assessed at 30% pursuant to K.S.A. 79-1439(b)(1)(B)).

Formula:					
First Step:	(assessed valuation) \$312,000,000	/	1000	=	\$312,000 (value of 1 mill)
Second Step:	(increased prop. tax) \$50,000	/	(value of 1 mill) \$312,000	=	0.160 (increase mill rate)
Third Step:	(value of the property) \$2,500,000	x	0.300	=	\$750,000 (assessed value)
Result:	(assessed value) \$750,000	x	(increase mill rate) 0.160	/	1000 = (increase tax) \$120.19

Impact of a Property Tax Increase on Commercial, Industrial, Railroad, and Improved Ag Land

Example #3c and Formula

Example #3c uses the same computation as examples #3a and #3b, except in this case we are computing the impact of property taxes on commercial, industrial, railroad, and improved agricultural land. The foregoing categories of land are assessed at 25% pursuant to K.S.A. 79-1439(b)(1)(F)).

Formula:					
First Step:	(assessed valuation) \$312,000,000	/	1000	=	\$312,000 (value of 1 mill)
Second Step:	(increased prop. tax) \$50,000	/	(value of 1 mill) \$312,000	=	0.160 (increase mill rate)
Third Step:	(value of the property) \$2,500,000	x	0.250	=	\$625,000 (assessed value)
Result:	(assessed value) \$625,000	x	(increase mill rate) 0.160	/	1000 = (increase tax) \$100.16

Impact of Total Mills on an Individual Home

Example #4 and Formula

To compute the impact of all mills to be levied against a specific home valuation, simply key in the "value of the home" green area with the home valuation, and the total mill rate in the "total mill rate" green area (number at bottom of 'Estimate Tax Rate' column on the budget summary page). Remember, a computation using the above described information does not take into account taxes that may be levied by other municipalities.

Formula:				
First Step:	(value of the home) \$100,000	x	(residential %) 0.115	= (assessed value) \$11,500
Second Step:	(assessed value) \$11,500	x	(total mill rate) 52.869 /	1000 = (impact, total mills) \$607.99

How to Achieve the Same Mill Rate as the Year Before				
Example #5 and Formula				
<p>Maybe your governing body wants the budget to have the same mill rate as the year before. This is not an unusual goal of municipality governing bodies. To do so simply key in the desired mill rate in the first green box, the preliminary total assessed valuation in the second green box, and hit "enter." The result will be the amount in dollars that you must levy (total of all tax levy funds) in your proposed budget.</p>				
Formula:	(desired mill rate) 52.869	x	(total assd. valuation) \$312,000,000 /	1000 = (total taxes levied) \$16,495,128.00

City of Grenola

2013

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2011/2012 Budget Authority Amount	0	0	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
	Amount of 2012 Ad Valorem Tax		0

Adopted Budget

Adopted Budget	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2011/2012 Budget Authority Amount	0	0	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
	Amount of 2012 Ad Valorem Tax		0

City of Grenola

2013

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2011/2012 Budget Authority Amount	0	0	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
	Amount of 2012 Ad Valorem Tax		0

Adopted Budget

Adopted Budget	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Recd			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2011/2012 Budget Authority Amount	0	0	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
	Amount of 2012 Ad Valorem Tax		0

City of Grenola

2013

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
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
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
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Capital Outlay			
Total	0	0	0
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
Page Total	0	0	0

City of Grenola

2013

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2011/2012 Budget Authority Amount:	0	0	

Adopted Budget 0	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2011/2012 Budget Authority Amount:	0	0	

City of Grenola

NON-BUDGETED FUNDS
(Only the actual budget year for 2011 is to be shown)

2013

Non-Budgeted Funds

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

** 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. 12-1663. 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. 12-16,102. Employee benefits trust funds. For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

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. 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.