

LAKE WABAUNSEE IMPROVEMENT DISTRICT
WABAUNSEE COUNTY

State of Kansas
Special District
2013

Computation to Determine Limit for 2013

		Amount of Levy
1. Total Tax Levy Amount in 2012 Budget	+ \$	77,446
2. Debt Service Levy in 2012 Budget	- \$	0
3. Tax Levy Excluding Debt Service	\$	77,446
2012 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2012:	+ _____	32,347
5. Increase in Personal Property for 2012:		
5a. Personal Property 2012	+ _____	289,160
5b. Personal Property 2011	- _____	272,962
5c. Increase in Personal Property (5a minus 5b)	+ _____	16,198
		(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2012:	_____	991
7. Total Valuation Adjustment (Sum of 4, 5c, 6)	_____	49,536
8. Total Estimated Valuation July, 1, 2012	_____	5,349,150
9. Total Valuation less Valuation Adjustment (8 minus 7)	_____	5,299,614
10. Factor for Increase (7 divided by 9)	_____	0.00935
11. Amount of Increase (10 times 3)	+ \$ _____	724
12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)	\$ _____	78,170
13. Debt Service Levy in this 2013 Budget	_____	0
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	_____	78,170

If the 2013 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

LAKE WABAUNSEE IMPROVEMENT DISTRICT
WABAUNSEE COUNTY

ALLOCATION OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES & SLIDER

2012 Budgeted Funds	Tax Levy Amount in 2011 Budget	Allocation for Year 2013			
		MVT	RVT	16/20M Veh	Slider
General	24,603	981	31	25	0
Debt Service	0	0	0	0	0
Road Maintenance	52,843	2,107	66	54	0
	0	0	0	0	0
Total	77,446	3,088	97	79	0

County Treas MVT Estimate

3,088

County Treas RVT Estimate

97

County Treas 16/20 M Vehicle Tax Estimate

79

County Treas Slider Estimate

0

MVT Factor 0.03987

RVT Factor 0.00125

16/20M Factor 0.00102

Slider Factor 0.00000

2013

LAKE WABAUNSEE IMPROVEMENT DISTRICT
WABAUNSEE COUNTY

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
Sewer Fund	Sewer Pump Replace	8,400	8,400	8,400	
Water Fund	Water P&I	2,700	5,400	5,400	
Totals		11,100	13,800	13,800	
Adjustments*					
Adjusted Totals		11,100	13,800	13,800	

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

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

[illegible]

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

LAKE WABAUNSEE IMPROVEMENT DISTRICT
WABAUNSEE COUNTY
FUND PAGE FOR FUNDS WITH A TAX LEVY

State of Kansas
Special District
2013

Adopted Budget General	Prior Year Actual 2011	Current Year Estimate 2012	Proposed Budget Year 2013
Unencumbered Cash Balance Jan 1	10,053	15,552	12,615
Receipts:			
Ad Valorem Tax	23,911	24,603	XXXXXXXXXXXXXXXXXX
Delinquent Tax	475	450	450
Motor Vehicle Tax	878	1,043	981
Recreational Vehicle Tax	25	26	31
16/20M Vehicle Tax	7	16	25
LAVTR			0
Slider			0
In Lieu of Taxes			
Trash Collection Fees	16,981	17,400	18,000
Reimbursed Expense	14	10	100
Service Charges	321	350	375
Parks & Recreation	222	0	0
Interest on Idle Funds	3,241	3,100	3,300
Miscellaneous	225	200	250
Does misc. exceed 10% of Total Receipts			
Total Receipts	46,300	47,198	23,512
Resources Available:	56,353	62,750	36,127
Expenditures:			
Personal Services	24,925	30,535	33,660
Contractual Services	8,987	9,450	9,900
Commodities	5,059	5,300	5,565
Capital Outlay	0	3,500	7,700
Road Maintenance	0	0	8,450
Utility Deposits	200	400	800
Neighborhood Revitalization Rebate	577	0	230
Miscellaneous	1,053	950	770
Does misc. exceed 10% Total Expenditure			
Total Expenditures	40,801	50,135	67,075
Unencumbered Cash Balance Dec 31	15,552	12,615	XXXXXXXXXXXXXXXXXX
2011/2012 Budget Authority Amount:	58,274	60,790	XXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			67,075
Tax Required			30,948
Delinquent Comp Rate: 0.050			1,547
Amount of 2012 Ad Valorem Tax			32,495

LAKE WABAUNSEE IMPROVEMENT DISTRICT
WABAUNSEE COUNTY
FUND PAGE FOR FUNDS WITH A TAX LEVY

State of Kansas
Special District

2013

Adopted Budget Road Maintenance	Prior Year Actual 2011	Current Year Estimate 2012	Proposed Budget Year 2013
Unencumbered Cash Balance Jan 1	73,033	55,485	50,618
Receipts:			
Ad Valorem Tax	52,179	52,843	xxxxxxxxxxxxxxxx
Delinquent Tax	1,044	500	750
Motor Vehicle Tax	2,152	1,981	2,107
Recreational Vehicle Tax	57	49	66
16/20M Vehicle Tax	26	55	54
Slider			0
Reimbursed Expense	19,550	300	350
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	75,008	55,728	3,327
Resources Available:	148,041	111,213	53,945
Expenditures:			
Personal Services	11,118	11,105	12,240
Contractual Services	2,275	2,390	2,510
Commodities	3,899	4,100	4,300
Capital Outlay	297	2,500	4,500
Road Maintenance	73,708	40,500	73,250
Neighborhood Revitalization Rebate	1,259	0	495
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	92,556	60,595	97,295
Unencumbered Cash Balance Dec 31	55,485	50,618	xxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	123,606	101,682	xxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			97,295
Tax Required			43,350
Delinquent Comp Rate: 0.050			2,168
Amount of 2012 Ad Valorem Tax			45,518

Adopted Budget

Adopted Budget 0	Prior Year Actual 2011	Current Year Estimate 2012	Proposed Budget Year 2013
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.050			0
Amount of 2012 Ad Valorem Tax			0

LAKE WABAUNSEE IMPROVEMENT DISTRICT
WABAUNSEE COUNTY
FUND PAGE FOR FUNDS WITH NO TAX LEVY

State of Kansas
Special District
2013

Adopted Budget Sewer Fund	Prior Year Actual 2011	Current Year Estimate 2012	Proposed Budget Year 2013
Unencumbered Cash Balance Jan 1	98,906	102,422	105,117
Receipts:			
Sewer Fees Collection	60,142	61,560	62,570
Sewer Connection Fees	3,750	11,250	15,000
Reimbursed Expense	508	250	300
Custom Work	2,919	750	900
Interest on Idle Funds	1,892	2,100	2,300
Miscellaneous	1,865	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	71,076	75,910	81,070
Resources Available:	169,982	178,332	186,187
Expenditures:			
Personal Services	38,505	33,325	36,725
Contractual Services	9,550	10,050	10,550
Commodities	9,429	14,940	22,410
Capital Outlay	1,676	6,500	12,500
Transfer to Sewer Pump Reserve	8,400	8,400	8,400
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	67,560	73,215	90,585
Unencumbered Cash Balance Dec 31	102,422	105,117	95,602
2011/2012 Budget Authority Amount:	92,255	89,858	

Adopted Budget Water Fund	Prior Year Actual 2011	Current Year Estimate 2012	Proposed Budget Year 2013
Unencumbered Cash Balance Jan 1	142,465	143,352	156,800
Receipts:			
Water Sales Collections	27,556	30,765	33,840
Water Assessment	95,612	103,970	105,790
Fire Assessment	31,603	32,544	33,120
Water Plan Fees	178	200	215
Water Connection Fees	1,500	4,500	6,000
Interest on Idle Funds			
Miscellaneous	305		
Does misc. exceed 10% of Total Receipts			
Total Receipts	156,754	171,979	178,965
Resources Available:	299,219	315,331	335,765
Expenditures:			
Personal Services	36,134	36,100	39,800
Contractual Services	8,120	8,525	8,950
Commodities	3,948	4,145	4,350
Capital Outlay	0	2,500	12,500
Transfer to Water Replacement	2,700	5,400	5,400
Principal & Interest	83,883	84,103	84,017
Water Purchased	21,082	17,758	21,500
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	155,867	158,531	176,517
Unencumbered Cash Balance Dec 31	143,352	156,800	159,248
2011/2012 Budget Authority Amount:	167,708	173,860	

LAKE WABAUNSEE IMPROVEMENT DISTRICT
WABAUNSEE COUNTY
FUND PAGE FOR FUNDS WITH NO TAX LEVY

State of Kansas
Special District
2013

Adopted Budget Sewer Pump Replacement	Prior Year Actual 2011	Current Year Estimate 2012	Proposed Budget Year 2013
Unencumbered Cash Balance Jan 1	122,931	131,331	129,731
Receipts:			
Transfer From Sewer Fund	8,400	8,400	8,400
Interest on Idle Funds			
Miscellaneous		0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	8,400	8,400	8,400
Resources Available:	131,331	139,731	138,131
Expenditures:			
Sewer Pump Replacements		10,000	135,000
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	0	10,000	135,000
Unencumbered Cash Balance Dec 31	131,331	129,731	3,131
2011/2012 Budget Authority Amount:	120,000	125,000	

Adopted Budget Sewer Self Insurance	Prior Year Actual 2011	Current Year Estimate 2012	Proposed Budget Year 2013
Unencumbered Cash Balance Jan 1	44,995	44,995	44,995
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	44,995	44,995	44,995
Expenditures:			
Sewer Pump Replace			42,000
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	0	0	42,000
Unencumbered Cash Balance Dec 31	44,995	44,995	2,995
2011/2012 Budget Authority Amount:	42,000	42,000	

LAKE WABAUNSEE IMPROVEMENT DISTRICT
WABAUNSEE COUNTY
FUND PAGE FOR FUNDS WITH NO TAX LEVY

State of Kansas
Special District
2013

Adopted Budget Water P&I Fund	Prior Year Actual 2011	Current Year Estimate 2012	Proposed Budget Year 2013
Unencumbered Cash Balance Jan 1	22,050	24,750	30,150
Receipts:			
Transfer From Water Fund	2,700	5,400	5,400
Interest on Idle Funds			
Miscellaneous		0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	2,700	5,400	5,400
Resources Available:	24,750	30,150	35,550
Expenditures:			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	24,750	30,150	35,550
2011/2012 Budget Authority Amount:			

Adopted Budget	Prior Year Actual 2011	Current Year Estimate 2012	Proposed Budget Year 2013
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2011/2012 Budget Authority Amount:			

NOTICE OF BUDGET HEARING

State of Kansas
Special District

2013

The governing body of
LAKE WABAUNSEE IMPROVEMENT DISTRICT
WABAUNSEE COUNTY

will meet on August 11, 2012 at 9:00 a.m. at Lake Wabaunsee Fire District Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at Improvement District Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2013 Expenditures and Amount of 2012 Ad Valorem Tax establish the maximum limits of the 2013 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2011		Current Year Estimate for 2012		Proposed Budget Year for 2013		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2012 Ad Valorem Tax	Estimated Tax Rate*
General	40,801	4.986	50,135	4.829	67,075	32,495	6.075
Debt Service							
Road Maintenance	92,556	10.950	60,595	10.371	97,295	45,518	8.509
Sewer Fund	67,560		73,215		90,585		
Water Fund	155,867		158,531		176,517		
Totals	356,784	15.936	342,476	15.200	431,472	78,013	14.584
Less: Transfers	11,100		13,800		13,800		
Net Expenditures	345,684		328,676		417,672		
Total Tax Levied	77,446		77,446		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	5,092,428		5,095,328		5,349,150		

Outstanding Indebtedness,

Jan 1,	2010	2011	2012
G.O. Bonds	1,331,000	1,314,000	1,297,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	1,331,000	1,314,000	1,297,000

*Tax rates are expressed in mills.

Paul C. Gray
Clerk

Estimated Value Of One Mill For 2013

The estimated value of one mill would be \$5,349

Want The Mill Rate The Same As For 2012?

2012 Mill Rate Was: 15.200
2013 Tax Levy Fund Expenditures Must Be Increased By: \$3,294
\$0

Impact On Keeping The Same Mill Rate As For 2012

2013 Ad Valorem Tax Revenue: \$78,013
2012 Ad Valorem Tax Revenue: \$81,307
Change in Ad Valorem Tax Revenue: -\$3,294

What Mill Rate Would Be Desired?

Current 2013 Estimated Mill Rate: 14.584
Desired 2013 Mill Rate: 0.000
2013 Ad Valorem Tax: \$0
2013 Tax Levy Fund Exp. Changed By: \$0

LAKE WABAUNSEE IMPROVEMENT DISTRICT

2013

2013 Neighborhood Revitalization Rebate

Budgeted Funds for 2013	2012 Ad Valorem before	2012 Mil Rate before Rebate	Estimate 2013 NR Rebate
General	24,603	4.599	230
Debt Service			
Road Maintenance	52,843	9.879	495
TOTAL	77,446	14.478	725

2012 July 1 Valuation: 5,349,150

Valuation Factor: 5,349.150

Neighborhood Revitalization Subj to Rebate: 50,080

Neighborhood Revitalization factor: 50.08

**This information comes from the 2013 Budget Summary page. See instructions tab #12 for complete the Neighborhood Revitalization Rebate table.

Input sheet for Special District budget form

Enter Special District Name (Can be Longer than green cell) LAKE WABAUNSEE IMPROVEMENT

Enter County Name followed by 'County' WABAUNSEE 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 the information 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*	Amount of 2011 Ad Valorem Tax
General		60,790	24,603
Debt Service	10-113		

Fund name for all funds with a tax levy:

Road Maintenance		101,682	52,843

Total Ad Valorem Tax for 2012 Budgeted Year	77,446
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Other (non-tax levy) fund names:

Sewer Fund	89,858
Water Fund	173,860
Total Expenditures for 2012 Budgeted Year	426,190

Non-budgeted funds:

1	
2	
3	
4	
5	

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

General
Debt Service
Road Maintenance
0

2010 Tax Rate
(2011 Column)

4.986
10.950
15.936

Total

Total Tax Levied (2011 budget column)

77,446

Assessed Valuation (2011 budget column)

5,092,428

LAKE WABAUNSEE IMPROVEMENT DISTRICT
WABAUNSEE COUNTY

2013

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

From the County Clerks 2013 Budget Information:

Total Assessed Valuation for 2012	5,349,150
New Improvements for 2012	32,347
Personal Property excluding oil, gas, and mobile homes- 2012	289,160
Property that has changed in use for 2012	991
Personal Property excluding oil, gas, and mobile homes- 2011	272,962
Neighborhood Revitalization - 2013	50,080

Actual Tax Rates for the 2012 Budget:

<u>Fund</u>	<u>Rate</u>
General	4.829
Debt Service	
Road Maintenance	10.371
0	
Total Tax Rates	15.200

Final Assessed Valuation from the November 1, 2011 Abstract	5,095,328
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From the County Treasurer's Budget Information - 2013 Budget Year Estimates:

Motor Vehicle Tax Estimate	3,088
Recreational Vehicle Tax Estimate	97
16/20 M Vehicle Tax	79
LAVTR	0
Slider	0

Computation of Delinquency

Actual Delinquency for 2010 Tax (round to three decimal places)	0.031
Rate used in this budget will be shown on all fund pages with a tax levy**	0.050

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

From the 2011 Budget Certificate Page

Funds	2011 Expenditure Amounts: Budget Authority	Note: If the 2011 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.
General	58,274	
Debt Service		
Road Maintenance	123,606	
0		
Sewer Fund	92,255	
Water Fund	167,708	

Public Notice

(Published In The Wabaunsee County Signal-Enterprise
Thursday, August 2, 2012)

NOTICE OF BUDGET HEARING

The governing body of
LAKE WABAUNSEE IMPROVEMENT DISTRICT
WABAUNSEE COUNTY

will meet on August 11, 2012 at 9:00 a.m. at Lake Wabaunsee Fire District Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at Improvement District Office and will be available at this hearing.

BUDGET SUMMARY

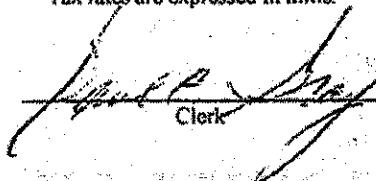
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FUND	Prior Year Actual 2011		Current Year Estimate for 2011		Proposed Budget Year for 2013		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2012 Ad Valorem Tax	Estimate Tax Rate*
General	40,801	4.986	50,135	4.829	67,075	32,495	6.075
Debt Service							
Road Maintenance	92,556	10.950	60,595	10.371	97,295	45,518	8.509
Sewer Fund	67,560		73,215		90,585		
Water Fund	155,867		158,531		176,517		
Totals	356,784	15.936	342,476	15.200	431,472	78,013	14.584
Less: Transfers	11,100		13,800		13,800		
Net Expenditures	345,684		328,676		417,672		
Total Tax Levied	77,446		77,446		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	5,092,428		5,095,328		5,349,150		

Outstanding Indebtedness

	2010	2011	2012
Jan 1,			
G.O. Bonds	1,331,000	1,314,000	1,297,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	1,331,000	1,314,000	1,297,000

*Tax rates are expressed in mills.


Clerk