State of Kansas
Special District
2014

NOTICE OF BUDGET HEARING

The governing body of
Mt. Herman Cemetery
Russell County
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is avaiable at and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2014 Expenditures and Amount of 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2012		Current Year Estimate for 2013		Proposed Budget Year for 2014		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	Estimate Tax Rate*
General	8,676	1.564	49,097	1.450	61,900	7,494	1.474
Debt Service							
Totals	8,676	1.564	49,097	1.450	61,900	7,494	1.474
Less: Transfers	0		0		0		
Net Expenditures	8,676		49,097		61,900		
Total Tax Levied	7,442		7,486		xxxxxxxxxxxxxx		
Assessed Valuation:	4,758,940		4,519,742		5,085,227		

Outstanding Indebtedness, Jan 1,	2012	2013	2014
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

0
0

Page No.

State of Kansas
Special District

CERTIFICATE

2014

To the Clerk of Russell County, State of Kansas
We, the undersigned, officers of
Mt. Herman Cemetery
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 2014; and
(3) the Amount(s) of 2013 Ad Valorem Tax are within statutory limitations for the 2014 Budget.

			2014 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2014		2			
Allocation of MVT, RVT & 16/20M Veh		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	**K.S.A.**				
General	0	6	61,900	7,494	
Debt Service	10-113				
Totals		xxxxxxxxxxxx	61,900	7,494	
Budget Summary		0	Is a Resolution required?	No	
Neighborhood Revitalization Rebate					
Resolution					

Final Assessed Valuation:	County Clerk's Use Only
Russell County	
Osborne County	
0	
0	
0	
Total Assessed Valuation	0
	November 1, 2013 Valuation

Assisted by:
Gudenkauf & Malone, Inc

Address:
P.O. Box 631
Russell, Ks 67665

Email:

Attest: _____, 2013

County Clerk

Governing Body

Mt. Herman Cemetery
Russell County

Computation to Determine Limit for 2014

							Amount of Levy
1.	Total Tax Levy Amount in 2013 Budget					+ $	7,486
2.	Debt Service Levy in 2013 Budget					- $	0
3.	**Tax Levy Excluding Debt Service**					$	7,486
	2013 Valuation Information for Valuation Adjustments:						
4.	**New Improvements for 2013:**			+	1		
5.	**Increase in Personal Property for 2013:**						
	5a. Personal Property 2013	+	32,140				
	5b. Personal Property 2012	-	28,143				
	5c. Increase in Personal Property (5a minus 5b)			+	3,997		
					(Use Only if > 0)		
6.	**Valuation of Property that has Changed in Use during 2013:**				1,540		
7.	**Total Valuation Adjustment** (Sum of 4, 5c, 6)				5,538		
8.	Total Estimated Valuation July, 1,2013		5,085,227				
9.	**Total Valuation less Valuation Adjustment (8 minus 7)**				5,079,689		
10.	Factor for Increase (7 divided by 9)				0.00109		
11.	Amount of Increase (10 times 3)					+ $	8
12.	**Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)**					$	7,494
13.	**Debt Service Levy in this 2014 Budget**						0
14.	**Maximum levy, including debt service, without a Resolution (12 plus 13)**						7,494

If the 2014 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.

Mt. Herman Cemetery
Russell County

2014

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

2013 Budgeted Funds	Tax Levy Amount in 2012 Budget	Allocation for Year 2014		
		MVT	RVT	16/20M Veh
General	7,486	184	5	120
Debt Service	0	0	0	0
	0	0	0	0
	0	0	0	0
Total	7,486	184	5	120

County Treas MVT Estimate 184

County Treas RVT Estimate 5

County Treas 16/20 M Vehicle Tax Estimate 120

MVT Factor 0.02458

RVT Factor 0.00067

16/20M Factor 0.01603

Mt. Herman Cemetery
Russell County

State of Kansas
Special District

2014

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	68,227	85,271	49,047
Receipts:			
Ad Valorem Tax	7,732	7,486	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		222	184
Recreational Vehicle Tax		4	5
16/20M Vehicle Tax		111	120
LAVTR			0
Osborne County			
Collections	17,965	5,000	5,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	23	50	50
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**25,720**	**12,873**	**5,359**
Resources Available:	**93,947**	**98,144**	**54,406**
Expenditures:			
Contract Labor	5,785	12,000	17,500
Commodities	717	6,000	7,500
Insurance	2,174	7,000	7,500
Capital Outlay		24,097	29,400
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**8,676**	**49,097**	**61,900**
Unencumbered Cash Balance Dec 31	85,271	49,047	xxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	55,800	61,900	xxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	61,900
		Tax Required	7,494
	Delinquent Comp Rate:	0.0%	0
		Amount of 2013 Ad Valorem Tax	7,494

Special District1 Instructions

Read these instructions carefully. If after reviewing them you still have questions, call Municipal Services at 785-296-2311 or e-mail : armunis@da.ks.gov

The Special District1 spreadsheet is designed with having up to five counties providing taxing support.

This spreadsheet has tabs for General Fund (gen), Debt Service (DebtService), two tax levy pages (levypage8), two non-budgeted levy pages (nolevypage9), one non-budgeted pages which holds five funds (NonBud), Budget Summary page (summ), and Resolution page (Resolution).

Submitting the Budget

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

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

General Instructions

The sheet names are in ( ) beside the form name.

Enter information in all areas that are green if they apply to the budget you are preparing.
The light shaded areas are protected because these contain formulas which should not be changed. Any errors within a yellow area will need to be corrected on the input sheet or where the information is entered for that formula.

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

The yellow area indicates that statement requires action taken.

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

Special District Computer Spreadsheet Preparation

1. The used of this spreadsheet is designed for a special district having up to five county support.

2. The information needed for the Input Prior Year Sheet (inputPrYr) comes directly from last year budget. After the information has been entered, please verify the data is correct. If at a later date, it is determined the information is incorrect, correct the information on this page, not the fund page.

2a. Dates for the entire budget workbook is controlled by the year entered into the "Enter year being budgeted (YYYY)" field. If you find a date that is not correct for the budget being submitted, please contact us for assistance.
2b. Next to the last year Ad Valorem Taxes column, column added, 'Amounts used in lieu of last year ad valorem taxes'. If you would like to adjust the previous year ad valorem due to delinquency in taxes to show a more actual amount of taxes received, you can key in the percentage <u>in the green box</u> which will calculate new ad valorem taxes to be used for the current budgeted year. The new amounts will be <u>linked</u> to the applicable tax levy fund pages. This is not required to be used and the original ad valorem taxes will be linked to the

3. The 'inputBudSum' tab is used to place information on the Budget Summary. On this tab you will need to key in the following information: Name of Person presenting the budget and title, date the budget hearing will be held, time of the hearing, location of the budget hearing, and a place whereas the taxpayers can obtain a copy of the budget.

3a. **Note:** There must be at least 10 days between when the Notice of Budget Hearing is printed and when the hearing is to be held. To be in compliance with K.S.A. 79-2929, it's **critical** to have at least 10 days between publication and hearing, but also to provide the date, time, and location of the hearing.

3b. Once a date has been entered in the Date block, the following statement will appear: 'Latest date for notice to be published in your newspaper'. Please ensure to take into consideration as to when your newspaper is published when arriving at the hearing date.

4. The information entered into the Input Other (inputOth) worksheet is obtained from the County Clerk, County Treasurer, and the budget from two years ago(the year for actual year column for the current year budget) . After the information has been entered, please verify the data is correct.

4a. Enter the Computation of Delinquency information. Please note that K.S.A. 79-2930 states that such allowance shall not exceed by more than 5% the percentage of delinquency for the preceding tax year. Such allowance is not mandatory, but may be used if the municipality wishes.

4b. If the special district chooses not to use the delinquency rate for all tax levy funds, then the special district must delete the rate from those funds. First step, go to the fund tab the fund not requiring the delinquency rate, take the protection off the sheet by going to the 'Tools' and scrolling down to 'Protect' slide to right to 'Unprotect' and press enter. Next, go to the delinquency rate cell and press 'delete' key and put the protection back on by going to 'Tools' and scrolling down to 'Protect Sheet' and press the 'OK' button. Go to the next fund tab and complete the same steps.

5. The information contained on the Certificate Page (cert) is the result of links from the fund and input pages . If there is incorrect information on the Certificate Page, do not correct the Certification Page, but rather correct the fund or input page that links the information to the Certificate Page. If you can not correct the error, please call us for assistance.

5a. The Certificate page has a statement 'Is a Resolution required?' which will either show 'Yes' or 'No'. This statement compares the Certificate total Ad Valorem Tax to Computation to Determine Limit line 14. If a 'Yes' appears then a resolution is required to be completed and attached to the budget. No action is required if a 'No' appears.

5b. If someone other than a municipal employee assists in preparing the budget, please enter the person's or firm's name and address in the area provided or email address.

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

6a. The information for Computation to Determine Limit page (computation) comes from data on the input pages (inputpryr and inputoth). If a error is found, please correct the information from the input pages.

6b. Print the Resolution page (resolution) if the max levy is exceeded. Complete the printed resolution and ensure to attached it to the budget.

7. Motor Vehicle Allocation (mvalloc) are completed from information entered on the input pages (inputpryr and inputoth). If figures appear to be wrong, do not correct the figures from here, but go to the input pages. The computed tables are linked to the appropriate funds.

8. The Schedule of Transfers (transfers) is completed from the individual completed fund pages and ensure to provide the statute that authorizes the transfer.

8a. The adjusted totals of transfers are link to the Budget Summary page 'Less: Transfers'.

8b. Adjustments are made for only those non-budgeted expenditure transfers appearing in the current and/or proposed columns of the schedule and do not have expenditures shown in the Budget Summary current and proposed columns. These types of transfers are not truely an expenditure at this time and as such an adjustment is needed to show the taxpayers the actual expenditures for the municipality.
8c. TransferStatutes tab provides statute reference for transfers which are not already identified.

9. Statement of Indebtedness (debt) must show all the debt owed or proposed to be issued. The general obligation and revenue bond totals for budget year is entered on the Budget Summary but you must enter the amounts on the (inputpryr) for the other two years from the current year budget. **If the special district does not have any debt, then on the first line enter 'none'.**

10. Statement of Conditional Lease, Lease-Purchases and Certificate of Participation (lpform) must be completed for all transactions which at the end of the least period the item will be owned by the special district. Principal Balance Due for the actual year is shown on the Budget Summary page and prior years are linked from the input page (inputpryr). **If the special district does not have any leases, then on the first line enter 'none'**

11. Individual fund sheets (tab names gen, levy pages, nolevy pages, and nonbud) need to be completed, using only those you need and numbering each page used. When the fund pages are completed, the totals will be shown on the Certificate and Budget Summary pages.
11a. On all tax levy fund pages, we have placed 'Projected Carryover' for the proposed budgeted year. The carryover table provides a little insight as what the projected cash might be using figures from the budget being submitted. Please keep in mind that the figures used are only estimates and if the actual receipts or expenditures vary, then the project cash carryover will be affected. Be advised that the delinquent taxes are not included in the projected carryover as they have a major impact on the 'Desired Carryover' table.
11b. On all tax levy fund page, we have placed 'Desired Carryover' which you can place a desired carryover amount and the table will show the mill rate impact along with the expenditure adjustments required to reach the desired carryover. Note: if a delinquency rate is used, the table might have you do several adjustments to get the desired result or close to the desire amount.

11c. On all tax levy fund pages, we have placed 'Mill Rate Comparison' table so you can compare the propose fund mill rate to the current fund mill rate and compare the total proposed mill rate to the total current mill rate. These figures are provided to assist with the determining appropriate mill rate for the proposed budgeted year.

11d. Each tax levy fund will have an expenditure for the neighborhood revitalization. You will only need to input the rebate amounts for the **actual and current year**. The proposed budget year amount will be computed for you. Please see step 12 for instructions for the neighborhood revitalization rebate for the proposed budget year.

11e. All levy fund pages have a Non-Appropriated Balance block. K.S.A. 79-2927 allows the special district to enter an amount **not to exceed 5%** of the total expenditures for each fund. The Non-Appropriated Balance block is not mandatory to have an amount entered. If the amount entered in the block exceeds the 5%, a warning "Exceeds 5%" will appear and the block turns red. In order to remove this warning message, you must reduce the non-appropriate figure.

11f. Each fund after the "unencumbered cash bal dec31", will show the budget authority expenditure amount. A comparison is made between the budget authority for the actual year and the actual total expenditures for the actual year as shown in the budget. If the total expenditures exceed the budget authority amount, then a "**See Tab A**" appears to indicate a possible violation. Another comparison is made for the unencumbered cash balance dec 31 to determine if the fund ended with a negative cash balance and if so, then a "**See Tab B**" will appear for the possible violation.

11g. A comparison is made between the budget authority for the current year and total expenditures for the current budget expenditures as shown in the budget. If the current year adjusted expenditures are more than the budget authority, then a possible violation has occurred and red '**See Tab C**' will appear and expenditure block turns red. Another comparison is made for the unencumbered cash balance dec 31 to determine if the fund ended with a negative cash balance and if so, then a "**See Tab D**" will appear for the possible violation.

11h. All no-tax levy fund pages for the proposed budget year will have an edit on the unencumbered cash balance. If the cash balance is negative, then the block turns red and statement 'See Tab E' will appear.

11i. Each fund page has a 'Miscellaneous' receipt and expenditure line item. Once an amount has been entered into the block for actual/current/proposed columns, the amount will be compared with either total expenditures or total receipts to determine if it exceeds the 10% Rule for K.S.A. 79-2927. If the amount **exceeds** the 10% Rule, the block will turn red, the amount bolded, and a red statement will appear 'Exceed 10% Rule'. In order to remove the statement and return the block to normal, you must reduce the amount to either 10% or less.

11j. The non-budgeted pages (nonbud) holds 5 non-budgeted funds. The non-budgeted funds are only required to show the actual year receipts and expenditures. The expenditures total will only be linked to the Budget Summary page and Certificate page will list the fund name (non-budgeted funds). Normally, the unencumbered cash balance should end with a positive cash balance, but if it ends with a negative, then the spreadsheet will indicate the negative balance by having 'See Tab B' under the unencumbered cash balance.

12. Neighborhood Revitalization (nhood) should be completed only after all tax levy fund pages been completed and the levy rates have been computed on the Budget Summary page. You will need to either print the Budget Summary page or write down the dollar amount of ad valorem needed for each tax levy fund. The ad valorem amounts for each fund will then be input in the neighborhood revitalization table. The table will then compute the approximate amount of rebate and link to each tax levy fund page. This will cause each tax levy fund to have an entry in the neighborhood revitalization expenditure block, increase the total expenditures amount, recomputed the ad valorem needed, and link the new amount to the Budget Summary page.

12a. **Warning**, if you had already set the ad valorem taxes so that they were equal to or below the max amount for ad valorem without passing a ordinance, then the neighborhood revitalization rebate might cause the ad valorem tax amount to exceed the max levying amount. If so, you have three options, accept the rebate

12b. **Note**: You are not required to use the Neighborhood Revitalization Table and may continue doing the way you have in the past. The table can be used to know approximate amount of the rebate so that you will have an idea of the amount of ad valorem taxes you will not be receiving.

12c. **Note: If you do not have Neighborhood Revitalization, this step is not done.**

13. Budget Summary (summ) should link the information from other worksheets. If you find information which is not correct, please go to the worksheet from which the information is linked, and take corrective action. If you can not correct the error, please contact us for assistance.

13a. At the bottom, there is a green shaded area, enter the page number.

13b. The table 'Estimated Value Of One Mill' to show what 1 mill rate would generate in dollars for the municipality.

13c. Tables 'What The Mill Rate The Same As' and 'Impact On Keeping The Same Mill Rate', that shows the impact if the previous mill rate is used for the proposed budgeted year. To achieve this mill rate, the tax levy fund expenditures will need to be changed by the amount shown. Depending upon the number of tax levy funds involved, the change can be made to one fund, combination of funds, or all of the tax levy fund expenditures. Note: If a delinquency rate is used on the tax levy fund pages, the table might have you do several adjustments to get the desired result or close to the desire amount. Also please note, this table is not required to be used, but as a tool to assist in budgeting.

13d. The table 'What Mill Rate Would Be Desired', whereas a municipality can create a desired mill rate. If a municipality has future plans to make a large purchase, project, or just would like a little more unencumbered cash balance, this table will show the amount of ad valorem taxes needed to reach its needs and amount of adjustments to the tax levy fund expenditures to reach this desired mill rate. This table could also be used to see the impact if the municipality would like to lower the mill rate. To use this table, simply enter in the green area the desired mill rate. Note: If a delinquency rate used on the tax levy fund pages, the table might have you do several adjustments to get the desired result or close to the desire amount. Also please note, this table is not required to be used, but as a tool to assist in budgeting.

13e. Before printing, review the form to ensure all the information is provided and the figures are correct. Print the page, have official sign it, and take to the local newspaper for printing. For those municipalities that are electronically sending the summary to the newspaper, you can type in the official name before sending. Please note: Signing the document is **desired**, but not signing <u>will not</u> cause the municipality to reprint.

13f. Once the 'Notice of Budget Hearing' has been printed in the local newspaper, please review the notice to ensure the information was correctly printed. If the information is not correct, the Notice may need to be republished, and may delay the submission of the budget.

14. Certificate (cert) form should be reviewed to verify that all amounts agree with the fund pages and Budget Summary page. Ensure the Certificate page is signed by the governing body.

15. Review all forms to see that the amounts match and everything is printed properly.

16. How to <u>Unprotect.</u> All pages within the budget spreadsheet are protected. We protect the spreadsheets so that the links and formulas are kept in place. The protection can be taken off to increase lines or add additional information to the individual spreadsheet.

16a. If you have an older version of excel whereas 'Tools' is one of the excel heading. To remove the protection, place the cursor on the cell that is protected, go to the 'Tools' heading with your mouse and click on it, slide down where it shows 'Unprotect' and click on it. The cell is now unprotected and you can make your changes. Once all changes are completed for that spreadsheet, put the protection back on by clicking on 'Tools', slide down to 'Protect' and click on it, a box will appear and press the 'OK' button. Now the spreadsheet is

16b. If you have the newer version of excel with headings; Home, Insert, Page Layout, Formulas, etc. To unprotect the spreadsheet, move your mouse to the cell that is protected, click on heading 'Home', move mouse to heading 'Cells' and click on 'Format', slide the mouse down to 'Unprotect' under 'Protect' heading and click. Now the cell is unprotected and you may make your changes. Once all changes are completed for that spreadsheet, put the protection back on by following the steps except the last step by selecting 'Protect' which a box will appear and press the 'Ok' button. Now the protection is back on for that spreadsheet.

Input sheet for Special District budget form

Enter Special District Name (Can be Longer than green cell)	Mt. Herman Cemetery
Enter County Name (Home County) followed by 'County'	Russell County
Enter Other Supporting Counties' Name:	
First	Osborne County
Second	
Third	
Fourth	
Enter year being budgeted (YYYY)	**2014**

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.

Note: The below amounts are used to reflect actual taxes received due to delinquent taxes. Put a percentage in the green box to compute the amount and link to the fund pages. This is not mandatory and can be left blank.

The input for the following comes directly from the 2013 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:		Statute	2013 *Expenditures*	Amount of 2012 Ad Valorem Tax	Amounts used in lieu of 2012 Ad Valorem Tax	% 0.00%
	General		61,900	7,486	0	
	Debt Service	10-113			0	
Fund name for all funds with a tax levy:						
					0	
					0	
Total Ad Valorem Tax for 2013 Budgeted Year				7,486		
Other (non-tax levy) fund names:						
Total Expenditures for 2013 Budgeted Year			61,900			
Non-budgeted funds:						
1						
2						
3						
4						
5						

The input for the following comes directly from the 2013 Budget, Budget Summary Page

		2011 Tax Rate (2012 Column)
	General	1.564
	Debt Service	
	0	
	0	
Total		1.564

Total Tax Levied (2012 budget column):	7,442
Assessed Valuation (2012 budget column):	4,758,940

Outstanding Indebtedness, January 1:	2011	2012
G.O. Bonds		
Revenue Bonds		
Other		
Lease Purchase Principal		

Mt. Herman Cemetery 2014

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

From the County Clerks 2014 Budget Information:

Assessed Valuation for 2013:		
Russell County	4,037,788	
Osborne County	1,047,439	
0		
0		
0		
Total Assessed Valuation for 2013		5,085,227
New Improvements for 2013:		
Russell County	1	
Osborne County	0	
0		
0		
0		
Total New Improvements for 2013		1
Personal Property excluding oil, gas, and mobile homes - 2013:		
Russell County	21,367	
Osborne County	10,773	
0		
0		
0		
Total Personal Property - 2013		32,140
Property that has changed in use for 2013:		
Russell County	1,111	
Osborne County	429	
0		
0		
0		
Total Property that has changed in use for 2013		1,540
Personal Property excludes oil, gas, and mobile homes- 2012:		
Russell County	16,325	
Osborne County	11,818	
0		
0		
0		
Total Personal Property - 2012		28,143
Neighborhood Revitalization - 2014:	0	

Actual Tax Rates for the 2013 Budget:

Fund	Rate
General	1.450
Debt Service	
0	
0	
Total Tax Rates	1.450

Final Assessed Valuation from the November 1, 2012 Abstract:		
Russell County	4,519,742	
Osborne County	0	
0		
0		
0		
Total Assessed Valuation from November 1, 2012 Abstract		4,519,742

From the County Treasurer's Budget Information - 2014 Budget Year Estimates:

Motor Vehicle Tax Estimate:		
Russell County	184	
Osborne County		
0		
0		
0		
Total Motor Vehicle Tax Estimate		184
Recreational Vehicle Tax Estimate:		
Russell County	5	
Osborne County		
0		
0		
0		
Total Recreational Vehicle Tax Estimate		5
16\20 M Vehicle Tax Estimate:		
Russell County	120	
Osborne County		
0		
0		
0		
Total 16\20 M Vehicle Tax Estimate		120
LAVTR		

Computation of Delinquency Taxes:

Delinquency Rate for 2011 Uncollected Taxes and 2012 Ad Valorem Levied:	Amount Uncollected	Amount Levied	
Russell County			
Osborne County			
0			
0			
0			
Total	0	0	
Average Delinquency Rate			0.0%
Delinquency % used in this budget will be shown on all fund pages with a tax levy**			0.0%

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

From the 2012 Budget Certificate Page

Funds	2012 Expenditure Amounts Budget Authority
General	55,800
Debt Service	
0	
0	
0	
0	

Note: If the 2012 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

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 reveiwed. Please input information in the green areas.

Official Name:

Official Title:

Date: Must be at least 10 days between date p

Time:

Location:

Available at:

Examples

Date:	August 12, 2010
Time:	7:00 PM or 7:00 AM
Location:	Shawnee County Clerk's Office/Some one residence/Township Hall/Local Lil
Available at:	Shawnee County Clerk's Office

January

February
March
April
May
June
ublished and hearing held. July
August
September
October
November
December

##########

brary #NUM!

2014

Mt. Herman Cemetery
Russell County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2012	Current Amount for 2013	Proposed Amount for 2014	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2013 and/or 2014 from a non-budgeted fund.

Transfer Statutes – Special Districts

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. 12-631o. **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. 12-1258. Public library capital improvement fund. Authorizes an annual transfer of up to 10% of the general fund to a capital improvement fund, and a retransfer to the general fund of such amounts not needed for capital improvement purposes.

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. 17-1336a. Transfer to special road completion fund; transfer to special machinery and equipment fund. (a) Authorizes a cemetery district to make an annual transfer of any tax levy surpluses existing at the end of a budget year to a special fund for the completion of road improvements.

(b) Authorizes a cemetery district to transfer up to 25% of any tax levy surpluses existing at the end of a budget year to a special fund to be used to purchase machinery and equipment for cemetery maintenance.

K.S.A. 19-3612c. Transfer to and from special fire protection reserve fund. Fire district may transfer annually from general fund to special fund to be used for purchase of fire-fighting equipment, apparatus, or machinery, or land and buildings. Amount in special fund not needed may be retransferred to fire district general fund.

K.S.A. 19-3623e. Transfer to and from special fire protection reserve fund (Johnson County). Fire district organized under K.S.A. 19-3613 *et seq.* , may transfer annually from the general fund to special fund to be used for purchase of fire-fighting equipment, apparatus, or machinery, or land and buildings. Amount in special fund not needed may be retransferred to fire district general fund.

K.S.A. 24-136. Transfer to special emergency fund. Drainage district governing body may transfer, during an emergency, any surplus money from the drainage district general fund to a special emergency 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.

K.S.A. 80-1559. **Transfer to and from special township fire district reserve fund.** Township fire districts may transfer, annually, up to 25% of from the fire fund to a special township fire district reserve fund, and may retransfer such amount not needed to the fund from which it came.

Mt. Herman Cemetery
Russell County

2014

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2013	Date Due		Amount Due 2013		Amount Due 2014	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2013	Payments Due 2013	Payments Due 2014
				Total	**0**	**0**	**0**

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

Mt. Herman Cemetery 2014

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
In Lieu of Tax (IRB)			
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	xxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2013 Ad Valorem Tax	0

Mt. Herman Cemetery
Russell County

State of Kansas
Special District

2014

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			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	xxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2013 Ad Valorem Tax	0

Adopted Budget

0	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			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	xxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2013 Ad Valorem Tax	0

Mt. Herman Cemetery
Russell County

State of Kansas
Special District
2014

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
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 Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2012/2013 Budget Authority Amount:	0	0	

Adopted Budget **0**	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
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 Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2012/2013 Budget Authority Amount:	0	0	

Mt. Herman Cemetery

NON-BUDGETED FUNDS

(Only the actual budget year for 2012 is to be shown)

2014

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	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

** Note: These two block figures should agree.

Non-Budgeted Funds – Special Districts

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. 12-631p. **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. 12-1258. Public library capital improvement fund. Authorizes a library board to transfer annually up to 10% of the general fund to a capital improvement fund, to be used for improving, furnishing, equipping, remodeling, or making additions to the library.

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. 12-16,102. 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. N**eighborhood revitalization fund.** After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

K.S.A. 17-1336a. Cemetery district special road and machinery funds. Authorizes a cemetery district board to transfer all or any portion of any surpluses of the moneys derived from any tax levy existing at the end of a budget year to a special fund for the completion of road improvements. No more than one such transfer shall be made.
And, such board may transfer any surpluses of the money derived from any tax levy existing at the end of a budget year to a special fund to be used to purchase machinery and equipment for cemetery maintenance. The amount of such transfer shall not exceed 25% of the annual budget.

K.S.A. 19-3612c. Fire protection reserve fund. Fire district created under K.S.A. 19-3601 *et seq.* may establish a special fund for the acquisition of fire-fighting equipment, apparatus or machinery or land and buildings to be used for fire-fighting purposes.

K.S.A. 19-3623e. Fire protection reserve fund (Johnson County). Fire district created under K.S.A. 19-3613 *et seq.* may establish a special fund for the acquisition of fire-fighting equipment, apparatus or machinery or land and buildings to be used for fire-fighting purposes.

K.S.A. 24-136. Drainage district special emergency fund. Drainage district may establish a special emergency fund to pay the costs and expenses resulting from an emergency within the district.

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. 79-2925. Budgets exempt from the state budget law. The state budget law does not apply to any money received as a gift or bequest.

Mt. Herman Cemetery 2014

2014 Neighborhood Revitalization Rebate

Budgeted Funds for 2014	2013 Ad Valorem before Rebate**	2013 Mil Rate before Rebate	Estimate 2014 NR Rebate
General			
Debt Service			
TOTAL	0	0.000	0

2013 July 1 Valuation: 5,085,227

Valuation Factor: 5,085.227

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2014 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO._____

A resolution expressing the property taxation policy of the Board of Mt. Herman Cemetery District with respect to financing the 2014 annual budget for Mt. Herman Cemetery , Russell County , Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2014 Mt. Herman Cemetery district budget exceed the amount levied to finance the 2013 Mt. Herman Cemetery except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all district services are the responsibility of the district board; and

Whereas, Mt. Herman Cemetery provides essential services to district residents; and

Whereas, the cost of provision of these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Board of the Mt. Herman Cemetery that is our desire to notify the public of the possibility of increased property taxes to finance the 2014 Mt. Herman Cemetery budget as defined above.

Adopted this _____ day of _____, 2013 by the Mt. Herman Cemetery District Board, Russell County, State of Kansas.

Mt. Herman Cemetery District Board

_____.
, Chair/President

_____.
, Member

_____.
, Member

(Attach a signed copy to the budget)

Possible Budget Law Violation

Welcome. You have been directed to this tab because your 2012 'total expenditures' exceed your 2012 '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 2014 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 2012 budget was amended, did you use the amended, higher budget amount?

Next, 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* .

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 calandar 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 2012 financial records have been closed?

Well, if the municipality financial records have been closed (i.e. an audit for 2012 has been completed, or the 2014 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 2012 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 2012 are not closed (i.e. an audit has not been completed, or the 2014 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 2013 'total expenditures' exceed your 2013 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 2013 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 2013 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 2013 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative *expenditure* .

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 unemcumbered 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 2013 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 2013 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 2014 'total expenditures' exceed your 2014 Unemcumbered 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.

How To Compute The Value of One Mill, And The Impact Of Tax Dollars And Asses

* * * * *

To Compute the Value of One Mill

Example #1 and Formula

This example allows you to compute a mill rate. Simply input in the green area the total
municipality.

Formula:

Assessed valuation = X
X / 1000 = value of one mill

Computation of Example: $312,000,000 (assessed valuation) / 1000 = $312,000 (valu

In this example, one mill for the municipality will generate $312,000 in taxes.

Input the assessed valuation: = $312,000,000

$312,000,000	/	1000	=	$312,000

Formula:

$312,000,000	(assessed valuation)	/	1000	=	$312,000 (va

* * * * *

To Determine a Mill Rate Increase

Example #2 and Formula

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

Computation of Example:

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

$312,000,000	/	1000	=	$312,000

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

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

Formula:						
$312,000,000	(asd. val.)	/	1000	=	$312,000	(va
$50,000	(property tax)	/	$312,000	(mill value)	=	(m

* * * * *

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 incre
any other residential property value, for that matter). Using the same information as in
piece of information to input in this example is a residential property value. Additionally
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 home x .115 = $11,500 (assessed value)

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

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

* * * * *

Impact of a Property Tax Increase on Unimproved Ag La

Example #3b and Formula

Example #3b uses the same computation as example #3a, except in this case we are com
taxes on unimproved agricultural land. Unimproved agricultural land is assessed at 30%
1439(b)(1)(B)).

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

* * * * *

Impact of a Property Tax Increase on Commercial, Industrial, Railroad, an

Example #3c and Formula

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

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

* * * * *

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 l
green area with the home valuation, and the total mill rate in the "total mill rate" green a
'Estimate Tax Rate' column on the budget summary page). Remember, a computation us
information does not take into account taxes that may be levied by other municipalities.

Formula:

	(value of the home)		(residential %)		(assessed value)
First Step:	$100,000	x	0.115	=	$11,500

	(assessed value)		(total mill rate)			
Second Step:	$11,500	x	52.869	/	1000	=

* * * * *

How to Achieve the Same Mill Rate as the Year Before

Example #5 and Formula

Maybe your governing body wants the budget to have the same mill rate as the year befo
goal of municipality governing bodies. To do so simply key in the desired mill rate in the
preliminary total assessed valuation in the second green box, and hit "enter." The result
that you must levy (total of all tax levy funds) in your proposed budget.

Formula:

(desired mill rate)		(total assd. valuation)			
52.869	x	$312,000,000	/	1000	=

sed Valuation On Mill Rates

assessed valuation for your

e of one mill)

alue of one mill)

property tax. This example
ts to one or more property tax
the first example, input the
box input the amount of

lue one mill)

0.160
ill rate increase)

e

ase on a $100,000 home" (or
example #2, the additional
y, residential property is

lue of 1 mill)

crease mill rate)

ssessed value)

(increase tax)
$1.84

nd

puting the impact of property
6 pursuant to K.S.A. 79-

alue of 1 mill)

crease mill rate)

ssessed value)

(increase tax)
$120.19

d Improved Ag Land

e are computing the impact of
foregoing categories of land

alue of 1 mill)

crease mill rate)

ssessed value)

(increase tax)
$100.16

key in the "value of the home"
rea (number at bottom of
sing the above described

(impact, total mills)
$607.99

re. This is not an unusual
first green box, the
will be the amount in dollars

(total taxes levied)
$16,495,128.00

Helpful Links

Municipal Services (Kansas Department of Administration, Accounts and Reports) – Budget forms, confirmation of payments, transfer statutes, non-budgeted fund statutes, etc.
http://www.da.ks.gov/ar/muniserv/

State Debt Setoff Program (Kansas Department of Administration, Accounts and Reports) – Passive collection tool to assist municipalities with collection of unpaid utility bills, etc.
http://www.da.ks.gov/ar/setoff/

League of Kansas Municipalities – City-County Highway Fund estimates
http://www.lkm.org/resources/budgettips/

League of Kansas Municipalities – Directory of Kansas Public Officials
http://www.lkm.org/publications/dokpopop.html

Kansas Legislature – Kansas Statutes (usually updated in January), House and Senate Bills, etc.
http://www.kslegislature.org/legsrv-statutes/index.do

Kansas Attorney General Opinions
http://ksag.washburnlaw.edu/

Kansas State Treasurer – Municipal Distributions
http://www.kansasstatetreasurer.com/prodweb/dist/index.php

Kansas Department of Revenue
http://www.ksrevenue.org/

Kansas Department of Revenue – Property Valuation
http://www.ksrevenue.org/pvd.htm

Kansas Pooled Money Investment Board – Investment of Idle Funds in the Municipal Investment Pool
https://www.pooledmoneyinvestmentboard.com/

The following were changed to this spreadsheet on 12/29/11

1. Instructions tab, added #2b for adjusting ad valorem taxes
2. Instructions tab, added #3, 3a, and 3b concerning inputoth tab
3. Instructions tab, changed #4 for adding name of official for Budget Summary page
4. Instructions tab, added #4b for new max published date on 'inputBudSum' tab
5. Instructions tab, changed #6a to reflect about temporary notes and no-fund warrants
6. Instructions tab, changed #7 to remove slider column and computations
7. Instructions tab, changed #13b to reflect all tax levy pages with 'Projected Carryover' table
8. Instructions tab, changed #13c to reflect all tax levy pages with 'Desired Carryover' and warning about
9. Instructions tab, added #13d for last year mill rate, proposed total mill rate, and last year total mill rate
10. Instructions tab, changed #13e added that not signing the Budget Summary page will not require to b
11. InputPrYr tab, added column for adjusting ad valorem taxes to reflect a better picture of actual taxes received, allow a rate to be used to compute the new amount, and links the new amounts to the appropriate fund page, if used, otherwise used the original amounts
12. InputOth tab, section for Computation of Delinquency, change to % from rate and provided example, link to all tax levy fund page will show as % vs rate
13. InputBudSum tab, added official name and latest date for publication of Notice of Budget Hearing
14. Cert tab, right justifyed figures versus having figures centered
15. Cert tab, put spaces between governing body signatures block
16. Mvalloc tab, removed slider column and computation for slider
17. All tax levy fund pages removed the link from Mvalloc tab for slider and converted cells to blank
18. Debt and Lpform tab added a blank new column at left side and formated 'type of debt' and 'item purc
19. All fund pages changed the year column heading, example 'Prior Year Actual' to 'Prior Year' second l
20. Change out the 'Mill Rate Computation' tab so to agree with the website
21. All tax levy fund pages added 'Mill Rate Comparison' table
22. Certificate tab added a place for the email address of the assisted by

The following were changed to this spreadsheet on 6/22/11

1. General fund tab management tool; corrected link in cell G55

The following were changed to this spreadsheet on 4/19/11

1. Summ tab changed proposed year expenditure column to 'Budget Authority for Expenditures'
2. Summ tab actual total computation amended

The following were changed to this spreadsheet on 10/27/10

1. All pages removed the revision date
2. All tax levy fund pages reduced the columns and revised the bottom of pages for see tabs
3. Instruction tab added lines 13b (last year mill rate), 13c (desired mill rate), 11a(project carryover), 11b (Desired Carryover), 11d (project carryover Debt), and 16(protection)
4. Certificate tab change the 'Expenditure' heading by adding 'Budget Authority for Expenditures'
5. Certificate tab add the year in the block for 'County Clerk Use Only'
6. Gen tab added table for 'Projection of Cash Carryover'
7. Gen tab added table for 'Desired Carryover'

8. Gen tab redefine print que to not include tables
9. Gen tab hid the comp for see tabs
10. DebtService tab added table for 'Projected Carryover'
11. DebtService tab redefine print que and hid comp for see tabs
12. Levy page9 and page10 tab hid comp for see tabs
13. Summ tab merged cells above the 'Township Officer' and center a name if used
14. Summ tab changed proposed year expenditure column to 'Budget Authority (Includes Carryover)
15. Summ tab added four tables to the right of the form
16. Revised TransferStatutes and NonBudFunds tabs
17. Added Mill Rate Computation tab
18. Summ tab redefine print que
19. Add Helpful Links tab
20. Certificate page deleted state block
21. Inputoth tab changed Actual Delinquency tax from -2 to -3
22. All tax levy fund pages, changed 'Fund Page' to 'Fund Page for Funds with a Tax Levy'
23. Budget Summary tab changed proposed column heading from 'Actual' to 'Estimate'

<u>The following were changed to this spreadsheet on 1/05/10</u>
1. Instruction tab added line 8b concerning schedule of transfers adjustments
2. Transfers tab changed note so to identify current and proposed columns for non-budgeted funds transfe
3. Transfers tab changed first two column heading adding 'expenditures' and 'receipts'

<u>The following were changed to this spreadsheet on 12/28/09</u>
1. Nhood tab added note for computing table

<u>The following were changed to this spreadsheet on 12/08/09</u>
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 inputBu
4. Bud Summary delete a space and combine sentences 'Detail…' and 'and will' for where budget infor lo

<u>The following were changed to this spreadsheet on 9/28/09</u>
1. Added tab 'TransferStatutes
2. Added tab 'NonBudFunds'
3. Added 'See Tab A - E' for violations
4. Instruction tab added 10e and 7c, and changed 10c, 10d, and 10h
5. Changed each fund page taking out the 'Yes' and 'No' and replacing with See Tab for violation
6. Nhood tab changed the Net valuation to July 1
7. Certificate tab moved the Assisted By: and added more lines for governing body signatures

<u>The following were changed to this spreadsheet on 9/01/09</u>
1. Mvalloc tab change cells c-11 to c-14 from reference 'D' to 'E'
2. InputPrYr tab A21 add 'If amended ….'
3. InputPrYr tab changed from Bond & Interest to Debt Service
4. InputOth tab changed from Bond & Interest to Debt Service

The following were changed to this spreadsheet on 5/08/09
1. InputPrYr tab, cell d21, changed from d11 to d11-1 in order to correct date

The following were changed to this spreadsheet on 3/19/09
1. Certificate page change fund name Bond & Interest to Debt Service
2. Debt Service fund page name from Bond & Interest to Debt Service
3. Budget Summary page fund name from Bond & Interest to Debt Service

The following were changed to this spreadsheet on 2/23/09
1. Instruction under Submitting of Budget ….required electronic submission.
2. Input other tab line 106 change from Budget Summary to Budget Certificate.

The following were changed to this spreadsheet on 10/24/2008
1. Input tab (inputPrYr) added column for the current year expenditures.
2. Added to all tax levy fund pages the miscellaneous receipt for the proposed year comparison takes into account the ad valorem taxes for the 10% Rule.
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. All no tax levy fund pages added to the proposed column unencumbered cash balance block will turn red and below will say in red 'Budget Violation' if the cash balance is negative.
6. Neighborhood Revitalization (nhood) took off the protection for the page number and made the estimate rebate round the figures to whole dollars.
7. Instruction page have changed all reference for Bond & Interest to Debt Service.
8. Added to the instruction page lines 11a - 11c 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. Added instruction lines 9g to 9l for additional edits for budget authority.
13. Added Non-budgeted fund form and link to certificate and summary pages.

The following were changed to this spreadsheet on 8/06/2007
1. All dates are linked to the inputpryr page
2. Instruction page changed the POC, electronic submission, blue area, and transfers expended
3. Split the input page to inputpryr and inputoth
4. Moved the mil rates from prior budget to Clerk info section
5. Added the Outstanding Indebtedness info to the input page and link to Budget Summary page
6. Added note about Delinquency Rate on input and changed all computation on the fund pages
7. Added debt links to the Computation Determine Limit
8. Transfers page added links to the Budget Summary page and allows for adjustments to the transfers

9. Added links from the indebtedness page to the Budget Summary page by separating bonds
10. Hard coded the Bond & Interest fund to the Certificate and Budget Summary pages. Also made the Bond & Interest its own fund page
11. Budget Summary added transfers adjustments and linked them along with the indebtedness info
12. Added "is a resolution required" statement with either yes or no automatic shown on Certificate
13. moved the assisted blocks from center to left side on Certificate
14. Added another space for "assisted by" on Certificate allowing two lines for name of company
15. Added to instructions about non-appropriated funds limit of 5%.
16. Added warning "Exceeds 5%" on all fund pages for the non-appropirated balance.
17. Added Neighborhood Revitalization table and linked to the tax levy fund pages.
18. Added Neighborhood Revitalization expenditures to all tax levy fund pages.
19. Added Neighborhood Revitalization Rebate page number to the Certificate page.
20. Added to all budgeted fund pages the budget authority for the actual year, budget violation, and cash
21. Added instruction on the addition for item 20.
22. Added 'miscellaneous' category to the receipt/expenditure for all fund pages and set error message.
23. Added to the instruction about correct the error message for the miscellaneous.
24. Expanded on the preparation of budget note 12 for instructions for the Notice of Budget Hearing.
25. Added to instruction for submission that deadline for submission to clerk Aug 25.
26. Added 'excluding oil, gas, and mobile homes' to lines 20 and 34 on Clerks budget info on tab inputotl

delinquency rate

e reprinted

chased'
ine 'Actual YYYY'

ers

udSum tab
cated at

violation.

h.