

## City 2 Spreadsheet Instructions

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

Cities can use the city.xls, city1.xls, city2.xls, city3.xls or city4.xls files. You must choose a form that meets the needs for the number of funds. If you don't need all the funds, just leave the pages blank and number the completed pages sequentially.

City 2 spreadsheets has General Fund page (general), Debt Service page (DebtService), 10 tax levy pages (levy page9 to levy page13), Special Highway page (Sp Hiway), 11 no levy fund pages (nolevypage15 to nolevypage19 with one under the Sp Hiway tab), 4 single no levy pages (SinNoLevy18-SinNoLevy21), and 20 non-budgeted fund pages (NonBudA to NonBudB).

When the page numbers are entered/changed on the fund pages, the Certificate page will also be changed.

The General fund has a detail page (gendetail) which can be used to disclose more insight of the expenditures by a department. The expenditures categories can be changed or additional lines can be added if needed. If used, ensure the amounts agree with the General fund page amounts.

### Submitting the Budget

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

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

### General Instructions

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

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

Enter information in all areas that are green if they apply to the budget you are preparing.

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

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

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

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

### Computer Spreadsheet Preparation

1. The information needed for the Input Prior Year Sheet (inputPrYr) comes directly from last year budget. After the information has been entered, please verify the data is correct. If at a later date, it is determined the information is incorrect, correct the information on this page, not the fund page . **Do not use the copy and move functions on this page. Do not add or delete lines on this page.**

1a. On line 2- 'Enter City Name' - In the green area, please start with "**City of**" then the name of the city. The green area will expand, so do not worry if the name would appear as not to fit the green area.

1b. Dates for the entire budget workbook is controlled by the year entered into the "Enter year being budgeted (YYYY)" field. If you find a date that is not correct for the budget being submitted, please contact us for assistance.

2. The information entered into the Input Other (inputOth) worksheet is obtained from the County Clerk, County Treasurer, League of Municipalities "Budget Tips", and the budget from two years ago(the year for actual year column on current budget). After the information has been entered, please verify the data is correct. **Do not use the copy and move functions on this page. Do not add or delete lines on this page.**

2a. Enter the Computation of Delinquency information. Please note that K.S.A. 79-2930 states that such allowance shall not exceed by more than 5% the percentage of delinquency for the preceding tax year. Such allowance is not mandatory, but may be used if the municipality wishes.

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

3. The input tab 'inputBudSum' is used to put the date, time, and location for the budget hearing. Also, provides for the location to where the budget information can be review at. The tab has green areas to input the information which is link to the Budget Summary page.

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.

4. 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.

4a. 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.

4b. The Certificate page has a statement 'Is an Ordinance ...?' which will either show 'Yes' or 'No'. This statement compares the Certificate total Ad Valorem Tax to Computation to Determine Limit line 15. If a 'Yes' appears then an ordinance is required to be completed, published, and a copy of the published ordinance attached to the budget. No action is required if a 'No' appears.

5. The information for 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 Pages or Debt Service Page. If you can not correct the error, please call us for assistance.

5a. **Note:** 2007 Supplement for K.S.A. 79-2925b provides debt service to include repayment of the principle and interest upon bonded indebtedness, temporary notes, and no-fund warrants. If the city wants to include debts for temporary notes and no-fund warrants (shown on a separate fund page and not included with debt service fund page) the Computation to Determine Limit Page lines 2 and 14 will have to be changed to include these debts in the max levy computation. In order to do this, the protection must be taken off of the page and the amounts changed. You are not required to add the additional debts into the computation of the max levy amount.

5b. Print the Ordinance page (ordinance) if the max levy is exceeded. Complete the printed ordinance and have it published. Ensure the published ordinance is attached to the budget.

6. Motor Vehicle and Slider Allocation (mvalloc) are completed from information entered on the input pages (inputpryr and inputoth). Once calculated, the table information is linked to the applicable fund pages. If the information is not correct, please do not change the table, but rather correct the information on the input pages.

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

7a. Transfers total are at the bottom of the schedule which are linked to the Budget Summary page.

7b. 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 truly an expenditure at this time and as such an adjustment is needed to show the taxpayers the actual expenditures for the municipality.

7c. TransferStatutes tab provides statute reference for transfers which are not already identified.

8. 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 linked to the Budget Summary. **If the city does not have any debt, then on the first line enter 'none'.**

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

10. The spreadsheet has individual fund sheets for General Fund (general), Debt Service (DebtService), four levy pages (levy page8 and levy page9), Special Highway Fund (Sp Hiway), 7 no levy fund pages (nolevypage15 to nolevypage17 with one fund below on Special Highway), 4 single no levy fund page (SinNoLevy18 to SinNoLevy21), and 4 non-budgeted pages (NonBudA to D). Only complete the fund pages needed. When the fund pages are completed, the totals will be linked to the Certificate and Budget Summary pages.

10a. General Detail page 7a and 7b (gendetail) is used to show detail expenditures for the General Fund Departments. If used, each department name and expenditures are linked to the General Fund page. The 'Page Totals' on the detail page should agree to the 'Sub-totals' as found on the General Fund page 7. NO department transfers should be shown on the detail page. Transfers for the departments with like transfers should be added together and then shown on the General Fund page 7 as single line items. For example: if several departments have a transfer for equipment reserve, the total of all equipment reserve transfers should be shown on the General Fund page 7 as 'Transfer to Equipment Reserve' for each budgeted year.

10b. 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 10 for instructions for the neighborhood revitalization rebate for the proposed budget year.

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

10d. The Debt Service fund page (DebtService) can contain all debts owe by the city and the amounts should agree with the Statement of Indebtedness amounts. Debts that are pledged from a revenue stream should have enough funds transferred into the Debt Service fund to cover the bond principle and interest for these debts. **Note**, the debts pledged from revenue streams are not required to be included in the Debt Service fund page, but can be paid from the fund the revenue stream is located in. Additionally, if the city has No Fund warrants, these can be included in the Debt Service fund page and levy taxes for this debt. **Note**, No Fund warrants **are not required** to be included in the Debt Service and may still have a No Fund page to account for them if the city desires.

10e. The 4 single no levy pages (SinNoLevy18 to SinNoLevy21) are for a fund that has numerous lines for receipts or expenditures that does not fit on one of the other no levy pages. Additional lines may be added as needed.

10f. 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.

10g. The non-budgeted pages in the last column, the last two boxes should have the same figures as the last box take totals from the right side with the next to last box takes totals from the bottom.

10h. All levy fund pages have a Non-Appropriated Balance block. K.S.A. 79-2927 allows the city to enter an amount **not to exceed 5%** of the total expenditures for each fund. The Non-Appropriated Balance block is not mandatory to have an amount entered. If the amount entered in the block exceeds the 5%, a warning "Exceeds 5%" will appear and the block will turn red. In order to remove this warning message, you must reduce the non-appropriate figure.

10i. 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.

10j. 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.

10k. 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.

11. Neighborhood Revitalization (nhood) should be completed **only after** all tax levy fund pages been completed and the levy rates have been computed on the Budget Summary page. You will need to either print the Budget Summary page or write down the dollar amount of ad valorem needed for each tax levy fund. The ad valorem amounts for each fund will then be input in the neighborhood revitalization table. The table will then compute the approximate amount of rebate and link to each tax levy fund page. This will cause each tax levy fund to have an entry in the neighborhood revitalization expenditure block, increase the total expenditures amount, recomputed the ad valorem needed, and link the new amount to the Budget Summary page. **Note: If you do not have Neighborhood Revitalization, this step is not done.**

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

11b. **Note:** You are not required to use the Neighborhood Revitalization Table and may continue doing the way you have in the past. The table can be used to know approximate amount of the rebate so that you will have an idea of the amount of ad valorem taxes you will not be receiving.

11c. **Note: If you do not have Neighborhood Revitalization, these steps are not done.**

12. 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.

12a. At the bottom of the page is a green shaded area, enter the page number.

12b. 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.

12c. Once the 'Notice of Budget Hearing' has been printed in the local newspaper, please review the notice to ensure the information was correctly printed. If the information is not correct, the Notice may need to be republished, and may delay the submission of the budget to the County Clerk.

13. Before submission of the budget to the County Clerk, please review the entire document and verify that all amounts are correct. In addition, the Certificate Page needs to be signed by at least one member of the governing body (signatures of the entire governing body is preferred, but not mandatory).

**Input sheet for City2.XLS budget form**

Enter City Name (City of)

City of Hays

Enter County Name followed by "County"

Ellis County

Enter year being budgeted (YYYY)

2011

Enter the following information from the sources shown. This information will be entered on the budget forms in the appropriate locations. If any of the numbers are wrong, change them on this input sheet.

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

The input for the following comes directly from the 2010 Budget, Certificate Page:

\*If amended, then use the amended figures.\*

Fund Names:	Statute	2010 *Expenditures*	2009 Ad Valorem Tax
General	12-101a	14,665,016	0
Debt Service	10-113	1,952,114	1,103,474
Fund name for all funds with a tax levy:			
Library	12-1220	1,185,247	1,080,534
Library Employee Benefit	12-16,102	151,900	134,559
Airport	3-113	639,721	180,089
Public Safety Equipment	12-110b	663,930	360,178
Employee Benefit	12-16,102	3,319,967	1,638,783
Total Tax Levy Funds for 2010 Budgeted Year			4,497,617

Other (non-tax levy) fund names:

Special Highway	798,786
Solid Waste	1,373,780
Water & Sewer	9,239,592
Special Park & Recreation	614,658
Special Alcohol	322,600
Convention & Visitors Bureau	1,066,483
Stormwater Management	0
Home Depot Eco Devo	207,936
Park Development	0

Single Non Tax Levy:

1	
2	
3	
4	
Total Expenditures for 2010 Budgeted Year	
	36,201,730

Non-Budgeted (A):

1	New Equipment Reserve
2	Golf Course Improvement
3	Capital Projects
4	2001 Capital Projects
5	Airport Improvement

Non-Budgeted (B):

1	TDD Sales Tax
2	Sports Complex
3	

4	
5	
Non-Budgeted (C):	
1	
2	
3	
4	
5	
Non-Budgeted (D):	
1	
2	
3	
4	
5	

<b>From the 2010 Budget, Budget Summary Page</b>	<b>2008 Tax Rate (2009 Column)</b>
General	0.000
Debt Service	7.242
Library	6.000
Library Employee Benefit	0.781
Airport	1.004
Public Safety Equipment	2.009
Employee Benefit	9.051
0	
0	
0	
0	
0	
<b>Total</b>	<b>26.087</b>

Total Tax Levied (2009 budget column)	4,637,045
Assessed Valuation (2009 budget column)	178,547,494

<b>From the 2010 Budget, Budget Summary Page</b>	<b>2008</b>	<b>2009</b>
Outstanding Indebtedness, January 1:		
G.O. Bonds	20,306,977	19,649,955
Revenue Bonds	1,635,000	1,050,000
Other	0	0
Lease Purchase Principal	2,100,029	1,947,198

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

**From the County Clerks 2011 Budget Information:**

Total Assessed Valuation for 2010	182,552,881
New Improvements for 2010	2,103,587
Personal Property excluding oil, gas, mobile homes - 2010	6,376,404
<b>Territory Added: (Current Year Only)</b>	
Real Estate	7,144
State Assessed	
New Improvements	
Property that has changed in use for 2010	
Personal Property excluding oil, gas, mobile homes- 2009	7,275,931
Gross earnings (intangible) tax estimate for 2011	0
Neighborhood Revitalization	996,651

Actual Tax Rates for the 2010 Budget:

<b>Fund</b>	<b>Rate</b>
General	0.000
Debt Service	6.151
Library	6.000
Library Employee Benefit	0.750
Airport	1.004
Public Safety Equipment	2.008
Employee Benefit	9.135
<b>Total</b>	<b>25.048</b>

Final Assessed Valuation from the November 1, 2009 Abstract 180,405,968

**From the County Treasurer's Budget Information - 2011 Budget Year Estimates:**

Motor Vehicle Tax Estimate	443,102
Recreational Vehicle Tax Estimate	5,808
16/20 M Vehicle Tax	3,555
LAVTR	
City and County Revenue Sharing	
Slider	

**Computation of Delinquency**

Actual Delinquency for 2009 Tax	
Rate used in this budget-this will be shown on all fund pages with a tax levy	

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

2011 State Distribution for Kansas Gas Tax	555,600
2011 County Transfers for Gas**	
Adjusted 2010 State Distribution for Kansas Gas Tax	538,020
Adjusted 2010 County Transfers for Gas**	

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

**From the 2009 Budget Certificate Page**

Funds	2009 Expenditure Amounts Budget Authority	Note: If the 2009 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.
General	14,305,370	
Debt Service	2,462,127	
Library	1,186,268	
Library Employee Ben	150,000	
Airport	452,193	
Public Safety Equipme	591,147	
Employee Benefit	3,364,000	
0		
0		
0		
0		
0		
Special Highway	976,811	
Solid Waste	1,516,531	
Water & Sewer	9,726,963	
Special Park & Recreat	509,604	
Special Alcohol	298,166	
Convention & Visitors	823,376	
Stormwater Managemen	0	
Home Depot Eco Devo	207,506	
Park Development	64	
0		
0		
0		
0		
0		
0		
0		



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.

Date: August 12, 2010 Must be at least 10 days between date ]  
Time: 6:30 p.m.  
Location: City Hall 1507 Main St Hays KS 67601  
Available at: City Hall 1507 Main St Hays KS 67601

**Examples**

Date: August 12, 2010  
Time: 7:00 PM or 7:00 AM  
Location: City Hall  
Available at: City Hall

published and hearing held.

**CERTIFICATE**

To the Clerk of Ellis County, State of Kansas

We, the undersigned, officers of

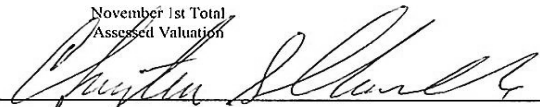
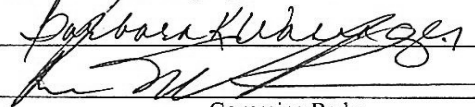
City of Hays

- certify that: (1) the hearing mentioned in the attached publication was held;  
 (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2011; and  
 (3) the Amounts(s) of 2010 Ad Valorem Tax are within statutory limitations.

			2011 Adopted Budget		
Table of Contents:		Page No.	Expenditures	Amount of 2010 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2011		2			
Allocation of MVT, RVT, 16/20M Veh & Slides		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	7	13,803,993		
Debt Service	10-113	8	1,585,688	661,724	
Library	12-1220	9	1,204,019	1,095,317	
Library Employee Benefit	12-16,102	9	155,181	141,644	
Airport	3-113	10	711,715	182,553	
Public Safety Equipment	12-110b	10	853,097	365,106	
Employee Benefit	12-16,102	11	3,438,565	2,117,368	
Special Highway		12	656,261		
Solid Waste		12	1,274,478		
Water & Sewer		13	8,116,762		
Special Park & Recreation		13	745,111		
Special Alcohol		14	312,604		
Convention & Visitors Bureau		14	1,003,337		
Stormwater Management		15	404,500		
Home Depot Eco Devo		15	208,099		
Park Development		16	5,027		
		16			
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Totals		x	34,478,437	4,563,712	
Budget Summary		19			
Neighborhood Revitalization Rebate		20			

Is an Ordinance required to be passed, published, and attached to the budget  Yes

Assisted by: \_\_\_\_\_  
 \_\_\_\_\_  
 Address: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 Attest: \_\_\_\_\_, 2010  
 \_\_\_\_\_  
 County Clerk

County Clerk's Use Only  
 \_\_\_\_\_  
 November 1st Total Assessed Valuation  
  
  
 \_\_\_\_\_  
 Governing Body  
 Page 1

City of Hays

2011

**Computation to Determine Limit for 2011**

	<b>Amount of Levy</b>
1. Total Tax Levy Amount in 2010 Budget	+ \$ <u>4,497,617</u>
2. Debt Service Levy in 2010 Budget	- \$ <u>1,103,474</u>
3. <b>Tax Levy Excluding Debt Service</b>	<u>\$ 3,394,143</u>
 <b>2010 Valuation Information for Valuation Adjustments:</b>	
4. <b>New Improvements for 2010:</b>	+ <u>2,103,587</u>
5. <b>Increase in Personal Property for 2010:</b>	
5a. Personal Property 2010	+ <u>6,376,404</u>
5b. Personal Property 2009	- <u>7,275,931</u>
5c. Increase in Personal Property (5a minus 5b)	+ <u>0</u>
	(Use Only if > 0)
6. <b>Valuation of annexed territory for 2010</b>	
6a. Real Estate	+ <u>7,144</u>
6b. State Assessed	+ <u>0</u>
6c. New Improvements	- <u>0</u>
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ <u>7,144</u>
7. <b>Valuation of Property that has Changed in Use during 2010</b>	<u>0</u>
8. <b>Total Valuation Adjustment (Sum of 4, 5c, 6d &amp; 7)</b>	<u>2,110,731</u>
9. Total Estimated Valuation July 1, 2010	<u>182,552,881</u>
10. <b>Total Valuation less Valuation Adjustment (9 minus 8)</b>	<u>180,442,150</u>
11. Factor for Increase (8 divided by 10)	<u>0.01170</u>
12. Amount of Increase (11 times 3)	+ \$ <u>39,703</u>
13. <b>Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)</b>	<u>\$ 3,433,846</u>
14. <b>Debt Service in this 2011 Budget</b>	<u>661,724</u>
15. <b>Maximum levy, including debt service, without an Ordinance (13 plus 14)</b>	<u><u>4,095,570</u></u>

If the 2011 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

**Allocation of Motor, Recreational, 16/20M Vehicle Tax & Slider**

Budgeted Fund for 2010	Budget Tax Levy Amt for 2009	Allocation for Year 2011			
		MVT	RVT	16/20M Veh	Slider
General	0	0	0	0	0
Debt Service	1,103,474	108,713	1,425	872	0
Library	1,080,534	106,453	1,395	854	0
Library Employee Benefit	134,559	13,257	174	106	0
Airport	180,089	17,742	233	142	0
Public Safety Equipment	360,178	35,484	465	285	0
Employee Benefit	1,638,783	161,452	2,116	1,295	0
<b>TOTAL</b>	<b>4,497,617</b>	<b>443,101</b>	<b>5,808</b>	<b>3,554</b>	<b>0</b>

County Treas Motor Vehicle Estimate	<u>443,102</u>				
County Treasurers Recreational Vehicle Estimate		<u>5,808</u>			
County Treasurers 16/20M Vehicle Estimate			<u>3,555</u>		
County Treasurers Slider Estimate					<u>0</u>
Motor Vehicle Factor	<u>0.09852</u>				
Recreational Vehicle Factor		<u>0.00129</u>			
16/20M Vehicle Factor			<u>0.00079</u>		
Slider Factor				<u>0.00000</u>	

City of Hays

2011

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2009	Current Amount for 2010	Proposed Amount for 2011	Transfers Authorized by Statute
AIRPORT	NEW EQUIPMENT RESERVE	23,600	6,913	9,536	KSA 12-1,117
PUBLIC SAFETY EQUIP	PUBLIC SAFETY EQUIP RES	-	-	568,986	KSA 12-1,117
SOLID WASTE	GENERAL FUND	208,707	219,870	240,000	KSA 12-825d
SOLID WASTE	EMPLOYEE BENEFIT	120,564	130,558	141,823	KSA 12-825d
SOLID WASTE	SOLID WASTE RESERVE	377,542	225,000	88,349	KSA 12-1,117
WATER/SEWER	BOND & INTEREST	17,800	17,800	-	KSA 12-825d
WATER/SEWER	SALES TAX RESERVE	2,046,394	2,578,030	2,526,470	KSA 12-825d
WATER/SEWER	CAPITAL IMPROVEMENT	1,294,000	650,000	-	KSA 12-1,118
WATER/SEWER	GENERAL FUND	893,146	957,040	892,745	KSA 12-825d
WATER/SEWER	GF WATER SALES TAX RES	509,660	553,198	482,012	KSA 12-825d
WATER/SEWER	EMPLOYEE BENEFIT	333,339	340,910	390,788	KSA 12-825d
WATER/SEWER	NEW EQUIPMENT RESERVE	118,000	55,826	55,925	KSA 12-1,117
WATER/SEWER	STORM WATER UTILITY	-	-	44,500	KSA 12-825d
SPECIAL ALCOHOL	GENERAL FUND	39,678	43,748	40,964	KSA 12-825d
SPECIAL ALCOHOL	EMPLOYEE BENEFIT	14,007	16,383	16,986	KSA 12-16,102
CVB	GENERAL FUND	54,500	57,360	53,550	KSA 12-825d
CVB	EMPLOYEE BENEFIT	70,027	85,150	73,348	KSA 12-16,102
CVB	NEW EQUIPMENT RESERVE	-	2,760	2,760	KSA 12-1,117
STORMWATER MGMT	GENERAL FUND	-	-	31,025	KSA 12-825d
STORMWATER MGMT	EMPLOYEE BENEFIT	-	-	17,635	KSA 12-825d
STORMWATER MGMT	NEW EQUIPMENT RESERVE	-	-	1,480	KSA 12-1,117
GENERAL FUND	SICK LEAVE PAYOUT RES	-	1,300	1,400	KSA 12-16,102
GENERAL FUND	NEW EQUIPMENT RESERVE	386,811	249,299	256,803	KSA 12-1,117
GENERAL FUND	EMPLOYEE BENEFIT	-	-	270,183	KSA 12-825d
<b>Totals</b>		6,507,775	6,191,145	6,207,268	
<b>Adjustments</b>					
<b>Adjusted Totals</b>		6,507,775	6,191,145	6,207,268	

\*Note: Adjustments are required only if the transfer is being made in 2010 and/or 2011 from a non-budgeted fund.

## Transfers - Cities

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2010	Date Due		Amount Due 2010		Amount Due 2011	
						Interest	Principal	Interest	Principal	Interest	Principal
<b>General Obligation:</b>											
STATE REVOLVING LN	3/17/1992	9/1/2014	3.74	5,516,364	1,630,359	3/1 & 9/1	3/1 & 9/1	57,850	337,677	45,094	351,284
INTERNAL IMPR 2000A	10/4/2000	9/1/2020	VAR	2,450,000	1,100,000	3/1 & 9/1	9/1	55,636	185,000	0	0
INTERNAL IMPR 2002A	4/23/2002	9/1/2022	VAR	2,940,000	1,480,000	3/1 & 9/1	9/1	66,370	240,000	56,530	250,000
INTERNAL IMPR 2003A	10/20/2003	9/1/2018	VAR	1,815,000	1,205,000	3/1 & 9/1	9/1	43,250	115,000	39,800	115,000
ECO DEVO 2004A	12/2/2004	9/1/2024	VAR	2,445,000	2,210,000	3/1 & 9/1	9/1	117,936	90,000	113,099	95,000
INTERNAL IMPR 2005A	10/20/2005	9/1/2021	VAR	1,360,000	1,185,000	3/1 & 9/1	9/1	44,468	80,000	41,188	85,000
INTERNAL IMPR 2006A	6/15/2006	9/1/2024	VAR	5,745,000	5,225,000	3/1 & 9/1	9/1	218,706	210,000	209,886	220,000
INTERNAL IMPR 2007A	7/26/2007	9/1/2022	VAR	1,540,000	1,400,000	3/1 & 9/1	9/1	58,849	80,000	55,249	85,000
INTERNAL IMPR 2008A	9/8/2008	9/1/2023	VAR	1,230,000	1,170,000	3/1 & 9/1	9/1	45,930	60,000	43,380	65,000
INTERNAL IMPR 2009A	9/28/2009	9/1/2024	VAR	900,000	900,000	3/1 & 9/1	9/1	27,860	50,000	28,893	50,000
<b>Total G.O. Bonds</b>					<b>17,505,359</b>			<b>736,855</b>	<b>1,447,677</b>	<b>633,119</b>	<b>1,316,284</b>
<b>Revenue Bonds:</b>											
W&S REFUNDING 2003	6/25/2003	9/1/2012	VAR	1,930,000	615,000	3/1 & 9/1	9/1	18,810	290,000	10,110	290,000
W&S REVENUE 2009A	6/16/2009	9/1/2024	VAR	4,200,000	4,200,000	3/1 & 9/1	9/1	146,855	40,000	146,055	50,000
<b>Total Revenue Bonds</b>					<b>4,815,000</b>			<b>165,665</b>	<b>330,000</b>	<b>156,165</b>	<b>340,000</b>
<b>Other:</b>											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>22,320,359</b>			<b>902,520</b>	<b>1,777,677</b>	<b>789,284</b>	<b>1,656,284</b>



City of Hays

2011

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	5,729,192	5,313,207	4,265,967
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,359	0	0
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Slider			0
Local Sales Tax	6,340,438	6,023,415	5,902,947
Local Alcoholic Liquor	117,289	126,259	117,432
Franchise Fees	1,238,628	1,250,000	1,312,400
CMB & Liquor Licenses	10,100	10,500	10,500
Business Licenses & Permits	25,553	9,000	10,000
Other Licenses	720	300	300
Building Permits	52,602	55,000	55,000
Pet Licenses	12,844	12,000	13,000
Federal Aid	1,576	0	0
State Government Grants	14,252	6,329	0
Grave Opening	4,150	3,000	3,000
Court Costs	66,069	70,000	66,000
Animal Control Revenue	2,120	3,500	3,000
Golf Course Revenue	212,203	250,000	287,500
Court Fines	443,877	500,000	500,000
Court-Appointed Reimbursement	7,469	1,895	0
Rentals	1,200	1,200	1,200
Sale of Cemetery Lots	6,275	6,000	6,300
Transfer from Special Alcohol	39,678	43,748	40,964
Transfer from CVB	54,500	57,360	53,550
Transfer from Water/Sewer	893,146	957,040	892,745
Transfer from Water Sales Tax	509,660	553,198	482,012
Transfer from Storm Water	0	0	31,025
Transfer from Solid Waste	208,707	219,870	240,000
Transfer from Complex Sales Tax Reserve	0	0	347,300
Interest on Idle Funds	251,819	62,500	90,750
Miscellaneous	171,478	140,000	140,000
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>10,687,712</b>	<b>10,362,114</b>	<b>10,606,925</b>
<b>Resources Available:</b>	<b>16,416,904</b>	<b>15,675,321</b>	<b>14,872,892</b>

City of Hays

**FUND PAGE - GENERAL**

Adopted Budget  
revised 10/2/09

Prior Year Actual	Current Year Estimate	Proposed Budget Year
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City of Hays

2011

Adopted Budget General Fund - Detail Page 1	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
<b>Expenditures:</b>			
<b>City Commissioner</b>			
Salaries	9,150	9,000	9,000
Professional Services	0	500	500
Other Contractual Services	2,491	2,200	3,000
Legal Publications & Printing	0	500	500
Travel & Training	11,249	12,000	18,500
General Supplies & Materials	1,296	1,500	1,500
Projects	440	175,000	0
Financial Policy Projects - Capita	1,120,000	915,750	2,769,462
<b>Total</b>	<b>1,144,626</b>	<b>1,116,450</b>	<b>2,802,462</b>
<b>City Manager</b>			
Salaries	248,231	254,209	254,290
Overtime	5,251	3,500	3,500
Expense allowance - car	4,917	4,000	0
Other Contractual Services	25,341	30,000	29,300
Contingency	182,567	150,000	100,000
Communication	3,509	3,200	3,500
Travel & Training	20,439	15,000	23,500
General Supplies & Materials	1,780	1,500	2,700
Projects	0	0	0
<b>Total</b>	<b>492,035</b>	<b>461,409</b>	<b>416,790</b>
<b>Human Resources</b>			
Salaries	103,809	96,912	96,950
Overtime	154	250	250
Professional Services	39,047	28,212	46,200
Other Contractual Services	2,542	1,999	2,650
Organization Development	31,354	36,000	15,000
Communication	448	996	1,200
Legal Publications & Printing	6,736	7,500	9,300
Travel & Training	1,465	7,500	9,100
Projects	7,500	0	0
<b>Total</b>	<b>193,055</b>	<b>179,369</b>	<b>180,650</b>
<b>City Attorney</b>			
Professional Services	82,452	100,000	100,000
Other Contractual Services	660	1,000	1,000
<b>Total</b>	<b>83,112</b>	<b>101,000</b>	<b>101,000</b>
<b>Finance/City Clerk</b>			
Salaries	293,287	296,768	296,860
Overtime	2,907	500	500
Professional Services	33,034	38,000	38,000
Other Contractual Services	7,886	7,900	8,300
Contingency	0	5,000	5,000
Communication	950	1,100	1,100
Legal Publications & Printing	12,086	11,000	12,000
Travel & Training	14,260	6,100	5,500
General Supplies & Materials	749	500	500
Projects			
<b>Total</b>	<b>365,159</b>	<b>366,868</b>	<b>367,760</b>
<b>Information Technology</b>			
Salaries	214,927	243,508	245,710
Overtime	596	1,200	1,200
Other Contractual Services	111,218	138,460	146,790
Equipment Expense	7,489	9,000	9,250
Communication	2,760	3,100	3,400
Travel & Training	12,029	12,500	19,880
Office Supplies	14,431	14,500	15,000
General Supplies & Materials	3,241	3,000	3,500
New Equipment	30,770	37,000	32,450
Projects	17,937	0	0
<b>Total</b>	<b>415,398</b>	<b>462,268</b>	<b>477,180</b>
<b>Intergovernmental Account</b>			
Other Contractual Services	2,751	3,500	3,500
Insurance & Surety Bonds	200,346	216,900	220,500
Communication	54,994	58,000	58,000
Office Supplies	18,644	24,500	24,500
<b>Total</b>	<b>276,735</b>	<b>302,900</b>	<b>306,500</b>
<b>Transfers</b>			
Transfer to Bond & Interest	0	0	0
Transfer to Sick Leave Payout Reserve	0	1,300	1,400
Transfer to New Equipment Reserve	386,811	249,299	256,803
Transfer to Employee Benefit	0	0	270,183
<b>Total</b>	<b>386,811</b>	<b>250,599</b>	<b>528,386</b>
<b>Page 1 - Total</b>	<b>3,356,931</b>	<b>3,240,863</b>	<b>5,180,728</b>

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City of Hays

2011

Adopted Budget General Fund - Detail Page 2	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
<b>Expenditures:</b>			
<b>Police Department</b>			
Salaries	1,970,433	2,207,821	2,212,150
Overtime	213,658	150,000	150,000
Professional Services	7,662	9,000	9,000
Other Contractual Services	41,640	52,000	52,000
Uniforms	14,436	20,000	20,000
Equipment Expense	10,460	12,000	12,000
Rentals	0	0	0

Revised 10/2/09

Contingency	0	5,000	5,000
Grant Funding	1,731	0	0
Communication	13,029	14,200	14,200
Legal Publications & Printing	3,818	6,000	6,000
Travel & Training	12,390	18,200	18,200
Office Supplies	1,764	2,700	2,700
General Supplies & Materials	19,636	21,000	21,000
Projects	0	0	0
<b>Total</b>	<b>2,310,657</b>	<b>2,517,921</b>	<b>2,522,250</b>
<b>Municipal Court</b>			
Salaries	106,927	107,081	107,130
Overtime	937	3,000	3,000
Professional Services	30,143	33,000	33,000
Other Contractual Services	1,481	2,500	2,500
Travel & Training	120	500	500
Office Supplies	948	1,200	1,200
Projects	0	0	0
<b>Total</b>	<b>140,556</b>	<b>147,281</b>	<b>147,330</b>
<b>Public Works-General Administration</b>			
Salaries	191,202	196,500	197,450
Overtime	640	500	500
Professional Services	1,937	20,000	20,000
Other Contractual Services	1,424	972	1,250
Contingency	833	5,000	5,000
Communication	1,339	1,788	1,800
Travel & Training	2,636	8,400	8,000
Office Supplies	3,942	5,000	5,000
General Supplies & Materials	3,100	3,612	4,000
Projects	74,800	0	0
<b>Total</b>	<b>281,853</b>	<b>241,772</b>	<b>243,000</b>
<b>Service Division</b>			
Salaries	504,458	540,683	541,770
Overtime	10,717	15,900	15,900
Seasonal/Part Time	381	0	0
Other Contractual Services	53,277	32,000	33,000
Uniforms	5,732	6,000	6,200
Equipment Expense	24,483	30,000	30,000
Rentals	6,821	5,000	5,000
Communication	2,031	1,900	1,900
Travel & Training	1,670	5,950	1,800
General Supplies & Materials	189,614	160,000	160,000
Projects	20,476	3,249	0
<b>Total</b>	<b>819,660</b>	<b>800,682</b>	<b>795,570</b>
<b>Planning Inspection Enforcemen</b>			
Salaries	206,047	224,736	226,150
Overtime	4,118	10,000	10,000
Seasonal/Part Time	8,979	0	0
Other Contractual Services	3,104	3,000	3,000
Uniforms	1,450	1,700	1,800
Equipment Expense	393	600	600
Communication	2,744	4,000	4,000
Travel & Training	7,368	10,000	14,600
General Supplies & Materials	722	1,500	1,500
Projects	0	5,100	0
<b>Total</b>	<b>234,925</b>	<b>260,636</b>	<b>261,650</b>
<b>Buildings &amp; Grounds</b>			
Other Contractual Services	39,792	42,550	24,200
General Supplies & Materials	207	6,500	6,500
Natural Gas	34,178	48,275	50,000
Electricity	312,121	332,134	350,000
Repair to Buildings & Structures	1,048	9,500	9,500
Projects	0	25,000	0
<b>Total</b>	<b>387,346</b>	<b>463,959</b>	<b>440,200</b>
<b>Fleet Maintenance</b>			
Salaries	116,807	119,295	119,360
Overtime	679	3,200	3,200
Uniforms	1,100	1,100	1,200
Equipment Expense	204,710	262,500	262,500
Fuel Expense	214,900	270,000	315,000
Communication	457	525	530
Travel & Training	230	1,450	1,450
General Supplies & Materials	13,221	12,600	13,000
New Equipment	0	0	0
Projects	0	0	0
<b>Total</b>	<b>552,104</b>	<b>670,670</b>	<b>716,240</b>
<b>Fire Department</b>			
Salaries	909,472	957,163	963,700
Overtime	171,226	142,500	142,500
Training Certification	16,271	19,200	19,200
Paid Per Call	18,809	23,000	22,600
Other Contractual Services	14,906	11,600	10,000
Uniforms	9,544	8,850	9,600
Equipment Expense	37,254	47,000	47,000
Contingency	4,515	5,000	5,000
Grant Funding	821	16,791	0
Communication	3,618	4,800	4,800
Legal Publications & Printing	607	900	900
Travel & Training	26,611	23,000	25,800
General Supplies & Materials	31,133	30,000	30,000
Repair to Buildings & Structures	6,433	9,200	27,550
Projects	0	0	0
<b>Total</b>	<b>1,251,220</b>	<b>1,299,004</b>	<b>1,308,650</b>
Page 2 -Total	5,978,321	6,401,925	6,434,890
Page 1 -Total	3,356,931	3,240,863	5,180,728
<b>Grand Total</b>	<b>9,335,252</b>	<b>9,642,788</b>	<b>11,615,618</b>

(Note: Should agree with general sub-totals.)

City of Hays

2011

**FUND PAGE**

Adopted Budget Debt Service	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	702,022	387,804	447,804
Receipts:			
Ad Valorem Tax	1,233,997	1,103,474	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	10,127	0	0
Motor Vehicle Tax	80,895	123,168	108,713
Recreational Vehicle Tax	1,174	1,678	1,425
16/20M Vehicle Tax	1,045	1,010	872
Slider			0
Special Assessment Tax	406,906	399,881	365,150
Transfer from Capital Projects	95,903	0	0
Transfer from Water/Sewer Fund	17,800	17,800	0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Miscellaneous	60	0	0
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>1,847,907</b>	<b>1,647,011</b>	<b>476,160</b>
<b>Resources Available:</b>	<b>2,549,929</b>	<b>2,034,815</b>	<b>923,964</b>
Expenditures:			
Tax Increment Financing District	0	0	23,298
Cash Basis Reserve	0	0	60,000
Bond Principal	1,515,000	1,030,000	870,000
Interest Coupons	647,125	557,011	474,925
Levy Stabilization	0	0	153,872
Neighborhood Revitalization Rebate			3,593
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>2,162,125</b>	<b>1,587,011</b>	<b>1,585,688</b>
Unencumbered Cash Balance Dec 31	387,804	447,804	xxxxxxxxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	2,462,127	1,952,114	
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	1,585,688
		Tax Required	661,724
		Del Comp Rate: 0.00%	0
		Amount of 2010 Ad Valorem Tax	661,724

City of Hays

2011

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Library	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	1,022,007	1,080,534	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	9,917	0	0
Motor Vehicle Tax	123,117	102,477	106,453
Recreational Vehicle Tax	1,762	1,396	1,395
16/20M Vehicle Tax	1,016	840	854
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts:			
<b>Total Receipts</b>	<b>1,157,819</b>	<b>1,185,247</b>	<b>108,702</b>
<b>Resources Available:</b>	<b>1,157,819</b>	<b>1,185,247</b>	<b>108,702</b>
Expenditures:			
Other Contractual Services	1,157,819	1,185,247	1,178,738
Tax Increment Financing District	0	0	19,301
Neighborhood Revitalization Rebate			5,980
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure:			
<b>Total Expenditures</b>	<b>1,157,819</b>	<b>1,185,247</b>	<b>1,204,019</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2009/2010 Budget Authority Amount:	1,186,268	1,185,247	Non-Appr Bal
			Tot Exp/Non-Appr Bal
			Tax Required
			Del Comp Rate: 0.00%
			Amount of 2010 Ad Valorem Tax

Adopted Budget Library Employee Benefit	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	3,209	0	0
Receipts:			
Ad Valorem Tax	133,049	134,559	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,034	0	0
Motor Vehicle Tax	12,422	13,275	13,257
Recreational Vehicle Tax	178	181	174
16/20M Vehicle Tax	96	109	106
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts:			
<b>Total Receipts</b>	<b>146,779</b>	<b>148,124</b>	<b>13,537</b>
<b>Resources Available:</b>	<b>149,988</b>	<b>148,124</b>	<b>13,537</b>
Expenditures:			
Other Contractual Services	149,988	148,124	151,900
Tax Increment Financing District	0	0	2,512
Neighborhood Revitalization Rebate			769
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure:			
<b>Total Expenditures</b>	<b>149,988</b>	<b>148,124</b>	<b>155,181</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2009/2010 Budget Authority Amount:	150,000	151,900	Non-Appr Bal
			Tot Exp/Non-Appr Bal
			Tax Required
			Del Comp Rate: 0.00%
			Amount of 2010 Ad Valorem Tax



City of Hays

2011

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Airport	2009	2010	2011
Unencumbered Cash Balance Jan 1	275,513	371,180	400,045
Receipts:			
Ad Valorem Tax	172,192	180,089	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,723	0	0
Motor Vehicle Tax	19,831	17,081	17,742
Recreational Vehicle Tax	301	225	233
16/20M Vehicle Tax	187	125	142
Slider			0
Business Licenses & Permits	5,500	5,500	5,500
Landing Fees	3,255	3,400	4,000
Rentals	59,588	56,000	62,000
Farming (Leases)	17,262	16,500	16,500
Airport - Fuel Sales	10,720	13,000	13,000
Interest on Idle Funds			
Miscellaneous	18,877	10,000	10,000
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>309,436</b>	<b>301,920</b>	<b>129,117</b>
<b>Resources Available:</b>	<b>584,949</b>	<b>673,100</b>	<b>529,162</b>
Expenditures:			
Salaries	84,274	91,072	101,285
Overtime	4,429	2,000	2,000
Seasonal/Part Time	0	5,000	5,000
Professional Services	0	1,000	1,000
Other Contractual Services	18,758	22,000	24,000
Tax Increment Financing District	0	0	3,230
Uniforms	575	450	675
Contingency	0	0	99,112
Communication	1,605	3,120	3,120
Promotions	24,476	25,000	15,000
Legal Publications & Printing	0	500	500
Travel & Training	4,423	13,000	16,000
General Supplies & Materials	13,172	28,000	30,500
Natural Gas	6,169	8,500	11,800
Electricity	21,530	24,500	29,960
Repairs to Buildings & Structures	10,758	13,000	23,000
New Equipment	0	3,930	0
Projects	0	25,070	335,000
Transfer to Employee Benefit	0	0	0
Transfer to New Equipment Reserve	23,600	6,913	9,536
Neighborhood Revitalization Rebate			997
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>213,769</b>	<b>273,055</b>	<b>711,715</b>
Unencumbered Cash Balance Dec 31	371,180	400,045	XXXXXXXXXXXXXXXXXXXX
2009/2010 Budget Authority Amount:	452,193	639,721	Non-Appr Bal
			Tot Exp/Non-Appr Bal
			Tax Required
			Del Comp Rate: 0.00%
			Amount of 2010 Ad Valorem Tax

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Public Safety Equipment	2009	2010	2011
Unencumbered Cash Balance Jan 1	235,010	336,230	451,757
Receipts:			
Ad Valorem Tax	342,203	360,178	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	3,330	0	0
Motor Vehicle Tax	42,002	34,162	35,484
Recreational Vehicle Tax	601	466	465
16/20M Vehicle Tax	374	280	285
Slider			0
Interest on Idle Funds			
Miscellaneous		30,441	
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>388,510</b>	<b>425,527</b>	<b>36,234</b>
<b>Resources Available:</b>	<b>623,520</b>	<b>761,757</b>	<b>487,991</b>
Expenditures:			
Tax Increment Financing District	0	0	6,463
Transfer to Public Safety Equipment Fund	0	0	568,986
New Equipment	287,290	310,000	275,655
Neighborhood Revitalization Rebate			1,993
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>287,290</b>	<b>310,000</b>	<b>853,097</b>
Unencumbered Cash Balance Dec 31	336,230	451,757	XXXXXXXXXXXXXXXXXXXX
2009/2010 Budget Authority Amount:	591,147	663,930	Non-Appr Bal
			Tot Exp/Non-Appr Bal
			Tax Required
			Del Comp Rate: 0.00%
			Amount of 2010 Ad Valorem Tax

City of Hays

2011

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Employee Benefit	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	1,167,776	882,803	222,367
Receipts:			
Ad Valorem Tax	1,541,374	1,638,783	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	15,933	0	0
Motor Vehicle Tax	228,761	153,938	161,452
Recreational Vehicle Tax	3,254	2,097	2,116
16/20M Vehicle Tax	1,415	1,262	1,295
Slider			0
Transfer from Airport	0	0	0
Transfer from Special Alcohol	14,007	16,383	16,986
Transfer from CVB	70,027	85,150	73,348
Transfer from Water/Sewer	333,339	340,910	390,788
Transfer from Solid Waste	120,564	130,558	141,823
Transfer from Storm Water	0	0	17,635
Transfer from Sports Complex	0	0	16,454
Transfer from General Fund	0	0	270,183
Interest on Idle Funds	25,798	4,500	6,750
Miscellaneous	36,932	15,201	0
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>2,391,404</b>	<b>2,388,782</b>	<b>1,098,830</b>
<b>Resources Available:</b>	<b>3,559,180</b>	<b>3,271,585</b>	<b>1,321,197</b>
Expenditures:			
Health Insurance	1,246,409	1,522,583	1,719,507
Social Security	570,429	613,559	630,023
Employee Retirement	628,607	716,868	729,240
Unemployment Compensator	9,085	8,020	8,236
Workers Compensation	180,466	150,488	168,547
Other Contractual Services	6,502	37,700	42,400
Tax Increment Financing Distric	0	0	29,115
Contingency	34,879	0	100,000
Neighborhood Revitalization Rebate			11,497
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>2,676,377</b>	<b>3,049,218</b>	<b>3,438,565</b>
Unencumbered Cash Balance Dec 31	882,803	222,367	XXXXXXXXXXXXXXXXXXXX
2009/2010 Budget Authority Amount	3,364,000	3,319,967	
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	3,438,565
		Tax Required	2,117,368
		Del Comp Rate: 0.00%	0
		Amount of 2010 Ad Valorem Tax	2,117,368

Adopted Budget

Adopted Budget 0	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Slider			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2009/2010 Budget Authority Amount	0	0	
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	0
		Tax Required	0
		Del Comp Rate: 0.00%	0
		Amount of 2010 Ad Valorem Tax	0

City of Hays

2011

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	367,056	155,899	57,897
Receipts:			
State of Kansas Gas Tax	510,675	538,020	555,600
County Transfers Gas			0
Connecting Link Maintenance	44,729	42,764	42,764
Transfer from Capital Project	20,633	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>576,037</b>	<b>580,784</b>	<b>598,364</b>
<b>Resources Available:</b>	<b>943,093</b>	<b>736,683</b>	<b>656,261</b>
Expenditures:			
Contingency	0	30,000	50,000
Transfer to Bond & Interest	0	0	0
Budgeted Projects	787,194	648,786	606,261
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>787,194</b>	<b>678,786</b>	<b>656,261</b>
Unencumbered Cash Balance Dec 31	155,899	57,897	0
2009/2010 Budget Authority Amount:	976,811	798,786	

Adopted Budget

	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Solid Waste			
Unencumbered Cash Balance Jan 1	589,446	364,474	238,026
Receipts:			
Refuse Collection	1,213,960	1,200,000	1,200,000
Yard Waste Tags	2,162	1,500	1,500
Interest on Idle Funds	10,526	3,500	5,250
Miscellaneous	19,464	40,000	40,000
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>1,246,112</b>	<b>1,245,000</b>	<b>1,246,750</b>
<b>Resources Available:</b>	<b>1,835,558</b>	<b>1,609,474</b>	<b>1,484,776</b>
Expenditures:			
Salaries	305,687	315,507	316,408
Overtime	5,864	5,500	5,500
Other Contractual Services	353,171	367,960	367,960
Uniforms	3,150	3,400	3,500
Utility-Water	1,200	1,200	1,200
Equipment Expense	6,835	9,900	9,900
Rentals	0	3,500	3,500
Contingency	4,137	5,000	5,000
Communication	762	870	870
Legal Publications & Printing	1,091	3,000	4,000
Travel & Training	519	600	600
Office Supplies	434	500	500
General Supplies & Materials	8,283	12,240	18,240
Natural Gas	2,061	3,975	3,540
Electricity	3,216	3,268	3,988
Repairs to Buildings & Structures	3,600	3,600	3,600
New Equipment	0	0	0
Projects	8,268	0	0
Debt Services	55,993	56,000	56,000
Transfer to General Fund	208,707	219,870	240,000
Transfer to Employee Benefit	120,564	130,558	141,823
Transfer to Reserves	377,542	225,000	88,349
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>1,471,084</b>	<b>1,371,448</b>	<b>1,274,478</b>
Unencumbered Cash Balance Dec 31	364,474	238,026	210,298
2009/2010 Budget Authority Amount:	1,516,531	1,373,780	

City of Hays

2011

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Water & Sewer	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	2,976,408	2,513,270	1,345,668
Receipts:			
Local Sales Tax	2,588,677	2,459,243	2,410,058
Water Sales	2,364,205	2,423,000	2,471,460
Sewer Service Charges	1,871,099	1,934,240	1,992,267
Taps-Turn Ons	29,584	34,695	35,000
Penalty	22,436	21,000	21,700
Stormwater Fee		244,500	
Water Sales Conservation Rate	239,561	247,000	250,000
R-9 Ranch Revenue	658,281	362,150	362,150
Interest - Sales Tax Collection	324,395	90,370	131,250
Interest on Idle Funds	135,140	33,566	48,750
Miscellaneous	16,354	13,000	14,275
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>8,249,732</b>	<b>7,862,764</b>	<b>7,736,910</b>
<b>Resources Available:</b>	<b>11,226,140</b>	<b>10,376,034</b>	<b>9,082,578</b>
Expenditures:			
Wastewater Treatment & Collection	814,207	889,094	944,522
Water Production & Distribution	1,263,919	1,358,618	1,445,937
Debt Service	896,267	895,059	895,558
Non-Operating	5,738,477	5,687,595	4,830,745
Stormwater		200,000	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>8,712,870</b>	<b>9,030,366</b>	<b>8,116,762</b>
Unencumbered Cash Balance Dec 31	2,513,270	1,345,668	965,816
2009/2010 Budget Authority Amount:	9,726,963	9,239,592	

Adopted Budget

Special Park & Recreation	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	421,663	523,420	627,679
Receipts:			
Local Alcoholic Liquor Tax	117,289	126,259	117,432
Interest on Idle Funds			
Miscellaneous	3,331	0	0
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>120,620</b>	<b>126,259</b>	<b>117,432</b>
<b>Resources Available:</b>	<b>542,283</b>	<b>649,679</b>	<b>745,111</b>
Expenditures:			
Projects	18,863	22,000	745,111
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>18,863</b>	<b>22,000</b>	<b>745,111</b>
Unencumbered Cash Balance Dec 31	523,420	627,679	0
2009/2010 Budget Authority Amount:	509,604	614,658	

City of Hays

2011

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Alcohol	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	197,141	194,894	195,172
Receipts:			
Local Alcoholic Liquor Tax	117,288	126,259	117,432
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>117,288</b>	<b>126,259</b>	<b>117,432</b>
<b>Resources Available:</b>	<b>314,429</b>	<b>321,153</b>	<b>312,604</b>
Expenditures:			
Other Contractual Services	65,850	65,850	65,200
Contingency	0	0	189,454
Transfer to General Fund	39,678	43,748	40,964
Transfer to Employee Benefit	14,007	16,383	16,986
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>119,535</b>	<b>125,981</b>	<b>312,604</b>
Unencumbered Cash Balance Dec 31	194,894	195,172	0
2009/2010 Budget Authority Amount:	298,166	322,600	

Adopted Budget

Convention & Visitors Bureau	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	334,710	339,513	336,337
Receipts:			
Transient Guest Tax	619,240	620,000	630,000
Interest on Idle Funds			
Miscellaneous	36,764	37,000	37,000
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>656,004</b>	<b>657,000</b>	<b>667,000</b>
<b>Resources Available:</b>	<b>990,714</b>	<b>996,513</b>	<b>1,003,337</b>
Expenditures:			
Salaries	206,215	200,906	201,351
Overtime	1,101	1,500	1,500
Seasonal/Part Time	7,946	9,000	9,000
Other Contractual Services	51,316	52,000	55,000
Rentals/Lease Payment	101,032	103,000	105,000
Contingency	6,487	0	314,328
Communication	4,196	5,000	5,000
Promotions	38,827	40,000	40,000
Legal Publications & Printing	68,919	85,000	85,000
Travel & Training	4,907	5,000	6,000
Office Supplies	2,211	3,000	4,000
Natural Gas	989	1,500	2,000
Electricity	6,558	7,500	9,000
Repairs to Buildings & Structures	0	1,500	5,000
Projects	25,970	0	31,500
Transfer to General Fund	54,500	57,360	53,550
Transfer to Employee Benefit	70,027	85,150	73,348
Transfer to New Equipment Reserve	0	2,760	2,760
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>651,201</b>	<b>660,176</b>	<b>1,003,337</b>
Unencumbered Cash Balance Dec 31	339,513	336,337	0
2009/2010 Budget Authority Amount:	823,376	1,066,483	

City of Hays

2011

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Stormwater Management	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Storm Water Fees	0	0	360,000
Transfer from Water & Sewer	0	0	44,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>404,500</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>404,500</b>
Expenditures:			
Salaries	0	0	48,384
Other Contractual Services	0	0	5,000
Communication	0	0	800
Travel & Training	0	0	2,500
Office Supplies	0	0	500
General Supplies & Materials	0	0	500
New Equipment	0	0	20,000
Projects	0	0	276,676
Transfer to General Fund	0	0	31,025
Transfer to Employee Benefit	0	0	17,635
Transfer to New Equipment Reserve	0	0	1,480
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures:			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>404,500</b>
Unencumbered Cash Balance Dec 31	0	0	0
2009/2010 Budget Authority Amount:	0	0	

Adopted Budget

Home Depot Eco Devo	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	58,890	74,054	74,545
Receipts:			
Received from TIF Proceeds	222,669	208,427	206,761
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>222,669</b>	<b>208,427</b>	<b>206,761</b>
<b>Resources Available:</b>	<b>281,559</b>	<b>282,481</b>	<b>281,306</b>
Expenditures:			
Bond Principal	85,000	90,000	95,000
Interest Coupons	122,505	117,936	113,099
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures:			
<b>Total Expenditures</b>	<b>207,505</b>	<b>207,936</b>	<b>208,099</b>
Unencumbered Cash Balance Dec 31	74,054	74,545	73,207
2009/2010 Budget Authority Amount:	207,506	207,936	

City of Hays

2011

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Park Development	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	64	0	5,027
Receipts:			
Miscellaneous Revenue	0	5,027	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>5,027</b>	<b>0</b>
<b>Resources Available:</b>	<b>64</b>	<b>5,027</b>	<b>5,027</b>
Expenditures:			
Contingency	64	0	5,027
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>64</b>	<b>0</b>	<b>5,027</b>
Unencumbered Cash Balance Dec 31	0	5,027	0
2009/2010 Budget Authority Amount:	64	0	

Adopted Budget

0	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2009/2010 Budget Authority Amount:	0	0	

City of Hays

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

2011

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
New Equipment Reserve		Golf Course Improvement		Capital Projects		2001 Capital Projects		Airport Improvement		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	1,666,031	Cash Balance Jan 1	21,836	Cash Balance Jan 1	-2,756,958	Cash Balance Jan 1	26,605	Cash Balance Jan 1	157,800	-884,686
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest on Inv	28,177	Golf Course Rev	4,950	Prior Yr Encumb	26,545			Fed & State Grants	121,337	
Trans from GF	386,811	Misc Rev	3,807	Misc Rev	5,505					
Trans from Airport	23,600			Note/Bond Precls	5,038,930					
Trans from W&S	118,000									
Total Receipts	556,588	Total Receipts	8,757	Total Receipts	5,070,980	Total Receipts	0	Total Receipts	121,337	5,757,662
Resources Available:	2,222,619	Resources Available:	30,593	Resources Available:	2,314,022	Resources Available:	26,605	Resources Available:	279,137	4,872,976
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
New Equip - GF	762,874	Professional Svcs	0	Capital Projects	3,391,130	Other Contractual	23,587	Other Contractual	2,137,038	
		Other Contractual	0			Trans to B&I	3,018			
		Repairs to Bldgs	3,937							
Total Expenditures	762,874	Total Expenditures	3,937	Total Expenditures	3,391,130	Total Expenditures	26,605	Total Expenditures	2,137,038	6,321,584
Cash Balance Dec 31	1,459,745	Cash Balance Dec 31	26,656	Cash Balance Dec 31	-1,077,108	Cash Balance Dec 31	0	Cash Balance Dec 31	-1,857,901	<b>-1,448,608</b> **
				10-1116 applies	<b>See Tab B</b>			10-1116 applies	<b>See Tab B</b>	<b>-1,448,608</b> **

\*\*Note: These two block figures should agree.



City of Hays

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

2011

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
TDD Sales Tax		Sports Complex								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	41,091	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		41,091
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Local Sales Tax	196,884	Local Sales Tax	1,289,063							
		Misc Revenue	228,083							
Total Receipts	196,884	Total Receipts	1,517,146	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,714,030
Resources Available:	237,975	Resources Available:	1,517,146	Resources Available:	0	Resources Available:	0	Resources Available:	0	1,755,121
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Other Contractual	220,955	Professional Svcs	778,715							
		Other Contractual	150							
Total Expenditures	220,955	Total Expenditures	778,865	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	999,820
Cash Balance Dec 31	17,020	Cash Balance Dec 31	738,281	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	<b>755,301</b> **
										<b>755,301</b> **

\*\*Note: These two block figures should agree.

**NOTICE OF BUDGET HEARING**

The governing body of  
City of Hays

will meet on August 12, 2010 at 6:30 p.m. at City Hall 1507 Main St Hays KS 67601 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall 1507 Main St Hays KS 67601 and will be available at this hearing.

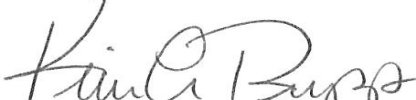
**BUDGET SUMMARY**

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

FUND	Prior Year Actual for 2009		Current Year Estimate for 2010		Proposed Budget for 2011		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Expenditures	Amount of 2010 Ad Valorem Tax	Estimate Tax Rate *
General	11,103,697		11,409,354		13,803,993		
Debt Service	2,162,125	7.242	1,587,011	6.151	1,585,688	661,724	3.625
Library	1,157,819	6.000	1,185,247	6.000	1,204,019	1,095,317	6.000
Library Employee Benefit	149,988	0.781	148,124	0.750	155,181	141,644	0.776
Airport	213,769	1.004	273,055	1.004	711,715	182,553	1.000
Public Safety Equipment	287,290	2.009	310,000	2.008	853,097	365,106	2.000
Employee Benefit	2,676,377	9.051	3,049,218	9.135	3,438,565	2,117,368	11.599
Special Highway	787,194		678,786		656,261		
Solid Waste	1,471,084		1,371,448		1,274,478		
Water & Sewer	8,712,870		9,030,366		8,116,762		
Special Park & Recreation	18,863		22,000		745,111		
Special Alcohol	119,535		125,981		312,604		
Convention & Visitors Bureau	651,201		660,176		1,003,337		
Stormwater Management					404,500		
Home Depot Eco Devo	207,505		207,936		208,099		
Park Development	64				5,027		
Non-Budgeted Funds-A	6,321,584						
Non-Budgeted Funds-B	999,820						
Totals	37,040,785	26.087	30,058,702	25.048	34,478,437	4,563,712	25.000
Less: Transfers	6,507,775		6,191,145		6,170,988		
Net Expenditure	30,533,010		23,867,557		28,307,449		
Total Tax Levied	4,637,045		4,497,617		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	178,547,494		180,405,968		182,552,881		

Outstanding Indebtedness,	2008	2009	2010
January 1,			
G.O. Bonds	20,306,977	19,649,955	17,505,359
Revenue Bonds	1,635,000	1,050,000	4,815,000
Other	0	0	0
Lease Purchase Principal	2,100,029	1,947,198	1,788,805
Total	24,042,006	22,647,153	24,109,164

\*Tax rates are expressed in mills

  
 \_\_\_\_\_  
 City Official Title:                      Director of Finance

**AFFIDAVIT OF PUBLICATION**

State of Kansas, Ellis County, ss:

Mary Karst

being first duly sworn, deposes and says:

That he/she is Advertising Manager of THE HAYS DAILY NEWS, a daily newspaper printed in the State of Kansas, and published in and of general circulation in Ellis County, Kansas, with a general paid circulation on a yearly basis in Ellis County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published daily, except Saturday, is published at least weekly 50 times a year; has been so published continuously and uninterrupted in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Hays in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive day, the first publication thereof being made as aforesaid on the 29th day of July, 2020~~10~~, with subsequent publications being made on the following dates:

\_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_  
 \_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_  
 \_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_

*Mary Karst*

Subscribed and sworn to before me this 29th day of July, 2010.

*[Signature]*

Notary Public

My Appointment expires 5-28-13

Printer's Fee..... \$161.70

Additional copies..... \$ \_\_\_\_\_

Total Fee..... \$161.70

(Published in The Hays Daily News July 29, 2010)

**NOTICE OF BUDGET HEARING**

The governing body of  
City of Hays

will meet on August 12, 2010 at 6:30 p.m. at City Hall 1507 Main St Hays KS 67601 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall 1507 Main St Hays KS 67601 and will be available at this hearing.

**BUDGET SUMMARY**

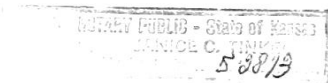
Proposed Budget 2011 Expenditures and Amount of 2010 Ad Valorem Tax establish the maximum limits of the 2011 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2009		Current Year Estimate for 2010		Proposed Budget for 2011		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Expenditures	Amount of 2010 Ad Valorem Tax	Estimate Tax Rate *
General	11,103,697		11,409,354		13,803,993		
Debt Service	2,162,125	7.242	1,587,011	6.151	1,585,688	661,724	3.625
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Library Employee Benefit	149,988	0.781	148,124	0.750	155,181	141,644	0.776
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Public Safety Equipment	287,290	2.009	310,000	2.008	853,097	365,106	2.000
Employee Benefit	2,676,377	9.051	3,049,218	9.135	3,438,565	2,117,368	11.599
Special Highway	787,194		678,786		656,261		
Solid Waste	1,471,084		1,371,448		1,274,478		
Water & Sewer	8,712,870		9,030,366		8,116,762		
Special Park & Recreation	18,863		22,000		745,111		
Special Alcohol	119,535		125,981		312,604		
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Stormwater Management					404,500		
Home Depot Eco Devo	207,505		207,936		208,099		
Park Development	64				5,027		
Non-Budgeted Funds-A	6,321,584						
Non-Budgeted Funds-B	999,820						
Totals	37,040,785	26.087	30,058,702	25.048	34,478,437	4,563,712	25.000
Less: Transfers	6,507,775		6,191,145		6,170,988		
Net Expenditure	30,533,010		23,867,557		28,307,449		
Total Tax Levied	4,637,045		4,497,617		*****		
Assessed Valuation	178,547,494		180,405,968		182,552,881		

Outstanding Indebtedness,	2008	2009	2010
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G.O. Bonds	20,306,977	19,649,955	17,505,359
Revenue Bonds	1,635,000	1,050,000	4,815,000
Other	0	0	0
Lease Purchase Principal	2,100,029	1,947,198	1,788,805
Total	24,042,006	22,647,153	24,109,164

\*Tax rates are expressed in mills

*Kim C. Buzz*  
City Official Title: Director of Finance



**2011 Neighborhood Revitalization Rebate**

Budgeted Funds for 2011	2010 Ad Valorem before Rebate**	2010 Mil Rate before Rebate	Estimate 2011 NR Rebate
General	0		
Debt Service	658,131	3.605	3,593
Library	1,095,317	6.000	5,980
Library Employee Bene	140,875	0.772	769
Airport	182,553	1.000	997
Public Safety Equipmer	365,106	2.000	1,993
Employee Benefit	2,105,871	11.536	11,497
0			
0			
0			
0			
0			
<b>TOTAL</b>	<b>4,547,853</b>	<b>24.913</b>	<b>24,829</b>

2010 July 1 Valuation: 182,552,881

Valuation Factor: 182,552.881

Neighborhood Revitalization Subj to Rebate: 996,651

Neighborhood Revitalization factor: 996.651

\*\*This information comes from the 2011 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

**ORDINANCE NO. 3810**

**AN ORDINANCE REGARDING TAX REVENUES FOR  
BUDGET YEAR 2011 FOR THE CITY OF HAYS, KANSAS.**

WHEREAS, the City of Hays must continue to provide services to protect the health, safety, and welfare of the citizens of this community; and

WHEREAS, the cost of providing essential services to the citizens of this city continues to increase; and

WHEREAS, K.S.A. 79-2925b requires a separate resolution or ordinance approving certain appropriations and budget;

NOW, THEREFORE, be it ordained by the Governing Body of the City of Hays:

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

Section Two. After careful public deliberations, the Governing Body does determine and find that in order to maintain the public services that are essentially for the citizens of this City, it is necessary to budget property tax revenues for 2011 in an amount exceeding that of 2010, the next preceding year.

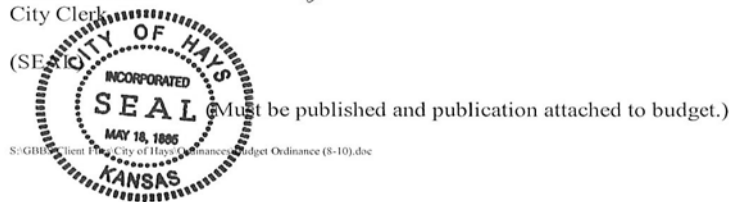
Section Three. This ordinance shall take effect upon publication once in the official city newspaper.

PASSED AND APPROVED by the Governing Body on this 12<sup>th</sup> day of August, 2010.

  
CHRISTOPHER S. CHANNELL  
Mayor

ATTEST:

  
DORIS WING  
City Clerk



S:\GDU\client files\City of Hays\finance\budget Ordinance (8-10).doc

**AFFIDAVIT OF PUBLICATION**

State of Kansas, Ellis County, ss:

Mary Karst

being first duly sworn, deposes and says:

That he/she is Advertisng Manager of THE HAYS DAILY NEWS, a daily newspaper printed in the State of Kansas, and published in and of general circulation in Ellis County, Kansas, with a general paid circulation on a yearly basis in Ellis County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published daily, except Saturday, is published at least weekly 50 times a year; has been so published continuously and uninterrupted in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Hays in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive day, the first publication thereof being made as aforesaid on the 17th day of August, 2010, with subsequent publications being made on the following dates:

\_\_\_\_, 20\_\_      \_\_\_\_\_, 20\_\_  
\_\_\_\_, 20\_\_      \_\_\_\_\_, 20\_\_  
\_\_\_\_, 20\_\_      \_\_\_\_\_, 20\_\_

Mary Karst  
\_\_\_\_\_

Subscribed and sworn to before me this 17th day of Agusut, 2010.

[Signature]  
\_\_\_\_\_ Notary Public

My Appointment expires 5-28-13

Printer's Fee..... \$53.90  
Additional copies..... \$\_\_\_\_\_  
Total Fee..... \$53.90

(Published in The Hays Daily News August 17, 2010)

**ORDINANCE NO. 3810  
AN ORDINANCE REGARDING  
TAX REVENUES FOR BUDGET  
YEAR 2011 FOR THE  
CITY OF HAYS, KANSAS.**

WHEREAS, the City of Hays must continue to provide services to protect the health, safety, and welfare of the citizens of this community; and

WHEREAS, the cost of providing essential services to the citizens of this city continues to increase; and

WHEREAS, K.S.A. 79-2925b requires a separate resolution or ordinance approving certain appropriations and budget;

NOW, THEREFORE, be it ordained by the Governing Body of the City of Hays:

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

Section Two. After careful public deliberations, the Governing Body does determine and find that in order to maintain the public services that are essentially for the citizens of this City, it is necessary to budget property tax revenues for 2011 in an amount exceeding that of 2010, the next preceding year.

Section Three. This ordinance shall take effect upon publication once in the official city newspaper.

PASSED AND APPROVED by the Governing Body on this 12th day of August, 2010.

CHRISTOPHER S. CHANNELL  
Mayor

ATTEST:  
DORIS WING  
City Clerk



## **Possible Budget Law Violation**

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

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

### **Can the potential violation be corrected at this time?**

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

### **What should I do?**

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

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

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

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

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

Finally, if your general fund is healthy - it has enough budget authority and cash - then it might be used to cover the excess

expenditures. (AGO No. 85-181)

**Is amending the budget an option?**

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

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

**What if the 2009 financial records have been closed?**

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

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

Thank you.



## **Possible Cash Basis Law Violation**

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

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

### **Is this a violation?**

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

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

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

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

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

### **Options**

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

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

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

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

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

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

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

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

Thank you.

## Current Year - Possible Budget Law Violation

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

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

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

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

**What should I do at this time?**

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

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

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

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

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

The shifting of expenditures between funds, as described in

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

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

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

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

Thank you.

## Current Year - Possible Cash Basis Law Violation

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

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

### **Should this be fixed?**

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

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

### **What should I do at this time?**

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

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

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

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

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

Another option for you to consider is the shifting of expenditures from this fund to another fund. Again, the

fund to which expenditures are shifted must have available cash and budget authority in order to absorb the additional expenditures.

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

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

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

Thank you.

**Proposed Budget Year - Possible Budget Law Violation**  
**No Levy Funds**

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

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

**Should this be fixed before we adopt the budget?**

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

**How do I fix the violation?**

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

**Is there a benefit to having a positive cash balance?**

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

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

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

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

Thank you.



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

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

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

1. Nhood tab added note for computing table

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

1. Instruction tab, added step 3 for 'inputBudSum'
2. Added tab 'inputBudSum'
3. Changed Budget Summary replacing the green areas for date/time/location so info comes from inputB
4. Deleted lines on Budget Summary reference in #3

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

1. Cert tab line 14, added 'If amended....'
2. Created TransferStatute tab
3. Created NonBudFunds tab
4. Instructions tab added 6b for the TransferStatute tab
5. Added 'See Tab A-E' for violations
6. Changed each fund page removing 'Yes' and 'No' replacing with 'See Tab' for possible violation
7. Nonbud tab changed Net Violation to July 1
8. Instruction tab changed 9i to k for 'See Tab'
9. InputOth tab changed line A21 from Bond & Interest to Debt Service
10. Gen tab added eight additional detail lines and linked to the detail page
11. Certificate tab moved the Assisted By: and added more lines for governing body signatures

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

1. Mvalloc tab, change table reference for each cell from 'D' to 'E'

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

1. Certificate page 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 56 change from Budget Summary to Budget Certificate.

The following were changed to this spreadsheet on 8/21/08

1. Input tab (inputPrYr) added column for the current year expenditures.
2. Statement of Indebtedness (debt) added lines to all categories.
3. All tax levy funds and no tax levy funds fund pages made the following changes:
  - 3a. Made the total expenditures block for the actual and current year to turn 'Red' if violation occurs.
  - 3b. Unencumbered Cash for the actual year turn 'Red' if violation occurs.
  - 3c. In statements about violations, if no violation occurs, then a red 'No' will appear.
4. All tax levy fund pages abbreviated the non-appropriated, total expenditures/non-appropriated, and delinquency computation rate.

5. Special Highway and all no tax levy fund pages added to the proposed column unencumbered cash balance block will turn red and below will say in red 'Budget Violation' if the cash balance is negative.
6. Neighborhood Revitalization (nhood) made the estimate rebate round the figures to whole dollars.
7. Instruction page have changed all reference for Bond & Interest to Debt Service.
- 7a. Added instruction line 4a to explain about no-fund warrants and temporary notes can be added to the debt service on the Computation to Determine Levy Limit.
- 7b. Added instruction line 9d to explain more about the debt service fund page can included for debts.
8. Added to the instruction page lines 10a - 10c to provide a little more insight for the Neighborhood Revitalization rebate.
9. Added 2b to explain how to delete delinquency rate from tax levy fund pages.
10. Changed the Bond & Interest tab (B&I) to Debt Service tab (DebtService).
11. Changed the revised date on all pages changed.
12. Changed instruction line 9a to reflect General Fund Detail (GenDetail) is linked to the General Fund (general) and that detail 'Page Total' amounts should agree to 'Sub-Total' on the General Fund page.
13. Added instruction lines 9j to 9l for additional edits for budget authority.
14. Added to instruction line 9c about the miscellaneous receipt for the proposed year takes into account the ad valorem taxes for the 10% Rule.
15. Added to instruction line 6 for using chartered ordinance number in place of statute reference.

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

1. Added instructions to 9f for the NonBudA to NonBudD tabs explaining about negative cash balance.
2. Changed the formula for unencumbered cash balances for NonBudA to NonBudD to show a negative
3. Added box under unencumbered cash balance for NonBudA to NonBudD to reflect a negative ending
4. Changed foot note to reflect the changes made on 7/1/08 to the above tabs.

The following were changed to this spreadsheet on 6/30/08

1. Changed the link on Non-BudD to have the correct fund names picked up from inputpryr.

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

1. Instruction sheet #9a last line changed from 'shown be shown' to 'should be shown'.
2. Changed the Transfers tab footer from 'Page No. 5' to 'Page No. 4'.
3. Changed on all Non-Budgeted Funds forms from 'Only the actual budget year shown' to *Only the actual budget year for YYYY is to be shown* '.
4. Budget Summary change line from 'Proposed Budget Expenditures' to read 'Proposed Budget YYYY ]
5. Changed Legend line #32 from 'note 10' to read 'note 11a'.
6. All the above pages revision date were changed.

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

1. instruction were changed: POC change from Roger to armunis, got rid about us providing disk, took the input page and split to input prior budget information and input other, with more in-depth of forms and fund page, and more in-depth on the budget summary page.
2. All pages have a revision date.
3. Hard coded the Bond & Interest on Certificate and Summary pages.
4. All dates on the spreadsheet are controlled from input on the input Prior Year page.
5. Computation to Determine Limit now has the debts amounts link within the spreadsheet.

6. Schedule of Transfers have the transfers totaled and link to the budget summary page.
7. Added four single pages for no tax levy fund page.
8. Now can key in the official title on the budget summary page.
9. Now have the indebtedness prior year added to the input page and link with the budget summary page.
10. Added three input spaces for League's highway estimates and link to Special Highway page.  
Included a note about usage to County Road System.
11. Added Neighborhood Revitalization, LAVTR, City and County Revenue Sharing, and Slider to the input page and to the General Fund page. Added NR to all tax levy fund pages.
12. Changed the Budget Summary Heading to include Actual/Estimate/Proposed with the budget year.
13. Changed the delinquency rate formula for all levy funds.
14. Changed the Certificate page so the county name flows instead of having unneeded spaces.
15. Using the actual ad valorem rates from the Clerk's information versus from the Certificate page.
16. Delinquency rate for actual for 3 decimal and note that rate can be up to 5% over the actual rate.
17. Computation to Determine Limit changed the note on bottom to include publish ordinance and attach the published ordinance to the budget.
18. Add total section for Schedule of Transfers and linked the total to the Budget Summary page.
19. Added column to show when debt retired on the Indebtedness page.
20. Special Highway page added line for County Transfer Gas and linked adjustment for prior and county transfer gas from the input page (inputoth).
21. Added four single no levy fund pages and 4 non-budgeted pages.
22. Added question on Certificate page about the ordinance.
23. Added note to the non-budgeted fund pages to ensure the amounts agree.
24. Added to instructions about non-appropriated balances being limited to 5%.
25. Added warning "Exceeds 5%" on all fund pages for the non-appropriated balance.
26. Added Neighborhood Revitalization table and added links to all tax levy fund pages.
27. Added to the instructions about neighborhood revitalization.
28. Added to all budgeted fund pages the budget authority for the actual year, budget violation, and cash
29. Added instruction on the addition for item 29.
30. Added block on the certificate page for the page number of the neighborhood revit.
31. Change Certificate page total mill rate from 0 to blank.
32. Expanded on the preparation of budget note 11a for instructions for the Notice of Budget Hearing.
33. Added 'excluding oil, gas, and mobile homes' to lines 8 and 14 on Clerks budget info on tab inputoth

ers

udSum tab

balance.  
cash balance.

Expenditures'

violation.