

City Spreadsheet Instructions

Please read these instructions carefully. If after reviewing them you still have questions, call Rogers Brazier at 785.296.2846 or email to armunis@da.ks.gov

These are five budget workbooks for cities: City.xls, City1.xls, City2.xls, City3.xls, and City4.xls. Please use the budget workbook that corresponds to the number of funds that are used by your city. If you don't need all the fund pages in the workbook, leave the page number field on the non-used fund pages blank, and number the completed fund pages sequentially. When the page numbers are entered on the fund pages, the Certification Page will be updated.

This spreadsheet has a General Fund, General Fund Detail, Debt Service, Library, 4 Tax Levy Funds, Special Highway, 5 No Tax Levy Funds, 1 Single No Tax Levy Fund, 1 Non-Budgeted fund page which can hold 5 non-budgeted funds.

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).

Data can be entered into the green shaded area of the budget worksheets.

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.

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 and accommodate the city name.

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.

1c. Next to the last year Ad Valorem Taxes column, column added, 'Amounts used in lieu of last year ad valorem taxes'. If you would like to adjust the previous year ad valorem due to delinquency in taxes to show a more actual amount of taxes received, you can key in the percentage in the green box which will calculate new ad valorem taxes to be used for the current budgeted year. The new amounts will be linked to the applicable tax levy fund pages. This is not required to be used and the original ad valorem taxes will be linked to the applicable fund pages.

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 column of current budget). After the information has been entered, please verify the data is correct.

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. The delinquency rate will be applied to all tax levy fund pages.

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

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

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

4. The information 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 a 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 a ordinance is required to be completed, published and published copy attached to the budget. No action is required if a 'No' appears.

4c. If the city has a library, then in the Certificate page will show under the 'Table of Contents:' a new table is required. The new table is named: 'Computation to Determine State Library Grant' which found on the "Library Grant" tab. The State Library will use the "Library Grant" tab to authorize a grant to the library. This tab must be printed and attached to the budget that is submitted to the County Clerk. No action is taken if the city does not have a library and will not appear on the Certificate page.

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

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 Allocation (Mvalloc) information comes from the input pages (inputPrYr and inputOth). Once calculated, the motor allocation information are linked to the applicable fund pages. If information concerning the table are not correct, please do not change the table, but rather correct the information on the input worksheets.

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 the budget year is linked to the Budget Summary. **If the city does not have any debt, then enter 'None' on the first line.**

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. Principal Balance Due for the actual year is linked to the Budget Summary. **If the city does not have any leases, then enter 'None' on the first line.**

10. Library Grant tab is linked with the Library fund page. This table information comes directly off the Library fund page and Budget Summary page which is used to determine if the municipality qualifies for a State grant. If qualify, then the Library fund page will indicate 'Qualifies for State Library Grant' and if not, then indicates to 'See 'Library Grant' tab for further assistance. If the Library fund page is used, then the Certificate page will reflect in the Table of Contents the requirement of 'Computation to Determine State Library Grant' which **is required** to be attached to the budget. For those printing paper copies of the budget, only the table will be printed off. Please note: For those you do not have a Library fund page, no action is required and the table does not become part of the budget.

11. The spreadsheet has individual fund sheets for General Fund (general), Debt Service and Library levy fund (DebtSvs-Library), four levy pages (levy page8 and levy page9), Special Highway Fund (SpecHwy), five no levy fund pages (no levy page11, no levy page12, and one fund below on Special Highway), and one single no levy fund page (Sinnolevy 14). Only complete the fund pages needed. When the fund pages are completed, the totals will be shown on the Certificate and Budget Summary pages.

11a. General Fund page and General Fund Detail page number is no longer set. Once the number is entered on the General Fund, then the page number is linked to the General Fund Detail page. If the municipality has a Library Fund, the Library Grant page becomes number 7 and the General Fund page would be numbered 8, otherwise the General would be 7.

11b. On all tax levy fund pages, we have placed '*Projected Carryover*' for the proposed budgeted year. The carryover table provides a little insight as what the projected cash might be using figures from the budget being submitted. Please keep in mind that the figures used are only estimates and if the actual receipts or expenditures vary, then the project cash carryover will be affected. Be advised that the delinquent taxes are not included in the projected carryover as they have a major impact on the '*Desired Carryover*' table.

11c. On all tax levy fund page, we have placed '*Desired Carryover*' which you can place a desired carryover amount and the table will show the mill rate impact along with the expenditure adjustments required to reach the desired carryover. **Note:** if a delinquency rate is used, the table might have you do several adjustments to get the desired result or close to the desire amount.

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

11e. General Detail page (general-detail) is used to show detail expenditures for the General Fund Departments. If used, you will need to input each department name and expenditures and then input the department name and total expenditures on the General Fund page. 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 as single line items. For example: if several departments have a transfer for equipment reserve, the total of all equipment reserve transfers shown be shown on the General Fund page as 'Transfer to Equipment Reserve' for each budgeted year.

11f. 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 13** for instructions for the neighborhood revitalization rebate for the proposed budget year.

11g. 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.

11h. The Debt Service fund page (DebtSvs-Library) 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 Tax Levy Fund page to account for them if the city desires.

11i. The Single No Tax Levy Fund page (Sinnolevy 14) is 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.

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

11k. 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.

11l. 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-appropriated figure.

11m. 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.

11n. 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.

11o. 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.

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

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

12c. The table '*Estimated Value Of One Mill*' to show what 1 mill rate would generate in dollars for the municipality.

12d. Tables '*What The Mill Rate The Same As*' and '*Impact On Keeping The Same Mill Rate*', that shows the impact if the previous mill rate is used for the proposed budgeted year. To achieve this mill rate, the tax levy fund expenditures will need to be changed by the amount shown. Depending upon the number of tax levy funds involved, the change can be made to one fund, combination of funds, or all of the tax levy fund expenditures. Note: If a delinquency rate is used on the tax levy fund pages, the table might have you do several adjustments to get the desired result or close to the desire amount. Also please note, this table **is not** required to be used, but as a tool to assist in budgeting.

12e. The table '*What Mill Rate Would Be Desired*', whereas a municipality can create a desired mill rate. If a municipality has future plans to make a large purchase, project, or just would like a little more unencumbered cash balance, this table will show the amount of ad valorem taxes needed to reach its needs and amount of adjustments to the tax levy fund expenditures to reach this desired mill rate. This table could also be used to see the impact if the municipality would like to lower the mill rate. To use this table, simply enter in the green area the desired mill rate. Note: If a delinquency rate used on the tax levy fund pages, the table might have you do several adjustments to get the desired result or close to the desired amount. Also please note, this table is not required to be used, but as a tool to assist in budgeting.

12f. Before printing, review the form to ensure all the information is provided and the figures are correct. Print the page, have official sign it, and take to the local newspaper for printing. For those municipalities that are electronically sending the summary to the newspaper, you can type in the official name before sending. Please note: Signing the document is **desired**, but not signing will not cause the municipality to reprint.

12g. Once the 'Notice of Budget Hearing' has been printed in the local newspaper, please review the notice to ensure the information was correctly printed and readable. 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. If this occurs and causes you to miss the August 25 deadline, please contact your County Clerk to inform them of the delay.

13. 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.

13a. **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 an 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.

13b. **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.

13c. **Note: If you do not have Neighborhood Revitalization, this step is not done.**

14. 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).

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

15a. If you have an older version of excel whereas 'Tools' is one of the excel heading. To remove the protection, place the cursor on the cell that is protected, go to the 'Tools' heading with your mouse and click on it, slide down where it shows 'Unprotect' and click on it. The cell is now unprotected and you can make your changes. Once all changes are completed for that spreadsheet, put the protection back on by clicking on 'Tools', slide down to 'Protect' and click on it, a box will appear and press the 'OK' button. Now the spreadsheet is protected again.

15b. If you have the newer version of excel with headings; Home, Insert, Page Layout, Formulas, etc. To unprotect the spreadsheet, move your mouse to the cell that is protected, click on heading 'Home', move mouse to heading 'Cells' and click on 'Format', slide the mouse down to 'Unprotect' under 'Protect' heading and click. Now the cell is unprotected and you may make your changes. Once all changes are completed for that spreadsheet, put the protection back on by following the steps except the last step by selecting 'Protect' which a box will appear and press the 'Ok' button. Now the protection is back on for that spreadsheet.

Input sheet for City.XLS budget form

Enter City Name (City of)

City of Prescott

Enter County Name followed by "County"

Linn County

Enter year being budgeted (YYYY)

2014

Enter the following information from the sources shown. This information will be entered on the budget forms in the appropriate locations. If any of the numbers are wrong, change 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 2013 Budget, Certificate Page:

If amended, then use the amended figures.

Fund Names:	Statute	2013 *Expenditures*	2012 Ad Valorem Tax
General	12-101a	67,115	8,838
Debt Service	10-113		
Library	12-1220	15,070	4,743
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax Levy Funds for 2013 Budgeted Year			13,581

Other (non-tax levy) fund names:

Special Highway	2,543
Water Utility	57,537
Electric Utility	270,709
Sewer Utility	24,748
Special Lake and Park	2,626

Single No Tax Levy Fund:

Total Expenditures for 2013 Budgeted Year	440,348

Non-budgeted funds:

1	
2	
3	
4	
5	

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

2011 Tax Rate
(2012 Column)

General	16338.000
Debt Service	
Library	4,548
0	
0	
0	
0	
Total	16342.548

Total Tax Levied (2012 budget column)	13,992
Assessed Valuation (2012 budget column)	669,909

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

From the County Clerks Budget Information

Total Assessed Valuation for 2013	643,404
New Improvements for 2013	0
Personal Property excluding oil, gas, and mobile homes - 2013	6,012
Territory Added: (Current Year Only)	
Real Estate	0
State Assessed	0
New Improvements	0
Property that has changed in use for 2013	9,604
Personal Property excluding oil, gas, and mobile homes- 2012	6,761
Gross earnings (intangible) tax estimate for 2014	
Neighborhood Revitalization	

Actual Tax Rates for the 2013 Budget:

<u>Fund</u>	<u>Rate</u>
General	13.581
Debt Service	.
Library	7.289
0	
0	
0	
0	
Total	20.870

Final Assessed Valuation from the November 1, 2012 Abstract	650,746
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From the County Treasurer's Budget Information - Budget Year Estimates

Motor Vehicle Tax Estimate	2,512
Recreational Vehicle Tax Estimate	91
16/20 M Vehicle Tax	2
LAVTR	
City and County Revenue Sharing	

Computation of Delinquency

Actual Delinquency for 2011 Tax - (rate .01213 = 1.213%, key in 1.2)	1.2%
Delinquency % used in this budget will be shown on all fund pages with a tax levy**	1.2%

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

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

2014 State Distribution for Kansas Gas Tax	6,850
2014 County Transfers for Gas***	
Adjusted 2013 State Distribution for Kansas Gas Tax	6,610
Adjusted 2013 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 2012 Budget Certificate Page

Funds	2012 Expenditure Amounts Budget Authority
General	62,477
Debt Service	
Library	7,105
0	
0	
0	
0	
Special Highway	29,173
Water Utility	80,200
Electric Utility	289,389
Sewer Utility	56,600
Special Lake and Park	1,460
0	
0	

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

January

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

Official Name:

February

March

April

May

June

July

August

September

October

November

December

Official Title: City Treasurer

Must be at least 10 days between date published and hearing held.

Date: August 12, 2013

Latest date for notice to be published in your newspaper: August 2, 2013

Time: 7:00 p.m.

Location: Prescott City Hall, 202 West 4th Street, Prescott, Kansas 66767

Available at: Prescott City Hall

Examples

Official Title: City Clerk, City Treasurer, Mayor

August

J8

Date: August 12, 2010

August 2, 2013

8

Time: 7:00 PM or 7:00 AM

2

2013

Location: City Hall

Available at: City Hall

2014

CERTIFICATE

To the Clerk of Linn County, State of Kansas

We, the undersigned, officers of

City of Prescott

- 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 expenditure for the various funds for the year 2014; and
 (3) the Amount(s) of 2013 Ad Valorem Tax are within statutory limitations.

		2014 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:		Page No.		
Computation to Determine Limit for 2014		2		
Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Computation to Determine State Library Grant		7		
Fund	K.S.A.			
General	12-101a	8	62,081	8,734
Debt Service	10-113	9		
Library	12-1220	9	17,270	5,028
Special Highway		10	48,000	
Water Utility		10	71,100	
Electric Utility		11	273,511	
Sewer Utility		11	33,100	
Special Lake and Park		12	1,800	
		12		
Totals		xxxxxx	506,862	13,763
Is an Ordinance required to be passed, published, and attached to the budget?			No	County Clerk's Use Only
Budget Summary		13		
Neighborhood Revitalization				Nov 1, 2013 Total Assessed Valuation

Assisted by:

 John Copple

 Deputy County Clerk

 Address:

 315 Main Street / PO Box 350

 Mound City, Kansas 66056

 Email:

 jcopple@linncountyks.com

Date Attested: _____, 2013

 County Clerk

 Governing Body

Computation to Determine Limit for 2014

		Amount of Levy
1. Total Tax Levy Amount in 2013 Budget	+ \$	<u>13,581</u>
2. Debt Service Levy in 2013 Budget	- \$	<u>0</u>
3. Tax Levy Excluding Debt Service	\$	<u>13,581</u>
 2013 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2013 :	+ <u> </u>	0
5. Increase in Personal Property for 2013 :		
5a. Personal Property 2013	+ <u> </u>	6,012
5b. Personal Property 2012	- <u> </u>	6,761
5c. Increase in Personal Property (5a minus 5b)	+ <u> </u>	0
		(Use Only if > 0)
6. Valuation of annexed territory for 2013 :		
6a. Real Estate	+ <u> </u>	0
6b. State Assessed	+ <u> </u>	0
6c. New Improvements	- <u> </u>	0
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ <u> </u>	0
7. Valuation of Property that has Changed in Use during 2013 :	+ <u> </u>	9,604
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)		<u>9,604</u>
9. Total Estimated Valuation July 1, 2013	<u> </u>	643,404
10. Total Valuation less Valuation Adjustment (9 minus 8)		<u>633,800</u>
11. Factor for Increase (8 divided by 10)		<u>0.01515</u>
12. Amount of Increase (11 times 3)	+ \$	<u>206</u>
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$	<u>13,787</u>
14. Debt Service Levy in this 2014 Budget		<u>0</u>
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)		<u>13,787</u>

If the 2014 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

City of Prescott

2014

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

Budgeted Funds for 2013	Budget Tax Levy Amount for 2012	Allocation for Proposed Year 2014		
		MVT	RVT	16/20M Veh
General	8,838	1,635	59	1
Debt Service				
Library	4,743	877	32	1
TOTAL	13,581	2,512	91	2

County Treas Motor Vehicle Estimate	<u>2,512</u>	
County Treasurers Recreational Vehicle Estimate		<u>91</u>
County Treasurers 16/20M Vehicle Estimate		<u>2</u>
Motor Vehicle Factor	<u>0.18498</u>	
Recreational Vehicle Factor		<u>0.00673</u>
16/20 Vehicle Factor		<u>0.00013</u>

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2012	Current Amount for 2013	Proposed Amount for 2014	Transfers Authorized by Statute
Electric Utility	General	26,055	35,000		12-825d
Electric Utility	Library	3,589			12-825d
Electric Utility	Special Highway			11,500	12-825d
	Totals	29,644	35,000	11,500	
	Adjustments*				
	Adjusted Totals	29,644	35,000	11,500	

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

STATEMENT OF INDEBTEDNESS

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

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2013	Payments Due 2013	Payments Due 2014
Totals					0	0	0

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

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

Budgeted Year: 2014

Library found in: City of Prescott
Linn County

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

First test:

	Current Year <u>2013</u>	Proposed Year <u>2014</u>
Ad Valorem Tax	\$4,743	\$5,028
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$603	\$877
Recreational Vehicle Tax	\$22	\$32
16/20M Vehicle Tax	\$0	\$1
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$5,368	\$5,938
Difference in Total Taxes:	\$570	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$650,746	\$643,404
Did Assessed Valuation Decrease?	Yes	
Levy Rate	7.289	7.815
Difference in Levy Rate:	0.526	
Qualify for grant:	Qualify	

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

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

City of Prescott

2014

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	13,428	21,692	35,252
Receipts:			
Ad Valorem Tax	10,473	8,838	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,513		
Motor Vehicle Tax	2,536	2,164	1,635
Recreational Vehicle Tax	97	78	59
16/20M Vehicle Tax		0	1
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Dog tags			
Rent	7,635	6,920	7,000
Transfer from Electric Fund	26,055	35,000	
Tax			
Penalties	2,723	3,362	3,500
Kansas debt collections	1,176	2,000	1,500
In Lieu of Tax (IRB)			
Interest on Idle Funds	480	482	500
Miscellaneous	3,736	3,000	4,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	57,424	61,844	18,195
Resources Available:	70,851	83,536	53,448
Expenditures:			
Wages	1,400	2,620	2,700
Office	5,581	4,240	6,000
Maintenance	7,742	5,206	2,000
Donations	4,607	3,400	3,000
Contractual	4,200	3,264	15,000
Utilities	6,250	7,895	8,000
Rent / Refunds	100		
Insurance	11,055	12,000	12,000
Taxes	1,408	1,600	1,600
Fuel			
Municipal Court & Attorney Fees	2,180	1,200	1,200
Supplies	2,930	5,859	9,581
Bad check	280		
Neighborhood Revitalization Rebate			
Miscellaneous	1,426	1,000	1,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	49,159	48,284	62,081
Unencumbered Cash Balance Dec 31	21,692	35,252	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	62,477	67,115	XXXXXXXXXXXXXXXXXXXX
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		62,081
	Tax Required		8,633
Delinquent Comp Rate:	1.2%		101
Amount of 2013 Ad Valorem Tax			8,734

City of Prescott

2014

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	0	0	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 1.2%	0
		Amount of 2013 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	101	2,722	460
Receipts:			
Ad Valorem Tax	2,915	4,743	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	57		
Motor Vehicle Tax	311	603	877
Recreational Vehicle Tax	12	22	32
16/20M Vehicle Tax		0	1
Sales	1,064	774	1200
Allocation	3,218	3,375	3500
Transfer from Electric	3,589		
Grants	2,063	250	2,000
Rebates	511	521	1,220
Donation	2,010	2,000	3,000
Miscellaneous	252	273	10
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	16,002	12,561	11,840
Resources Available:	16,103	15,283	12,300
Expenditures:			
Wages	9,021	10,818	11,000
Taxes / Employee Benefits	491	298	900
Internet & Phone	1,092	1,200	1,300
Supplies	674	638	800
Courier			1,050
Summer Reading Program			150
Mileage			270
Books and DVDs			300
Petty Cash			50
Operating Expenses			1,312
Neighborhood Revitalization Rebate			
Miscellaneous	2,103	1,869	138
Does miscellaneous exceed 10% of Total Exp	Exceed 10% Rule	Exceed 10% Rule	
Total Expenditures	13,381	14,823	17,270
Unencumbered Cash Balance Dec 31	2,722	460	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	7,105	15,070	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	17,270
		Tax Required	4,970
		Delinquent Comp Rate: 1.2%	58
		Amount of 2013 Ad Valorem Tax	5,028

Qualifies for S

City of Prescott

2014

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	20,217	25,662	29,729
Receipts:			
State of Kansas Gas Tax	6,826	6,610	6,850
County Transfers Gas		0	0
Rock sales	75		
Transfer from Electric			11,500
Interest on Idle Funds			
Miscellaneous	150		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	7,051	6,610	18,350
Resources Available:	27,268	32,272	48,079
Expenditures:			
Supplies			1,000
Fuel	367	390	2,000
Rock & Asphalt			5,000
Street Repair	764	2,153	30,000
Equipment	475		10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,606	2,543	48,000
Unencumbered Cash Balance Dec 31	25,662	29,729	79
2012/2013 Budget Authority Amount:	29,173	2,543	

Adopted Budget Water Utility	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	9,160	16,588	31,558
Receipts:			
Charges to Customers	68,164	74,450	78,000
Connection Fees	625	940	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	68,789	75,390	79,000
Resources Available:	77,949	91,978	110,558
Expenditures:			
Wages / KPEERS	12,703	13,030	14,000
Contractual			
Maintenance / Supplies	3,532	2,484	2,500
Fuel	193	1,178	2,000
RWD #2 Water Bill	41,388	41,356	50,000
Taxes	2,568	1,856	2,000
Fees	977	516	600
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	61,361	60,420	71,100
Unencumbered Cash Balance Dec 31	16,588	31,558	39,458
2012/2013 Budget Authority Amount:	80,200	57,537	

See Tab C

City of Prescott

2014

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric Utility	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	56,687	52,389	53,405
Receipts:			
Charges to Customers	218,813	254,266	300,000
Connection Fees	1,475	2,050	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	220,288	256,316	302,000
Resources Available:	276,975	308,705	355,405
Expenditures:			
Transfer to Special Highway			11,500
Wages / KPERs	44,668	50,000	44,261
Maintenance / Supplies	8,763	5,200	6,000
Taxes	13,670	15,000	1,600
Fuel	278	100	150
Transfer to General Fund	26,055	35,000	35,000
Transfer to Library	3,290		
KCPL Charges	127,862	150,000	175,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	224,586	255,300	273,511
Unencumbered Cash Balance Dec 31	52,389	53,405	81,894
2012/2013 Budget Authority Amount:	289,389	270,709	

Adopted Budget Sewer Utility	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	29,387	42,005	52,179
Receipts:			
Charges to Customers	36,988	40,334	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	36,988	40,334	50,000
Resources Available:	66,375	82,339	102,179
Expenditures:			
Wages / KPERs	11,571	14,240	16,000
Maintenance / Supplies	9,356	11,468	12,000
Fuel	28	250	300
Taxes	2,757	3,432	4,000
Contractual			
Fees / Tests	658	770	800
Equipment			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	24,370	30,160	33,100
Unencumbered Cash Balance Dec 31	42,005	52,179	69,079
2012/2013 Budget Authority Amount:	56,600	24,748	

See Tab C

City of Prescott

2014

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Lake and Park	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	5,654	5,971	6,796
Receipts:			
KDWP&T - CFAP	1,030	1,545	1,545
Linn County	600	400	400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,630	1,945	1,945
Resources Available:	7,284	7,916	8,741
Expenditures:			
Supplies			500
Maintenance	312	100	200
Fuel	191	300	300
Fish Food	810	720	800
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,313	1,120	1,800
Unencumbered Cash Balance Dec 31	5,971	6,796	6,941
2012/2013 Budget Authority Amount:	1,460	2,626	

Adopted Budget 0	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2012/2013 Budget Authority Amount:	0	0	

NOTICE OF BUDGET HEARING

The governing body of
City of Prescott

will meet on August 12, 2013 at 7:00 p.m. at Prescott City Hall, 202 West 4th Street, Prescott, Kansas 66767 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 Prescott City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2014 Expenditures and Amount of Current Year Estimate for 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2012		Current Year Estimate for 2013		Proposed Budget for 2014		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	Estimate Tax Rate*
General	49,159	16338.000	48,284	13.581	62,081	8,734	13.575
Debt Service				.			
Library	13,381	4.548	14,823	7.289	17,270	5,028	7.815
Special Highway	1,606		2,543		48,000		
Water Utility	61,361		60,420		71,100		
Electric Utility	224,586		255,300		273,511		
Sewer Utility	24,370		30,160		33,100		
Special Lake and Park	1,313		1,120		1,800		
Totals	375,776	16342.548	412,650	20.870	506,862	13,763	21.390
Less: Transfers	29,644		35,000		11,500		
Net Expenditure	346,132		377,650		495,362		
Total Tax Levied	13,992		13,581		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	669,909		650,746		643,404		

Outstanding Indebtedness,

January 1,	2011	2012	2013
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

City Official Title: City Treasurer

2014

CERTIFICATE

To the Clerk of Linn County, State of Kansas
We, the undersigned, officers of

City of Prescott

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 expenditure for the various funds for the year 2014; and
(3) the Amount(s) of 2013 Ad Valorem Tax are within statutory limitations.

		2014 Adopted Budget		
		Budget Authority	Amount of 2013 Ad	County
		for Expenditures	Valorem Tax	Clerk's
				Use Only
Table of Contents:		Page		
		No.		
Computation to Determine Limit for 2014		2		
Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Computation to Determine State Library Grant		7		
Fund	K.S.A.			
General	12-101a	8	62,081	8,734
Debt Service	10-113	9		13,575
Library	12-1220	9	17,270	5,028
				7,815
Special Highway		10	48,000	
Water Utility		10	71,100	
Electric Utility		11	273,511	
Sewer Utility		11	33,100	
Special Lake and Park		12	1,800	
		12		
Totals		xxxxxx	506,862	13,763
				21,390
Is an Ordinance required to be passed, published, and attached to the budget?			No	County Clerk's Use Only
Budget Summary		13		643,404
Neighborhood Revitalization				Nov 1, 2013 Total Assessed Valuation

Assisted by:

 John Copple
 Deputy County Clerk
 Address:
 315 Main Street / PO Box 350
 Mound City, Kansas 66056
 Email:
 jcopple@linncountyks.com

Joe Allison

Rolland Grigg

David W. Kerley

Date Attested: 11-26, 2013

David L. Pl...
 County Clerk

Ken Wood
 Governing Body