

**Input Sheet for City Budget Workbook**

Enter city name ("City of \_\_\_\_"): 

Belle Plaine
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 Enter county name followed by "County": 

Sumner
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Enter year being budgeted (YYYY): 

2018
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Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

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

**The input for the following comes directly from the 2017 Budget, Certificate Page:  
\*If amended, then use the amended figures.\***

Fund Names:	Statute	2017 *Expenditures*	2016 Ad Valorem Tax
General	12-101a	810,674	408,651
Debt Service	10-113		
Library	12-1220	38,100	32,516
Fund name for all funds with a tax levy:			
Employee Benefits		137,000	100,483
Total Ad Valorem Tax Levy Funds for 2017 Budgeted Year			541,650

Other (non-tax levy) fund names:

Special Highway	109,000
Special Sales Tax	325,000
Special Projects - NWL Water	8,911
Bond & Interest	18,225
Single No Tax Levy Fund:	
Total Expenditures for 2017 Budgeted Year	1,446,910

Non-budgeted funds:

1	CIP Reserve
2	Equipment Reserve
3	EMS Reserve
4	
5	

The input for the following comes directly from the 2017 Budget, Budget Summary Page	2015 Tax Rate (2016 Column)
General	58.297
Debt Service	
Library	4.811
Employee Benefits	14.716
0	
0	
0	
Total	77.824

Total Tax Levied (2016 budget column)	527,088
Assessed Valuation (2016 budget column)	6,772,811

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

<b>From the County Clerk's Budget Information</b>	
Total Assessed Valuation for 2017	7,096,703
New Improvements for 2017	29,615
Personal Property - 2017	111,265
<b>Territory Added: (Current Year Only)</b>	
Real Estate	0
State Assessed	0
New Improvements	0
Property that has changed in use for 2017	
Personal Property - 2016	128,887
Gross earnings (intangible) tax estimate for 2018	0
Neighborhood Revitalization	30,774

Actual Tax Rates for the 2017 Budget:

<b>Fund</b>	<b>Rate</b>
General	58.766
Debt Service	
Library	4.676
Employee Benefits	14.450
0	
0	
0	
Total	77.892

Final Assessed Valuation from the November 1, 2016 Abstract 6,953,880

<b>From the County Treasurer's Budget Information - Budget Year Estimates</b>	
Motor Vehicle Tax Estimate	80,994
Recreational Vehicle Tax Estimate	1,743
16/20 M Vehicle Tax Estimate	208
Commercial Vehicle Tax Estimate	499
Watercraft Tax Estimate	584
LAVTR	134
City and County Revenue Sharing	

**Computation of Delinquency**

Actual Delinquency for 2015 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy\*\* 2.4%

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

<b>From the League of Municipalities' Budget Tips (Special City and County Highway Fund)</b>	
2018 State Distribution for Kansas Gas Tax	43,340
2018 County Transfers for Gas***	0
Adjusted 2017 State Distribution for Kansas Gas Tax	
Adjusted 2017 County Transfers for Gas***	0

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

<b>From the 2016 Budget Certificate Page</b>	
Funds	2016 Expenditure Amounts Budget Authority
General	843,589
Debt Service	
Library	37,825
Employee Benefits	158,000
0	
0	
0	
Special Highway	129,820
Special Sales Tax	239,237
Special Projects - NW	20,860
Bond & Interest	38,418
0	
0	
0	

Note: If the 2016 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

2018

**CERTIFICATE**

To the Clerk of Sumner, State of Kansas

We, the undersigned, officers of

**Belle Plaine**

- 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 2018; and  
 (3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations.

		2018 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>		Page No.		
Computation to Determine Limit : 2018		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		
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	8	718,322	369,473
Debt Service	10-113			
Library	12-1220		41,600	37,104
Employee Benefits			149,500	132,527
Special Highway			130,300	
Special Sales Tax			185,000	
Special Projects - NWL Water				
Bond & Interest			17,845	
Water Fund			249,133	
Refuse Fund			230,000	
Sewer Fund			279,924	
Non-Budgeted Funds				
<b>Totals</b>		xxxxxx	2,001,624	539,104
Election Required - Review HB2088 Template.				County Clerk's Use Only
Budget Summary		0		
Neighborhood Revitalization				Nov 1, 2017 Total Assessed Valuation

Assisted by:  
BKD, LLP  
 \_\_\_\_\_  
 Address:  
1551 N. Waterfront Parkway, #300  
Wichita, KS 67206  
 Email:  
tseymour@BKD.com

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Date Attested: \_\_\_\_\_ 2017

\_\_\_\_\_  
 County Clerk

\_\_\_\_\_  
 Governing Body

Belle Plaine

2018

**Computation to Determine Limit for 2018**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2017 budget	+ \$ <u>529,146</u>
2. Debt service levy in 2017 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>529,146</u>

**2017 Valuation Information for Valuation Adjustments**

4. New improvements for 2017 :	+ <u>29,615</u>	
5. Increase in personal property for 2017 :		
5a. Personal property 2017	+ <u>111,265</u>	
5b. Personal property 2016	- <u>128,887</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2017 :		
6a. Real estate	+ _____	
6b. State assessed	+ _____	
6c. New improvements	- _____	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2017 :	+ <u>6,085</u>	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	<u>35,700</u>	
9. Total estimated valuation July 1, 2017	<u>7,096,703</u>	
10. Total valuation less valuation adjustment (9 minus 8)	<u>7,061,003</u>	
11. Factor for increase (8 divided by 10)	<u>0.00500</u>	
12. Amount of increase (11 times 3)	+ \$ <u>2,646</u>	
13. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ <u>531,792</u>	
14. Debt service levy in this 2018 budget	<u>0</u>	
15. 2018 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	<u>531,792</u>	
16. Consumer Price Index for all urban consumers for calendar year 2016	<u>1.400%</u>	
17. Consumer Price Index adjustment (3 times 16)	\$ <u>7,445</u>	
18. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (15 plus 17)	\$ <u>539,237</u>	

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Belle Plaine

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**Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates**

Budgeted Funds for 2017	Ad Valorem Levy Tax Year 2016	Allocation for Proposed Year 2018				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	408,651	61,107	1,315	157	376	441
Debt Service						
Library	32,516	4,862	105	12	30	35
Employee Benefits	100,483	15,025	323	39	93	108
<b>TOTAL</b>	<b>541,650</b>	<b>80,994</b>	<b>1,743</b>	<b>208</b>	<b>499</b>	<b>584</b>

County Treas Motor Vehicle Estimate	<u>80,994</u>				
County Treas Recreational Vehicle Estimate		<u>1,743</u>			
County Treas 16/20M Vehicle Estimate			<u>208</u>		
County Treas Commercial Vehicle Tax Estimate				<u>499</u>	
County Treas Watercraft Tax Estimate					<u>584</u>
Motor Vehicle Factor	<u>0.14953</u>				
Recreational Vehicle Factor		<u>0.00322</u>			
16/20 Vehicle Factor			<u>0.00038</u>		
Commercial Vehicle Factor				<u>0.00092</u>	
Watercraft Factor					<u>0.00108</u>



Belle Plaine

2018

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2016</b>	<b>Current Amount for 2017</b>	<b>Proposed Amount for 2018</b>	<b>Transfers Authorized by Statute</b>
Northview Heights 2nd	Bond & Interest	-	14,203	17,845	12-118
General Fund	Street Fund		16,000	16,000	12-1, 119
General Fund	Bond & Interest		10,000	10,000	12-6a16
	<b>Totals</b>	0	40,203	43,845	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	0	40,203	43,845	

\*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 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, 2017	Date Due		Amount Due 2017		Amount Due 2018	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
G O Bond 2009	02/20/09	03/01/29	1.75-5.5	230,000	237,331	3/1 & 9/1	3/1	8,223	10,000	7,845	10,000
G O Bond 2013	08/29/13	09/01/20	2.00	1,385,000	852,159	3/1 & 9/1	3/1 & 9/1	15,318	197,723	11,344	201,697
G O Bond 2015	09/03/15	09/01/21	2.25	103,000	103,000	9/1		2,318		2,318	
<b>Total G.O. Bonds</b>					<b>1,192,490</b>			<b>25,859</b>	<b>207,723</b>	<b>21,507</b>	<b>211,697</b>
Revenue Bonds:											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>1,192,490</b>			<b>25,859</b>	<b>207,723</b>	<b>21,507</b>	<b>211,697</b>





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

**Budgeted Year: 2018**

Library found in: Belle Plaine  
Sumner

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>2017</u>	Proposed Year <u>2018</u>
Ad Valorem Tax	\$31,736	\$36,621
Delinquent Tax	\$100	\$0
Motor Vehicle Tax	\$5,190	\$4,862
Recreational Vehicle Tax	\$100	\$105
16/20M Vehicle Tax	\$13	\$12
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$37,139	\$41,600
Difference in Total Taxes:	\$4,461	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$6,953,880	\$7,096,703
Did Assessed Valuation Decrease?	No	
Levy Rate	4.676	5.228
Difference in Levy Rate:	0.552	
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.

Belle Plaine

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

Adopted Budget <b>General</b>	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	138,259	86,581	
Receipts:			
Ad Valorem Tax	380,156	398,843	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	12,716	5,000	5,000
Motor Vehicle Tax	62,601	62,893	61,107
Recreational Vehicle Tax	1,414	1,213	1,315
16/20M Vehicle Tax	103	155	157
Commercial Vehicle Tax	383	0	376
Watercraft Tax			441
Gross Earning (Intangible) Tax			0
LAVTR			134
City and County Revenue Sharing			0
Restitution	2,437	2,400	2,640
Franchise Tax	101,871	120,000	125,000
Licenses	3,162	2,800	2,800
Building Permits	1,250	1,250	1,250
Ambulance Receipts	7,703	9,000	9,000
Ambulance subsidy	88,000	88,000	88,000
Fines	18,326	10,000	20,000
Community Center	8,795		6,500
	5,000		
In Lieu of Tax (IRB)			
Interest on Idle Funds	2,986	2,200	3,000
Neighborhood Revitalization Rebate			30,774
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>696,903</b>	<b>703,754</b>	<b>357,494</b>
<b>Resources Available:</b>	<b>835,162</b>	<b>790,335</b>	<b>357,494</b>
Expenditures:			
Administration			
Police & Emergency Management			
Parks			
Swimming Pool			
Ambulance			
Zoning			

Comm Building & Comm Center			
Court			
Sub-Total detail page	753,764	760,449	684,477
Transfer to Streets	16,000	16,000	16,000
Transfer to Bond & Interest	10,000	10,000	17,845
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>779,764</b>	<b>786,449</b>	<b>718,322</b>
Unencumbered Cash Balance Dec 31	55,398	3,886	XXXXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	843,589	810,674	718,322
		Non-Appropriated Balance	
<b>#NAME?</b>		Total Expenditure/Non-Appr Balance	718,322
		Tax Required	360,828
	Delinquent Comp Rate: 2.4%		8,645
	Amount of 2017 Ad Valorem Tax		<b>369,473</b>

Belle Plaine

**OPTIONAL DETAIL PAGE FOR ANY FUND**

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
<b>Expenditures:</b>			
Administration			
Salaries			31,500
Contractual			51,909
Commodities			3,600
Capital Outlay			0
Special on city-owned lots			12,000
<b>Total</b>	<b>0</b>	<b>0</b>	<b>99,009</b>
<b>Police &amp; Emergency Management</b>			
Salaries			221,250
Contractual			28,168
Commodities			15,650
Capital Outlay & Lease Payments			26,300
<b>Total</b>	<b>0</b>	<b>0</b>	<b>291,368</b>
<b>Parks</b>			
Salaries			7,500
Contractual			4,600
Commodities			3,400
Capital Outlay			7,900
<b>Total</b>	<b>0</b>	<b>0</b>	<b>23,400</b>
<b>Swimming Pool</b>			
Salaries			24,500
Contractual			8,600
Commodities			4,700
Capital Outlay			2,500
<b>Total</b>	<b>0</b>	<b>0</b>	<b>40,300</b>
<b>Ambulance</b>			
Salaries			
Contractual			148,000
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>148,000</b>

Zoning

Salaries			1,800
Contractual			1,200
Commodities			300
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>3,300</b>

Comm Building & Comm Center

Salaries			10,500
Contractual			30,800
Commodities			3,000
Capital Outlay			9,500
<b>Total</b>	<b>0</b>	<b>0</b>	<b>53,800</b>

Court

Salaries			13,100
Contractual			9,225
Commodities			1,275
Capital Outlay			1,700
<b>Total</b>	<b>0</b>	<b>0</b>	<b>25,300</b>

<b>Page Total</b>	<b>0</b>	<b>0</b>	<b>684,477</b>
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Belle Plaine

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

Adopted Budget <b>Debt Service</b>	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<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:			
Cash Basis Reserve (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.4%	0
	Amount of 2017 Ad Valorem Tax		0

Adopted Budget <b>Library</b>	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	1,196	1,281	320
Receipts:			
Ad Valorem Tax	32,585	31,736	
Delinquent Tax	100	100	
Motor Vehicle Tax	5,137	5,190	4,862
Recreational Vehicle Tax	76	100	105
16/20M Vehicle Tax	12	13	12
Commercial Vehicle Tax		0	30
Watercraft Tax		0	35
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>37,910</b>	<b>37,139</b>	<b>5,044</b>
<b>Resources Available:</b>	<b>39,106</b>	<b>38,420</b>	<b>5,364</b>
Expenditures:			
Appropriations for Library Board	37,825	38,100	41,600
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>37,825</b>	<b>38,100</b>	<b>41,600</b>
Unencumbered Cash Balance Dec 31	1,281	320	XXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	37,825	38,100	41,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	41,600
		Tax Required	36,236
	Delinquent Comp Rate:	2.4%	868
	Amount of 2017 Ad Valorem Tax		37,104

Qualifies for :





Belle Plaine

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

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<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:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 2.4%	0
		Amount of 2017 Ad Valorem Tax	0

Adopted Budget

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<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:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 2.4%	0
		Amount of 2017 Ad Valorem Tax	0



Belle Plaine

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

Adopted Budget <b>Special Projects - NWL Water</b>	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	1,492	40	0
Receipts:			
Charges to Customers	18,448	8,911	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>18,448</b>	<b>8,911</b>	<b>0</b>
<b>Resources Available:</b>	<b>19,940</b>	<b>8,951</b>	<b>0</b>
Expenditures:			
Transfer to Bond & Interest	19,900	8,951	
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>19,900</b>	<b>8,951</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	40	0	0
2016/2017/2018 Budget Authority Amount	20,860	8,911	0

**See Tab C**

Adopted Budget <b>Bond &amp; Interest</b>	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	14,407	12,194	21,105
Receipts:			
Transfer from: Special Projects NWL	19,900	8,911	8,911
Transfer from: General	16,306	18,225	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>36,206</b>	<b>27,136</b>	<b>18,911</b>
<b>Resources Available:</b>	<b>50,613</b>	<b>39,330</b>	<b>40,016</b>
Expenditures:			
Principal	29,000	10,000	10,000
Interest	9,419	8,225	7,845
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>38,419</b>	<b>18,225</b>	<b>17,845</b>
Unencumbered Cash Balance Dec 31	12,194	21,105	22,171
2016/2017/2018 Budget Authority Amount	38,418	18,225	17,845

**See Tab A**

Belle Plaine

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

Adopted Budget <b>Water Fund</b>	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	117,733	153,983	191,518
Receipts:			
Customer Charges	212,023	230,000	250,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>212,023</b>	<b>230,000</b>	<b>250,000</b>
<b>Resources Available:</b>	<b>329,756</b>	<b>383,983</b>	<b>441,518</b>
Expenditures:			
Salaries & Wages	54,511	62,000	88,000
Contractual Services	62,826	71,965	74,565
Commodities	33,180	41,000	43,000
Medical Insurance			15,000
KPERS & Taxes	11,800	11,800	20,068
Capital Outlay	13,456	5,700	7,500
Sales Tax	0	0	1,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>175,773</b>	<b>192,465</b>	<b>249,133</b>
Unencumbered Cash Balance Dec 31	153,983	191,518	192,385
2016/2017/2018 Budget Authority Amount	0	0	249,133

See Tab A

See Tab C

Adopted Budget <b>Refuse Fund</b>	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	66,909	52,430	32,595
Receipts:			
Customer Charges	205,106	172,000	230,000
Interest on Idle Funds			

Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>205,106</b>	<b>172,000</b>	<b>230,000</b>
<b>Resources Available:</b>	<b>272,015</b>	<b>224,430</b>	<b>262,595</b>
Expenditures:			
Salaries & Wages	14,410	16,500	20,000
Contractual Services	175,283	163,450	196,000
Commodities	16,161	2,650	2,175
Medical Insurance	5,274	6,000	8,500
KPERS & Taxes	2,458	3,235	3,325
Loan Principal	5,999	0	0
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>219,585</b>	<b>191,835</b>	<b>230,000</b>
Unencumbered Cash Balance Dec 31	52,430	32,595	32,595
2016/2017/2018 Budget Authority Amount	0	0	230,000

See Tab A

See Tab C



Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>294,468</b>	<b>294,774</b>	<b>279,924</b>
Unencumbered Cash Balance Dec 31	40,736	40,962	41,038
2016/2017/2018 Budget Authority Amount	0	0	279,924

See Tab A

See Tab C

Page No.





**NOTICE OF BUDGET HEARING**

The governing body of

**Belle Plaine**

#REF!

answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

#REF!

**BUDGET SUMMARY**

Proposed Budget 2018 Expenditures and Amount of Current Year Estimate for 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget.

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

FUND	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Estimate Tax Rate*
General	779,764	58.297	786,449	58.766	718,322	369,473	52.063
Debt Service							
Library	37,825	4.811	38,100	4.676	41,600	37,104	5.228
Employee Benefits	40,328	14.716	137,000	14.450	149,500	132,527	18.674
Special Highway	57,537		107,400		130,300		
Special Sales Tax	184,411		185,000		185,000		
Special Projects - NWL Wat	19,900		8,951				
Bond & Interest	38,419		18,225		17,845		
Water Fund	175,773		192,465		249,133		
Refuse Fund	219,585		191,835		230,000		
Sewer Fund	294,468		294,774		279,924		
Non-Budgeted Funds							
Totals	1,848,010	77.824	1,960,199	77.892	2,001,624	539,104	75.965
Less: Transfers	0		40,203		43,845		
Net Expenditure	1,848,010		1,919,996		1,957,779		
Total Tax Levied	527,088		541,650		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	6,772,811		6,953,880		7,096,703		

Outstanding Indebtedness,

	2015	2016	2017
January 1,			
G.O. Bonds	1,588,994	1,444,612	1,192,490
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	96,323	61,852	53,349
Total	1,685,317	1,506,464	1,245,839

\*Tax rates are expressed in mills

**#REF!**

#REF!

**2018 Neighborhood Revitalization Rebate**

Budgeted Funds for 2018	2017 Ad Valorem before Rebate**	2017 Mil Rate before Rebate	Estimate 2018 NR Rebate
General			0
Debt Service			0
Library			0
Employee Benefits			0
			0
			0
			0
<b>TOTAL</b>	<b>0</b>	<b>0.000</b>	<b>0</b>

2017 July 1 Valuation: 7,096,703

Valuation Factor: 7,096.703

Neighborhood Revitalization Subj to Rebate: 30,774

Neighborhood Revitalization factor: 30.774

\*\*This information comes from the 2018 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

## How to Compute the Value of One Mill, and the Impact of Tax Dollars and Assessed Valuation on Mill Rates

\*\*\*\*\*

### To Compute the Value of One Mill

#### Example #1 and Formula

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

#### Formula:

Assessed valuation = X  
 $X / 1000 = \text{value of one mill}$

**Computation of Example:**  $\$312,000,000$  (assessed valuation) / 1000 =  $\$312,000$  (value of one mill)

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

Input the assessed valuation:                    =           \$7,096,703            
 $\$7,096,703 / \quad 1000 \quad = \quad \$7,096.70$

#### Formula:

          \$7,096,703           (assessed valuation) /            1000            =           \$7,096.70           (value of one mill)

\*\*\*\*\*

### To Determine a Mill Rate Increase

### Example #2 and Formula

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

#### Computation of Example:

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

$$\$312,000,000 \quad / \quad 1000 \quad = \quad \$312,000.00$$

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

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

Formula:			
\$7,096,703	(asd. val.)	/	1000 = \$7,096.70 (value one mill)
\$50,000	(property tax)	/	\$7,096.70 (mill value) = 7.046 (mill rate increase)

\*\*\*\*\*

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

### Example #3a and Formula

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

#### Computation of Example:

The **first step** is to determine the mill rate:

$$\$312,000,000 / 1000 = \$312,000 \text{ (example \#1)}$$

$$\$50,000 / \$312,000 = .160 \text{ mills (example \#2)}$$

The **second step** is to determine the residential property assessed value:

$$\$100,000 \text{ home} \times .115 = \$11,500 \text{ (assessed value)}$$

The **last step** is to determine the property tax increase:

$$\$11,500 \text{ (assessed value)} \times .160 \text{ (mill rate)} / 1000 = \$1.84$$

The increase in property tax for a \$100,000 home will be \$1.84

Formula:					
First Step:	(assessed valuation)				
	<u>\$7,096,703</u>	/	1000	=	\$7,096.70 (value of 1 mill)
Second Step:	(increased prop. tax)		(value of 1 mill)		
	<u>\$50,000</u>	/	\$7,096.70	=	7.046 (increase mill rate)
Third Step:	(value of the home)				
	<u>\$100,000</u>	x	0.115	=	\$11,500 (assessed value)
Result:	(assessed value)		(increase mill rate)		(increase tax)
	<u>\$11,500</u>	x	7.046	/	1000 = \$81.02

\*\*\*\*\*

## Impact of a Property Tax Increase on Unimproved Ag Land

### Example #3b and Formula

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

<b>Formula:</b>					
First Step:	(assessed valuation) \$7,096,703	/	1000	=	\$7,096.70 (value of 1 mill)
Second Step:	(increased prop. tax) \$50,000	/	(value of 1 mill) \$7,096.70	=	7.046 (increase mill rate)
Third Step:	(value of the property) \$2,500,000	x	0.300	=	\$750,000 (assessed value)
Result:	(assessed value) \$750,000	x	(increase mill rate) 7.046	/	(increase tax) 1000 = \$5,284.14

\*\*\*\*\*

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

### Example #3c and Formula

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

<b>Formula:</b>					
First Step:	(assessed valuation) \$7,096,703	/	1000	=	\$7,096.70 (value of 1 mill)
Second Step:	(increased prop. tax) \$50,000	/	(value of 1 mill) \$7,096.70	=	7.046 (increase mill rate)
Third Step:	(value of the property) \$2,500,000	x	0.250	=	\$625,000 (assessed value)
Result:	(assessed value) \$625,000	x	(increase mill rate) 7.046	/	(increase tax) 1000 = \$4,403.45

\*\*\*\*\*

**Impact of Total Mills on an Individual Home**

**Example #4 and Formula**

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

<b>Formula:</b>					
First Step:	(value of the home) \$100,000	x	(residential %) 0.115	=	(assessed value) \$11,500
Second Step:	(assessed value) \$11,500	x	(total mill rate) 52.869	/	(impact, total mills) 1000 = \$607.99
*****					
<b>How to Achieve the Same Mill Rate as the Year Before</b>					
<b>Example #5 and Formula</b>					
<p>Maybe your governing body wants the budget to have the same mill rate as the year before. This is not an unusual goal of municipality governing bodies. To do so simply key in the desired mill rate in the first green box, the preliminary total assessed valuation in the second green box, and hit "enter." The result will be the amount in dollars that you must levy (total of all tax levy funds) in your proposed budget.</p>					
<b>Formula:</b>					
	(desired mill rate) 75.980	x	(total assd. valuation) \$7,096,703	/	(total taxes levied) 1000 = \$539,207.49