

**Input Sheet for Citv1 Budget Workbook**

Enter city name ("City of \_\_\_\_"):   
 Enter county name followed by "County":

Enter year being budgeted (YYYY):

CPI Percentage - 5 Year Average

CPI Percentage - Preceding Year

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 2018 Budget, Certificate Page:  
 \*If amended, then use the amended figures.\*

Fund Names:	Statute	2018 *Expenditures*	2017 Ad Valorem Tax
General	12-101a	718,322	369,473
Debt Service	10-113		
Library	12-1220	41,600	37,104
Fund name for all other funds with a tax levy:			
Employee Benefits		149,500	132,527
			539,104

Total Tax Levy Funds for 2018 Budgeted Year	
Special Sales Tax	185,000
Other (non-tax levy) fund names:	
Special Highway	130,300
Bond & Interest	17,845
Water Fund	249,133
Refuse Fund	230,000
Sewer Fund	279,924

Single Non Tax Levy:	
1	
2	
3	2,001,624
4	

Total Expenditures for 2018 Budgeted Year	
Non-Budgeted (A):	
1	
2	
3	
4	
5	
Non-Budgeted (B)	
1	

2			
3			
4			2016 Tax Rate (2017 Column)
5			
	General		58.766
<b>From the 2018 Budget</b>	Debt Service		
	Library		4.676
	0		
	0		
	Employee Benefits		14.450
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		
			77.892

Total			6,953,880
-------	--	--	-----------

Total Tax Levied (2017 budget column)			
Assessed Valuation (2017 budget column)		2016	2017
		1,444,612	1,192,490
Outstanding Indebtedness, January 1:			
G.O. Bonds			
Revenue Bonds		61,852	53,349
Other			
Lease Purchase Principal			

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

From the County Clerk's 2019 Budget Information:	
Total Assessed Valuation for 2018	7,132,590
New Improvements for 2018	29,351
Personal Property - 2018	112,403
Territory Added: (Current Year Only)	
Real Estate	
State Assessed	
New Improvements	
Property that has changed in use for 2018	
Personal Property - 2017	107,505
Expiration of Property Tax Abatement	
Gross earnings (intangible) tax estimate for 2019	0
Neighborhood Revitalization	30,774

Actual Tax Rates for the 2018 Budget:

Fund	Rate
General	52.090
Debt Service	
Library	5.231
0	
0	
Employee Benefits	18.684
0	
0	
0	
0	
0	
0	
0	
Total	76.005

Final Assessed Valuation from the November 1, 2017 Abstract	7,092,943
---	-----------

From the County Treasurer's Budget Information - 2019 Budget Year Estimates:

Motor Vehicle Tax Estimate	78,342
Recreational Vehicle Tax Estimate	1,618
1620 M Vehicle Tax	135
Commercial Vehicle Tax Estimate	687
Watercraft Tax Estimate	508
LAVTR	
City and County Revenue Sharing	

Computation of Delinquency

Actual Delinquency for 2016 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\*\*

\*\*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):

2019 State Distribution for Kansas Gas Tax	43,320
2019 County Transfers for Gas***	
Adjusted 2018 State Distribution for Kansas Gas Tax	
Adjusted 2018 County Transfers for Gas***	

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

From the 2017 Budget Certificate Page

Funds	2017 Expenditure Amounts Budget Authority	Note: If the 2017 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.
General	810,674	
Debt Service		
Library	38,100	
0		
0	0	
Employee Benefits	137,000	
0	0	
0		
0		
Special Projects NWI	8,911	
0		
0		
Special Sales Tax	325,000	
0		
Special Highway	109,000	
Bond & Interest	18,225	
Water Fund	210,847	
Refuse Fund	191,835	
Sewer Fund	294,774	
0		
0		
0		
0		
0		

January

February

March

April

May

June

July

August

September

October

November

December

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:

Official Title:

Date:

Time:

Location:

Available at:

Must be at least 10 days between date published and hearing held.  
Latest date for notice to be published in your newspaper: August 6, 2018

**Examples**

Official Title: City Clerk, City Treasurer, Mayor

Date: August 12, 2010

Time: 7:00 PM or 7:00 AM

Location: City Hall

Available at: City Hall

August  
J8  
August 6, 2018  
8  
6  
2018

City of Belle Plaine

2019

**Computation to Determine Limit for 2019**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2018 budget	+ \$ <u>539,104</u>
2. Library levy in 2018 budget	- \$ <u>37,104</u>
Other tax entity levy in 2018 budget	- \$ <u>          </u>
3. Net tax levy	\$ <u>502,000</u>

**2019 Budget Percentage Adjustments**

4. New improvements for 2018 :	+ <u>29,351</u>	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ <u>112,403</u>	
5b. Personal property 2017	- <u>107,505</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>4,898</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2018 :		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	+ <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2018 :	+ <u>0</u>	
8. Expiration of property tax abatements	+ <u>0</u>	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ <u>          </u>	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>34,249</u>	
11. Total estimated valuation July 1, 2018	<u>7,132,590</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0048</u>	
13. Percentage adjustment increase (12 times 3)	+ \$ <u>2,422</u>	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	<u>1.40%</u>	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>7,028</u>	
<b>16. Total Percentage Adjustments</b>	<b>\$ <u>9,450</u></b>	

**2019 Revenue Adjustments**

17. Property tax revenues for debt service in 2019 budget:				+ 0
Property tax revenues for debt service in 2018 budget:				- 0
Increase property tax revenues spent on debt service				<u>0</u>
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)				+ [REDACTED]
Property tax revenues spent for public building commission and lease payments in the 2018 budget:				- [REDACTED]
Increase property tax revenues spent on public building commission and lease payments				<u>0</u>
19. Property tax revenues spent on special assessments in the 2019 budget: (Do not include amounts already reported in debt service levy)				+ 11,000
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 bud				+ [REDACTED]
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:				+ [REDACTED]
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2019 budget:				+ [REDACTED]
23. Law enforcement expenses - 2019 budget:				+ 362,710
Law enforcement expenses - 2018 budget:				- 287,978
CPI adjustment	1.40%			<u>4,032</u>
Increased law enforcement expenses in 2019 budget: (Do not include building construction or remodeling costs)				+ <u>70,700</u>
24. Fire protection expenses - 2019 budget:				+ [REDACTED]
Fire protection expenses - 2018 budget:				- [REDACTED]
CPI adjustment	1.40%			<u>0</u>
Increased fire protection expense in 2019 budget: (Do not include building construction or remodeling costs)				+ <u>0</u>
25. Emergency medical expenses - 2019 budget:				+ 148,750
Emergency medical expenses - 2018 budget:				- 148,000
CPI adjustment	1.40%			<u>2,072</u>
Increased emergency medical expenses in 2019 budget: (Do not include building construction or remodeling costs)				+ <u>0</u>
<b>26. Total Revenue Adjustments</b>				<u><u>81,700</u></u>

**Levies on Behalf of Another Political or Governmental Subdivision**

27. Library levy - 2019 budget:	+	42,200
Other tax entity levy - 2019 budget:	+	[REDACTED]
Other tax entity levy - 2019 budget:	+	[REDACTED]
<b>28. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	<b>+</b>	<b>42,200</b>
<b>29. Total Computed Tax Levy</b>		<b>635,350</b>

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)	[REDACTED]	None
2016 Tax Levy (Less Levy for other Governmental Units)	[REDACTED]	None
2017 Tax Levy (Less Levy for other Governmental Units)	[REDACTED]	None
2018 Tax Levy (Less Levy for other Governmental Units)	[REDACTED]	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.014	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2019 Total Tax Levy (Less Levy for Other Governmental Units)


**Exemption from Election Requirement** #DIV/0!

"

**Other Tests - Lost Valuation Test**

Assessed Valuation Loss [REDACTED]

2019 Tax Levy (Less Levy for other Governmental Units)	[REDACTED]
2018 Tax Levy (Less Levy for other Governmental Units)	[REDACTED]
Change in Levy	0

CPI Adjustment		7,028
2019 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2019 Mill Rate		<u>0</u>
Total Adjustment for Loss of Assessed Valuation		7,028

**Exemption from Election Requirement** **Yes**











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

**Budgeted Year: 2019**

Library found in: City of Belle Plaine  
Sumner 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	Proposed Year
	<u>2018</u>	<u>2019</u>
Ad Valorem Tax	\$36,325	\$36,138
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$4,862	\$5,392
Recreational Vehicle Tax	\$105	\$111
16/20M Vehicle Tax	\$12	\$9
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
<b>TOTAL TAXES</b>	<b>\$41,304</b>	<b>\$41,650</b>
Difference in Total Taxes:	\$346	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$7,092,943	\$7,132,590
Did Assessed Valuation Decrease?	No	
Levy Rate	5.231	5.067
Difference in Levy Rate:	(0.164)	
Qualify for grant:	Not 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.



In Lieu of Taxes (IRB)			
Interest on Idle Funds	2,963	3,000	3,025
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>809,670</b>	<b>818,185</b>	<b>430,878</b>
<b>Resources Available:</b>	<b>1,878,990</b>	<b>2,068,134</b>	<b>1,788,535</b>





State of Kansas  
City

<b>Total Expenditures</b>	<b>629,041</b>	<b>710,477</b>	<b>786,754</b>
Unencumbered Cash Balance Dec 31	1,249,949	1,357,657	
2017/2018/2019 Budget Authority Amount:	810,674	718,322	786,754
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	786,754
		Tax Required	0
Delinquent Comp Rate:	2.1%		0
Amount of 2018 Ad Valorem Tax			0

<b>CPA Summary</b>
--------------------

Adopted Budget <b>General Fund - Detail Expenditures</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Admin			
Salaries	39,965	31,500	20,000
Contractual	30,446	51,909	55,319
Commodities	3,798	3,600	3,500
Capital Outlay	8,503	0	2,000
Special on city-owned lots	3,985	12,000	11,000
<b>Total</b>	<b>86,697</b>	<b>99,009</b>	<b>91,819</b>
<b>Police &amp; Emergency Mgmt.</b>			
Salaries	220,055	221,250	289,250
Contractual	25,533	28,168	35,210
Commodities	20,247	15,650	17,250
Capital Outlay & Lease	13,267	26,300	21,000
<b>Total</b>	<b>279,102</b>	<b>291,368</b>	<b>362,710</b>
<b>Parks</b>			
Salaries	7,815	7,500	9,000
Contractual	4,371	4,600	7,550
Commodities	1,538	3,400	3,450
Capital Outlay	6,467	7,900	5,600
<b>Total</b>	<b>20,191</b>	<b>23,400</b>	<b>25,600</b>
<b>Swimming Pool</b>			
Salaries	22,219	24,500	24,500
Contractual	4,877	8,600	12,400
Commodities	5,167	4,700	4,600
Capital Outlay		2,500	1,000
<b>Total</b>	<b>32,263</b>	<b>40,300</b>	<b>42,500</b>
<b>Ambulance</b>			
Salaries			
Contractual	148,000	148,000	148,750
Commodities			
Capital Outlay			
<b>Total</b>	<b>148,000</b>	<b>148,000</b>	<b>148,750</b>
<b>Zoning</b>			
Salaries	1,500	1,800	2,400
Contractual	593	1,200	4,400
Commodities	7	300	600

Capital Outlay	0		
<b>Total</b>	<b>2,100</b>	<b>3,300</b>	<b>7,400</b>

Comm Building & Comm Center

Salaries	2,658	10,500	3,500
Contractual	25,271	30,800	34,950
Commodities	3,334	3,000	2,250
Capital Outlay	8,816	9,500	20,000
<b>Total</b>	<b>40,079</b>	<b>53,800</b>	<b>60,700</b>

Court

Salaries	14,021	13,100	13,100
Contractual	6,426	9,225	7,500
Commodities	162	1,275	175
Capital Outlay		1,700	500
<b>Total</b>	<b>20,609</b>	<b>25,300</b>	<b>21,275</b>

<b>Page Total</b>	<b>629,041</b>	<b>684,477</b>	<b>760,754</b>
-------------------	----------------	----------------	----------------

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

City of Belle Plaine

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

Adopted Budget <b>Debt Service</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
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			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<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 (2019 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Ex			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	2.1%		0
Amount of 2018 Ad Valorem Tax			0

Adopted Budget Library	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,196	1,196	1,196
Receipts:			
Ad Valorem Tax	31,062	36,325	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	789	0	
Motor Vehicle Tax	5,110	4,862	5,392
Recreational Vehicle Tax	115	105	111
16/20M Vehicle Tax	14	12	9
Commercial Vehicle Tax	44	30	47
Watercraft Tax			35
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>37,134</b>	<b>41,334</b>	<b>5,594</b>
<b>Resources Available:</b>	<b>38,330</b>	<b>42,530</b>	<b>6,790</b>
Expenditures:			
Allocation to Library Board	37,134	41,334	42,200
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>37,134</b>	<b>41,334</b>	<b>42,200</b>
Unencumbered Cash Balance Dec 31	1,196	1,196	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	38,100	41,600	42,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	42,200
		Tax Required	35,410
	Delinquent Comp Rate: 2.1%		728
	Amount of 2018 Ad Valorem Tax		36,138

<b>CPA Summary</b>
--------------------

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Employee Benefits</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	80,527	93,246	74,990
Receipts:			
Ad Valorem Tax	95,987	129,744	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,544		
Motor Vehicle Tax	15,658		19,259
Recreational Vehicle Tax	354		398
16/20M Vehicle Tax	45		33
Commercial Vehicle Tax	134		169
Watercraft Tax			125
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>114,722</b>	<b>129,744</b>	<b>19,984</b>
<b>Resources Available:</b>	<b>195,249</b>	<b>222,990</b>	<b>94,974</b>
Expenditures:			
KPERS & Taxes	14,403	53,000	45,000
Health Insurance	87,118	88,000	65,000
Insurance	482	7,000	7,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>102,003</b>	<b>148,000</b>	<b>117,000</b>
Unencumbered Cash Balance Dec 31	93,246	74,990	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	137,000	149,500	117,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	117,000
		Tax Required	22,026
	Delinquent Comp Rate: 2.1%		453
	Amount of 2018 Ad Valorem Tax		22,479

Adopted Budget	Prior Year	Current Year	Proposed Budget
	Actual for 2017	Estimate for 2018	Year for 2019

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			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<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:			
Transfer			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	
		Tax Required	
Delinquent Comp Rate:		2.1%	0
Amount of 2018 Ad Valorem Tax			0

<b>CPA Summary</b>
--------------------

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

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	77,732	49,584	25,472
Receipts:			
State of Kansas Gas Tax		43,170	43,320
County Transfers Gas		0	0
City/County Highway	42,906	0	0
Transfer from General Fund	16,000	16,000	16,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>58,906</b>	<b>59,170</b>	<b>59,320</b>
<b>Resources Available:</b>	<b>136,638</b>	<b>108,754</b>	<b>84,792</b>
Expenditures:			
Salaries and Wages	23,704	25,000	28,191
Contractual Services	23,944	26,132	26,100
Commodities	6,552	5,150	11,600
Street Repair	32,600	13,000	12,000
Lease Payment	254	0	6,796
Capital Outlay		14,000	0
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>87,054</b>	<b>83,282</b>	<b>84,687</b>
Unencumbered Cash Balance Dec 31	49,584	25,472	105
2017/2018/2019 Budget Authority Amount	325,000	185,000	114,687

Adopted Budget

Adopted Budget <b>Special Sales Tax</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	254,515	194,319	129,439
Receipts:			
City Sales Tax	111,221	120,120	120,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>111,221</b>	<b>120,120</b>	<b>120,000</b>



<b>Resources Available:</b>	<b>365,736</b>	<b>314,439</b>	<b>249,439</b>
Expenditures:			
Capital Outlay	171,417	185,000	175,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>171,417</b>	<b>185,000</b>	<b>175,000</b>
Unencumbered Cash Balance Dec 31	194,319	129,439	74,439
2017/2018/2019 Budget Authority Amount	325,000	185,000	175,000

<b>CPA Summary</b>
--------------------

City of Belle Plaine

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Projects - NWL Water</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	1,940	16,443	17,623
Receipts:			
Customer Charges	14,503	1,180	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>14,503</b>	<b>1,180</b>	<b>0</b>
<b>Resources Available:</b>	<b>16,443</b>	<b>17,623</b>	<b>17,623</b>
Expenditures:			
Transfer to Capital Reserve Fund	0	0	17,623
Transfer to Bond & Interest			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>17,623</b>
Unencumbered Cash Balance Dec 31	16,443	17,623	0
2017/2018/2019 Budget Authority Amount	8,951	8,672	17,623

Adopted Budget

	Prior Year	Current Year	Proposed Budget
<b>Bond &amp; Interest</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	8,991	767	767
Receipts:			
Transfer from Special Project NWL	0		
Transfer from General	10,000	17,845	18,750
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>10,000</b>	<b>17,845</b>	<b>18,750</b>
<b>Resources Available:</b>	<b>18,991</b>	<b>18,612</b>	<b>19,517</b>
Expenditures:			

Principal	10,000	10,000	11,000
Interest	8,224	7,845	8,422
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>18,224</b>	<b>17,845</b>	<b>19,422</b>
Unencumbered Cash Balance Dec 31	767	767	95
2017/2018/2019 Budget Authority Amount	18,224	17,845	19,422

<b>CPA Summary</b>
--------------------

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

Adopted Budget <b>Water Fund</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	153,433	152,047	152,982
Receipts:			
Customer Charges	192,305	250,000	257,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>192,305</b>	<b>250,000</b>	<b>257,000</b>
<b>Resources Available:</b>	<b>345,738</b>	<b>402,047</b>	<b>409,982</b>
Expenditures:			
Salaries & Wages	79,612	101,000	175,000
Contractual Services	42,831	71,965	71,900
Commodities	40,903	41,000	38,750
Medical Insurance	12,838	16,600	18,000
KPERS & Taxes	12,838	12,800	16,150
Capital Outlay	4,669	5,700	25,000
Sales Tax			1,000
Transfer to Capital Reserve			50,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>193,691</b>	<b>249,065</b>	<b>395,800</b>
Unencumbered Cash Balance Dec 31	152,047	152,982	14,182
2017/2018/2019 Budget Authority Amount	210,847	249,133	395,800

Adopted Budget

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Refuse Fund</b>			
Unencumbered Cash Balance Jan 1	61,938	61,414	64,529
Receipts:			
Customer Charges	205,473	230,000	230,000
Interest on Idle Funds			
Miscellaneous			

Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>205,473</b>	<b>230,000</b>	<b>230,000</b>
<b>Resources Available:</b>	<b>267,411</b>	<b>291,414</b>	<b>294,529</b>
Expenditures:			
Salaries & Wages	11,620	23,000	22,000
Contractual Services	192,598	192,000	197,400
Commodities	1,779	2,650	2,065
Medical Insurance	0	6,000	4,000
KPERS & Taxes	0	3,235	4,425
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>205,997</b>	<b>226,885</b>	<b>229,890</b>
Unencumbered Cash Balance Dec 31	61,414	64,529	64,639
2017/2018/2019 Budget Authority Amount	206,000	230,000	270,000

<b>CPA Summary</b>
--------------------

City of Belle Plaine

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

Adopted Budget <b>Sewer Fund</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	29,378	10,973	45,479
Receipts:			
Customer Charges	254,942	279,924	310,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>254,942</b>	<b>279,924</b>	<b>310,000</b>
<b>Resources Available:</b>	<b>284,320</b>	<b>290,897</b>	<b>355,479</b>
Expenditures:			
Salaries & Wages	29,291	1,500	30,000
Contractual Services	23,557	26,675	25,275
Commodities	5,139	4,000	5,100
Capital Outlay	0	500	400
Medical Insurance	0	0	12,500
KPERS & Taxes	0	0	5,537
Loan Principal	197,722	201,397	213,040
Loan Interest	17,635	11,343	9,606
Commission Charges	3	3	3
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>273,347</b>	<b>245,418</b>	<b>301,461</b>
Unencumbered Cash Balance Dec 31	10,973	45,479	54,018
2017/2018/2019 Budget Authority Amount	311,348	249,133	310,000

Adopted Budget

Adopted Budget <b>0</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			

Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<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 (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount	0	0	0

<b>CPA Summary</b>
--------------------





**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Belle Plaine**

will meet on August 16, 2018 at 7:00 PM at City Hall, 401 N. Merchant, Belle Plaine, KS 67013 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, 401 N. Merchant, Belle Plaine, KS 67013 and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate *
General	629,041	58.766	710,477	52.090	786,754	566,500	79.424
Debt Service							
Library	37,134	4.676	41,334	5.231	42,200	36,138	5.067
Employee Benefits	102,003	14.450	148,000	18.684	117,000	22,479	3.152
Special Highway	87,054		83,282		84,687		
Special Sales Tax	171,417		185,000		175,000		
Special Project NWL					17,623		
Bond & Interest	18,224		17,845		19,422		
Water Fund	193,691		249,065		395,800		
Refuse Fund	205,997		226,885		229,890		
Sewer Fund	273,347		245,418		301,461		
	156,580						
Totals	1,874,488	77.892	1,907,306	76.005	2,169,837	625,117	87.643
Less: Transfers	34,224		33,845		102,373		
Net Expenditure	1,840,264		1,873,461		2,067,464		
Total Tax Levied	0		539,104		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	6,953,880		7,092,943		7,132,590		
Outstanding Indebtedness, January 1,	2016		2017		2018		
G.O. Bonds	1,444,612		1,192,490		1,100,189		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	61,852		53,349		111,656		
Total	1,506,464		1,245,839		1,211,845		

\*Tax rates are expressed in mills

**Linda S. Stinnett**

City Official Title: City Clerk



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:  
 $\$312,000,000 / 1000 = \$312,000$  (example #1)  
 $\$50,000 / \$312,000 = .160$  mills (example #2)

The **second step** is to determine the residential property assessed value:  
 $\$100,000 \text{ home} \times .115 = \$11,500$  (assessed value)

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

<b>Formula:</b>					
First Step:	(assessed valuation)				
	$\$7,092,943$	$/$	1000	$=$	$\$7,092.94$ (value of 1 mill)
Second Step:	(increased prop. tax)	(value of 1 mill)			
	$\$50,000$	$/$	$\$7,092.94$	$=$	7.049 (increase mill rate)
Third Step:	(value of the home)				
	$\$100,000$	$\times$	0.115	$=$	$\$11,500$ (assessed value)
Result:	(assessed value)	(increase mill rate)		(increase tax)	
	$\$11,500$	$\times$	7.049	$/$	1000 $=$ \$81.07

\*\*\*\*\*

**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)				
	$\$7,092,943$	$/$	1000	$=$	$\$7,092.94$ (value of 1 mill)
Second Step:	(increased prop. tax)	(value of 1 mill)			
	$\$50,000$	$/$	$\$7,092.94$	$=$	7.049 (increase mill rate)
Third Step:	(value of the property)				
	$\$2,500,000$	$\times$	0.300	$=$	$\$750,000$ (assessed value)
Result:	(assessed value)	(increase mill rate)		(increase tax)	
	$\$750,000$	$\times$	7.049	$/$	1000 $=$ \$5,286.95

\*\*\*\*\*

**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)				
	<u>\$7,092,943</u>	/	1000	=	\$7,092.94 (value of 1 mill)
Second Step:	(increased prop. tax)	(value of 1 mill)			
	<u>\$50,000</u>	/	\$7,092.94	=	7.049 (increase mill rate)
Third Step:	(value of the property)				
	<u>\$2,500,000</u>	x	0.250	=	\$625,000 (assessed value)
Result:	(assessed value)	(increase mill rate)		(increase tax)	
	<u>\$625,000</u>	x	7.049	/	1000 = \$4,405.79

\*\*\*\*\*

### 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)	(residential %)		(assessed value)	
	<u>\$100,000</u>	x	0.115	=	\$11,500
Second Step:	(assessed value)	(total mill rate)		(impact, total mills)	
	\$11,500	x	<u>87.643</u> /	1000	= \$1,007.89

\*\*\*\*\*

### How to Achieve the Same Mill Rate as the Year Before

#### Example #5 and Formula

Maybe your governing body wants the budget to have the same mill rate as the year 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.

<b>Formula:</b>					
	(desired mill rate)	(total assd. valuation)			(total taxes levied)
	<u>52.869</u>	x	<u>\$312,000,000</u> /	1000	= \$16,495,128.00