

Input Sheet for City1 Budget Workbook

Enter city name ("City of ____"):

Belle Plaine

 Enter county name followed by "County":

Sumner County

Enter year being budgeted (YYYY):

2020

CPI Percentage - 5 Year Average

1.50%

CPI Percentage - Preceding Year

2.50%

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 2019 Budget, Certificate Page:
 If amended, then use the amended figures.

Fund Names:	Statute	2019 *Expenditures*	2018 Ad Valorem Tax
General	12-101a	786,754	566,500
Debt Service	10-113		
Library	12-1220	42,200	36,138
Fund name for all other funds with a tax levy:			
Employee Benefits		117,000	22,479
Total Tax Levy Funds for 2019 Budgeted Year			625,117

Other (non-tax levy) fund names:

Special Highway	84,687
Special Sales Tax	175,000
Bond & Interest	19,422
Water Fund	395,800
Refuse Fund	229,890
Sewer Fund	301,461
Special Projects - NWL	17,623

Single Non Tax Levy:

1		
2		
3		
4		
Total Expenditures for 2019 Budgeted Year		2,169,837

Non-Budgeted (A):

1	
2	
3	
4	
5	

Non-Budgeted (B)

1	
2	

3	
4	
5	

From the 2019 Budget, Budget Summary Page	2017 Tax Rate (2018 Column)
General	52.090
Debt Service	
Library	5.231
Employee Benefits	18.684
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
Total	76.005

Total Tax Levied (2018 budget column)	539,104
Assessed Valuation (2018 budget column)	7,092,943

Outstanding Indebtedness, January 1:	2017	2018
G.O. Bonds	1,192,490	1,100,189
Revenue Bonds	0	0
Other	0	0
Lease Purchase Principal	53,349	111,656

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

From the County Clerk's 2020 Budget Information:	
Total Assessed Valuation for 2019	7,248,391
New Improvements, Remodeling and Renovations for 2019	18,890
Personal Property - 2019	114,569
Territory Added: (Current Year Only)	
Real Estate	
State Assessed	
New Improvements	
Property that has changed in use for 2019	7,186
Personal Property - 2018	107,116
Expiration of Property Tax Abatement	
Gross earnings (intangible) tax estimate for 2020	0
Neighborhood Revitalization	8,377

Actual Tax Rates for the 2019 Budget:

Fund	Rate
General	78.882
Debt Service	
Library	5.032
Employee Benefits	3.130
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
Total	87.044

Final Assessed Valuation from the November 1, 2018 Abstract	7,181,618
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From the County Treasurer's Budget Information - 2020 Budget Year Estimates:	
Motor Vehicle Tax Estimate	85,079
Recreational Vehicle Tax Estimate	1,655
16/20 M Vehicle Tax	93
Commercial Vehicle Tax Estimate	706
Watercraft Tax Estimate	703
LAVTR	
City and County Revenue Sharing	

Computation of Delinquency

Actual Delinquency for 2017 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):	
2020 State Distribution for Kansas Gas Tax	43,120
2020 County Transfers for Gas***	
Adjusted 2019 State Distribution for Kansas Gas Tax	
Adjusted 2019 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 2018 Budget Certificate Page		Note: If the 2018 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.
Funds	2018 Expenditure Amounts Budget Authority	
General	718,322	
Debt Service		
Library	41,600	
Employee Benefits	149,500	
0		
0		
0		
0		
0		
0		
0		
0		
0		
0		
0		
Special Highway	130,300	
Special Sales Tax	185,000	
Bond & Interest	17,845	
Water Fund	249,133	
Refuse Fund	230,000	
Sewer Fund	279,924	
Special Projects - NV	0	
0		
0		
0		
0		
0		

CERTIFICATE
To the Clerk of Sumner County, 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 expenditures for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget		
		Budget Authority	Amount of	County
		for Expenditures	2019 Ad	Clerk's
			Valorem Tax	Use Only
Table of Contents:	Page No.			
Computation to Determine Limit for 2020	2			
Allocation of MVT, RVT, and 16/20M Vehicle	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	1,438,979	505,702
Debt Service	10-113			
Library	12-1220		42,833	37,991
Employee Benefits			97,000	14,896
Special Highway			84,500	
Special Sales Tax			185,000	
Bond & Interest			17,960	
Water Fund			361,575	
Refuse Fund			237,265	
Sewer Fund			310,000	
Special Projects - NWL				
Totals	xxxxx		2,775,112	558,589
				County Clerk's Use Only
Budget Summary	0			
Neighborhood Revitalization Rebate				Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab) 765,813
Does the City Need to Hold an Election? NO

Assisted by: _____

Address: _____

Email: _____

Attest: _____ 2019

County Clerk

Governing Body

CPA Summary

Belle Plaine

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ <u>625,117</u>
2. Library levy in 2019 budget	- \$ <u>36,138</u>
Other tax entity levy in 2019 budget	- \$ <u> </u>
3. Net tax levy	\$ <u>588,979</u>

2020 Budget Percentage Adjustments

4. New improvements, Remodeling and Renovations for 2019 :	+ <u>18,890</u>	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ <u>107,116</u>	
5b. Personal property 2018	- <u>114,569</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2019 :		
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 2019 :	+ <u>7,186</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>26,076</u>	
11. Total estimated valuation July 1, 2019	<u>7,248,391</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0036</u>	
13. Percentage adjustment increase (12 times 3)	+ \$ <u>2,126</u>	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	<u>1.50%</u>	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>8,835</u>	
16. Total Percentage Adjustments	\$ <u>10,961</u>	

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>	
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 2020 budget:		+	<u>0</u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>0</u>	
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 2020 budget:		+	<u>8,628</u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bud		+	<u> </u>	
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 2020 budget:		+	<u> </u>	
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:		+	<u> </u>	
23. Law enforcement expenses - 2020 budget:		+	<u>482,563</u>	
Law enforcement expenses - 2019 budget:		-	<u>362,710</u>	
CPI adjustment	1.50%		<u>5,441</u>	
Increased law enforcement expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>114,413</u>
24. Fire protection expenses - 2020 budget:		+	<u> </u>	
Fire protection expenses - 2019 budget:		-	<u> </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased fire protection expense in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
25. Emergency medical expenses - 2020 budget:		+	<u> </u>	
Emergency medical expenses - 2019 budget:		-	<u> </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased emergency medical expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
26. Total Revenue Adjustments				<u>123,040</u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	<u>42,833</u>
Other tax entity levy - 2020 budget:	+	<u> </u>
Other tax entity levy - 2020 budget:	+	<u> </u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>42,833</u>
29 Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u> </u>
30. Total Computed Tax Levy		<u>765,813</u>

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.

2016 Tax Levy (Less Levy for other Governmental Units)	494,503	
2017 Tax Levy (Less Levy for other Governmental Units)	509,134	None
2018 Tax Levy (Less Levy for other Governmental Units)	502,000	Decline
2019 Tax Levy (Less Levy for other Governmental Units)	588,979	None
Average Tax Levy (last three years)	533,371	
CPI Adjustment of 0.025	13,334	
Average Tax Levy Adjusted by CPI	546,705	

2020 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement **Yes**

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	8,835
2020 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	8,835

Exemption from Election Requirement **Yes**

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

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	566,500	77,102	1,499	85	640	637
Debt Service						
Library	36,138	4,918	96	5	41	41
Employee Benefits	22,479	3,059	60	3	25	25
TOTAL	625,117	85,079	1,655	93	706	703

County Treas Motor Vehicle Estimate 85,079
 County Treas Recreational Vehicle Estimate 1,655
 County Treas 16/20M Vehicle Estimate 93
 County Treas Commercial Vehicle Tax Estimate 706
 County Treas Watercraft Tax Estimate 703

Motor Vehicle Factor 0.13610
 Recreational Vehicle Factor 0.00265
 16/20M Vehicle Factor 0.00015
 Commercial Vehicle Factor 0.00113
 Watercraft Factor 0.00112

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
G.O. Bond 2009	2/20/2009	3/1/2029	4.25	230,000	183,506	3-1/9-1	3/1	7,422	11,000	6,960	11,000
G.O. Bond 2013	8/29/2013	9/1/2020	2.00	1,385,000	213,040	3-1/9-1	3-1/9-1	7,289	205,751	3,154	209,886
G.O. Bond 2015	9/3/2015	9/1/2021	2.25	103,000	107,641		9/1	2,318	0	2,324	0
G.O. Bond 2017	10/16/2017	9/1/2027	3.25	125,000	102,692	8/1	8/1	1,004	5,792	817	5,979
Total G.O. Bonds					606,879			18,033	222,543	13,255	226,865
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					606,879			18,033	222,543	13,255	226,865

Belle Plaine

2020

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2019	Payments Due 2019	Payments Due 2020
2 Police Cars	2/19/2015	60	2.90	67,434	13,267	13,267	0
3 Color Copiers	9/1/2015	60	3.00	9,235	3,549	1,992	1,557
Bobcat Skidsteer	8/3/2017	72	3.25	36,512	30,903	6,796	6,796
Police Vehicle (Tahoe)	11/24/2017	96	3.25	39,907	35,459	5,745	5,745
Totals					83,178	27,800	14,098

***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: 2020

Library found in: 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>2019</u>	<u>2020</u>
Ad Valorem Tax	\$35,058	\$37,991
Delinquent Tax	\$0	\$750
Motor Vehicle Tax	\$5,392	\$4,918
Recreational Vehicle Tax	\$111	\$96
16/20M Vehicle Tax	\$9	\$5
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$40,570	\$43,760
Difference in Total Taxes:	\$3,190	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$7,181,618	\$7,248,391
Did Assessed Valuation Decrease?	No	
Levy Rate	5.032	5.241
Difference in Levy Rate:	0.209	
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 - GENERAL

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Resources Available:	1,071,677	1,379,606	947,955
Expenditures:			
Admin	80,761	126,569	345,216
Police & Emergency Mgmt	292,155	362,710	489,863
Parks	15,714	25,600	37,550
Swimming Pool	59,801	42,500	43,500
Ambulance	148,775	148,750	148,750
Zoning	2,316	7,400	7,400
Comm Bldg & Comm Center	53,203	60,700	95,450
Court	19,788	21,275	21,250
Sub-Total detail page	672,513	795,504	1,188,979
Cash Forward (2020 column)			250,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	672,513	795,504	1,438,979
Unencumbered Cash Balance Dec 31	399,164	584,102	XXXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	718,322	786,754	1,438,979
Non-Appropriated Balance			
See Tab C	Total Expenditure/Non-Appr Balance		1,438,979
	Tax Required		491,024
Delinquent Comp Rate:	3.0%		14,678
	Amount of 2019 Ad Valorem Tax		505,702

CPA Summary

Belle Plaine

2020

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Admin			
Salaries	29,601	20,000	26,040
Contractual	41,454	54,519	56,769
Commodities	4,850	4,300	4,050
Capital Outlay	233	2,000	3,000
Northview Heights	4,623	11,000	25,107
Transfers		34,750	230,250
Total	80,761	126,569	345,216
Police & Emergency Mgmt			
Salaries	198,974	220,055	398,813
Contractual	42,905	27,609	44,300
Commodities	29,869	14,250	17,750
Capital Outlay & Lease	20,407	27,100	29,000
Total	292,155	289,014	489,863
Parks			
Salaries	4,303	9,000	9,000
Contractual	3,762	7,550	4,950
Commodities	3,725	3,450	3,600
Capital Outlay	3,924	5,600	20,000
Total	15,714	25,600	37,550
Swimming Pool			
Salaries	25,949	24,500	26,000
Contractual	28,252	12,400	11,600
Commodities	4,600	4,600	3,900
Capital Outlay	1,000	1,000	2,000
Total	59,801	42,500	43,500
Ambulance			
Salaries			
Contractual	148,775	148,750	148,750
Commodities			
Capital Outlay			
Total	148,775	148,750	148,750
Zoning			
Salaries	1,500	2,400	2,400
Contractual	806	4,400	4,400
Commodities	10	600	600
Capital Outlay			
Total	2,316	7,400	7,400
Comm Bldg & Comm Center			
Salaries	5,100	3,500	3,500
Contractual	26,653	35,750	40,350
Commodities	1,450	1,450	1,600
Capital Outlay	20,000	20,000	50,000
Total	53,203	60,700	95,450
Court			
Salaries	12,697	13,100	12,600
Contractual	6,915	7,925	8,375
Commodities	176	250	275
Capital Outlay	0		0
Total	19,788	21,275	21,250
Page Total	672,513	721,808	1,188,979

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

Belle Plaine

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
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 Re			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 3.0%	0
		Amount of 2019 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,196	1,642	94
Receipts:			
Ad Valorem Tax	35,337	35,058	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,165		750
Motor Vehicle Tax	5,094	5,392	4,918
Recreational Vehicle Tax	108	111	96
16/20M Vehicle Tax	8	9	5
Commercial Vehicle Tax	161	47	41
Watercraft Tax		35	41
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	41,873	40,652	5,851
Resources Available:	43,069	42,294	5,945
Expenditures:			
Allocation to Library Board	41,872	42,200	42,833
Insurance refund	(445)		
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	41,427	42,200	42,833
Unencumbered Cash Balance Dec 31	1,642	94	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	41,600	42,200	42,833
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	42,833
		Tax Required	36,888
		Delinquent Comp Rate: 3.0%	1,103
		Amount of 2019 Ad Valorem Tax	37,991

CPA Summary

Belle Plaine

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Employee Benefits			
Unencumbered Cash Balance Jan 1	93,247	168,432	79,364
Receipts:			
Ad Valorem Tax	126,201	21,807	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	4,107	0	
Motor Vehicle Tax	15,735	5,923	3,059
Recreational Vehicle Tax	334	90	60
16/20M Vehicle Tax	25	16	3
Commercial Vehicle Tax	127	96	25
Watercraft Tax			25
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	146,529	27,932	3,172
Resources Available:	239,776	196,364	82,536
Expenditures:			
KPERS & Taxes	12,772	45,000	45,000
Health Insurance	59,687	65,000	51,250
Insurance	-1,115	7,000	750
Cash Forward (2020 column)			0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	71,344	117,000	97,000
Unencumbered Cash Balance Dec 31	168,432	79,364	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	149,500	117,000	97,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			97,000
Tax Required			14,464
Delinquent Comp Rate: 3.0%			432
Amount of 2019 Ad Valorem Tax			14,896

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
0			
Unencumbered Cash Balance Jan 1	0	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			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 3.0%			0
Amount of 2019 Ad Valorem Tax			0

CPA Summary

Belle Plaine

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	45,830	22,744	5,308
Receipts:			
State of Kansas Gas Tax		43,060	43,120
County Transfers Gas		0	0
City/County Highway	43,241	0	0
Transfer from General Fund	16,000	16,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	59,241	59,060	93,120
Resources Available:	105,071	81,804	98,428
Expenditures:			
Salaries and Wages	22,013	20,000	25,000
Contractual Services	23,973	26,100	27,500
Commodities	9,021	11,600	12,000
Street Repair	6,984	12,000	3,000
Lease Payment	5,745	6,796	7,000
Capital Outlay	14,591	0	10,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	82,327	76,496	84,500
Unencumbered Cash Balance Dec 31	22,744	5,308	13,928
2018/2019/2020 Budget Authority Amount	130,300	84,687	84,500

Adopted Budget

Adopted Budget Special Sales Tax	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	194,319	144,857	89,857
Receipts:			
City Sales Tax	123,247	120,000	126,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	123,247	120,000	126,000
Resources Available:	317,566	264,857	215,857
Expenditures:			
Capital Outlay	172,709	175,000	185,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	172,709	175,000	185,000
Unencumbered Cash Balance Dec 31	144,857	89,857	30,857
2018/2019/2020 Budget Authority Amount	185,000	175,000	185,000

CPA Summary

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Belle Plaine

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Bond & Interest	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	17,898	17,898	18,226
Receipts:			
Transfer from General	17,845	18,750	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	17,845	18,750	0
Resources Available:	35,743	36,648	18,226
Expenditures:			
Principal	10,000	11,000	11,000
Interest	7,845	7,422	6,960
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	17,845	18,422	17,960
Unencumbered Cash Balance Dec 31	17,898	18,226	266
2018/2019/2020 Budget Authority Amount	17,845	19,422	17,960

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	171,835	239,582	100,782
Receipts:			
Customer Charges	262,421	257,000	266,550
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	262,421	257,000	266,550
Resources Available:	434,256	496,582	367,332
Expenditures:			
Salaries & Wages	85,863	175,000	160,000
Contractual Services	47,068	71,900	75,850
Commodities	31,851	38,750	39,600
Medical Insurance	13,986	43,000	15,000
KPERs & Taxes	15,523	16,150	20,125
Capital Outlay	383	25,000	25,000
Sales Tax	0	1,000	1,000
Transfer for Capital Reserve		25,000	25,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	194,674	395,800	361,575
Unencumbered Cash Balance Dec 31	239,582	100,782	5,757
2018/2019/2020 Budget Authority Amount	249,133	395,800	361,575

CPA Summary

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Belle Plaine

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Refuse Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	61,511	53,999	54,109
Receipts:			
Customer Charges	207,796	230,000	237,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	207,796	230,000	237,000
Resources Available:	269,307	283,999	291,109
Expenditures:			
Salaries & Wages	18,443	22,000	24,000
Contractual Services	191,762	197,400	200,000
Commodities	1,969	2,065	2,565
Medical Insurance	0	4,000	7,000
KPERs & Taxes	3,134	4,425	3,700
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	215,308	229,890	237,265
Unencumbered Cash Balance Dec 31	53,999	54,109	53,844
2018/2019/2020 Budget Authority Amount	230,000	229,890	237,265

Adopted Budget

Sewer Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	10,973	34,499	43,038
Receipts:			
Customer Charges	288,310	310,000	310,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	288,310	310,000	310,000
Resources Available:	299,283	344,499	353,038
Expenditures:			
Salaries & Wages	22,530	30,000	40,000
Contractual Services	22,448	25,275	27,050
Commodities	4,446	5,100	5,350
Capital Outlay	0	400	5,493
Medical Insurance	0	12,500	14,694
KPERs & Taxes	0	5,537	4,370
Loan Principal	201,696	213,040	209,886
Loan Interest	13,661	9,606	3,154
Commission Charges	3	3	3
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	264,784	301,461	310,000
Unencumbered Cash Balance Dec 31	34,499	43,038	43,038
2018/2019/2020 Budget Authority Amount	279,924	301,461	310,000

CPA Summary

Belle Plaine

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Projects - NWL	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	7,532	8,712	1
Receipts:			
Customer Charges	1,180	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,180	0	0
Resources Available:	8,712	8,712	1
Expenditures:			
Transfer to Capital Reserve Fund		8,711	0
Transfer to Bond & Interest			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	8,711	0
Unencumbered Cash Balance Dec 31	8,712	1	1
2018/2019/2020 Budget Authority Amount	0	17,623	0

Adopted Budget

0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Capital Outlay			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:			0

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Belle Plaine

will meet on August 15, 2019 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 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	672,513	52.090	795,504	78.882	1,438,979	505,702	69.767
Debt Service							
Library	41,427	5.231	42,200	5.032	42,833	37,991	5.241
Employee Benefits	71,344	18.684	117,000	3.130	97,000	14,896	2.055
Special Highway	82,327		76,496		84,500		
Special Sales Tax	172,709		175,000		185,000		
Bond & Interest	17,845		18,422		17,960		
Water Fund	194,674		395,800		361,575		
Refuse Fund	215,308		229,890		237,265		
Sewer Fund	264,784		301,461		310,000		
Special Projects - NWL			8,711				
	28,914						
	21,110						
Totals	1,782,955	76.005	2,160,484	87.044	2,775,112	558,589	77.063
Less: Transfers	43,845		68,461		255,250		
Net Expenditure	1,739,110		2,092,023		2,519,862		
Total Tax Levied Assessed	539,104		625,117		XXXXXXXXXXXXXXXXXX		
Valuation	7,092,943		7,181,618		7,248,391		
Outstanding Indebtedness, January 1,							
	2017		2018		2019		
G.O. Bonds	1,192,490		1,100,189		606,879		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	53,349		111,656		83,178		
Total	1,245,839		1,211,845		690,057		

*Tax rates are expressed in mills

Linda S. Stinnett

City Official Title: City Clerk

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 = 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: = \$7,248,391
\$7,248,391 / 1000 = \$7,248.39

Formula:
<u>\$7,248,391</u> (assessed valuation) / 1000 = <u>\$7,248.39</u> (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:

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

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

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

Formula:
<u>\$7,248,391</u> (asd. val.) / 1000 = <u>\$7,248.39</u> (value one mill)
<u>\$50,000</u> (property tax) / <u>\$7,248.39</u> (mill value) = 6.898 (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:
 $\$312,000,000 / 1000 = \$312,000$ (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 \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)				
	$\$7,248,391$	/	1000	=	$\$7,248.39$ (value of 1 mill)
Second Step:	(increased prop. tax)	(value of 1 mill)			
	$\$50,000$	/	$\$7,248.39$	=	6.898 (increase mill rate)
Third Step:	(value of the home)				
	$\$100,000$	x	0.115	=	$\$11,500$ (assessed value)
Result:	(assessed value)	(increase mill rate)		(increase tax)	
	$\$11,500$	x	6.898	/	1000 = $\$79.33$

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)).

Formula:					
First Step:	(assessed valuation)				
	$\$7,248,391$	/	1000	=	$\$7,248.39$ (value of 1 mill)
Second Step:	(increased prop. tax)	(value of 1 mill)			
	$\$50,000$	/	$\$7,248.39$	=	6.898 (increase mill rate)
Third Step:	(value of the property)				
	$\$2,500,000$	x	0.300	=	$\$750,000$ (assessed value)
Result:	(assessed value)	(increase mill rate)		(increase tax)	
	$\$750,000$	x	6.898	/	1000 = $\$5,173.56$

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)).

Formula:					
First Step:	(assessed valuation)				
	\$7,248,391	/	1000	=	\$7,248.39 (value of 1 mill)
Second Step:	(increased prop. tax)	(value of 1 mill)			
	\$50,000	/	\$7,248.39	=	6.898 (increase mill rate)
Third Step:	(value of the property)				
	\$2,500,000	x	0.250	=	\$625,000 (assessed value)
Result:	(assessed value)	(increase mill rate)		(increase tax)	
	\$625,000	x	6.898	/	1000 = \$4,311.30

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.

Formula:					
First Step:	(value of the home)	(residential %)		(assessed value)	
	\$100,000	x	0.115	=	\$11,500
Second Step:	(assessed value)	(total mill rate)		(impact, total mills)	
	\$11,500	x	52.869 / 1000	=	\$607.99

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.

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