City Spreadsheet Instructions

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

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

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

Submitting the Budget

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

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

General Instructions

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

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

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

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

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

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

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

Computer Spreadsheet Preparation

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

1a. On line 2- 'Enter City Name' - In the green area, please start with "**City of**" then the name of the city. The green area will expand and accommodate the city name.

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

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

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

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

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

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

4. The information contained on the Certificate Page (cert) is the result of links from the fund and input pages . If there is incorrect information on the Certificate Page, do not correct the Certification Page, but rather correct the fund or input page that links the information to the Certificate Page. If you can not correct the error, please call us for assistance.

4a. If someone other than a municipal employee assists in preparing the budget, please enter the person's or firm's name and address in the area provided.

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

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

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

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

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

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

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

7b. Adjustments are made for only those non-budgeted expenditure transfers appearing in the current and/or proposed columns of the schedule and do not have expenditures shown in the Budget Summary current and proposed columns. These types of transfers are not truely an expenditure at this time and as such an adjustment is needed to show the taxpayers the actual expenditures for the municipality.

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

8. Statement of Indebtedness (debt) must show all the debt owed or proposed to be issued. The general obligation and revenue bond totals for the budget year is linked to the Budget Summary. **If the city does not have any debt, then enter 'None' on the first line.**

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

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

10a. General Detail page 7a (general-detail) is used to show detail expenditures for the General Fund Departments. If used, you will need to input each department name and expenditures and then input the department name and total expenditures on the General Fund page 7. NO department transfers should be shown on the detail page. Transfers for the departments with like transfers should be added together and then shown on the General Fund page 7 as single line items. For example: if several departments have a transfer for equipment reserve, the total of all equipment reserve transfers shown be shown on the General Fund page 7 as 'Transfer to Equipment Reserve' for each budgeted year.

10b. Each tax levy fund will have an expenditure for the neighborhood revitalization. You will only need to input the rebate amounts for the **actual and current year**. The proposed budget year amount will be computed for you. Please see step 11 for instructions for the neighborhood revitalization rebate for the proposed budget year.

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

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

10e. The Single No Tax Levy Fund page (Sinnolevy 14) is for a fund that has numerous lines for receipts or expenditures that does not fit on one of the other no levy pages. Additional lines may be added as needed.

10f. The non-budgeted pages (nonbud) holds 5 non-budgeted funds. The non-budgeted funds are only required to show the actual year receipts and expenditures. The expenditures total will only be linked to the Budget Summary page and Certificate page will list the fund name (non-budgeted funds). Normally, the unencumbered cash balance should end with a positive cash balance, but if it ends with a negative, then the spreadsheet will indicate the negative balance by having 'See Tab B' under the unencumbered cash balance.

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

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

10i. Each fund after the "unencumbered cash bal dec31", will show the budget authority expenditure amount. A comparison is made between the budget authority for the actual year and the actual total expenditures for the actual year as shown in the budget. If the total expenditures exceed the budget authority amount, then a "**See Tab A**" appears to indicate a possible violation. Another comparison is made for the unencumbered cash balance dec 31 to determine if the fund ended with a negative cash balance and if so, then a "**See Tab B**" will appear for the possible violation.

10j. A comparison is made between the budget authority for the current year and total expenditures for the current budget expenditures as shown in the budget. If the current year adjusted expenditures are more than the budget authority, then a possible violation has occurred and red '**See Tab C**' will appear and expenditure block turns red. Another comparison is made for the unencumbered cash balance dec 31 to determine if the fund ended with a negative cash balance and if so, then a "**See Tab D**" will appear for the possible violation.

10k. All no-tax levy fund pages for the proposed budget year will have an edit on the unencumbered cash balance. If the cash balance is negative, then the block turns red and statement '**See Tab E**' will appear.

11. Budget Summary (summ) should link the information from other worksheets. If you find information which is not correct, please go to the worksheet from which the information is linked, and take corrective action. If you can not correct the error, please contact us for assistance.

11a. At the bottom of the page is a green shaded area, enter the page number.

11b. Before printing, review the form to ensure all the information is provided and the figures are correct. Print the page, have official sign it, and take to the local newspaper for printing.

11c. Once the 'Notice of Budget Hearing' has been printed in the local newspaper, please review the notice to ensure the information was correctly printed. If the information is not correct, the Notice may need to be republished, and may delay the submission of the budget to the County Clerk.

12. Neighborhood Revitalization (nhood) should be completed **only after** all tax levy fund pages been completed and the levy rates have been computed on the Budget Summary page. You will need to either print the Budget Summary page or write down the dollar amount of ad valorem needed for each tax levy fund. The ad valorem amounts for each fund will then be input in the neighborhood revitalization table. The table will then compute the approximate amount of rebate and link to each tax levy fund page. This will cause each tax levy fund to have an entry in the neighborhood revitalization expenditure block, increase the total expenditures amount, recomputed the ad valorem needed, and link the new amount to the Budget Summary page.

12a. **Warning**, if you had already set the ad valorem taxes so that they were equal to or below the max amount for ad valorem without passing a ordinance, then the neighborhood revitalization rebate might cause the ad valorem tax amount to exceed the max levying amount. If so, you have three options, accept the rebate expenditures and pass the ordinance, or accept the rebate expenditures and reduce other expenditures to come back under the max amount for levying, or lastly, not use the rebate expenditures by deleting the ad valorem taxes that were keyed into the Neighborhood Revitalization Table.

12b. **Note**: You are not required to use the Neighborhood Revitalization Table and may continue doing the way you have in the past. The table can be used to know approximate amount of the rebate so that you will have an idea of the amount of ad valorem taxes you will not be receiving.

12c. **Note: If you do not have Neighborhood Revitalization, this step is not done.**

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

Input sheet for City.XLS budget form

Enter City Name (City of) City of Meriden, Kansas

Enter County Name followed by "County" Jefferson County

Enter year being budgeted (YYYY) **2011**

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

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

The input for the following comes directly from the 2010 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:		Statute	2010 *Expenditures*	2009 Ad Valorem Tax
	General	12-101a	494,244	206,412
	Debt Service	10-113	10,121	5,982
Fund name for all funds with a tax levy:				
	Library	12-1220	15,485	10,415
	Law Enforcement	12-1106	20,186	4,520
	Employee Benefits	12-16,106	35,000	29,639
Total Ad Valorem Tax Levy Funds for 2010 Budgeted Year				256,968

Other (non-tax levy) fund names:		
	Special Highway	
	Consolidated Street & Highway	361,702
	Parks & Recreation	22,042
	Court	8,493
	Sewer Utility	388,440
Single No Tax Levy Fund:		
Total Expenditures for 2010 Budgeted Year		1,355,713

Non-budgeted funds:	
1	Equipment Reserve
2	
3	
4	
5	

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

		2008 Tax Rate (2009 Column)
General		50.023
Bond & Interest		1.542
Library		2.417
Law Enforcement		0.997
Employee Benefits		4.025
0		
Total		59.004

Total Tax Levied (2009 budget column)	256,465
Assessed Valuation (2009 budget column)	4,397,437

revised 10/2/09

City of Meriden, Kansas 2011

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

From the County Clerks Budget Information

Total Assessed Valuation for 2010	4,440,040
New Improvements for 2010	6,140
Personal Property excluding oil, gas, and mobile homes - 2010	304,000
Territory Added: (Current Year Only)	
Real Estate	
State Assessed	
New Improvements	
Property that has changed in use for 2010	87,726
Personal Property excluding oil, gas, and mobile homes- 2009	257,084
Gross earnings (intangible) tax estimate for 2011	
Neighborhood Revitalization	

Actual Tax Rates for the 2010 Budget:

Fund	Rate
General	47.175
Debt Service	1.367
Library	2.380
Law Enforcement	1.033
Employee Benefits	6.774
0	
Total	58.729

Final Assessed Valuation from the November 1, 2009 Abstract	4,375,434

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

Motor Vehicle Tax Estimate	32,687
Recreational Vehicle Tax Estimate	644
16\20 M Vehicle Tax	530
LAVTR	
City and County Revenue Sharing	
Slider	

Computation of Delinquency

Actual Delinquency for 2009 Tax - (round to three decimal places)	3.66
Rate used in this budget-this will be shown on all fund pages with a tax levy**	4.000%

****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)

2011 State Distribution for Kansas Gas Tax	
2011 County Transfers for Gas***	
Adjusted 2010 State Distribution for Kansas Gas Tax	
Adjusted 2010 County Transfers for Gas***	

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

From the 2009 Budget Certificate Page

Funds	2009 Expenditure Amounts Budget Authority
General	494,333
Debt Service	10,502
Library	16,055
Law Enforcement	22,211
Employee Benefits	35,597
0	
Special Highway	
Consolidated Street &	323,094
Parks & Recreation	16,237
Court	5,477
Sewer Utility	456,321
0	
0	

Note: If the 2009 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

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

Date:	August 10, 2010	Must be at least 10 days between date p
Time:	7:00 p.m.	
Location:	City Hall	
Available at:	City Hall	

Examples

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

ublished and hearing held.

State of Kansas
City

2011

CERTIFICATE

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
City of Meriden, Kansas

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 2011; and
(3) the Amount(s) of Amount of 2010 Ad Valorem Tax Ad Valorem Tax are within statutory limiations.

			2011 Adopted Budget		
Table of Contents:		Page No.	Expenditures	Amount of 2010 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2011		2			
Allocation of MVT, RVT, 16/20M Veh & Slider		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	**K.S.A.**				
General	12-101a	7	538,680	202,020	45.420
Debt Service	10-113	8	9,689	7,934	1.784
Library	12-1220	9	15,537	10,657	2.396
Law Enforcement	12-1106	9	16,962	4,441	0.998
Employee Benefits	12-16,106	10	40,000	36,915	8.300
		10			
Special Highway		11			
Consolidated Street & Highway		11	294,383		
Parks & Recreation		12	11,911		
Court		12	5,591		
Sewer Utility		13	410,628		
		13			
Non-Budgeted Funds		14			
Totals		xxxxxx	1,343,381	261,967	58.898
Budget Summary		15			
Neighborhood Revitalization					
Is an Ordinance required to be passed, published, and attached to the budget?				No	

County Clerk's Use Only
4,447,829
November 1st Total Assessed Valuation

Assisted by:
Bogner Accounting, P.A.

Address:
P.O. Box 216
Lecompon, KS 66050

Date Attested:_____, 2010

County Clerk

Governing Body

State of Kansas
City

2011

RECEIVED

AUG 12 2010

JEFFERSON COUNTY CLERK
ACCOUNTS PAYABLE

CERTIFICATE
To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
City of Meriden, Kansas

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 2011; and
(3) the Amount(s) of Amount of 2010 Ad Valorem Tax Ad Valorem Tax are within statutory limitations.

			2011 Adopted Budget		
Table of Contents:		Page No.	Expenditures	Amount of 2010 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2011		2			
Allocation of MVT, RVT, 16/20M Veh & Slider		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	**K.S.A.**				
General	12-101a	7	538,680	202,020	
Debt Service	10-113	8	9,689	7,934	
Library	12-1220	9	15,537	10,657	
Law Enforcement	12-1106	9	16,962	4,441	
Employee Benefits	12-16,106	10	40,000	36,915	
		10			
Special Highway		11			
Consolidated Street & Highway		11	294,383		
Parks & Recreation		12	11,911		
Court		12	5,591		
Sewer Utility		13	410,628		
		13			
Non-Budgeted Funds		14			
Totals		xxxxxx	1,343,381	261,967	
Budget Summary		15			
Neighborhood Revitalization					

Is an Ordinance required to be passed, published, and attached to the budget? No

County Clerk's Use Only

November 1st Total Assessed Valuation

Assisted by:
Bogner Accounting, P.A.

Address:
P.O. Box 216
Lecompton, KS 66050

Date Attested: 8/12 2010

County Clerk

Governing Body

revised 10/2/09

City of Meriden, Kansas 2011

Computation to Determine Limit for 2011

						Amount of Levy
1.	Total Tax Levy Amount in 2010 Budget				+ $	256,968
2.	Debt Service Levy in 2010 Budget				- $	5,982
3.	**Tax Levy Excluding Debt Service**				$	250,986
	2010 Valuation Information for Valuation Adjustments:					
4.	**New Improvements for 2010 :**			+ 6,140		
5.	**Increase in Personal Property for 2010 :**					
	5a. Personal Property 2010	+	304,000			
	5b. Personal Property 2009	-	257,084			
	5c. Increase in Personal Property (5a minus 5b)			+ 46,916 (Use Only if > 0)		
6.	**Valuation of annexed territory for 2010 :**					
	6a. Real Estate	+	0			
	6b. State Assessed	+	0			
	6c. New Improvements	-	0			
	6d. Total Adjustment (Sum of 6a, 6b, and 6c)			+ 0		
7.	**Valuation of Property that has Changed in Use during 2010 :**			+ 87,726		
8.	**Total Valuation Adjustment** (Sum of 4, 5c, 6d &7)			140,782		
9.	Total Estimated Valuation July 1, 2010		4,440,040			
10.	**Total Valuation less Valuation Adjustment (9 minus 8)**			4,299,258		
11.	Factor for Increase (8 divided by 10)			0.03275		
12.	Amount of Increase (11 times 3)				+ $	8,219
13.	**Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)**				$	259,205
14.	**Debt Service Levy in this 2011 Budget**					7,934
15.	**Maximum levy, including debt service, without an Ordinance (13 plus 14)**					267,139

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

City of Meriden, Kansas

2011

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

Budgeted Funds for 2010	Budget Tax Levy Amt for 2009	Allocation for Year			
		MVT	RVT	16/20M Veh	Slider
General	206,412	26,256	518	427	0
Debt Service	5,982	761	15	12	0
Library	10,415	1,325	26	21	0
Law Enforcement	4,520	575	11	9	0
Employee Benefits	29,639	3,770	74	61	0
TOTAL	256,968	32,687	644	530	0

County Treas Motor Vehicle Estimate	32,687			
County Treasurers Recreational Vehicle Estimate		644		
County Treasurers 16/20M Vehicle Estimate			530	
County Treasurers Slider Estimate				0
Motor Vehicle Factor	0.12720			
Recreational Vehicle Factor		0.00251		
16/20 Vehicle Factor			0.00206	
Slider Factor				0.00000

City of Meriden, Kansas 2011

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2009	Current Amount for 2010	Proposed Amount for 2011	Transfers Authorized by Statute
General	Equipment Reserve	30,000	50,000	50,000	12-1,117
General	Consolidated Street & Hwy	80,000	50,000	50,000	12-1,119
	Totals	110,000	100,000	100,000	
	Adjustments*				
	Adjusted Totals	110,000	100,000	100,000	

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

Transfers - Cities

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City of Meriden, Kansas 2011

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2010	Date Due		Amount Due 2010		Amount Due 2011	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Sewer Improvements	11/1/2004	10/1/2012	3.5-4.5	63,500	17,000	4/1 - 10/1	10/1	747	6,000	489	6,000
Sewer Improvements	3/17/2004	3/17/2044	4.50	1,119,000	1,061,760	3/17	3/17	47,779	13,039	47,192	13,626
Sewer Improvements	3/22/2006	3/22/2046	4.25	600,000	581,374	3/22	3/22	24,708	6,744	24,422	7,030
Sidewalk Improvements	9/26/2007	10/1/2017	4.95	99,500	80,000	4/1 - 10/1	10/1	3,960	10,000	3,465	10,000
Total G.O. Bonds					**1,740,134**			**77,194**	**35,783**	**75,568**	**36,656**
Revenue Bonds:											
NONE											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
NONE											
Total Other					**0**			**0**	**0**	**0**	**0**

Total Indebtedness					**1,740,134**			**77,194**	**35,783**	**75,568**	**36,656**

City of Meriden, Kansas 2011

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 As Beginning of 2010	Payments Due 2010	Payments Due 2011
Patrol Car	3/14/2008	48	4.75	15,625	5,542	2,969	2,969
Totals					**5,542**	**2,969**	**2,969**

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

City of Meriden, Kansas 2011

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	87,012	125,099	166,816
Receipts:			
Ad Valorem Tax	209,332	206,412	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	5,285	7,000	7,000
Motor Vehicle Tax	26,198	29,009	26,256
Recreational Vehicle Tax	607	528	518
16/20M Vehicle Tax	431	518	427
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Slider			0
Local Alcoholic Liquor	2,323	2,250	2,413
Local Sales Tax	34,131	37,000	37,000
Franchise Tax	40,924	41,000	42,000
Licenses			
Building Permits			
Trash Collections	46,754	47,000	48,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	3,512	4,000	4,000
Miscellaneous	6,663	10,000	10,000
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**376,160**	**384,717**	**177,614**
Resources Available:	**463,172**	**509,816**	**344,430**
Expenditures:			
Salaries & Wages	72,899	76,000	80,000
Employee Benefits	0	0	0
Debt Service	12,229	25,000	25,000
Capital Outlay	22,020	25,000	206,680
Sanitation	44,530	46,000	47,000
Recreation & Culture	452	1,000	5,000
General Government	68,123	60,000	65,000
Public Safety	7,820	10,000	10,000
Transfer to Consolidated Street & Highway	80,000	50,000	50,000
Transfer to Equipment Reserve	30,000	50,000	50,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	**338,073**	**343,000**	**538,680**
Unencumbered Cash Balance Dec 31	125,099	166,816	xxxxxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount: 494,333	494,244	Non-Appr Bal	
		Tot Exp/Non-Appr Bal	538,680
		Tax Required	194,250
		Del Comp Rate: 4.000%	7,770
		Amount of 2010 Ad Valorem Tax	**202,020**

revised 10/2/09

City of Meriden, Kansas 2011

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Page Total	**0**	**0**	**0**

City of Meriden, Kansas 2011

FUND PAGE

Adopted Budget Debt Service	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	2,738	861	1,272
Receipts:			
Ad Valorem Tax	6,470	5,982	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	192	250	
Motor Vehicle Tax	660	894	761
Recreational Vehicle Tax	15	16	15
16/20M Vehicle Tax	17	16	12
Slider			0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**7,354**	**7,158**	**788**
Resources Available:	**10,092**	**8,019**	**2,060**
Expenditures:			
Debt Servoce	9,231	6,747	6,489
Cash Basis Reserve			3,200
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	**9,231**	**6,747**	**9,689**
Unencumbered Cash Balance Dec 31	861	1,272	xxxxxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount: 10,502	10,121	Non-Appr Bal	
		Tot Exp/Non-Appr Bal	9,689
		Tax Required	7,629
		Del Comp Rate: 4.000%	305
		Amount of 2010 Ad Valorem Tax	**7,934**

City of Meriden, Kansas 2011

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	3,618	3,618	3,618
Receipts:			
Ad Valorem Tax	10,123	10,415	xxxxxxxxxxxxxxxxxx
Delinquent Tax	262	300	300
Motor Vehicle Tax	1,288	1,402	1,325
Recreational Vehicle Tax	30	26	26
16/20M Vehicle Tax	23	25	21
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**11,726**	**12,168**	**1,672**
Resources Available:	**15,344**	**15,786**	**5,290**
Expenditures:			
Recreation & Culture	11,726	12,168	15,537
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellanous exceed 10% of Total Expenditures			
Total Expenditures	**11,726**	**12,168**	**15,537**
Unencumbered Cash Balance Dec 31	3,618	3,618	xxxxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount: 16,055	15,485	Non-Appr Bal	
		Tot Exp/Non-Appr Bal	15,537
		Tax Required	10,247
		Del Comp Rate: 4.00%	410
		Amount of 2010 Ad Valorem Tax	10,657

Adopted Budget

Law Enforcement	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	9,877	11,728	11,972
Receipts:			
Ad Valorem Tax	4,160	4,520	xxxxxxxxxxxxxxxxxx
Delinquent Tax	108	125	125
Motor Vehicle Tax	532	578	575
Recreational Vehicle Tax	12	11	11
16/20M Vehicle Tax	9	10	9
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**4,821**	**5,244**	**720**
Resources Available:	**14,698**	**16,972**	**12,692**
Expenditures:			
Public Safety Equipment		2,030	13,992
Debt Service	2,970	2,970	2,970
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	**2,970**	**5,000**	**16,962**
Unencumbered Cash Balance Dec 31	11,728	11,972	xxxxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount: 22,211	20,186	Non-Appr Bal	
		Tot Exp/Non-Appr Bal	16,962
		Tax Required	4,270
		Del Comp Rate: 4.00%	171
		Amount of 2010 Ad Valorem Tax	4,441

revised 10/2/09

City of Meriden, Kansas 2011

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	10,363	976	0
Receipts:			
Ad Valorem Tax	17,025	29,639	xxxxxxxxxxxxxxxxxx
Delinquent Tax	554	600	600
Motor Vehicle Tax	2,777	2,334	3,770
Recreational Vehicle Tax	63	42	74
16/20M Vehicle Tax	71	42	61
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**20,490**	**32,657**	**4,505**
Resources Available:	**30,853**	**33,633**	**4,505**
Expenditures:			
General Government	29,877	33,633	40,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	**29,877**	**33,633**	**40,000**
Unencumbered Cash Balance Dec 31	976	0	xxxxxxxxxxxxxxxxxx

2009/2010 Budget Authority Amount:	35,597	35,000	Non-Appr Bal	
			Tot Exp/Non-Appr Bal	40,000
			Tax Required	35,495
			Del Comp Rate: 4.000%	1,420
			Amount of 2010 Ad Valorem Tax	36,915

Adopted Budget

0	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Slider			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx

2009/2010 Budget Authority Amount:	0	0	Non-Appr Bal	
			Tot Exp/Non-Appr Bal	0
			Tax Required	0
			Del Comp Rate: 4.000%	0
			Amount of 2010 Ad Valorem Tax	0

City of Meriden, Kansas 2011

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
State of Kansas Gas Tax		0	0
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Street Repair and Maint			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2009/2010 Budget Authority Amount:	0	0	

Adopted Budget Consolidated Street & Highway	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	286,485	274,383	224,383
Receipts:			
Gas Tax	18,588	20,000	20,000
Transfer from General Fund	80,000	50,000	50,000
Interest on Idle Funds			
Miscellaneous	238		
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**98,826**	**70,000**	**70,000**
Resources Available:	**385,311**	**344,383**	**294,383**
Expenditures:			
Salaries & Wages			
Employee Beneifts			
Highways & Streets	99,109	120,000	294,383
Debt Service	11,819		
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	**110,928**	**120,000**	**294,383**
Unencumbered Cash Balance Dec 31	274,383	224,383	0
2009/2010 Budget Authority Amount:	323,094	361,702	

City of Meriden, Kansas 2011

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Parks & Recreation	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	18,591	15,248	9,498
Receipts:			
Local Alcoholic Liquor	2,323	2,250	2,413
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**2,323**	**2,250**	**2,413**
Resources Available:	**20,914**	**17,498**	**11,911**
Expenditures:			
Salaries & Wages			
Employee Benefits			
Recreation & Culture	5,666	8,000	11,911
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	**5,666**	**8,000**	**11,911**
Unencumbered Cash Balance Dec 31	15,248	9,498	0
2009/2010 Budget Authority Amount:	16,237	22,042	

Adopted Budget Court	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	5,993	5,591	4,591
Receipts:			
Municipal Court Fines	836	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**836**	**1,000**	**1,000**
Resources Available:	**6,829**	**6,591**	**5,591**
Expenditures:			
Salaries & Wages			
Employee Beneifts			
Public Safety	1,238	2,000	5,591
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	**1,238**	**2,000**	**5,591**
Unencumbered Cash Balance Dec 31	5,591	4,591	0
2009/2010 Budget Authority Amount:	5,477	8,493	

City of Meriden, Kansas 2011

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	236,712	224,857	216,128
Receipts:			
Charges for Services	187,887	190,000	192,000
Special Assessments	2,489	2,500	2,500
Interest on Idle Funds			
Miscellaneous	50		
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**190,426**	**192,500**	**194,500**
Resources Available:	**427,138**	**417,357**	**410,628**
Expenditures:			
Salaries & Wages			
Employee Benefits			
Production	110,011	120,000	329,894
Debt Service	92,270	81,229	80,734
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	**202,281**	**201,229**	**410,628**
Unencumbered Cash Balance Dec 31	224,857	216,128	0
2009/2010 Budget Authority Amount:	456,321	388,440	

Adopted Budget 0	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Beneifts			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2009/2010 Budget Authority Amount:	0	0	

City of Meriden, Kansas 2011

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Benefits			

City of Meriden, Kansas

NON-BUDGETED FUNDS

(Only the actual budget year for 2009 is to be shown)

2011

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	135,341	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		135,341
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer frm General	30,000									
Total Receipts	30,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	30,000
Resources Available:	165,341	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	165,341
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Debt Service	11,820									
Capital Outlay	31,195									
Total Expenditures	43,015	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	43,015
Cash Balance Dec 31	122,326	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	122,326 **
										122,326 **

** Note: These two block figures should agree.

Non-Budgeted Funds - Cities

K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. Equipment reserve fund.** Cities may create an equipment reserve fund to finance the acquisition of equipment.

K.S.A. 12-1,118. Capital improvement fund. Cities with an approved a multi-year capital improvement plan may establish a capital improvements fund.

K.S.A. 12-631p. **Sewerage system reserve fund.** The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-6a13. Special improvement funds. Authorizes the creation of a special improvement fund to pay a portion of the debt service on bonds issued, planning costs, and the initial cost of improvements until temporary notes or bonds have been issued and sold.

K.S.A. 12-6a16. Separate special improvement funds. Provides that separate, suitably named special improvement funds are to be created for each improvement project or combination of improvement projects.

K.S.A. 12-825d. Utility reserve fund. Cities with a waterworks, fuel, power or lighting plant, may establish a utility reserve fund.

K.S.A. 12-1663. Federal grants (e.g. FEMA). Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-1674. Special services fund. Cities located in counties designated as urban areas may create a special services fund to be used to pay the initial costs of improvements and for work performed as a result of failure of persons to perform duties prescribed by law or ordinance.

K.S.A. 12-16,111. State loans and grants. State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-17,118. Neighborhood revitalization fund. After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

K.S.A. 12-2615. Risk management reserve fund. The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.

K.S.A. 13-10,140. Special improvement fund (commission form of government; population more than 150,000 and less than 200,000). Authorizes certain cities operating under the commission form of government to a special improvement fund to pay the preliminary cost of any improvement to be financed by special assessments or general obligation bonds.

K.S.A. 13-14b12. Hospital special improvement fund. Provides for creation of a special improvement fund for the purpose of equipping, operating, maintaining and improving such hospital and to pay a portion of the debt service on bonds.

K.S.A. 14-2004. Park land acquisition fund (commission-manager cities). Authorizes certain cities operating under the commission-manager form of government to establish a park land acquisition fund.

K.S.A. 44-505f. Workers' compensation reserve fund. Provides for the creation of a reserve fund for the payment of workmen's compensation claims, judgments, and expenses.

K.S.A. 60-4117. Special prosecutor's trust fund. Provides for creation of a special prosecutor's trust fund for deposit of proceeds received from the sale of property forfeited pursuant to the act.

K.S.A. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund. Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.

K.S.A. 68-590. Special highway improvement fund. Cities and counties may create a special highway improvement fund and transfer to it annually up to 25% of the fund for roads, bridges, highways, or streets.

K.S.A. 75-6110. Special liability expense fund. Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

K.S.A. 79-1808. Special assessment fund. Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

K.S.A. 79-1950b. Special improvement fund (cities of more than 200,000). Certain cities of the first class are authorized to create a special improvement fund from which preliminary costs associated with such improvements may be paid.

K.S.A. 79-2925. Budgets exempt from the state budget law. Cities may create non-budgeted funds for any gifts or bequests, a revolving fund for the operation of a municipal airport, and for repair, replacement, or addition to recreation facilities.

2011

NOTICE OF BUDGET HEARING

The governing body of
City of Meriden, Kansas
will meet on August 10, 2010 at 7:00 p.m. at City Hall 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 and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual for 2009		Current Year Estimate for 2010		Proposed Budget for 2011		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2010 Ad Valorem Tax	Estimate Tax Rate*
General	338,073	50.023	343,000	47.175	538,680	202,020	45.500
Debt Service	9,231	1.542	6,747	1.367	9,689	7,934	1.787
Library	11,726	2.417	12,168	2.380	15,537	10,657	2.400
Law Enforcement	2,970	0.997	5,000	1.033	16,962	4,441	1.000
Employee Benefits	29,877	4.025	33,633	6.774	40,000	36,915	8.314
Special Highway							
Consolidated Street & Highwa	110,928		120,000		294,383		
Parks & Recreation	5,666		8,000		11,911		
Court	1,238		2,000		5,591		
Sewer Utility	202,281		201,229		410,628		
Non-Budgeted Funds	43,015						
Totals	755,005	59.004	731,777	58.729	1,343,381	261,967	59.001
Less: Transfers	110,000		100,000		100,000		
Net Expenditure	645,005		631,777		1,243,381		
Total Tax Levied	256,465		256,968		xxxxxxxxxxxxxxxxx		
Assessed Valuation	4,397,437		4,375,434		4,440,040		
Outstanding Indebtedness, January 1,	2008		2009		2010		
G.O. Bonds	1,808,725		1,775,080		1,740,134		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	43,664		30,516		5,542		
Total	1,852,389		1,805,596		1,745,676		

*Tax rates are expressed in mills

City Official Title

PUBLIC NOTICE

(Published in The Valley Falls Vindicator July 29, 2010)(1)

NOTICE OF BUDGET HEARING

The governing body of

City of Meriden, Kansas

will meet on August 10, 2010 at 7:00 p.m. at City Hall for the purpose of hearing and considering 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 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2011 Expenditures and Amount of Current Year Estimate for 2010 Ad Valorem Tax establish the maximum limits of the 2011 budget.

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

	Prior Year Actual for 2009		Current Year Estimate for 2010		Proposed Budget for 2011		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2010 Ad Valorem Tax	Estimate Tax Rate*
General	338,073	53.023	343,000	47.175	330,000	202,000	45.505
Debt Service	9,231	1.542	6,147	1.357	9,610	7,934	1.787
Library	12,726	2.417	12,148	2.340	15,537	10,657	2.400
Law Enforcement	5,070	0.997	5,000	1.033	16,962	4,441	1.000
Employee Benefits	29,877	4.043	33,635	6.774	40,500	36,915	8.314
Special Highway							
Consolidated Street & Highway	700,928		120,000		294,353		
Parks & Recreation	5,666		8,609		31,911		
Court	1,236		2,605		5,591		
Sewer Utility	207,441		201,229		410,628		
Non-Budgeted Funds	43,015						
Totals	753,003	62.062	731,377	58.729	1,343,581	261,957	59.006
Less: Transfers	110,300		100,000		100,000		
Net Expenditure	642,703		631,377		1,243,581		
Total Tax Levied	256,465		230,958		xxxxxxxxxxxxxxxx		
Assessed Valuation	4,132,417		4,175,414		4,440,040		
Outstanding Indebtedness, January 1,	2008		2009		2010		
G.O. Bonds	1,808,725		1,773,080		1,740,134		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	43,664		30,516		3,542		
Total	1,852,389		1,803,596		1,743,676		

*Tax rates are expressed in mills.

Carrie M. Dowell, City Clerk

City Official Title

City of Meriden, Kansas

2011 Neighborhood Revitalization Rebate

Budgeted Funds for 2011	2010 Ad Valorem before Rebate**	2010 Mil Rate before Rebate	Estimate 2011 NR Rebate
General			
Debt Service			
Library			
Law Enforcement			
Employee Benefits			
TOTAL	0	0.000	0

2010 July 1 Valuation: 4,440,040

Valuation Factor: 4,440.040

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2011 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Page No.

ORDINANCE NUMBER ____

AN ORDINANCE ATTESTING TO AN INCREASE IN TAX REVENUES FOR BUDGET YEAR 2011 FOR THE City of Meriden, Kansas

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

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

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

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

Section Two. After careful public deliberations, the governing body has determined that in order to maintain the public services that are essential for the citizens of this city, it will be necessary to budget property tax revenues in an amount exceeding the levy in the 2010 budget.

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

Passed and approved by the Governing Body on this _____ day of _____, 2010.

/s/ _____
Mayor

ATTEST: /s/ _____
City Clerk

(SEAL)

(Must be published and publication attached to budget)

revised 8/6/07

Possible Budget Law Violation

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

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

Can the potential violation be corrected at this time?

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

What should I do?

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

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

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

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

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

Finally, if your general fund is healthy - it has enough budget authority and cash - then it might be used to cover the excess expenditures. (AGO No. 85-181)

Is amending the budget an option?

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

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

What if the 2009 financial records have been closed?

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

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

Thank you.

Possible Cash Basis Law Violation

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

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

Is this a violation?

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

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

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

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

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

Options

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

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

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

expenditures.

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

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

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

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

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

Thank you.

Current Year - Possible Budget Law Violation

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

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

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

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

What should I do at this time?

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

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

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

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

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

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

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

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

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

Thank you.

Current Year - Possible Cash Basis Law Violation

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

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

Should this be fixed?

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

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

What should I do at this time?

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

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

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

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

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

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

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

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

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

Thank you.

Proposed Budget Year - Possible Budget Law Violation
No Levy Funds

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

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

Should this be fixed before we adopt the budget?

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

How do I fix the violation?

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

Is there a benefit to having a positive cash balance?

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

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

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

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

to do so should arise.

Thank you.

The following were changed to this spreadsheet on 1/05/10
1. Instruction tab added line 7b concerning schedule of transfers adjustments
2. Transfers tab changed note so to identify current and proposed columns for non-budgeted funds transfers
3. Transfers tab changed first two column heading adding 'expenditures' and 'receipts'

The following were changed to this spreadsheet on 12/28/09
1. Nhood tab added note for computing table
2. SpecHwy and No Levy Page 12 tabs changed conditional statements

The following were changed to this spreadsheet on 12/08/09
1. Instruction tab, added step 3 for 'inputBudSum'
2. Added tab 'inputBudSum'
3. Changed Budget Summary replacing the green areas for date/time/location so info comes from inputBudSum tab
4. Deleted lines on Budget Summary reference in #3

The following were changed to this spreadsheet on 10/2/09
1. Cert tab line 14, added 'If amended….'
2. Created TransferStatute tab
3. Created NonBudFunds tab
4. Instructions tab added 6b for the TransferStatute tab
5. Added 'See Tab A-E' for violations
6. Changed each fund page removing 'Yes' and 'No' replacing with 'See Tab' for possible violation
7. Nonbud tab changed Net Violation to July 1
8. Instruction tab changed 9i to k for 'See Tab'
9. Certificate tab moved the Assisted By: and added more lines for governing body signatures

The following were changed to this spreadsheet on 7/16/09
1. Mvalloc tab, changed the table reference in each cell from 'D' to 'E'
2. Debt tab, moved the footer information down so as not show in the table
3. Debt Service tab, for the actual column, changed alignment so figures appear on the right side versus the left
4. Levy page '9' and '10', removed the protection from the 'green' input areas

The following were changed to this spreadsheet on 4/24/09
1. Transfer tab - changed the column heading dates as had wrong reference cell

The following were changed to this spreadsheet on 3/19/09
1. Change Certificate page Bond & Interest to Debt Service

The following were changed to this spreadsheet on 2/23/09
1. Instructions concerning submitting of the budget…required electronic.
2. Input Other tab changed line 51 from Budget Summary to Budget Certificate.
3. On the general tab lines 25 and 26 merged the cells in column c/d.

The following were changed to this spreadsheet on 8/13/08

1. Input tab (inputPrYr) added column for the current year expenditures.
2. Statement of Indebtedness (debt) added lines to all categories.
3. All tax levy funds and no tax levy funds fund pages made the following changes:

3a. Made the total expenditures block for the actual and current year to turn 'Red' if violation occurs.

3b. Unencumbered Cash for the actual year turn 'Red' if violation occurs.

3c. In statements about violations, if no violation occurs, then a red 'No' will appear.

4. All tax levy fund pages abbrivated the non-appropriated, total expenditures/non-appropriated, and delinquency

5. Special Highway and all no tax levy fund pages added to the proposed column unencumbered cash balance block will turn red and below will say in red 'Budget Violation' if the cash balance is negative.

6. Neighborhood Revitalization (nhood) took off the protection for the page number and made the estimate rebate round the figures to whole dollars.

7. Instruction page have changed all reference for Bond & Interest to Debt Service.

7a. Added instruction line 4a to explain about no-fund warrants and temporary notes can be added to the debt service

7b. Added instruction line 9d to explain more about the debt service fund page can included for debts.
8. Added to the instruction page lines 11a - 11c to provide a little more insight for the Neighborhood Revitalization
9. Added instruction line 2b to explain how to delete delinquency rate from tax levy fund pages.
10. Changed the Bond & Interest tab (B&I) to Debt Service tab (DebtService).
11. Changed the revised date on all pages changed.
12. Added instruction lines 9j to 9l for additional edits for budget authority.
13. Added to instruction line 9c about the miscellaneous receipt for the proposed year takes into account the ad valorem taxes for the 10% Rule.
14. Added to instruction line 6 for using chartered ordinance number in place of statute reference.

<u>The following were changed to this spreadsheet on 7/01/08</u>
1. Added instructions to 9f for the nonbud tab explaining about negative cash balance.
2. Changed the formula for unencumbered cash balances for nonbud to show a negative balance.
3. Added box under unencumbered cash balance for nonbud to reflect a negative ending cash balance.
4. Changed foot note to reflect the changes maded on 7/1/08 to the above tabs.
<u>The following were changed to this spreadsheet on 5/08/08</u>
1. The Non-Budgeted Funds form was changed from 'Only the actual budget year shown' to read '*Only the actual budget year for YYYY is to be shown*'.
2. The page revised date has been changed.

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

1.Instruction were changed: POC change from Roger to armunis, got rid about us providing disk, took the input page and split to input prior budget information and input other, with more in-depth of forms and fund page, and more in-depth on the budget summary page.
2. All pages have a revision date.
3. Hard coded the Bond & Interest on Certificate and Summary pages.
4. All dates on the spreadsheet are controlled from input on the input Prior Year page.
5. Computation to Determine Limit now has the debts amounts link within the spreadsheet.
6. Schedule of Transfers have the transfers totaled and link to the budget summary page.
7. Added a single page for no tax levy fund page.
8. Now can key in the official title on the budget summary page.
9. Now have the indebtedness prior year added to the input page and link with the budget summary page.
10. Added three input spaces for League's highway estimates and link to Special Highway page. Included a note about usage to County Road System.
11. Added Neighborhood Revitalization, LAVTR, City and County Revenue Sharing, and Slider to the input page and to the General Fund page.
12. Changed the Budget Summary Heading to include Actual/Estimate/Proposed with the budget year.
13. Changed the delinquency rate formula for all levy funds.
14. Changed the Certificate page so the county name flows instead of having unneeded spaces.
15. Using the actual ad valorem rates from the Clerk's information versus from the Certificate page.
16. Delinquency rate for actual for 3 decimal and note that rate can be up to 5% over the actual rate.
17. Computation to Determine Limit changed the note on bottom to include publish ordinance and attach the published ordinance to the budget.
18. Add total section for Schedule of Transfers and linked the total to the Budget Summary page.
19. Added column to show when debt retired on the Indebtedness page.
20. Special Highway page added line for County Transfer Gas and linked adjustment for prior and county transfer gas from the input page (inputoth).
21. add non-budgeted page(nonbud) and link to Certificate and Budget Summary
22. Added to instructions about non-appropriated balance are limited to 5%.
23 Added warning "Exceeds 5%" on all fund pages for the non-appropriated balance and cause to be red if exceeded.
24. Made the Schedule of Transfers it's own worksheet.
25. Created Neighborhood Revitalization table added links to all fund pages.
26. Added to the instructions about neighborhood revitalization.
27. Added Slider to the Vehicle Allocation table and linked to the fund pages.
28. Added to all budgeted fund pages the budget authority for the actual year, budget violation, and cash violation.
29. Added instruction on the addition for item 29.
30. Added miscellaneous line item for receipt and expenditure and add line for "Exceed 10% Rule' and make the block red if exceeded.
31. Added instructions for the 10% Rule.
32. Certificate page change the total for mil rate from showing zeros to blank.
33. Expanded on the preparation of budget note 10 for instructions for the Notice of Budget Hearing.
34. Added 'excluding oil, gas, and mobile homes' to lines 8 and 14 on Clerks budget info on tab inputoth.