

ggeorge@cpa.kscoxmail.com

Attest: _____, 2013

County Clerk

Governing Body

City of Douglass

2014

Computation to Determine Limit for 2014

	Amount of Levy
1. Total Tax Levy Amount in 2013 Budget	+ \$ <u>390,601</u>
2. Debt Service Levy in 2013 Budget	- \$ <u>0</u>
3. Tax Levy Excluding Debt Service	\$ <u>390,601</u>
 2013 Valuation Information for Valuation Adjustments:	
4. New Improvements for 2013:	+ <u>5,908</u>
5. Increase in Personal Property for 2013:	
5a. Personal Property 2013	+ <u>137,205</u>
5b. Personal Property 2012	- <u>137,239</u>
5c. Increase in Personal Property (5a minus 5b)	+ <u>0</u>
	(Use Only if > 0)
6. Valuation of annexed territory for 2013	
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 2013	<u>0</u>
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	<u>5,908</u>
9. Total Estimated Valuation July 1, 2013	<u>7,139,444</u>
10. Total Valuation less Valuation Adjustment (9 minus 8)	<u>7,133,536</u>
11. Factor for Increase (8 divided by 10)	<u>0.00083</u>
12. Amount of Increase (11 times 3)	+ \$ <u>323</u>
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$ <u>390,924</u>
14. Debt Service in this 2014 Budget	<u>0</u>
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)	<u>390,924</u>

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

City of Douglass

2014

Allocation of Motor, Recreational, 16/20M Vehicle Tax ~~& Slider~~

Budgeted Fund for 2013	Budget Tax Levy Amount for 2012	Allocation for Year 2014		
		MVT	RVT	16/20M Veh
General	289,400	43,438	468	304
Debt Service				
Library	62,622	9,399	101	66
Employee Benefits	38,579	5,791	62	41
TOTAL	390,601	58,628	631	411

County Treas Motor Vehicle Estimate	<u>58,628</u>		
County Treasurers Recreational Vehicle Estimate		<u>631</u>	
County Treasurers 16/20M Vehicle Estimate			<u>411</u>
Motor Vehicle Factor	<u>0.15010</u>		
Recreational Vehicle Factor		<u>0.00162</u>	
16/20M Vehicle Factor			<u>0.00105</u>

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

Budgeted Year: 2014

Library found in: City of Douglass
Butler County

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

First test:

	Current Year <u>2013</u>	Proposed Year <u>2014</u>
Ad Valorem	\$59,491	\$74,510
Delinquent Tax	\$2,300	\$1,800
Motor Vehicle Tax	\$10,225	\$9,399
Recreational Vehicle Tax	\$113	\$101
16/20M Vehicle Tax	\$85	\$66
LAVTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	\$72,214	\$85,876
Difference in Total Taxes:	\$13,662	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$7,164,738	\$7,139,444
Did Assessed Valuation Decrease?	Yes	
Levy Rate	8.722	10.436
Difference in Levy Rate:	1.714	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? Qualify

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

City of Douglass

2014

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	11,686	220	53,089
Receipts:			
Ad Valorem Tax	261,370	274,930	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	11,564	11,500	11,000
Motor Vehicle Tax	42,958	47,393	43,438
Recreational Vehicle Tax	459	522	468
16/20M Vehicle Tax	396	393	304
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax			
Local Alcoholic Liquor			
Compensating Use Tax	17,371	24,572	33,501
Local Sales Tax	83,770	118,456	161,499
Franchise Tax	61,460	66,000	70,000
Cereal Malt Beverage Permits	900	675	675
Selling/Vendor Licenses	150	100	100
Dog Tags/Impoundment Fees	250	160	160
Construction Permits	2,050	1,200	1,200
Other Permits and Fees	803	1,150	1,000
Swimming Pool Admissions/Lessons	19,897	20,000	20,000
Fax Charges	391	250	300
Copier Charges	89	90	90
Fines and Forfeitures	36,223	37,000	36,760
Sale of Surplus Property	0	0	0
Farm Rentals	1,533	1,500	1,500
Donations	4,865	0	0
Transfers from Solid Waste Utility Fund	6,000	15,500	15,700
In Lieu of Taxes (IRB)			
Interest on Idle Funds	2,283	2,200	2,400
Miscellaneous	4,503	4,500	3,502
Does miscellaneous exceed 10% Total Rec			
Total Receipts	559,285	628,091	403,597
Resources Available:	570,971	628,311	456,686

City of Douglass

FUND PAGE - GENERAL

Adopted Budget

General

	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Resources Available:	570,971	628,311	456,686
Expenditures:			
Administration Department:	196,372	191,000	209,000
Police Department:	152,768	171,319	177,500
Storm Sewer Department:	1,175	2,365	14,500
Swimming Pool Department:	52,837	60,000	62,600
Animal Control Department:	2,864	4,200	4,700
Street Department:	78,907	68,028	85,000
Parks Department:	6,558	5,500	18,000
Planning and Zoning Department:	3,793	4,500	5,500
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	495,274	506,912	576,800
Nondepartmental Expenditures:			
Library	440	0	0
Senior Citizens Utility Subsidy	923	1,000	1,000
Arts and Humanities	371	0	500
Condemnation/Demolition of Structures	2,606	5,000	15,000
Economic Development	0	0	1,000
Fire District Utility Subsidy	339	250	250
Sidewalk Repairs and Improvements	0	0	15,000
Facility Improvements	0	0	4,778
Transfers to Sewer Utility Fund	40,456	28,606	39,000
Transfers to Capital Improvement Reserve - Streets	30,342	21,454	29,250
Transfers to Capital Improvement Reserve - Pool	0	12,000	28,000
Neighborhood Revitalization Rebate			12,244
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	570,751	575,222	722,822
Unencumbered Cash Balance Dec 31	220	53,089	xxxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	635,000	616,808	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	722,822
		Tax Required	266,136
	Delinquent Comp Rate: 5.0%		13,307
	Amount of 2013 Ad Valorem Tax		279,443

City of Douglass

2014

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Expenditures:			
Administration Department:			
Salaries	93,302	98,500	100,500
Contractual	88,070	75,000	90,000
Commodities	12,666	16,000	16,000
Capital Outlay	2,334	1,500	2,500
Total	196,372	191,000	209,000
Police Department:			
Salaries	188	0	0
Contractual	151,735	168,319	174,000
Commodities	845	2,000	2,500
Capital Outlay	0	1,000	1,000
Total	152,768	171,319	177,500
Storm Sewer Department:			
Salaries	0	0	0
Contractual	0	2,365	2,500
Commodities	1,175	0	12,000
Capital Outlay	0	0	0
Total	1,175	2,365	14,500
Swimming Pool Department:			
Salaries	26,374	33,400	35,600
Contractual	7,244	7,500	7,800
Commodities	15,828	14,600	16,200
Capital Outlay	3,391	4,500	3,000
Total	52,837	60,000	62,600
Animal Control Department:			
Salaries	0	0	0
Contractual	1,578	2,000	2,200
Commodities	1,286	1,200	1,500
Capital Outlay	0	1,000	1,000
Total	2,864	4,200	4,700
Street Department:			
Salaries	0	0	0
Contractual	2,931	58,028	70,000
Commodities	8,733	10,000	15,000
Capital Outlay	0	0	0
Debt Service	67,243	0	0
Total	78,907	68,028	85,000
Parks Department:			
Salaries	0	0	0
Contractual	2,890	3,000	3,500
Commodities	3,668	1,500	4,500
Capital Outlay	0	1,000	10,000
Total	6,558	5,500	18,000
Planning and Zoning Department:			
Salaries	0	0	0
Contractual	3,642	4,000	5,000
Commodities	151	500	500
Capital Outlay	0	0	0
Total	3,793	4,500	5,500
Page I - Total	495,274	506,912	576,800

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
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
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	0	0	0
Page 1 -Total	495,274	506,912	576,800
Grand Total	495,274	506,912	576,800

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

City of Douglass

2014

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

Debt Service	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	7,935	3,307	2,318
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	181	100	100
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Special Assessment Taxes	5,822	5,590	0
Interest on Idle Funds			
Miscellaneous	25		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	6,028	5,690	100
Resources Available:	13,963	8,997	2,418
Expenditures:			
Bond Principal	9,000	6,434	2,418
Bond Interest and Commission	1,656	245	0
Cash Basis Reserve	0	0	0
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	10,656	6,679	2,418
Unencumbered Cash Balance Dec 31	3,307	2,318	xxxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	15,857	6,679	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,418
		Tax Required	0
		Delinquent Comp Rate:	5.0%
		Amount of 2013 Ad Valorem Tax	0

Adopted Budget

Library	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	270	270	0
Receipts:			
Ad Valorem Tax	56,393	59,491	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,306	2,300	1,800
Motor Vehicle Tax	8,720	10,225	9,399
Recreational Vehicle Tax	93	113	101
16/20M Vehicle Tax	75	85	66
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	67,587	72,214	11,366
Resources Available:	67,857	72,484	11,366
Expenditures:			
Appropriation to Library Board	67,587	72,484	79,063
Neighborhood Revitalization Rebate			3,265
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	67,587	72,484	82,328
Unencumbered Cash Balance Dec 31	270	0	xxxxxxxxxxxxxxxxxxxx

2012/2013 Budget Authority Amount:	72,539	73,063	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	82,328
		Tax Required	70,962
Delinquent Comp Rate:	5.0%		3,548
	Amount of 2013 Ad Valorem Tax		74,510

City of Douglass

2014

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Employee Benefits			
Unencumbered Cash Balance Jan 1	9,712	9,863	10,709
Receipts:			
Ad Valorem Tax	31,098	36,650	xxxxxxxxxxxxxxxx
Delinquent Tax	1,066	1,000	
Motor Vehicle Tax	5,120	5,637	5,791
Recreational Vehicle Tax	55	62	62
16/20M Vehicle Tax	19	47	41
Interest on Idle Funds			
Miscellaneous	4	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	37,362	43,396	5,894
Resources Available:	47,074	53,259	16,603
Expenditures:			
FICA & Medicare	10,321	11,900	13,900
Unemployment Tax	5,183	5,850	5,000
KPERS	10,676	11,350	14,250
Health Insurance	6,736	7,900	9,500
Dental Insurance	419	750	1,450
Short-Term Disability Insurance	3,876	4,500	5,300
Tort Liability Insurance	0	300	500
Workers Compensation Insurance	0	0	0
Neighborhood Revitalization Rebate			1,606
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	37,211	42,550	51,506
Unencumbered Cash Balance Dec 31	9,863	10,709	xxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	48,254	49,434	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	51,506
		Tax Required	34,903
		Delinquent Comp Rate: 5.0%	1,745
		Amount of 2013 Ad Valorem Tax	36,648

Adopted Budget

Adopted Budget	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 5.0%	0
		Amount of 2013 Ad Valorem Tax	0

City of Douglass

2014

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	5,760	836	0
Receipts:			
State of Kansas Gas Tax	44,015	42,700	44,230
County Transfers Gas	8,489	8,270	8,490
Miscellaneous Sales	161		
Interest on Idle Funds			
Miscellaneous	1,014	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	53,679	51,470	53,220
Resources Available:	59,439	52,306	53,220
Expenditures:			
Personal Services	38,337	40,000	42,500
Contractual Services	6,650	4,203	2,408
Commodities	9,304	3,791	4,000
Capital Outlay	0	0	0
Debt Service	4,312	4,312	4,312
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	58,603	52,306	53,220
Unencumbered Cash Balance Dec 31	836	0	0
2012/2013 Budget Authority Amount:	58,603	55,147	

Adopted Budget

Water Utility	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	59,622	41,596	30,986
Receipts:			
Charges for Services	398,718	415,000	425,150
Penalties	5,724	5,600	5,600
Set Up and Reconnect Charges	10,831	9,600	9,500
Water Taps and Connection Charges	0	550	500
Interest on Idle Funds	24	65	65
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	415,297	430,815	440,815
Resources Available:	474,919	472,411	471,801
Expenditures:			
Personal Services	152,273	151,000	158,500
Contractual Services	41,937	55,000	57,500
Commodities	170,207	172,000	178,500
Capital Outlay	0	0	10,000
Debt Service	61,767	63,425	63,050
Transfers to Water Replacement Reserve Fund	7,115	0	4,251
Miscellaneous	24		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	433,323	441,425	471,801
Unencumbered Cash Balance Dec 31	41,596	30,986	0
2012/2013 Budget Authority Amount:	477,617	458,018	

City of Douglass

2014

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	39,121	44,051	31,202
Receipts:			
Charges for Services	263,577	264,500	265,000
Penalties	3,747	3,800	3,800
New Connections	150	250	250
Transfers from General Fund	40,456	28,606	39,000
Interest on Idle Funds	15	40	50
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	307,945	297,196	308,100
Resources Available:	347,066	341,247	339,302
Expenditures:			
Personal Services	105,399	108,000	121,000
Contractual Services	35,649	29,000	44,000
Commodities	18,809	20,000	19,000
Capital Outlay	0	5,000	5,000
Debt Service	133,044	133,045	133,045
Transfers to Sewer Improvement Reserve Fund	10,114	15,000	17,257
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	303,015	310,045	339,302
Unencumbered Cash Balance Dec 31	44,051	31,202	0
2012/2013 Budget Authority Amount:	329,367	333,341	

Adopted Budget

Solid Waste Utility	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	19,617	16,835	8,518
Receipts:			
Charges for Services	141,433	147,525	155,000
Penalties	2,167	2,300	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	143,600	149,825	157,500
Resources Available:	163,217	166,660	166,018
Expenditures:			
Personal Services	0	0	0
Contractual Services	136,917	139,642	146,625
Commodities	3,465	3,000	3,693
Capital Outlay	0	0	0
Transfers to General Fund	6,000	15,500	15,700
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	146,382	158,142	166,018
Unencumbered Cash Balance Dec 31	16,835	8,518	0
2012/2013 Budget Authority Amount:	161,443	158,142	

2014 Neighborhood Revitalization Rebate

Budgeted Funds for 2014	2013 Ad Valorem before Rebate**	2013 Mil Rate before Rebate	Estimate 2014 NR Rebate
General	266,587	37.340	12,244
Debt Service			
Library	71,082	9.956	3,265
Empoyee Benefits	34,962	4.897	1,606
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
TOTAL	372,631	52.193	17,115

2013 July 1 Valuation: 7,139,444

Valuation Factor: 7,139.444

Neighborhood Revitalization Subj to Rebate: 327,905

Neighborhood Revitalization factor: 327.905

**This information comes from the 2014 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.