

City of Cherryvale

2015

Computation to Determine Limit for 2015

	<u>Amount of Levy</u>
1. Total tax levy amount in 2014 budget	+ \$ <u>297,809</u>
2. Debt service levy in 2014 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>297,809</u>

2014 Valuation Information for Valuation Adjustments

4. New improvements for 2014:	+ <u>40,918</u>	
5. Increase in personal property for 2014:		
5a. Personal property 2014	+ <u>295,542</u>	
5b. Personal property 2013	- <u>0</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>295,542</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2014:		
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 2014:		<u>0</u>
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		<u>336,460</u>
9. Total estimated valuation July 1, 2014	<u>7,363,728</u>	
10. Total valuation less valuation adjustment (9 minus 8)		<u>7,027,268</u>
11. Factor for increase (8 divided by 10)		<u>0.04788</u>
12. Amount of increase (11 times 3)		+ \$ <u>14,259</u>
13. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)		\$ <u>312,068</u>
14. Debt service levy in this 2015 budget		<u>0</u>
15. 2015 tax levy, including debt service, prior to CPI adjustment (13 plus 14)		<u>312,068</u>
16. Consumer Price Index for all urban consumers for calendar year 2013		<u>1.50%</u>
17. Consumer Price Index adjustment (3 times 16)		\$ <u>4,467</u>
18. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (15 plus 17)		\$ <u>316,535</u>

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Allocation of Motor, Recreational, 16/20M Vehicle Tax

Budgeted Funds for 2014	Budget Tax Levy Amount for 2013	Allocation for Year 2015		
		MVT	RVT	16/20M Veh
General	252,614	52,135	270	301
Debt Service				
Library	45,195	9,328	48	54
TOTAL	297,809	61,463	318	355

County Treas Motor Vehicle Estimate 61,463
 County Treasurers Recreational Vehicle Estimate 318
 County Treasurers 16/20M Vehicle Estimate 355

Motor Vehicle Factor 0.20638
 Recreational Vehicle Factor 0.00107
 16/20M Vehicle Factor 0.00119

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

Budgeted Year: 2015

Library found in: City of Cherryvale
Montgomery 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>2014</u>	Proposed Year <u>2015</u>
Ad Valorem Tax	\$45,195	\$47,225
Delinquent Tax	\$2,813	\$2,813
Motor Vehicle Tax	\$8,340	\$9,328
Recreational Vehicle Tax	\$70	\$48
16/20M Vehicle Tax	\$199	\$54
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$56,617	\$59,468
Difference in Total Taxes:	\$2,851	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$7,435,491	\$7,363,728
Did Assessed Valuation Decrease?	Yes	
Levy Rate	6.078	6.413
Difference in Levy Rate:	0.335	
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 Cherryvale

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	287,536	294,949	286,359
Receipts:			
Ad Valorem Tax	226,360	252,614	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	14,368	20,186	17,691
Motor Vehicle Tax	47,573	51,198	52,135
Recreational Vehicle Tax	291	432	270
16/20M Vehicle Tax	202	258	301
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Sales Tax	476,503	507,608	499,891
Compensating Use Tax	145,177	161,209	109,664
Electric Franchise Tax	110,355	125,447	119,848
Gas Franchise Tax	46,470	51,086	46,886
Cable Franchise Tax	22,104	22,828	22,104
Telephone Franchise Tax	6,112	6,584	6,125
In Lieu of Taxes	849	834	834
Nuisance Tax	910	2,560	598
Federal Grants	86,722	0	0
State Grants	1,925	2,115	0
Local Alcoholic Liquor Tax	0	1,188	850
Licenses, Permits & Fees	3,596	2,972	2,509
Charges for Service			
Grave Openings/Closings	6,935	7,742	5,910
Sale of Cemetery Lots	3,250	20,583	838
Ambulance - County Distribution	59,706	61,994	61,994
Ambulance Service Fees	143,125	112,554	112,554
Swimming Pool Fees	3,441	3,215	3,000
Refuse Collection Retainage	11,648	12,349	12,349
Vehicle Inspections (VIN)	1,260	240	240
Fines & Court Costs	50,518	44,171	44,171
Restitution	1,847	327	327
State's Assessments & Reinstatement Fees	2,708	1,392	1,392
Diversions	1,160	378	378
Bond Forfeitures	0	4,874	4,874
Rental Income	6,750	5,178	5,178
Sale of Property	1,317	88	88
Reimbursed Expense	30,961	11,989	11,989
Transfer From Water Utility	100,000	100,000	100,000
Transfer From Sewer Utility	165,000	165,000	165,000
Residual Transfer From HAZ Sub Brownfi	4,473	0	
Residual Transfer From Petroleum Brownfi	14,444	0	
Community Center Memberships			33,698
In Lieu of Taxes (IRB)			
Interest on Idle Funds	10,698	8,486	8,486
Miscellaneous	472	649	649
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,809,230	1,770,328	1,452,821
Resources Available:	2,096,766	2,065,277	1,739,180

City of Cherryvale

2015

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
Governing Body			
Salaries	25,000	11,304	14,000
Contractual	16,725	43,713	32,000
Commodities	11,568	7,474	10,000
Capital Outlay		150	
Total	53,293	62,641	56,000
City Administrator's Office			
Salaries	109,851	58,920	85,000
Contractual	12,847	13,077	10,000
Commodities	12,160	7,726	15,000
Capital Outlay		10,750	15,000
Total	134,858	90,473	125,000
City Clerk's Office			
Salaries	135,797	100,468	147,500
Contractual	14,779	11,541	13,500
Commodities	23,076	19,287	22,500
Capital Outlay			
Total	173,652	131,295	183,500
Police Department			
Salaries	305,082	217,202	330,000
Contractual	14,778	23,808	15,380
Commodities	67,744	65,194	64,921
Capital Outlay		4,333	
Total	387,604	310,537	410,301
Fire Department			
Salaries	346,751	301,248	427,050
Contractual	38,165	30,371	42,750
Commodities	56,225	57,195	56,325
Capital Outlay	1,306	2,307	
Total	442,447	391,120	526,125
Parks and Cemetary			
Salaries	46,864	31,027	51,660
Contractual	5,564	9,575	5,460
Commodities	14,034	27,850	29,243
Capital Outlay			15,000
Total	66,462	68,452	101,363
Swimming Pool			
Salaries	13,914	19,750	20,738
Contractual	2,125	1,146	2,310
Commodities	11,425	10,862	13,050
Capital Outlay	1,436		
Total	28,900	31,758	36,098
Street and Street Lighting			
Contractual Services	41,785	53,906	48,000
Total	41,785	53,906	48,000
Municipal Court			
Contractual Services	22,256	16,400	19,850
Commodities	0	3,226	7,100
Total	22,256	19,626	26,950
Building Inspector			
Personal Services	4,182	4	0
Contractual Services	28,036	50,000	0
Total	32,218	50,004	0
Employee Benefits			
Personal Services	10,188	15,400	18,000
Total	10,188	15,400	18,000
Page Total	1,393,663	1,225,213	1,531,337

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

City of Cherryvale

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	11,873	12,669	13,144
Receipts:			
Ad Valorem Tax	-10	0	XXXXXXXXXX
Delinquent Tax	719	468	0
Motor Vehicle Tax	69	0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	23	7	
Operating Transfers from:			
Sewer Utility Fund	155,091	157,090	155,090
Water Utility Fund	106,048	104,644	108,898
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	261,940	262,209	263,988
Resources Available:	273,813	274,878	277,132
Expenditures:			
Debt Services			
Principal	114,028	116,632	124,343
Interest	145,025	142,602	137,145
Commissions and Postage	2,091	2,500	2,500
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	261,144	261,734	263,988
Unencumbered Cash Balance Dec 31	12,669	13,144	XXXXXXXXXX
2013/2014/2015 Budget Authority Amount	263,639	272,239	263,988
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		263,988
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2014 Ad Valorem Tax:			0

Adopted Budget Library	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	560	559	5,388
Receipts:			
Ad Valorem Tax	36,869	45,195	XXXXXXXXXX
Delinquent Tax	2,170	2,813	2,813
Motor Vehicle Tax	7,680	8,340	9,328
Recreational Vehicle Tax	47	70	48
16/20M Vehicle Tax	11	199	54
In Lieu of Taxes	138	149	138
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Res			
Total Receipts	46,915	56,766	12,381
Resources Available:	47,475	57,325	17,769
Expenditures:			
Culture and Recreation			
Appropriation to Library Board	34,423	51,937	52,500
Debt Service			
Lift Lease Payment	12,493	0	12,494
(Pay out of Equip Res Fund in 2013)			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	46,916	51,937	64,994
Unencumbered Cash Balance Dec 31	559	5,388	XXXXXXXXXX
2013/2014/2015 Budget Authority Amount	50,683	51,937	64,994
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		64,994
	Tax Required		47,225
Delinquent Comp Rate:	0.0%		0
Amount of 2014 Ad Valorem Tax:			47,225

City of Cherryvale

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	29,310	6,589	650
Receipts:			
State of Kansas Gas Tax	58,227	58,490	58,970
County Transfers Gas	7,141	9,400	9,700
Reimbursed Expense	3,544	493	493
Operating Transfer From General Fund	25,000	25,000	50,000
Interest on Idle Funds			
Miscellaneous	87		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	93,999	93,383	119,163
Resources Available:	123,309	99,972	119,813
Expenditures:			
General Government			
Personal Services	74,974	69,000	79,000
Contractual Services	5,614	4,012	6,765
Commodities	36,132	26,310	26,810
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	116,720	99,322	112,575
Unencumbered Cash Balance Dec 31	6,589	650	7,238
2013/2014/2015 Budget Authority Amount	118,659	108,460	112,575

Adopted Budget

Adopted Budget Water Utility	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	450,043	428,418	262,835
Receipts:			
Water Receipts	636,987	627,035	627,035
Penalties	13,920	13,630	13,630
Connection/Reconnection Fees	11,505	11,465	11,465
Other Fees	2,639	3,246	2,500
Reimbursed Expenses	2,808	350	849
Miscellaneous	737	909	255
Does miscellaneous exceed 10% Total Rec			
Total Receipts	668,596	656,635	655,734
Resources Available:	1,118,639	1,085,053	918,569
Expenditures:			
Personal Services	79,988	74,194	93,450
Contractual Services	27,623	24,003	31,268
Commodities	326,562	331,512	382,328
Capital Outlay	0	137,865	100,000
Operating Transfer to Bond & Interest Fun	106,048	104,644	108,898
Operating Transfer to General Fund	100,000	100,000	100,000
Operating Transfer to Capital Improvemen	25,000	25,000	25,000
Operating Transfer to Equipment Reserve	25,000	25,000	25,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	690,221	822,218	865,944
Unencumbered Cash Balance Dec 31	428,418	262,835	52,625
2013/2014/2015 Budget Authority Amount	760,806	1,091,797	865,944

City of Cherryvale

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	411,151	347,751	292,778
Receipts:			
Sewer Collections	241,557	241,056	240,000
Penalties	5,857	5,698	5,500
Reimbursed Expense	8,626	0	0
Operating Transfer from General Fund	179,296	225,347	187,781
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	435,336	472,101	433,281
Resources Available:	846,487	819,852	726,059
Expenditures:			
Personal Services	74,133	70,087	86,153
Contractual Services	16,301	14,189	17,105
Commodities	34,910	18,708	39,630
Capital Outlay	3,301	52,000	100,000
Operating Transfer to Bond & Interest Fun	155,091	157,090	155,090
Operating Transfer to Equipment Reserve	25,000	25,000	25,000
Operating Transfer to Capital Improvemen	25,000	25,000	25,000
Operating Transfer to General Fund	165,000	165,000	165,000
Miscellaneous			1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	498,736	527,074	613,978
Unencumbered Cash Balance Dec 31	347,751	292,778	112,081
2013/2014/2015 Budget Authority Amount	534,526	748,113	613,978

Adopted Budget

Refuse Utility	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	11,462	11,921	12,381
Receipts:			
Charges for Service			
Collection Fees	130,033	129,981	129,981
Polycart Rentals	1,942	1,889	1,876
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	131,975	131,871	131,857
Resources Available:	143,437	143,792	144,238
Expenditures:			
General Utility Services			
Contractual Services	131,516	131,411	144,237
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	131,516	131,411	144,237
Unencumbered Cash Balance Dec 31	11,921	12,381	1
2013/2014/2015 Budget Authority Amount	140,000	140,992	144,237

City of Cherryvale

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Parks & Recreation	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	14,382	9,174	9,467
Receipts:			
Taxes and Shared Receipts			
Local Alcoholic Liquor Tax	0	1,188	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	1,188	0
Resources Available:	14,382	10,362	9,467
Expenditures:			
Culture and Recreation			
Commodities	5,208		
Capital Outlay		895	9,467
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	5,208	895	9,467
Unencumbered Cash Balance Dec 31	9,174	9,467	0
2013/2014/2015 Budget Authority Amount	12,000	13,212	9,467

Adopted Budget

0	Prior Year	Current Year	Proposed Budget
	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014/2015 Budget Authority Amount	0	0	0

0

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2013 is to be shown)

2015

Non-Budgeted Funds-A

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Capital Improvements R		Small Grants		Municipal Equipment R		HAZ SUB Brownfields (Petroleum Brownfields Gr		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	64,919	Cash Balance Jan 1	4,473	Cash Balance Jan 1	14,444	83,836
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	3,950			Transfer from:						
Transfer from:				General Fund	20,000					
General Fund	134,472			Water Utility Fund	25,000					
Water Utility Fund	25,000			Sewer Utility Fund	25,000					
Sewer Utility Fund	25,000									
Total Receipts	188,422	Total Receipts	0	Total Receipts	70,000	Total Receipts	0	Total Receipts	0	258,422
Resources Available:	188,422	Resources Available:	0	Resources Available:	134,919	Resources Available:	4,473	Resources Available:	14,444	342,258
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
General Government				Capital Projects		Residual Transfer to:		Residual Transfer to:		
Capital Outlay	24,908			Capital Outlay	9,060	General Fund	4,473	General Fund	14,444	
				Debt Service						
				Capital Lease Pmnt	42,451					
Total Expenditures	24,908	Total Expenditures	0	Total Expenditures	51,511	Total Expenditures	4,473	Total Expenditures	14,444	95,336
Cash Balance Dec 31	163,514	Cash Balance Dec 31	0	Cash Balance Dec 31	83,408	Cash Balance Dec 31	0	Cash Balance Dec 31	0	246,922 **
										246,922 **

**Note: These two block figures should agree.

0

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2013 is to be shown)

2015

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
KANSTEP Grant		RBEG Loan		KHRC Home Grant		Cemetery				0
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	-79,199	Cash Balance Dec 31	63,266	Cash Balance Dec 31	6,819	Cash Balance Dec 31	1,714	Cash Balance Dec 31		-7,400
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Intergovernmental		Use of Money and Property		Intergovernmental						
Federal Grants	74,500	Loan Repayments	10,560	Federal Grants	26,249					
				Operating Transfer from						
				General Fund	1,425					
Total Receipts	74,500	Total Receipts	10,560	Total Receipts	27,674	Total Receipts	0	Total Receipts	0	112,734
Resources Available:	-4,699	Resources Available:	73,826	Resources Available:	34,493	Resources Available:	1,714	Resources Available:	0	105,334
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Improvement		Capital Improvements		Capital Improvements						
Contractual Services	11,385	Commodities	12,000	Contractual Services	34,493					
Commodities	32,663									
Total Expenditures	44,048	Total Expenditures	12,000	Total Expenditures	34,493	Total Expenditures	0	Total Expenditures	0	90,541
Cash Balance Dec 31	-48,747	Cash Balance Dec 31	61,826	Cash Balance Dec 31	0	Cash Balance Dec 31	1,714	Cash Balance Dec 31	0	14,793
										14,793

See Tab B

**Note: These two block figures should agree.

