

PROOF OF PUBLICATION

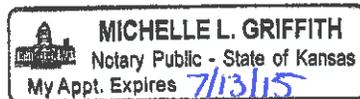
Butler County)
State of Kansas)

Kent Bush, being duly sworn on oath, says that he is Publisher of The Augusta Daily Gazette, a newspaper published daily, except Monday, Saturday and Sunday, at Augusta, in Butler County, Kansas, and has been admitted to the mails as periodical matter, and having a general circulation in said county, and that said paper has been printed and published at Augusta, in Butler County, Kansas, each day except Monday, Saturday and Sunday during the period of more than one year prior to the first publication of the notice, a copy of which is hereto attached, and said notice was published once in said newspaper, on the 28TH day of July A.D., 20 11.
So help me God.



Subscribed and sworn to me before me, this 10th day of August A.D., 20 11.

Notary Public Michelle L. Griffith
My commission expires July 13 A.D., 2015



*City of Andover
Budget Hearing*

Computation to Determine Limit for 2012

	Amount of Levy
1. Total Tax Levy Amount in 2011 Budget	+ \$ <u>4,488,325</u>
2. Debt Service Levy in 2011 Budget	- \$ <u>118,943</u>
3. Tax Levy Excluding Debt Service	\$ <u>4,369,381</u>
 2011 Valuation Information for Valuation Adjustments:	
4. New Improvements for 2011:	+ <u>2,714,883</u>
5. Increase in Personal Property for 2011:	
5a. Personal Property 2011	+ <u>0</u>
5b. Personal Property 2010	- <u>2,305,020</u>
5c. Increase in Personal Property (5a minus 5b)	+ <u>0</u>
	(Use Only if > 0)
6. Valuation of annexed territory for 2011	
6a. Real Estate	+ <u>-1,371</u>
6b. State Assessed	+ <u>0</u>
6c. New Improvements	- <u>0</u>
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ <u>-1,371</u>
7. Valuation of Property that has Changed in Use during 2011	<u>2,300,946</u>
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	<u>5,014,458</u>
9. Total Estimated Valuation July 1, 2011	<u>118,394,399</u>
10. Total Valuation less Valuation Adjustment (9 minus 8)	<u>113,379,941</u>
11. Factor for Increase (8 divided by 10)	<u>0.04423</u>
12. Amount of Increase (11 times 3)	+ \$ <u>193,245</u>
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$ <u>4,562,626</u>
14. Debt Service in this 2012 Budget	<u>45,188</u>
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)	<u>4,607,814</u>

If the 2012 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.

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

Budgeted Fund for 2011	Budget Tax Levy Amt for 2010	Allocation for Year 2012			
		MVT	RVT	16/20M Veh	Slider
General	2,590,016	282,792	2,062	1,132	0
Debt Service	118,943	12,987	95	52	0
Special Public Building	210,185	22,949	167	92	0
Library	349,393	38,149	278	153	0
Employee Benefits	1,219,787	133,183	971	534	0
TOTAL	4,488,325	490,060	3,573	1,963	0

County Treas Motor Vehicle Estimate	<u>490,060</u>			
County Treasurers Recreational Vehicle Estimate		<u>3,573</u>		
County Treasurers 16/20M Vehicle Estimate			<u>1,963</u>	
County Treasurers Slider Estimate				<u>0</u>
Motor Vehicle Factor	<u>0.10919</u>			
Recreational Vehicle Factor		<u>0.00080</u>		
16/20M Vehicle Factor			<u>0.00044</u>	
Slider Factor				<u>0.00000</u>

City of Andover

2012

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2011	Date Due		Amount Due 2011		Amount Due 2012	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Internal Improvements	7/1/96	2011	5.47	456,851	45,000	1 & 7	7	2,520	45,000		
Internal Improvements	2/1/99	2014	4.42	697,000	240,000	4 & 10	10	10,745	55,000	8,325	60,000
Internal Improvements	7/15/03	2018	3.30	2,839,000	1,730,000	4 & 10	10	56,930	190,000	51,515	195,000
Refinancing	2/25/04	2012	2.84	1,415,000	280,000	3 & 9	9	9,800	140,000	5,040	140,000
Internal Improvements	12/15/04	2020	4.03	1,581,227	1,190,000	3 & 9	9	47,957	100,000	43,927	100,000
Internal Improvements	5/19/05	2020	4.09	1,168,720	875,000	5 & 11	11	35,618	70,000	32,468	75,000
Industrial Park Payoff	4/15/06	2016	5.75	72,500	48,000	4 & 10	10	2,743	7,000	2,358	7,000
Internal Improvements	10/15/06	2022	4.00	3,059,878	2,685,000	4 & 10	10	108,973	175,000	100,923	185,000
Internal Improvements	9/13/07	2023	4.57	4,824,000	4,555,000	4 & 10	10	208,970	265,000	195,720	280,000
Internal Improvements	4/10/08	2023	4.26	5,563,000	5,075,000	4 & 10	10	205,035	310,000	195,735	320,000
Internal Improvements	12/5/08	2024	4.74	2,020,000	2,005,000	4 & 10	10	90,680	100,000	87,680	105,000
Refinancing	3/19/09	2015	2.48	6,253,000	4,260,000	4 & 10	10	104,525	1,000,000	83,525	1,025,000
Refinancing	7/20/09	2017	2.91	4,589,000	4,020,000	4 & 10	10	109,893	600,000	99,993	605,000
Internal Improvements	7/15/10	2025	3.23	3,968,000	3,968,000	4 & 10	10	144,289	198,000	114,188	230,000
Internal Improvements	12/22/10	2026	3.51	2,908,000	2,908,000	4 & 10	10			161,972	98,000
Internal Improvements	6/17/11	2031	3.46	5,958,000		4 & 10	10			244,464	163,000
Total G.O. Bonds					33,884,000			1,138,676	3,255,000	1,427,830	3,588,000
Revenue Bonds:											
Wastewater Revenue Bonds	6/16/10	7/8/1905	3.39	2,275,000	2,025,000	2 & 8	8	41,015	290,000	37,390	310,000
Total Revenue Bonds					2,025,000			41,015	290,000	37,390	310,000
Other:											
Public Building Commission	11/28/01	2017		635,000	355,000	5 & 11	11	16,140	45,000	14,250	45,000
Public Building Commission	10/15/03	2019		760,000	705,000	4 & 10	10	33,445	65,000	30,683	70,000
Public Building Commission	7/15/04	2019		146,000	125,000	2 & 8	8	7,910	5,000	7,640	10,000
Public Building Commission	7/15/04	2013		42,000	15,000	2 & 8	8	688	5,000	468	5,000
Public Building Commission	8/24/04	2024		2,500,000	2,305,000	3 & 9	9	99,576	60,000	96,984	70,000
Public Building Commission	3/16/06	2021		57,000	47,000	4 & 10	10	2,068	3,000	1,940	4,000
Public Building Commission	8/1/10	2030		4,350,000	4,350,000	3 & 9	9	168,188	4,350,000	0	0
Public Building Commission	8/15/11	2015		3,980,000							1,500,000
Total Other					7,902,000			328,014	4,533,000	151,964	1,704,000
Total Indebtedness					43,811,000			1,507,704	8,078,000	1,617,184	5,602,000

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2011	Payments Due 2011	Payments Due 2012
2 Fire Tankers	1/15/2003	105	3.63	240,000	35,000	35,000	0
Equipment/Vehicles	5/13/2009	36	5.99	70,000	23,334	23,333	23,334
Totals					58,334	58,333	23,334

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

City of Andover

2012

Adopted Budget General Fund - Detail Page 1	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Expenditures:			
Administration			
Salaries	394,378	413,985	450,919
Contractual	242,498	346,300	286,975
Commodities	22,271	29,300	25,300
Capital Outlay	1,297		
Transfer	48,000	10,000	9,000
Contingencies		12,000	12,000
Total	708,444	811,585	784,194
Police			
Salaries	880,114	944,314	963,131
Contractual	116,510	149,875	189,460
Commodities	100,351	125,800	100,400
Capital Outlay	100,837	124,500	103,200
Transfer	15,000		5,000
Total	1,212,811	1,344,489	1,361,191
Street			
Salaries	217,088	255,535	238,309
Contractual	49,321	18,745	79,800
Commodities	1,293	11,500	15,750
Capital Outlay	36,312	65,000	
Transfer	45,000	45,000	45,000
Total	349,015	395,780	378,859
Parks			
Salaries	256,677	305,763	357,820
Contractual	78,277	98,298	102,950
Commodities	48,721	116,856	90,750
Capital Outlay	54,654	23,800	18,000
Total	438,329	544,717	569,520
Municipal Court			
Salaries	77,862	73,863	73,494
Contractual	9,572	15,320	19,350
Commodities	45	4,065	700
Capital Outlay			
Transfer	1,500	2,000	2,000
Total	88,979	95,248	95,544
Dispatch/IT			
Salaries	259,961	267,743	269,080
Contractual	53,633	103,707	149,437
Commodities	40,635	19,700	16,100
Capital Outlay	50,392	67,100	55,200
Transfer	15,000	15,000	10,000
Total	419,620	473,250	499,817
Fire			
Salaries	582,687	574,640	624,843
Contractual	48,731	59,976	49,414
Commodities	43,254	54,830	52,124
Capital Outlay	88,999	96,145	83,072
Transfer	16,600	16,600	11,205
Total	780,271	802,190	820,658
Inspection/Code Enforcement			
Salaries	172,117	169,221	133,232
Contractual	16,189	20,725	18,675
Commodities	8,343	9,350	8,200
Capital Outlay	12,615	25,000	
Transfer	5,000		15,000
Total	214,263	224,295	175,107
Page 1 - Total	4,211,732	4,691,554	4,684,890

City of Andover

2012

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
General Fund - Detail Page 2	2010	2011	2012
Expenditures:			
Recreation Programs			
Salaries			
Contractual	24,523	30,399	32,135
Commodities	32,460	52,699	43,045
Capital Outlay			
Total	56,983	83,098	75,180
Compost			
Salaries	7,608	9,869	10,171
Contractual			
Commodities	330		450
Capital Outlay			
Total	7,938	9,869	10,621
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	64,921	92,967	85,801
Page 1 -Total	4,211,732	4,691,554	4,684,890
Grand Total	4,276,653	4,784,521	4,770,691

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

City of Andover

2012

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Debt Service			
Unencumbered Cash Balance Jan 1	656,850	1,029,435	564,545
Receipts:			
Ad Valorem Tax	267,169	118,943	XXXXXXXXXXXXXXXXXX
Delinquent Tax	12,101	3,500	6,000
Motor Vehicle Tax	19,963	34,409	12,987
Recreational Vehicle Tax		275	95
16/20M Vehicle Tax		107	52
Slider			0
In Lieu of Taxes (IRB)	608		
Trsf from Capital Projects	122,811		
Debt Service Transfer - Water Fund	28,400	28,598	28,644
Debt Service Transfer - Street Improvement	181,470	220,506	220,718
Debt Service Transfer - Wastewater	46,709	46,647	46,687
Special Assessments	3,920,226	3,786,899	4,435,594
Prepaid Special Assessments	38,919		
Interest on Idle Funds	4,198	5,000	4,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,642,573	4,244,884	4,754,777
Resources Available:	5,299,424	5,274,320	5,319,321
Expenditures:			
Principal	3,039,000	3,248,000	3,581,000
Interest	1,175,082	1,135,933	1,425,473
Commission & Postage	1,285	1,500	1,500
Debt Service Fire Station	39,321	39,342	39,342
Prepaid Specials Cash Reserve		250,000	250,000
2003 Fire Tankers (2011)		35,000	
2005 PD Equipment Lease (2010)	15,300		
Neighborhood Revitalization Rebate			43
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,269,988	4,709,775	5,297,358
Unencumbered Cash Balance Dec 31	1,029,435	564,545	XXXXXXXXXXXXXXXXXX
2010/2011 Budget Authority Amount:	4,548,791	4,709,775	XXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	65,000
		Total Expenditure/Non-Appr Balance	5,362,358
		Tax Required	43,036
Delinquent Comp Rate:		5.000%	2,152
Amount of -1 Ad Valorem Tax			45,188

Adopted Budget	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Special Public Building Fund			
Unencumbered Cash Balance Jan 1	41,857	49,959	17,533
Receipts:			
Ad Valorem Tax	208,625	210,185	XXXXXXXXXXXXXXXXXX
Delinquent Tax	15,172	6,000	6,000
Motor Vehicle Tax	23,742	26,938	22,949
Recreational Vehicle Tax		215	167
16/20M Vehicle Tax		84	92
Slider			0
In Lieu of Taxes (IRB)	475		
Transfer from Park Improvement	68,883	66,828	114,718
Sales Tax Receipts		318,188	1,500,000
Interest on Idle Funds	291	200	300
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	317,188	628,638	1,644,226
Resources Available:	359,045	678,597	1,661,759
Expenditures:			
Public Commission Bond Payments:			
Central Park Lodge Improvements	62,985	61,140	59,250
13th Park/Golf Course (Taxable)	26,250		
13th Park/Golf Course (Non-Taxable)	43,845	98,445	100,683
13th Park/Ballfield Lights	5,898	5,688	5,468
Golf Course Club House	13,170	12,910	17,640
Police Department	151,736	159,576	166,984
Gazebo	5,195	5,068	5,940
City Hall		318,188	1,500,000
Commission & Postage	7	50	50
Neighborhood Revitalization Rebate			208
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	309,086	661,064	1,856,222
Unencumbered Cash Balance Dec 31	49,959	17,533	XXXXXXXXXXXXXXXXXX
2010/2011 Budget Authority Amount:	349,129	661,064	XXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	15,000
		Total Expenditure/Non-Appr Balance	1,871,222
		Tax Required	209,463
Delinquent Comp Rate:		5.000%	10,473
Amount of -1 Ad Valorem Tax			219,936

City of Andover

2012

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	1	16,136	11,006
Receipts:			
Ad Valorem Tax	324,140	349,393	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	22,971	500	500
Motor Vehicle Tax	38,579	41,813	38,149
Recreational Vehicle Tax		334	278
16/20M Vehicle Tax		130	153
Slider			0
In Lieu of Taxes (IRB)	738		
Interest on Idle Funds	7		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	386,435	392,170	39,080
Resources Available:	386,436	408,306	50,086
Expenditures:			
Transfer to Library Board	370,300	397,300	388,410
Neighborhood Revitalization Rebate			336
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	370,300	397,300	388,746
Unencumbered Cash Balance Dec 31	16,136	11,006	xxxxxxxxxxxxxxxxxxx
2010/2011 Budget Authority Amount:	370,300	397,300	xxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	388,746
		Tax Required	338,660
Delinquent Comp Rate:		5.000%	16,933
Amount of 2011 Ad Valorem Tax			355,593

Adopted Budget

Employee Benefits	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	247,288	236,995	171,927
Receipts:			
Ad Valorem Tax	973,170	1,219,787	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	63,266	3,500	3,500
Motor Vehicle Tax	107,651	125,488	133,183
Recreational Vehicle Tax		1,002	971
16/20M Vehicle Tax		390	534
Slider			0
In Lieu of Taxes (IRB)	2,215		
Interest on Idle Funds	1,080	750	750
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,147,383	1,350,917	138,938
Resources Available:	1,394,671	1,587,912	310,865
Expenditures:			
Social Security/Medicare	217,433	232,731	240,418
Health/Dental	554,365	738,371	818,325
Workers Compensation	62,462	65,892	61,154
Unemployment Insurance	26,953	35,273	26,528
Retirement	296,463	343,719	382,274
Neighborhood Revitalization Rebate			1,219
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,157,677	1,415,985	1,529,919
Unencumbered Cash Balance Dec 31	236,995	171,927	xxxxxxxxxxxxxxxxxxx
2010/2011 Budget Authority Amount:	1,285,827	1,415,985	xxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	10,000
		Total Expenditure/Non-Appr Balance	1,539,919
		Tax Required	1,229,054
Delinquent Comp Rate:		5.000%	61,453
Amount of 2011 Ad Valorem Tax			1,290,507

City of Andover

2012

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	302,702	177,768	120,455
Receipts:			
State of Kansas Gas Tax	281,139	279,390	273,530
County Transfers Gas	45,896	50,310	54,150
Culverts & Equipment Sold	760		
Interest on Idle Funds	744	200	200
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	328,538	329,900	327,880
Resources Available:	631,240	507,668	448,335
Expenditures:			
Personnel	50,000	50,000	50,000
Contractual	90,177	105,389	107,335
Commodities	188,294	231,825	232,100
Capital Outlay/Improvements	125,000		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	453,472	387,214	389,435
Unencumbered Cash Balance Dec 31	177,768	120,455	58,900
2010/2011 Budget Authority Amount:	458,853	387,214	

Adopted Budget

Tourism	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	78,143	132,612	132,612
Receipts:			
Motel Tax	76,391	70,000	70,000
Interest on Idle Funds	256		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	76,647	70,000	70,000
Resources Available:	154,790	202,612	202,612
Expenditures:			
Housing & Tourism	22,178	70,000	70,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	22,178	70,000	70,000
Unencumbered Cash Balance Dec 31	132,612	132,612	132,612
2010/2011 Budget Authority Amount:	60,000	70,000	

City of Andover

2012

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	283,625	73,003	29,116
Receipts:			
Water Surcharge	112,649	100,000	100,000
Inspections			
Reimbursement for prior water project			
Interest on Idle Funds	431	450	400
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	113,080	100,450	100,400
Resources Available:	396,705	173,453	129,516
Expenditures:			
Personnel	20,543	22,731	21,912
Contractual	4,000		3,900
Commodities			
Capital Outlay/Improvements			
Transfer to Debt Service - Improvements	28,400	28,598	28,644
Cornerstone Commercial	107,909		
Village @ Riverstone Reserve		30,000	
Horse Creek Cabin water line			
YMCA Infrastructure	92,661		
Serendipity Estates	70,189		
Prairie Creek Addition		63,008	
City Hall Water Lines			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	323,702	144,337	54,456
Unencumbered Cash Balance Dec 31	73,003	29,116	75,061
2010/2011 Budget Authority Amount:	335,000	144,337	

Adopted Budget

Arterial Impact	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	344,386	398,021	378,796
Receipts:			
Street Impact Fees	52,765	30,275	30,275
Interest on Idle Funds	870	500	500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	53,635	30,775	30,775
Resources Available:	398,021	428,796	409,571
Expenditures:			
Capital Improvements:			
21st Street		50,000	
13th Street Intersection-traffic signal			75,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	50,000	75,000
Unencumbered Cash Balance Dec 31	398,021	378,796	334,571
2010/2011 Budget Authority Amount:	290,000	50,000	

City of Andover

2012

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Street Improvement			
Unencumbered Cash Balance Jan 1	1,660,509	1,463,990	839,079
Receipts:			
Sales Tax	1,550,662	1,500,000	1,500,000
Cancellation of prior year encumbrances	922		
Grant	73,581		
Property Owner Payments	66,852		
Bond Receipts	154,613		
Interest on Idle Funds	4,535	2,500	2,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec	1,851,164	1,502,500	1,502,500
Total Receipts	3,511,673	2,966,490	2,341,579
Resources Available:			
Expenditures:			
City Street Project	22,226	453,695	505,120
2012 Rehab			294,880
Transfer to Bond & Interest	181,470	220,506	220,718
21st Street		1,067,200	
Main, Mike, May Rehab	389,155		
YMCA Project	143,550		
159th Street North of 21st	215,251		
US 54 Corridor Design	32,994		
Andover Rd - Cloud to Harry	281,739		
2011 Rehab		286,010	
Waggoner, Heorman, Lafayette, East Rehab (Cost-OH)			250,000
2010 Rehab (Chapel & Koob)	520,551		
Harry St. Improvements	260,747		
159th/Kellogg Intersection		100,000	
159th St East from KTA bridge			489,879
Miscellaneous			
Does miscellaneous exceed 10% Total Exp	2,047,683	2,127,411	1,760,597
Total Expenditures	1,463,990	839,079	580,982
Unencumbered Cash Balance Dec 31	2,464,154	2,127,411	

2010/2011 Budget Authority Amount:

Adopted Budget	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Park Impact Fee			
Unencumbered Cash Balance Jan 1	302,284	327,169	237,919
Receipts:			
Impact Fees	45,225	20,250	20,250
Cancellation of prior year encumbrances	148,034		
Interest on Idle Funds	1,132	500	500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec	194,391	20,750	20,750
Total Receipts	496,675	347,919	258,669
Resources Available:			
Expenditures:			
ACC Repairs		50,000	75,000
Lodge Roof Repairs		60,000	
Horse Creek Cabin roof replacement			16,000
Replace Restrooms at Tennis Courts			
Replace Backstops at 13th Street Sports Park			
Replace Roof at Park Picnic Shelter			8,000
ADA Sidewalks - mini parks			
Cornerstone Park	169,506		
Convert empty field into soccer field			
Redbud Trail Hike/Bike Path			97,332
Miscellaneous			
Does miscellaneous exceed 10% Total Exp	169,506	110,000	196,332
Total Expenditures	327,169	237,919	62,337
Unencumbered Cash Balance Dec 31	170,500	110,000	

2010/2011 Budget Authority Amount:

City of Andover

2012

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Festivals	2010	2011	2012
Unencumbered Cash Balance Jan 1	24,353	26,800	26,800
Receipts:			
Donations/Sponsorship	25,979	34,500	34,500
Carnival Proceeds	5,334	5,500	5,500
Interest on Idle Funds	60		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	31,373	40,000	40,000
Resources Available:	55,726	66,800	66,800
Expenditures:			
Contractual	20,171	20,000	20,000
Commodities	8,755	20,000	20,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	28,926	40,000	40,000
Unencumbered Cash Balance Dec 31	26,800	26,800	26,800
2010/2011 Budget Authority Amount:	40,000	40,000	

Adopted Budget

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Municipal Golf Course	2010	2011	2012
Unencumbered Cash Balance Jan 1	3,749	3,757	3,757
Receipts:			
Interest on Idle Funds	9		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	9	0	0
Resources Available:	3,757	3,757	3,757
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	3,757	3,757	3,757
2010/2011 Budget Authority Amount:	0	0	

City of Andover

2012

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Sewer Utility	2010	2011	2012
Unencumbered Cash Balance Jan 1	513,252	669,315	532,349
Receipts:			
City Permits	5,475	2,625	2,625
Sewer User Fees	1,187,351	990,000	1,700,000
Transfer (Wastewater Tap Fees)	100,000	100,000	100,000
Grain & Grey Water Sales	31,300	19,000	19,000
Tower Rent	8,854	8,854	8,854
Cancellation of prior year encumbrances			
Insurance Recovery/Equipment Sales			
Interest on Idle Funds	1,403	1,000	1,250
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,334,383	1,121,479	1,831,729
Resources Available:	1,847,635	1,790,793	2,364,077
Expenditures:			
Personnel Services	341,416	417,456	411,995
Contractual	271,542	306,920	317,775
Commodities	67,222	81,300	82,400
Capital Outlay	13,062	29,000	204,600
Debt Service	475,078	413,769	434,238
Transfer to Equipment Reserve	10,000	10,000	450,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,178,320	1,258,445	1,901,008
Unencumbered Cash Balance Dec 31	669,315	532,349	463,070
2010/2011 Budget Authority Amount:	1,306,207	1,258,445	

Adopted Budget

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Sewer Expan/Equip Reserve	2010	2011	2012
Unencumbered Cash Balance Jan 1	1,421,686	1,272,485	212,338
Receipts:			
WW Tap Fees	115,858	75,000	75,000
Transfer from WW Utility	36,042	10,000	450,000
Reimb City paid expansion	4,122		
Interest on Idle Funds	3,592	1,500	1,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	159,614	86,500	526,500
Resources Available:	1,581,301	1,358,985	738,838
Expenditures:			
Debt Service - Transfer to WW	100,000	100,000	100,000
Debt Service - Transfer for Interceptor	46,709	46,647	46,687
Capital Outlay			
Contractual (Plant Expansion Study/upgra	87,805	1,000,000	
Cornerstone	16,049		
YMCA Costs	58,252		
Prairie Creek Addition			
Plant Expansion Design			
Farm @ Cedar Park			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	308,816	1,146,647	146,687
Unencumbered Cash Balance Dec 31	1,272,485	212,338	592,151
2010/2011 Budget Authority Amount:	1,429,010	1,146,647	

City of Andover

2012

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Street-Special Mach & Imp	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	343,408	351,097	346,097
Receipts:			
Transfers-General Street	45,000	45,000	45,000
Interest on Idle Funds	788		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	45,788	45,000	45,000
Resources Available:	389,196	396,097	391,097
Expenditures:			
Grader	38,099		
Debt Service on Street Shop		50,000	
Wheel Loader			80,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	38,099	50,000	80,000
Unencumbered Cash Balance Dec 31	351,097	346,097	311,097
2010/2011 Budget Authority Amount:	125,000	50,000	

Adopted Budget

	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Park Improvements	270,432	334,660	362,538
Unencumbered Cash Balance Jan 1			
Receipts:			
Fireworks Permits	60,000	37,500	37,500
Alcohol Tax	45,585	24,227	46,680
Tower Rent (Voice Stream, Central Park)	14,640	14,400	15,840
Tower Rent (Cingular, Central Park)	17,967	15,150	16,848
SWB Tower Rent	3,328	3,328	3,328
Donations/Grants/Bonds			
Cancellation of prior year encumbrances	1,197		
Interest on Idle Funds	713	100	400
Miscellaneous			
Does miscellaneous exceed 10% Total Rec	143,429	94,705	120,595
Total Receipts	413,861	429,365	483,133
Resources Available:			
Expenditures:			
Contractual	10,319		
Commodities			
Capital Outlay			
Debt Service - Lodge Improvements	62,985	61,140	59,250
Debt Service - 13th Park/Ball Field	5,898	5,688	5,468
Debt service - 13th Park/Golf course			50,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp	0	0	0
Total Expenditures	79,201	66,828	114,718
Unencumbered Cash Balance Dec 31	334,660	362,538	368,415
2010/2011 Budget Authority Amount:	85,383	66,828	

City of Andover

2012

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Nelson Trust fund	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	1,532	1,536	1,536
Receipts:			
Interest on Idle Funds	4		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4	0	0
Resources Available:	1,536	1,536	1,536
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	1,536	1,536	1,536
2010/2011 Budget Authority Amount:	0	0	

Adopted Budget

E-911	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	103,287	44,804	40,314
Receipts:			
E-911 Taxes	17,056	24,750	16,000
Wireless 911 Taxes	22,632	21,300	23,000
Interest on Idle Funds	227	100	100
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	39,916	46,150	39,100
Resources Available:	143,203	90,954	79,414
Expenditures:			
Monthly SWB Services	7,981	8,000	8,040
Phase I & II Fees	806	850	1,100
SBC/911/TCI	9,870	9,250	4,000
CAD RMS	16,332	17,740	10,750
MTD Fees	8,370	10,800	9,600
Recorder	55,040	4,000	4,890
911 Trunk Cutover Switch Service			960
911 System Connectivity to City Hall			2,376
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	98,398	50,640	41,716
Unencumbered Cash Balance Dec 31	44,804	40,314	37,698
2010/2011 Budget Authority Amount:	100,100	50,640	

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Stormwater Utility	2010	2011	2012
Unencumbered Cash Balance Jan 1	50,175	75,679	75,693
Receipts:			
Fees	111,989	90,000	110,000
Fines			
Interest on Idle Funds	138	50	50
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	112,127	90,050	110,050
Resources Available:	162,302	165,729	185,743
Expenditures:			
Personnel Services	69,558	70,686	70,911
Contractual	6,088	6,150	5,800
Commodities	1,681	5,200	3,700
Capital Outlay	9,297	8,000	8,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	86,623	90,036	88,411
Unencumbered Cash Balance Dec 31	75,679	75,693	97,332
2010/2011 Budget Authority Amount:	102,917	90,036	

Adopted Budget

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Recycling/Trash Utility	2010	2011	2012
Unencumbered Cash Balance Jan 1		8,291	9,591
Receipts:			
User Fees	210,101	439,395	454,000
	0		
Interest on Idle Funds	6		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	210,107	439,395	454,000
Resources Available:	210,107	447,686	463,591
Expenditures:			
Personnel Services		33,745	32,407
Contractual	200,519	403,100	424,300
Commodities	1,297	1,250	1,500
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	201,816	438,095	458,207
Unencumbered Cash Balance Dec 31	8,291	9,591	5,383
2010/2011 Budget Authority Amount:	201,816	438,095	

City of Andover

2012

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Fire District #1	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	54,239	38,463	13,433
Receipts:			
Receipts from Butler Co.	202,882	175,743	201,135
Grants/Donations	170		
Motor Vehicles		32,050	28,792
Equipment Sales			
Interest on Idle Funds	164	125	125
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	203,215	207,918	230,052
Resources Available:	257,455	246,381	243,485
Expenditures:			
Personnel Services	169,280	172,555	187,120
Contractual	17,969	20,342	18,179
Commodities	10,114	11,230	10,676
Capital Outlay	18,229	25,420	17,015
Transfer to Equipment Reserve	3,400	3,400	2,295
Contingencies		0	
Non-Appropriated Balance			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	218,992	232,948	235,285
Unencumbered Cash Balance Dec 31	38,463	13,433	8,200
2010/2011 Budget Authority Amount:	234,442	234,997	

Adopted Budget

Adopted Budget Fire Reserve	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	125,186	142,076	158,676
Receipts:			
Transfers - Fire Department	16,600	16,600	11,205
Interest on Idle Funds	290		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	16,890	16,600	11,205
Resources Available:	142,076	158,676	169,881
Expenditures:			
Rescue Vehicle			103,750
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	103,750
Unencumbered Cash Balance Dec 31	142,076	158,676	66,131
2010/2011 Budget Authority Amount:	.	0	

City of Andover

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2010 is to be shown)

2012

Non-Budgeted Funds-A

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

Capital Improvement Projects		Admin-Equip Reserve		Police-Equip Reserve		FireDist #1-Equip Reserve		Dispatch/IT-Equip Reserve		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	-6,052,861	Cash Balance Jan 1	344,084	Cash Balance Jan 1	48,282	Cash Balance Jan 1	33,488	Cash Balance Jan 1	14,404	-5,612,603

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Temp Note/Bonds	14,904,388	Transfer	48,000	Transfer	16,500	Transfer	3,400	Transfer	15,000	
Prop Owner Pymnts	1,462,957									
Cancel Prior Yr Enc	261,291									
Interest	-6,756	Interest	796	Interest	113	Interest	77	Interest	36	
Total Receipts	16,621,880	Total Receipts	48,796	Total Receipts	16,613	Total Receipts	3,477	Total Receipts	15,036	16,705,803
Resources Available:	10,569,019	Resources Available:	392,881	Resources Available:	64,895	Resources Available:	36,966	Resources Available:	29,440	11,093,200

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Imp Projects	10,977,991									
Total Expenditures	10,977,991	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	10,977,991
Cash Balance Dec 31	-408,972	Cash Balance Dec 31	392,881	Cash Balance Dec 31	64,895	Cash Balance Dec 31	36,966	Cash Balance Dec 31	29,440	115,209 **
	See Tab B									115,209 **

**Note: These two block figures should agree.

City of Andover

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2010 is to be shown)

2012

Non-Budgeted Funds-B

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

spect/Code-Equip Reser										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,000	Cash Balance Jan 1		5,000						
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer	5,000									
Interest	12									
Total Receipts	5,012	Total Receipts	0	5,012						
Resources Available:	10,012	Resources Available:	0	10,012						
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	10,012	Cash Balance Dec 31	0	10,012 **						
										10,012 **

**Note: These two block figures should agree.

NOTICE OF BUDGET HEARING

2012

The governing body of
City of Andover

will meet on August 9, 2011 at 7:00 PM at Andover 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 1609 E. Central and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2012 Expenditures and Amount of 2011 Ad Valorem Tax establish the maximum limits of the 2012 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2010		Current Year Estimate for 2011		Proposed Budget for 2012		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2011 Ad Valorem Tax	Estimate Tax Rate *
General	4,276,653	21.860	4,784,521	22.248	4,770,937	2,650,773	22.389
Debt Service	4,269,988	2.511	4,709,775	1.022	5,297,358	45,188	0.382
Special Public Building Fund	309,086	1.965	661,064	1.806	1,856,222	219,936	1.858
Library	370,300	3.051	397,300	3.001	388,746	355,593	3.003
Employee Benefits	1,157,677	9.156	1,415,985	10.478	1,529,919	1,290,507	10.900
Special Highway	453,472		387,214		389,435		
Tourism	22,178		70,000		70,000		
Water Utility	323,702		144,337		54,456		
Arterial Impact			50,000		75,000		
Street Improvement	2,047,683		2,127,411		1,760,597		
Park Impact Fee	169,506		110,000		196,332		
Festivals	28,926		40,000		40,000		
Municipal Golf Course							
Sewer Utility	1,178,320		1,258,445		1,901,008		
Sewer Expan/Equip Reserve	308,816		1,146,647		146,687		
Street-Special Mach & Imp	38,099		50,000		80,000		
Park Improvements	79,201		66,828		114,718		
Nelson Trust fund							
E-911	98,398		50,640		41,716		
Stormwater Utility	90,036		90,036		88,411		
Recycling/Trash Utility	438,095		438,095		458,207		
Fire District #1	232,948		232,948		235,285		
Fire Reserve					103,750		
Non-Budgeted Funds-A	10,977,991						
Non-Budgeted Funds-B							
Totals	26,871,074	38.543	18,231,244	38.555	19,598,782	4,561,997	38.532
Less: Transfers	819,406		704,579		1,120,267		
Net Expenditure	26,051,668		17,526,665		18,478,515		
Total Tax Levied Assessed	4,449,342		4,488,325		xxxxxxxxxxxxxxxxxxxx		
Valuation	115,439,023		116,413,385		118,394,399		
Outstanding Indebtedness, January 1,	2009		2010		2011		
G.O. Bonds	32,478,878		30,054,000		33,884,000		
Revenue Bonds	3,090,000		2,615,000		2,025,000		
Other	9,555,000		3,695,000		7,902,000		
Lease Purchase Principal	409,820		249,926		58,334		
Total	45,533,698		36,613,926		43,869,334		

*Tax rates are expressed in mills

2012 Neighborhood Revitalization Rebate

Budgeted Funds for 2012	2011 Ad Valorem before	2011 Mil Rate before Rebate	Estimate 2012 NR Rebate
General	260,515	2.200	246
Debt Service	45,143	0.381	43
Special Public Building	219,718	1.856	208
Library	355,240	3.000	336
Employee Benefits	1,289,227	10.889	1,219
0			
0			
0			
0			
0			
0			
0			
0			
0			
TOTAL	2,169,843	18.327	2,052

2011 July 1 Valuation: 118,394,399

Valuation Factor: 118,394.399

Neighborhood Revitalization Subj to Rebate: 111,987

Neighborhood Revitalization factor: 111.987

**This information comes from the 2012 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

How To Compute The Value of One Mill, And The Impact Of Tax Dollars And Assessed Valuation On Mill Rates

To Compute the Value of One Mill

Example #1 and Formula

This example allows you to compute a mill rate. Simply input in the green area the total assessed valuation for your municipality.

Formula:

Assessed valuation = X
X / 1000 = value of one mill

Computation of Example: \$3,120,000 (assessed valuation) / 1000 = \$3,120 (value of one mill)

In this example, one mill for the municipality will generate \$3,120 in taxes.

Input the assessed valuation: = \$133,685,008

 \$133,685,008 / 1000 = \$133,685

Formula: <u>\$133,685,008</u> (assessed valuation) / 1000 = <u>\$133,685</u> (value of one mill)
--

To Determine a Mill Rate Increase

Example #2 and Formula

Example #2 allows you to compute the impact on mill rate by a specific dollar amount of property tax. This example might be useful at a budget hearing when the governing body is making small adjustments to one or more property tax funds and would like to know the impact of those changes on the total mill rate. As with the first example, input the municipality's total assessed valuation in the first green box, and with the second green box input the amount of property tax dollars under consideration.

Computation of Example:

The **first step** is to determine the value of one mill:

$$\$3,120,000 \quad / \quad 1000 \quad = \quad \$3,120$$

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

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

Formula:

$$\underline{\$133,685,008} \text{ (asd. val.)} \quad / \quad 1000 \quad = \quad \underline{\$133,685} \text{ (value one mill)}$$

$$\underline{\$7,067,793} \text{ (property tax)} \quad / \quad \underline{\$133,685} \text{ (mill value)} \quad = \quad 52.869$$

(mill rate increase)

Impact of a Property Tax Increase on a \$100,000 Home

Example #3a and Formula

Example #3a allows you to quickly compute the standard "impact of a property tax increase on a \$100,000 home" (or any other residential property value, for that matter). Using the same information as in example #2, the additional piece of information to input in this example is a residential property value. Additionally, residential property is assessed at 11.5% of its value (K.S.A. 79-1439(b)(1)(A)).

Computation of Example:

The **first step** is to determine the mill rate:

$$\$3,120,000 / 1000 = \$3,120 \text{ (example \#1)}$$

$$\$50,000 / \$3,120 = 16.026 \text{ mills (example \#2)}$$

The **second step** is to determine the residential property assessed value:

$$\$100,000 \text{ home} \times .115 = \$11,500 \text{ (assessed value)}$$

The **last step** is to determine the property tax increase:

$$\$11,500 \text{ (assessed value)} \times 16.026 \text{ (mill rate)} / 1000 = \$184.30$$

The increase in property tax for a \$100,000 home will be \$184.30.

Formula:					
First Step:	(assessed valuation)				
	<u>\$133,685,008</u>	/	1000	=	\$133,685 (value of 1 mill)
Second Step:	(increased prop. tax)	(value of 1 mill)			
	<u>\$5,000</u>	/	\$133,685	=	0.037 (increase mill rate)
Third Step:	(value of the home)				
	<u>\$100,000</u>	x	0.115	=	\$11,500 (assessed value)
Result:	(assessed value)	(increase mill rate)		(increase tax)	
	<u>\$11,500</u>	x	0.037	/	1000 = \$0.43

Impact of a Property Tax Increase on Unimproved Ag Land

Example #3b and Formula

Example #3b uses the same computation as example #3a, except in this case we are computing the impact of property taxes on unimproved agricultural land. Unimproved agricultural land is assessed at 30% pursuant to K.S.A. 79-1439(b)(1)(B)).

Formula:					
First Step:	(assessed valuation) \$133,685,008	/	1000	=	\$133,685 (value of 1 mill)
Second Step:	(increased prop. tax) \$50,000	/	(value of 1 mill) \$133,685	=	0.374 (increase mill rate)
Third Step:	(value of the property) \$2,500,000	x	0.300	=	\$750,000 (assessed value)
Result:	(assessed value) \$750,000	x	(increase mill rate) 0.374	/	(increase tax) 1000 = \$280.51

Impact of a Property Tax Increase on Commercial, Industrial, Railroad, and Improved Ag Land

Example #3c and Formula

Example #3c uses the same computation as examples #3a and #3b, except in this case we are computing the impact of property taxes on commercial, industrial, railroad, and improved agricultural land. The foregoing categories of land are assessed at 25% pursuant to K.S.A. 79-1439(b)(1)(F)).

Formula:					
First Step:	(assessed valuation) \$133,685,008	/	1000	=	\$133,685 (value of 1 mill)
Second Step:	(increased prop. tax) \$50,000	/	(value of 1 mill) \$133,685	=	0.374 (increase mill rate)
Third Step:	(value of the property) \$2,500,000	x	0.250	=	\$625,000 (assessed value)
Result:	(assessed value) \$625,000	x	(increase mill rate) 0.374	/	(increase tax) 1000 = \$233.76

Impact of Total Mills on an Individual Home

Example #4 and Formula

To compute the impact of all mills to be levied against a specific home valuation, simply key in the "value of the home" green area with the home valuation, and the total mill rate in the "total mill rate" green area (number at bottom of 'Estimate Tax Rate' column on the budget summary page). Remember, a computation using the above described information does not take into account taxes that may be levied by other municipalities.

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

How to Achieve the Same Mill Rate as the Year Before

Example #5 and Formula

Maybe your governing body wants the budget to have the same mill rate as the year before. This is not an unusual goal of municipality governing bodies. To do so simply key in the desired mill rate in the first green box, the preliminary total assessed valuation in the second green box, and hit "enter." The result will be the amount in dollars that you must levy (total of all tax levy funds) in your proposed budget.

Formula:					
	(desired mill rate) 52.869	x	(total asss. valuation) \$133,685,008	/	(total taxes levied) 1000 = \$7,067,793

Helpful Links

Municipal Services (Kansas Department of Administration, Accounts and Reports) – Budget forms, confirmation of payments, transfer statutes, non-budgeted fund statutes, etc.

<http://www.da.ks.gov/ar/muniserv/>

State Debt Setoff Program (Kansas Department of Administration, Accounts and Reports) – Passive collection tool to assist municipalities with collection of unpaid utility bills, etc.

<http://www.da.ks.gov/ar/setoff/>

League of Kansas Municipalities – City-County Highway Fund estimates

<http://www.lkm.org/resources/budgettips/>

League of Kansas Municipalities – Directory of Kansas Public Officials

<http://www.lkm.org/publications/dokpopop.html>

Kansas Legislature – Kansas Statutes (usually updated in January), House and Senate Bills, etc.

<http://www.kslegislature.org/legsrv-statutes/index.do>

Kansas Attorney General Opinions

<http://ksag.washburnlaw.edu/>

Kansas State Treasurer – Municipal Distributions

<http://www.kansasstatetreasurer.com/prodweb/dist/index.php>

Kansas Department of Revenue

<http://www.ksrevenue.org/>

Kansas Department of Revenue – Property Valuation

<http://www.ksrevenue.org/pvd.htm>

Kansas Pooled Money Investment Board – Investment of Idle Funds in the Municipal Investment Pool

<https://www.pooledmoneyinvestmentboard.com/>