

CERTIFICATE
To the Clerk of Osage County, State of Kansas
We, the undersigned, officers of
City of Overbrook

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 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations

			2019 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit fo: 2019		2			
Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	8	657,136	107,592	
Debt Service	10-113	9	92,988	68,939	
Library	12-1220	9	83,410	71,462	
Public Safety	C.O. #3	10	217,440	156,720	
Street Maintenance	C.O. #3	10	39,835	25,689	
Parks and Maintenance	12-1303	11	58,150	20,400	
		11			
Special Highway		12	199,330		
Water and Sewer Utility		12	557,965		
Pool		13	80,575		
		13			
Non-Budgeted Funds		14			
Totals		xxxxxx	1,986,829	450,802	
Budget Summary		15			
Neighborhood Revitalization					County Clerk's Use Only
					Nov 1, 2018 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

450,803
NO

Assisted by:
Karlín and Long, LLC

Address:
901 Kentucky, Suite 104
Lawrence, KS 66044
Email:
jim@karlinlong.com

Don Brady Mayor
Carol Ann Bingham Council Member
Christ Miller Council Member
James Metzger Council Member

Council Member
Council Member

Date Attested: _____, 2018

County Clerk

Governing Body

Input Sheet for City Budget Workbook

Enter city name ("City of ____"):

Enter county name followed by "County":

Enter year being budgeted (YYYY):

CPI Percentage - 5 Year Average

CPI Percentage - Preceding Year

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

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

The input for the following comes directly from the 2018 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2018	2017
		Expenditures	Ad Valorem Tax
General	12-101a	522,544	92,376
Debt Service	10-113	94,694	63,651
Library	12-1220	76,000	65,981

Fund name for all funds with a tax levy:

Public Safety	C.O. #3	173,805	135,457
Street Maintenance	C.O. #3	49,815	23,716
Parks and Maintenance	12-1303	61,300	18,826

Total Ad Valorem Tax Levy Funds for 2018 Budgeted Year 400,007

Other (non-tax levy) fund names:

Special Highway	202,613
Water and Sewer Utility	501,750
Pool	85,690

Single No Tax Levy Fund:

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Total Expenditures for 2018 Budgeted Year 1,768,211

Non-budgeted funds:

1 Lake Fund
2 Water Sewer Reserve
3 Employee Benefit Reserve
4 Water/Sewer Debt Reserve
5 Equipment Reserve

The input for the following comes directly from the 2018 Budget, Budget Summary Page

	2016 Tax Rate (2017 Column)
General	14.154
Debt Service	10.190
Library	10.514
Public Safety	21.589
Street Maintenance	3.780
Parks and Maintenance	3.000
0	
Total	63.227

Total Tax Levied (2017 budget column)	377,976
Assessed Valuation (2017 budget column)	5,977,894

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

From the County Clerk's Budget Information	
Total Assessed Valuation for 2018	6,798,893
New Improvements for 2018	82,629
Personal Property - 2018	58,838
Territory Added: (Current Year Only)	
Real Estate	
State Assessed	
New Improvements	
Property that has changed in use for 2018	780
Personal Property - 2017	58,977
Expiration of Property Tax Abatements	
Gross earnings (intangible) tax estimate for 2019	
Neighborhood Revitalization	

Actual Tax Rates for the 2018 Budget:

Fund	Rate
General	14.716
Debt Service	10.140
Library	10.511
Public Safety	21.580
Street Maintenance	3.778
Parks and Maintenance	2.999
0	
Total	63.724

Final Assessed Valuation from the November 1, 2017 Abstract	6,276,970
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From the County Treasurer's Budget Information - Budget Year Estimates	
Motor Vehicle Tax Estimate	52,862
Recreational Vehicle Tax Estimate	745
16/20 M Vehicle Tax Estimate	295
Commercial Vehicle Tax Estimate	339
Watercraft Tax Estimate	
LAVTR	
City and County Revenue Sharing	

Computation of Delinquency

Actual Delinquency for 2016 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy**	0.0%
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**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)	
2019 State Distribution for Kansas Gas Tax	27,760
2019 County Transfers for Gas***	
Adjusted 2018 State Distribution for Kansas Gas Tax	27,660
Adjusted 2018 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 2017 Budget Certificate Page	
Funds	2017 Expenditure Amounts Budget Authority
General	477,888
Debt Service	92,667
Library	84,909
Public Safety	169,525
Street Maintenance	66,735
Parks and Maintenance	36,500
0	
Special Highway	190,900
Water and Sewer Util	604,755
Pool	96,946
0	
0	
0	
0	

Note: If the 2017 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

January

February

March

April

May

June

July

August

September

October

November

December

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 received. Please input information in the green areas.

Official Name:

Official Title:

Date:

Must be at least 10 days between date published and hearing held.
Latest date for notice to be published in your newspaper: July 29, 2018

Time:

Location:

Available at:

Examples

Official Title: City Clerk, City Treasurer, Mayor

Date: August 12, 2010

Time: 7:00 PM or 7:00 AM

Location: City Hall

Available at: City Hall

July
J7
July 29, 2018
7
29
2018

2019

CERTIFICATE

To the Clerk of Osage County, State of Kansas

We, the undersigned, officers of

City of Overbrook

- 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 2019; and
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Budget Summary		15			County Clerk's Use Only
Neighborhood Revitalization					

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

450,803
NO

Nov 1, 2018 Total Assessed Valuation

Assisted by:
 Karlin and Long, LLC

Address:
 901 Kentucky, Suite 104
 Lawrence, KS 66044
 Email:
 jim@karlinlong.com

Date Attested: _____ 2018

 County Clerk

 Governing Body

City of Overbrook

2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ <u>400,007</u>
2. Library levy in 2018 budget	- \$ <u>65,981</u>
Other tax entity levy in 2018 budget	- \$ _____
3. Net tax levy	\$ <u>334,026</u>

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ <u>82,629</u>	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ <u>58,838</u>	
5b. Personal property 2017	- <u>58,977</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2018 :		
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 2018 :	+ <u>780</u>	
8. Expiration of property tax abatements	+ <u>0</u>	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ _____	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>83,409</u>	
11. Total estimated valuation July 1, 2018	<u>6,798,893</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0124</u>	
13. Percentage adjustment increase (12 times 3)	+ \$ <u>4,149</u>	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	<u>1.40%</u>	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>4,676</u>	
16. Total Percentage Adjustments	\$ <u>8,825</u>	

2019 Revenue Adjustments

17. Property tax revenues for debt service in 2019 budget:		+	<u>68,939</u>	
Property tax revenues for debt service in 2018 budget:		-	<u>63,651</u>	
Increase property tax revenues spent on debt service			<u>5,288</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)		+	<u> </u>	
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u> </u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2019 budget: (Do not include amounts already reported in debt service levy)		+	<u> </u>	
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 budget:		+	<u> </u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+	<u> </u>	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 budget:		+	<u> </u>	
23. Law enforcement expenses - 2019 budget:		+	<u>207,440</u>	
Law enforcement expenses - 2018 budget:		-	<u>173,805</u>	
CPI adjustment	1.40%		<u>2,433</u>	
Increased law enforcement expenses in 2019 budget: (Do not include building construction or remodeling costs)			<u>31,202</u>	
24. Fire protection expenses - 2019 budget:		+	<u> </u>	
Fire protection expenses - 2018 budget:		-	<u> </u>	
CPI adjustment	1.40%		<u>0</u>	
Increased fire protection expense in 2019 budget: (Do not include building construction or remodeling costs)			<u>0</u>	
25. Emergency medical expenses - 2019 budget:		+	<u> </u>	
Emergency medical expenses - 2018 budget:		-	<u> </u>	
CPI adjustment	1.40%		<u>0</u>	
Increased emergency medical expenses in 2019 budget: (Do not include building construction or remodeling costs)			<u>0</u>	
26. Total Revenue Adjustments			<u><u>36,490</u></u>	

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2019 budget:	+	71,462
Other tax entity levy - 2019 budget:	+	-
Other tax entity levy - 2019 budget:	+	-
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	71,462
29. Total Computed Tax Levy		450,803

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)	322,830	
2016 Tax Levy (Less Levy for other Governmental Units)	346,590	None
2017 Tax Levy (Less Levy for other Governmental Units)	377,976	None
2018 Tax Levy (Less Levy for other Governmental Units)	400,007	None
Average Tax Levy (last three years)	374,858	
CPI Adjustment of 0.021	7,872	
Average Tax Levy Adjusted by CPI	382,730	
2019 Total Tax Levy (Less Levy for Other Governmental Units)	450,803	

Exemption from Election Requirement **No**

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss	-	
2019 Tax Levy (Less Levy for other Governmental Units)	66,305	
2018 Tax Levy (Less Levy for other Governmental Units)	63,753	
Change in Levy	3	
CPI Adjustment		4,676
2019 Mill Rate (Less Mills for other Governmental Units)	-	

Loss of Assessed Valuation Multiplied by 2019 Mill Rate
Total Adjustment for Loss of Assessed Valuation

0
4,676

Exemption from Election Requirement

Yes

City of Overbrook

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

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Proposed Year 2019				Watercraft
		MVT	RVT	16/20M Veh	Comm Veh	
General	92,376	12,207	172	68	78	0
Debt Service	63,651	8,412	119	47	54	0
Library	65,981	8,720	123	49	56	0
Public Safety	135,457	17,901	252	100	115	0
Street Maintenance	23,716	3,134	44	17	20	0
Parks and Maintenance	18,826	2,488	35	14	16	0
TOTAL	400,007	52,862	745	295	339	0

County Treas Motor Vehicle Estimate 52,862

County Treas Recreational Vehicle Estimate 745

County Treas 16/20M Vehicle Estimate 295

County Treas Commercial Vehicle Tax Estimate 339

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.13215

Recreational Vehicle Factor 0.00186

16/20 Vehicle Factor 0.00074

Commercial Vehicle Factor 0.00085

Watercraft Factor 0.00000

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
General Fund	Pool Fund	30,000	30,000	30,000	KSA 79-2526
General Fund	Equipment reserve	10,008	10,008	10,008	KSA 12-1,117
General Fund	Water/Sewer reserve	24,036	24,036	24,036	KSA 12-1,117
General Fund	Lake Fund	17,274	15,000	15,000	KSA 79-2526
Water Sewer Fund	WaterSewer Debt res	85,056	85,056	85,056	KSA 12-825d
Water Sewer Fund	Water/Sewer reserve	8,964	8,964	8,964	KSA 12-825d
	Totals	175,338	173,064	173,064	
	Adjustments*				
	Adjusted Totals	175,338	173,064	173,064	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Refunding and Improvement	9/1/2010	9/1/2025	1.50-4.25	775,000	315,000	03/01,09/01	9/1	11,587	80,000	8,988	80,000
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE Waterline	2/1/2003	2/1/2024	4.15	160,000	60,774	01/31,07/31	0/31,07/31	2,429	9,117	2,046	9,500
KDHE Wastewater	10/22/04	10/22/2024	3.56	1,606,660	479,137	02/28,08/31	02/28,08/31	12,322	59,330	10,715	60,637
Total Other					539,911			14,751	68,447	12,761	70,137
Total Indebtedness					854,911			26,338	148,447	21,749	150,137

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2018	Payments Due 2018	Payments Due 2019
				Totals	0	0	0

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

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

Budgeted Year: 2019

Library found in: City of Overbrook
Osage County

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

First test:

	Current Year	Proposed Year
	<u>2018</u>	<u>2019</u>
Ad Valorem Tax	\$65,981	\$71,462
Delinquent Tax	\$1,500	\$3,000
Motor Vehicle Tax	\$7,500	\$8,720
Recreational Vehicle Tax	\$100	\$123
16/20M Vehicle Tax	\$50	\$49
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$75,131	\$83,354
Difference in Total Taxes:	\$8,223	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$6,276,970	\$6,798,893
Did Assessed Valuation Decrease?	No	
Levy Rate	10.511	10.511
Difference in Levy Rate:	0.000	
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 Overbrook

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	180,175	236,907	214,619
Receipts:			
Ad Valorem Tax	83,743	92,376	XXXXXXXXXXXXXXXXXX
Delinquent Tax	13,598	2,000	2,000
Motor Vehicle Tax	9,620	10,500	12,207
Recreational Vehicle Tax	113	140	172
16/20M Vehicle Tax		20	68
Commercial Vehicle Tax		20	78
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	2,434	2,700	3,400
Compensating Use Tax			
Local Sales Tax	169,314	170,000	190,000
Franchise Tax	63,917	64,000	80,000
Licenses, permits	2,895	3,000	10,000
Municipal Court	23,888	25,000	35,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,897	2,000	2,000
Neighborhood Revitalization Rebate			0
Miscellaneous	17,768		
Does miscellaneous exceed 10% of Total R			
Total Receipts	389,187	371,756	334,925
Resources Available:	569,362	608,663	549,544
Expenditures:			
General Government			
Personnel Services	94,825	110,000	130,000
Commodities	65,240	80,000	95,000
Contractual	54,614	60,000	80,000
Public Safety	21,422	35,000	60,000
Highway and streets	2,697	3,000	42,000
Recreation and culture	12,339	24,000	30,000
Capital Outlay		3,000	141,092
Transfer out to Pool	30,000	30,000	30,000
Transfer out to Equipment reserve	10,008	10,008	10,008
Transfer out to Water/Sewer Maint.	24,036	24,036	24,036
Transfer out to Park/Lake	17,274	15,000	15,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	332,455	394,044	657,136
Unencumbered Cash Balance Dec 31	236,907	214,619	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	477,888	522,544	657,136
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	657,136
		Tax Required	107,592
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			107,592

CPA Summary

City of Overbrook

2019

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
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 Total	0	0	0

City of Overbrook

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	0	6,623	887
Receipts:			
Ad Valorem Tax	60,289	63,651	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	12,332	3,000	2,500
Motor Vehicle Tax	7,747	8,000	8,412
Recreational Vehicle Tax	93	100	119
16/20M Vehicle Tax		50	47
Commercial Vehicle Tax		50	54
Watercraft Tax			0
Intergovernmental revenues	15,000	11,000	12,030
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	95,461	85,851	23,162
Resources Available:	95,461	92,474	24,049
Expenditures:			
Principal	75,000	80,000	80,000
Interest	13,838	11,587	8,988
Cash Basis reserve			4,000
Cash Basis Reserve (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	88,838	91,587	92,988
Unencumbered Cash Balance Dec 31	6,623	887	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	92,667	94,694	92,988
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	92,988
		Tax Required	68,939
		Delinquent Comp Rate: 0.0%	0
		Amount of 2018 Ad Valorem Tax	68,939

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	3,165	0	0
Receipts:			
Ad Valorem Tax	62,207	65,981	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	9,615	1,500	3,000
Motor Vehicle Tax	7,232	7,500	8,720
Recreational Vehicle Tax	87	100	123
16/20M Vehicle Tax		50	49
Commercial Vehicle Tax		50	56
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	79,141	75,181	11,948
Resources Available:	82,306	75,181	11,948
Expenditures:			
General Government	82,306	75,181	83,410
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	82,306	75,181	83,410
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	84,909	76,000	83,410
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	83,410
		Tax Required	71,462
		Delinquent Comp Rate: 0.0%	0
		Amount of 2018 Ad Valorem Tax	71,462

Qualifies for:

CPA Summary

City of Overbrook

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Public Safety	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	17,341	44,470	40,352
Receipts:			
Ad Valorem Tax	127,733	135,457	XXXXXXXXXXXXXXXXXX
Delinquent Tax	23,241	2,000	2,000
Motor Vehicle Tax	16,032	17,000	17,901
Recreational Vehicle Tax	192	225	252
16/20M Vehicle Tax		100	100
Commercial Vehicle Tax		100	115
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	767		
Does miscellaneous exceed 10% of Total B			
Total Receipts	167,965	154,882	20,368
Resources Available:	185,306	199,352	60,720
Expenditures:			
Personnel services	102,928	110,000	145,000
Commodities	13,983	14,000	27,500
Contractual	4,567	5,000	15,000
Capital outlay	19,358	30,000	29,940
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total B			
Total Expenditures	140,836	159,000	217,440
Unencumbered Cash Balance Dec 31	44,470	40,352	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	169,525	173,805	217,440
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			217,440
Tax Required			156,720
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			156,720

Adopted Budget

Street Maintenance	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	26,138	26,645	9,431
Receipts:			
Ad Valorem Tax	22,364	23,716	XXXXXXXXXXXXXXXXXX
Delinquent Tax	3,263	1,500	1,500
Motor Vehicle Tax	2,113	2,500	3,134
Recreational Vehicle Tax	25	30	44
16/20M Vehicle Tax		20	17
Commercial Vehicle Tax		20	20
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total B			
Total Receipts	27,765	27,786	4,715
Resources Available:	53,903	54,431	14,146
Expenditures:			
Streets	27,258	45,000	39,835
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total B			
Total Expenditures	27,258	45,000	39,835
Unencumbered Cash Balance Dec 31	26,645	9,431	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	66,735	49,815	39,835
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			39,835
Tax Required			25,689
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			25,689

CPA Summary

City of Overbrook

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Parks and Maintenance			
Unencumbered Cash Balance Jan 1	16,426	27,226	11,047
Receipts:			
Ad Valorem Tax	17,749	18,826	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,181	750	750
Motor Vehicle Tax	760	1,500	2,488
Recreational Vehicle Tax	10	25	35
16/20M Vehicle Tax		10	14
Commercial Vehicle Tax		10	16
Watercraft Tax			0
State Aid	2,434	2,700	3400
Charges for services	20,947	15,000	20,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	904		
Does miscellaneous exceed 10% of Total			
Total Receipts	43,985	38,821	26,703
Resources Available:	60,411	66,047	37,750
Expenditures:			
General Government	33,185	55,000	58,150
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	33,185	55,000	58,150
Unencumbered Cash Balance Dec 31	27,226	11,047	xxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	36,500	61,300	58,150
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	58,150
		Tax Required	20,400
Delinquent Comp Rate:		0.0%	0
		Amount of 2018 Ad Valorem Tax	20,400

Adopted Budget

0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		0.0%	0
		Amount of 2018 Ad Valorem Tax	0

CPA Summary

City of Overbrook

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	171,113	183,910	171,570
Receipts:			
State of Kansas Gas Tax	27,302	27,660	27,760
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	27,302	27,660	27,760
Resources Available:	198,415	211,570	199,330
Expenditures:			
Contractual	14,505	40,000	199,330
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	14,505	40,000	199,330
Unencumbered Cash Balance Dec 31	183,910	171,570	0
2017/2018/2019 Budget Authority Amount	190,900	202,613	199,330

Adopted Budget Water and Sewer Utility	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	15,770	31,985	57,965
Receipts:			
Charges to Customers	464,609	475,000	500,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	464,609	475,000	500,000
Resources Available:	480,379	506,985	557,965
Expenditures:			
Production			
Personnel Services	128,328	130,000	145,000
Commodities	71,818	70,000	85,000
Contractual	29,851	30,000	40,000
Refuse Collection	124,377	125,000	130,000
Capital outlay			63,945
Transfer out to WaterSewer Debt reserve	85,056	85,056	85,056
Transfer out to WaterSewer reserve	8,964	8,964	8,964
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	448,394	449,020	557,965
Unencumbered Cash Balance Dec 31	31,985	57,965	0
2017/2018/2019 Budget Authority Amount	604,755	501,750	557,965

CPA Summary

City of Overbrook

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Pool	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	25,690	19,575	23,575
Receipts:			
Charges to Customers	21,416	22,000	27,000
Transfer in from General	30,000	30,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	51,416	52,000	57,000
Resources Available:	77,106	71,575	80,575
Expenditures:			
Operations			
Personnel services	41,038	34,000	45,000
Commodities	11,951	10,000	25,000
Contractual	4,542	4,000	10,575
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total B			
Total Expenditures	57,531	48,000	80,575
Unencumbered Cash Balance Dec 31	19,575	23,575	0
2017/2018/2019 Budget Authority Amount	96,946	85,690	80,575

Adopted Budget 0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total B			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount	0	0	0

CPA Summary

City of Overbrook

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount	0	0	0

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
0			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount	0	0	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	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:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount	0	0	0

CPA Summary

City of Overbrook

NON-BUDGETED FUNDS
(Only the actual budget year for 2017 is to be shown)

2019

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Lake Fund		Water Sewer Reserve		Employee Benefit Reserve		Water/Sewer Debt Reserve		Equipment Reserve	
Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1
376	109,657		23,521		13,198		16,834		163,586
Receipts:									
Charges for services									
3,193					85,056				10,008
Transfer in General									
17,274	24,036								
Transfer in Water									
	8,964								
Total Receipts									
20,467	33,000		0		85,056		10,008		148,531
Resources Available:									
20,843	142,657		23,521		98,254		26,842		312,117
Expenditures:									
Personnel									
1,272	10,454								
Commodities									
2,267									
Contractual									
17,304									
Total Expenditures									
20,843	10,454		0		83,200		765		115,262
Cash Balance Dec 31									
0	132,203		23,521		15,054		26,077		196,855

** Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
City of Overbrook

will meet on August 8, 2018 at 7:00 PM 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 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	332,455	14.154	394,044	14.716	657,136	107,592	15.825
Debt Service	88,838	10.190	91,587	10.140	92,988	68,939	10.140
Library	82,306	10.514	75,181	10.511	83,410	71,462	10.511
Public Safety	140,836	21.589	159,000	21.580	217,440	156,720	23.051
Street Maintenance	27,258	3.780	45,000	3.778	39,835	25,689	3.778
Parks and Maintenance	33,185	3.000	55,000	2.999	58,150	20,400	3.000
Special Highway	14,505		40,000		199,330		
Water and Sewer Utility	448,394		449,020		557,965		
Pool	57,531		48,000		80,575		
Non-Budgeted Funds	115,262						
Totals	1,340,570	63.227	1,356,832	63.724	1,986,829	450,802	66.305
Less: Transfers	175,338		173,064		173,064		
Net Expenditure	1,165,232		1,183,768		1,813,765		
Total Tax Levied	377,976		400,007		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	5,977,894		6,276,970		6,798,893		

Outstanding Indebtedness,

	2016	2017	2018
January 1,			
G.O. Bonds	465,000	390,000	315,000
Revenue Bonds	0	0	0
Other	668,084	604,984	539,911
Lease Purchase Principal	0	0	0
Total	1,133,084	994,984	854,911

*Tax rates are expressed in mills

City Clerk

City Official Title: City Clerk

2019 Neighborhood Revitalization Rebate

Budgeted Funds for 2019	2018 Ad Valorem before Rebate**	2018 Mil Rate before Rebate	Estimate 2019 NR Rebate
General			0
Debt Service			0
Library			0
Public Safety			0
Street Maintenance			0
Parks and Maintenance			0
			0
TOTAL	0	0.000	0

2018 July 1 Valuation: 6,798,893

Valuation Factor: 6,798.893

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2019 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.