

2012

CERTIFICATE

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

City of Burlingame

- 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 expenditures for the various funds for the year 2012; and
(3) the Amounts(s) of 2011 Ad Valorem Tax are within statutory limitations.

			2012 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2011 Ad Valorem Tax	County Clerk's Use Only
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Allocation of MVT, RVT, 16/20M Veh & Slider			3		
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Statement of Lease-Purchases			6		
Fund	K.S.A.				
General	12-101a	7	521,268	84,728	
Debt Service	10-113	8			
Employee Benefits	12-16102	8	261,220	43,504	
Library	12-1220	9	42,550	26,812	
		9			
Special Highway		10	26,492		
Special Parks & Rec		10	4,785		
Capital Improvement		10	837,998		
Equipment Reserve		10	89,054		
Ramskill Improvement			1,845		
Utility Account			3,500		
Bond & Interest			108,421		
Water Escrow					
Electric			1,045,447		
Water			380,159		
Gas			523,784		
Sewer			186,900		
Solid Waste			127,275		
Project KDOT K-31			41		
Totals		xxxxxx	4,160,739	155,044	
Is an Ordinance required to be passed, published, and attached to the budget			No		County Clerk's Use Only
Budget Summary		0			
Neighborhood Revitalization Rebate					Nov 1, 2011 Total Assessed Valuation

Assisted by:

Address: _____

Attest: _____, 2011

County Clerk

Governing Body

Computation to Determine Limit for 2012

	Amount of Levy
1. Total Tax Levy Amount in 2011 Budget	+ \$ <u>154,512</u>
2. Debt Service Levy in 2011 Budget	- \$ <u>0</u>
3. Tax Levy Excluding Debt Service	<u>\$ 154,512</u>
 2011 Valuation Information for Valuation Adjustments:	
4. New Improvements for 2011:	+ <u>8,194</u>
5. Increase in Personal Property for 2011:	
5a. Personal Property 2011	+ <u>109,776</u>
5b. Personal Property 2010	- <u>110,011</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>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 2011	<u>8,131</u>
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	<u>16,325</u>
9. Total Estimated Valuation July 1, 2011	<u>4,047,418</u>
10. Total Valuation less Valuation Adjustment (9 minus 8)	<u>4,031,093</u>
11. Factor for Increase (8 divided by 10)	<u>0.00405</u>
12. Amount of Increase (11 times 3)	+ \$ <u>626</u>
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	<u>\$ 155,138</u>
14. Debt Service in this 2012 Budget	<u>0</u>
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)	<u><u>155,138</u></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	84,638	15,512	549	230	0
Debt Service					
Employee Benefits	43,643	7,998	283	118	0
Library	26,231	4,807	170	71	0
TOTAL	154,512	28,317	1,002	419	0

County Treas Motor Vehicle Estimate	<u>28,317</u>			
County Treasurers Recreational Vehicle Estimate		<u>1,002</u>		
County Treasurers 16/20M Vehicle Estimate			<u>419</u>	
County Treasurers Slider Estimate				<u>0</u>
Motor Vehicle Factor	<u>0.18327</u>			
Recreational Vehicle Factor		<u>0.00648</u>		
16/20M Vehicle Factor			<u>0.00271</u>	
Slider Factor				<u>0.00000</u>

City of Burlingame

2012

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2010	Current Amount for 2011	Proposed Amount for 2012	Transfers Authorized by Statute
Electric	General	88,605	88,605	88,605	12-825d
Water	General				12-825d
Gas	General	28,435	28,435	28,435	12-825d
Sewer	General	43,340	43,340	43,340	12-825d
Solid Waste	General	11,410	11,410	11,410	12-825d
Water	Bond & Interest	83,626	83,626	83,626	12-825d
Sewer	Bond & Interest			40,000	12-825d
Electric	Employee Benefits	65,408	65,408	70,408	12-825d
Water	Employee Benefits	30,312	30,312	30,312	12-825d
Gas	Employee Benefits	18,612	18,612	18,612	12-825d
Sewer	Employee Benefits	28,368	28,368	28,368	12-825d
Water Escrow	Water	-	20,267	20,267	12-825d
Electric	Equipment Reserve	7,087	7,087	7,087	12-825d
Water	Equipment Reserve	7,578	7,578	7,578	12-825d
Gas	Equipment Reserve	4,653	4,653	4,653	12-825d
Sewer	Equipment Reserve	7,092	7,092	7,092	12-825d
Solid Waste	Equipment Reserve	14,090	14,090	14,090	12-825d
Electric	Capital Improvement				12-825d
Water	Capital Improvement				12-825d
Gas	Capital Improvement				12-825d
Sewer	Capital Improvement				12-825d
	Totals	438,616	458,883	503,883	
	Adjustments				
	Adjusted Totals	438,616	458,883	503,883	

*Note: Adjustments are required only if the transfer is being made in 2011 and/or 2012 from a non-budgeted fund.

Transfers - Cities

K.S.A. 2-1318. Transfer to noxious weed capital outlay fund. Any moneys remaining in the noxious weed eradication fund at the end of any year for which a levy is made may be transferred to the noxious weed capital outlay fund.

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

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

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

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

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

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

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

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

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

K.S.A. 12-16,102. Transfer to employee benefits contribution trust fund. May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.

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

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

K.S.A. 13-1269. Transfer from certain utility funds by cities over 100,000. Authorizes transfers to governmental operating funds from operating revenue of electric-light and water utilities. Utilities must not have GO bond debt; or, if GO bond debt exists, debt service fund must be adequately capitalized. Limitations per K.S.A. 13-1271, 13-1272 on amounts that may be transferred.

K.S.A. 13-1270. Transfer to debt service fund from certain utility funds by cities over 100,000. Cities with more than 100,000 in population may transfer operating revenue of electric-light and water utilities to debt service funds moneys sufficient to pay outstanding general obligation bond principal and interest.

K.S.A. 13-14b12. Transfer to hospital special improvement fund. The board may transfer annually such amounts as it deems advisable to a special improvement fund to be used for the purpose of purchasing major items of equipment and making capital improvements to the hospital. The amount on hand in such fund shall at no time exceed [\$250,000].

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

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

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

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

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

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:											
2006 A (Water)	7/26/06	7/26/46	4.50	543,350	521,000	7/26	7/26	23,483	6,000	23,183	7,000
2006 B (Water)	7/26/06	7/26/46	4.50	377,600	362,000	7/26	7/26	16,252	4,000	16,102	4,000
2009 A (Water)	11/19/2009	11/19/2049	4.13	400,000	397,000	11/19	11/19	16,376	3,000	16,211	4,000
Total G.O. Bonds					1,280,000			56,111	13,000	55,496	15,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Temporary Notes	11/17/10	11/15/11	2.00	200,000	200,000	11/15	11/15	4,000	200,000		
Total Other					200,000			4,000	200,000	0	0
Total Indebtedness					1,480,000			60,111	213,000	55,496	15,000

City of Burlingame

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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
Radio Read Meters	9/19/2005	180	4.89	553,506	410,906	52,930	52,930
Totals					410,906	52,930	52,930

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

Adopted Budget General Fund - Detail Page 1	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012	
Expenditures:				
General Administration				
Salaries	85,600	108,250	90,000	
Contractual	53,744	34,005	67,293	
Commodities	12,399	31,150	23,250	
Capital Outlay	17,553	31,150	19,500	
Total	169,296	204,555	200,043	
Police Department				
Salaries	87,607	92,005	95,570	
Contractual	10,036	8,750	9,805	
Commodities	1,999	3,300	2,700	
Capital Outlay				
Total	99,642	104,055	108,075	(5,000)
Street Department				
Salaries	25,624	23,500	24,500	
Contractual	1,873	1,503	2,250	
Commodities	7,725	1,810	8,105	
Capital Outlay			50,000	
Total	35,222	26,813	84,855	50,000
Park Department				
Salaries	24,935	19,900	26,555	
Contractual	1,212	1,150	1,475	
Commodities	4,291	9,203	5,805	
Capital Outlay			22,500	
Total	30,438	30,253	56,335	1,500
Fleet Department				
Salaries	5,254	7,100	7,800	
Contractual	20,665	6,100	21,500	
Commodities				
Capital Outlay				
Total	25,919	13,200	29,300	(8,000)
Pool Department				
Salaries	31,913	26,550	32,370	
Contractual	2,580	5,205	3,390	
Commodities	6,668	8,200	6,900	
Capital Outlay				
Total	41,161	39,955	42,660	(1,000)
Salaries				
Contractual				
Commodities				
Capital Outlay				
Total	0	0	0	
Salaries				
Contractual				
Commodities				
Capital Outlay				
Total	0	0	0	
Page 1 - Total	401,678	418,831	521,268	27,500 (27,500)

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
General Fund - Detail Page 2	2010	2011	2012
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Page 2 -Total	0	0	0
Page 1 -Total	401,678	418,831	521,268
Grand Total	401,678	418,831	521,268

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

City of Burlingame

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Debt Service	2010	2011	2012
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Slider			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2010/2011 Budget Authority Amount:	0	0	XXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.063	0
	Amount of -1 Ad Valorem Tax		0

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Employee Benefits	2010	2011	2012
Unencumbered Cash Balance Jan 1	69,766	41,705	64,181
Receipts:			
Ad Valorem Tax	39,614	43,643	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,192	7,595	
Motor Vehicle Tax	7,361	250	7,998
Recreational Vehicle Tax	255	126	283
16/20M Vehicle Tax		0	118
Slider			0
Transfer Revenue	142,700	189,569	147,700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	191,122	241,183	156,099
Resources Available:	260,888	282,888	220,280
Expenditures:			
Health Insurance	127,828	120,000	159,700
KPERS	24,582	26,803	28,378
FICA	38,282	36,600	39,006
Worker's Compensation	16,097	21,404	21,039
Disability Insurance	2,317	3,900	3,280
Unemployment Tax	10,077	10,000	6,517
Other			3,300
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	219,183	218,707	261,220
Unencumbered Cash Balance Dec 31	41,705	64,181	XXXXXXXXXXXXXXXXXX
2010/2011 Budget Authority Amount:	226,503	236,507	XXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	261,220
		Tax Required	40,940
	Delinquent Comp Rate:	0.063	2,564
	Amount of -1 Ad Valorem Tax		43,504

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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	20,205	22,538	12,270
Receipts:			
Ad Valorem Tax	26,237	26,231	xxxxxxxxxxxxxxxx
Delinquent Tax	865		
Motor Vehicle Tax	5,065	5,029	4,807
Recreational Vehicle Tax	175	165	170
16/20M Vehicle Tax		84	71
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total F			
Total Receipts	32,342	31,509	5,048
Resources Available:	52,547	54,047	17,318
Expenditures:			
Personal Services	30,009	41,777	42,550
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total F			
Total Expenditures	30,009	41,777	42,550
Unencumbered Cash Balance Dec 31	22,538	12,270	xxxxxxxxxxxxxxxx
2010/2011 Budget Authority Amount:	37,000	45,877	xxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			42,550
Tax Required			25,232
Delinquent Comp Rate:	0.063		1,580
Amount of 2011 Ad Valorem Tax			26,812

Adopted Budget

Adopted Budget 0	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Slider			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total F			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total F			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2010/2011 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate:	0.063		0
Amount of 2011 Ad Valorem Tax			0

City of Burlingame

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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	210	931	5,322
Receipts:			
State of Kansas Gas Tax	25,511	25,400	26,170
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	25,511	25,400	26,170
Resources Available:	25,721	26,331	31,492
Expenditures:			
Street Materials	6,477	21,009	26,492
Contract Expense	900		
Capital Outlay	17,250		
Miscellaneous	163		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	24,790	21,009	26,492
Unencumbered Cash Balance Dec 31	931	5,322	5,000
2010/2011 Budget Authority Amount:	45,972	26,009	

Adopted Budget

Special Parks & Rec	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	4,785	4,785	4,785
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	4,785	4,785	4,785
Expenditures:			
Commodities			4,785
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	4,785
Unencumbered Cash Balance Dec 31	4,785	4,785	0
2010/2011 Budget Authority Amount:	4,785	4,785	

City of Burlingame

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Capital Improvement	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	49,505	12,998	232,998
Receipts:			
Reimbursed Expenses	221,716	660,000	595,000
Transfer Revenue	17,810		
Sales Tax			
Interest on Idle Funds	3,957	10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	243,483	670,000	605,000
Resources Available:	292,988	682,998	837,998
Expenditures:			
Personal Services			
Contractual	61,116	30,000	75,000
Capital Outlay	181,892	420,000	762,998
Transfers Out	35,450		
Miscellaneous	1,532		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	279,990	450,000	837,998
Unencumbered Cash Balance Dec 31	12,998	232,998	0
2010/2011 Budget Authority Amount:	495,000	630,000	

Adopted Budget

Equipment Reserve	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	5,332	18,054	58,554
Receipts:			
Transfer Revenue	40,500	40,500	40,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	40,500	40,500	40,500
Resources Available:	45,832	58,554	99,054
Expenditures:			
Capital Equipment	27,778		89,054
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	27,778	0	89,054
Unencumbered Cash Balance Dec 31	18,054	58,554	10,000
2010/2011 Budget Authority Amount:	35,000	86,332	

City of Burlingame

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Ramskill Improvement	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	1,845	1,845	1,845
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	1,845	1,845	1,845
Expenditures:			
Contractual Services			1,845
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	1,845
Unencumbered Cash Balance Dec 31	1,845	1,845	0
2010/2011 Budget Authority Amount:	1,845	1,845	

Adopted Budget

Utility Account	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	37,499	40,603	40,603
Receipts:			
Utility Deposits		2,000	1,500
Utility Overpayments	4,782		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,782	2,000	1,500
Resources Available:	42,281	42,603	42,103
Expenditures:			
Refunds to Customers	1,678	2,000	3,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,678	2,000	3,500
Unencumbered Cash Balance Dec 31	40,603	40,603	38,603
2010/2011 Budget Authority Amount:	106,018	102,100	

City of Burlingame

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Bond & Interest	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	1,517	15,458	25,973
Receipts:			
Transfer Revenue	83,626	83,626	123,626
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	83,626	83,626	123,626
Resources Available:	85,143	99,084	149,599
Expenditures:			
Principal - Series 2006	10,000	10,000	11,000
Interest - Series 2006	40,185	39,735	39,285
Principal - Series 2009	3,000	3,000	4,000
Interest - Series 2009	16,500	16,376	16,211
Temp Notes Series 2010		4,000	
Principal - Series 2009			9,000
Interest - Series 2009			28,925
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	69,685	73,111	108,421
Unencumbered Cash Balance Dec 31	15,458	25,973	41,178
2010/2011 Budget Authority Amount:	82,811	88,111	

Adopted Budget

Water Escrow	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	16,789	0	0
Receipts:			
Water Sales - Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	16,789	0	0
Expenditures:			
Transfers			
Reimbursements	16,789		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	16,789	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2010/2011 Budget Authority Amount:	20,267	20,267	

City of Burlingame

2012

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Electric	2010	2011	2012
Unencumbered Cash Balance Jan 1	239,261	165,434	109,958
Receipts:			
Electric Sales	808,066	858,505	905,000
Utility Service Connection	4,875	4,350	3,959
Utility Installation		250	200
Penalties	23,651	25,609	26,230
Trip Charges	100	150	100
Reimbursed Expenses			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total F			
Total Receipts	836,692	888,864	935,489
Resources Available:	1,075,953	1,054,298	1,045,447
Expenditures:			
Personal Services	146,899	147,500	150,550
Electricity Purchases	495,820	545,400	611,502
Contractual Services	9,608	10,590	15,795
Commodities	81,853	72,250	86,500
Transfers	161,100	166,100	166,100
Capital Outlay	15,239	2,500	15,000
Miscellaneous			
Does miscellaneous exceed 10% Total F			
Total Expenditures	910,519	944,340	1,045,447
Unencumbered Cash Balance Dec 31	165,434	109,958	0
2010/2011 Budget Authority Amount:	931,578	944,983	

Adopted Budget

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Water	2010	2011	2012
Unencumbered Cash Balance Jan 1	35,255	8,496	13,539
Receipts:			
Water Sales - Customer	272,789	327,009	345,000
Water Sales - Wholesale	637	21,000	20,000
Trip Charges	200	420	550
Utility Service Connection	1,100	700	650
Reimbursed Expenses		650	420
Transfer Revenue			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total F			
Total Receipts	274,726	349,779	366,620
Resources Available:	309,981	358,275	380,159
Expenditures:			
Personal Services	27,091	30,800	43,403
Water Purchases	103,925	145,000	165,000
Contractual Services		15,400	10,590
Commodities	46,559	27,770	35,000
Tax		4,250	4,650
Transfers Out	121,516	121,516	121,516
Capital Outlay	2,394		
Miscellaneous			
Does miscellaneous exceed 10% Total F			
Total Expenditures	301,485	344,736	380,159
Unencumbered Cash Balance Dec 31	8,496	13,539	0
2010/2011 Budget Authority Amount:	379,876	420,046	

City of Burlingame

2012

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Gas	2010	2011	2012
Unencumbered Cash Balance Jan 1	76,305	9,888	2,058
Receipts:			
Sales - Customers	394,370	492,000	515,115
Utility Service Connection	6,850	6,100	5,909
Trip Charges			
Reimbursed Expenses	252	505	702
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	401,472	498,605	521,726
Resources Available:	477,777	508,493	523,784
Expenditures:			
Personal Services	27,648	32,015	35,600
Gas Purchases	353,295	385,205	402,500
Contractual Services			
Commodities	35,246	37,515	33,984
Tax			
Capital Outlay			
Transfers	51,700	51,700	51,700
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	467,889	506,435	523,784
Unencumbered Cash Balance Dec 31	9,888	2,058	0
2010/2011 Budget Authority Amount:	750,810	824,814	

Adopted Budget

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Sewer	2010	2011	2012
Unencumbered Cash Balance Jan 1	225,540	222,500	206,555
Receipts:			
Sales - Customers	101,704	115,900	135,600
Reimbursed Expenses			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	101,704	115,900	135,600
Resources Available:	327,244	338,400	342,155
Expenditures:			
Personal Services	15,178	17,520	38,500
Contractual Services			
Commodities	10,766	35,525	29,600
Transfers	78,800	78,800	118,800
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	104,744	131,845	186,900
Unencumbered Cash Balance Dec 31	222,500	206,555	155,255
2010/2011 Budget Authority Amount:	139,610	165,789	

City of Burlingame

2012

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Solid Waste	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	120,783	125,238	126,479
Receipts:			
Sales - Customers	113,531	115,500	116,200
Reimbursed Expenses			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	113,531	115,500	116,200
Resources Available:	234,314	240,738	242,679
Expenditures:			
Personal Services	490	1,250	1,505
Contractual Services	81,021	84,009	91,520
Commodities	2,065	3,500	8,750
Transfers	25,500	25,500	25,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	109,076	114,259	127,275
Unencumbered Cash Balance Dec 31	125,238	126,479	115,404
2010/2011 Budget Authority Amount:	109,200	158,002	

Adopted Budget

Adopted Budget Project KDOT K-31	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	41	41	41
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	41	41	41
Expenditures:			
Other			41
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	41
Unencumbered Cash Balance Dec 31	41	41	0
2010/2011 Budget Authority Amount:	41	41	

Non-Budgeted Funds - Cities

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

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

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

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

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

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

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

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

K.S.A. 12-16,102. Employee benefits trust funds. For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

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

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

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

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

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

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

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

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

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

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

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

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

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

NOTICE OF BUDGET HEARING

2012

The governing body of
City of Burlingame

will meet on August 15, 2011 at 6:30 PM at Burlingame 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 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	401,678	20.444	418,831	20.487	521,268	84,728	20.934
Debt Service							
Employee Benefits	219,183	10.343	218,707	10.564	261,220	43,504	10.749
Library	30,009	6.848	41,777	6.349	42,550	26,812	6.624
Special Highway	24,790		21,009		26,492		
Special Parks & Rec					4,785		
Capital Improvement	279,990		450,000		837,998		
Equipment Reserve	27,778				89,054		
Ramskill Improvement					1,845		
Utility Account	1,678		2,000		3,500		
Bond & Interest	69,685		73,111		108,421		
Water Escrow	16,789						
Electric	910,519		944,340		1,045,447		
Water	301,485		344,736		380,159		
Gas	467,889		506,435		523,784		
Sewer	104,744		131,845		186,900		
Solid Waste	109,076		114,259		127,275		
Project KDOT K-31					41		
Totals	2,965,293	37.635	3,267,050	37.400	4,160,739	155,044	38.307
Less: Transfers	438,616		458,883		503,883		
Net Expenditure	2,526,677		2,808,167		3,656,856		
Total Tax Levied	154,509		154,512		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	4,105,363		4,131,188		4,047,418		
Outstanding Indebtedness, January 1,							
<u>2009</u>							
G.O. Bonds	903,000		1,293,000		1,280,000		
Revenue Bonds	0		0		0		
Other	0		0		200,000		
Lease Purchase Principal	472,058		442,212		410,906		
Total	1,375,058		1,735,212		1,890,906		

*Tax rates are expressed in mills

2012 Neighborhood Revitalization Rebate

Budgeted Funds for 2012	2011 Ad Valorem before Rebate**	2011 Mil Rate before Rebate	Estimate 2012 NR Rebate
General			
Debt Service			
Employee Benefits			
Library			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
TOTAL	0	0.000	0

2011 July 1 Valuation: 4,047,418

Valuation Factor: 4,047.418

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

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

ORDINANCE NUMBER _____

AN ORDINANCE ATTESTING TO AN INCREASE IN TAX REVENUES FOR
BUDGET YEAR 2012 FOR THE City of Burlingame

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

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

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

Section One. In accordance with state law, the City of Burlingame has scheduled a public hearing and has prepared the proposed budget necessary to fund city services from January 1, 2012 until December 31, 2012.

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

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

Passed and approved by the Governing Body on this _____ day of _____, 2011.

/s/ _____
Mayor

ATTEST: /s/ _____
City Clerk

(SEAL)

(Must be published and publication attached to budget)

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
 $X / 1000 = \text{value of one mill}$

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

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

Formula:

\$133,685,008 (assessed valuation) / 1000 = \$133,685 (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:

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

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) \$133,685,008	/	1000	=	\$133,685 (value of 1 mill)
Second Step:	(increased prop. tax) \$5,000	/	(value of 1 mill) \$133,685	=	0.037 (increase mill rate)
Third Step:	(value of the home) \$100,000	x	0.115	=	\$11,500 (assessed value)
Result:	(assessed value) \$11,500	x	(increase mill rate) 0.037	/	(increase tax) 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)				
	<u>\$133,685,008</u>	/	1000	=	\$133,685 (value of 1 mill)
Second Step:	(increased prop. tax)	(value of 1 mill)			
	<u>\$50,000</u>	/	\$133,685	=	0.374 (increase mill rate)
Third Step:	(value of the property)				
	<u>\$2,500,000</u>	x	0.250	=	\$625,000 (assessed value)
Result:	(assessed value)	(increase mill rate)		(increase tax)	
	<u>\$625,000</u>	x	0.374	/	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)	(residential %)		(assessed value)	
	<u>\$100,000</u>	x	0.115	=	\$11,500
Second Step:	(assessed value)	(total mill rate)		(impact, total mills)	
	\$11,500	x	<u>52.869</u>	/	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)	(total asss. valuation)		(total taxes levied)	
	<u>52.869</u>	x	<u>\$133,685,008</u>	/	1000 = \$7,067,793