

**ORDINANCE NO. 3280**

**AN ORDINANCE APPROVING THE 2016 BUDGET AND ATTESTING TO AN INCREASE IN TAX REVENUES FOR SAID BUDGET FOR THE CITY OF ABILENE, KANSAS; AUTHORIZING THE CITY'S FINANCIAL STATEMENTS FOR FISCAL YEAR 2016 BE PREPARED IN COMPLIANCE WITH APPLICABLE KANSAS LAW**

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

**WHEREAS**, the cost of providing essential services to the citizens of Abilene continues to increase;

**WHEREAS**, the City requires an increase to the mill levy, in part, to fulfill its legal obligations associated with debt service issued to finance public improvements for the Highlands development; and

**WHEREAS**, in accordance with Kansas law, the City conducted a public hearing at its July 27, 2015 regular meeting to provide interested citizens with an opportunity to be heard concerning the proposed budget;

**WHEREAS**, after careful deliberation, the Governing Body has determined that in order to maintain the public services that are essential for the citizens of this City, it will be necessary to budget property tax revenues in an amount exceeding the mill levy from the 2016 budget; and

**WHEREAS**, the City has determined that the financial statements and reports for year-ended December 31, 2016, are to be prepared in conformity with the requirements of the cash basis and budgetary laws of the State of Kansas.

**THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF ABILENE, KANSAS:**

**SECTION ONE. Municipal Budget. Approved.** That the Governing Body hereby approves the 2016 Budget for the City of Abilene, as prepared on forms prescribed by the State of Kansas and attached hereto as **Exhibit A**.

**SECTION TWO. Transfers.** That all interfund transactions identified in the Schedule of Transfers as contained in said 2016 Budget filing with the State of Kansas are adopted by reference.

**SECTION THREE. Implementation.** That the City Manager is authorized and directed to implement and to administer, within the budgetary funding limits and within adopted City policy and relevant State and City laws and regulations, said approved 2016 Budget.

**SECTION FOUR. Appropriation of Funds.** That the 2016 Budget of the City of Abilene shall constitute an appropriation of the money so budgeted, and the City Manager shall be authorized to adjust all

salaries, including exempt positions, to pay payrolls and claims, and to make interfund transfers as provided in said Budget of the City of Abilene; provided that all such payments and transfers made shall be deducted from the accounts so appropriated, and that total of payments made by Fund shall not exceed the amount appropriated by Fund.

**SECTION FIVE. Accounts Payable.** That the Administration Department shall establish regulations as to the manner of payment of the periodic dates on which payrolls and claims shall be paid, provided, that all employees of the City of Abilene shall be paid bi-weekly and no payroll or claim shall be paid until it has been approved by the City Manager, or his designee, and by the Finance Director.

**SECTION SIX. Records.** The Finance Director shall cause a record to be maintained of all payments of any nature to be maintained.

**SECTION SEVEN. Certified Budget to County Clerk.** The Finance Director shall be directed to submit a certified copy of the 2016 Budget for the City to the County Clerk in order for the tax rates to be certified on the tax rolls for the 2016 calendar year.

**SECTION EIGHT. Generally Accepted Accounting Principles; Waiver.** That the City hereby waives the requirements of K.S.A. 75-1120a(a) as they apply to the City for the year-ended December 31, 2016.

**SECTION NINE. Financial Statements.** That the City Manager shall be directed to have the Financial Statements of the City of Abilene, Kansas, prepared on the basis of cash receipts and disbursements, as adjusted, to show compliance with the cash basis and budget laws of the State of Kansas.

**SECTION TEN. Effective Date.** This Ordinance shall become effective and in full force from and after its passage, adoption and publication in the official City newspaper.

**PASSED AND ADOPTED** this 24<sup>th</sup> day of August, 2015.



**CITY OF ABILENE, KANSAS**

By: *Dennis P. Weishaar*  
Dennis P. Weishaar, Mayor

ATTEST:

*Penny Soukup, CMC*  
Penny Soukup, CMC  
City Clerk

**EXHIBIT A**

**2016 Budget**

**for the**

**City of Abilene, Kansas**

**August 24, 2015**

2016

**CERTIFICATE**  
To the Clerk of Dickinson County, State of Kansas  
We, the undersigned, officers of  
**City of Abilene**

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 2016; and  
(3) the Amounts(s) of 2015 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	Budget Authority for Expenditures	2016 Adopted Budget Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2016		2			
Allocation of MVT, RVT, 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	8	5,881,171	1,463,495	
Debt Service	10-113	9	1,089,989	499,948	
Library	12-1220	10	405,775	352,434	
Airport	3-113a	11	344,450	70,076	
Fire Apparatus	12-110c	11	112,473	51,241	
Capital Improvement	12-1,118	12	506,569		
		12			
Special Highway		13	413,500		
Recycle		13	115,570		
Special Parks & Recreation		14	40,000		
Special Alcohol & Drug		14	12,500		
Equipment Reserve		15	123,200		
Storm Water		15	203,400		
Equipment Reserve - Water		16	35,000		
Equipment Reserve - Sewer		16	19,400		
Special Revenue - Community Center		17			
Special Revenue - Lib/Pool Project		17	454,325		
Special Revenue - Streets		18	325,000		
		18			
Water		19	1,751,404		
Sewer		20	1,638,027		
Tourism & Convention		21	337,996		
Recreation Commission		22	572,453		
<b>Totals for City</b>		xxxxxx	14,382,202	2,437,195	
Recreation	12-1927	10			
<b>Totals Includes Recreation</b>		xxxxxx	14,382,202	2,437,195	
Notice of the vote to adopt required to be published and attached to the budget?			No		County Clerk's Use Only
Budget Summary		23			
Neighborhood Revitalization Rebate					

Assisted by:  
\_\_\_\_\_  
Address:  
\_\_\_\_\_  
Email:  
\_\_\_\_\_  
Attest: \_\_\_\_\_, 2015  
County Clerk

*Dustin P. Workman*  
\_\_\_\_\_  
*John J. Ray*  
\_\_\_\_\_  
*Kari Payne*  
\_\_\_\_\_  
*[Signature]*  
\_\_\_\_\_  
Governing Body

Nov 1, 2015 Total Assessed Valuation

City of Abilene

2016

Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ 2,358,929
2. Debt service levy in 2015 budget	- \$ 519,674
3. Tax levy excluding debt service	\$ 1,839,255

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015:	+ 275,688	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ 2,713,321	
5b. Personal property 2014	- 0	
5c. Increase in personal property (5a minus 5b)	+ 2,713,321	
		(Use Only if > 0)
6. Valuation of annexed territory for 2015		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	- 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2015		84,941
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		3,073,950
9. Total estimated valuation July 1, 2015	52,676,645	
10. Total valuation less valuation adjustment (9 minus 8)		49,602,695
11. Factor for increase (8 divided by 10)		0.06197
12. Amount of increase (11 times 3)		+ \$ 113,981
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)		\$ 1,953,236
14. Debt service in this 2016 budget		499,948
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		2,453,184
16. Consumer Price Index for all urban consumers for calendar year 2014		1.60%
17. Consumer Price Index adjustment (3 times 16)		\$ 29,428
18. Maximum levy for budget year 2016 including debt service, not requiring 'notice of vote publication.' (15 plus 17)		\$ 2,482,612

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Abilene

2016

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

Budgeted Fund for 2015	Ad Valorem Levy Tax Year 2014	Allocation for Year 2016				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,400,802	166,159	2,193	595	5,352	1,029
Debt Service	519,674	61,642	814	220	1,986	382
Library	328,625	38,980	515	139	1,256	241
Airport	59,304	7,034	93	25	227	44
Fire Apparatus	50,524	5,993	79	21	193	37
Capital Improvement						
Recreation	32,187	3,818	50	14	123	24
<b>TOTAL</b>	<b>2,358,929</b>	<b>279,808</b>	<b>3,694</b>	<b>1,000</b>	<b>9,014</b>	<b>1,733</b>

County Treas Motor Vehicle Estimate 279,808  
 County Treas Recreational Vehicle Estimate 3,694  
 County Treas 16/20M Vehicle Estimate 1,000  
 County Treas Commercial Vehicle Tax Estimate 9,014  
 County Treas Watercraft Tax Estimate 1,733

Motor Vehicle Factor 0.11862  
 Recreational Vehicle Factor 0.00157  
 16/20M Vehicle Factor 0.00042  
 Commercial Vehicle Factor 0.00382  
 Watercraft Factor 0.00073



STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Outstanding Amount Jan 1, 2015	Date Due		Amount Due 2015		Amount Due 2016	
						Interest	Principal	Interest	Principal	Interest	Principal
<b>General Obligation:</b>											
G.O. Series 2008	10/06/08	06/01/18	3.20-4.00	3,700,000	1,730,000	6-1, 12-1	6/1	59,225	395,000	0	0
G.O. Series 2009	07/23/09	09/01/26	4.13-5.70	1,780,000	1,420,000	3-1, 9-1	9/1	53,248	80,000	51,168	80,000
G.O. Series 2010A	04/20/10	09/01/30	2.50-4.60	4,055,000	3,500,000	3-1, 9-1	9/1	144,814	16,000	145,013	165,000
G.O. Series 2011	03/25/11	09/01/21	1.50-3.00	2,200,000	1,605,000	3-1, 9-1	9/1	38,118	210,000	34,233	215,000
G.O. Series 2013	02/27/13	09/01/23	1.00-1.90	1,570,000	1,150,000	3-1, 9-1	9/1	12,890	265,000	10,241	210,000
G.O. Series 2015A	08/13/15	09/01/25	0.70-2.45	245,000	0	3-1, 9-1	9/1	0	0	4,426	20,000
G.O. Series 2015B	08/13/15	06/01/18	0.55-1.30	1,365,000	0	6-1, 12-1	6/1	3,726	0	11,150	460,000
<b>Total G.O. Bonds</b>											
<b>Revenue Bonds:</b>											
KDHE WWTP	09/01/07	03/01/28	2.58	8,620,417	7,521,308	3-1, 9-1	3-1, 9-1	143,685	393,355	256,231	1,150,000
<b>Total Revenue Bonds</b>											
<b>Other:</b>											
PBC Revenue Bonds	12/01/11	01/01/28	1.00-4.30	7,760,000	7,545,000	6-1, 12-1	12/1	275,115	105,000	278,645	105,000
PBC Revenue Bonds	01/05/12	12/01/35	4.45-5.03	10,000,000	10,000,000	12/1	12/1	490,039	0	490,039	0
<b>Temporary Notes:</b>											
Series A 2013 Dawson Cottag	07/18/13	09/01/15	0.90	380,000	380,000	3-1, 9-1	9/1	3,420	380,000	0	0
<b>Total Other</b>											
<b>Total Indebtedness</b>											
					17,925,000			768,574	485,000	768,684	105,000
					34,851,308			1,224,280	1,844,355	1,159,366	1,658,569





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

**Budgeted Year: 2016**

Library found in: City of Abilene  
Dickinson 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>2015</u>	<u>2016</u>
Ad Valorem Tax	\$328,625	\$352,434
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$39,897	\$38,980
Recreational Vehicle Tax	\$583	\$515
16/20M Vehicle Tax	\$0	\$139
LAVTR	\$0	\$0
	\$0	\$0
<b>TOTAL TAXES</b>	<b>\$369,105</b>	<b>\$392,068</b>
Difference in Total Taxes:	\$22,963	
Qualify for grant:	Qualify	

**Second test:**

Assessed Valuation	\$51,914,222	\$52,676,645
Did Assessed Valuation Decrease?	No	
Levy Rate	6.33	6.691
Difference in Levy Rate:	0.361	
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 Abilene

2016

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
<b>Expenditures:</b>			
<b>General Government</b>			
Salaries	223,428	217,290	193,462
Contractual	7,780	15,837	9,200
Commodities	184,207	201,291	116,075
Capital Outlay	13,415	30,000	20,000
Transfer to Convention & Tourism	0	25,000	25,000
<b>Total</b>	<b>428,830</b>	<b>489,418</b>	<b>363,737</b>
<b>Police</b>			
Salaries	974,267	1,068,442	1,089,867
Contractual	0	0	0
Commodities	135,341	142,878	166,150
Capital Outlay	0	55,467	70,200
<b>Total</b>	<b>1,109,608</b>	<b>1,266,787</b>	<b>1,326,217</b>
<b>Fire</b>			
Salaries	587,358	651,135	655,486
Contractual	0	0	0
Commodities	78,059	81,156	82,700
Capital Outlay	16,399	9,955	43,134
<b>Total</b>	<b>681,816</b>	<b>742,246</b>	<b>781,320</b>
<b>Streets</b>			
Salaries	314,979	304,777	288,646
Contractual	0	0	57,721
Commodities	354,854	290,616	322,650
Capital Outlay	51,189	61,939	60,000
<b>Total</b>	<b>721,022</b>	<b>657,332</b>	<b>729,017</b>
<b>Flood Control</b>			
Salaries	61,644	74,168	99,122
Contractual	0	0	0
Commodities	40,705	41,030	42,500
Capital Outlay			
<b>Total</b>	<b>102,349</b>	<b>115,198</b>	<b>141,622</b>
<b>Parks</b>			
Salaries	167,869	194,557	198,885
Contractual	0	0	0
Commodities	78,466	74,600	78,500
Capital Outlay	5,015	4,000	10,700
<b>Total</b>	<b>251,350</b>	<b>273,157</b>	<b>288,085</b>
<b>Swimming Pool</b>			
Salaries	0	0	0
Contractual	0	0	0
Commodities	21,249	18,470	21,550
Capital Outlay	0	0	0
<b>Total</b>	<b>21,249</b>	<b>18,470</b>	<b>21,550</b>
<b>Community Development</b>			
Salaries	185,342	235,802	229,686
Contractual	4,820	5,000	10,000
Commodities	28,914	15,212	22,160
Capital Outlay	49,998	103,000	50,000
<b>Total</b>	<b>269,074</b>	<b>359,014</b>	<b>311,846</b>
<b>Page 1 - Total</b>	<b>3,585,298</b>	<b>3,921,622</b>	<b>3,963,394</b>

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
<b>Expenditures:</b>			
<b>Municipal Court</b>			
Salaries	81,338	85,895	86,736
Contractual	3,526	29,000	31,000
Commodities	56,593	74,171	60,825
Capital Outlay			
<b>Total</b>	<b>141,457</b>	<b>189,066</b>	<b>178,561</b>
<b>Senior Center</b>			
Salaries	3,949	4,251	5,223
Contractual	7,200	6,000	7,200
Commodities	18,617	14,958	18,850
Capital Outlay			
<b>Total</b>	<b>29,766</b>	<b>25,209</b>	<b>31,273</b>
<b>Public Transportation</b>			
Salaries	60,997	67,275	67,968
Contractual	0	0	0
Commodities	21,975	26,944	21,700
Capital Outlay	10,727	12,000	0
<b>Total</b>	<b>93,699</b>	<b>106,219</b>	<b>89,668</b>
<b>Civic Center</b>			
Salaries	0	0	0
Contractual	0	0	0
Commodities	31,089	20,224	31,775
Capital Outlay	4,620	1,000	0
<b>Total</b>	<b>35,709</b>	<b>21,224</b>	<b>31,775</b>
<b>General Fund Balance Reserve</b>			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Balance Reserve			1,586,500
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1,586,500</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Page 2 - Total</b>	<b>300,631</b>	<b>341,718</b>	<b>1,917,777</b>
<b>Page 1 - Total</b>	<b>3,585,298</b>	<b>3,921,622</b>	<b>3,963,394</b>
<b>Grand Total</b>	<b>3,885,929</b>	<b>4,263,340</b>	<b>5,881,171</b>

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

City of Abilene

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	101,219	208,510	399,072
Receipts:			
Ad Valorem Tax	423,280	519,674	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	5,409	4,000	4,000
Motor Vehicle Tax	42,103	54,388	61,642
Recreational Vehicle Tax	523	788	814
16/20M Vehicle Tax			220
Commercial Vehicle Tax			1,986
Watercraft Tax			382
Special Assessment	179,608	174,056	120,425
Interest on Idle Funds	1,368	1,500	1,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>652,291</b>	<b>754,406</b>	<b>190,969</b>
<b>Resources Available:</b>	<b>753,510</b>	<b>962,916</b>	<b>590,041</b>
Expenditures:			
Principal & Interest	545,000	563,844	564,989
Debt Service Balance Reserve			525,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>545,000</b>	<b>563,844</b>	<b>1,089,989</b>
Unencumbered Cash Balance Dec 31	208,510	399,072	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	795,164	778,030	1,089,989
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		1,089,989
	Tax Required		499,948
Delinquent Comp Rate:	0.0%		0
	Amount of 2015 Ad Valorem Tax		499,948

City of Abilene

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0	0	0
Receipts			
Ad Valorem Tax	321,835	328,625	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	0	0	0
Motor Vehicle Tax	35,499	39,897	38,980
Recreational Vehicle Tax	791	583	515
16/20M Vehicle Tax	0	0	139
Commercial Vehicle Tax	0	0	1,256
Watercraft Tax	0	0	241
Non Tax Revenue			4,210
Grants			8,000
Interest on Idle Funds			
Miscellaneous			
Docs miscellaneous exceed 10% Total Rec			
Total Receipts	358,125	369,105	53,341
Resources Available:	358,125	369,105	53,341
Expenditures			
Tax Distributions	358,125	369,105	405,775
Neighborhood Revitalization Rebate			
Miscellaneous			
Docs miscellaneous exceed 10% Total Exp			
Total Expenditures	358,125	369,105	405,775
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	358,125	370,007	405,775
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	405,775
		Tax Required	352,434
Delinquent Comp Rate	0.0%		0
Amount of -1 Ad Valorem Tax			352,434

Adopted Budget Recreation	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	103,191	302,955	335,142
Receipts			
Ad Valorem Tax	199,764	32,187	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	0	0	0
Motor Vehicle Tax			3,818
Recreational Vehicle Tax			50
16/20M Vehicle Tax			14
Commercial Vehicle Tax			123
Watercraft Tax			24
Interest on Idle Funds			
Miscellaneous			
Docs miscellaneous exceed 10% Total Rec			
Total Receipts	199,764	32,187	4,029
Resources Available:	302,955	335,142	339,171
Expenditures			
Neighborhood Revitalization Rebate			
Miscellaneous			
Docs miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	302,955	335,142	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	0	470,792	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	0.0%		0
Amount of 2015 Ad Valorem Tax			0



City of Abilene

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Airport	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	90,132	228,537	349,101
Receipts			
Ad Valorem Tax	73,324	59,304	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			7,034
Recreational Vehicle Tax			93
16/20M Vehicle Tax			25
Commercial Vehicle Tax			227
Watercraft Tax			44
FAA Funding	83,352	0	0
Rentals	12,111	12,800	12,800
Land Lease/ Crop Income	2,540	5,080	5,000
Interest on Idle Funds	49	30	50
Miscellaneous	100	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	171,476	77,214	25,273
Resources Available:	261,608	305,751	274,374
Expenditures			
Contractual	1,500	0	1,500
Service & Supplies	29,880	31,650	33,000
Capital Outlay	1,691	0	0
Transfers	0	25,000	0
Airport Balance Reserve			309,950
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	33,071	56,650	344,450
Unencumbered Cash Balance Dec 31	228,537	249,101	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	2,291,554	85,427	344,450
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			344,450
Tax Required			70,076
Delinquent Comp Rate			0.0%
Amount of 2015 Ad Valorem Tax			70,076

Adopted Budget	Prior Year	Current Year	Proposed Budget
Fire Apparatus	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	45,270	47,786	54,409
Receipts			
Ad Valorem Tax	49,563	50,324	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	477	200	500
Motor Vehicle Tax	3,356	6,380	5,993
Recreational Vehicle Tax	42	92	79
16/20M Vehicle Tax			21
Commercial Vehicle Tax			193
Watercraft Tax			37
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	53,438	57,196	6,823
Resources Available:	98,708	104,982	61,232
Expenditures			
Principal Payments	45,000	45,000	45,000
Bond & Interest	5,922	5,473	5,473
Commission & Postage	0	100	100
Fire Apparatus Balance Reserve			61,900
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	50,922	50,573	112,473
Unencumbered Cash Balance Dec 31	47,786	54,409	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	85,288	74,223	112,473
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			112,473
Tax Required			51,241
Delinquent Comp Rate			0.0%
Amount of 2015 Ad Valorem Tax			51,241

City of Abilene

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Capital Improvement			
Unencumbered Cash Balance Jan 1	508,930	506,419	506,569
Receipts			
Ad Valorem Tax	3,409	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds	137	150	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,546	150	0
Resources Available:	512,476	506,569	506,569
Expenditures			
Capital Outlay	6,037	0	506,569
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,037	0	506,569
Unencumbered Cash Balance Dec 31	506,419	506,569	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	484,205	400,000	506,569
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			506,569
Tax Required			0
Delinquent Comp Rate 0.0%			0
Amount of 2015 Ad Valorem Tax			0

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
0			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 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 2015 Ad Valorem Tax			0

City of Abilene

2016

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	392,886	238,775	267,065
Receipts:			
State of Kansas Gas Tax	173,862	175,590	175,830
County Transfers Gas	0	0	0
Reimbursed Expenses	0	65,000	65,000
KDOT Funds	0	200,000	200,000
Interest on Idle Funds	993	1,200	1,200
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>174,855</b>	<b>441,790</b>	<b>442,030</b>
<b>Resources Available:</b>	<b>567,741</b>	<b>680,565</b>	<b>709,095</b>
Expenditures:			
Service & Supplies	22,227	26,500	26,500
Capital Outlay	306,739	387,000	387,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>328,966</b>	<b>413,500</b>	<b>413,500</b>
Unencumbered Cash Balance Dec 31	238,775	267,065	295,595
2014/2015/2016 Budget Authority Amount:	1,410,184	413,500	413,500

Adopted Budget Recycle	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	284,188	249,470	175,602
Receipts:			
Service Charges	56,883	58,936	59,160
Refunds Received	100	0	0
Sale of Merchandise	24,563	25,000	25,000
Interest on Idle Funds	80	65	80
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>81,626</b>	<b>84,001</b>	<b>84,240</b>
<b>Resources Available:</b>	<b>365,814</b>	<b>333,471</b>	<b>259,842</b>
Expenditures:			
Personnel	17,591	45,299	0
Contractual	74,000	74,000	74,000
Services & Supplies	24,753	24,470	27,470
Capital Outlay	0	14,100	14,100
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>116,344</b>	<b>157,869</b>	<b>115,570</b>
Unencumbered Cash Balance Dec 31	249,470	175,602	144,272
2014/2015/2016 Budget Authority Amount:	124,556	160,928	115,570

City of Abilene

2016

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Parks & Recreation	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	50,477	38,416	25,153
Receipts:			
Liquor Control Tax	9,742	16,712	16,712
Interest on Idle Funds	11	25	25
Miscellaneous	905	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>10,658</b>	<b>16,737</b>	<b>16,737</b>
<b>Resources Available:</b>	<b>61,135</b>	<b>55,153</b>	<b>41,890</b>
Expenditures:			
Capital Outlay/Special Projects	22,719	30,000	40,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>22,719</b>	<b>30,000</b>	<b>40,000</b>
Unencumbered Cash Balance Dec 31	38,416	25,153	1,890
2014/2015/2016 Budget Authority Amount:	19,200	35,000	40,000

See Tab A

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Alcohol & Drug	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	59,740	58,345	57,067
Receipts:			
Liquor Control Tax	6,091	16,712	16,000
Interest Income	14	10	10
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>6,105</b>	<b>16,722</b>	<b>16,010</b>
<b>Resources Available:</b>	<b>65,845</b>	<b>75,067</b>	<b>73,077</b>
Expenditures:			
Service & Supplies	7,500	13,000	7,500
Capital Outlay	0	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>7,500</b>	<b>18,000</b>	<b>12,500</b>
Unencumbered Cash Balance Dec 31	58,345	57,067	60,577
2014/2015/2016 Budget Authority Amount:	18,000	13,000	12,500

See Tab C

City of Abilene

2016

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Equipment Reserve	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	147,859	163,579	203,588
Receipts			
Transfer from General Fund	164,000	110,406	123,200
Interest on Idle Funds	18	70	70
Miscellaneous	12,180	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>176,198</b>	<b>110,476</b>	<b>123,270</b>
<b>Resources Available:</b>	<b>324,057</b>	<b>274,055</b>	<b>326,858</b>
Expenditures			
Capital Outlay	160,478	70,467	123,200
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>160,478</b>	<b>70,467</b>	<b>123,200</b>
Unencumbered Cash Balance Dec 31	163,579	203,588	203,658
2014/2015/2016 Budget Authority Amount:	164,000	115,000	123,200

Adopted Budget Storm Water	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	292,266	362,026	381,726
Receipts			
User Charges	68,879	68,000	68,000
Reimbursed Expenses	791		
Interest on Idle Funds	90	100	100
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>69,760</b>	<b>68,100</b>	<b>68,100</b>
<b>Resources Available:</b>	<b>362,026</b>	<b>430,126</b>	<b>449,826</b>
Expenditures			
Contractual	0	45,000	0
Capital Outlay	0	0	200,000
Transfer to General Fund	0	3,400	3,400
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>48,400</b>	<b>203,400</b>
Unencumbered Cash Balance Dec 31	362,026	381,726	246,426
2014/2015/2016 Budget Authority Amount:	81,525	281,375	203,400

City of Abilene

2016

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Equipment Reserve - Water	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	163,971	162,536	162,636
Receipts:			
Transfer from Water Fund	0	0	35,000
Interest on Idle Funds	46	100	100
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>46</b>	<b>100</b>	<b>35,100</b>
<b>Resources Available:</b>	<b>164,017</b>	<b>162,636</b>	<b>197,736</b>
Expenditures			
Capital Outlay	1,481	0	35,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,481</b>	<b>0</b>	<b>35,000</b>
Unencumbered Cash Balance Dec 31	162,536	162,636	162,736
2014/2015/2016 Budget Authority Amount:	80,000	0	35,000

Adopted Budget Equipment Reserve - Sewer	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	630,781	630,781	700,806
Receipts:			
Transfer from Sewer Fund	0	70,025	71,426
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>70,025</b>	<b>71,426</b>
<b>Resources Available:</b>	<b>630,781</b>	<b>700,806</b>	<b>772,232</b>
Expenditures			
Capital Outlay			19,400
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>19,400</b>
Unencumbered Cash Balance Dec 31	630,781	700,806	752,832
2014/2015/2016 Budget Authority Amount:	0	0	19,400

City of Abilene

2016

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Revenue - Community Center	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	153,847	153,847	153,907
Receipts:			
Interest on Idle Funds	0	60	60
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>60</b>	<b>60</b>
<b>Resources Available:</b>	<b>153,847</b>	<b>153,907</b>	<b>153,967</b>
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	153,847	153,907	153,967
2014/2015/2016 Budget Authority Amount:	5,000	0	0

Adopted Budget Special Revenue - Lib/Pool Project	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	298,731	314,715	305,490
Receipts:			
Sales Tax Distribution	458,554	445,000	473,310
Interest on Idle Funds	55	100	100
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>458,609</b>	<b>445,100</b>	<b>473,410</b>
<b>Resources Available:</b>	<b>757,340</b>	<b>759,815</b>	<b>778,900</b>
Expenditures:			
Principal Payments	370,000	395,000	395,000
Bond Interest	72,625	59,225	59,225
Commission & Postage	0	100	100
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>442,625</b>	<b>454,325</b>	<b>454,325</b>
Unencumbered Cash Balance Dec 31	314,715	305,490	324,575
2014/2015/2016 Budget Authority Amount:	442,625	454,325	454,325

City of Abilene

2016

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Revenue - Streets	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	189,708	146,695	185,177
Receipts			
Sales Tax	327,559	325,000	325,000
Interest on Idle Funds	70	70	70
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>327,629</b>	<b>325,070</b>	<b>325,070</b>
<b>Resources Available:</b>	<b>517,337</b>	<b>471,765</b>	<b>510,247</b>
Expenditures			
Capital Outlay	370,642	286,588	325,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>370,642</b>	<b>286,588</b>	<b>325,000</b>
Unencumbered Cash Balance Dec 31	146,695	185,177	185,247
2014/2015/2016 Budget Authority Amount:	280,000	300,000	325,000

See Tab A

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amount:	0	0	0





City of Abilene

2016

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	1,300,462	1,365,895	1,184,173
Receipts:			
User Charges	1,390,199	1,400,500	1,428,510
Reimbursed Expenses	1,265	7,200	7,200
Refunds	4,231	0	0
Interest on Idle Funds	2,714	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,398,409</b>	<b>1,407,700</b>	<b>1,435,710</b>
<b>Resources Available:</b>	<b>2,698,871</b>	<b>2,773,595</b>	<b>2,619,883</b>
Expenditures:			
Collection	149,213	229,477	282,779
Treatment Plant	436,989	524,167	535,003
Commercial	177,947	213,306	196,372
Debt Service	568,827	552,447	552,447
Transfer	0	70,025	71,426
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,332,976</b>	<b>1,589,422</b>	<b>1,638,027</b>
Unencumbered Cash Balance Dec 31	1,365,895	1,184,173	981,856
2014/2015/2016 Budget Authority Amount:	<b>1,603,444</b>	<b>1,658,091</b>	<b>1,638,027</b>



City of Abilene

2016

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Recreation Commission</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	103,191	134,067	128,824
<b>Receipts:</b>			
Ad Valorem	199,764	200,000	218,186
Motor Vehicle	17,525	22,600	25,359
Donations/Grants/Scholarships	12,435	12,000	15,000
Administration	1,591	1,500	1,500
Aquatics	67,328	69,700	69,000
Athletics	85,740	91,500	89,800
Community Education	4,530	10,000	17,500
Community Center	9,233	9,500	9,500
Interest on Idle Funds	60	60	100
Miscellaneous	945	0	1,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>399,151</b>	<b>416,860</b>	<b>446,945</b>
<b>Resources Available:</b>	<b>502,342</b>	<b>550,927</b>	<b>575,769</b>
<b>Expenditures:</b>			
Administration	153,640	168,503	170,953
Aquatics	68,366	80,000	85,000
Athletics	65,176	73,000	82,250
Community Education	7,557	15,500	31,250
Community Center	51,487	60,100	78,000
Special Projects	22,049	25,000	125,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>368,275</b>	<b>422,103</b>	<b>572,453</b>
Unencumbered Cash Balance Dec 31	134,067	128,824	3,316
2014/2015/2016 Budget Authority Amount:	527,191	559,067	572,453

**NOTICE OF BUDGET HEARING**

2016

The governing body of  
**City of Abilene**

will meet on August 10, 2015 at 4:00 pm at Commission Chambers, Abilene Public Library 209 NW 4th Street 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, 419 N Broadway Street, Abilene, KS 67410 and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate *
General	3,885,929	25.173	4,263,340	26.983	5,881,171	1,463,495	27.783
Debt Service	545,000	8.487	563,844	10.010	1,089,989	499,948	9.491
Library	358,123	6.280	369,105	6.330	405,775	352,434	6.691
Airport	33,071	1.171	56,650	1.142	344,450	70,076	1.330
Fire Apparatus	50,922	0.996	50,573	0.973	112,473	51,241	0.973
Capital Improvement	6,057				506,569		
Special Highway	328,966		413,500		413,500		
Recycle	116,344		157,869		115,570		
Special Parks & Recreation	22,719		30,000		40,000		
Special Alcohol & Drug	7,500		18,000		12,500		
Equipment Reserve	160,478		70,467		123,200		
Storm Water			48,400		203,400		
Equipment Reserve - Water	1,481				35,000		
Equipment Reserve - Sewer					19,400		
Special Revenue - Community							
Special Revenue - Lib/Pool Pr	442,625		454,325		454,325		
Special Revenue - Streets	370,642		286,588		325,000		
Water	1,394,702		1,471,652		1,751,404		
Sewer	1,332,976		1,589,422		1,638,027		
Tourism & Convention	221,892		320,423		337,996		
Recreation Commission	368,275		422,103		572,453		
Totals for City	9,647,704	42.107	10,586,261	45.438	14,382,202	2,437,195	46.268
Recreation							0.000
Totals includes Recreation	9,647,704	42.107	10,586,261	45.438	14,382,202	2,437,195	46.268
Less: Transfers	346,200		353,975		339,188		
Net Expenditure	9,301,504		10,232,286		14,043,014		
Total Tax Levied	2,157,949		2,358,929				
Assessed Valuation	51,266,549		51,914,223		52,676,645		

**Outstanding Indebtedness,**

January 1,

	2013	2014	2015
G.O. Bonds	10,250,000	10,493,000	9,405,000
Revenue Bonds	7,021,130	6,647,434	7,521,308
Other	17,760,000	18,030,000	17,545,000
Lease Purchase Principal	375,131	217,583	261,189
<b>Total</b>	<b>35,406,261</b>	<b>35,390,017</b>	<b>34,732,497</b>

\*Tax rates are expressed in mills

Marcus Rothchild  
City Official Title: Finance Director

(First published in the Abilene Reporter-Chronicle Thursday, July 30, 2015)

NOTICE OF BUDGET HEARING

2016

The governing body of  
City of Abilene

will meet on August 10, 2015 at 4:00 pm at Commission Chambers, Abilene Public Library 209 NW 4th Street 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, 419 N Broadway Street, Abilene, KS 67410 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuations.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate *
General	3,885,929	23.173	4,263,340	24.923	3,881,171	1,463,493	27.783
Debt Service	545,000	3.487	563,844	10.010	1,089,989	499,948	9.491
Library	338,123	6.280	349,103	6.230	485,773	352,434	6.691
Airport	31,071	1.121	36,650	1.142	344,450	70,076	1.330
Fire Apparatus	50,922	0.996	50,573	0.973	112,473	51,241	0.972
Capital Improvement	6,057				506,569		
Special Highway	328,966		413,200		413,200		
Recycle	116,244		157,869		115,370		
Special Parks & Recreation	22,719		30,000		40,000		
Special Alcohol & Drug	7,500		18,000		12,500		
Equipment Reserve	160,478		70,467		123,200		
Storm Water			48,400		302,400		
Equipment Reserve - Water	1,481				35,000		
Equipment Reserve - Sewer					19,400		
Special Revenue - Community			454,325		454,325		
Special Revenue - Lib/Pool P	442,623						
Special Revenue - Streets	170,642		204,388		323,000		
Water	1,394,702		1,471,652		1,751,484		
Sewer	1,337,976		1,589,422		1,638,027		
Tourism & Convention	321,882		330,423		337,996		
Recreation Commission	348,275		422,183		572,433		
Totals for City	9,647,704	42.107	10,586,261	43.438	14,382,202	2,437,193	46.268
Recreation							0.000
Totals includes Recreation	9,647,704	42.107	10,586,261	43.438	14,382,202	2,437,193	46.268
Less: Transfers	0		0		0		
Net Expenditures	9,647,704		10,586,261		14,382,202		
Total Tax Levied	2,157,949		2,358,929				
Assessed Valuation	51,266,540		51,914,222		32,676,645		

Outstanding Indebtedness, January 1,	2013	2014	2015
G.O. Bonds	10,230,000	10,495,000	9,485,000
Revenue Bonds	7,021,130	6,647,434	7,521,508
Other	17,760,000	18,030,000	17,543,000
Lease Purchase Principal	375,131	217,583	267,189
Total	35,406,261	35,390,017	34,732,497

\*Tax rates are expressed in mills

Marcus Ratschmid  
City Official Title: Finance Director