

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 24th 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

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 Amount(s) of 2015 Ad Valorem Tax are within statutory limitations.

		2016 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	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			
Fund	K.S.A.				
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		
Totals for City		XXXXXX	14,382,202	2,437,195	
Recreation	12-1927	10			
Totals Includes Recreation		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:					Nov 1, 2015 Total Assessed Valuation

Address: _____

Email: _____

Attest _____, 2015

County Clerk

Governing Body

City of Abilene

2016

Computation to Determine Limit for 2016

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

2015 Valuation Information for Valuation Adjustments

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

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.

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
TOTAL	2,358,929	279,808	3,694	1,000	9,014	1,733

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

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

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
TOTAL	2,358,929	279,808	3,694	1,000	9,014	1,733

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

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2015	Date Due		Amount Due 2015		Amount Due 2016	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
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
Total G.O. Bonds					9,405,000			312,021	966,000	256,231	1,150,000
Revenue Bonds:											
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	134,451	403,569
Total Revenue Bonds					7,521,308			143,685	393,355	134,451	403,569
Other:											
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
Temporary Notes:											
Series A 2013 Dawson Cottage	07/18/13	09/01/15	0.90	380,000	380,000	3-1, 9-1	9/1	3,420	380,000	0	0
Total Other					17,925,000			768,574	485,000	768,684	105,000
Total Indebtedness					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
TOTAL TAXES	\$369,105	\$392,068
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.

Adopted Budget	Prior Year	Current Year	Proposed Budget
General Fund - Detail Page 1	Actual for 2014	Estimate for 2015	Year for 2016
Expenditures:			
General Government			
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
Total	428,830	489,418	363,737
Police			
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
Total	1,109,608	1,266,787	1,326,217
Fire			
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
Total	681,816	742,246	781,320
Streets			
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
Total	721,022	657,332	729,017
Flood Control			
Salaries	61,644	74,168	99,122
Contractual	0	0	0
Commodities	40,705	41,030	42,500
Capital Outlay			
Total	102,349	115,198	141,622
Parks			
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
Total	251,350	273,157	288,085
Swimming Pool			
Salaries	0	0	0
Contractual	0	0	0
Commodities	21,249	18,470	21,550
Capital Outlay	0	0	0
Total	21,249	18,470	21,550
Community Development			
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
Total	269,074	359,014	311,846
Page 1 - Total	3,585,298	3,921,622	3,963,394

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

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

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	XXXXXXXXXXXXXXXXXX
Delinquent Tax	0	0	0
Motor Vehicle Tax	35,499	39,897	31,980
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			
Does 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			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	358,125	369,105	405,775
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
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	XXXXXXXXXXXXXXXXXX
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			
Does 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			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	302,955	335,142	XXXXXXXXXXXXXXXXXX
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 Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Airport			
Unencumbered Cash Balance Jan 1	90,132	228,537	249,101
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 Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Fire Apparatus			
Unencumbered Cash Balance Jan 1	45,270	47,786	54,409
Receipts			
Ad Valorem Tax	49,563	50,524	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	43,000	43,000	43,000
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	6,057	0	506,569
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,057	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%
		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
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%
		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			
Total Receipts	174,855	441,790	442,030
Resources Available:	567,741	680,565	709,095
Expenditures			
Service & Supplies	22,227	26,500	26,500
Capital Outlay	306,739	387,000	387,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	328,966	413,500	413,500
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			
Total Receipts	81,626	84,001	84,240
Resources Available:	365,814	333,471	259,842
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			
Total Expenditures	116,344	157,869	115,570
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 Special Parks & Recreation	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget 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			
Total Receipts	10,658	16,737	16,737
Resources Available:	61,135	55,153	41,890
Expenditures:			
Capital Outlay/Special Projects	22,719	30,000	40,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	22,719	30,000	40,000
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 Special Alcohol & Drug	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget 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			
Total Receipts	6,105	16,722	16,010
Resources Available:	65,845	75,067	73,077
Expenditures:			
Service & Supplies	7,500	13,000	7,500
Capital Outlay	0	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	7,500	18,000	12,500
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			
Total Receipts	176,198	110,476	123,270
Resources Available:	324,057	274,055	326,858
Expenditures			
Capital Outlay	160,478	70,467	123,200
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	160,478	70,467	123,200
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			
Total Receipts	69,760	68,100	68,100
Resources Available:	362,026	430,126	449,826
Expenditures:			
Contractual	0	48,400	0
Capital Outlay	0	0	200,000
Transfer to General Fund	0	3,400	3,400
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	48,400	203,400
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			
Total Receipts	46	100	35,100
Resources Available:	164,017	162,636	197,736
Expenditures			
Capital Outlay	1,481	0	35,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,481	0	35,000
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			
Total Receipts	0	70,025	71,426
Resources Available:	630,781	700,806	772,232
Expenditures			
Capital Outlay			19,400
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	19,400
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	Prior Year	Current Year	Proposed Budget
Special Revenue - Community Center	Actual for 2014	Estimate for 2015	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			
Total Receipts	0	60	60
Resources Available:	153,847	153,907	153,967
Expenditures			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	153,847	153,907	153,967
2014/2015/2016 Budget Authority Amount:	5,000	0	0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Revenue - Lib/Pool Project	Actual for 2014	Estimate for 2015	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			
Total Receipts	458,609	445,100	473,410
Resources Available:	757,340	759,815	778,900
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			
Total Expenditures	442,625	454,325	454,325
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			
Total Receipts	327,629	325,070	325,070
Resources Available:	517,337	471,765	510,247
Expenditures:			
Capital Outlay	370,642	286,588	325,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	370,642	286,588	325,000
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 0	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amount:	0	0	0

City of Abilene

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	103,753	301,978	483,333
Receipts:			
Charges for Service	1,531,334	1,591,412	1,623,240
Sales Tax	169	650	650
Fines and Penalties	25,596	25,288	22,000
Reimbursed Expenses	2,040	5,547	5,000
Antenna Fees	12,632	12,500	12,500
Interest on Idle Funds	4,418	4,500	4,500
Miscellaneous	16,738	13,110	12,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,592,927	1,653,007	1,679,890
Resources Available:	1,696,680	1,954,985	2,163,223
Expenditures:			
Production	478,881	467,118	531,173
Distribution	465,540	540,203	692,762
Commercial	217,096	248,848	241,739
Debt Service	233,185	135,768	169,568
Transfer	0	79,715	116,162
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,394,702	1,471,652	1,751,404
Unencumbered Cash Balance Dec 31	301,978	483,333	411,819
2014/2015/2016 Budget Authority Amount:	1,544,049	1,485,422	1,751,404

City of Abilene

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget 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			
Total Receipts	1,398,409	1,407,700	1,435,710
Resources Available:	2,698,871	2,773,595	2,619,883
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			
Total Expenditures	1,332,976	1,589,422	1,638,027
Unencumbered Cash Balance Dec 31	1,365,895	1,184,173	981,856
2014/2015/2016 Budget Authority Amount:	1,603,444	1,658,091	1,638,027

City of Abilene

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Tourism & Convention	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	79,218	77,111	85,839
Receipts:			
Transient Guest Tax	131,758	130,000	130,000
Arts Festival Revenue	30,970	90,000	90,000
Transfers	0	25,000	25,000
Reimbursed Billboards	20,918	20,000	20,000
Civic Center Rental/Deposit	13,059	10,000	13,000
Reimbursed Other	8,596	35,000	35,000
CVB-Trolley Fares	7,720	8,641	8,641
Interest on Idle Funds			
Miscellaneous	6,764	10,510	10,510
Does miscellaneous exceed 10% Total Rec			
Total Receipts	219,785	329,151	332,151
Resources Available:	299,003	406,262	417,990
Expenditures:			
Salaries & Benefits	121,611	147,023	145,596
Service & Supplies	96,666	167,400	186,400
Capital Outlay	3,615	6,000	6,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	221,892	320,423	337,996
Unencumbered Cash Balance Dec 31	77,111	85,839	79,994
2014/2015/2016 Budget Authority Amount:	241,892	325,443	337,996

City of Abilene

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Recreation Commission	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
Receipts:			
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			
Total Receipts	399,151	416,860	446,945
Resources Available:	502,342	550,927	575,769
Expenditures:			
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			
Total Expenditures	368,275	422,103	572,453
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	3,881,171	1,463,495	27.783
Debt Service	545,000	8.487	563,844	10.010	1,089,989	499,948	9.491
Library	358,125	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		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	51,266,549		51,914,222		52,676,645		

Outstanding Indebtedness, January 1,	2013	2014	2015
	G O Bonds	10,250,000	10,495,000
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
Total	35,406,261	35,390,017	34,732,497

*Tax rates are expressed in mills

Marcus Rothschild
City Official Title: Finance Director