



4	water well replacement
5	

From the 2015 Budget, Budget Summary Page		2013 Tax Rate (2014 Column)
General		45.692
Debt Service		
Library		4.001
B&I-Quivera		
B&I Pool		
B&I Gas Project		
B&I City Hall/Library		
Municipal Equip. Res.		2.061
	0	
	0	
	0	
	0	
	0	
Total		51.754

Total Tax Levied (2014 budget column)		750,365
Assessed Valuation (2014 budget column)		14,504,396

Outstanding Indebtedness, January 1:	2013	2014
G.O. Bonds	3,670,000	3,580,000
Revenue Bonds	1,790,000	1,715,000
Other	734,346	2,916,888
Lease Purchase Principal		

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

From the County Clerk's 2016 Budget Information:	
Total Assessed Valuation for 2015	14,687,690
New Improvements for 2015	123,349
Personal Property excluding oil, gas, and mobile homes - 2015	312,801
<b>Territory Added: (Current Year Only)</b>	
Real Estate	
State Assessed	
New Improvements	
Property that has changed in use for 2015	52,419
Personal Property excluding oil, gas, and mobile homes - 2014	301,549
Gross earnings (intangible) tax estimate for 2016	
Neighborhood Revitalization	226,189

Actual Tax Rates for the 2015 Budget:

Fund	Rate
General	45.574
Debt Service	
Library	3.985
B&I-Quivera	
B&I Pool	
B&I Gas Project	
B&I City Hall/Library	
Municipal Equip. Res.	2.257
0	
0	
0	
0	
0	
<b>Total</b>	<b>51.816</b>

Final Assessed Valuation from the November 1, 2014 Abstract	13,895,593
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From the County Treasurer's Budget Information - 2016 Budget Year Estimates:	
Motor Vehicle Tax Estimate	124,088
Recreational Vehicle Tax Estimate	1,901
16/20 M Vehicle Tax	876
Commercial Vehicle Tax Estimate	8,964
Watercraft Tax Estimate	542
LAVTR	
City and County Revenue Sharing	

Computation of Delinquency

Actual Delinquency for 2013 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy\*\* 1.6%

\*\*Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the League of Municipalities' Budget Tips (Special City and County Highway Fund):	
2016 State Distribution for Kansas Gas Tax	96,940
2016 County Transfers for Gas***	
Adjusted 2015 State Distribution for Kansas Gas Tax	96,800
Adjusted 2015 County Transfers for Gas***	

\*\*\*Note: Only used when a portion of the County monies are distributed to the Cities under the provisions of K.S.A. 79-3425c

From the 2014 Budget Certificate Page	
Funds	2014 Expenditure Amounts Budget Authority
General	4,139,882
Debt Service	
Library	70,198
B&I-Quivera	38,000
B&I Pool	166,000
B&I Gas Project	370,000
B&I City Hall/Library	2,015,000
Municipal Equip. Res.	285,654
0	
0	
0	
0	
0	
Special Highway	1,912,320
special parks & recreat	8,002
special alcohol	750
0	
0	
0	
0	
0	
gas fund	4,277,075
waste water fund	633,200
water fund	1,250,028
storm water fund	331,750

Note: If the 2014 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

January

This tab will put the date and time and location of the budget hearing on the Budget Summary page. Also, provide the location where as the budget can be received. Please input information in the green areas.

Official Name:

Official Title:

Date:

Time:

Location:

Available at:

Must be at least 10 days between date published and hearing held.  
Latest date for notice to be published in your newspaper: July 24, 2015

February  
March  
April  
May  
June  
July  
August  
September  
October  
November  
December

Examples

Official Title: City Clerk, City Treasurer, Mayor

Date: August 12, 2010

Time: 7:00 PM or 7:00 AM

Location: City Hall

Available at: City Hall

July  
J7  
July 24, 2015  
7  
24  
2015

**CERTIFICATE**

To the Clerk of Rice, State of Kansas  
We, the undersigned, officers of

Lyons

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.

Table of Contents:		Page No.	2016 Adopted Budget		
			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, and 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	6,180,962	672,593	
Debt Service	10-113				
Library	12-1220		71,999	59,669	
B&I-Quivera			40,170		
B&I Pool			152,370		
B&I Gas Project			350,000		
B&I City Hall/Library			132,650		
Municipal Equip. Res.			350,699	29,381	
Special Highway			695,940		
special parks & recreation			19,177		
special alcohol			5,750		
gas fund			3,497,619		
waste water fund			659,200		
water fund			1,189,338		
storm water fund			332,750		
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
<b>Totals</b>		xxxxxx	13,678,624	761,643	
Notice of the vote to adopt required to be published and attached to the budget?			Yes		County Clerk's Use Only
Budget Summary		0			
Neighborhood Revitalization Rebate					Nov 1, 2015 Total Assessed Valuation

Assisted by: \_\_\_\_\_

Address: \_\_\_\_\_

Email: \_\_\_\_\_

Attest: \_\_\_\_\_, 2015

County Clerk

Governing Body

Lyons

2016

**Computation to Determine Limit for 2016**

**Amount of Levy**

1. Total tax levy amount in 2015 budget		+	\$	719,995
2. Debt service levy in 2015 budget			-	0
3. Tax levy excluding debt service			\$	719,995

**2015 Valuation Information for Valuation Adjustments**

4. New improvements for 2015:		+		123,349
5. Increase in personal property for 2015:				
5a. Personal property 2015	+		312,801	
5b. Personal property 2014	-		301,549	
5c. Increase in personal property (5a minus 5b)		+		11,252
				(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:				52,419
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)				187,020
9. Total estimated valuation July 1, 2015			14,687,690	
10. Total valuation less valuation adjustment (9 minus 8)				14,500,670
11. Factor for increase (8 divided by 10)				0.01290
12. Amount of increase (11 times 3)			+	\$ 9,286
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)			\$	729,281
14. Debt service levy in this 2016 budget				0
15. 2016 tax levy, including debt service, prior to CPI adjustment (13 plus 14)				729,281
16. Consumer Price Index for all urban consumers for calendar year 2014				1.60%
17. Consumer Price Index adjustment (3 times 16)			\$	11,520
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)			\$	740,801

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.



Lyons

2016

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2014	Current Amount for 2015	Proposed Amount for 2016	Transfers Authorized by Statute
GENERAL	B&I Q HOUSING	18,200	36,000	39,950	12-197
GENERAL	STORM WATER FUND	9,000			12-1,119
GENERAL	CAPITAL IMPROVE	247,500	320,000	305,000	12-1,118
GENERAL	MUNICIPAL EQUIP	50,000	45,000	45,000	12-1,117
CAPITAL IMP	B&I CITY HALL		125,000	132,150	
CAPITAL IMP	B&I POOL	151,200	150,000	150,600	12-197
GAS	B&I GO GAS PROJ	150,000	235,000	295,000	12-825D
GAS	GAS LINE RELACE	31,822	30,000	30,000	12-825D
SEWER WW	SEWER REPLACE RES	126,720	10,000	10,000	12-825D
SEWER	SEWER REPLACE RES	39,000	39,000	39,000	12-825D
SEWER	SEWER LINE	126,700	116,720	116,720	12-825D
WATER	WATER LINE REPLAC	235,000	215,000	215,000	12-825D
WATER	WATER WELL	30,000	30,000	30,000	12-825D
GAS	GENERAL	95,000	120,000	120,000	12-825D
SEWER WASTEWATER	GENERAL	30,000	30,000	30,000	12-825D
WATER	GENERAL	70,000	70,000	70,000	12-825D
	<b>Totals</b>	1,410,142	1,571,720	1,628,420	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	1,410,142	1,571,720	1,628,420	

\*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.





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

**Budgeted Year: 2016**

Library found in: Lyons  
Rice

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 <u>2015</u>	Proposed Year <u>2016</u>
Ad Valorem Tax	\$55,362	\$59,669
Delinquent Tax	\$2,013	\$2,162
Motor Vehicle Tax	\$11,267	\$9,541
Recreational Vehicle Tax	\$0	\$146
16/20M Vehicle Tax	\$237	\$67
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
<b>TOTAL TAXES</b>	<b>\$68,879</b>	<b>\$71,585</b>
Difference in Total Taxes:	\$2,706	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$13,895,593	\$14,687,690
Did Assessed Valuation Decrease?	No	
Levy Rate	3.985	4.063
Difference in Levy Rate:	0.078	
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.





Lyons

2016

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
<b>ADMINISTRATIVE DEPARTMENT</b>			
Salaries	230,879	214,697	218,852
Contractual	155,469	1,070,000	993,000
Commodities	4,252	8,000	10,000
Capital Outlay	1,744	303,785	308,362
<b>Total</b>	<b>392,344</b>	<b>1,596,482</b>	<b>1,530,214</b>
<b>POLICE/ANIMAL CONTROL</b>			
Salaries	421,585	437,804	421,800
Contractual	7,915	4,634	19,300
Commodities	9,328	7,000	5,885
Capital Outlay	2,933	8,020	1,655
<b>Total</b>	<b>441,761</b>	<b>457,458</b>	<b>448,640</b>
<b>MUNICIPAL COURT</b>			
Salaries	37,843	38,325	37,933
Contractual	2,435	4,250	4,250
Commodities	204	500	300
Capital Outlay	0	0	0
<b>Total</b>	<b>40,482</b>	<b>43,075</b>	<b>42,483</b>
<b>FIRE DEPARTMENT</b>			
Salaries	33,562	51,258	54,480
Contractual	3,652	2,200	2,650
Commodities	4,835	2,400	1,900
Capital Outlay	4,841	1,500	1,500
<b>Total</b>	<b>46,890</b>	<b>57,358</b>	<b>60,530</b>
<b>CEMETERY COMPOST</b>			
Salaries	132,137	66,623	143,553
Contractual	1,308	1,200	2,150
Commodities	3,621	2,500	6,300
Capital Outlay	8,943	0	1,500
<b>Total</b>	<b>146,009</b>	<b>70,323</b>	<b>153,503</b>
<b>PARKS AND POOL</b>			
Salaries	133,740	140,013	141,665
Contractual	1,362	1,450	2,498
Commodities	8,484	6,700	8,634
Capital Outlay	1,704	1,200	10,865
<b>Total</b>	<b>145,290</b>	<b>149,363</b>	<b>163,662</b>
<b>STREET DEPARTMENT</b>			
Salaries	303,002	325,136	318,727
Contractual	89,329	70,000	51,250
Commodities	68,513	59,920	71,000
Capital Outlay	0	0	1,600
<b>Total</b>	<b>460,844</b>	<b>455,056</b>	<b>442,577</b>
<b>AIRPORT</b>			
Salaries	0	0	
Contractual	1,886	1,674,924	2,326,600
Commodities		500	501
Capital Outlay			
<b>Total</b>	<b>1,886</b>	<b>1,675,424</b>	<b>2,327,101</b>
<b>Page Total</b>	<b>1,675,506</b>	<b>4,504,539</b>	<b>5,168,710</b>

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

Lyons

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2014	Estimate for 2015	Year for 2016
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			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	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:		1.6%	0
Amount of 2015 Ad Valorem Tax			0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1		2,827	600
Receipts:			
Ad Valorem Tax	51,233	55,362	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,135	2,013	2,162
Motor Vehicle Tax	11,628	11,267	9,541
Recreational Vehicle Tax			146
16/20M Vehicle Tax	4,412	237	67
Commercial Vehicle Tax			689
Watercraft Tax			42
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	70,408	68,879	12,647
<b>Resources Available:</b>	70,408	71,706	13,247
Expenditures:			
APPROPRIATIONS	65,554	70,810	70,999
COMMODITIES	2,027	296	1,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	67,581	71,106	71,999
Unencumbered Cash Balance Dec 31	2,827	600	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	70,198	71,106	71,999
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	71,999
		Tax Required	58,752
Delinquent Comp Rate:		1.6%	917
Amount of 2015 Ad Valorem Tax			59,669

Lyons

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget B&I-Quivera	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1		0	220
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
TRANSFER FOR GENERAL	38,000	36,000	39,950
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>38,000</b>	<b>36,000</b>	<b>39,950</b>
<b>Resources Available:</b>	<b>38,000</b>	<b>36,000</b>	<b>40,170</b>
Expenditures:			
Interest on Idle Funds	16,763	15,780	14,933
COMMODITIES	1,237	0	237
PRINCIPLE	20,000	20,000	25,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>38,000</b>	<b>35,780</b>	<b>40,170</b>
Unencumbered Cash Balance Dec 31	0	220	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	38,000	37,000	40,170
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	40,170
		Tax Required	0
Delinquent Comp Rate:		1.6%	0
		Amount of 2015 Ad Valorem Tax	0

Adopted Budget B&I Pool	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	2,196	1,483	1,770
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
TRANSFER FROM CAPITAL IMPROVE	151,200	150,000	150,600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>151,200</b>	<b>150,000</b>	<b>150,600</b>
<b>Resources Available:</b>	<b>153,396</b>	<b>151,483</b>	<b>152,370</b>
Expenditures:			
Interest on Idle Funds	71,913	68,713	65,513
COMMODITIES		1,000	1,857
PRINCIPLE	80,000	80,000	85,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>151,913</b>	<b>149,713</b>	<b>152,370</b>
Unencumbered Cash Balance Dec 31	1,483	1,770	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	166,000	151,000	152,370
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	152,370
		Tax Required	0
Delinquent Comp Rate:		1.6%	0
		Amount of 2015 Ad Valorem Tax	0

Lyons

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget B&I Gas Project	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	71,424	26,461	55,000
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
TRANSFER FROM GAS FUND	150,000	235,000	295,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>150,000</b>	<b>235,000</b>	<b>295,000</b>
<b>Resources Available:</b>	<b>221,424</b>	<b>261,461</b>	<b>350,000</b>
Expenditures:			
INTEREST	124,963	122,788	120,538
COMMODITIES		8,673	154,462
PRINCIPAL	70,000	75,000	75,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>194,963</b>	<b>206,461</b>	<b>350,000</b>
Unencumbered Cash Balance Dec 31	26,461	55,000	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	370,000	400,000	350,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	350,000
		Tax Required	0
Delinquent Comp Rate:	1.6%		0
Amount of 2015 Ad Valorem Tax			0

Adopted Budget B&I City Hall/Library	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	1,700	291	500
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
GENERAL REVENUE BOND	1,621,806		
TRANSFER FRO CIP #23		125,000	132,150
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,621,806</b>	<b>125,000</b>	<b>132,150</b>
<b>Resources Available:</b>	<b>1,623,506</b>	<b>125,291</b>	<b>132,650</b>
Expenditures:			
CONTRACTUAL	1,619,498		
COMMODITIES	3,717	837	500
INTEREST		58,954	37,150
PRINCIPAL		65,000	95,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,623,215</b>	<b>124,791</b>	<b>132,650</b>
Unencumbered Cash Balance Dec 31	291	500	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	2,015,000	425,000	132,650
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	132,650
		Tax Required	0
Delinquent Comp Rate:	1.6%		0
Amount of 2015 Ad Valorem Tax			0

Lyons

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Municipal Equip. Res.	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	184,523	219,859	270,830
Receipts:			
Ad Valorem Tax	27,304	31,356	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,486	1,007	
Motor Vehicle Tax	5,782	5,633	5,404
Recreational Vehicle Tax			83
16/20M Vehicle Tax	684	119	38
Commercial Vehicle Tax			390
Watercraft Tax			24
TRANSFER FROM GENERAL	50,000	45,000	45,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>85,256</b>	<b>83,115</b>	<b>50,939</b>
<b>Resources Available:</b>	<b>269,779</b>	<b>302,974</b>	<b>321,769</b>
Expenditures:			
CAPITAL OUTLAY	21,020		342,156
COMMODITIES	28,900	32,144	8,543
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>49,920</b>	<b>32,144</b>	<b>350,699</b>
Unencumbered Cash Balance Dec 31	219,859	270,830	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	285,654	280,254	350,699
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	350,699
		Tax Required	28,930
		Delinquent Comp Rate: 1.6%	451
		Amount of 2015 Ad Valorem Tax	29,381

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			
<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:			
Neighborhood Revitalization Rebate			
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	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: 1.6%	0
		Amount of 2015 Ad Valorem Tax	0

Lyons

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	95,114	181,838	278,638
Receipts:			
State of Kansas Gas Tax	96,680	96,800	96,940
County Transfers Gas		0	0
GRANTS			320,362
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>96,680</b>	<b>96,800</b>	<b>417,302</b>
<b>Resources Available:</b>	<b>191,794</b>	<b>278,638</b>	<b>695,940</b>
Expenditures:			
CONTRACTUAL	9,508	0	675,000
COMMODITIES		0	20,940
CAPITAL OUTLAY	448		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>9,956</b>	<b>0</b>	<b>695,940</b>
Unencumbered Cash Balance Dec 31	181,838	278,638	0
2014/2015/2016 Budget Authority Amount:	1,912,320	0	695,940

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	11,476	16,562	16,362
Receipts:			
LIQUOR TAX	5,086	2,802	2,815
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>5,086</b>	<b>2,802</b>	<b>2,815</b>
<b>Resources Available:</b>	<b>16,562</b>	<b>19,364</b>	<b>19,177</b>
Expenditures:			
CONTRACTUAL	0	200	10,000
CAPITAL OUTLAY	0	2,802	9,177
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>3,002</b>	<b>19,177</b>
Unencumbered Cash Balance Dec 31	16,562	16,362	0
2014/2015/2016 Budget Authority Amount:	8,002	1,981,000	19,177

Lyons

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget special alcohol	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	150	150	450
Receipts:			
MUNICIPAL COURT DUI	250	300	5,000
STATE DUI FEE			300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>250</b>	<b>300</b>	<b>5,300</b>
<b>Resources Available:</b>	<b>400</b>	<b>450</b>	<b>5,750</b>
Expenditures:			
MUNICIPAL COURT DUI FEE	250	0	750
STATE DUI FEE			5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>250</b>	<b>0</b>	<b>5,750</b>
Unencumbered Cash Balance Dec 31	150	450	0
2014/2015/2016 Budget Authority Amount:	750	10,215	5,750

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			
<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

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

Adopted Budget gas fund	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	393,691	451,879	463,000
Receipts:			
SET-OFF WRITE-OFF RECEIPTS	12,825	25,000	25,000
GAS SALES	1,573,651	2,622,440	1,954,687
HIGH VOLUME SALES	0	1,000,000	1,000,000
A/R CHARGES	14,757	2,500	2,500
LATE PAYMENT CHARGES	38,631	37,000	37,000
SALES OF EQUIPMENT/LAND	45	300	300
FREEDOM FLAME	0	131	132
METER CONNECT FEES	15,325	14,000	14,000
Interest on Idle Funds			
Miscellaneous			1,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,655,234</b>	<b>3,701,371</b>	<b>3,034,619</b>
<b>Resources Available:</b>	<b>2,048,925</b>	<b>4,153,250</b>	<b>3,497,619</b>
Expenditures:			
Salaries & Wages	158,454	172,267	167,670
Employee Benefits	46,528	51,300	52,164
TRANSFERS TO B&I GAS PROPECT FUN	285,000	235,000	295,000
TRANSFERS TO GAS LINE REPLACE	30,000	30,000	30,000
FRANCHISE FROM GAS	95,000	120,000	120,000
POSTAGE AND SHIPPING	68	822	20,822
CONFERENCE, DUES, SUBSCRIPTIONS	2,302	2,473	4,700
INSURANCE & SURETY BONDS	13,778	4,946	4,251
SALES AND COMPENSATING USE TAX	50,414	118,440	60,480
CONTRACTRAL	192,267	18,445	121,000
COMMODITIES	1,790		16,050
MOTOR FUEL	1,618	2,000	2,000
FREEDOM FLAME/UTILITY ASSISTANC	71	125	125
COLLECTION EXPENSE &WRITEOFF	18,268	21,000	21,000
STOCK INVENTORY	0	5,000	5,000
EQUIPMENT MAINTENANCE	674	4,584	4,584
FACILITY MAINTENANCE	110	8,000	8,000
PURCHASE OF GAS	688,789	1,880,000	960,000
HIGH VOLUME GAS		500,000	1,000,000
CAPITAL OUTLAY	100	505,410	578,673
OFFICE SUPPLIES	1,369	1,000	1,400
METER PURCHASES	7,642	5,738	20,000
UTILITIES	2,804	3,700	3,700
Miscellaneous			1,000
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,597,046</b>	<b>3,690,250</b>	<b>3,497,619</b>
Unencumbered Cash Balance Dec 31	451,879	463,000	0
2014/2015/2016 Budget Authority Amount:	4,277,075	4,312,372	3,497,619

Lyons

2016

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

Adopted Budget waste water fund	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	101,008	143,933	104,000
Receipts:			
SEWER CHARGES	506,281	505,000	507,000
HIGH VOLUME SALES		45,000	45,000
A/R CHARGES	1,830	2,600	2,600
SALE OF EQUIPMENT/LAND		600	600
REIMBUSREMENTS			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>508,111</b>	<b>553,200</b>	<b>555,200</b>
<b>Resources Available:</b>	<b>609,119</b>	<b>697,133</b>	<b>659,200</b>
Expenditures:			
Salaries & Wages	123,244	126,450	130,526
Employee Benefits	34,172	40,327	47,308
TRANSFERS TO SEWER REPLACEMENT	165,720	165,720	165,720
TRANSFERS TO SEWER LINE FUND	30,000	30,000	30,000
POSTAGE AND SHIPPING	782	3,000	7,500
CONFERENCE, DUES, SUBSCRIPTIONS	234	1,500	1,685
INSURANCE & SURETY BONDS	12,202	13,102	11,222
CONTRACTUAL	12,280	17,000	17,000
COMMODITIES	4,571	3,381	3,500
MOTOR FUEL AND LUBRICANTS	11,625	10,500	9,000
CHEMICALS	8,774	12,000	12,000
STOCK INVENTORY	14	2,500	2,500
EQUIPMENT MAINTENANCE	19,462	20,000	20,000
HIGH VOLUME EXPENSE			45,000
CAPITAL OUTLAY	3,877	86,653	107,479
OFFICE SUPPLIES	515	1,000	1,400
UTILITIES	36,527	40,000	43,000
FACILITIES MAINTENANCE	1,187	20,000	4,000
LEASES RENTAL			360
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>465,186</b>	<b>593,133</b>	<b>659,200</b>
Unencumbered Cash Balance Dec 31	143,933	104,000	0
2014/2015/2016 Budget Authority Amount:	633,200	618,200	659,200

Lyons

2016

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

Adopted Budget water fund	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	88,029	117,601	100,000
Receipts:			
STATE WATER FEES	5,844	8,000	8,000
WATER SALES	841,494	971,489	871,452
ACCOUNTS RECEIVABLE	1,980	10,000	10,000
METER CONNECT FEES	30,830	15,000	15,000
HIGH VOLUME SALES		176,923	184,585
SALE OF CITY PROPERTY		300	301
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>880,148</b>	<b>1,181,712</b>	<b>1,089,338</b>
<b>Resources Available:</b>	<b>968,177</b>	<b>1,299,313</b>	<b>1,189,338</b>
Expenditures:			
Salaries & Wages	242,996	254,980	237,930
Employee Benefits	74,861	94,647	98,973
TRANSFERS TO WATER LINE REPLACE	235,000	215,000	215,000
TRANSFERS TO WATER WELL FUND	3,000	30,000	30,000
WATER FEES	3,596	8,000	7,106
FRANCHISE PAYMENT	69,999	7,000	70,000
POSTAGE AND SHIPPING	1,073	8,355	11,000
CONFERENCE DUES, SUBSCRIPTIONS	1,087	1,745	3,745
INSURANCE AND SURETY BONDS	14,357	15,501	13,959
CONTRACTUAL	49,994	38,000	57,200
COMMODITIES	21,928	10,590	11,000
MOTOR FUELS AND LUBRICANTS	13,177	14,000	13,000
CHEMICALS	25,222	25,000	25,000
STOCK INVENTORY	24,034	38,000	32,000
EQUIPMENT MAINTENANCE	8,841	12,000	10,000
FACILITY MAINTENANCE		1,850	1,850
HIGH VOLUME EXPENSE		176,923	184,585
CAPITAL OUTLAY	5,909	192,411	105,884
OFFICE SUPPLIES	1,717	1,400	1,400
METER PURCHASES	15,789	1,311	7,000
UTILITIES	37,661	52,000	45,000
LEASES, RENTALS	335	600	600
CLEAN DRINKING WATER FEE			7,106
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>850,576</b>	<b>1,199,313</b>	<b>1,189,338</b>
Unencumbered Cash Balance Dec 31	117,601	100,000	0
2014/2015/2016 Budget Authority Amount:	1,250,028	1,271,713	1,189,338







**NOTICE OF BUDGET HEARING**

The governing body of  
Lyons  
will meet on August 3, 2015 at 6:00 P.M. at City Hall, Council Chamber 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, Clerks Office 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	1,991,506	45.692	4,860,539	45.574	6,180,962	672,593	45.793
Debt Service							
Library	67,581	4.001	71,106	3.985	71,999	59,669	4.063
B&I-Quivera	38,000		35,780		40,170		
B&I Pool	151,913		149,713		152,370		
B&I Gas Project	194,963		206,461		350,000		
B&I City Hall/Library	1,623,215		124,791		132,650		
Municipal Equip. Res.	49,920	2.061	32,144	2.257	350,699	29,381	2.000
Special Highway	9,956				695,940		
special parks & recreation			3,002		19,177		
special alcohol	250				5,750		
gas fund	1,597,046		3,690,250		3,497,619		
waste water fund	465,186		593,133		659,200		
water fund	850,576		1,199,313		1,189,338		
storm water fund	13,050		247,177		332,750		
Non-Budgeted Funds-A	394,106						
Non-Budgeted Funds-B	2,066,314						
Totals	9,513,582	51.754	11,213,409	51.816	13,678,624	761,643	51.856
Less: Transfers	1,410,142		1,571,720		1,628,420		
Net Expenditure	8,103,440		9,641,689		12,050,204		
Total Tax Levied	750,365		719,995		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	14,504,396		13,895,593		14,687,690		
Outstanding Indebtedness, January 1,							
	2013		2014		2015		
G.O. Bonds	3,670,000		3,580,000		3,610,840		
Revenue Bonds	1,790,000		1,715,000		3,315,000		
Other	734,346		2,916,888		2,229,155		
Lease Purchase Principal	0		0		0		
Total	6,194,346		8,211,888		9,154,995		

\*Tax rates are expressed in mills

City of Lyons, Kansas  
City Official Title: City Clerk

Lyons

2016

**2016 Neighborhood Revitalization Rebate**

Budgeted Funds for 2016	2015 Ad Valorem before Rebate**	2015 Mil Rate before Rebate	Estimate 2016 NR Rebate
General			
Debt Service			
Library			
B&I-Quivera			
B&I Pool			
B&I Gas Project			
B&I City Hall/Library			
Municipal Equip. Res.			
<b>TOTAL</b>	<b>0</b>	<b>0.000</b>	<b>0</b>

2015 July 1 Valuation: 14,687,690

Valuation Factor: 14,687.690

Neighborhood Revitalization Subj to Rebate: 226,189

Neighborhood Revitalization factor: 226.189

\*\*This information comes from the 2016 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

## How to Compute the Value of One Mill, and the Impact of Tax Dollars and Assessed Valuation on Mill Rates

\*\*\*\*\*

### To Compute the Value of One Mill

#### Example #1 and Formula

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

#### Formula:

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

**Computation of Example:** \$312,000,000 (assessed valuation) / 1000 = \$312,000 (value of one mill)

In this example, one mill for the municipality will generate \$312,000 in taxes.

Input the assessed valuation:                   =           \$312,000,000            
  \$312,000,000 /           1000           = \$312,000.00

<b>Formula:</b> \$312,000,000 (assessed valuation) / 1000 = <u>\$312,000.00</u> (value of one mill)
--

\*\*\*\*\*

### To Determine a Mill Rate Increase

#### Example #2 and Formula

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

#### Computation of Example:

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

\$312,000,000 / 1000 = \$312,000.00

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

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

<b>Formula:</b> \$312,000,000 (asd. val.) / 1000 = <u>\$312,000.00</u> (value one mill)
\$50,000 (property tax) / <u>\$312,000.00</u> (mill value) = 0.160 (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:  
 $\$312,000,000 / 1000 = \$312,000$  (example #1)  
 $\$50,000 / \$312,000 = .160$  mills (example #2)

The **second step** is to determine the residential property assessed value:  
 $\$100,000 \text{ home} \times .115 = \$11,500$  (assessed value)

The **last step** is to determine the property tax increase:  
 $\$11,500$  (assessed value)  $\times$  .160 (mill rate)  $/ 1000 = \$1.84$   
 The increase in property tax for a \$100,000 home will be \$1.84

Formula:					
First Step:	(assessed valuation)				
	$\$312,000,000$	$/$	1000	$=$	$\$312,000.00$ (value of 1 mill)
Second Step:	(increased prop. tax)	(value of 1 mill)			
	$\$50,000$	$/$	$\$312,000.00$	$=$	0.160 (increase mill rate)
Third Step:	(value of the home)				
	$\$100,000$	$\times$	0.115	$=$	$\$11,500$ (assessed value)
Result:	(assessed value)	(increase mill rate)		(increase tax)	
	$\$11,500$	$\times$	0.160	$/$	$1000 = \$1.84$

\*\*\*\*\*

### 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)				
	$\$312,000,000$	$/$	1000	$=$	$\$312,000.00$ (value of 1 mill)
Second Step:	(increased prop. tax)	(value of 1 mill)			
	$\$50,000$	$/$	$\$312,000.00$	$=$	0.160 (increase mill rate)
Third Step:	(value of the property)				
	$\$2,500,000$	$\times$	0.300	$=$	$\$750,000$ (assessed value)
Result:	(assessed value)	(increase mill rate)		(increase tax)	
	$\$750,000$	$\times$	0.160	$/$	$1000 = \$120.19$

\*\*\*\*\*

### 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)				
	$\$312,000,000$	$/$	1000	$=$	$\$312,000.00$ (value of 1 mill)
Second Step:	(increased prop. tax)	(value of 1 mill)			
	$\$50,000$	$/$	$\$312,000.00$	$=$	0.160 (increase mill rate)
Third Step:	(value of the property)				
	$\$2,500,000$	$\times$	0.250	$=$	$\$625,000$ (assessed value)
Result:	(assessed value)	(increase mill rate)		(increase tax)	
	$\$625,000$	$\times$	0.160	$/$	$1000 = \$100.16$

\*\*\*\*\*

### 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.

<b>Formula:</b>					
First Step:	(value of the home) \$100,000	x	(residential %) 0.115	=	(assessed value) \$11,500
Second Step:	(assessed value) \$11,500	x	(total mill rate) 52.869	/	(impact, total mills) 1000 = \$607.99
*****					
<b>How to Achieve the Same Mill Rate as the Year Before</b>					
<b>Example #5 and Formula</b>					
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.					
<b>Formula:</b>					
	(desired mill rate) 51.821	x	(total assd. valuation) \$312,000,000	/	(total taxes levied) 1000 = \$16,168,152.00