



City of Macksville

2016

**Computation to Determine Limit for 2016**

**Amount of Levy**

1. Total tax levy amount in 2015 budget	+ \$	<u>136,129</u>
2. Debt service levy in 2015 budget	- \$	<u>0</u>
3. Tax levy excluding debt service	\$	<u>136,129</u>

**2015 Valuation Information for Valuation Adjustments**

4. New improvements for 2015:		+ <u>22,450</u>	
5. Increase in personal property for 2015:			
5a. Personal property 2015	+	<u>24,635</u>	
5b. Personal property 2014	-	<u>28,644</u>	
5c. Increase in personal property (5a minus 5b)		+ <u>0</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>58,865</u>	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		<u>81,315</u>	
9. Total estimated valuation July 1, 2015		<u>1,633,475</u>	
10. Total valuation less valuation adjustment (9 minus 8)		<u>1,552,160</u>	
11. Factor for increase (8 divided by 10)		<u>0.05239</u>	
12. Amount of increase (11 times 3)	+ \$	<u>7,132</u>	
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$	<u>143,261</u>	
14. Debt service levy in this 2016 budget		<u>0</u>	
15. 2016 tax levy, including debt service, prior to CPI adjustment (13 plus 14)		<u>143,261</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>2,178</u>	
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$	<u>145,439</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.







**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2015	Payments Due 2015	Payments Due 2016
John Deere 310J Backhoe	9/14/2010	60	3.95	32,579	7,110	7,252	
<b>Totals</b>					<b>7,110</b>	<b>7,252</b>	<b>0</b>

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

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

**Budgeted Year: 2016**

Library found in: City of Macksville  
Stafford 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 <u>2015</u>	Proposed Year <u>2016</u>
Ad Valorem Tax	\$4,600	\$4,819
Delinquent Tax	\$180	\$200
Motor Vehicle Tax	\$903	\$872
Recreational Vehicle Tax	\$14	\$15
16/20M Vehicle Tax	\$53	\$41
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$5,750	\$5,947
Difference in Total Taxes:	\$197	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$1,566,107	\$1,633,475
Did Assessed Valuation Decrease?	No	
Levy Rate	3.028	2.950
Difference in Levy Rate:	(0.078)	
Qualify for grant:	Not 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 Macksville

2016

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	51,760	50,161	53,185
Receipts:			
Ad Valorem Tax	112,441	127,445	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	8,005	5,000	5,000
Motor Vehicle Tax	27,258	23,493	24,162
Recreational Vehicle Tax	334	352	429
16/20M Vehicle Tax	1,380	1,368	1,122
Commercial Vehicle Tax			441
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Sales Tax	39,856	39,000	39,000
Franchise Tax	19,919	19,000	19,000
Licenses, Fines & Permits	1,038	1,000	1,000
Charges for Services	1,589	1,000	1,000
Building Rent			
Reimbursements	4,059	2,000	2,000
Interest on Idle Funds	487	400	400
Miscellaneous	2,520	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>218,886</b>	<b>221,058</b>	<b>94,554</b>
<b>Resources Available:</b>	<b>270,646</b>	<b>271,219</b>	<b>147,739</b>
Expenditures:			
Salaries	80,681	83,101	86,000
Payroll Taxes	12,275	12,650	13,000
Supplies	22,248	22,470	23,000
Insurance	26,296	26,559	27,000
Utilities	26,295	26,295	27,000
Repairs	2,750	2,500	3,000
Professional Fees	11,866	12,459	14,000
Fire Protection	3,500	4,500	4,500
Capital Outlay	6,861		50,785
Donations			1,000
Library Appropriation	3,500	3,500	3,500
Transfer to Machinery Reserve	12,000	10,000	10,000
Transfer to Capital Improvement	8,000	10,000	10,000
Neighborhood Revitalization Rebate			7,215
Miscellaneous	4,213	4,000	4,000
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>220,485</b>	<b>218,834</b>	<b>284,000</b>
Unencumbered Cash Balance Dec 31	50,161	53,185	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	249,000	263,500	284,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	284,000
		Tax Required	136,261
Delinquent Comp Rate:	0.0%		0
	Amount of 2015 Ad Valorem Tax		<u>136,261</u>

City of Macksville

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	xxxxxxxxxxxxxxxxxxxxxxxx
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% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxxxxxx
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

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	537	537	537
Receipts:			
Ad Valorem Tax	4,328	4,600	xxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	308	180	200
Motor Vehicle Tax	1,048	903	872
Recreational Vehicle Tax	13	14	15
16/20M Vehicle Tax	53	53	41
Commercial Vehicle Tax			16
Watercraft Tax			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>5,750</b>	<b>5,750</b>	<b>1,144</b>
<b>Resources Available:</b>	<b>6,287</b>	<b>6,287</b>	<b>1,681</b>
Expenditures:			
Appropriation	5,750	5,750	6,245
Neighborhood Revitalization Rebate			255
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>5,750</b>	<b>5,750</b>	<b>6,500</b>
Unencumbered Cash Balance Dec 31	537	537	xxxxxxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	6,300	6,300	6,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,500
		Tax Required	4,819
Delinquent Comp Rate:		0.0%	0
		Amount of 2015 Ad Valorem Tax	4,819

City of Macksville

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

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	6,854	9,904	12,320
Receipts:			
State of Kansas Gas Tax	14,120	14,160	14,180
County Transfers Gas		0	0
Reimbursements	67	450	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>14,187</b>	<b>14,610</b>	<b>14,680</b>
<b>Resources Available:</b>	<b>21,041</b>	<b>24,514</b>	<b>27,000</b>
Expenditures:			
Salaries	7,188	7,404	8,000
Payroll Taxes	1,247	1,284	2,000
Repairs & Supplies	2,702	3,506	4,000
Capital Outlay			13,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>11,137</b>	<b>12,194</b>	<b>27,000</b>
Unencumbered Cash Balance Dec 31	9,904	12,320	0
2014/2015/2016 Budget Authority Amount:	20,000	20,000	27,000

Adopted Budget

<b>Park Memorial</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	15,088	7,244	9,000
Receipts:			
Donations		10,000	10,000
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>
<b>Resources Available:</b>	<b>15,088</b>	<b>17,244</b>	<b>19,000</b>
Expenditures:			
Salaries	4,626	4,765	5,000
Payroll Taxes	733	755	1,000
Repairs & Supplies	2,347	2,494	3,000
Utilities	138	230	500
Capital Outlay			9,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>7,844</b>	<b>8,244</b>	<b>19,000</b>
Unencumbered Cash Balance Dec 31	7,244	9,000	0
2014/2015/2016 Budget Authority Amount:	10,000	25,000	19,000

City of Macksville

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

Adopted Budget Police	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	3,469	2,319	1,200
Receipts:			
Fines & Fees	1,748	1,816	4,700
Reimbursements	31	50	100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,779</b>	<b>1,866</b>	<b>4,800</b>
<b>Resources Available:</b>	<b>5,248</b>	<b>4,185</b>	<b>6,000</b>
Expenditures:			
Insurance			
Supplies	2,828	2,885	3,000
Capital Outlay			3,000
Miscellaneous	101	100	
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>2,929</b>	<b>2,985</b>	<b>6,000</b>
Unencumbered Cash Balance Dec 31	2,319	1,200	0
2014/2015/2016 Budget Authority Amount:	7,000	10,000	6,000

Adopted Budget

Diversion	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	2,135	2,385	2,500
Receipts:			
Fines & Fees	250	250	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>250</b>	<b>250</b>	<b>500</b>
<b>Resources Available:</b>	<b>2,385</b>	<b>2,635</b>	<b>3,000</b>
Expenditures:			
Professional Fees		135	3,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>135</b>	<b>3,000</b>
Unencumbered Cash Balance Dec 31	2,385	2,500	0
2014/2015/2016 Budget Authority Amount:	3,000	5,000	3,000

City of Macksville

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**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	10,797	9,374	9,700
Receipts:			
Customer Receipts	31,486	31,500	31,700
Reimbursements	69	100	100
Interest on Idle Funds			
Miscellaneous	720	500	500
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>32,275</b>	<b>32,100</b>	<b>32,300</b>
<b>Resources Available:</b>	<b>43,072</b>	<b>41,474</b>	<b>42,000</b>
Expenditures:			
Salaries	19,371	19,952	21,000
Payroll Taxes	3,359	3,460	3,500
Utilities	905	923	1,000
Repairs & Supplies	2,079	2,121	2,500
Professional Fees	1,984	1,318	1,000
Capital Outlay			9,000
Transfer to Sewer Reserve	6,000	4,000	4,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>33,698</b>	<b>31,774</b>	<b>42,000</b>
Unencumbered Cash Balance Dec 31	9,374	9,700	0
2014/2015/2016 Budget Authority Amount:	44,000	45,000	42,000

Adopted Budget

Water	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	32,844	28,276	20,000
Receipts:			
Customer Receipts	69,511	69,500	69,750
Interest on Idle Funds			
Miscellaneous	249	250	250
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>69,760</b>	<b>69,750</b>	<b>70,000</b>
<b>Resources Available:</b>	<b>102,604</b>	<b>98,026</b>	<b>90,000</b>
Expenditures:			
Salaries	24,231	24,958	26,000
Payroll Taxes	4,202	4,328	4,500
Repairs & Supplies	5,197	5,238	5,500
Utilities	5,268	5,375	5,500
Water Fees	1,235	1,734	2,000
Professional Fees	6,903	6,500	6,500
Capital Outlay			10,935
Water Bond Principal	15,000	20,000	20,000
Water Bond Interest	4,490	3,890	3,060
Water Bond Commission	3	3	5
Transfer to Water Reserve	6,000	6,000	6,000
Miscellaneous	1,799		
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>74,328</b>	<b>78,026</b>	<b>90,000</b>
Unencumbered Cash Balance Dec 31	28,276	20,000	0
2014/2015/2016 Budget Authority Amount:	101,000	107,000	90,000

City of Macksville

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

Adopted Budget Refuse	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	3,058	2,878	2,723
Receipts:			
Customer Receipts	46,613	49,506	57,277
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>46,613</b>	<b>49,506</b>	<b>57,277</b>
<b>Resources Available:</b>	<b>49,671</b>	<b>52,384</b>	<b>60,000</b>
Expenditures:			
Contractual	46,793	49,661	60,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>46,793</b>	<b>49,661</b>	<b>60,000</b>
Unencumbered Cash Balance Dec 31	2,878	2,723	0
2014/2015/2016 Budget Authority Amount:	50,000	60,000	60,000

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

2016

0

**NON-BUDGETED FUNDS (A)**  
*(Only the actual budget year for 2014 is to be shown)*

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
<b>Machinery Reserve</b>		<b>Capital Improvement</b>		<b>Sewer Reserve</b>		<b>Water Reserve</b>		<b>Library Donations</b>		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	26,548	Cash Balance Jan 1	87,959	Cash Balance Jan 1	34,960	Cash Balance Jan 1	86,400	Cash Balance Jan 1	17,187	253,054
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Trf from General	12,000	Trf from General	8,000	Trf from Sewer	6,000	Trf from Water	6,000	Donations	1,297	
								Int on Idle Funds	20	
<b>Total Receipts</b>	<b>12,000</b>	<b>Total Receipts</b>	<b>8,000</b>	<b>Total Receipts</b>	<b>6,000</b>	<b>Total Receipts</b>	<b>6,000</b>	<b>Total Receipts</b>	<b>1,317</b>	<b>33,317</b>
<b>Resources Available:</b>	<b>38,548</b>	<b>Resources Available:</b>	<b>95,959</b>	<b>Resources Available:</b>	<b>40,960</b>	<b>Resources Available:</b>	<b>92,400</b>	<b>Resources Available:</b>	<b>18,504</b>	<b>286,371</b>
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	6,861	None		Capital Outlay	10,486	Capital Outlay	10,486	None		
<b>Total Expenditures</b>	<b>6,861</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>10,486</b>	<b>Total Expenditures</b>	<b>10,486</b>	<b>Total Expenditures</b>	<b>0</b>	<b>27,833</b>
<b>Cash Balance Dec 31</b>	<b>31,687</b>	<b>Cash Balance Dec 31</b>	<b>95,959</b>	<b>Cash Balance Dec 31</b>	<b>30,474</b>	<b>Cash Balance Dec 31</b>	<b>81,914</b>	<b>Cash Balance Dec 31</b>	<b>18,504</b>	<b>258,538</b> **
										<b>258,538</b> **

\*\*Note: These two block figures should agree.

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Macksville**  
will meet on August 3, 2015 at 7:00 PM at City Hall for the purpose of  
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 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	220,485	83.704	218,034	83.894	284,000	136,261	83.418
Debt Service							
Library	5,750	3.222	5,750	3.028	6,500	4,819	2.950
Special Highway	11,137		12,194		27,000		
Park Memorial	7,844		8,244		19,000		
Police	2,929		2,985		6,000		
Diversion			135		3,000		
Sewer	33,698		31,774		42,000		
Water	74,328		78,026		90,000		
Refuse	46,793		49,661		60,000		
Non-Budgeted Funds-A	27,833						
Totals	430,797	86.926	406,803	86.922	537,500	141,080	86.368
Less: Transfers	32,000		30,000		30,000		
Net Expenditure	398,797		376,803		507,500		
Total Tax Levied	132,168		136,129		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,520,459		1,566,107		1,633,475		
Outstanding Indebtedness, January 1,							
	<u>2013</u>		<u>2014</u>		<u>2015</u>		
G.O. Bonds	120,000		105,000		90,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	20,514		13,945		7,110		
Total	140,514		118,945		97,110		

\*Tax rates are expressed in mills

**Julie Bissell**

City Official Title: City Clerk

**2016 Neighborhood Revitalization Rebate**

Budgeted Funds for 2016	2015 Ad Valorem before Rebate**	2015 Mil Rate before Rebate	Estimate 2016 NR Rebate
General	136,261	83.418	7,215
Debt Service			
Library	4,819	2.950	255
<b>TOTAL</b>	<b>141,080</b>	<b>86.368</b>	<b>7,470</b>

2015 July 1 Valuation: 1,633,475

Valuation Factor: 1,633.475

Neighborhood Revitalization Subj to Rebate: 86,497

Neighborhood Revitalization factor: 86.497

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



