CERTIFICATE

To the Clerk of OSAGE COUNTY, State of Kansas

We, the undersigned, officers of

CITY OF LYNDON

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 2015; and
(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

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Schedule of Transfers		4			
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Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	573,004	259,961	
Debt Service	10-113	8	18,615	16,703	
Library	12-1220	8			
Law Enforcement		9	15,625	4,278	
Employee Benefits		9	181,436	81,690	
Special Highway		10	18,078		
Special Parks & Recreation		10			
Special Machinery		11	13,000		
Swimming Pool		11	12,500		
Community Center		12	5,395		
Water		12	393,207		
Sewer		13	261,427		
Trash		13	75,262		
Stormwater		14	6,000		
City Sales Tax		15	123,504		
Capital Improvement		16	475,127		
Totals		xxxxxx	2,172,180	362,632	
Is an Ordinance required to be passed, published, and attached to the budget?				No	County Clerk's Use Only
Budget Summary		17			
Neighborhood Revitalization Rebate		18			Nov 1, 2014 Total Assessed Valuation

Assisted by: Betty H Thompson

Betty H. Thompson
City Administrator
Address:
730 Topeka Ave
Lyndon, KS 66451
Email:
lyndonkansas@gmail.com

Attest: _____, 2014

County Clerk

Governing Body

CITY OF LYNDON 2015

Computation to Determine Limit for 2015

				Amount of Levy
1. Total Tax Levy Amount in 2014 Budget			+ $	352,952
2. Debt Service Levy in 2014 Budget			- $	15,896
3. **Tax Levy Excluding Debt Service**			$	337,056
2014 Valuation Information for Valuation Adjustments:				
4. **New Improvements for 2014:**		+ 291,181		
5. **Increase in Personal Property for 2014:**				
5a. Personal Property 2014	+ 38,870			
5b. Personal Property 2013	- 127,434			
5c. Increase in Personal Property (5a minus 5b)		+ 0 (Use Only if > 0)		
6. **Valuation of annexed territory for 2014:**				
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 2014:**		9,620		
8. **Total Valuation Adjustment** (Sum of 4, 5c, 6d &7)		300,801		
9. Total Estimated Valuation July 1, 2014	5,860,689			
10. **Total Valuation less Valuation Adjustment (9 minus 8)**		5,559,888		
11. Factor for Increase (8 divided by 10)		0.05410		
12. Amount of Increase (11 times 3)			+ $	18,235
13. **Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)**			$	355,291
14. **Debt Service Levy in this 2015 Budget**				16,703
15. **Maximum levy, including debt service, without an Ordinance (13 plus 14)**				371,994

If the 2015 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

Allocation of Motor, Recreational, 16/20M Vehicle Tax

Budgeted Funds for 2014	Budget Tax Levy Amount for 2013	Allocation for Year 2015		
		MVT	RVT	16/20M Veh
General	208,842	30,521	593	365
Debt Service	15,896	2,323	45	28
Library				
Law Enforcement	11,405	1,667	32	20
Employee Benefits	116,809	17,071	332	204
TOTAL	352,952	51,582	1,002	617

County Treas Motor Vehicle Estimate	51,582		
County Treasurers Recreational Vehicle Estimate		1,002	
County Treasurers 16/20M Vehicle Estimate			617

Motor Vehicle Factor	0.14614		
Recreational Vehicle Factor		0.00284	
16/20M Vehicle Factor			0.00175

CITY OF LYNDON 2015

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2013	Current Amount for 2014	Proposed Amount for 2015	Transfers Authorized by Statute
General Fund	Employee Benefits	-	-	25,000	12-825d
General Fund	Capital Improvement	58,229	32,800	75,085	12-1,118
General Fund	Swimming Pool	187	3,250	4,700	12-825d
General Fund	Community Center	-	1,487	3,000	12-825d
Special Highway	Special Machinery	-	6,632	6,687	68-141g
Special Highway	Capital Improvement	20,630	5,977	4,110	12-825d
Special Parks	Capital Improvement	3,500	-	-	12-1,118
Water	Employee Benefits	-	46,062	-	12-825d
Water	Capital Improvement	124,000	23,000	-	12-825d
Sewer	Employee Benefits	18,000	-	36,000	12-825d
Stormwater	Capital Improvement	920	-	-	12-825d
City Retailers Tax Imp.	Capital Improvement	99,900	114,500	123,504	12-1,118
	Totals	325,366	233,708	278,086	
	Adjustments*				
	Adjusted Totals	325,366	233,708	278,086	

*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.

State of Kansas
City

CITY OF LYNDON

2015

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2014	Date Due		Amount Due 2014		Amount Due 2015	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Bonds: Series 1996											
Municipal Swimming Pool	5/1/1996	10/1/2016	6.05	300,000	45,000	4-1/10-1	10/1	2,723	15,000	1,815	15,000
Bonds: R-1 Series A 2006											
Water Distribution System	6/5/2006	6/5/2046	4.38	431,300	399,000	6/5	6/5	17,456	6,000	17,194	6,000
Bonds: R-1 Series B 2006											
Water Distribution System	6/5/2006	6/5/2046	4.38	162,000	148,000	6/5	6/5	6,475	2,000	6,388	2,000
Total G.O. Bonds					**592,000**			**26,654**	**23,000**	**25,397**	**23,000**
Other:											
KS Water Pollution Control											
Revolving Loan Fund	9/9/2004	3/1/2026	2.92	1,466,000	1,063,187	3-1/9-1	3-1/9-1	30,926	72,544	28,792	74,678
Total Other					**1,063,187**			**30,926**	**72,544**	**28,792**	**74,678**
Total Indebtedness					**1,655,187**			**57,580**	**95,544**	**54,189**	**97,678**

CITY OF LYNDON

2015

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 2014	Payments Due 2014	Payments Due 2015
Street Lighting Improvement	12/6/1999	180	5.75	155,524	14,946	14,968	0
		2014					
730 Topeka	11/1/2001	180	5.55	148,500	40,059	14,717	14,717
Land, Building and attached		2016					
furniture and fixtures							
Street Signs	5/6/2014	60	4.00	20,000	20,000	2,579	4,421
LED Lighting	12/20/2013	60	4.00	15,923	15,923	3,513	3,513
Totals					**90,928**	**35,777**	**22,651**

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

CITY OF LYNDON 2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	23,175	74,813	81,870
Receipts:			
Ad Valorem Tax	195,399	202,577	xxxxxxxxxxxxxxxxx
Delinquent Tax	6,857	7,185	7,185
Motor Vehicle Tax	32,889	30,100	30,521
Recreational Vehicle Tax	654	552	593
16/20M Vehicle Tax	0	0	365
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Mineral Production Tax	0	0	0
Local Alcoholic Liquor	681	671	661
Compensating Use Tax	0	0	0
Local Sales Tax	55,240	55,878	51,878
Franchise Tax	61,463	64,000	64,000
Licenses and Permits	1,557	1,400	1,400
Fines and Fees	7,916	8,012	6,857
Reimbursed Expense	58,349	0	0
Transfer In (from CDs)	75,000	70,000	80,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	715	602	92
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**496,720**	**440,977**	**243,552**
Resources Available:	**519,895**	**515,790**	**325,422**

CITY OF LYNDON

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Resources Available:	519,895	515,790	325,422
Expenditures:			
General Government	162,077	172,855	174,450
Police	59,320	62,686	91,586
Street & Alley	62,308	63,982	66,536
Parks & Recreation	31,626	32,521	51,391
Swimming Pool	27,527	18,000	22,700
Street Lighting	32,996	34,521	35,557
Municipal Court	10,812	11,818	12,931
Contingency & Transfers	58,416	37,537	117,854
Sub-Total detail page	445,082	433,920	573,004
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**445,082**	**433,920**	**573,004**
Unencumbered Cash Balance Dec 31	74,813	81,870	xxxxxxxxxxxxxxxxx
2013/2014 Budget Authority Amount:	422,850	393,230	xxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	573,004
		Tax Required	247,582
	Delinquent Comp Rate:	5.0%	12,379
		Amount of 2014 Ad Valorem Tax	259,961

See Tab A **See Tab C**

CITY OF LYNDON 2015

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
General Government			
Salaries	75,400	77,662	80,000
Contractual	72,174	80,191	75,455
Commodities	14,503	15,002	18,995
Capital Outlay			
Total	**162,077**	**172,855**	**174,450**
Police			
Salaries	46,290	47,679	72,042
Contractual	2,968	2,155	3,544
Commodities	10,062	12,852	16,000
Capital Outlay			
Total	**59,320**	**62,686**	**91,586**
Street & Alley			
Salaries	44,215	45,541	46,908
Contractual	671	989	1,101
Commodities	17,422	17,452	18,527
Capital Outlay	0	0	0
Total	**62,308**	**63,982**	**66,536**
Parks & Recreation			
Salaries	8,881	9,147	9,422
Contractual	7,898	8,522	9,148
Commodities	14,847	14,852	18,821
Capital Outlay	0	0	14,000
Total	**31,626**	**32,521**	**51,391**
Swimming Pool			
Salaries	27,527	18,000	18,000
Contractual	0	0	0
Commodities	0	0	700
Capital Outlay	0	0	4,000
Total	**27,527**	**18,000**	**22,700**
Street Lighting			
Salaries			
Contractual	32,996	34,521	35,557
Commodities			
Capital Outlay			
Total	**32,996**	**34,521**	**35,557**
Municipal Court			
Salaries	5,888	6,065	6,247
Contractual	4,264	5,152	5,899
Commodities	660	601	785
Capital Outlay			
Total	**10,812**	**11,818**	**12,931**
Contingency & Transfers			
Contingency	0	0	10,000
Transfers to Capital Improvement	58,229	32,800	75,085
Transfers to Pool, Community Center	187	4,737	7,769
Transfer to Employee Benefits	0	0	25,000
Total	**58,416**	**37,537**	**117,854**

Page Total	**445,082**	**433,920**	**573,004**

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

CITY OF LYNDON 2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	1,665	333	311
Receipts:			
Ad Valorem Tax	14,574	15,419	xxxxxxxxxxxxxxx
Delinquent Tax	576	422	
Motor Vehicle Tax	2,108	1,825	2,323
Recreational Vehicle Tax	41	35	45
16/20M Vehicle Tax	0		28
Reimbursed Expense			
Operating Transfers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**17,299**	**17,701**	**2,396**
Resources Available:	**18,964**	**18,034**	**2,707**
Expenditures:			
Principal	15,000	15,000	15,000
Interest	3,630	2,723	1,815
Commissions	1	0	0
Neighborhood Revitalization Rebate			
Miscellaneous			1,800
Does miscellanous exceed 10% of Total E			
Total Expenditures	**18,631**	**17,723**	**18,615**
Unencumbered Cash Balance Dec 31	333	311	xxxxxxxxxxxxxxx
2013/2014 Budget Authority Amount:	20,631	19,119	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	18,615
		Tax Required	15,908
	Delinquent Comp Rate:	5.0%	795
		Amount of 2014 Ad Valorem Tax	16,703

Adopted Budget **Library**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle 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% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2013/2014 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2014 Ad Valorem Tax	0

CITY OF LYNDON 2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Law Enforcement**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	30,369	19,864	9,832
Receipts:			
Ad Valorem Tax	10,352	11,063	xxxxxxxxxxxxxxxx
Delinquent Tax	239	0	0
Motor Vehicle Tax	1,499	1,500	1,667
Recreational Vehicle Tax	30	30	32
16/20M Vehicle Tax	0	0	20
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,120**	**12,593**	**1,719**
Resources Available:	42,489	32,457	11,551
Expenditures:			
Salaries	22,625	22,625	10,625
Equipment Reserve	0	0	5,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**22,625**	**22,625**	**15,625**
Unencumbered Cash Balance Dec 31	19,864	9,832	xxxxxxxxxxxxxxxx
2013/2014 Budget Authority Amount:	22,625	32,442	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	15,625
		Tax Required	4,074
	Delinquent Comp Rate:	5.0%	204
		Amount of 2014 Ad Valorem Tax	4,278

Adopted Budget **Employee Benefits**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	483	0	0
Receipts:			
Ad Valorem Tax	90,165	95,000	xxxxxxxxxxxxxxxx
Delinquent Tax	2,821	2,652	
Motor Vehicle Tax	14,279	13,821	17,071
Recreational Vehicle Tax	284	252	332
16/20M Vehicle Tax	0	0	204
Reimbursed Expense	1,552	1,500	0
Transfer from General	0	0	25,000
Transfers (2014 Water, 2015 Gen'l,Swr.)	43,246	46,062	61,000
Interest on Idle Funds	34	22	29
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**152,381**	**159,309**	**103,636**
Resources Available:	**152,864**	**159,309**	**103,636**
Expenditures:			
Social Security	29,307	30,555	32,500
KPERS	29,571	31,542	35,500
State Unemployment	6,148	6,789	6,148
Workers Compensation	14,344	14,523	14,288
Medical Insurance	73,494	75,900	93,000
Neighborhood Revitalization Rebate	0	0	
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**152,864**	**159,309**	**181,436**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2013/2014 Budget Authority Amount:	186,650	217,288	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	181,436
		Tax Required	77,800
	Delinquent Comp Rate:	5.0%	3,890
		Amount of 2014 Ad Valorem Tax	81,690

CITY OF LYNDON 2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	20,310	12,090	19,922
Receipts:			
State of Kansas Gas Tax	26,375	26,530	26,750
County Transfers Gas		0	0
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**26,375**	**26,530**	**26,750**
Resources Available:	**46,685**	**38,620**	**46,672**
Expenditures:			
Contractual Services	1,800	1,700	1,772
Commodities	5,320	4,389	5,509
Transfer to Capital Improvement	27,475	0	0
Transfer to Special Machinery	0	6,632	6,687
Transfer to Capital Improvement (Sidewalk	0	5,977	4,110
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**34,595**	**18,698**	**18,078**
Unencumbered Cash Balance Dec 31	12,090	19,922	28,594
2013/2014 Budget Authority Amount:	27,430	47,628	

See Tab A

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	3,334	515	185
Receipts:			
Local Alcohol Liquor Fund	681	671	661
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**681**	**671**	**661**
Resources Available:	**4,015**	**1,186**	**846**
Expenditures:			
Commodities	0	1,001	0
Operating Transfers	3,500	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,500**	**1,001**	**0**
Unencumbered Cash Balance Dec 31	515	185	846
2013/2014 Budget Authority Amount:	4,000	1,400	

CITY OF LYNDON 2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Machinery**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	20,514	1,708	7,590
Receipts:			
Transfer from Special Highway	6,845	6,382	6,687
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,845**	**6,382**	**6,687**
Resources Available:	**27,359**	**8,090**	**14,277**
Expenditures:			
Street Equipment (snow plow)	25,651	500	7,000
Other Street Equipment			6,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**25,651**	**500**	**13,000**
Unencumbered Cash Balance Dec 31	1,708	7,590	1,277
2013/2014 Budget Authority Amount:	27,000	8,400	

Adopted Budget

Swimming Pool	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	-68	0	162
Receipts:			
Charges for Services (Fees)	12,186	7,807	7,807
Transfers (from General)	187	3,250	4,700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,373**	**11,057**	**12,507**
Resources Available:	**12,305**	**11,057**	**12,669**
Expenditures:			
Salaries	0		
Contractual Services	4,082	3,895	5,500
Commodities	8,223	7,000	7,000
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**12,305**	**10,895**	**12,500**
Unencumbered Cash Balance Dec 31	0	162	169
2013/2014 Budget Authority Amount:	14,024	13,500	

CITY OF LYNDON 2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Community Center**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	-263	0	0
Receipts:			
Fees	2,705	2,600	2,600
Donations	25	0	0
Transfer from General Fund	1,256	1,487	3,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,986**	**4,087**	**5,600**
Resources Available:	**3,723**	**4,087**	**5,600**
Expenditures:			
Contractual Services	3,348	3,801	3,895
Commodities	375	286	1,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,723**	**4,087**	**5,395**
Unencumbered Cash Balance Dec 31	0	0	205
2013/2014 Budget Authority Amount:	3,100	4,200	

See Tab A

Adopted Budget

Water	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	167,318	85,000	84,649
Receipts:			
Collections from Customers	400,845	393,209	393,209
Transfers In	44,028	0	0
Reimbursed Expenses	37	3,448	0
Interest on Idle Funds	985	413	602
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**445,895**	**397,070**	**393,811**
Resources Available:	**613,213**	**482,070**	**478,460**
Expenditures:			
Salaries	81,439	96,090	99,000
Contractual Services	167,407	176,269	177,092
Commodities	21,210	22,069	24,533
Capital Outlay	2,475	0	0
Contractual Maintenance	0	0	20,000
Principal and Interest	31,238	31,931	31,582
Transfers to Capital Imp. (2013, 2014)	224,000	23,000	16,000
Transfer to Employee Benefits (2014, 2015	0	46,062	25,000
Miscellaneous	444	2,000	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**528,213**	**397,421**	**393,207**
Unencumbered Cash Balance Dec 31	85,000	84,649	85,253
2013/2014 Budget Authority Amount:	458,771	486,413	

See Tab A

CITY OF LYNDON 2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	1,668	24,865	18,373
Receipts:			
Collections from Customers	257,320	262,213	267,457
Interest on Idle Funds			
Miscellaneous	237	0	450
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**257,557**	**262,213**	**267,907**
Resources Available:	**259,225**	**287,078**	**286,280**
Expenditures:			
Salaries	63,488	62,759	65,000
Contractual Services	34,724	20,343	38,000
Commodities	13,541	33,471	20,295
Capital Improvement / Maintenance	0	50,000	0
Capital Outlay	2,475	0	0
Principal and Interest	102,132	102,132	102,132
Transfers (2013, 2015 to Emp. Ben.)	18,000	0	36,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**234,360**	**268,705**	**261,427**
Unencumbered Cash Balance Dec 31	24,865	18,373	24,853
2013/2014 Budget Authority Amount:	247,213	247,182	

See Tab C

Adopted Budget

Trash	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1		5,870	9,121
Receipts:			
Charges for Services	78,714	76,230	77,500
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**78,714**	**76,230**	**77,500**
Resources Available:	**78,714**	**82,100**	**86,621**
Expenditures:			
Salaries	8,977	8,400	9,246
Benefits	0	0	0
Contractual Services	63,608	64,279	65,516
Commodities	259	300	500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**72,844**	**72,979**	**75,262**
Unencumbered Cash Balance Dec 31	5,870	9,121	11,359
2013/2014 Budget Authority Amount:	73,039	73,021	

CITY OF LYNDON 2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Stormwater**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	0	5,795	5,787
Receipts:			
Collections from Customers	6,715	6,722	6,722
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,715**	**6,722**	**6,722**
Resources Available:	**6,715**	**12,517**	**12,509**
Expenditures:			
Transfer to Capital Improvement	920	0	0
Commodities	0	6,730	6,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**920**	**6,730**	**6,000**
Unencumbered Cash Balance Dec 31	5,795	5,787	6,509
2013/2014 Budget Authority Amount:	7,500	6,730	

CITY OF LYNDON 2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **City Sales Tax**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	896	37,800	57,922
Receipts:			
Sales Tax	121,876	119,007	119,007
Reimbursed Expenses	30,123	30,909	0
Interest on Idle Funds	421	322	229
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**152,420**	**150,238**	**119,236**
Resources Available:	**153,316**	**188,038**	**177,158**
Expenditures:			
Streetlight Lease Payments	15,616	15,616	0
Community Infrastructure	0	0	0
Operating Transfers	99,900	0	0
Transfer to Capital Improvement (Street)	0	114,500	123,504
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**115,516**	**130,116**	**123,504**
Unencumbered Cash Balance Dec 31	37,800	57,922	53,654
2013/2014 Budget Authority Amount:	115,616	130,116	

CITY OF LYNDON 2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	30,495	34,796	80,095
Receipts:			
Transfer from General Fund	58,229	32,800	75,085
Transfer from City Retailers Tax Imp (Stre	99,900	114,500	123,504
Transfer from Special Parks	3,500	0	0
Transfer from Stormwater	920	0	0
Transfer from Water	124,000	23,000	0
Transfer from Special Highway	20,630	5,977	4,110
Grant Funds	99,047	0	200,000
Reimbursement (Jones Park Trail)	0	39,000	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**406,226**	**215,277**	**402,699**
Resources Available:	**436,721**	**250,073**	**482,794**
Expenditures:			
Streets and Highway	146,931	125,000	125,000
Sidewalks	3,906	10,000	10,000
Drainage	4,833	4,978	5,127
Parks & Recreation	0	0	0
Community and Economic Development	186,746	0	0
Public Buildings	0	0	0
Water	12,873	0	0
Safe Routes (BG Surveying)	0	30,000	0
Safe Routes (SRTS Construction)	0	0	250,000
Safe Routes (8th Street Culvert Constructio	0	0	40,000
Safe Routes (Inspection)	0	0	25,000
Water Line (8th Street)	0	0	20,000
Expenditures (to obtain carryover balance	46,636		
consistent with 2013 Audit Report)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**401,925**	**169,978**	**475,127**
Unencumbered Cash Balance Dec 31	34,796	80,095	7,667
2013/2014 Budget Authority Amount:	353,500	244,500	

See Tab A

NOTICE OF BUDGET HEARING

The governing body of
CITY OF LYNDON
will meet on August 18, 2014 at 6:30pm at Lyndon 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 730 Topeka Ave and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate *
General	445,082	37.611	433,920	36.613	573,004	259,961	44.357
Debt Service	18,631	2.801	17,723	2.786	18,615	16,703	2.850
Library							
Law Enforcement	22,625	1.995	22,625	1.999	15,625	4,278	0.730
Employee Benefits	152,864	17.359	159,309	20.478	181,436	81,690	13.939
Special Highway	34,595		18,698		18,078		
Special Parks & Recreation	3,500		1,001				
Special Machinery	25,651		500		13,000		
Swimming Pool	12,305		10,895		12,500		
Community Center	3,723		4,087		5,395		
Water	528,213		397,421		393,207		
Sewer	234,360		268,705		261,427		
Trash	72,844		72,979		75,262		
Stormwater	920		6,730		6,000		
City Sales Tax	115,516		130,116		123,504		
Capital Improvement	401,925		169,978		475,127		
Totals	2,072,754	59.766	1,714,687	61.876	2,172,180	362,632	61.876
Less: Transfers	325,366		233,708		278,086		
Net Expenditure	1,747,388		1,480,979		1,894,094		
Total Tax Levied	341,748		352,952		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,717,984		5,704,000		5,860,689		

Outstanding Indebtedness, January 1,	2012	2013	2014
G.O. Bonds	636,000	614,000	592,000
Revenue Bonds	0	0	0
Other	1,200,320	1,132,747	1,063,187
Lease Purchase Principal	109,475	81,240	90,928
Total	1,945,795	1,827,987	1,746,115

*Tax rates are expressed in mills

Betty H. Thompson
City Official Title: City Administrator

CITY OF LYNDON

2015

2015 Neighborhood Revitalization Rebate

Budgeted Funds for 2015	2014 Ad Valorem before Rebate**	2014 Mil Rate before Rebate	Estimate 2015 NR Rebate
General			
Debt Service			
Library			
Law Enforcement			
Employee Benefits			
TOTAL	0	0.000	0

2014 July 1 Valuation: 5,860,689

Valuation Factor: 5,860.689

Neighborhood Revitalization Subj to Rebate: 351,416

Neighborhood Revitalization factor: 351.416

**This information comes from the 2015 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.