

1	Gas Line Replace
2	Sewer Line Fund
3	Water Line Fund
4	Water Well Replacement
5	

Non-Budgeted (C):

1	
2	
3	
4	
5	

Non-Budgeted (D):

1	
2	
3	
4	
5	

From the 2017 Budget, Budget Summary Page		2015 Tax Rate (2016 Column)
General		46.528
Debt Service		
Library		4.128
B&I - Quivera		
B&I - Pool		
B&I - Gas Project		
B&I City Hall/Library		
Municipal Equipment Res.		2.032
	0	
	0	
	0	
	0	
	0	
Total		52.688

Total Tax Levied (2016 budget column)		761,643
Assessed Valuation (2016 budget column)		14,455,710

From the 2017 Budget, Budget Summary Page		
Outstanding Indebtedness, January 1:	2015	2016
G.O. Bonds	3,610,840	5,376,514
Revenue Bonds	3,315,000	3,977,668
Other	2,229,155	3,187,448
Lease Purchase Principal		

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

From the County Clerk's 2018 Budget Information:	
Total Assessed Valuation for 2017	15,002,711
New Improvements for 2017	132,401
Personal Property - 2017	227,168
Territory Added: (Current Year Only)	
Real Estate	
State Assessed	1,216,438
New Improvements	
Property that has changed in use for 2016	
Personal Property - 2016	
Gross earnings (intangible) tax estimate for 2018	
Neighborhood Revitalization	

Actual Tax Rates for the 2017 Budget:

Fund	Rate
General	45.953
Debt Service	
Library	3.828
B&I - Quivera	
B&I - Pool	
B&I - Gas Project	
B&I City Hall/Library	
Municipal Equipment Res.	2.035
Total	51.816

Final Assessed Valuation from the November 1, 2016 Abstract	14,698,988
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From the County Treasurer's Budget Information - 2018 Budget Year Estimates:	
Motor Vehicle Tax Estimate	154,520
Recreational Vehicle Tax Estimate	2,989
16/20 M Vehicle Tax	1,204
Commercial Vehicle Tax Estimate	6,288
Watercraft Tax Estimate	612
LAVTR	
City and County Revenue Sharing	

Computation of Delinquency

Actual Delinquency for 2015 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%
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From the League of Municipalities' Budget Tips (Special City and County Highway Fund):	
2018 State Distribution for Kansas Gas Tax	99,540
2018 County Transfers for Gas**	
Adjusted 2017 State Distribution for Kansas Gas Tax	
Adjusted 2017 County Transfers for Gas**	

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

From the 2016 Budget Certificate Page

Funds	2016 Expenditure Amounts Budget Authority	Note: If the 2016 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.
General	6,180,962	
Debt Service		
Library	71,999	
B&I - Quivera	40,170	
B&I - Pool	152,370	
B&I - Gas Project	350,000	
B&I City Hall/Librar	132,650	
Municipal Equipment	350,699	
0		
0		
0		
0		
0		
Special Highway	695,940	
Special Parks and Rec	19,177	
Special Alcohol	5,750	
0		
0		
0		
0		
0		
0		
0		
0		
0		
0		
0		
0		
Gas Fund	3,497,619	
Wastewater Fund	659,200	
Water Fund	1,189,338	
Storm Water Fund	332,750	

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 reviewed. Please input information in the green areas.

Official Name:

Official Title:

Date:

Must be at least 10 days between date published a Latest date for notice to be published in your new

Time:

Location:

Available at:

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 28, 2017

7

28

2017

January

February

March

April

May

June

July

August

September

October

November

December

Lyons

2018

Computation to Determine Limit for 2018

Amount of Levy

+ \$ _____
- \$ _____
\$ _____

- 1. Total tax levy amount in 2017 budget
- 2. Debt service levy in 2017 budget
- 3. Tax levy excluding debt service

2017 Valuation Information for Valuation Adjustments

4. New improvements for 2017:	+		
5. Increase in personal property for 2017:			
5a. Personal property 2017	+		
5b. Personal property 2016	-		
5c. Increase in personal property (5a minus 5b)	+		
			(Use Only if > 0)
6. Valuation of annexed territory for 2017			
6a. Real estate	+		
6b. State assessed	+		
6c. New improvements	-		
6d. Total adjustment (sum of 6a, 6b, and 6c)	+		
7. Valuation of property that has changed in use during 2017			
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)			
9. Total estimated valuation July 1, 2017			
10. Total valuation less valuation adjustment (9 minus 8)			
11. Factor for increase (8 divided by 10)			
12. Amount of increase (11 times 3)	+		
13. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)			
14. Debt service levy in this 2018 budget			
15. 2018 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)			
16. Consumer Price Index for all urban consumers for calendar year 2016			1.4%
17. Consumer Price Index adjustment (3 times 16)	\$		
18. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (15 plus 17)	\$		

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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 such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Transfers - Cities

K.S.A. 2-1318. Transfer to noxious weed capital outlay fund. Any moneys remaining in the noxious weed eradication fund at the end of any year for which a levy is made may be transferred to the noxious weed capital outlay fund.

K.S.A. 10-117a. Transfer from debt service fund. Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.

K.S.A. 12-110d. Transfer to special ambulance or emergency medical service equipment fund. May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. Transfer to equipment reserve fund. To finance new and replacement equipment moneys may be budgeted and transferred to an equipment reserve fund from any source which may be lawfully utilized for such purposes.

K.S.A. 12-1,118. Transfer to capital improvements fund. Authorizes transfers to the capital improvements fund from the general fund and from other city funds lawfully available for improvement purposes.

K.S.A. 12-1,119. Transfer to street and highway fund. Moneys in the general or other operating funds of the city budgeted for street and highway purposes may be transferred of to the consolidated street and highway fund.

K.S.A. 12-631o. Transfer to sewerage reserve fund. Authorizes the transfer of sewer system revenue to a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-631p. Transfer from sewerage system reserve fund. Allows the retransfer of sewerage system reserve fund dollars to the fund from which it was originally transferred.

K.S.A. 12-6a16. Transfer from fund for special improvements. Authorizes a separate fund for each improvement or combination of improvements to be credited with the proceeds from sale of bonds and temporary notes and any other moneys appropriated thereto, and upon completion of the improvement the balance, if any, shall be transferred and credited to the city bond and interest fund.

K.S.A. 12-825d. Transfer from utility fund. Surplus revenue derived from a utility may be transferred to the general fund or any other fund or such surplus, in whole or in part, may be set aside in a depreciation reserve fund of the utility.

K.S.A. 12-16,102. Transfer to employee benefits contribution trust fund. May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.

K.S.A. 12-17,118. Transfer to and from neighborhood revitalization fund. Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

K.S.A. 12-2015. Transfer to risk management reserve fund. To cover costs relating to any uninsured loss moneys may be paid into a risk management reserve fund or special reserve fund from any source which may be utilized for such purposes, including transfers from the general fund, in reasonable proportion to the estimated cost of self insuring the risk losses covered by such funds.

K.S.A. 13-1269. Transfer from certain utility funds by cities over 100,000. Authorizes transfers to governmental operating funds from operating revenue of electric-light and water utilities. Utilities must not have GO bond debt; or, if GO bond debt exists, debt service fund must be adequately capitalized. Limitations per K.S.A. 13-1271, 13-1272 on amounts that may be transferred.

K.S.A. 13-1270. Transfer to debt service fund from certain utility funds by cities over 100,000. Cities with more than 100,000 in population may transfer operating revenue of electric-light and water utilities to debt service funds moneys sufficient to pay outstanding general obligation bond principal and interest.

K.S.A. 13-14b12. Transfer to hospital special improvement fund. The board may transfer annually such amounts as it deems advisable to a special improvement fund to be used for the purpose of purchasing major items of equipment and making capital improvements to the hospital. The amount on hand in such fund shall at no time exceed [\$250,000].

K.S.A. 17-203. Sewer Fund Surplus Transfers to Sinking Fund and General Fund. Surplus revenue in the sewer fund it shall be semi-annually transferred to a sinking fund and, when such surplus fund is not needed for operations or bonded indebtedness, it may be transferred to the general fund.

K.S.A. 14-2004. Transfer by certain cities to a park land acquisition fund. Authorizes second class cities with the commission-manager form of government to establish a park land acquisition fund and to transfer up to \$5,000 a year from its general fund to such fund to acquire land for park purposes. Not more than \$25,000 shall be accumulated in said fund at any time.

K.S.A. 44-505f. Transfer to worker's compensation reserve fund. Where a city chooses to act as a self-insurer under the worker's compensation act it is authorized to make transfers to a worker's compensation reserve fund from any other funds in reasonable proportion to the estimated cost of providing benefits to employees compensated from such funds.

K.S.A. 68-141g. Transfer to special machinery or equipment fund. Authorizes an annual transfer, not to exceed 25%, from the road, bridge or street fund to a special road, bridge or street building machinery, equipment and bridge building fund.

K.S.A. 68-590. Transfer to special highway improvement fund. Authorizes the transfer each year from the fund or division thereof budgeted for roads, bridges, highways or streets an amount not to exceed 25% of such fund to a special highway improvement fund.

K.S.A. 79-2958. Transfer from closed tax levy fund. Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

Lyons

2018

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 1,2017	Payments Due 2017	Payments Due 2018
Totals					0	0	0

***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: 2018

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>2017</u>	Proposed Year <u>2018</u>
Ad Valorem	\$56,867	\$60,111
Delinquent Tax	\$2,424	\$2,652
Motor Vehicle Tax	\$11,863	\$11,416
Recreational Vehicle Tax	\$0	\$221
16/20M Vehicle Tax	\$307	\$89
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$71,461	\$74,489
Difference in Total Taxes:	\$3,028	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$14,698,988	\$15,002,711
Did Assessed Valuation Decrease?	No	
Levy Rate	3.828	4.007
Difference in Levy Rate:	0.179	
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

2018

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
ADMINISTRATIVE			
Salaries	217,218	227,168	247,725
Contractual	979,835	1,027,000	1,149,341
Commodities	12,504	4,000	6,500
Capital Outlay	480	264,329	253,800
Total	1,210,037	1,522,497	1,657,366
POLICE/ANIMAL			
Salaries	364,392	426,312	435,694
Contractual	106,960	110,177	115,981
Commodities	8,617	7,600	6,262
Capital Outlay	1,982		2,667
Total	481,951	544,089	560,604
MUNICIPAL COURT			
Salaries	37,770	37,791	34,267
Contractual	13,645	17,948	16,687
Commodities	674	600	600
Capital Outlay			1,900
Total	52,089	56,339	53,454
FIRE DEPARTMENT			
Salaries	47,856	51,224	50,304
Contractual	32,847	28,726	27,148
Commodities	2,710	2,050	2,000
Capital Outlay	4,994	6,000	3,161
Total	88,407	88,000	82,613
CEMETERY/COMPOST			
Salaries	169,376	151,901	138,310
Contractual	10,525	18,996	18,876
Commodities	19,071	5,510	6,610
Capital Outlay	688	1,575	500
Total	199,660	177,982	164,296
PARKS/ POOL			
Salaries	134,710	144,075	151,122
Contractual	50,081	90,781	85,769
Commodities	20,570	1,430	6,759
Capital Outlay	1,211	18,527	3,238
Total	206,572	254,813	246,888
STREET DEPARTMENT			
Salaries	283,144	331,794	351,934
Contractual	135,091	120,686	146,115
Commodities	76,091	83,919	71,883
Capital Outlay	1,591		2,000
Total	495,917	536,399	571,932
AIRPORT			
Salaries			
Contractual	2,096,563	354,000	598,002
Commodities	8,808	7,001	501
Capital Outlay			
Total	2,105,371	361,001	598,503
Page 1 - Total	4,840,004	3,541,120	3,935,656

Lyons

2018

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
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
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
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	0	0	0
Page 1 -Total	4,840,004	3,541,120	3,935,656
Grand Total	4,840,004	3,541,120	3,935,656

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

Lyons

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2016/2017/2018 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 2017 Ad Valorem Tax	0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	2,297	4,297	1,461
Receipts:			
Ad Valorem Tax	57,482	56,867	XXXXXXXXXXXXXXXXXX
Delinquent Tax	4,674	2,424	2,652
Motor Vehicle Tax	9,636	11,863	11,416
Recreational Vehicle Tax			221
16/20M Vehicle Tax	231	307	89
Commercial Vehicle Tax	4	584	465
Watercraft Tax			45
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	72,027	72,045	14,888
Resources Available:	74,324	76,342	16,349
Expenditures:			
APPROPRIATIONS	70,027	74,881	75,502
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	70,027	74,881	75,502
Unencumbered Cash Balance Dec 31	4,297	1,461	XXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	71,999	75,200	75,502
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	75,502
		Tax Required	59,153
		Delinquent Comp Rate: 1.6%	958
		Amount of 2017 Ad Valorem Tax	60,111

Lyons

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
B&I - Quivera	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	4,000	4,018	4,123
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
TRANSFER FOR GENERAL	39,950	39,000	37,900
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	39,950	39,000	37,900
Resources Available:	43,950	43,018	42,023
Expenditures:			
INTREST ON IDLE FUNDS	14,932	13,895	12,858
COMMODATIES			242
PRINCIPLE	25,000	25,000	25,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	39,932	38,895	38,100
Unencumbered Cash Balance Dec 31	4,018	4,123	xxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount	40,170	39,220	38,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	38,100
		Tax Required	0
Delinquent Comp Rate:		1.6%	0
Amount of 2017 Ad Valorem Tax			0

Adopted Budget	Prior Year	Current Year	Proposed Budget
B&I - Pool	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	11,415	10,003	9,003
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
TRANSFER TO CAPITAL IMPROVEME	149,100	153,000	150,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	149,100	153,000	150,000
Resources Available:	160,515	163,003	159,003
Expenditures:			
Interest on Idle Funds	65,512	62,644	59,606
COMMODATIES		1,356	694
PRINCIPLE	85,000	90,000	90,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	150,512	154,000	150,300
Unencumbered Cash Balance Dec 31	10,003	9,003	xxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount	152,370	154,000	150,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	150,300
		Tax Required	0
Delinquent Comp Rate:		1.6%	0
Amount of 2017 Ad Valorem Tax			0

Lyons

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget B&I - Gas Project	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	63,675	163,137	262,924
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
TRANSFER FROM GAS FUND	295,000	295,000	194,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	295,000	295,000	194,000
Resources Available:	358,675	458,137	456,924
Expenditures:			
Interest on Idle Funds	120,538	115,213	115,213
COMMODITIES			259,787
PRINCIPLE	75,000	80,000	80,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	195,538	195,213	455,000
Unencumbered Cash Balance Dec 31	163,137	262,924	XXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	350,000	470,000	455,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	455,000
		Tax Required	0
		Delinquent Comp Rate: 1.6%	0
		Amount of 2017 Ad Valorem Tax	0

Adopted Budget B&I City Hall/Library	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	1,415	1,415	915
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
GO BOND TRANSFER FROM CIP #23	132,150	131,200	130,400
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	132,150	131,200	130,400
Resources Available:	133,565	132,615	131,315
Expenditures:			
CONTRACTUAL			
COMMODITIES		500	190
INTEREST	37,150	36,200	35,250
PRINCIPLE	95,000	95,000	95,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	132,150	131,700	130,440
Unencumbered Cash Balance Dec 31	1,415	915	XXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	132,650	131,700	130,440
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	130,440
		Tax Required	0
		Delinquent Comp Rate: 1.6%	0
		Amount of 2017 Ad Valorem Tax	0

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Municipal Equipment Res.	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	276,610	272,127	310,345
Receipts:			
Ad Valorem Tax	27,071	30,226	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,630	1,212	1,326
Motor Vehicle Tax	6,755	5,931	6,068
Recreational Vehicle Tax			117
16/20M Vehicle Tax	131	154	47
Commercial Vehicle Tax	2	292	247
Watercraft Tax			24
TRANSFER FROM GENERAL	45,000	45,000	45,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	81,589	82,815	52,829
Resources Available:	358,199	354,942	363,174
Expenditures:			
CAPITAL OUTLAY	86,072	33,571	92,571
COMMODITIES		8,543	300,130
		2,483	
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	86,072	44,597	392,701
Unencumbered Cash Balance Dec 31	272,127	310,345	xxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount	350,699	392,300	392,701
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	392,701
		Tax Required	29,527
Delinquent Comp Rate:		1.6%	478
Amount of 2017 Ad Valorem Tax			30,005

Adopted Budget 0	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2016/2017/2018 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 2017 Ad Valorem Tax			0

Lyons

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2016/2017/2018 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 2017 Ad Valorem Tax		0

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2016/2017/2018 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 2017 Ad Valorem Tax		0

Lyons

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2016/2017/2018 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 2017 Ad Valorem Tax		0

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2016/2017/2018 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 2017 Ad Valorem Tax		0

Lyons

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	116,940	116,940	10,000
Receipts:			
State of Kansas Gas Tax	99,970	0	99,540
County Transfers Gas		0	0
GRANTS	105,248		373,548
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	205,218	0	473,088
Resources Available:	322,158	116,940	483,088
Expenditures:			
CONTRACTUAL	189,078	95,000	483,088
COMMODITIES		11,940	
CAPITAL OUTLAY	16,140		
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	205,218	106,940	483,088
Unencumbered Cash Balance Dec 31	116,940	10,000	0
2016/2017/2018 Budget Authority Amount	695,940	106,940	483,088

Adopted Budget

Special Parks and Recreation	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	15,486	8,408	3,408
Receipts:			
LIQUOR TAX	3,887	4,536	3,937
GRANTS	4,229	5,000	9,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	8,116	9,536	12,937
Resources Available:	23,602	17,944	16,345
Expenditures:			
CONTRACTUAL	14,366	9,359	5,937
CAPITAL OUTLAY	828	5,177	10,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	15,194	14,536	15,937
Unencumbered Cash Balance Dec 31	8,408	3,408	408
2016/2017/2018 Budget Authority Amount	19,177	22,536	15,937

Lyons

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Alcohol	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	900	950	500
Receipts:			
MUNICIPAL DUI FEE	454	300	300
STATE DUI FEE		5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	454	5,300	5,300
Resources Available:	1,354	6,250	5,800
Expenditures:			
MUNICIPAL DUI FEE	404	750	800
STATE DUI FEE		5,000	5,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	404	5,750	5,800
Unencumbered Cash Balance Dec 31	950	500	0
2016/2017/2018 Budget Authority Amount	5,750	5,750	5,800

Adopted Budget

0	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
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:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2016/2017/2018 Budget Authority Amount	0	0	0

Lyons

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2016/2017/2018 Budget Authority Amount	0	0	0

Adopted Budget

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
0			
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:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2016/2017/2018 Budget Authority Amount	0	0	0

Lyons

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
0			
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:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2016/2017/2018 Budget Authority Amount	0	0	0

Adopted Budget

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
0			
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:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2016/2017/2018 Budget Authority Amount	0	0	0

Lyons

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
0			
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:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2016/2017/2018 Budget Authority Amount	0	0	0

Adopted Budget

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
0			
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:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2016/2017/2018 Budget Authority Amount	0	0	0

Lyons

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
0			
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:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2016/2017/2018 Budget Authority Amount	0	0	0

Adopted Budget

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
0			
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:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2016/2017/2018 Budget Authority Amount	0	0	0

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2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
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:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2016/2017/2018 Budget Authority Amount	0	0	0

Adopted Budget

Adopted Budget 0	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
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:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2016/2017/2018 Budget Authority Amount	0	0	0

Lyons

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
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:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2016/2017/2018 Budget Authority Amount	0	0	0

Adopted Budget

Adopted Budget 0	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
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:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2016/2017/2018 Budget Authority Amount	0	0	0

Lyons

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Gas Fund	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	222,131	30,978	237,232
Receipts:			
SET-OFF	7,907	15,000	17,000
GAS SALES	1,086,037	1,954,687	2,619,184
COLLECTIONS WRITE-OFF	5,995	10,000	12,000
A/R CHARGES	1,919	2,500	7,500
LATE PAYMENT CHAGES	31,505	37,000	37,000
REIMBURSED EXPENSE MISC CHG	5,065		
METER CONNECT FEES	15,340	14,000	12,500
UTILITY ASSIS AND FREEDOM Flame		1,132	1,432
Interest on Idle Funds			
Miscellaneous			197,546
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,153,768	2,034,319	2,904,162
Resources Available:	1,375,899	2,065,297	3,141,394
Expenditures:			
Salaries & Wages	157,323	170,192	182,808
Employee Benefits	48,782	52,361	58,742
TRANSFERS TO B&I GAS PROJECT FU	375,000	325,000	224,000
TRANSFER TO GAS LINE REPLACE			
FRANCHISE FROM GAS	70,000	120,000	120,000
POSTAGE AND SHIPPING	16,049	18,822	8,822
CONFERENCE DUES SUBSCRIPTIONS	4,546	4,780	5,124
INSURANCE & SURETY BONDS	9,540	4,862	5,138
SALES AND COMPENSATING USE TA	39,727	60,480	60,480
CONTRACTUAL	137,523	67,932	125,000
COMMODITIES	6,515	8,131	4,000
MOTOR FUEL	2,950	2,500	500
FREEDOM FLAME/UTILITY ASSIS	26	1,125	1,125
COLLECTION EXPENSE& WRITE-OFF		1,000	1,000
UTILITY ACCOUNT WRITE=OFF	15,743	20,000	20,000
PURCHASE OF GAS	451,272	960,000	968,000
HIGH VOLUMN GAS			996,523
CAPITAL OUTLAY		7,180	104,300
METER PURCHASES	9,925		15,000
UTILITIES		3,700	3,600
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,344,921	1,828,065	2,904,162
Unencumbered Cash Balance Dec 31	30,978	237,232	237,232
2016/2017/2018 Budget Authority Amount	3,497,619	3,068,124	2,904,162

Lyons

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Wastewater Fund	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	116,776	101,870	104,000
Receipts:			
SEWER CHARGES	498,842	457,429	517,000
HIGH VOLUMN SALES		45,000	45,000
A/R CHARGES	1,783	2,600	2,600
SALE OF EQUIPMENT/LAND	735	600	600
REIMBURSEMENTS	3,560		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	504,920	505,629	565,200
Resources Available:	621,696	607,499	669,200
Expenditures:			
Salaries & Wages	120,860	91,774	95,705
Employee Benefits	33,158	40,454	32,299
Salaries & Wages	36,735	29,365	42,924
Employee Benefits	8,144	9,149	11,810
TRANSFER TO SEWER REPLACEMEN	180,720	165,720	165,720
FRANCHISE FROM SEWER	17,500	30,000	30,000
POSTAGE AND SHIPPING	4,908	1,000	6,000
CONFERENCE,DUES, SUBS.	1,881	5,185	5,000
INSURANCE & SURETY Bonds	14,312	12,205	12,523
CONTRACTUAL	42,771	17,000	25,820
COMMODITIES	3,411	3,500	4,500
MOTOR FUEL AND LUBRICANTS	4,231	9,000	9,000
CHEMICALS	15,291	12,200	12,200
STOCK INVENTORY	410	2,500	4,097
EQUIPMENT MAINTENANCE	35,342	20,000	15,497
HIGH VOLUME EXPENSE			45,000
CAPITAL OUTLAY		6,047	102,300
OFFICE SUPPLIES	152	1,400	1,400
UTILITIES		43,000	43,000
FACILITIES MAINTENANCE		4,000	4,000
LEASE RENTAL			200
DUES AND SUBSCRIPTIONS			205
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	519,826	503,499	669,200
Unencumbered Cash Balance Dec 31	101,870	104,000	0
2016/2017/2018 Budget Authority Amount	659,200	659,200	669,200

Lyons

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Fund	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	248,407	306,417	217,000
Receipts:			
STATE WATER FEE	5,440	8,000	8,000
WATER UTILITY SALES	845,940	796,363	929,098
A/R MISC CHARGES	138	10,000	1,000
HIGH VOLUME SALES		174,585	184,585
METER CONNECT FEE	31,420	14,480	15,000
SALE CITY EQUIP/LAND	1,054	301	1,500
RIMBURSED EXPENSE	9,615		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	893,607	1,003,729	1,139,183
Resources Available:	1,142,014	1,310,146	1,356,183
Expenditures:			
Salaries & Wages	215,505	264,777	262,587
Employee Benefits	79,568	122,583	134,031
CLEAN DRINKING WATER	4,898	7,106	7,106
TRANSFER	274,169	295,000	245,000
UTILITIES	45,720	45,000	45,600
POSTAGE AND SHIPPING	6,753	11,000	9,700
CONFERENCE EDUCATION & TRAIN.	3,381	5,395	4,976
LEASES & RENTALS		600	600
DUES & SUBSCRIPTIONS	1,760	2,000	1,900
INSURANCE & SURETY BONDS	26,138	13,633	16,656
CONTRACTURAL	52,131	57,200	57,000
COMMODITIES	10,816	9,500	12,000
MOTOR FUELS & LUBRICANTS	3,542	11,500	5,000
CHEMICALS	18,348	25,000	25,000
STOCK INVENTORY	33,090	28,592	33,000
EQUIPMENT & FACILITY MAIN.	13,782	9,000	17,843
HIGH VOLUME EXPENSE			184,585
CAPITAL OUTLAY	907	98,860	200,093
OFFICE SUPPLIES	1,058	1,400	1,400
METER PURCHASE	3,200	15,000	15,000
FRANCHISE FROM WATER	40,831	70,000	70,000
STATE WATER FEE			7,106
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	835,597	1,093,146	1,356,183
Unencumbered Cash Balance Dec 31	306,417	217,000	0
2016/2017/2018 Budget Authority Amount	1,189,338	1,289,338	1,356,183

Lyons

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2016 is to be shown)

2018

Non-Budgeted Funds-A

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Special Law Enforce		Capital Improvement		Cemetery Endowment		Fire Insurance Proceeds		Sewer Replacement Res.		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,865	Cash Balance Jan 1	129,000	Cash Balance Jan 1	143,000	Cash Balance Jan 1		Cash Balance Jan 1	56,000	329,865
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
DONATIONS	2,000	TRANSFERS	305,000	CEMETERY	3,000			TRANSFERS	126,720	
Total Receipts	2,000	Total Receipts	305,000	Total Receipts	3,000	Total Receipts	0	Total Receipts	126,720	436,720
Resources Available:	3,865	Resources Available:	434,000	Resources Available:	146,000	Resources Available:	0	Resources Available:	182,720	766,585
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
CAPITAL EQUIP	3,865	TRANSFER	282,750	COMMODITIES	146,000			INTEREST	10,952	
		CONTRACTUAL	101,000					COMMODITIES	15,744	
		COMMODITIES	50,250					PRINCIPAL	104,732	
								CAPITAL OUTLAY	51,292	
Total Expenditures	3,865	Total Expenditures	434,000	Total Expenditures	146,000	Total Expenditures	0	Total Expenditures	182,720	766,585
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

**Note: These two block figures should agree.

Lyons

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2016 is to be shown)

2018

Non-Budgeted Funds-B

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Gas Line Replace		Sewer Line Fund		Water Line Fund		Water Well Replacement				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	55,000	Cash Balance Jan 1	56,000	Cash Balance Jan 1	452,000	Cash Balance Jan 1	52,000	Cash Balance Jan 1		615,000
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TRANSFER	295,000	TRANSFER	126,720	TRANSFERS	215,000	TRANSFERS	30,000			
Total Receipts	295,000	Total Receipts	126,720	Total Receipts	215,000	Total Receipts	30,000	Total Receipts	0	666,720
Resources Available:	350,000	Resources Available:	182,720	Resources Available:	667,000	Resources Available:	82,000	Resources Available:	0	1,281,720
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
INTEREST	120,538	INTEREST	10,952	CONTRACTUAL	482,165	COMMODITIES	5,000			
COMMODITIES	154,462	COMMODITIES	15,744	INTEREST	45,343	CONTRACTUAL	77,000			
PRINCIPAL	75,000	CAPITAL OUTLAY	51,293	COMMODITIES	37,000					
		PRINCIIPAL	104,731	PRINCIPAL	102,492					
Total Expenditures	350,000	Total Expenditures	182,720	Total Expenditures	667,000	Total Expenditures	82,000	Total Expenditures	0	1,281,720
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

**Note: These two block figures should agree.

Lyons

NON-BUDGETED FUNDS (D)
(Only the actual budget year for 2016 is to be shown)

2018

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered		Total								
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	0								
Resources Available:	0	0								
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	0								
Cash Balance Dec 31	0	0 **								
										0 **

**Note: The two bold yellow figures should agree.

Non-Budgeted Funds - Cities

K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. Equipment reserve fund. Cities may create an equipment reserve fund to finance the acquisition of equipment.

K.S.A. 12-1,118. Capital improvement fund. Cities with an approved a multi-year capital improvement plan may establish a capital improvements fund.

K.S.A. 12-631p. Sewerage system reserve fund. The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-6a13. Special improvement funds. Authorizes the creation of a special improvement fund to pay a portion of the debt service on bonds issued, planning costs, and the initial cost of improvements until temporary notes or bonds have been issued and sold.

K.S.A. 12-6a16. Separate special improvement funds. Provides that separate, suitably named special improvement funds are to be created for each improvement project or combination of improvement projects.

K.S.A. 12-1663. Federal grants (e.g. FEMA). Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-1674. Special services fund. Cities located in counties designated as urban areas may create a special services fund to be used to pay the initial costs of improvements and for work performed as a result of failure of persons to perform duties prescribed by law or ordinance.

K.S.A. 12-16,102. Employee benefits trust funds. For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

K.S.A. 12-16,111. State loans and grants. State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-17,118. Neighborhood revitalization fund. After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

K.S.A. 12-2615. Risk management reserve fund. The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.

K.S.A. 13-10,140. Special improvement fund (commission form of government; population more than 150,000 and less than 200,000). Authorizes certain cities operating under the commission form of government to a special improvement fund to pay the preliminary cost of any improvement to be financed by special assessments or general obligation bonds.

K.S.A. 13-14b12. Hospital special improvement fund. Provides for creation of a special improvement fund for the purpose of equipping, operating, maintaining and improving such hospital and to pay a portion of the debt service on bonds.

K.S.A. 14-2004. Park land acquisition fund (commission-manager cities). Authorizes certain cities operating under the commission-manager form of government to establish a park land acquisition fund.

K.S.A. 44-505f. Workers' compensation reserve fund. Provides for the creation of a reserve fund for the payment of workmen's compensation claims, judgments, and expenses.

K.S.A. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund. Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.

K.S.A. 68-590. Special highway improvement fund. Cities and counties may create a special highway improvement fund and transfer to it annually up to 25% of the fund for roads, bridges, highways, or streets.

K.S.A. 75-6110. Special liability expense fund. Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

K.S.A. 79-1808. Special assessment fund. Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

K.S.A. 79-1950b. Special improvement fund (cities of more than 200,000). Certain cities of the first class are authorized to create a special improvement fund from which preliminary costs associated with such improvements may be paid.

K.S.A. 79-2925. Budgets exempt from the state budget law. Cities may create non-budgeted funds for any gifts or bequests, a revolving fund for the operation of a municipal airport, and for repair, replacement, or addition to recreation facilities.

Lyons

2018

2018 Neighborhood Revitalization Rebate

Budgeted Funds for 2018	2017 Ad Valorem before Rebate**	2017 Mil Rate before Rebate	Estimate 2018 NR Rebate
General			0
Debt Service			0
Library			0
B&I - Quivera			0
B&I - Pool			0
B&I - Gas Project			0
B&I City Hall/Library			0
Municipal Equipment Res.			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2017 July 1 Valuation: 15,002,711

Valuation Factor: 15,002.711

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2018 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

Sample Notice of Vote Publication

Notice of Vote - Lyons

In adopting the 2018 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2017 budget, adjusted by the 2016 CPI for all urban consumers. ____ members voted in favor of the budget and ____ members voted against the budget.

Sample Notice of Vote Publication

Notice of Vote - Lyons	
Pursuant to K.S.A. 79-2925b, as amended by 2014 House Bill 2047	
Total Property Tax Levied	
2017 Budget	\$ <u>769,747</u>
2018 Budget	\$ <u>777,389</u>
	Approved (vote) _____ to _____

Sample Notice of Vote Publication
--

Notice of Vote - Lyons		
Pursuant to K.S.A. 79-2925b, as amended by 2014 House Bill 2047		
	<u>Total Property Tax Levied</u>	<u>Mill Levy*</u>
2017 Budget	\$ <u>769,747</u>	51.816
2018 Budget	\$ <u>777,389</u>	51.817
Approved (vote) _____ to _____		
* 2017 mill levy is actual. 2018 mill levy is estimated.		

RESOLUTION NO. _____

A resolution expressing the property taxation policy of the Lyons governing body with respect to financing the annual budget for 2018

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2018 budget of the Lyons exceeding the amount levied to finance the 2017 budget of the Lyons, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2016, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Lyons provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Lyons governing body that a levy of property taxes in support of the 2018 budget exceeding the amount levied in 2017, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this ____ day of _____, 2017 by the Lyons governing body, Rice, Kansas.

Lyons Governing Body

\$50,000 (property tax)	/ \$312,000.00 (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 \text{ (assessed value)} \times .160 \text{ (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) \$50,000	/	(value of 1 mill) \$312,000.00	=	0.160 (increase mill rate)
Third Step:	(value of the home) \$100,000	x	0.115	=	\$11,500 (assessed value)
Result:	(assessed value) \$11,500	x	(increase mill rate) 0.160	/	(increase tax) 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) \$50,000	/	(value of 1 mill) \$312,000.00	=	0.160 (increase mill rate)
	(value of the property)				

Third Step:	<u> \$2,500,000 </u>	x	0.300	=	\$750,000	(assessed value)
Result:	<u> \$750,000 </u>	x	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:	<u> \$312,000,000 </u>	/	1000	=	\$312,000.00	(value of 1 mill)
Second Step:	<u> \$50,000 </u>	/	<u> \$312,000.00 </u>	=	0.160	(increase mill rate)
Third Step:	<u> \$2,500,000 </u>	x	0.250	=	\$625,000	(assessed value)
Result:	<u> \$625,000 </u>	x	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.

Formula:						
First Step:	<u> \$100,000 </u>	x	0.115	=	\$11,500	(assessed value)
Second Step:	<u> \$11,500 </u>	x	<u> 52.869 </u>	/	1000	= \$607.99

How to Achieve the Same Mill Rate as the Year Before

Example #5 and Formula

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.

Formula:

$$\begin{array}{ccccccc} \text{(desired mill rate)} & & \text{(total assd. valuation)} & & & & \text{(total taxes levied)} \\ \underline{52.869} & \times & \underline{\$312,000,000} & / & 1000 & = & \$16,495,128.00 \end{array}$$

HB2088 Template

Please read these instructions carefully. If after reviewing them you still have questions, call Rico Aguayo at 785.296.6033 or email to armunis@ks.gov

General Instructions

All figures should be input as whole numbers only.

Enter information in all areas that are green if they apply to the budget you are preparing.

The light shaded areas are protected because these contain formulas which should not be changed. Any errors within a yellow area will need to be corrected on the input sheet or where the information is entered for that formula.

Computation to Determine Limit for 2018

Base Levy

	682654	
1) Total Tax Levy Amount (Dollars) in 2017 (From 2017 Budget - Certificate Page)	769,747	
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision		
2017 Library Levy (Dollars) (From 2017 Budget - Certificate Page)	56,867	
2017 Recreation Commission Levy (Dollars) (From 2017 Budget - Certificate Page)		
2017 Other Governmental Unit Levy (Dollars) (From 2017 Budget - Certificate Page)		
3) Net Tax Levy (Base)		<u>712,880</u>

Percentage Adjustments

4) CPI Adjustment - 1.4%			9,980
(Line 4 Percentage Multiplied by Line 3 (Net Tax Levy))			
5) Value of New Improvements (From June 15th County Clerk Valuation Document) (Includes both New Construction and Remodel/Renovations Gains)		142,952	
6) 2017 Personal Property Valuation (From June 15th County Clerk Valuation Document)	227,780		
2016 Personal Property Valuation (From June 15th County Clerk Valuation Document)	257,691		
Increase in Total Personal Property Valuations (cannot be less than zero)			
7) Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)		0	
8) Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)		103,901	
9) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)			
10) Total Assessed Value of Adjustments		<u>246,853</u>	
11) Total Assessed Valuation - June 15, 2017 (From June 15th County Clerk Valuation Document)		<u>15,002,711</u>	
12) Adjustment Percentage (Line 10 Divided by Line 11)	1.65%		
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)			11,730
14) Total Percentage Adjustments			<u>21,710</u>

Increased Tax Revenues Adjustment

15) Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page)		
Less: Property Tax Revenues Spent on Debt Service in 2017 Budget (From 2017 Budget - Certificate Page)		
Difference		0
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2018 Budget (obligations must have incurred prior to July 1, 2016)	280740	
Less: Property Tax Revenues Spent on PBC and Lease Payments in 2017 Budget	285700	
		0
17) Property Tax Revenues Spent on Special Assessments in 2018 Budget		
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2018 Budget		0
19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2018 Budget		
20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2018 Budget		

21) Law Enforcement Expenses - 2018 Budget (Do not Include building construction or remodeling costs)		566,403	
Law Enforcement Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	544,089		
CPI Adjustment - 1.4%	7617		
Law Enforcement Expenses - 2107 Budget (Indexed by CPI)		551,706	
Increased Law Enforcement Expense in 2018 Budget			14,697
22) Fire Protection Expenses - 2018 Budget (Do not Include building construction or remodeling costs)		82,613	
Fire Protection Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	88,000		
CPI Adjustment - 1.4%	1232		
Fire Protection Expenses - 2107 Budget (Indexed by CPI)		89,232	
Increased Fire Protection Expense			0
23) Emergency Medical Expenses - 2018 Budget (Do not Include building construction or remodeling costs)			
Emergency Medical Expenses - 2017 Budget (Do not Include building construction or remodeling costs)			
CPI Adjustment - 1.4%	0		
Emergency Medical Expenses - 2107 Budget (Indexed by CPI)		0	
Increased Emergency Medical Expense			0
<u>Total Increased Tax Revenue Adjustment</u>			<u>14,697</u>

Levy on Behalf of Another Political or Governmental Subdivision

24) Library Levy 2018 Budget	75,502
24a) Recreation Commission Levy 2018 Budget	
24b) Other Governmental Levy 2018 Budget	
25) Total Levies on Behalf of Another Political or Governmental Subdivision	75,502
26) Total Computed Tax Levy	824,789

Property Tax Revenue Decline Test

2014 Tax Levy (Less Levy for other Governmental Units)		No
2015 Tax Levy (Less Levy for other Governmental Units)		No
2016 Tax Levy (Less Levy for other Governmental Units)		No
2017 Tax Levy (Less Levy for other Governmental Units)		No

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 1.3%	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2018 Total Tax Levy (Less Levy for other Governmental Units)	
--	--

Exemption from Election Requirement	#DIV/0!
--	----------------

Lost Valuation Test

Assessed Valuation Loss	
-------------------------	--

2018 Tax Levy (Less Levy for other Governmental Units)	
2017 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	9,980
2018 Budget Mill Levy Rate (less levy on behalf of another government)	
Net Mill Levy Rate multiplied by loss of assessed valuation	0

Total Adjustment for Loss of Assessed Valuation	9,980
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Exemption from Election Requirement	Yes
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HB 2088 - New Section 6(b)(4)(A)

A resolution by the governing body of a city or county otherwise required by the provisions of this section shall not be required to be approved by an election required by subsection (a) under the following circumstances:

(4) The property tax revenues levied by the city or county have declined: (A) in one or more of the next preceding three calendar years and the increase in the amount of funding for the budget or appropriation from revenue produced from property taxes does not exceed the average amount of funding from such revenue of the of the next preceding three calendar years, adjusted to reflect changes in the consumer priced index for all urban consumers as published by the United States Department of Labor for the preceding calendar year

HB 2088 - New Section 6(b)(4)(B)

A resolution by the governing body of a city or county otherwise required by the provisions of this section shall not be required to be approved by an election required by subsection (a) under the following circumstances:

(B) The increase in the amount of ad valorem tax to be levied is less than the change in the consumer price index plus the loss of assessed property valuation that has occurred as the result of legislation actions, judicial action or ruling by the Board of Tax Appeals

(2017 Base Tax Levy multiplied by the CPI Rate)

4/24/2017

4/24/2017 2