



MEMO

TO: Honorable Mayor Wright & Cherryvale City Council
FROM: Joel Pile, City Administrator
DATE: August 1, 2016
RE: *Transmittal and Summary – FY 2017 Budget*

INTRODUCTION

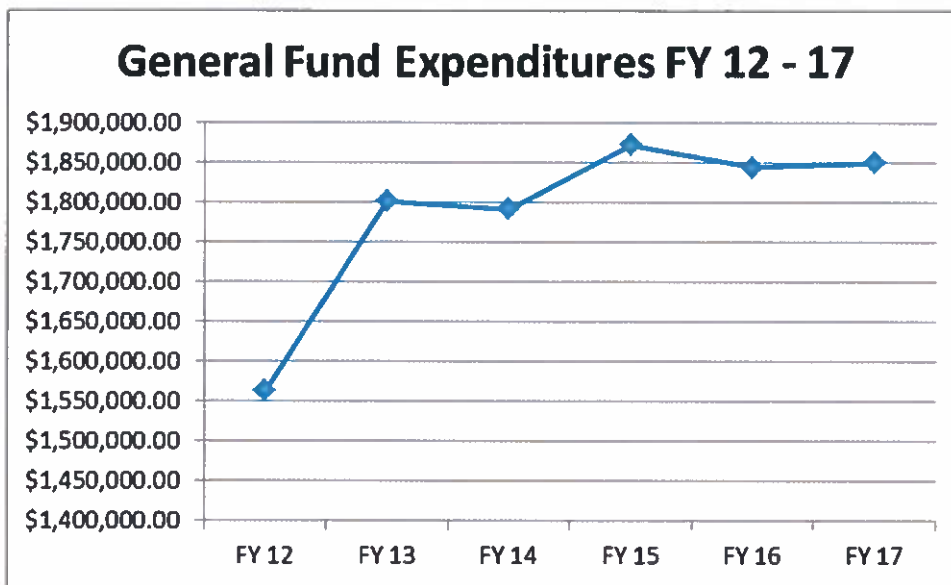
We are pleased to transmit the proposed operating budget for Fiscal Year 2017. The budget is balanced, as required under state law. However, it should be noted that the City balanced the budget by reducing transfers to the capital and equipment reserve funds and by using fund balance reserves, and in some funds current expenditures exceed current revenues. The proposed General Fund Budget totals \$1.84 million, an increase of .28% over the current year estimate for FY 2016 General Fund Budget. Total expenditures for all funds is \$2.69 million, a decrease of 5.20% under the current year estimate for FY 2016 Budget.

The FY 2017 budget reflects the fiscal challenges of the City. The southeast region of the State has experienced a significant decline in valuation, and City revenues have suffered as a result. Key revenues such as the sales tax and revenues shared from the County and State have continued the decline that began in FY 2014 and FY 2015. City revenues are stagnate due to a decline in assessed valuation (-2.33%) caused by the lack of new construction throughout the region. The City met the challenge of falling revenues by decreasing expenditures and using the City's fund balance reserves.

In spite of the progress made in closing the gap between revenues and expenditures in the FY 2016 budget, the outlook for FY 2017 is extremely difficult. The City continues to call upon its dwindling fund balance reserves, and the City has held the line on total personnel and deferred maintenance and capital outlay replacements in order to reduce overall expenditures. The City will need to invest in the deferred maintenance and capital replacements eventually, and still needs to maintain service levels in accordance with community expectations. Without significant new revenue growth, the current austerity climate for the City will continue for at least the next two or three years.

OVERVIEW

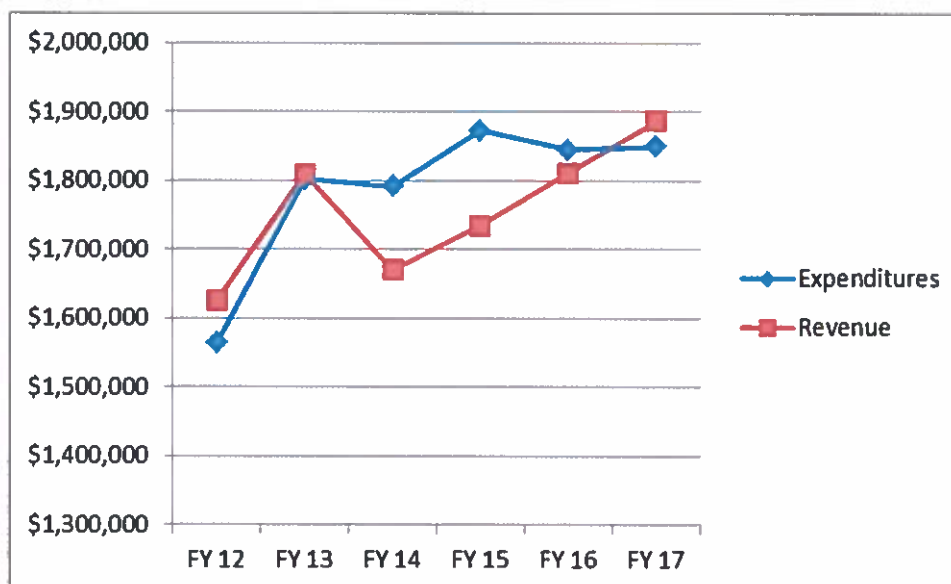
The following chart shows the trend in General Fund budgets over the last several years. The FY 2016 and FY 2017 budgets are budget estimates, while FY 2012 through FY 2015 are actuals. FY 2015 saw City spending reach an all time high.



The City has not been immune from the sharp decline in revenues associated with the decline in the national economy. Several local merchants have gone out of business, or are in the process of going out of business. Many other retailers and restaurants are showing a decline in revenue as consumers decrease their spending levels. The City is also dealing with increased regional retail competition, both of additional locations of City stores or construction in nearby cities of direct competitors of City stores. Since location determines revenues such as sales taxes and property taxes, the City will have to continue to reduce our reliance on these tax revenue sources.

During a review of the City's financial situation, Standard & Poor's Rating Service assigned its 'A' long-term rating and stable outlook to the City. However, the agency did note the City's very weak economy. The city has a projected per capita EBI of 66.4% of the national level and a low per capita market value of \$24,392 in 2016, which indicated a limited-tax base supporting debt and is considered a negative credit factor.

THE FY 2017 BUDGET IN PERSPECTIVE



The above graph helps make the larger point about revenues being outpaced by expenditures, and the adjustment made beginning with the FY 2015 budget and continued in FY 2017. The FY 2012 and years prior are actual figures, while FY 2016 and FY 2017 are budgetary figures. Estimates concerning FY 2016 at this

point indicate that both revenues and expenditures will be lower than projected, and that revenues will be lower than expenditures. Although final audit adjustments will not take place until early autumn, the City will more than likely use between \$100 and \$150 thousand in fund balance in FY 2016.

The City has reduced the FY 2017 budget, and increased the revenues largely by increasing the property tax. Although graphically eliminated in FY 2017, a structural deficit of expenditures in excess of revenues will occur if utility transfer payments are not received from City owned utilities, and would require further use of reserve funds. The City will need to continue the ongoing efforts at fiscal restraint to discontinue using balance and bring current expenditures into line with current revenues.

FY 2017 BUDGET INTRODUCTION

The FY 2017 budget was a tremendously difficult budget for the City. Because of declining economic conditions (declining valuation) and for the funding of one-time capital projects, the City had originally budgeted the use of fund balance reserves in the preceding FY 2016 budget. In addition, the declining economy forced the City to lower the FY 2017 revenue forecasts in several areas, which when added to the FY 2016 use of fund balance created a large deficit for the City to close in order to balance the budget.

The City closed this gap through a combination of cutting expenditures, using additional fund balance, and raising revenues.

OVERVIEW OF MAJOR OPERATING FUNDS

General Fund

The total appropriation recommended for the **General Fund** is **\$1,849,600**, which represents a .28% increase from the Adopted FY 2016 budget. Estimated tax rate **70.542** mills. Contributing factors for an increase are the 2.33% decline in valuation and rising health insurance costs (\$144,495 or 19.6% increase).

Debt Service Fund

The total appropriation proposed for the **Debt Service Fund** is **\$222,000**. This appropriation is 11.14% less than the original appropriation in FY 2016. The city refinanced and consolidated several outstanding issues in 2016 yielding a present value (P/V) savings over 15% which saved the city \$1,254,736.

Water Utility Fund

The total appropriation recommended for the **Water Utility Fund** is **\$633,000**. This funding represents a decrease of 12.72% from the original budget in FY 2016. The fund is balanced, however transfers to the general fund, capital improvement reserve and equipment reserve have been significantly reduced. For several years the fund has utilized reserve funds to balance. In 2012, the fund balance was \$490,774 compared to a FY 2017 projected fund balance of \$111,340.

Sewer Utility Fund

The total appropriation recommended for the **Sewer Utility Fund** is **\$469,300**. The recommendation is a 19.90% decrease in the overall fund from FY 2016. The fund has expenditures \$38,900 over revenues and is reliant upon fund balance to meet proposed expenditures. In FY 2016, the gap between expenditures and revenues was \$158,940. The deficit has been reduced by significantly reducing transfers to the general fund, capital improvement reserve and equipment reserve. The fund receives 1% sales tax proceeds which generates approx. \$190,000 in revenue for the fund. For several years the fund has utilized reserve funds to balance. In 2012, the fund balance was \$458,566 compared to a FY 2017 projected fund balance of \$88,630 which is an 80.67% reduction.

Library Fund

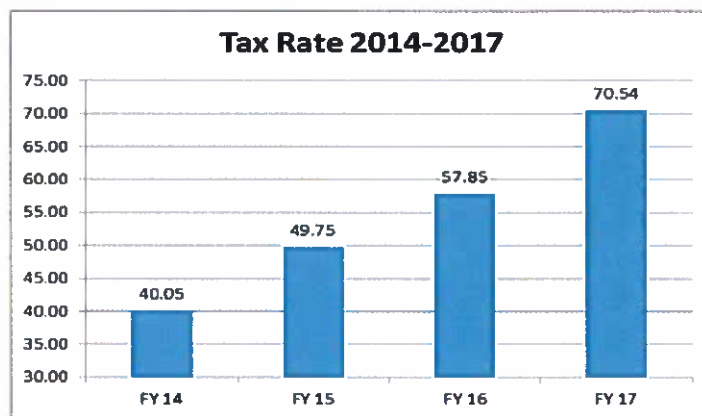
The total appropriation approved for the **Library Fund** is **\$63,000**. This represents a decrease of 0.8% over the FY 2016 appropriation, and represents the same basic level of service that was provided in FY 2016. Estimated tax rate **7.56** mills.

Special Highway Fund

The total appropriation approved for the **Special Highway Fund** is **\$106,100**. The overall total represents a decrease of 2.71% over the FY 2016 appropriation. The fund operates on revenues transferred from the state derived from the tax on gasoline and is distributed to the city based upon population.

ASSESSED VALUATION & TAX RATE

The estimated assessed valuation (A/V) of the city as of July 2016 is \$7,199,384 which is a decrease of \$171,825 or -2.33% from the final assessed valuation as of November 2015. In comparison, the AV of the city in 2013 was \$7,435,491 meaning there has been a total decrease in A/V of 3.17% over the past 3 years. The current tax rate for the city is 57.85 mills, the proposed budget represents a mill rate of 70.54 an increase of 21.93%. (One mill currently represents an estimated \$7,199 amount of property tax revenue).



CONCLUSION AND ACKNOWLEDGEMENTS

In conclusion, the proposed budget for FY 2017 is a responsible spending plan which continues the process of reducing the City's overall spending, but continues to provide the services necessary to meet the needs of the citizens of the City. The final budget represents many hours of preparation on the part of the departments and outside agencies and many hours of deliberation and review on the part of the staff and the City Council. Many thanks should go to all involved for their efforts in pulling together this important plan.

The City's continued adjustment to a paradigm of reduced spending will carry on into FY 2017 and beyond. Even though the City was forced to use its fund balance to balance the budget, the amount was much lower than the FY 2016 use of balance, and hopefully the City will have less of a deficit in FY 2018 than was the case in FY 2017. Still, the City and agency partners should prepare for a difficult year in FY 2018, as City revenues are not likely to increase dramatically in the near future. As we all look forward to better days, our City will continue our efforts to support our community in an efficient and effective manner.

NOTICE OF BUDGET HEARING

The governing body of
City of Cherrvale
will meet on August 15, 2016 at 7:00 PM at 123 W. Main (City Hall) for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2017 Expenditures and Amount of Current Year Estimate for 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget for 2017		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate*
General	1,872,480	43.369	1,844,420	50.874	1,849,600	453,451	62.985
Debt Service	262,590		249,840		222,000		
Library	51,990	6.381	62,500	6.981	63,000	54,403	7.557
Special Highway	97,990		103,300		106,100		
Water Utility	681,780		725,260		633,000		
Sewer Utility	484,450		585,910		469,300		
Refuse Utility	121,210		140,000		136,000		
Special Parks & Recreation	900		51,760		700		
Non-Budgeted Funds	214,460						
Totals	3,787,850	49.750	3,762,990	57.855	3,479,700	507,854	70.542
Less: Transfers	1,019,700		919,250		784,000		
Net Expenditure	2,768,150		2,843,740		2,695,700		
Total Tax Levied	368,186		426,463		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	7,400,763		7,371,209		7,199,384		

Outstanding Indebtedness, January 1,	2014	2015	2016
G.O. Bonds	2,853,129	2,761,197	2,741,101
Revenue Bonds	0	0	0
Other	578,175	553,475	527,822
Lease Purchase Principal	154,737	105,416	129,869
Total	3,586,041	3,420,088	3,398,791

*Tax rates are expressed in mills

Hillary Lawrence

City Official Title: Assistant City Administrator / City Clerk

CERTIFICATE

To the Clerk of Montgomery County, State of Kansas
We, the undersigned, officers of the
City of Cherryvale

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 expenditure for the various funds for the year 2017; and
(3) the Amount(s) of 2016 Ad Valorem Tax are within statutory limitations.

		2017 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2017		2			
Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	8	1,849,600	453,451	
Debt Service	10-113	9	222,000		
Library	12-1220	9	63,000	54,403	
Special Highway		10	106,100		
Water Utility		10	633,000		
Sewer Utility		11	469,300		
Refuse Utility		11	136,000		
Special Parks & Recreation		12	700		
Non-Budgeted Funds		13			
Totals		xxxxxx	3,479,700	507,854	
Resolution required? Notice of the vote to adopt required to be published?				Yes	County Clerk's Use Only
Budget Summary		14			
Neighborhood Revitalization		15			Nov 1, 2016 Total Assessed Valuation

Assisted by:

 Joel Pile

 City Administrator

 Address:

 123 W. Main

 Cherryvale, KS 67335

 Email:

 jpile@cherryvaleusa.com

 John Wright, Mayor

 Chad Wickham, Council Member

 Randy Wagoner, Council Member

 Don King, Council Member

 Lew Forman, Council Member

Date Attested: _____, 2016

 Charlotte Scott Schmidt, County Clerk

City of Cherryvale

Computation to Determine Limit for 2017

	Amount of Levy
1. Total tax levy amount in 2016 budget	+ \$ <u>426,463</u>
2. Debt service levy in 2016 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>426,463</u>

2016 Valuation Information for Valuation Adjustments

4. New improvements for 2016 :	+ <u>5,590</u>	
5. Increase in personal property for 2016 :		
5a. Personal property 2016	+ <u>273,580</u>	
5b. Personal property 2015	- <u>306,147</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	(Use Only if > 0)
6. Valuation of annexed territory for 2016 :		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	- <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2016 :	+ <u>3,064</u>	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	<u>8,654</u>	
9. Total estimated valuation July 1, 2016	<u>7,199,384</u>	
10. Total valuation less valuation adjustment (9 minus 8)	<u>7,190,730</u>	
11. Factor for increase (8 divided by 10)	<u>0.00120</u>	
12. Amount of increase (11 times 3)	+ \$ <u>513</u>	
13. 2017 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ <u>426,976</u>	
14. Debt service levy in this 2017 budget	<u>0</u>	
15. 2017 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	<u>426,976</u>	
16. Consumer Price Index for all urban consumers for calendar year 2015	<u>0.125%</u>	
17. Consumer Price Index adjustment (3 times 16)	\$ <u>533</u>	
18. Maximum levy for budget year 2017, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (15 plus 17)	\$ <u>427,509</u>	

If the 2017 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.

City of Cherryvale

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2016	Ad Valorem Levy Tax Year 2015	Allocation for Proposed Year 2017				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	375,006	61,523	564	200	1,436	431
Debt Service						
Library	51,457	8,442	77	27	197	59
TOTAL	426,463	69,965	641	227	1,633	490

County Treas Motor Vehicle Estimate 69,965

County Treas Recreational Vehicle Estimate 641

County Treas 16/20M Vehicle Estimate 227

County Treas Commercial Vehicle Tax Estimate 1,633

County Treas Watercraft Tax Estimate 490

Motor Vehicle Factor 0.16406

Recreational Vehicle Factor 0.00150

16/20 Vehicle Factor 0.00053

Commercial Vehicle Factor 0.00383

Watercraft Factor 0.00115

City of Cherryvale

2017

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2015	Current Amount for 2016	Proposed Amount for 2017	Transfers Authorized by Statute
General	Special Highway	38,500	25,000	39,000	KSA 12-1,119
General	Equipment Reserve	20,000	20,000	5,000	KSA 12-1,117
General	Sewer Utility	202,070	177,270	190,000	KSA 12-197
General	Capital Improvement	155,140	133,000	85,000	KSA 12-1,118
Water Utility	General	100,000	35,000	50,000	KSA 12-825d
Water Utility	Debt Service	108,900	108,890	80,000	KSA 12-825d
Water Utility	Capital Improvement	-	25,000	5,000	KSA 12-1,118
Water Utility	Equipment Reserve	25,000	25,000	5,000	KSA 12-1,117
Sewer Utility	General	165,000	165,000	165,000	KSA 12-825d
Sewer Utility	Debt Service	155,090	155,090	140,000	KSA 12-825d
Sewer Utility	Capital Improvement	25,000	25,000	10,000	KSA 12-1,118
Sewer Utility	Equipment Reserve	25,000	25,000	10,000	KSA 12-1,117
	Totals	1,019,700	919,250	784,000	
	Adjustments*				
	Adjusted Totals	1,019,700	919,250	784,000	

*Note: Adjustments are required only if the transfer is being made in 2016 and/or 2017 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2016	Date Due		Amount Due 2016		Amount Due 2017	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water 2001	11/1/2001	8/1/2016	2.80-4.90	615,000	100,000	2/1 and 8/1	8/1	46,103	107,050	0	0
Sewer 2003	9/16/2003	9/23/2043	4.25	1,504,900	1,300,972	9/23	9/23	36,294	1,277,379	0	0
Sewer 2007	5/7/2007	5/7/2047	4.13	1,480,000	1,340,129	5/7	5/7	57,964	1,340,128	0	0
Refunding Loan 2016	5/26/2016	10/1/2035	2.35	3,175,000	0	4/1 and 10/1	10/1	26,546	50,000	74,250	140,000
Total G.O. Bonds											
Revenue Bonds:					2,741,101			166,906	2,774,557	74,250	140,000
none											
Total Revenue Bonds											
Other:					0			0	0	0	0
KPWSLF 2009	6/22/2009	8/1/2030	3.82	644,591	527,822	2/1 and 8/1	2/1 and 8/1	18,086	46,553	0	0
Total Other											
Total Indebtedness					3,268,922			184,993	2,821,110	74,250	140,000

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

Budgeted Year: 2017

Library found in: City of Cherryvale
Montgomery County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2016</u>	Proposed Year <u>2017</u>
Ad Valorem Tax	\$51,457	\$54,403
Delinquent Tax	\$2,740	\$4,000
Motor Vehicle Tax	\$8,000	\$8,442
Recreational Vehicle Tax	\$60	\$77
16/20M Vehicle Tax	\$30	\$27
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$62,287	\$66,949
Difference in Total Taxes:	\$4,662	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$7,371,209	\$7,199,384
Did Assessed Valuation Decrease?	Yes	
Levy Rate	6.981	7.557
Difference in Levy Rate:	0.576	
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.

City of Cherryvale

2017

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	171,140	33,310	36
Receipts:			
Ad Valorem Tax	279,820	375,006	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	20,560	19,810	19,000
Motor Vehicle Tax	37,310	54,970	61,523
Recreational Vehicle Tax	270	430	564
16/20M Vehicle Tax	140	330	200
Commercial Vehicle Tax	0	1,550	1,436
Watercraft Tax	0	0	431
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Nuisance Tax	1,020	1,340	1,100
Intergovernmental	1,070	4,220	2,500
Compensating Use Tax	133,090	135,250	131,000
Local Sales Tax	489,930	495,030	490,000
Franchise Tax	181,720	185,700	181,000
Licenses and Permits	3,710	3,150	3,000
Charges for Services	189,050	218,650	200,000
Fines, Forfeitures and Penalties	44,320	64,050	60,000
Use of Money and Property	53,810	35,380	40,000
Donations	100	0	0
Transfer from Water Utility Fund	100,000	35,000	50,000
Transfer from Sewer Utility Fund	165,000	150,000	165,000
In Lieu of Tax (IRB)	1,100	830	800
Reimbursed Expense	23,010	23,350	20,000
Neighborhood Revitalization Rebate			0
Miscellaneous	9,620	7,100	6,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,734,650	1,811,146	1,433,554
Resources Available:	1,905,790	1,844,456	1,433,590
Expenditures:			
Governing Body	55,090	47,200	59,000
City Administrator's Office	95,880	110,070	101,000
City Clerk's Office	168,570	172,000	177,000
Police Department	380,680	396,300	394,000
Fire Department	494,880	521,080	522,000
Parks and Cemetery	83,260	106,700	98,000
Swimming Pool	44,220	36,100	41,300
Community Building	50,700	6,000	46,000
Street Department	46,020	47,000	47,000
Municipal Court	12,300	18,000	15,000
Building Inspections Department	0	0	0
Employee Benefits	17,950	15,000	18,000
Neighborhood Revitalization Rebates	3,860	3,800	3,800
Capital Outlay	0	3,000	5,000
Smelter Site	3,360	6,900	3,500
Transfer to Special Highway Fund	38,500	25,000	39,000
Transfer to Equipment Reserve Fund	20,000	20,000	5,000
Transfer to Capital Improvement Fund	155,140	133,000	85,000
Transfer to Sewer Utility Fund	202,070	177,270	190,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,872,480	1,844,420	1,849,600
Unencumbered Cash Balance Dec 31	33,310	36	XXXXXXXXXXXXXXXXXXXX
2015/2016/2017 Budget Authority Amount:	2,060,141	1,936,936	1,849,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,849,600
		Tax Required	416,010
Delinquent Comp Rate:	9.0%		37,441
Amount of 2016 Ad Valorem Tax			453,451

City of Cherryvale

2017

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Expenditures:			
Governing Body			
Salaries	18,740	13,560	19,000
Contractual	31,520	21,000	30,000
Commodities	4,830	12,640	10,000
Capital Outlay	0	0	0
Total	55,090	47,200	59,000
City Administrator's Office			
Salaries	74,300	77,790	76,000
Contractual	12,710	9,860	10,000
Commodities	8,870	12,420	10,000
Capital Outlay	0	10,000	5,000
Total	95,880	110,070	101,000
City Clerk's Office			
Salaries	129,210	136,000	139,000
Contractual	22,170	13,500	18,000
Commodities	17,190	22,500	20,000
Capital Outlay	0	0	0
Total	168,570	172,000	177,000
Police Department			
Salaries	306,450	316,000	319,000
Contractual	30,430	15,380	25,000
Commodities	43,800	64,920	50,000
Capital Outlay	0	0	0
Total	380,680	396,300	394,000
Fire Department			
Salaries	415,170	422,000	427,000
Contractual	34,130	42,750	38,000
Commodities	45,580	56,330	57,000
Capital Outlay	0	0	0
Total	494,880	521,080	522,000
Parks and Cemetery			
Salaries	29,620	40,000	35,000
Contractual	47,110	43,500	48,000
Commodities	6,530	23,200	15,000
Capital Outlay	0	0	0
Total	83,260	106,700	98,000
Swimming Pool			
Salaries	23,770	20,740	23,000
Contractual	2,220	2,310	2,300
Commodities	18,230	13,050	16,000
Capital Outlay	0	0	0
Total	44,220	36,100	41,300
Community Building			
Salaries	5,930	6,000	10,000
Contractual	11,120		9,000
Commodities	5,100		7,000
Capital Outlay	28,550		20,000
Total	50,700	6,000	46,000
Page Total	1,373,280	1,395,450	1,438,300

City of Cherryvale

2017

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Uncumbered Cash Balance Jan 1	16,200	17,740	32,000
Receipts:			
Ad Valorem Tax	0	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	140	110	110
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from Sewer Utility Fund	155,090	155,090	140,000
Transfer from Water Utility Fund	108,900	108,900	80,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	264,130	264,100	220,110
Resources Available:	280,330	281,840	252,110
Expenditures:			
Principal Payments	124,340	118,000	145,000
Interest Payments	136,330	130,640	75,000
Other Bond Expense	1,920	1,200	2,000
Cash Basis Reserve (2017 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	262,590	249,840	222,000
Uncumbered Cash Balance Dec 31	17,740	32,000	XXXXXXXXXXXXXXXXXXXX
2015/2016/2017 Budget Authority Amount:	263,988	250,151	222,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	227,000
		Tax Required	0
		Delinquent Comp Rate: 9.0%	0
		Amount of 2016 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Uncumbered Cash Balance Jan 1	560	0	137
Receipts:			
Ad Valorem Tax	41,140	51,457	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	3,390	2,740	4,000
Motor Vehicle Tax	6,670	8,000	8,442
Recreational Vehicle Tax	50	60	77
16/20M Vehicle Tax	20	30	27
Commercial Vehicle Tax	0	200	197
Watercraft Tax	0	0	59
In Lieu of Taxes	160	150	150
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	51,430	62,637	12,952
Resources Available:	51,990	62,637	13,089
Expenditures:			
Appropriation to Library Board	51,990	62,500	63,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	51,990	62,500	63,000
Uncumbered Cash Balance Dec 31	0	137	XXXXXXXXXXXXXXXXXXXX
2015/2016/2017 Budget Authority Amount:	64,994	62,777	63,000
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	63,000
		Tax Required	49,911
		Delinquent Comp Rate: 9.0%	4,492
		Amount of 2016 Ad Valorem Tax	54,403

Qualifies for S

City of Cherryvale

2017

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	2,160	13,010	4,000
Receipts:			
State of Kansas Gas Tax	60,040	59,900	59,250
County Transfers Gas	10,300	9,390	9,440
Transfer from General Fund	38,500	25,000	39,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	108,840	94,290	107,690
Resources Available:	111,000	107,300	111,690
Expenditures:			
Personal Services	69,420	73,000	75,000
Contractual Services	4,900	5,300	5,100
Commodities	23,670	25,000	26,000
Capital Outlay	0	0	0
Cash Forward (2017 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	97,990	103,300	106,100
Unencumbered Cash Balance Dec 31	13,010	4,000	5,590
2015/2016/2017 Budget Authority Amount:	112,575	113,015	106,100

Adopted Budget Water Utility	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	241,190	193,810	109,340
Receipts:			
Charges for Services	603,740	612,020	605,000
Penalties	13,630	13,530	13,000
Connection Fees	11,330	11,270	12,000
Other Fees	3,750	2,770	3,500
Reimbursed Expense	1,080	200	500
Miscellaneous	870	1,000	1,000
Does miscellaneous exceed 10% of Total Recd			
Total Receipts	634,400	640,790	635,000
Resources Available:	875,590	834,600	744,340
Expenditures:			
Personal Services	77,520	85,000	87,000
Contractual Services	28,680	28,700	30,000
Commodities	316,680	372,670	360,000
Capital Outlay	0	45,000	16,000
Transfer to Debt Service Fund	108,900	108,890	80,000
Transfer to General Fund	100,000	35,000	50,000
Transfer to Capital Improvement Fund	25,000	25,000	5,000
Transfer to Equipment Reserve Fund	25,000	25,000	5,000
Cash Forward (2017 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	681,780	725,260	633,000
Unencumbered Cash Balance Dec 31	193,810	109,340	111,340
2015/2016/2017 Budget Authority Amount:	865,944	797,194	633,000

City of Cherryvale

2017

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	326,250	286,470	127,530
Receipts:			
Charges for Sewer Services	236,960	241,570	235,000
Penalties	5,380	5,400	5,400
Reimbursed Expense	260	0	0
Transfer from General Fund (1% sales tax)	202,070	180,000	190,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	444,670	426,970	430,400
Resources Available:	770,920	713,440	557,930
Expenditures:			
Personal Services	74,360	85,810	90,300
Contractual Services	15,890	16,400	14,000
Commodities	24,110	38,610	30,000
Capital Outlay	0	75,000	10,000
Transfer to Debt Service Fund	155,090	155,090	140,000
Transfer to Equipment Reserve Fund	25,000	25,000	10,000
Transfer to Capital Improvement Fund	25,000	25,000	10,000
Transfer to General Fund	165,000	165,000	165,000
Cash Forward (2017 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	484,450	585,910	469,300
Unencumbered Cash Balance Dec 31	286,470	127,530	88,630
2015/2016/2017 Budget Authority Amount:	613,978	585,910	469,300

Adopted Budget Refuse Utility	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	12,160	19,200	9,830
Receipts:			
Charges for Refuse Services	125,890	128,730	128,000
Polycart Rentals	2,360	1,900	2,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	128,250	130,630	130,000
Resources Available:	140,410	149,830	139,830
Expenditures:			
Contractual Payment to Allied Waste	121,210	140,000	128,000
Capital Outlay	0	0	8,000
Cash Forward (2017 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	121,210	140,000	136,000
Unencumbered Cash Balance Dec 31	19,200	9,830	3,830
2015/2016/2017 Budget Authority Amount:	144,237	142,463	136,000

City of Cherryvale

2017

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Parks & Recreation	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	7,680	7,430	640
Receipts:			
Local Alcoholic Liquor Tax	650	650	650
Transfer from General Fund (.25% sales tax)	0	44,320	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	650	44,970	650
Resources Available:	8,330	52,400	1,290
Expenditures:			
Personal Services	0	17,040	0
Contractual Services	0	13,000	0
Commodities	0	11,720	0
Capital Outlay	900	10,000	700
Cash Forward (2017 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	900	51,760	700
Unencumbered Cash Balance Dec 31	7,430	640	590
2015/2016/2017 Budget Authority Amount:	9,467	53,296	700

Adopted Budget 0	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2015/2016/2017 Budget Authority Amount:	0	0	0

NOTICE OF BUDGET HEARING

The governing body of
City of Cherryvale
will meet on August 15, 2016 at 7:00 PM at 123 W. Main (City Hall) for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2017 Expenditures and Amount of Current Year Estimate for 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget for 2017		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate*
General	1,872,480	43.369	1,844,420	50.874	1,849,600	453,451	62.985
Debt Service	262,590		249,840		222,000		
Library	51,990	6.381	62,500	6.981	63,000	54,403	7.557
Special Highway	97,990		103,300		106,100		
Water Utility	681,780		725,260		633,000		
Sewer Utility	484,450		585,910		469,300		
Refuse Utility	121,210		140,000		136,000		
Special Parks & Recreation	900		51,760		700		
Non-Budgeted Funds	214,460						
Totals	3,787,850	49.750	3,762,990	57.855	3,479,700	507,854	70.542
Less: Transfers	1,019,700		919,250		784,000		
Net Expenditure	2,768,150		2,843,740		2,695,700		
Total Tax Levied	368,186		426,463		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	7,400,763		7,371,209		7,199,384		

Outstanding Indebtedness,

	2014	2015	2016
January 1,			
G.O. Bonds	2,853,129	2,761,197	2,741,101
Revenue Bonds	0	0	0
Other	578,175	553,475	527,822
Lease Purchase Principal	154,737	105,416	129,869
Total	3,586,041	3,420,088	3,398,791

*Tax rates are expressed in mills

Hillary Lawrence

City Official Title: Assistant City Administrator / City Clerk

Figuring Your Real Estate Tax

On every Valuation Notice from the Montgomery County Appraiser's Office, is a listing for Class and Assessment Rate. For those people living inside the city limits of Cherryvale, the Class is "R" and the Assessment Rate is "11.5%".

To figure the tax on a \$70,000 home, the calculation would be:

Appraised Value (as listed on the tax statement) = \$70,000

Assessed Value (\$70,000 * 11.5%) = \$8,050

The 2015 mill levy:

City	57.855
School (USD 447)	41.613
Rec Commission	1.986
County	41.004
State	1.500
Wildcat Ext #14	1.098
Independence CC	38.139

2015 Total = 183.195

Tax on \$8,050 Assessed Value of your home: $\$8,050 * .183195 = \$1,474.72$

If it is easier to remember and calculate, the mill is per \$1,000 of assessed value so the \$8,050 assessed value could be divided by \$1,000, then multiplied by the mill levy of 183.195. Which would be $\$8.05 * 183.195$ giving the same answer.

For a \$100,000 home the calculation would be:

$\$100,000 * 11.5%$	= \$11,500
$\$11,500 * .183195$	= \$2,106.74

For a \$50,000 home the calculation would be:

$\$50,000 * 11.5%$	= \$5,750
$\$5,750 * .183195$	= \$1,053.37

- Raising the mill rate 10 mills would cost the owner of a \$70,000 home an additional \$80.50 per year.
- Raising the mill rate 20 mills would cost the owner of a \$70,000 home an additional \$161 per year.
- Raising the mill rate 10 mills would cost the owner of a \$100,000 home an additional \$115 per year.

2015 CITY TAX RATES FOR 2016

CITIES OF THE FIRST CLASS

City	2015 Population	Assessed Tangible Valuation	General Obligation Bonds	Special Assessment Bonds	Utility Revenue Bonds	Other Bonds	Total Bonded Indebtedness	Temporary Notes	No - Fund Warrants	Other Debt	Total City Levy	Total Levied by All
Aichison	10,771	72,712,111	7,015,000	0	3,695,000	15,189,535	25,928,535	0	0	0	54.111	172.6
Coffeyville	9,876	48,921,189	9,360,000	0	62,486,000	0	71,846,000	0	0	6,000,689	46.930	176.2
Dodge City	28,117	154,468,266	40,780,000	0	0	46,020,000	86,800,000	0	0	21,319,230	50.911	185.6
Emporia	24,560	147,368,408	24,750,000	0	0	0	24,750,000	0	0	0	41.531	163.1
Fort Scott	7,874	43,378,290	12,684,721	0	5,117,781	0	17,802,502	0	0	0	48.192	199.1
Garden City	27,004	191,019,527	37,785,000	0	0	0	37,785,000	9,340,000	0	916,148	31.716	152.1
Hutchinson	41,642	298,558,058	43,915,000	0	9,952,474	0	53,867,474	0	0	0	43.195	174.7
Junction City	24,665	183,082,221	115,900,876	0	0	25,117,732	141,018,408	0	0	0	47.714	160.2
Kansas City	149,636	1,062,959,438	330,714,953	0	546,715,000	23,876,892	901,306,845	77,537,375	0	0	43.875	177.5
Lawrence	92,763	901,841,317	100,595,000	0	133,930,000	0	234,525,000	19,030,000	0	17,194,352	31.488	131.1
Leavenworth	36,000	203,633,144	28,470,000	0	0	0	28,470,000	3,250,000	0	0	28.593	133.1
Leawood	34,395	827,227,652	36,905,800	14,544,200	0	0	51,450,000	22,060,000	0	4,493,284	24.508	128.1
Lenexa	51,042	975,073,634	117,185,000	0	0	6,853,173	124,038,173	4,830,000	0	0	31.807	128.4
Liberal	21,012	116,024,804	5,310,000	0	0	0	5,310,000	0	0	2,982,111	51.633	184.9
Manhattan	56,078	535,054,465	56,799,523	61,000,474	0	0	117,800,000	40,780,000	0	58,734,533	46.951	130.1
Pottawatomie Co.		42,034,337									46.951	130.1
Riley Co.		493,020,128									46.951	142.1
Newton	19,120	919,403,216	33,020,548	10,634,452	0	23,754,252	67,409,252	0	0	0	52.091	155.1
Olathe	133,062	1,460,562,385	205,745,000	0	58,240,000	64,646,145	328,631,145	47,381,078	0	12,486,898	24.415	126.1
Overland Park	184,525	3,036,463,565	135,875,000	0	0	103,541,000	239,416,000	0	0	0	12.848	115.1
Parsons	10,174	52,239,898	10,069,138	0	0	4,245,000	14,314,138	0	0	7,397,508	53.632	215.1
Pittsburg	20,394	121,482,877	23,455,000	0	0	5,170,000	28,625,000	0	0	5,939,908	48.471	151.1
Prairie Village	21,877	306,236,365	4,625,000	0	0	0	4,625,000	0	0	0	19.500	122.1
Salina	47,867	414,861,603	46,606,969	11,393,031	14,530,000	0	72,530,000	5,000,000	0	8,951,000	27.311	134.1
Shawnee	64,599	767,736,810	59,047,757	5,767,243	0	0	64,815,000	0	0	0	24.536	124.1
Topeka	127,215	1,042,886,553	157,195,000	0	132,420,000	65,143,543	354,758,543	33,390,000	0	0	39.809	161.1
Wichita	388,413	3,436,838,914	531,991,849	201,478,151	384,774,998	12,944,625	1,131,189,623	68,450,000	0	0	28.859	121.1

CITIES OF THE SECOND CLASS

City	2015 Population	Assessed Tangible Valuation	General Obligation Bonds	Special Assessment Bonds	Utility Revenue Bonds	Other Bonds	Total Bonded Indebtedness	Temporary Notes	No - Fund Warrants	Other Debt	Total City Levy	Total Levied by All
Abilene	6,590	52,722,439	9,680,000	0	0	17,545,000	27,225,000	0	0	6,337,612	46.227	161.1
Andover	12,509	128,752,959	31,920,000	0	0	0	31,920,000	2,585,000	0	2,737,000	38.525	158.1
Anthony	2,234	12,227,991	1,393,797	240,000	4,847,844	0	6,481,641	250,000	0	0	73.768	209.1
Arkansas City	12,205	51,556,762	7,620,000	0	0	22,045,000	29,665,000	0	0	1,272,484	69.795	201.1
Augusta	9,242	54,369,775	9,575,000	6,740,000	3,215,000	290,401	19,820,401	7,050,000	0	0	43.048	161.1
Baxter Springs	4,073	19,872,787	2,800,000	0	0	0	2,800,000	0	0	137,259	49.569	159.1
Bel Aire	7,284	48,143,387	0	21,805,000	0	23,650,000	45,455,000	8,335,000	0	0	46.246	153.1
Belleville	1,917	8,349,297	1,810,000	0	0	0	1,810,000	0	0	857,943	75.666	236.1
Beloit	3,792	24,357,930	470,000	0	3,870,000	4,630,000	8,970,000	1,650,000	0	696,165	55.070	199.1
Bonner Springs	7,553	71,127,422	16,480,000	0	0	0	16,480,000	0	0	0	33.658	141.1
Johnson Co.		4,673,798									33.658	141.1
Leavenworth Co.		27,769									33.658	133.1
Wyandotte Co.		66,425,855									33.658	164.1
Burlington	2,635	16,742,083	15,000	0	0	12,536,291	12,551,291	0	0	0	38.181	123.1
Caldwell	1,034	4,798,810	*	*	*	*	*	*	*	*	74.661	211.1
Ganay	2,125	10,680,407	930,000	0	0	0	930,000	0	0	1,367,088	41.855	170.1
Chanuse	9,295	61,265,419	23,495,000	506,000	7,825,000	0	31,826,000	0	0	351,379	37.707	182.1
Cherryvale	2,288	7,371,209	2,741,100	0	540,770	85,429	3,367,299	0	0	0	57.855	183.1
Chetopa	1,091	3,245,729	6,090,064	0	115,500	0	6,205,564	0	0	146,888	59.616	224.1
Clay Center	4,177	27,807,852	10,845,000	0	0	4,720,000	15,565,000	0	0	586,722	63.126	179.1
Colby	5,388	48,252,224	7,619,418	0	0	0	7,619,418	0	0	5,664,207	34.103	168.1
Columbus	3,186	17,204,725	1,840,000	0	0	0	1,840,000	0	0	1,071,631	58.501	152.1
Concordia	5,311	27,245,705	4,185,400	0	0	3,715,000	7,900,400	0	0	84,473	56.679	211.1
Council Grove	2,105	12,670,462	1,455,000	0	1,416,749	515,780	3,387,529	0	0	487,431	60.221	193.1
De Soto	6,038	63,013,082	17,980,000	0	0	0	17,980,000	0	0	0	22.228	152.1
Johnson Co.		62,928,977									22.228	152.1
Leavenworth Co.		84,105									22.228	132.1
Derby	23,234	189,575,240	37,370,633	24,759,367	0	0	62,130,000	8,515,000	0	0	47.009	140.1
Edwardsville	4,380	50,845,220	8,340,000	0	0	0	8,340,000	0	0	0	47.367	183.1
El Dorado	12,879	81,547,189	1,549,407	0	0	0	1,549,407	2,548,000	0	8,584,859	47.046	163.1
Elkhart	2,113	10,158,402	540,000	0	0	0	540,000	0	0	0	60.832	215.1
Ellis	2,074	13,625,630	1,535,000	0	2,305,000	735,000	4,575,000	0	0	555,673	70.951	163.1
Eudora	6,303	39,767,099	6,085,000	0	470,000	0	6,555,000	0	0	3,819,532	33.980	153.1
Eureka	2,485	10,716,626	1,730,000	0	498,591	116,677	2,345,228	0	0	0	56.150	188.1
Fairway	3,969	80,639,562	9,810,000	0	0	0	9,810,000	0	0	1,035,684	18.629	122.1
Florence	444	1,650,302	0	0	77,295	0	77,295	0	0	0	80.231	214.1
Fredonia	2,372	11,266,115	0	0	0	0	5,385,728	0	0	0	57.942	173.1
Frontenac	3,444	20,711,116	2,943,000	0	0	0	2,943,000	0	0	575,331	44.641	147.1
Galena	2,966	14,349,421	161,587	0	0	0	161,587	0	0	88,820	62.824	173.1

2015 CITY TAX RATES FOR 2016

CITIES OF THE SECOND CLASS

City	2015 Population	Assessed Tangible Valuation	General Obligation Bonds	Special Assessment Bonds	Utility Revenue Bonds	Other Bonds	Total Bonded Indebtedness	Temporary Notes	No - Fund Warrants	Other Debt	Total City Levy	Tot Levik By %
Gardner	20,667	145,902,362	26,930,000	15,035,000	0	21,506,476	63,471,476	0	0	0	29.455	1
Garnett	3,295	17,947,054	54,674	0	105,000	1,385,000	1,544,674	0	0	0	42.648	1
Girard	2,773	12,767,768	6,679,535	0	0	0	6,679,535	0	0	1,168,462	56.783	1
Godard	4,692	37,766,838	5,790,000	0	8,764,784	0	14,554,784	785,000	0	0	31.164	1
Goodland	4,554	28,660,643	1,700,000	0	0	0	1,700,000	0	0	89,419	49.715	1
Grant	15,840	99,761,454	8,175,675	0	0	0	8,175,675	0	0	0	48.570	1
Halstead	2,084	12,733,540	2,915,090	0	0	0	2,915,090	300,000	0	673,952	68.549	1
Harper	1,398	10,199,135	1,639,400	0	0	0	1,639,400	0	0	1,540,814	70.622	2
Hays	21,044	214,633,933	8,456,000	4,044,000	3,390,000	0	15,890,000	0	0	0	24.970	1
Haysville	11,712	54,019,717	6,281,486	6,947,514	760,000	0	13,989,000	515,000	0	20,000	48.646	1
Herington	2,418	10,322,203	1,305,000	350,000	0	445,000	2,100,000	0	0	1,819,554	78.482	2
Dickinson Co.		9,304,448									78.482	2
Morris Co.		1,017,755									78.482	2
Hesston	3,734	29,698,386	5,045,000	0	0	750,000	5,795,000	1,353,000	0	3,104,831	33.852	1
Hiawatha	3,108	21,792,674	9,140,371	0	55,655	0	9,196,026	0	0	185,210	52.471	1
Hillsboro	2,893	16,570,374	7,705,064	56,000	0	1,980,000	9,741,064	0	0	743,889	39.225	1
Holsington	2,664	9,915,687	2,209,706	0	0	3,591,094	5,800,800	0	0	0	62.770	2
Holton	3,316	19,523,243	*	*	*	*	*	*	*	*	54.561	1
Horton	1,732	6,266,229	647,391	0	1,060,000	0	1,707,391	0	0	0	68.041	1
Hugoton	3,966	19,726,607	3,800,000	0	0	0	3,800,000	0	0	992,667	42.393	1
Humboldt	1,886	7,186,054	1,398,000	0	0	355,000	1,753,000	0	0	1,501,801	85.564	2
Independence	9,162	48,486,247	9,160,000	0	0	0	9,160,000	0	0	3,511,903	47.079	1
Jola	5,553	29,480,823	5,710,000	0	0	0	5,710,000	0	0	8,703,214	42.899	1
Kingsman	3,094	17,190,015	570,000	575,000	5,920,000	0	7,065,000	0	0	253,361	59.990	1
Kinsley	1,451	6,175,366	0	0	0	0	0	0	15,205	846,896	72.000	2
Lansing	11,713	78,748,105	19,520,000	0	0	0	19,520,000	2,170,000	0	80,923	41.838	1
Larned	4,023	18,310,214	2,375,000	0	0	0	2,375,000	0	0	5,231,883	61.299	1
Lincoln Center	1,266	4,856,464	0	265,000	0	0	265,000	0	0	373,189	45.859	2
Lindsborg	3,438	22,251,050	4,555,000	0	945,000	0	5,500,000	0	0	3,040,271	43.617	1
Lyns	3,737	14,455,710	4,921,756	454,758	3,187,450	3,977,699	16,519,332	0	0	0	52.688	1
Marion	1,861	9,981,469	3,923,000	0	0	0	4,304,021	0	0	381,021	71.152	2
Marysville	3,295	25,066,359	2,255,000	0	1,421,462	4,200,000	7,876,462	0	0	0	67.403	1
McPherson	13,189	113,327,272	14,466,652	2,108,348	13,730,000	0	30,305,000	0	0	9,308,042	51.570	1
Merriam	11,290	171,658,616	5,930,000	0	0	948,965	6,878,965	0	0	0	27.676	1
Minneapolis	2,029	9,536,584	2,890,000	0	495,000	0	3,385,000	0	0	778,671	43.542	1
Mission	9,501	121,586,787	36,750,000	0	0	0	36,750,000	0	0	854,458	18.225	1
Mulberry	512	686,684	335,000	0	0	0	335,000	85,096	0	0	49.947	1
Mulvane	6,289	81,710,542	17,300,000	18,107,000	4,450,000	4,975,000	44,832,000	0	0	0	42.262	1
Sedgwick Co.		27,622,814									42.262	1
Sumner Co.		54,087,728									42.262	1
Neodesha	2,400	9,328,741	2,100,000	0	0	0	2,100,000	0	0	110,460	60.452	1
Nickerson	1,041	3,723,811	3,150,352	0	0	0	3,150,352	0	0	261,890	75.335	1
Norton	2,846	12,351,314	3,418,943	0	0	4,430,000	7,848,943	0	0	3,961,832	59.586	2
Osage City	2,862	16,964,124	6,420,000	0	0	1,800,000	8,220,000	0	0	64,000	55.888	1
Osawatimie	4,357	22,278,593	7,347,000	0	0	0	7,347,000	700,000	0	1,273,000	64.280	1
Osborne	1,396	6,124,715	1,355,298	0	0	0	1,355,298	0	0	341,368	95.322	2
Oswego	1,781	6,560,047	6,767,932	0	0	0	6,767,932	0	0	71,555	73.656	2
Ottawa	12,403	82,276,134	23,945,000	795,000	0	0	24,740,000	2,530,000	0	0	48.802	1
Paola	5,593	45,979,342	9,370,000	0	0	5,295,000	14,665,000	0	0	861,348	43.602	1
Park City	7,556	61,499,281	*	*	*	*	*	*	*	*	40.111	1
Phillipsburg	2,556	10,157,370	1,820,000	0	0	0	1,820,000	0	0	0	58.606	1
Pratt	6,963	49,069,240	1,190,000	0	4,045,000	0	5,235,000	0	0	5,884,899	46.535	1
Roeland Park	6,840	63,329,778	5,695,503	2,299,505	0	9,938,885	17,933,893	0	0	934,678	33.385	1
Russell	4,484	29,567,263	4,570,000	0	0	0	4,570,000	2,078,870	0	0	59.281	1
Sabetha	2,564	17,762,370	4,305,000	0	0	1,922,446	6,227,446	0	0	0	40.539	1
Brown Co.		4,051,491									40.539	1
Nemaha Co.		13,710,879									40.539	1
Scammon	461	1,233,577	*	*	*	*	*	*	*	*	36.969	1
Scott City	3,927	23,448,827	3,155,000	450,948	0	644,600	4,250,548	0	0	0	72.847	2
Seneca	2,006	20,671,451	4,015,000	0	0	2,930,000	6,945,000	0	0	0	32.365	1
Spring Hill	5,896	63,137,500	23,740,284	0	0	2,671,841	26,412,125	630,000	0	1,136,304	34.250	1
Johnson Co.		43,002,338									29.637	1
Miami Co.		20,135,162									38.862	1
Sterling	2,303	9,151,451	461,892	0	868,072	0	1,329,964	0	0	537,279	51.936	1
Tonganoxie	5,192	35,461,590	12,925,000	0	0	0	12,925,000	0	0	1,415,261	44.179	1
Ulysses	6,160	34,632,810	1,120,000	0	0	0	1,120,000	0	0	2,464,015	39.796	1
Valley Center	7,057	45,726,703	13,166,035	3,778,965	0	0	16,945,000	2,655,000	0	2,376,636	55.446	1
Wamego	4,578	38,380,632	3,735,000	0	2,875,000	0	6,610,000	860,629	0	335,353	38.009	1
Weir	657	1,803,688	330,000	0	0	0	330,000	0	0	67,104	64.548	1
Wellington	7,942	43,640,943	9,093,126	0	5,635,000	1,720,000	16,448,126	0	0	12,875,022	53.965	1
Winfield	12,258	68,400,604	11,450,000	0	0	0	11,450,000	7,395,000	0	2,267,727	53.722	1
Yates Center	1,350	5,726,944	0	0	0	0	0	0	0	1,601,140	58.155	2

2015 LEVY SHEETS RATES ARE EXPRESSED IN MILLS PER \$1,000 VALUATION (REVISED 11-03-2015)

DISTRICT	VALUATION	2014	2015	% CHANGE	COUNTY VALUATION	STATE:	K.S.A.	LEVY
ST100	324,971,005	1,500	1,500	0.00%	324,971,005	STATE EDUCATION BUILDING	76-5802	1.000
CT200	324,971,005	41.473	41.004	-1.13%	CT200	STATE INSTITUTIONAL BLDG.	76-5804	0.500
CITIES:								
C003	10,580,407	36.561	41.855	14.48%		General	79-1946	15.545
C004	7,371,209	49.750	57.855	16.29%		Road & Bridge	79-1947	5.087
C005	48,921,189	41.910	46.930	11.98%		County Health	65-208	0.102
C006	1,825,995	5.143	4.957	-5.56%		Special Bridge	68-559a	1.772
C007	766,554	57.034	60.718	6.46%		Council on Aging	12-1680	0.443
C008	327,497	30.718	24.730	-19.49%		Noxious Weed	2-1318	0.078
C009	48,436,247	40.278	47.079	16.89%		Ambulance Service	65-9113	0.568
C010	589,197	26.750	26.165	-2.19%		Economic Development	19-4102	0.081
C011	578,550	19.679	19.411	-1.36%		Mental Health	19-4007	0.000
						Mental Retardation	19-4007	0.000
UNIFIED SCHOOL DISTRICT:								
SD436	46,877,955	37.604	46.758	24.34%		No Fund Warrants - B&J	79-2938 & 39	0.000
SD445	130,263,136	44.559	45.141	1.31%		Employee Benefits	12-16,102	17.286
SD446	114,634,801	45.206	43.334	-4.14%		Special Liability	75-6110	0.032
SD447	19,445,927	41.589	41.613	-0.18%		Spec. Assessment Countywide	19-2770	0.000
SD283EK	6,414,957	55.675	48.652	-12.61%				41.004
SD461WL	6,559,078	50.343	51.984	3.26%				
SD484WL	775,141	49.778	57.542	15.80%				
RECREATION COMMISSION:								
RC436	46,877,955	3.099	1.854	-40.17%				
RC445	130,263,136	3.302	3.753	13.66%				
RC446	114,634,801	3.912	3.874	-0.97%				
RC447	19,445,927	1.994	1.986	-0.40%				
RC461WL	6,559,078	3.500	3.500	0.00%				
RC484WL	775,141	1.500	1.500	0.00%				
COMMUNITY COLLEGES								
CC001	180,758,615	39.838	36.790	-7.65%				
CC002	144,212,390	40.542	38.139	-5.93%				
CEMETERY DIST: K.S.A. 17-1330								
CM003	7,670,129	1.324	1.557	17.60%				
CM037WL	2,378,716	0.462	0.257	-44.37%				
CM034	21,573,315	0.275	0.192	-30.18%				
CM035	5,759,862	2.280	1.340	-41.23%				
CM036	3,321,878	0.372	1.199	222.31%				
CM037	10,043,112	0.547	0.533	-2.56%				
CM378WL	821,226	1.608	1.318	-18.03%				
CM039	4,003,071	1.066	1.081	1.41%				
CM040	19,935,564	0.547	0.282	-56.41%				
CEMETERY DIST: K.S.A. 17-1330 VALUATION								
		2014	2015	%CHANGE				
1. FAWN CREEK		1,324	1,557	17.60%				
2. GRANDVIEW		0.462	0.257	-44.37%				
3. HARRISONVILLE		0.275	0.192	-30.18%				
4. HAVANA		2.280	1.340	-41.23%				
5. JEFFERSON		0.372	1.199	222.31%				
7. ROBBINS		0.547	0.533	-2.56%				
8. VARNER-ROSS		1.608	1.318	-18.03%				
9. SPRINGHILL		1.066	1.081	1.41%				
10. SYCAMORE		0.547	0.282	-56.41%				
WILDCAT EXT. DIST. # 14								
EN913MG		02-623	324,971,005	1.152	1.088			
CEMETERY DIST: K.S.A. 17-1330 VALUATION								
		2014	2015	%CHANGE				
11. OAKHILL		9,683,993	1,291	0				
12. RUTLAND		2,190,908	1,207	0.432				
13. LIBERTY		7,722,102	0.897	0.806				
14. CHEROKEE		18,676,175	0.299	0.311				
15. CHERRY		4,492,547	0.975	0.979				
17. WHITE		1,611,019	2.174	2.248				
18. WEST CHERRY		3,108,941	0.665	1.378				
19. BLACKJACK		12,948,317	0.239	0.108				
MONT.CO. RURAL FIRE DIST#1								
F028		19-3626	196,938,527	2.017				
MONT.CO. SEWER DIST # 2								
S051		19-27A09						
MONT.CO. SEWER DIST # 4								
S051		19-27A08						
K.S.A. VALUATION								
		2014	2015	%CHANGE				
WS514CQ		24-1219	173,962	6.095				
WS539		24-1219	4,253,897	3.275				
WS540		24-1219	2,950,482	1.125				
K.S.A. VALUATION								
		2014	2015	%CHANGE				
RL700AL		75-2551	143,363,399	1.557	0.112			
K.S.A. VALUATION								
		2014	2015	%CHANGE				
F028		19-3626	196,938,527	2.017				
K.S.A. MAINT.								
S051		19-27A09						
S051		19-27A08						
TOTAL COUNTYWIDE LEVY:								
OTHER DISTRICTS:								
DRO25 VERDIGRIS DRAINAGE DIST. #1								
		24-407	7,212,070	1.174				
DRO26 VERDIGRIS DRAINAGE DIST. #2								
		24-407	3,325,239	0.000				
DRO27 VERDIGRIS DRAINAGE DIST. #3								
		24-407	624,895	0.888				

