

REQUEST FOR COUNCIL ACTION

DATE:	TITLE:		
August 4, 2015	BUDGET HEARING PUBLICATION		
ORIGINATING DEPARTMENT:	TYPE OF ACTION:	<input type="checkbox"/> ORDINANCE	<input type="checkbox"/> RESOLUTION
Administration		<input checked="" type="checkbox"/> FORMAL ACTION	<input type="checkbox"/> OTHER

RECOMMENDATION:

I recommend that the Council approve the attached notice of publication for the fiscal year 2016 city budget.

FISCAL NOTE:

- There is no cost associated with this item.

DISCUSSION:

We will review the FY2016 budget at the council meeting and approve it for publication. Our formal budget hearing will be held on Tuesday, August 18th, 2015.

I will also be presenting the capital improvement budget that is enclosed. This budget includes projects that have been discussed during goal-setting sessions with the council during the past three years.

Respectfully submitted,

Glenn Rodden
City Administrator

CAPITAL IMPROVEMENT PROJECTS FUND BUDGET

Year	Project	Sales Tax Revenue	Grants	Other Revenue	Expenditures	Balance
2013						\$480,124
2014		\$671,000				\$1,151,124
	HWY 24 Park Entrance				\$30,000	\$1,121,124
	NC Water Line				\$90,000	\$1,031,124
	NC Sewer Line				\$113,853	\$917,271
	NC Street Project				\$330,000	\$587,271
2015		\$660,000				\$1,247,271
	MMA Runway Project		\$2,445,000		\$2,716,000	\$976,271
	Sidewalk Program				\$15,000	\$961,271
	Cherry Street				\$33,125	\$928,146
	LEC Parking Lot				\$11,000	\$917,146
	North Campus Streets			\$1,500,000	\$1,500,000	\$917,146
	Muni Bldg Repairs				\$10,000	\$907,146
2016		\$660,000				\$1,567,146
	Sidewalk Program				\$15,000	\$1,552,146
	Walnut Street				\$250,000	\$1,302,146
	Muni Bldg Repairs				\$20,000	\$1,282,146
	East Main St Entrance			\$1,700,000	\$1,700,000	\$1,282,146
	KDOT GI K-14 Project		\$750,000		\$928,000	\$1,104,146
	Safe Routes to School		\$200,000		\$285,000	\$1,019,146
2017		\$660,000				\$1,679,146
	Sidewalk Program				\$15,000	\$1,664,146
	Lift Station #4				\$150,000	\$1,514,146
	Street Bond Payment				\$147,000	\$1,367,146
2018		\$660,000				\$2,027,146
	Sidewalk Program				\$15,000	\$2,012,146
	New Water Plant		\$1,000,000	\$5,000,000	\$6,000,000	\$2,012,146
	New Water Line			\$2,100,000	\$2,100,000	\$2,012,146
	Street Bond Payment				\$147,000	\$1,865,146
	Totals	\$3,311,000	\$4,395,000	\$10,300,000	\$16,620,978	

Input sheet for City1.XLS budget form

Enter City Name (City of)

CITY OF BELOIT

Enter County Name followed by "County"

MITCHELL COUNTY

Enter year being budgeted (YYYY)

2016

Enter the following information from the sources shown. This information will be entered on the budget forms in the appropriate locations. If any of the numbers are wrong, change them on this input sheet.

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

The input for the following comes directly from the 2015 Budget, Certificate Page:

If amended, then use the amended figures.

Fund Names:	Statute	2015 *Expenditures*	2014 Ad Valorem Tax
General	12-101a	2,659,530	950,665
Debt Service	10-113		
Library	12-1220	184,324	156,433
Fund name for all other funds with a tax levy:			
Employee Benefit Fund	12-1254	1,328,142	136,151
Fire Department Equipment	12-110b	24,488	24,887
Total Tax Levy Funds for 2015 Budgeted Year			1,268,136

Other (non-tax levy) fund names:

Special Highway	132,840
Special Parks and Recreation	41,013
Economic Development	77,375
Law Enforcement	23,319
Neighborhood Revitalization	0

Single Non Tax Levy:

1 Water	1,626,661
2 Water Pollution	1,029,623
3 Electric	6,450,081
4 Refuse	329,173
Total Expenditures for 2015 Budgeted Year	
	13,906,569

Non-Budgeted (A):

1 Police Capital Improvement
2 Fire Capital Improvement
3 Water Pollution Plant & Equip
4 Water Equipment Reserve
5 Capital Improvement

Non-Budgeted (B)

1 Cemetery Endowment
2 Electric Equipment Reserve
3 Pool Capital Project
4 Plant Capital Project

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

From the County Clerks 2016 Budget Information:

Total Assessed Valuation for 2015	24,371,644
New Improvements for 2015	392,210
Personal Property excluding oil, gas, and mobile homes - 2015	543,407
Territory Added: (Current Year Only)	
Real Estate	
State Assessed	
New Improvements	
Property that has changed in use for 2015	50,706
Personal Property excluding oil, gas, and mobile homes - 2014	548,039
Gross earnings (intangible) tax estimate for 2016	35,999
Neighborhood Revitalization	2,986,314

Actual Tax Rates for the 2015 Budget:

Fund	Rate
General	41.233
Debt Service	0.000
Library	6.785
Employee Benefit Fund	5.906
Fire Department Equipment	1.080
0	
0	
0	
0	
0	
0	
0	
0	
0	
Total	55.004

Final Assessed Valuation from the November 1, 2014 Abstract	23,056,099
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From the County Treasurer's Budget Information - 2016 Budget Year Estimates:

Motor Vehicle Tax Estimate	225,573
Recreational Vehicle Tax Estimate	2,224
1620 M Vehicle Tax	3,552
Commercial Motor Vehicle	25,056
Watercraft	
LAVTR	
City and County Revenue Sharing	

Computation of Delinquency

Actual Delinquency for 2013 Tax - (rate .01213 = 1.213%, key in 1.2)	1.9%
Delinquency % used in this budget will be shown on all fund pages with a tax levy**	1.9%

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

From the League of Municipalities' Budget Tips (Special City and County Highway Fund):

2016 State Distribution for Kansas Gas Tax	99,460
2016 County Transfers for Gas***	0
Adjusted 2015 State Distribution for Kansas Gas Tax	99,320
Adjusted 2015 County Transfers for Gas***	0

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

From the 2014 Budget Certificate Page

Funds	2014 Expenditure Amounts Budget Authority
General	2,368,814
Debt Service	0
Library	192,521
Employee Benefit Fund	1,369,588
Fire Department Equipment	
0	
0	
0	
0	
0	
0	
0	
0	
0	
Special Highway	107,959
Special Parks and Recr	23,752
Economic Developmen	83,411
Law Enforcement	2,186
Neighborhood Revitali	167
0	
0	
0	
Water	1,779,972
Water Pollution	1,097,224
Electric	6,310,808
Refuse	305,500

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

CITY OF BELOIT

2016

Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ <u>1,268,136</u>
2. Debt service levy in 2015 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>1,268,136</u>
2015 Valuation Information for Valuation Adjustments	
4. New improvements for 2015:	+ <u>392,210</u>
5. Increase in personal property for 2015:	
5a. Personal property 2015	+ <u>543,407</u>
5b. Personal property 2014	- <u>548,039</u>
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>
	(Use Only if > 0)
6. Valuation of annexed territory for 2015:	
6a. Real estate	+ <u>0</u>
6b. State assessed	+ <u>0</u>
6c. New improvements	- <u>0</u>
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>
7. Valuation of property that has changed in use during 2015:	<u>50,706</u>
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	<u>442,916</u>
9. Total estimated valuation July 1, 2015	<u>24,371,644</u>
10. Total valuation less valuation adjustment (9 minus 8)	<u>23,928,728</u>
11. Factor for increase (8 divided by 10)	<u>0.01851</u>
12. Amount of increase (11 times 3)	+ \$ <u>23,473</u>
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ <u>1,291,609</u>
14. Debt service levy in this 2016 budget	<u>0</u>
15. 2016 tax levy, including debt service, prior to CPI adjustment (13 plus 14)	<u>1,291,609</u>
16. Consumer Price Index for all urban consumers for calendar year 2014	<u>1.60%</u>
17. Consumer Price Index adjustment (3 times 16)	\$ <u>20,290</u>
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$ <u>1,311,899</u>

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

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. 12-2615. 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. 14-568. 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.

2016

CITY OF BELOIT

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2015	Payments Due 2015	Payments Due 2016
Swimming Pool Lease Purchase	7/30/2014	279	2-4.125	4,630,000	4,630,000	181,907	153,250
Interest						115,000	145,000
Principal							
(2) 2015 Ford Explorers	4/20/2015	36	2.25	64,847	0	0	1,079
Interest						0	21,388
Principal						0	
2009 Chevy Tahoe	7/27/2012	36	7.00	11,000	3,525	511	0
Interest						3,525	0
Principal							
2014 Dodge Charger	3/9/2013	36	5.00	24,686	12,228	611	0
Interest						12,228	0
Principal							
2008 Chevy Silverado	8/24/2012	36	7.00	17,750	6,055	424	0
Interest						6,055	0
Principal							
2008 Sterling Vac Truck	7/1/2013	48	3.40	130,000	104,309	3,543	2,701
Interest						24,786	25,827
Principal							
2013 Mower Lease	5/20/2013	36	4.30	6,015	2,084	7	0
Interest						2,084	0
Principal							
PD Radios	3/1/2013	60	1.98	35,788	28,816		
Interest						571	432
Principal						6,994	7,132
Totals					4,787,017	358,245	356,610

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

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

Budgeted Year: 2016

Library found in: CITY OF BELOIT
MITCHELL COUNTY

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

First test:

	Current Year <u>2015</u>	Proposed Year <u>2016</u>
Ad Valorem Tax	\$156,433	\$151,138
Delinquent Tax	\$300	\$2,300
Motor Vehicle Tax	\$28,075	\$27,826
Recreational Vehicle Tax	\$0	\$274
16/20M Vehicle Tax	\$0	\$438
Commercial Vehicle Tax	\$0	\$3,091
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$184,808	\$185,067
Difference in Total Taxes:	\$259	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$23,056,099	\$24,371,644
Did Assessed Valuation Decrease?	No	
Levy Rate	6.785	6.201
Difference in Levy Rate:	(0.584)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

State of Kansas
City

Amount of 2015 Ad Valorem Tax 877,403

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CITY OF BELOIT

2016

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
Administration			
Salaries	270,537	278,800	298,888
Contractual	198,906	147,500	155,000
Commodities	55,216	57,850	56,500
Capital Outlay	1,905	35,000	13,000
Total	526,564	519,150	523,388
Municipal Court			
Salaries	96,511	95,950	97,370
Contractual	7,748	11,000	10,900
Commodities	2,492	2,000	3,000
Capital Outlay	0	0	0
Total	106,751	108,950	111,270
Police			
Salaries	355,679	400,000	400,000
Contractual	49,486	67,000	70,600
Commodities	36,077	34,500	45,500
Capital Outlay	53,532	72,000	45,000
Total	494,774	573,500	561,100
Fire			
Salaries	14,786	21,500	17,500
Contractual	15,931	15,000	16,000
Commodities	8,178	9,300	9,300
Capital Outlay	9,566	3,000	7,000
Total	48,461	48,800	49,800
Transportation			
Salaries	379,242	420,000	420,000
Contractual	29,599	34,050	34,460
Commodities	52,529	50,800	53,200
Capital Outlay	2,188	20,000	30,000
Total	463,558	524,850	537,660
Recreation			
Salaries	51,120	58,187	61,900
Contractual	1,224	3,400	3,900
Commodities	10,700	12,575	12,575
Capital Outlay	0	1,500	3,000
Total	63,044	75,662	81,375
Grounds			
Salaries	158,774	182,500	160,500
Contractual	13,448	22,000	21,640
Commodities	57,122	80,000	85,900
Capital Outlay	14,636	5,000	10,000
Total	243,980	289,500	278,040
North Campus			
Salaries	0	0	0
Contractual	2,141	10,500	5,000
Commodities	144,449	93,000	145,000
Capital Outlay	633	80,000	500
Total	147,223	183,500	150,500
Page Total	2,094,355	2,323,912	2,293,133

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

CITY OF BELOIT

2016

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
Cemetery			
Salaries	38,332	45,500	46,000
Contractual	4,054	6,370	5,257
Commodities	8,434	14,300	14,300
Capital Outlay	1,511	15,000	2,200
Total	52,331	81,170	67,757
Swimming Pool			
Salaries	62,033	62,500	64,500
Contractual	14,719	14,000	16,130
Commodities	25,137	27,500	29,200
Capital Outlay	0	200	400
Total	101,889	104,200	110,230
Airport			
Salaries	0	0	0
Contractual	26,820	27,200	26,925
Commodities	9,368	7,500	7,500
Capital Outlay	833	12,000	12,300
Total	37,021	46,700	46,725
Transfers			
Economic Development Fund	16,000	16,500	17,500
Employee Benefit Fund	0	0	
Transfer to Equip Reserve Fund		0	59,300
Total	16,000	16,500	76,800
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 Total	207,241	248,570	301,512

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

CITY OF BELOIT

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 1.9%	0
		Amount of 2015 Ad Valorem Tax	0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	16,204	20,302	20,786
Receipts:			
Ad Valorem Tax	131,707	156,433	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,661	300	2,300
Motor Vehicle Tax	29,859	28,075	27,826
Recreational Vehicle Tax	0	0	274
16/20M Vehicle Tax	0	0	438
Commercial Vehicle Tax			3,091
Interest on Idle Funds			
Miscellaneous			0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	165,227	184,808	33,929
Resources Available:	181,431	205,110	54,715
Expenditures:			
Payment to the Library	157,670	172,000	185,000
Building Insurance	2,938	2,850	2,850
Personal Bond	100	120	120
Contractual	421		3,150
Neighborhood Revitalization Rebate		9,354	11,900
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	161,129	184,324	203,020
Unencumbered Cash Balance Dec 31	20,302	20,786	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	192,521	184,324	203,020
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	203,020
		Tax Required	148,305
		Delinquent Comp Rate: 1.9%	2,833
		Amount of 2015 Ad Valorem Tax	151,138

CITY OF BELOIT

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefit Fund	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	230	323,616	121,481
Receipts:			
Ad Valorem Tax	292,097	136,151	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	0	550	550
Motor Vehicle Tax	64,638	60,806	24,218
Recreational Vehicle Tax	0	0	239
16/20M Vehicle Tax	0	0	381
Commercial Vehicle Tax			2,690
Reimbursed Expenses	323,608	125,000	175,000
Transfer from General Fund	0	0	0
Transfer from Electric Fund	405,000	400,000	405,000
Transfer from Water Fund	253,000	153,000	190,000
Transfer from Waste-Water Fund	153,000	153,000	153,000
Transfer from Economic Development Fund	23,500	22,000	21,000
Interest on Idle Funds	664	500	500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,515,507	1,051,007	972,578
Resources Available:	1,515,737	1,374,623	1,094,059
Expenditures:			
Medical Insurance	663,697	685,000	745,000
FICA	194,862	215,000	215,000
KPERS	235,311	245,000	260,000
Unemployment Insurance	6,838	24,500	34,413
Workmen's Compensation	67,517	75,500	75,500
Membership Dues	23,896	0	23,900
Neighborhood Revitalization Rebate		8,142	22,661
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,192,121	1,253,142	1,376,474
Unencumbered Cash Balance Dec 31	323,616	121,481	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	1,369,588	1,328,142	1,376,474
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		1,376,474
	Tax Required		282,415
	Delinquent Comp Rate: 1.9%		5,394
	Amount of 2015 Ad Valorem Tax		287,809

Adopted Budget	Prior Year	Current Year	Proposed Budget
Fire Department Equipment	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	0	0	399
Receipts:			
Ad Valorem Tax		24,887	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			4,427
Recreational Vehicle Tax			44
16/20M Vehicle Tax			70
Commercial Vehicle Tax			492
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	24,887	5,033
Resources Available:	0	24,887	5,432
Expenditures:			
		24,488	28,000
Neighborhood Revitalization Rebate			1,969
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	24,488	29,969
Unencumbered Cash Balance Dec 31	0	399	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	0	24,488	29,969
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		29,969
	Tax Required		24,537
	Delinquent Comp Rate: 1.9%		469
	Amount of 2015 Ad Valorem Tax		25,006

CITY OF BELOIT

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0		0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate: 1.9%		0
	Amount of 2015 Ad Valorem Tax		0

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0		0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate: 1.9%		0
	Amount of 2015 Ad Valorem Tax		0

CITY OF BELOIT

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required:	0
	Delinquent Comp Rate:	1.9%	0
	Amount of 2015 Ad Valorem Tax:		0

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required:	0
	Delinquent Comp Rate:	1.9%	0
	Amount of 2015 Ad Valorem Tax:		0

CITY OF BELOIT

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.9%	0
	Amount of 2015 Ad Valorem Tax		0

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.9%	0
	Amount of 2015 Ad Valorem Tax		0

CITY OF BELOIT

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 1.9%	0
		Amount of 2015 Ad Valorem Tax	0

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 1.9%	0
		Amount of 2015 Ad Valorem Tax	0

CITY OF BELOIT

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	42,619	68,516	36,597
Receipts:			
State of Kansas Gas Tax	99,350	99,320	99,460
County Transfers Gas	0	0	0
Miscellaneous	0	0	
Reimbursed Expenses	1,661	1,600	1,600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	101,011	100,920	101,060
Resources Available:	143,630	169,436	137,657
Expenditures:			
Contractual	29,576	13,500	13,500
Commodities	29,114	114,340	114,340
Capital Outlay	16,424	5,000	9,817
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	75,114	132,840	137,657
Unencumbered Cash Balance Dec 31	68,516	36,597	0
2014/2015/2016 Budget Authority Amount:	107,959	132,840	137,657

Adopted Budget

Special Parks and Recreation	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	39,654	55,020	47,742
Receipts:			
Alcohol Tax	11,738	12,722	12,282
Donations (walking trail)	0		
Reimbursed Expenses	4,040		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	15,778	12,722	12,282
Resources Available:	55,432	67,742	60,024
Expenditures:			
Contractual	0	0	10,500
Commodities	412	0	10,500
Capital Outlay	0	20,000	39,024
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	412	20,000	60,024
Unencumbered Cash Balance Dec 31	55,020	47,742	0
2014/2015/2016 Budget Authority Amount:	23,752	41,013	60,024

CITY OF BELOIT

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Economic Development	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	0	472	838
Receipts:			
Appropriation - Mitchell County	27,241	27,241	27,241
Reimbursed Expenses	0	0	0
Transfer from General Fund	16,000	16,500	17,500
Transfer from Electric Fund	16,000	16,500	17,500
Transfer from Water Fund	16,000	16,500	17,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	75,241	76,741	79,741
Resources Available:	75,241	77,213	80,579
Expenditures:			
Personnel	46,462	48,300	51,504
Contractual	4,643	6,500	6,500
Commodities	164	575	1,575
Capital Outlay transfer to Employee Benefit F	23,500	21,000	21,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	74,769	76,375	80,579
Unencumbered Cash Balance Dec 31	472	838	0
2014/2015/2016 Budget Authority Amount:	83,411	77,375	80,579

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Law Enforcement	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	2,665	16,054	240
Receipts:			
Drug Forfeiture Funds	26,204	7,500	7,500
Interest Earnings	38	4	10
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	26,242	7,504	7,510
Resources Available:	28,906	23,559	7,750
Expenditures:			
Supplies	5,485	4,936	4,936
Equipment	7,367	18,383	2,814
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	12,852	23,319	7,750
Unencumbered Cash Balance Dec 31	16,054	240	0
2014/2015/2016 Budget Authority Amount:	2,186	23,319	7,750

See Tab A

CITY OF BELOIT

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Neighborhood Revitalization	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	167	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	167	0	0
Expenditures:			
Transfer to General Fund	167	0	
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	167	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amount:	167	0	0

Adopted Budget

0	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amount:	0	0	0

CITY OF BELOIT

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amount:	0	0	0

Adopted Budget

Adopted Budget 0	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amount:	0	0	0

CITY OF BELOIT

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	532,882	311,680	28,369
Receipts:			
Water Sales	1,257,880	1,271,600	1,272,000
Connects and Disconnects	650	1,500	650
Penalties	12,498	12,000	12,500
Water Protection Fees	4,632	4,500	4,600
Reimbursed Fees	43,954	4,500	44,000
Franchise Fees	44,117	44,500	44,500
Impact Fees	1,500	1,750	1,750
Transfer Fee UB	825		
Interest on Idle Funds	2,249	2,500	2,500
Miscellaneous	5,640	500	5,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,373,944	1,343,350	1,388,000
Resources Available:	1,906,826	1,655,030	1,416,369
Expenditures:			
Production Services			
Personal Services	177,036	176,762	205,000
Contractual Services	89,229	127,250	116,919
Commodities	255,992	260,214	264,800
Capital Outlay	38,781	70,927	37,500
Distribution Services			
Personal Services	218,854	187,453	197,500
Contractual Services	23,540	16,344	14,920
Commodities	42,858	26,800	23,800
Capital Outlay	128,006	85,750	13,931
Non-Production Services			
Transfer to General Fund	44,294	44,500	44,500
Transfer to Employee Benefit Fund	253,000	153,000	190,000
Transfer to Economic Development Fund	16,000	16,500	17,500
Transfer to Water Equipment Reserve Fund	32,806	184,261	12,172
Water Line Bond - Principle	225,000	230,000	235,000
Water Line Bond - Interest	14,563	11,713	7,640
KDHE - AMR Principle	27,495	28,830	29,535
KDHE - AMR Interest	7,692	6,357	5,652
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,595,146	1,626,661	1,416,369
Unencumbered Cash Balance Dec 31	311,680	28,369	0
2014/2015/2016 Budget Authority Amount:	1,779,972	1,626,661	1,416,369

CITY OF BELOIT

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Pollution	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	220,772	247,434	169,761
Receipts:			
Sales	923,677	875,000	932,000
Penalties	11,590	10,000	11,500
Connects and Disconnects	3,666	8,000	900
Reimbursed Expenses	27,329	37,000	27,500
Franchise Fees	20,960	19,000	20,475
Impact Fees	400	2,000	500
Special Assessments	0	0	2,500
Interest on Idle Funds	623	950	750
Miscellaneous	0		0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	988,245	951,950	996,125
Resources Available:	1,209,017	1,199,384	1,165,886
Expenditures:			
Production Services			
Personal Services	129,864	156,000	163,000
Contractual Services	37,557	56,300	43,849
Commodities	144,470	141,570	141,550
Capital Outlay	4,112	15,200	91,600
Distribution Services			
Personal Services	88,832	160,580	165,000
Contractual Services	19,570	20,650	21,370
Commodities	22,218	30,000	27,550
Capital Outlay	52,718	5,500	139,598
Non-Production Services			
Transfer to General Fund	20,970	20,475	20,925
Transfer to Employee Benefit Fund	153,000	153,000	153,000
Transfer to Waste Water Equipment Reserve	97,328	79,404	7,500
Revolving Loan-Principle	171,618	178,411	185,474
Revolving Loan-Interest	18,094	11,734	5,122
Revolving Loan-Service Fee	1,233	799	349
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	961,583	1,029,623	1,165,886
Unencumbered Cash Balance Dec 31	247,434	169,761	0
2014/2015/2016 Budget Authority Amount:	1,097,224	1,029,623	1,165,886

CITY OF BELOIT

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	765,372	959,994	490,413
Receipts:			
Sales	5,660,452	5,500,000	5,873,000
Penalties	38,019	39,000	39,000
Connects and Disconnects	1,868	1,500	1,500
Reimbursed Expenses	176,182	105,000	150,000
Franchise Fees	319,965	330,000	411,110
Impact Fees	2,000	3,000	2,000
Transfer Fee UB	1,080		1,200
Interest on Idle Funds	1,775	1,500	1,500
Miscellaneous	19,445	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	6,220,786	5,980,500	6,479,810
Resources Available:	6,986,158	6,940,494	6,970,223
Expenditures:			
Production Services			
Personal Services	294,229	371,599	403,100
Contractual Services	439,119	317,560	459,500
Commodities	3,324,306	3,517,200	3,465,700
Capital Outlay	9,866	11,000	14,500
Distribution Services			
Personal Services	288,712	366,500	413,200
Contractual Services	60,101	112,500	102,010
Commodities	98,110	115,090	153,150
Capital Outlay	153,228	194,900	251,500
Non-Production Services			
Transfer to General Fund	451,867	450,000	470,000
Transfer to Employee Benefit Fund	405,000	400,000	405,000
Transfer to Economic Development Fund	16,000	16,500	17,500
Transfer to Electric Equipment Reserve Fund	134,251	223,257	459,388
Revenue Bond Cooling Tower - Principle	160,000	165,000	170,000
Revenue Bond Cooling Tower - Interest	151,375	148,975	145,675
Revenue Bond Elec Dist- Principle	40,000	40,000	40,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,026,164	6,450,081	6,970,223
Unencumbered Cash Balance Dec 31	959,994	490,413	0
2014/2015/2016 Budget Authority Amount:	6,310,808	6,450,081	6,970,223

2016

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2014 is to be shown)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Police Capital Improvement		Fire Capital Improvement		Water Pollution Plant & H		Water Equipment Reserve		Capital Improvement	
Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1
310	80,231	0	80,231	58,339	20,000	480,124	639,005		
Receipts:									
Donations	0	Transfer from Waste-wat	97,328	Transfer from Water Fun	32,806	Sales Tax	625,975		
Reimbursed Expenses	100	Reimbursed Expenses	0			Miscellaneous	937		
						Reimbursements	380,885		
Total Receipts	100	Total Receipts	97,328	Total Receipts	32,806	Total Receipts	1,007,796.65		1,138,031
Resources Available:	410	Resources Available:	80,231	Resources Available:	52,806	Resources Available:	1,487,921		1,777,035
Expenditures:									
Capital Outlay	0	Equipment	0	Equipment	0	Contractual Services	627,499		
						Commodities	158,125		
						Capital Outlay	114,331		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	899,955		899,955
Cash Balance Dec 31	410	Cash Balance Dec 31	80,231	Cash Balance Dec 31	155,667	Cash Balance Dec 31	587,966		877,081

**Note: These two block 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.

NOTICE OF BUDGET HEARING

The governing body of
CITY OF BELOIT

will meet on AUGUST 18, 2015 at 7:00 PM at CITY HALL for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at CITY HALL and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate *
General	2,301,596	27.373	2,622,436	41.233	2,663,728	877,403	36.001
Debt Service							
Library	161,129	6.329	184,324	6.785	203,020	151,138	6.201
Employee Benefit Fund	1,192,121	13.708	1,253,142	5.906	1,376,474	287,809	11.809
Fire Department Equipment			24,488	1.080	29,969	25,006	1.026
Special Highway	75,114		132,840		137,657		
Special Parks and Recreation	412		20,000		60,024		
Economic Development	74,769		76,375		80,579		
Law Enforcement	12,852		23,319		7,750		
Neighborhood Revitalization	167						
Water	1,595,146		1,626,661		1,416,369		
Water Pollution	961,583		1,029,623		1,165,886		
Electric	6,026,164		6,450,081		6,970,223		
Refuse	273,028		274,400		340,987		
Non-Budgeted Funds-A	899,955						
Non-Budgeted Funds-B	362,892						
Non-Budgeted Funds-C							
Totals	13,936,927	47.410	13,717,688	55.004	14,452,665	1,341,356	55.037
Less: Transfers	1,664,183		1,778,397		1,896,285		
Net Expenditure	12,272,744		11,939,291		12,556,380		
Total Tax Levied	1,100,434		1,268,136		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	23,211,235		23,056,099		24,371,644		
Outstanding Indebtedness, January 1,	2013		2014		2015		
G.O. Bonds	0		0		0		
Revenue Bonds	5,210,000		5,230,000		4,610,000		
Other	700,586		831,755		632,641		
Lease Purchase Principal	4,532,369		4,612,945		4,787,017		
Total	10,442,955		10,674,700		10,029,658		

*Tax rates are expressed in mills

AMANDA LOMAX
City Official Title: CITY CLERK

2016 Neighborhood Revitalization Rebate

Budgeted Funds for 2016	2015 Ad Valorem before Rebate**	2015 Mil Rate before Rebate	Estimate 2016 NR Rebate
General	807,001	33.112	69,083
Debt Service	0		
Library	139,010	5.704	11,900
Employee Benefit Fun	264,715	10.862	22,661
Fire Department Equip	22,999	0.944	1,969
TOTAL	1,233,725	50.621	105,613

2015 July 1 Valuation: 24,371,644

Valuation Factor: 24,371.644

Neighborhood Revitalization Subj to Rebate: 2,086,314

Neighborhood Revitalization factor: 2086.314

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