

2014

**CERTIFICATE**  
To the Clerk of Osage, State of Kansas  
We, the undersigned, officers of  
**City of Melvern**

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 2014; and  
(3) the Amount(s) of 2013 Ad Valorem Tax are within statutory limitations.

		2014 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>					
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Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	8	132,932	42,468	
Debt Service	10-113	9	87,878	54,028	
		9			
Employee Benefits	12-16,102	10	500		
		10			
Special Highway		11	36,864		
Special Parks & Recreation		11	10,742		
Water		12	122,732		
Sewer		12	36,500		
Trash		13	34,000		
		13			
Non-Budgeted Funds		14			
<b>Totals</b>		xxxxx	462,148	96,496	
Is an Ordinance required to be passed, published, and attached to the budget?				Yes	County Clerk's Use Only
Budget Summary		15			
Neighborhood Revitalization					Nov 1, 2013 Total Assessed Valuation

Assisted by:  
Aldrich & Company, LLC  
Certified Public Accountants  
 Address:  
315 W Main  
Council Grove, KS 66846  
 Email:  
 \_\_\_\_\_

Date Attested: 2013

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Governing Body

City of Melvern

2014

**Computation to Determine Limit for 2014**

	<b>Amount of Levy</b>
1. Total Tax Levy Amount in 2013 Budget	+ \$ <u>94,283</u>
2. Debt Service Levy in 2013 Budget	- \$ <u>57,434</u>
3. Tax Levy Excluding Debt Service	\$ <u>36,849</u>

**2013 Valuation Information for Valuation Adjustments:**

4. New Improvements for 2013 :	+ <u>1,600</u>	
5. Increase in Personal Property for 2013 :		
5a. Personal Property 2013	+ <u>28,131</u>	
5b. Personal Property 2012	- <u>23,508</u>	
5c. Increase in Personal Property (5a minus 5b)	+ <u>4,623</u>	(Use Only if > 0)
6. Valuation of annexed territory for 2013 :		
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 2013 :	+ <u>55</u>	
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	<u>6,278</u>	
9. Total Estimated Valuation July 1, 2013	<u>1,341,858</u>	
10. Total Valuation less Valuation Adjustment (9 minus 8)	<u>1,335,580</u>	
11. Factor for Increase (8 divided by 10)	<u>0.00470</u>	
12. Amount of Increase (11 times 3)	+ \$ <u>173</u>	
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$ <u>37,022</u>	
14. Debt Service Levy in this 2014 Budget	<u>54,028</u>	
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)	<u>91,050</u>	

If the 2014 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

City of Melvern

2014

**Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax**

Budgeted Funds for 2013	Budget Tax Levy Amount for 2012	Allocation for Proposed Year 2014		
		MVT	RVT	16/20M Veh
General	36,849	6,473	170	111
Debt Service	57,434	10,088	266	173
Employee Benefits				
<b>TOTAL</b>	<b>94,283</b>	<b>16,561</b>	<b>436</b>	<b>284</b>

County Treas Motor Vehicle Estimate	<u>16,561</u>		
County Treasurers Recreational Vehicle Estimate		<u>436</u>	
County Treasurers 16/20M Vehicle Estimate			<u>284</u>
Motor Vehicle Factor	<u>0.17565</u>		
Recreational Vehicle Factor		<u>0.00462</u>	
16/20 Vehicle Factor			<u>0.00301</u>

City of Melvern

2014

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2012	Current Amount for 2013	Proposed Amount for 2014	Transfers Authorized by Statute
Sewer	Debt service	-	5,188	10,500	12-825d
	<b>Totals</b>	0	5,188	10,500	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	0	5,188	10,500	

\*Note: Adjustments are required only if the transfer is being made in 2013 and/or 2014 from a non-budgeted fund





City of Melvern

2014

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

Adopted Budget General	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	51,471	39,649	25,110
Receipts:			
Ad Valorem Tax	34,297	36,849	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,783		
Motor Vehicle Tax	4,830	6,269	6,473
Recreational Vehicle Tax	127	182	170
16/20M Vehicle Tax		61	111
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	2,195	1,500	2,000
Sales and Use Tax	17,676	20,000	17,500
Franchise Tax	34,456	35,000	35,000
Licenses & permits	781	500	500
Court	7,299	7,500	7,000
Audit adjustment	-6,812		
Reimbursed expenses	3,215		
In Lieu of Tax (IRB)			
Interest on Idle Funds	610	500	600
Miscellaneous	1,277	100	1,000
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>101,734</b>	<b>108,461</b>	<b>70,354</b>
<b>Resources Available:</b>	<b>153,205</b>	<b>148,110</b>	<b>95,464</b>
Expenditures:			
General Administration			
Wages and benefits	38,179	37,500	37,500
Contractual	14,155	17,500	17,500
Commodities	9,754	11,000	11,000
Capital Outlay	86	500	500
Police			
Wages and benefits	15,648	19,500	19,500
Contractual	5,207	5,500	5,500
Commodities	1,550	5,000	5,000
Capital Outlay	0	4,000	4,000
Streets			
Wages and benefits	4,866	2,000	5,000
Contractual	989	1,000	1,000
Commodities	1,287	2,000	2,000
Truck lease	0	0	2,432
Parks			
Wages and benefits	0	0	0
Contractual	3,006	1,500	3,000
Commodities	162	0	0
Capital Outlay	20	0	0
Street lights	16,066	16,000	16,000
Court	2,581		3,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>113,556</b>	<b>123,000</b>	<b>132,932</b>
Unencumbered Cash Balance Dec 31	39,649	25,110	xxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	134,150	123,000	xxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			5,000
Total Expenditure/Non-Appr Balance			137,932
Tax Required			42,468
Delinquent Comp Rate:	0.0%		0
Amount of 2013 Ad Valorem Tax			<b>42,468</b>

City of Melvern

2014

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1	4,636	3,265	12,823
Receipts:			
Ad Valorem Tax	51,972	57,434	XXXXXXXXXXXXXXXXXX
Delinquent Tax	2,865		
Motor Vehicle Tax	9,322	9,500	10,088
Recreational Vehicle Tax	248	277	266
16/20M Vehicle Tax		93	173
Transfer from sewer	0	5,188	10,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Receipts</b>	<b>64,407</b>	<b>72,492</b>	<b>21,027</b>
<b>Resources Available:</b>	<b>69,043</b>	<b>75,757</b>	<b>33,850</b>
Expenditures:			
Principal, Interest and fees	65,778	62,934	80,378
Cash basis reserve			7,500
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>65,778</b>	<b>62,934</b>	<b>87,878</b>
Unencumbered Cash Balance Dec 31	3,265	12,823	XXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	73,273	73,273	XXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	87,878
		Tax Required	54,028
		Delinquent Comp Rate:	0.0%
		Amount of 2013 Ad Valorem Tax	54,028

Adopted Budget	Prior Year	Current Year	Proposed Budget
	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	0	0	XXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate:	0.0%
		Amount of 2013 Ad Valorem Tax	0

#VALUE!

City of Melvern

2014

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

Adopted Budget	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
<b>Employee Benefits</b>			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	71	500	500
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>71</b>	<b>500</b>	<b>500</b>
<b>Resources Available:</b>	<b>71</b>	<b>500</b>	<b>500</b>
Expenditures:			
Employee benefits	71	500	500
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
<b>Total Expenditures</b>	<b>71</b>	<b>500</b>	<b>500</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	750	500	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	500
		Tax Required	0
Delinquent Comp Rate:	0.0%		0
Amount of 2013 Ad Valorem Tax			0

Adopted Budget

Adopted Budget	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
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% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	0.0%		0
Amount of 2013 Ad Valorem Tax			0

City of Melvern

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

Adopted Budget Special Highway	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	19,647	22,154	26,834
Receipts:			
State of Kansas Gas Tax	9,974	9,680	10,030
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>9,974</b>	<b>9,680</b>	<b>10,030</b>
<b>Resources Available:</b>	<b>29,621</b>	<b>31,834</b>	<b>36,864</b>
Expenditures:			
Street Repair and Maint	7,467	5,000	36,864
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>7,467</b>	<b>5,000</b>	<b>36,864</b>
Unencumbered Cash Balance Dec 31	22,154	26,834	0
2012/2013 Budget Authority Amount:	32,669	37,607	

Adopted Budget Special Parks & Recreation	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	17,043	7,492	8,742
Receipts:			
Liquor tax	2,195	1,500	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>2,195</b>	<b>1,500</b>	<b>2,000</b>
<b>Resources Available:</b>	<b>19,238</b>	<b>8,992</b>	<b>10,742</b>
Expenditures:			
Parks & recreation	100	250	10,742
Audit adjustment	11,646		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>11,746</b>	<b>250</b>	<b>10,742</b>
Unencumbered Cash Balance Dec 31	7,492	8,742	0
2012/2013 Budget Authority Amount:	20,635	21,018	

City of Melvern

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

Adopted Budget <b>Water</b>	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	53,534	60,234	56,934
Receipts:			
Customer receipts	115,757	115,000	115,000
Connection fees	2,264	0	0
Deposits	155	2,000	2,000
Audit adjustment	-3,842		
Interest on Idle Funds	50		
Miscellaneous	100		
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>114,484</b>	<b>117,000</b>	<b>117,000</b>
<b>Resources Available:</b>	<b>168,018</b>	<b>177,234</b>	<b>173,934</b>
Expenditures:			
Wages & benefits	42,287	40,000	40,000
Contractual	13,578	19,200	19,200
Commodities	5,807	12,500	12,500
Water purchased	44,730	47,000	47,000
Capital outlay	0	0	0
Deposits & interest refunds	1,010	1,600	1,600
Truck lease			2,432
Miscellaneous	372		
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>107,784</b>	<b>120,300</b>	<b>122,732</b>
Unencumbered Cash Balance Dec 31	60,234	56,934	51,202
2012/2013 Budget Authority Amount:	121,300	120,300	

Adopted Budget <b>Sewer</b>	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	18,292	24,988	23,613
Receipts:			
Charges to Customers	34,702	35,000	35,000
Audit adjustments	-1,639		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>33,063</b>	<b>35,000</b>	<b>35,000</b>
<b>Resources Available:</b>	<b>51,355</b>	<b>59,988</b>	<b>58,613</b>
Expenditures:			
Wages & benefits	4,497	12,000	12,000
Contractual	9,163	7,000	7,000
Commodities	7,520	7,000	7,000
Capital outlay	0	0	
KDHE loan payments	5,187	5,187	
Transfer to debt service		5,188	10,500
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>26,367</b>	<b>36,375</b>	<b>36,500</b>
Unencumbered Cash Balance Dec 31	24,988	23,613	22,113
2012/2013 Budget Authority Amount:	36,375	36,375	



2014

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Melvern**  
will meet on September 3, 2013 at 7:00 PM at Melvern 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 2014 Expenditures and Amount of Current Year Estimate for 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2012		Current Year Estimate for 2013		Proposed Budget for 2014		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	Estimate Tax Rate*
General	113,556	26.584	123,000	41.686	132,932	42,468	31.649
Debt Service	65,778	40.290	62,934	26.745	87,878	54,028	40.264
Employee Benefits	71		500		500		
Special Highway	7,467		5,000		36,864		
Special Parks & Recreation	11,746		250		10,742		
Water	107,784		120,300		122,732		
Sewer	26,367		36,375		36,500		
Trash	30,564		34,000		34,000		
Non-Budgeted Funds							
<b>Totals</b>	<b>363,333</b>	<b>66.874</b>	<b>382,359</b>	<b>68.431</b>	<b>462,148</b>	<b>96,496</b>	<b>71.913</b>
Less: Transfers	0		5,188		10,500		
Net Expenditure	363,333		377,171		451,648		
Total Tax Levied	92,698		94,283		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,386,146		1,377,755		1,341,858		

Outstanding Indebtedness, January 1,	2011	2012	2013
G.O. Bonds	435,000	385,000	335,000
Revenue Bonds	0	0	0
Other	104,992	98,120	91,012
Lease Purchase Principal	7,012	0	0
<b>Total</b>	<b>547,004</b>	<b>483,120</b>	<b>426,012</b>

\*Tax rates are expressed in mills

**Nancy Miller**

City Official Title: City Clerk

See Accompanying Summary of Significant Assumptions and Accounting Policies and Accountants' Compilation Report.

The City of Melvern, Kansas

Notes to the Prescribed Forms  
December 31, 2014, 2013 (Forecasted) and 2012 (Historical)

Selected Information – Substantially all Disclosures Required by the  
Kansas Statutory Basis of Accounting are not Included

Note 1 – Summary of Significant Forecast Assumptions

This financial forecast presents, to the best of management's knowledge and belief, the City's expected results of operations for the forecast periods. Accordingly, the forecast reflects management's judgment as of August 6, 2013, the date of this forecast, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

*Assessed valuation* – The valuations of property in the City are estimates determined by the Osage County, Kansas Appraiser's office.

*Receipts* – Ad valorem tax revenues are based on expected collection of taxes levied for the 2013 and 2014 budget year. Motor vehicle, recreational, 16/20M vehicle, and state gas taxes are based on collection estimates supplied by Osage County, Kansas and the State of Kansas. Other revenues for 2013 are entered from the adopted 2013 budget. Other revenues for 2014 have been estimated to be approximately the same as the 2012 actual receipts.

*Expenditures* – 2013 expenditures are entered from the adopted 2013 budget information with the exceptions of the special parks which is transferred to the 2014 budget year and the special highway fund and employee benefits expenditures are updated to expend current year amounts as estimated by city officials. The city anticipates remaining within their budgeted authority for total expenditures for all funds.

Expenditures for 2014 remain similar to the 2013 budgeted expenditures. Expenditures in the special highway, special parks, and employee benefit funds are made to the extent of available funds. The actual amount of expenditures may vary dependent upon a variety of factors such as the time personnel spend on various departments within the City, the hiring of or dismissal of employees, and potential line item adjustments due to the increase of the cost of certain commodities and contractual services.

Debt service expenditures are based on the scheduled payments in the debt agreements or ordinances for debt that existed as of December 31, 2012 with the adjustment for refinancing in early 2013.

Note 2 – Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future

The City of Melvern, Kansas

Notes to the Prescribed Forms  
December 31, 2014, 2013 (Forecasted) and 2012 (Historical)

Selected Information – Substantially all Disclosures Required by the  
Kansas Statutory Basis of Accounting are not Included

Note 2 – Regulatory Basis of Accounting and Departure from Accounting Principles Generally  
Accepted in the United States of America (Cont)

cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The City approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

ORDINANCE NUMBER 406

AN ORDINANCE ATTESTING TO AN INCREASE IN TAX REVENUES FOR BUDGET YEAR 2014 FOR THE City of Melvern

WHEREAS, the City of Melvern must continue to provide services to protect the health, safety, and welfare of the citizens of this community; and

WHEREAS, the cost of providing essential services to the citizens of this city continues to increase.

NOW THEREFORE, be it ordained by the Governing Body of the City of Melvern:

Section One. In accordance with state law, the City of Melvern has scheduled a public hearing and has prepared the proposed budget necessary to fund city services from January 1, 2014 until December 31, 2014.

Section Two. After careful public deliberations, the governing body has determined that in order to maintain the public services that are essential for the citizens of this city, it will be necessary to budget property tax revenues in an amount exceeding the levy in the 2013 budget.

Section Three. This ordinance shall take effect after publication once in the official city newspaper.

Passed and approved by the Governing Body on this 3 day of Sept, 2013.

ATTEST: /s/ Nancy Miller  
City Clerk

/s/ James O. Lacey  
Mayor

(SEAL)

(Must be published and publication attached to budget)