

CERTIFICATE - KENSINGTON CITY, Kansas 2016 Budget

To the Clerk of SMITH, State of Kansas  
We, the undersigned officers of  
KENSINGTON CITY

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 2016; and 3) the Amount(s)  
of 2015 Ad Valorem Tax are within statutory limitations for the 2016 Budget.

Table of Contents:	K.S.A.	Page No.	2016 Adopted Budget		County Clerk's Use Only
			Expenditures	Amount of 2015 Ad Valorem Tax	
Computation to Det. Limit for 2016		2	0	0	
MVT, RVT, 16/20M Tax Allocation		3	0	0	
Schedule of Transfers		4	0	0	
Statement of Indebtedness - NONE			0	0	
Statement of Lease Purchases - NONE			0	0	
GENERAL	12-101a	5	231,026	72,365	43.856
LIBRARY	12-1220	6	6,874	5,291	3.207
PARK & RECREATION	79-41A04	7	2,079	0	
SPECIAL HIGHWAY	68-590	8	13,334	0	
SOLID WASTE	12-2104	9	52,374	0	
WATER		10	155,123	0	
SEWER	12-630A	11	78,055	0	
SWIMMING POOL		12	19,573	0	
CAPITAL IMPROVEMENT		13	0	0	
UTILITY METER DEPOSIT FD		14	0	0	47.063
<b>Total</b>			<b>558,438</b>	<b>77,656</b>	

Hearing Notice/Budget Summary  
Publication  
Charters/Election Questions

15

Final Assessed Valuation

1,650,073

Assisted by:  
MAPES & MILLER LLP  
PO BOX 266  
PHILLIPSBURG KS 67661

State Use Only:  
Received \_\_\_\_\_  
Reviewed by \_\_\_\_\_  
Follow-up: Yes \_\_\_ No \_\_\_

*George L Russell*  
*Curtis L Beach*  
*Judy M Bates*  
Governing Body  
*John L Rice*  
*Dave Wahl*

Attest: Sept 21, 2015 (If not assisted so state)  
Mandy Rust, deputy  
County Clerk

List any resolution setting a fund levy limit:

Computation to Determine Limit for 2016 Budget

	<u>Amount of Levy</u>
1. Total tax levy amount in 2015 budget	73,858
2. Debt service levy in 2015 budget	<u>0</u>
3. Tax levy excluding debt service (1 - 2)	73,858
2015 Valuation Info. for Valuation Adjustments:	
4. New Improvements for 2015	42,031
5. Increase in personal property for 2015	
5a. Personal property 2015	88,823
5b. Personal property 2014	<u>75,369</u>
5c. Increase in personal property (5a - 5b) If 5c is negative, enter a zero	13,454
6. Valuation of annexed territory for 2015	
6a. Real estate	0
6b. State assessed	0
6c. New improvements	<u>0</u>
6d. Total adjustment (6a + 6b - 6c)	0
7. Valuation of property changed in use during 2015	<u>956</u>
8. Total valuation adjustment (4 + 5c + 6d + 7)	<u>56,441</u>
9. Total estimated valuation July 1, 2015	1,649,838
10. Total valuation less valuation adjustment (9 - 8)	1,593,397
11. Factor for increase (8 divided by 10)	.03542
12. Amount of increase (11 times 3)	<u>2,616</u>
13. Maximum tax levy, excluding debt service, prior to CPI adjustment (3 + 12)	<u>76,474</u>
14. Debt service levy in this 2016 budget	<u>0</u>
15. Tax levy, including debt service, prior to CPI adjustment (13 + 14)	<u>76,474</u>
16. Consumer Price Index for all urban consumers for calendar year 2014	<u>1.6000 %</u>
17. Consumer Price Index adjustment (3 times 16)	<u>1,182</u>
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 + 17)	<u>77,656</u>

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount on 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.

Allocation of Motor Vehicle Tax, Rec Vehicle Tax, 16/20M Vehicle Tax, Com Vehicle Tax and Watercraft Tax  
Allocation for Year 2016

2015 Budgeted Fund	Tax Levy Amount in 2015 Budget	Allocation for Year 2016				
		MVT	RVT	16/20M Veh Tax	Commercial Veh Tax	Watercraft Veh Tax
GENERAL	68,940	21,781	232	786	716	77
LIBRARY	4,918	1,554	17	56	51	5
	<u>73,858</u>	<u>23,335</u>	<u>249</u>	<u>842</u>	<u>767</u>	<u>82</u>

Schedule of Transfers

Year	Fund Transferred From:	Funds Transferred To:	Amount	Statutory Authority
2014	SOLID WASTE	CAPITAL IMPROVEMENT	10,000	12-825d
2014	SEWER	CAPITAL IMPROVEMENT	25,000	12-825d
			<u>35,000</u>	
2015	GENERAL	CAPITAL IMPROVEMENT	10,000	12-1,118
2015	SPECIAL HIGHWAY	CAPITAL IMPROVEMENT	1,599	12-1,118
2015	SOLID WASTE	CAPITAL IMPROVEMENT	10,000	12-825d
2015	SEWER	CAPITAL IMPROVEMENT	7,400	12-825d
			<u>28,999</u>	
2016	GENERAL	CAPITAL IMPROVEMENT	17,500	12-1,118
2016	SPECIAL HIGHWAY	CAPITAL IMPROVEMENT	2,000	12-1,118
2016	SOLID WASTE	CAPITAL IMPROVEMENT	15,000	12-825d
2016	WATER	CAPITAL IMPROVEMENT	5,000	12-825d
2016	SEWER	CAPITAL IMPROVEMENT	10,000	12-825d
			<u>49,500</u>	

KENSINGTON CITY  
GENERAL

State of Kansas  
2016 Budget Form

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
<b>Unencumbered Cash Balance, Jan. 1</b>	76,444	70,029	69,918
<b>Cancelled Prior Year Encumbrances</b>	0		
<b>Receipts</b>			
AD VALOREM TAX	62,390	65,940	0
DELINQUENT TAX	1,309	3,600	3,600
INTANGIBLES TAX	26,204	15,000	14,050
MOTOR VEHICLE TAX	22,377	20,649	21,781
REC VEHICLE TAX	239	187	232
16/20M VEHICLE TAX	587	479	786
LOCAL ALCOHOLIC LIQUOR	1,280	1,306	1,501
WATERCRAFT TAX	0	838	77
Commercial Vehicle Tax	0	0	716
INTEREST INCOME	1,858	4,500	4,500
REIMBURSED EXPENSES	6,533	13,000	13,000
FRANCHISE TAXES	17,387	19,000	19,000
LICENSES & PERMITS	303	1,000	1,000
OTHER	0	3,000	3,000
FINES	765	3,500	3,500
GRANTS	1,500	10,000	10,000
<b>Total Receipts</b>	142,732	161,999	96,743
<b>Resources Available</b>	219,176	232,028	166,661
<b>Expenditures</b>			
PERSONAL SERVICES	46,040	46,100	47,000
LAW ENFORCEMENT	9,600	9,700	10,000
INSURANCE	22,866	23,000	25,000
UTILITIES	12,227	12,500	15,000
TAXES	7,061	7,070	8,000
ATTORNEY	1,338	1,340	1,400
PRINTING AND ADVERTISING	1,060	1,070	1,500
MERCHANDISE	0	100	1,000
SWIMMING POOL	0	100	1,000
Personal Services	11,843	12,000	13,500
Capital Outlay	0	500	4,000
Repairs	4,305	4,350	4,500
Chemicals	286	300	5,500
Miscellaneous	109	110	200
Red Cross Training	225	250	500
	16,768	17,510	28,200
OTHER	8,314	8,320	8,400
REIMBURSEMENTS	0	500	2,003
CONTRACTUAL	20,652	20,700	22,000
CAPITAL OUTLAY	2,152	3,000	41,000
Alcoholic Beverage Cont	25	100	100
NWKP	685	700	600
NEIGHBORHOOD REVITALIZAT	0	0	2,023
KANSAS LEAGUE	359	400	300
TRANS TO CAP IMPROVEMENT	0	10,000	17,500
<b>Total Expenditures</b>	149,147	162,110	231,026
<b>Unencumbered Cash Balance, Dec. 31</b>	70,029	69,918	xxxxxxxxxxxxx
Non-Appropriated Balance			5,000
Total Expenditures and Non-Appropriated Balance			236,026
Tax Required			69,365
Delinquency Computation			3,000
<b>Amount of 2015 Ad Valorem Tax</b>			<b>72,365</b>

KENSINGTON CITY  
LIBRARY

State of Kansas  
2016 Budget Form

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	0	0	0
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
AD VALOREM TAX	4,434	4,718	0
DELINQUENT TAX	100	100	100
MOTOR VEHICLE TAX	1,640	1,467	1,554
REC VEHICLE TAX	17	13	17
16/20M VEHICLE TAX	45	34	56
WATERCRAFT TAX	0	0	5
Commercial Vehicle Tax	0	0	51
<b>Total Receipts</b>	<b>6,236</b>	<b>6,332</b>	<b>1,783</b>
<b>Resources Available</b>	<b>6,236</b>	<b>6,332</b>	<b>1,783</b>
<b>Expenditures</b>			
APPROPRIATION TO LIBRARY	6,236	6,332	6,874
<b>Total Expenditures</b>	<b>6,236</b>	<b>6,332</b>	<b>6,874</b>
Unencumbered Cash Balance, Dec. 31	0	0	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			6,874
Tax Required			5,091
Delinquency Computation			200
<b>Amount of 2015 Ad Valorem Tax</b>			<b>5,291</b>

KENSINGTON CITY  
 PARK & RECREATION

State of Kansas  
 2016 Budget Form

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	128	372	578
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
LIQUOR TAX	1,280	1,306	1,501
<b>Total Receipts</b>	1,280	1,306	1,501
<b>Resources Available</b>	1,408	1,678	2,079
<b>Expenditures</b>			
CONTRACTUAL	1,036	1,100	2,079
<b>Total Expenditures</b>	1,036	1,100	2,079
Unencumbered Cash Balance, Dec. 31	372	578	0

KENSINGTON CITY  
SPECIAL HIGHWAY

State of Kansas  
2016 Budget Form

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	659	1,803	1,364
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
SPECIAL GASOLINE TAX	11,801	11,860	11,970
<b>Total Receipts</b>	11,801	11,860	11,970
<b>Resources Available</b>	12,460	13,663	13,334
<b>Expenditures</b>			
CONTRACTUAL	10,657	10,700	11,334
TRANS TO CAP IMPROVEMENT	0	1,599	2,000
<b>Total Expenditures</b>	10,657	12,299	13,334
Unencumbered Cash Balance, Dec. 31	1,803	1,364	0

KENSINGTON CITY  
SOLID WASTE

State of Kansas  
2016 Budget Form

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	16,193	15,374	14,374
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
FEES COLLECTED	35,680	37,000	38,000
<b>Total Receipts</b>	35,680	37,000	38,000
<b>Resources Available</b>	51,873	52,374	52,374
<b>Expenditures</b>			
REMOVAL OF WASTES	26,499	27,000	30,000
TESTING & TIPPING FEES	0	1,000	7,374
TRANS TO CAP IMPROVEMENT	10,000	10,000	15,000
<b>Total Expenditures</b>	36,499	38,000	52,374
Unencumbered Cash Balance, Dec. 31	15,374	14,374	0

KENSINGTON CITY  
WATER

State of Kansas  
2016 Budget Form

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	54,001	12,223	46,023
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
CHARGES	94,043	109,100	109,100
<b>Total Receipts</b>	94,043	109,100	109,100
<b>Resources Available</b>	148,044	121,323	155,123
<b>Expenditures</b>			
PERSONAL SERVICES	24,691	24,800	26,000
OPERATIONS	111,130	50,000	64,945
CAPITAL OUTLAY	0	500	59,178
TRANS TO CAP IMPROVEMENT	0	0	5,000
<b>Total Expenditures</b>	135,821	75,300	155,123
Unencumbered Cash Balance, Dec. 31	12,223	46,023	0

KENSINGTON CITY  
SEWER

State of Kansas  
2016 Budget Form

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	21,023	25,555	28,055
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
CHARGES	48,757	49,500	50,000
<b>Total Receipts</b>	48,757	49,500	50,000
<b>Resources Available</b>	69,780	75,055	78,055
<b>Expenditures</b>			
PERSONAL SERVICES	11,136	11,500	13,000
OPERATIONS	8,089	8,100	22,000
CAPITAL OUTLAY	0	20,000	33,055
TRANS TO CAP IMPROVEMENT	25,000	7,400	10,000
<b>Total Expenditures</b>	44,225	47,000	78,055
Unencumbered Cash Balance, Dec. 31	25,555	28,055	0

KENSINGTON CITY  
SWIMMING POOL

State of Kansas  
2016 Budget Form

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	60	43	3,873
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
GRANTS	1,500	3,000	3,000
ADMISSIONS	7,425	7,500	7,500
CONCESSIONS	1,830	2,600	2,600
LESSONS	0	2,600	2,600
<b>Total Receipts</b>	10,755	15,700	15,700
<b>Resources Available</b>	10,815	15,743	19,573
<b>Expenditures</b>			
PERSONAL SERVICES	2,708	2,800	7,200
UTILITIES	3,122	3,200	2,600
SUPPLIES	2,192	2,200	1,900
CHEMICALS	514	520	1,557
CONCESSIONS	1,541	1,550	1,200
REPAIRS	0	500	4,217
RED CROSS Training	695	700	400
MISCELLANEOUS	0	400	499
<b>Total Expenditures</b>	10,772	11,870	19,573
Unencumbered Cash Balance, Dec. 31	43	3,873	0

KENSINGTON CITY  
CAPITAL IMPROVEMENT

State of Kansas  
2016 Budget Form

	Prior Year Actual 2014
Unencumbered Cash Balance, Jan. 1	261,036
Cancelled Prior Year Encumbrances	0
<b>Receipts</b>	
OTHER	1,010
TRANSFER FROM WATER	0
TRANSFER FROM SEWER	25,000
TRANSFER FROM SOLID WAST	10,000
<b>Total Receipts</b>	<u>36,010</u>
<b>Resources Available</b>	<u>297,046</u>
<b>Expenditures</b>	
<b>Total Expenditures</b>	<u>0</u>
<b>Unencumbered Cash Balance, Dec. 31</b>	<u>297,046</u>

KENSINGTON CITY  
UTILITY METER DEPOSIT FD

State of Kansas  
2016 Budget Form

	Prior Year Actual 2014
Unencumbered Cash Balance, Jan. 1	<u>0</u>
Cancelled Prior Year Encumbrances	<u>0</u>
<b>Receipts</b>	
UTILITY DEPOSITS	800
<b>Total Receipts</b>	<u>800</u>
<b>Resources Available</b>	<u>800</u>
<b>Expenditures</b>	
REFUNDS	800
<b>Total Expenditures</b>	<u>800</u>
Unencumbered Cash Balance, Dec. 31	<u>0</u>

NOTICE OF HEARING 2016 Budget

The governing body of KENSINGTON CITY will meet on the  
10TH day of AUGUST, 2015 at 5:30 P.M. 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 2015 ad valorem tax.

Detailed budget information is available at CITY HALL  
and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2016 Expenditures" and the "Amount of 2015 Ad Valorem Tax" establish  
the maximum limits of the 2016 budget. The "Est Tax Rate" is subject to change  
depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2014		2015		Proposed Budget 2016		
	Prior Year Actual Expenditures	Actual Tax Rate	Current Year Estimate of Expenditures	Actual Tax Rate	Expenditures	Amount of 2015 Ad Valorem Tax	Est Tax Rate
GENERAL	149,147	44.820	162,110	44.568	231,026	72,365	43.862
LIBRARY	6,236	3.185	6,332	3.179	6,874	5,291	3.207
PARK & RECREATION	1,036		1,100		2,079	0	.000
SPECIAL HIGHWAY	10,657		12,299		13,334	0	.000
SOLID WASTE	36,499		38,000		52,374	0	.000
WATER	135,821		75,300		155,123	0	.000
SEWER	44,225		47,000		78,055	0	.000
SWIMMING POOL	10,772		11,870		19,573	0	.000
CAPITAL IMPROVEMENT	0		0		0	0	.000
UTILITY METER DEPOSIT FD	800		0		0	0	.000
Totals	395,193	48.005	354,011	47.747	558,438	77,656	47.069
Less: Transfers	35,000		28,999		49,500		
Net Expenditures	360,193		325,012		508,938		
Total Tax Levied	71,971		73,858				
Assessed Valuation		1,499,249		1,546,853		1,649,838	

	Outstanding Indebtedness, January 1,		
	2013	2014	2015
General Obligation Bonds	0	0	0
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	0	0	0
Other Debt	0	0	0
Total	0	0	0

Clerk

TATE OF KANSAS  
MITH  
OUNTY SS.

# Affidavit of Publication

Frank Mercer, being first duly sworn, deposes and says: That he is publisher of the *Smith County Pioneer*, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Smith County, Kansas, with a general paid circulation on a weekly basis in Smith County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Smith Center, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive Week, the first publication thereof being made as aforesaid on the 30 day of July, 2015, with subsequent publications being made on the following dates:

\_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_  
 \_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_  
 \_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_

Signed: [Signature]

Subscribed and sworn to before me this 31

day of July, 2015  
 by RICHELLE TWENTER  
 Notary Public - State of Kansas  
 My Appt. Expires 8-3-2016

Notary Public's Signature [Signature]

My commission expires: 8-3-2016

Publication Fee \$ 103.50  
 Affidavit, Notary's Fee \$ .50  
 Additional copies @ \$ \_\_\_\_\_  
 Total Publication Fee \$ 104.00

## Public Notice

(Published in the *Smith County Pioneer* on Thursday, July 30, 2015)

KENSINGTON CITY 2016 Budget State of Kansas 2016 Budget For

NOTICE OF HEARING 2016 Budget  
 The governing body of KENSINGTON CITY will meet on the 10TH day of AUGUST, 2015 at 5:30 P.M. 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 2015 ad valorem tax. Detailed budget information is available at CITY HALL and will be available at this hearing.

BUDGET SUMMARY  
 The "Proposed Budget 2016 Expenditures" and the "Amount of 2015 Ad Valorem Tax" establish the maximum limits of the 2016 budget. The "Est Tax Rate" is subject to change depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2014		2015		Proposed Budget 2016		Est Tax Rate
	Prior Year Actual Expenditures	Actual Tax Rate	Current Year Estimate of Expenditures	Actual Tax Rate	Expenditures	Amount of 2015 Ad Valorem Tax	
GENERAL	149,147	44.820	162,110	44.568	231,026	72,365	43.86
LIBRARY	6,236	3.185	6,332	3.179	6,874	5,291	3.20
PARK & RECREATION	1,036		1,100		2,079	0	.00
SPECIAL HIGHWAY	10,657		12,299		13,334	0	.00
SOLID WASTE	36,499		38,000		52,374	0	.00
WATER	135,821		75,300		155,123	0	.00
SEWER	44,225		47,000		78,055	0	.00
SWIMMING POOL	10,772		11,870		19,573	0	.00
CAPITAL IMPROVEMENT	0		0		0	0	.00
UTILITY METER DEPOSIT FD	800		0		0	0	.00
<b>Totals</b>	<b>395,193</b>	<b>48.005</b>	<b>354,011</b>	<b>47.747</b>	<b>558,438</b>	<b>77,656</b>	<b>47.06</b>
Less: Transfers	35,000		28,999		49,500		
Net Expenditures	360,193		325,012		508,938		
Total Tax Levied	71,971		73,858				
Assessed Valuation	1,499,249		1,546,853		1,649,838		

	Outstanding Indebtedness, January 1,		
	2013	2014	2015
General Obligation Bonds	0	0	0
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	0	0	0
Other Debt	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

Antonia B. Henderson  
Clerk