CERTIFICATE

To the Clerk of Barber County, State of Kansas
We, the undersigned, officers of
City of Kiowa
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 expenditures for the various funds for the year 2016; and
(3) the Amounts(s) of 2015 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2016 Adopted Budget: Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2016		2			
Allocation of MVT, RVT, 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	737,263	213,244	39.999
Debt Service	10-113	9			
Library	12-1220	9	17,961	12,040	2.258
Special Highway		10			
Special Recreation		10	30,471		
Combined Str & Sp Highway		11	171,577		
		11			
Electric Utility		12	1,264,308		
Water Utility		13	253,429		
Solid Waste		14	197,182		
Sewer Utility		15	124,500		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Totals		xxxxx	2,796,691	225,284	42.257
Notice of the vote to adopt required to be published and attached to the bud				No	County Clerk's Use Only
Budget Summary		18			5331195
Neighborhood Revitalization Rebate		19			Nov 1, 2015 Total Assessed Valuation

Assisted by:

Address:

Email:

Attest: Aug 19 2015

Debbie Wesley
County Clerk

Bill Watson
Tom Weller
Roger L. Simpson III

Governing Body

City of Kiowa 2016

Computation to Determine Limit for 2016

				Amount of Levy
1. Total tax levy amount in 2015 budget			+ $	219,663
2. Debt service levy in 2015 budget			- $	0
3. Tax levy excluding debt service			$	219,663

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015:			+	41,779
5. Increase in personal property for 2015:				
5a. Personal property 2015	+	134,919		
5b. Personal property 2014	-	161,053		
5c. Increase in personal property (5a minus 5b)			+	0
				(Use Only if > 0)
6. Valuation of annexed territory for 2015				
6a. Real estate	+	0		
6b. State assessed	+	0		
6c. New improvements	-	0		
6d. Total adjustment (sum of 6a, 6b, and 6c)			+	0
7. Valuation of property that has changed in use during 2015				14,056
8. Total valuation adjustment (sum of 4, 5c, 6d &7)				55,835
9. Total estimated valuation July 1,2015		5,328,247		
10. Total valuation less valuation adjustment (9 minus 8)				5,272,412
11. Factor for increase (8 divided by 10)				0.01059

12. Amount of increase (11 times 3)	+ $	2,326
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	$	221,989
14. Debt service levy in this 2016 budget		0
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		221,989
16. Consumer Price Index for all urban consumers for calendar year 2014		1.60%
17. Consumer Price Index adjustment (3 times 16)	$	3,515
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	$	225,504

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

In no event will published notice of the vote be required if the total budget year tax levy is $1,000 or less.

City of Kiowa 2016

Allocation of Motor, Recreational, 16/20M Vehicle Tax & Slider

Budgeted Fund for 2015	Budget Tax Levy Amount for 2014	Allocation for Year 2016		
		MVT	RVT	16/20M Veh
General	207,718	50,722	589	4,402
Debt Service				
Library	11,945	2,917	34	253
TOTAL	219,663	53,639	623	4,655

County Treas Motor Vehicle Estimate	53,639		
County Treasurers Recreational Vehicle Estimate		623	
County Treasurers 16/20M Vehicle Estimate			4,655
Motor Vehicle Factor	0.24419		
Recreational Vehicle Factor		0.00283	
16/20M Vehicle Factor			0.02119

City of Kiowa

2016

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2014	Current Amount for 2015	Proposed Amount for 2016	Transfers Authorized by Statute
General	Combined Street	95,000	131,000	147,000	12-1,119
General	Equipment Reserve		20,000	20,000	12-1,117
General	Public Safety	10,000	10,000	15,000	12-110d
General	Capital Improvements	32,930	27,500	27,500	12-1,118
Electric	Special Recreation	8,000	8,000	8,000	12-825d
Electric	General	14,300		61,384	12-825d
Electric	Equipment Reserve	65,000	127,500	70,000	12-1,117
Electric	Capital Improvements	40,000	40,000	40,000	12-1,118
Electric	Library	2,187	2,500	2,717	12-825d
Water	General			10,615	12-825d
Water	Special Recreation	8,000	8,000	8,000	12-825d
Sewer	Capital Improvements		10,000	10,000	12-1,118
Sewer	Equipment Reserve		10,000	10,000	12-1,117
Sewer	General			5,041	12-825d
Solid Waste	General			8,080	12-825d
Solid Waste	Equipment Reserve	10,000	20,000	20,000	12-1,117
	Totals	285,417	414,500	463,337	
	Adjustments				
	Adjusted Totals	285,417	414,500	463,337	

*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.

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. 14-566. 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.

City of Kiowa

2016

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2015	Date Due		Amount Due 2015		Amount Due 2016	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2014	7/1/2014	10/1/2024	2.52	225,000	225,000	4/1	10/1	7,219	20,000	4,975	20,000
Total G.O. Bonds					**225,000**			**7,219**	**20,000**	**4,975**	**20,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**225,000**			**7,219**	**20,000**	**4,975**	**20,000**

City of Kiowa

2016

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
Trash Truck	5/21/2010	60	3.75	104,122	9,435	9,523	0
Street Sweeper	4/17/2012	60	2.08	168,986	81,042	35,610	35,610
				Totals	**90,477**	**45,133**	**35,610**

***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 Kiowa
Barber 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 2015	Proposed Year 2016
Ad Valorem	$11,945	$12,040
Delinquent Tax	$20	$0
Motor Vehicle Tax	$2,278	$2,917
Recreational Vehicle Tax	$27	$34
16/20M Vehicle Tax	$181	$253
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$14,451	$15,244
Difference in Total Taxes:	$793	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$5,190,284	$5,328,247
Did Assessed Valuation Decrease?	No	
Levy Rate	2.301	2.260
Difference in Levy Rate:	(0.041)	
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.

City of Kiowa 2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	149,925	143,149	68,778
Receipts:			
Ad Valorem Tax	175,660	207,718	xxxxxxxxxxxxxxxxx
Delinquent Tax	11,498	5,193	5,427
Motor Vehicle Tax	53,803	51,000	50,722
Recreational Vehicle Tax	627	590	589
16/20M Vehicle Tax	4,161	3,900	4,402
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	3,302
City Sales Tax	62,812	88,000	88,000
County Sales Tax	141,155	125,000	110,000
Compensating use tax	65,545	48,000	37,000
Franchise Fees	41,683	40,000	40,000
License and permits	3,375	1,700	2,500
Swimming Pool	7,640	6,350	8,000
Court Fees & Fines	14,569	7,000	10,000
Local Alcoholic Liquor	5,039	5,200	5,180
Reimbursed Expenses	1,209	3,433	0
Transfer from other funds	14,300	0	85,120
Add Encumberances & Accounts Payable	3,385		
Interest on Idle Funds	898	700	1,000
Miscellaneous	586	3,700	4,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**607,945**	**597,484**	**455,241**
Resources Available:	**757,870**	**740,633**	**524,019**

City of Kiowa

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Resources Available:	757,870	740,633	524,019
Expenditures:			
General Administration	129,166	122,150	136,660
Employee Benefits	11,629	11,000	12,000
Police	185,988	170,926	196,567
Council	6,263	6,668	8,519
Fire	32,845	34,665	30,000
Park	57,449	66,222	66,216
Pool	38,350	42,120	41,833
Economic Development	15,000	15,000	15,100
Planning & Zoning	0	0	0
Street ROW	0	3,000	3,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	476,690	471,751	509,895
Transfer to Combined Street	95,000	131,000	147,000
Transfer to Equipment Reserve		15,000	20,000
Transfer to Public Safety Equipment Reser	10,000	10,000	15,000
Transfer to Capital Improvements Reserve	32,930	25,000	27,500
Neighborhood Revitalization Rebate	0	19,104	17,348
Miscellaneous	101		520
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**614,721**	**671,855**	**737,263**
Unencumbered Cash Balance Dec 31	143,149	68,778	xxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amoun	614,721	717,246	737,263
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	737,263
		Tax Required	213,244
	Delinquent Comp Rate:	0.0%	0
		Amount of 2015 Ad Valorem Tax	213,244

City of Kiowa 2016

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
General Administration			
Salaries	73,326	86,279	91,850
Contractual	47,516	32,383	38,885
Commodities	3,781	1,988	3,925
Capital Outlay	4,543	1,500	2,000
Total	**129,166**	**122,150**	**136,660**
Employee Benefits			
Salaries			
Contractual	11,629	11,000	12,000
Commodities			
Capital Outlay			
Total	**11,629**	**11,000**	**12,000**
Police			
Salaries	151,220	143,895	154,676
Contractual	19,756	16,191	20,391
Commodities	15,012	10,840	21,500
Capital Outlay			
Total	**185,988**	**170,926**	**196,567**
Council			
Salaries	5,813	5,818	5,819
Contractual	450	550	2,200
Commodities	0	300	500
Capital Outlay			
Total	**6,263**	**6,668**	**8,519**
Fire			
Salaries	6,169	6,149	5,005
Contractual	11,814	14,555	13,206
Commodities	5,171	13,611	11,789
Capital Outlay	9,691	350	
Total	**32,845**	**34,665**	**30,000**
Park			
Salaries	47,081	51,342	55,331
Contractual	7,677	5,130	3,885
Commodities	2,691	9,750	7,000
Capital Outlay			
Total	**57,449**	**66,222**	**66,216**
Pool			
Salaries	16,615	19,183	18,783
Contractual	21,735	22,937	23,050
Commodities			
Capital Outlay			
Total	**38,350**	**42,120**	**41,833**
Economic Development			
Salaries			
Contractual	15,000	15,000	15,100
Commodities			
Capital Outlay			
Total	**15,000**	**15,000**	**15,100**
Page 1 - Total	**476,690**	**468,751**	**506,895**

City of Kiowa 2016

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
Planning & Zoning			
Salaries			
Contractual	0	0	0
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Street ROW			
Salaries			
Contractual	0	3,000	3,000
Commodities			
Capital Outlay			
Total	**0**	**3,000**	**3,000**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	0	3,000	3,000
Page 1 -Total	**476,690**	**468,751**	**506,895**
Grand Total	**476,690**	**471,751**	**509,895**

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

City of Kiowa 2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	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	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2015 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	3,170	0	0
Receipts:			
Ad Valorem Tax	8,570	11,945	xxxxxxxxxxxxxxxx
Delinquent Tax	211	20	0
Motor Vehicle Tax	2,992	2,278	2,917
Recreational Vehicle Tax	35	27	34
16/20M Vehicle Tax	231	181	253
Transfer from other funds	2,187	3,566	2,717
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**14,226**	**18,017**	**5,921**
Resources Available:	**17,396**	**18,017**	**5,921**
Expenditures:			
To Kiowa Public Library	17,396	17,000	17,000
Neighborhood Revitalization Rebate		1,017	961
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**17,396**	**18,017**	**17,961**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amoun	17,396	18,017	17,961
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	17,961
		Tax Required	12,040
	Delinquent Comp Rate:	0.0%	0
		Amount of 2015 Ad Valorem Tax	12,040

City of Kiowa 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		0	26,530
Receipts:			
State of Kansas Gas Tax		26,530	26,570
County Transfers Gas		0	0
Transfer from other funds			
Reimbursed Expenses			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**26,530**	**26,570**
Resources Available:	**0**	**26,530**	**53,100**
Expenditures:			
Personal Services			
Contractual			
Commodities			
Transfers			
Equipment Repair			
Insurance			
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	26,530	53,100
2014/2015/2016 Budget Authority Amoun	0	0	0

Adopted Budget

Special Recreation	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	31,199	34,774	36,058
Receipts:			
Local Alcoholic Liquor	5,039	5,200	5,180
Rent	4,920	7,500	6,000
Transfers	16,000	16,000	16,000
Interest on Idle Funds	30	30	
Miscellaneous	1,894		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**27,883**	**28,730**	**27,180**
Resources Available:	**59,082**	**63,504**	**63,238**
Expenditures:			
Personal Services	4,723	5,243	4,849
Utilities	5,411	8,327	8,400
Insurance	8,013	6,202	6,822
Contractual	485	1,582	2,100
Commodities	2,477	2,592	4,800
Capital Outlay	3,199	3,500	3,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**24,308**	**27,446**	**30,471**
Unencumbered Cash Balance Dec 31	34,774	36,058	32,767
2014/2015/2016 Budget Authority Amoun	30,964	31,561	30,471

City of Kiowa 2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Combined Str & Sp Highway**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	38,238	35,966	13,783
Receipts:			
Special Highway Payments	26,705	26,580	26,570
Transfer from General	95,000	131,000	147,000
Transfer from Electric	30,000		
Reimbursed Expenses			
Interest on Idle Funds			
Miscellaneous	2,925	1,672	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**154,630**	**159,252**	**174,570**
Resources Available:	**192,868**	**195,218**	**188,353**
Expenditures:			
Personal Services	52,024	59,991	56,281
Contractual	76,416	77,028	85,750
Commodities	15,541	14,892	14,250
Transfers			
Equipment Repair	2,202	15,618	0
Insurance	10,719	13,906	15,296
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**156,902**	**181,435**	**171,577**
Unencumbered Cash Balance Dec 31	35,966	13,783	16,776
2014/2015/2016 Budget Authority Amoun	157,014	172,360	171,577

See Tab C

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 Amoun	0	0	0

City of Kiowa 2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Utility**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	611,251	615,261	541,062
Receipts:			
Electric Sales	1,227,687	1,045,294	1,150,000
Connection Fees	1,185	1,000	1,000
Reimbursed Expenses	4,387	141	
Generator Credit	42,655	41,700	
Penalties	17,093	10,077	11,500
Sales Tax Collection	33,841	31,591	29,000
Interest on Idle Funds	1,495	1,160	1,500
Miscellaneous	114,963	85,718	45,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,443,306**	**1,216,681**	**1,238,000**
Resources Available:	**2,054,557**	**1,831,942**	**1,779,062**
Expenditures:			
Production	1,077,341	780,989	745,000
Distribution	124,255	166,856	180,862
Administration	78,213	105,035	96,345
Transfers	159,487	178,000	182,101
System Maintenance		60,000	60,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,439,296**	**1,290,880**	**1,264,308**
Unencumbered Cash Balance Dec 31	615,261	541,062	514,754
2014/2015/2016 Budget Authority Amount	1,440,918	1,482,843	1,264,308

City of Kiowa 2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	159,614	145,040	129,938
Receipts:			
Water Sales	212,300	180,259	190,000
Water Protection Fees	4,000	2,512	3,200
Connection Fees	1,820	1,200	1,000
Reimbursed Expenses	1,211	464	
Sales Tax Collection	2,210	2,200	4,161
Bulk Water Sales	9,881	4,500	
Interest on Idle Funds	260	336	300
Miscellaneous	1,108	5	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**232,790**	**191,476**	**199,661**
Resources Available:	**392,404**	**336,516**	**329,599**
Expenditures:			
Production			7,500
Distribution	150,693	132,951	151,051
Administration	56,771	38,127	46,263
Transfers	8,000	8,000	18,615
Infrastructure Improvements	31,900	27,500	30,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**247,364**	**206,578**	**253,429**
Unencumbered Cash Balance Dec 31	145,040	129,938	76,170
2014/2015/2016 Budget Authority Amount	272,533	231,595	253,429

City of Kiowa 2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	125,556	142,734	136,382
Receipts:			
Solid Waste Charges	161,595	156,721	150,000
Recycling	3,595	1,194	
Penalties	1,699	0	
Reimbursed Expenses	0	0	
Interest on Idle Funds	30	30	
Miscellaneous	1,675	1,800	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**168,594**	**159,745**	**152,000**
Resources Available:	**294,150**	**302,479**	**288,382**
Expenditures:			
Personal Services	72,792	84,522	89,388
Recycling	4,642	6,044	6,950
Contractual	25,064	19,464	32,764
Landfill Charges	38,733	36,017	40,000
Transfer to Equipment Reserve	10,000	20,000	28,080
Miscellaneous	185	50	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**151,416**	**166,097**	**197,182**
Unencumbered Cash Balance Dec 31	142,734	136,382	91,200
2014/2015/2016 Budget Authority Amount	164,008	179,034	197,182

City of Kiowa 2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	66,261	125,280	101,631
Receipts:			
Sewer Charges	100,810	78,916	90,000
Connection Fees			500
Reimbursed Expenses	15,300	1,043	
Interest on Idle Funds	30	30	100
Miscellaneous	5,377	7,500	4,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**121,517**	**87,489**	**94,600**
Resources Available:	**187,778**	**212,769**	**196,231**
Expenditures:			
Personal Services	39,363	43,196	28,009
Maintenance	20,936	16,500	24,750
Contractual	115	9,056	1,650
Commodities	2,084	1,886	2,000
Infrastructure Improvements	0	18,000	33,000
Transfer to Capital Improvements	0	10,000	10,000
Transfer to Equipment Reserve	0	10,000	10,000
Transfer to General Fund			5,041
Miscellaneous		2,500	10,050
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**62,498**	**111,138**	**124,500**
Unencumbered Cash Balance Dec 31	125,280	101,631	71,731
2014/2015/2016 Budget Authority Amount	71,574	114,120	124,500

City of Kiowa

NON-BUDGETED FUNDS (A)

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

2016

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Public Safety Equipment		**Medical Reserve**		**Equipment Reserve**		**Capital Improvement**		**Special Police**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,802	Cash Balance Jan 1	32	Cash Balance Jan 1	72,771	Cash Balance Jan 1	174,097	Cash Balance Jan 1	17,824	270,526
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers	10,000	Interest	30	Transfers	75,000	Transfers	72,930	VIN Checks	2,440	
Miscellaneous	400			Miscellaneous	16,000	Special Assessments	1,813	DARE Fee	180	
						Interest	45	Interest	75	
						Miscellaneous	56,377	Reimbursed Expenses	5	
Total Receipts	10,400	Total Receipts	30	Total Receipts	91,000	Total Receipts	131,165	Total Receipts	2,700	235,295
Resources Available:	16,202	Resources Available:	62	Resources Available:	163,771	Resources Available:	305,262	Resources Available:	20,524	505,821
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	15,801			Capital Outlay	130,826	Capital Outlay	100,504	Equipment	4,293	
Total Expenditures	15,801	Total Expenditures	0	Total Expenditures	130,826	Total Expenditures	100,504	Total Expenditures	4,293	251,424
Cash Balance Dec 31	401	Cash Balance Dec 31	62	Cash Balance Dec 31	32,945	Cash Balance Dec 31	204,758	Cash Balance Dec 31	16,231	**254,397** **
										254,397 **

**Note: These two block figures should agree.

City of Kiowa

NON-BUDGETED FUNDS (B)

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

2016

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Meter Deposits		**Turner Foundation**								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	17,712	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		17,712
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Meter Deposits	3,440	Donations	15,000							
Total Receipts	3,440	Total Receipts	15,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	18,440
Resources Available:	21,152	Resources Available:	15,000	Resources Available:	0	Resources Available:	0	Resources Available:	0	36,152
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Returned Deposits	2,760	Community Service	4,500							
Total Expenditures	2,760	Total Expenditures	4,500	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	7,260
Cash Balance Dec 31	18,392	Cash Balance Dec 31	10,500	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**28,892** **
										28,892 **

**Note: These two block figures should agree.

City of Kiowa

NON-BUDGETED FUNDS (C)

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

2016

Non-Budgeted Funds-C

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

**Note: These two block figures should agree.

City of Kiowa

NON-BUDGETED FUNDS (D)

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

2016

Non-Budgeted Funds-D

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

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

Non-Budgeted Funds - Cities

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NOTICE OF BUDGET HEARING

2016

The governing body of

City of Kiowa

will meet on August 10, 2015 at 8:00 p.m. at City Office 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 Office 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.

	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget Year for 2016		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate *
General	614,721	40.452	671,855	40.021	737,263	213,244	40.021
Debt Service							
Library	17,396	1.881	18,017	2.301	17,961	12,040	2.260
Special Highway							
Special Recreation	24,308		27,446		30,471		
Combined Str & Sp Highwa	156,902		181,435		171,577		
Electric Utility	1,439,296		1,290,880		1,264,308		
Water Utility	247,364		206,578		253,429		
Solid Waste	151,416		166,097		197,182		
Sewer Utility	62,498		111,138		124,500		
Non-Budgeted Funds-A	251,424						
Non-Budgeted Funds-B	7,260						
Totals	2,972,585	42.333	2,673,446	42.322	2,796,691	225,284	42.281
Less: Transfers	285,417		414,500		463,337		
Net Expenditure	2,687,168		2,258,946		2,333,354		
Total Tax Levied	210,140		219,663		xxxxxxxxxxxxxxxxx		
Assessed Valuation	4,964,019		5,190,284		5,328,247		
Outstanding Indebtedness, January 1,	2013		2014		2015		
G.O. Bonds	0		0		225,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	253,866		157,058		90,477		
Total	253,866		157,058		315,477		

*Tax rates are expressed in mills

Brandon Farney

City Official Title: Mayor

City of Kiowa 2016

2016 Neighborhood Revitalization Rebate

Budgeted Funds for 2016	2015 Ad Valorem before Rebate**	2015 Mil Rate before Rebate	Estimate 2016 NR Rebate
General	197,349	37.038	17,348
Debt Service			
Library	10,928	2.051	961
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
TOTAL	208,277	39.089	18,309

2015 July 1 Valuation: 5,328,247

Valuation Factor: 5,328.247

Neighborhood Revitalization Subj to Rebate: 468,386

Neighborhood Revitalization factor: 468.386

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

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, BARBER COUNTY, ss:

Rex Zimmerman, being first duly sworn, deposes and says: That he is the publisher of The Kiowa News, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Barber County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least 50 times a year; has been so published continuously and uninterruptedly in said county 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 Kiowa in said county as periodical 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(s), the first publication thereof being made as aforesaid on the 22nd day of July, 2015, with subsequent publications being made on the following dates:

_____, 2015 _____, 2015

_____, 2015 _____, 2015

Rex Zimmerman

Subscribed and sworn to me this 21st day of July, 2015

Ronda J. Rhodes
Notary Public

NOTARY PUBLIC - State of Kansas
RONDA J. RHODES
My Appt Expires 3/28/16

My Commission expires: _____

Printer's fee $ 191.00

Additional copies $ _____

Published in The Kiowa News July 22, 2015

NOTICE OF BUDGET HEARING

2016

The governing body of

City of Kiowa

will meet on August 10, 2015 at 8:00 p.m. at City Office 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 Office 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.

	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget Year for 2016		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate *
General	614,721	40.452	671,855	40.021	737,263	213,244	40.021
Debt Service							
Library	17,396	1.881	18,017	2.301	17,961	12,040	2.260
Special Highway							
Special Recreation	24,308		27,446		30,471		
Combined Str & Sp Highwa	156,902		181,435		171,577		
Electric Utility	1,439,296		1,290,880		1,264,308		
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Non-Budgeted Funds-A	251,424						
Non-Budgeted Funds-B	7,260						
Totals	2,972,585	42.333	2,673,446	42.322	2,796,691	225,284	42.281
Less: Transfers	285,417		414,500		463,337		
Net Expenditure	2,687,168		2,258,946		2,333,354		
Total Tax Levied	210,140		219,663		xxxxxxxxxxxxxxxx		
Assessed Valuation	4,964,019		5,190,284		5,328,247		

	2013	2014	2015
Outstanding Indebtedness, January 1,			
G.O. Bonds	0	0	225,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	253,866	157,058	90,477
Total	253,866	157,058	315,477

*Tax rates are expressed in mills

Brandon Farney
City Official Title: Mayor