

CERTIFICATE - LEBANON, Kansas 2016 Budget

To the Clerk of SMITH COUNTY, State of Kansas
We, the undersigned officers of
LEBANON

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 | 121,161 | 64,967 | 92.382 |
| LIBRARY | 12-1220 | 6 | 8,048 | 6,603 | 9.389 |
| SPECIAL HIGHWAY | | 7 | 7,207 | 0 | |
| WATER | | 8 | 59,334 | 0 | |
| SEWER | | 9 | 16,740 | 0 | |
| LANDFILL | | 10 | 26,600 | 0 | |
| SPECIAL FIRE | | 11 | 12,631 | 0 | |
| CAPITAL IMPROVEMENT | | 12 | 0 | 0 | |
| DONATION-FIRE | | 13 | 0 | 0 | |
| Total | | | 251,721 | 71,570 | 101.771 |
| Hearing Notice/Budget Summary | | 14 | | | |
| Publication | | | | | |
| Charters/Election Questions | | | | | |
| Final Assessed Valuation | | | | | 703,241 |

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

State Use Only:
Received _____
Reviewed by _____
Follow-up: Yes ___ No ___

Attest: 8/14/ 2015 (If not assisted so state)
Sharon K Walters
County Clerk

List any resolution setting a fund levy limit

[Signature]
[Signature]
James L. Heindor
Governing Body
[Signature]
[Signature]
Bill Defert

Computation to Determine Limit for 2016 Budget

| | Amount of Levy |
|---|----------------------|
| 1. Total tax levy amount in 2015 budget | 70,011 |
| 2. Debt service levy in 2015 budget | <u>0</u> |
| 3. Tax levy excluding debt service (1 - 2) | 70,011 |
| 2015 Valuation Info. for Valuation Adjustments: | |
| 4. New Improvements for 2015 | 0 |
| 5. Increase in personal property for 2015 | |
| 5a. Personal property 2015 | 24,148 |
| 5b. Personal property 2014 | <u>24,602</u> |
| 5c. Increase in personal property (5a - 5b) If 5c is negative, enter a zero | 0 |
| 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>4,386</u> |
| 8. Total valuation adjustment (4 + 5c + 6d + 7) | <u>4,386</u> |
| 9. Total estimated valuation July 1, 2015 | 703,482 |
| 10. Total valuation less valuation adjustment (9 - 8) | 699,096 |
| 11. Factor for increase (8 divided by 10) | .00627 |
| 12. Amount of increase (11 times 3) | <u>439</u> |
| 13. Maximum tax levy, excluding debt service, prior to CPI adjustment (3 + 12) | <u><u>70,450</u></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><u>70,450</u></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>1,120</u> |
| 18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 + 17) | <u><u>71,570</u></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 | 63,411 | 11,165 | 237 | 132 | 1,244 | 0 |
| LIBRARY | 6,600 | 1,162 | 25 | 14 | 130 | 0 |
| | 70,011 | 12,327 | 262 | 146 | 1,374 | 0 |

Schedule of Transfers

| Year | Fund Transferred From | Funds Transferred To: | Amount | Statutory Authority |
|------|-----------------------|-----------------------|---------------|---------------------|
| 2014 | GENERAL | CAPITAL IMPROVEMENT | 20,000 | 12-1,118 |
| 2014 | SEWER | CAPITAL IMPROVEMENT | 3,500 | 12-825d |
| 2014 | LANDFILL | CAPITAL IMPROVEMENT | 3,000 | 12-825d |
| | | | <u>26,500</u> | |
| 2015 | GENERAL | CAPITAL IMPROVEMENT | 10,000 | 12-1,118 |
| 2015 | SEWER | CAPITAL IMPROVEMENT | 3,000 | 12-825d |
| 2015 | LANDFILL | CAPITAL IMPROVEMENT | 3,000 | 12-825d |
| | | | <u>16,000</u> | |
| 2016 | GENERAL | CAPITAL IMPROVEMENT | 10,000 | 12-1,118 |
| 2016 | SEWER | CAPITAL IMPROVEMENT | 3,000 | 12-825d |
| 2016 | LANDFILL | CAPITAL IMPROVEMENT | 3,000 | 12-825d |
| | | | <u>16,000</u> | |

| | Prior Year Actual 2014 | Current Year Estimate 2015 | Proposed Budget 2016 |
|---|---------------------------|-------------------------------|-------------------------|
| Unencumbered Cash Balance, Jan. 1 | 1,814 | 3,452 | 8,340 |
| Cancelled Prior Year Encumbrances | 0 | | |
| Receipts | | | |
| Ad Valorem Tax | 58,459 | 61,211 | 0 |
| Motor Vehicle Tax | 11,878 | 9,169 | 11,165 |
| Rec Vehicle Tax | 244 | 180 | 237 |
| 16/20M Vehicle Tax | 237 | 263 | 132 |
| Watercraft Tax | 0 | 271 | 0 |
| Delinquent Tax | 1,300 | 1,300 | 1,130 |
| Commercial Vehicle Tax | 0 | 0 | 1,244 |
| Intangibles Tax | 1,800 | 2,229 | 1,226 |
| Franchise Tax | 11,640 | 12,000 | 12,000 |
| Insurance Refund | 1,927 | 0 | 0 |
| Library | 13,231 | 13,500 | 13,500 |
| Dog Tags | 702 | 750 | 750 |
| Rents | 4,635 | 4,800 | 4,800 |
| Interest Income | 15 | 70 | 70 |
| Miscellaneous Income | 1,547 | 3,800 | 3,800 |
| Total Receipts | <u>107,615</u> | <u>109,543</u> | <u>50,054</u> |
| Resources Available | <u>109,429</u> | <u>112,995</u> | <u>58,394</u> |
| Expenditures | | | |
| Salaries & Wages | 29,471 | 29,500 | 30,291 |
| Employee Benefits | 14,985 | 16,000 | 17,000 |
| Utilities | 11,490 | 12,000 | 13,000 |
| Street Lights | 6,373 | 6,500 | 6,500 |
| Insurance & Bonds | 8,537 | 8,600 | 9,000 |
| Fuel | 5,681 | 6,000 | 7,000 |
| Tax | 119 | 1,000 | 1,800 |
| Parts | 3,351 | 2,555 | 10,000 |
| Attorney | 0 | 500 | 500 |
| Equipment | 0 | 7,000 | 10,070 |
| Misc Expense | 5,970 | 5,000 | 6,000 |
| Trans to Cap Improvement | 20,000 | 10,000 | 10,000 |
| Total Expenditures | <u>105,977</u> | <u>104,655</u> | <u>121,161</u> |
| Unencumbered Cash Balance, Dec. 31 | <u>3,452</u> | <u>8,340</u> | xxxxxxxxxxxxx |
| Non-Appropriated Balance | | | 0 |
| Total Expenditures and Non-Appropriated Balance | | | <u>121,161</u> |
| Tax Required | | | 62,767 |
| Delinquency Computation | | | <u>2,200</u> |
| Amount of 2015 Ad Valorem Tax | | | <u><u>64,967</u></u> |

| | Prior Year Actual 2014 | Current Year Estimate 2015 | Proposed Budget 2016 |
|---|---------------------------|-------------------------------|-------------------------|
| Unencumbered Cash Balance, Jan. 1 | 0 | 0 | 227 |
| Cancelled Prior Year Encumbrances | 0 | | |
| Receipts | | | |
| Ad Valorem Tax | 6,388 | 6,374 | 0 |
| Motor Vehicle Tax | 1,279 | 992 | 1,162 |
| Rec Vehicle Tax | 26 | 19 | 25 |
| 16/20M Vehicle Tax | 25 | 29 | 14 |
| Delinquent Tax | 113 | 113 | 113 |
| Commercial Vehicle Tax | 0 | 0 | 130 |
| Total Receipts | 7,831 | 7,527 | 1,444 |
| Resources Available | 7,831 | 7,527 | 1,671 |
| Expenditures | | | |
| Appropriation Library | 7,831 | 7,300 | 7,700 |
| Misc Expense | 0 | 0 | 348 |
| Total Expenditures | 7,831 | 7,300 | 8,048 |
| Unencumbered Cash Balance, Dec. 31 | 0 | 227 | xxxxxxxxxxxxx |
| Non-Appropriated Balance | | | 0 |
| Total Expenditures and Non-Appropriated Balance | | | 8,048 |
| Tax Required | | | 6,377 |
| Delinquency Computation | | | 226 |
| Amount of 2015 Ad Valorem Tax | | | 6,603 |

LEBANON
SPECIAL HIGHWAY

| | Prior Year Actual 2014 | Current Year Estimate 2015 | Proposed Budget 2016 |
|------------------------------------|---------------------------|-------------------------------|-------------------------|
| Unencumbered Cash Balance, Jan. 1 | 888 | 608 | 1,197 |
| Cancelled Prior Year Encumbrances | 0 | | |
| Receipts | | | |
| State of KS Gas Tax | 5,408 | 5,450 | 5,510 |
| Miscellaneous Income | 60 | 500 | 500 |
| Total Receipts | 5,468 | 5,950 | 6,010 |
| Resources Available | 6,356 | 6,558 | 7,207 |
| Expenditures | | | |
| Salaries & Wages | 301 | 310 | 397 |
| Insurance | 2,414 | 2,006 | 2,006 |
| Fuel | 2,005 | 2,010 | 2,500 |
| Supplies | 211 | 215 | 1,425 |
| Parts | 817 | 820 | 879 |
| Total Expenditures | 5,748 | 5,361 | 7,207 |
| Unencumbered Cash Balance, Dec. 31 | 608 | 1,197 | 0 |

| | Prior Year Actual 2014 | Current Year Estimate 2015 | Proposed Budget 2016 |
|------------------------------------|---------------------------|-------------------------------|-------------------------|
| Unencumbered Cash Balance, Jan. 1 | 9,055 | 7,369 | 5,984 |
| Cancelled Prior Year Encumbrances | 0 | | |
| Receipts | | | |
| Charges to Customers | 45,251 | 48,000 | 49,000 |
| Overhead Water | 2,250 | 2,300 | 2,400 |
| Water Deposits | 1,040 | 1,100 | 1,100 |
| Meter | 331 | 500 | 500 |
| Fees | 40 | 250 | 250 |
| Miscellaneous Income | 0 | 100 | 100 |
| Total Receipts | 48,912 | 52,250 | 53,350 |
| Resources Available | 57,967 | 59,619 | 59,334 |
| Expenditures | | | |
| Rural Water & Utilities | 8,512 | 8,600 | 9,500 |
| Fuel & Propane | 2,925 | 2,950 | 4,000 |
| Insurance & Bonds | 7,661 | 7,700 | 8,500 |
| Tax | 2,548 | 2,550 | 2,700 |
| Payroll Schooling | 23,399 | 23,400 | 24,100 |
| Refund Deposits | 932 | 1,500 | 1,000 |
| Return Checks | 19 | 50 | 200 |
| Supplies & Parts | 4,255 | 4,500 | 5,000 |
| Water Lease | 12 | 50 | 400 |
| Water Sample | 335 | 335 | 1,000 |
| Capital Outlay | 0 | 2,000 | 2,934 |
| Total Expenditures | 50,598 | 53,635 | 59,334 |
| Unencumbered Cash Balance, Dec. 31 | 7,369 | 5,984 | 0 |

| | Prior Year Actual 2014 | Current Year Estimate 2015 | Proposed Budget 2016 |
|------------------------------------|---------------------------|-------------------------------|-------------------------|
| Unencumbered Cash Balance, Jan. 1 | 382 | 85 | 2,360 |
| Cancelled Prior Year Encumbrances | 0 | | |
| Receipts | | | |
| Charges to Customers | 10,778 | 14,000 | 14,000 |
| Sewer Deposits | 65 | 200 | 200 |
| Rent Income | 180 | 180 | 180 |
| Total Receipts | 11,023 | 14,380 | 14,380 |
| Resources Available | 11,405 | 14,465 | 16,740 |
| Expenditures | | | |
| Salaries & Wages | 6,104 | 6,105 | 6,200 |
| Fuel | 994 | 1,000 | 1,500 |
| Cleaning/Schooling | 450 | 450 | 1,500 |
| Supplies | 79 | 1,000 | 3,950 |
| Recertify | 185 | 500 | 500 |
| Return Checks | 8 | 50 | 90 |
| Trans to Cap Improvement | 3,500 | 3,000 | 3,000 |
| Total Expenditures | 11,320 | 12,105 | 16,740 |
| Unencumbered Cash Balance, Dec. 31 | 85 | 2,360 | 0 |

| | Prior Year Actual 2014 | Current Year Estimate 2015 | Proposed Budget 2016 |
|------------------------------------|---------------------------|-------------------------------|-------------------------|
| Unencumbered Cash Balance, Jan. 1 | 1,753 | 1,555 | 2,400 |
| Cancelled Prior Year Encumbrances | 0 | | |
| Receipts | | | |
| Charges to Customers | 21,856 | 24,000 | 24,000 |
| Landfill Deposits | 180 | 200 | 200 |
| Total Receipts | 22,036 | 24,200 | 24,200 |
| Resources Available | 23,789 | 25,755 | 26,600 |
| Expenditures | | | |
| Salaries & Wages | 2,430 | 2,655 | 4,000 |
| Fuel | 909 | 1,000 | 2,000 |
| Trash Hauling | 15,470 | 16,000 | 16,000 |
| Supplies | 411 | 500 | 1,200 |
| Return Checks | 14 | 100 | 200 |
| Water Analysis Ads | 0 | 100 | 200 |
| Trans to Cap Improvement | 3,000 | 3,000 | 3,000 |
| Total Expenditures | 22,234 | 23,355 | 26,600 |
| Unencumbered Cash Balance, Dec. 31 | 1,555 | 2,400 | 0 |

| | Prior Year Actual 2014 | Current Year Estimate 2015 | Proposed Budget 2016 |
|------------------------------------|---------------------------|-------------------------------|-------------------------|
| Unencumbered Cash Balance, Jan. 1 | 3,583 | 5,164 | 2,631 |
| Cancelled Prior Year Encumbrances | 0 | | |
| Receipts | | | |
| Township Charges | 9,928 | 10,000 | 10,000 |
| Total Receipts | 9,928 | 10,000 | 10,000 |
| Resources Available | 13,511 | 15,164 | 12,631 |
| Expenditures | | | |
| Utilities | 2,948 | 3,500 | 3,500 |
| Insurance | 4,505 | 4,500 | 4,598 |
| Fuel | 526 | 1,000 | 1,000 |
| Parts | 0 | 100 | 100 |
| Dues | 0 | 50 | 50 |
| Equipment | 0 | 2,883 | 2,883 |
| Misc Expense | 368 | 500 | 500 |
| Total Expenditures | 8,347 | 12,533 | 12,631 |
| Unencumbered Cash Balance, Dec. 31 | 5,164 | 2,631 | 0 |

LEBANON
CAPITAL IMPROVEMENT

| | Prior Year Actual 2014 |
|------------------------------------|---------------------------|
| Unencumbered Cash Balance, Jan. 1 | 59,122 |
| Cancelled Prior Year Encumbrances | <u>0</u> |
| Receipts | |
| Parts Sold | 1,925 |
| Donations | 2,471 |
| Transfer from Gen Fund | 20,000 |
| Transfer from Sewer | 3,500 |
| Transfer from Landfill | <u>3,000</u> |
| Total Receipts | <u>30,896</u> |
| Resources Available | <u>90,018</u> |
| Expenditures | |
| Capital Outlay | <u>28,573</u> |
| Total Expenditures | <u>28,573</u> |
| Unencumbered Cash Balance, Dec. 31 | <u><u>61,445</u></u> |

| | Prior Year Actual 2014 |
|---|---------------------------|
| Unencumbered Cash Balance, Jan. 1 | 36,270 |
| Cancelled Prior Year Encumbrances | 0 |
| Receipts | |
| Donations | 21,577 |
| Total Receipts | 21,577 |
| Resources Available | 57,847 |
| Expenditures | |
| Supplies | 4,518 |
| Misc Expense | 334 |
| Total Expenditures | 4,852 |
| Unencumbered Cash Balance, Dec. 31 | 52,995 |

NOTICE OF HEARING 2016 Budget

The governing body of LEBANON will meet on the 11TH day of AUGUST, 2015 at 7:15 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 2015 ad valorem tax. Detailed budget information is available at CITY OFFICE 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 | 105,977 | 90.142 | 104,655 | 92.297 | 121,161 | 64,967 | 92.351 |
| LIBRARY | 7,831 | 9.752 | 7,300 | 9.607 | 8,048 | 6,603 | 9.386 |
| SPECIAL HIGHWAY | 5,748 | | 5,361 | | 7,207 | 0 | .000 |
| WATER | 50,598 | | 53,635 | | 59,334 | 0 | .000 |
| SEWER | 11,320 | | 12,105 | | 16,740 | 0 | .000 |
| LANDFILL | 22,234 | | 23,355 | | 26,600 | 0 | .000 |
| SPECIAL FIRE | 8,347 | | 12,533 | | 12,631 | 0 | .000 |
| CAPITAL IMPROVEMENT | 28,573 | | 0 | | 0 | 0 | .000 |
| DONATION-FIRE | 4,852 | | 0 | | 0 | 0 | .000 |
| Totals | 245,480 | 99.894 | 218,944 | 101.904 | 251,721 | 71,570 | 101.737 |
| Less: Transfers | 26,500 | | 16,000 | | 16,000 | | |
| Net Expenditures | 218,980 | | 202,944 | | 235,721 | | |
| Total Tax Levied | 67,473 | | 70,011 | | | | |
| Assessed Valuation | | 675,443 | | 687,029 | | 703,482 | |

Outstanding Indebtedness, January 1,

| | 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

Public Notice

(Published in the Smith County Pioneer on Thursday, July 23, 2015)

LEBANON
2016 Budget

State of Kansas
2016 Budget Form

NOTICE OF HEARING 2016 Budget
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11TH day of AUGUST, 2015 at 7:15 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 2015 ad valorem tax.
Detailed budget information is available at CITY OFFICE
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 | 105,977 | 90.142 | 104,655 | 92.297 | 121,161 | 64,967 | 92.351 |
| LIBRARY | 7,831 | 9.752 | 7,300 | 9.607 | 8,048 | 6,603 | 9.386 |
| SPECIAL HIGHWAY | 5,748 | | 5,361 | | 7,207 | 0 | .000 |
| WATER | 50,598 | | 53,635 | | 59,334 | 0 | .000 |
| SEWER | 11,320 | | 12,105 | | 16,740 | 0 | .000 |
| LANDFILL | 22,234 | | 23,355 | | 26,600 | 0 | .000 |
| SPECIAL FIRE | 8,347 | | 12,533 | | 12,631 | 0 | .000 |
| CAPITAL IMPROVEMENT | 28,573 | | 0 | | 0 | 0 | .000 |
| DONATION-FIRE | 4,852 | | 0 | | 0 | 0 | .000 |
| Totals | 245,480 | 99.894 | 218,944 | 101.904 | 251,721 | 71,570 | 101.737 |
| Less: Transfers | 26,500 | | 16,000 | | 16,000 | | |
| Net Expenditures | 218,980 | | 202,944 | | 235,721 | | |
| Total Tax Levied | 67,473 | | 70,011 | | | | |
| Assessed Valuation | | 675,443 | | 687,029 | | 703,482 | |

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 |