State of Kansas
City

2016

CERTIFICATE

To the Clerk of Pawnee County, State of Kansas
We, the undersigned, officers of
City of Rozel
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.

			2016 Adopted Budget		
Table of Contents:		Page No.	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, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	**K.S.A.**				
General	12-101a	7	156,000	84,652	108,488
Debt Service	10-113				
Library	12-1220				
Law Enforcement	12-110b	8	3,800		
Special Highway		9	10,500		
Water Debt Service		9	20,908		
Gas		10	190,000		
Water		10	86,500		
Sewer		11	48,000		
Non-Budgeted Funds		12			
Totals		xxxxxx	515,708	84,652	108,488
Notice of the vote to adopt required to be published and attached to the budget?				No	County Clerk's Use Only
Budget Summary		13			780292
Neighborhood Revitalization		14			Nov 1, 2015 Total Assessed Valuation

Assisted by:
VonFeldt, Bauer & VonFeldt
Certified Public Accountants
Address:
PO Box 127
Larned, KS 67550
Email:
adk@cpavbv.com

Date Attested: August 24, 2015

Nancy C Wilson, Mayor

County Clerk

Governing Body

RECEIVED
AUG 25 2015
PAWNEE COUNTY CLERK
LARNED KANSAS

LEGAL

LEGAL

(First published in The Tiller & Toiler, August 11, 2015) 1t

NOTICE OF BUDGET HEARING

The governing body of

City of Rexal

will meet on August 24, 2015 at 7:30 PM at Community Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of Current Year Estimate for 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget

Estimated Tax Rate is subject to change depending on the final assessed valuation

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	131,929	101.293	137,266	109.647	156,000	84,652	108.488
Debt Service							
Library							
Law Enforcement	116		350		3,800		
Special Highway	3,990		3,250				
Water Debt Service	19,542		19,543		10,500		
Gas	119,414		121,693		20,908		
Water	47,055		35,000		190,000		
Sewer	10,315		40,900		36,500		
					48,000		
Non-Budgeted Funds	29,207						
Totals	364,568	101.293	328,002	109.647	515,708	84,652	108.488
Less Transfers	19,500		19,500		19,500		
Net Expenditure	345,068		308,502		496,208		
Total Tax Levied	81,000		82,000		xxxxxxxxxxxxxxxx		
Assessed Valuation	799,660		747,857		780,292		

Outstanding Indebtedness,

January 1,	2013	2014	2015
G.O. Bonds	422,949	417,153	411,169
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	79,400	72,660
Total	422,949	496,553	483,829

*Tax rates are expressed in mills

Nancy Wilson

City Official Title: Mayor

City of Rozel 2016

Computation to Determine Limit for 2016

				Amount of Levy
1. Total tax levy amount in 2015 budget			+ $	82,000
2. Debt service levy in 2015 budget			- $	0
3. Tax levy excluding debt service			$	82,000

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015 :			+	4,423
5. Increase in personal property for 2015 :				
5a. Personal property 2015	+	26,143		
5b. Personal property 2014	-	18,016		
5c. Increase in personal property (5a minus 5b)			+	8,127
				(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 :			+	0
8. Total valuation adjustment (sum of 4, 5c, 6d &7)				12,550
9. Total estimated valuation July 1, 2015		780,292		
10. Total valuation less valuation adjustment (9 minus 8)				767,742
11. Factor for increase (8 divided by 10)				0.01635

12. Amount of increase (11 times 3)	+ $	1,340
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	$	83,340
14. Debt service levy in this 2016 budget		0
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		83,340
16. Consumer Price Index for all urban consumers for calendar year 2014		1.60%
17. Consumer Price Index adjustment (3 times 16)	$	1,312
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	$	84,652

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

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 Rozel

2016

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2015	Ad Valorem Levy Tax Year 2014	Allocation for Proposed Year 2016				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	82,000	11,138	23	1,851	1,096	0
Debt Service						
Library						
Law Enforcement						
TOTAL	82,000	11,138	23	1,851	1,096	0

County Treas Motor Vehicle Estimate 11,138

County Treas Recreational Vehicle Estimate 23

County Treas 16/20M Vehicle Estimate 1,851

County Treas Commercial Vehicle Tax Estimate 1,096

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.13583

Recreational Vehicle Factor 0.00028

16/20 Vehicle Factor 0.02257

Commercial Vehicle Factor 0.01337

Watercraft Factor 0.00000

City of Rozel

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
Water	Water Debt Service	19,500	19,500	19,500	12-825d
	Totals	19,500	19,500	19,500	
	Adjustments*				
	Adjusted Totals	19,500	19,500	19,500	

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

City of Rozel

2016

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2015	Date Due		Amount Due 2015		Amount Due 2016	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2010-A	2/18/2010	2/15/2050	3.25	384,000	363,799	2/18	2/18	11,823	5,468	11,646	5,645
Series 2010-B	2/18/2010	2/15/2050	3.25	50,000	47,370	2/18	2/18	1,540	712	1,517	735
Total G.O. Bonds					**411,169**			**13,363**	**6,180**	**13,163**	**6,380**
Revenue Bonds:											
NONE											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
NONE											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**411,169**			**13,363**	**6,180**	**13,163**	**6,380**

City of Rozel

2016

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2015	Payments Due 2015	Payments Due 2016
2012 Danko Fire Truck	4/4/2013	120	3.59	79,400	72,660	9,591	9,591
				Totals	**72,660**	**9,591**	**9,591**

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

City of Rozel 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	7,409	10,505	12,590
Receipts:			
Ad Valorem Tax	78,721	80,360	xxxxxxxxxxxxxxxxx
Delinquent Tax	4,284	2,000	2,000
Motor Vehicle Tax	13,219	12,093	11,138
Recreational Vehicle Tax	14		23
16/20M Vehicle Tax		2,248	1,851
Commercial Vehicle Tax			1,096
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Sales Tax	13,665	14,000	14,000
Franchise Tax	5,121	5,500	5,500
Fire Protection	9,895	10,000	10,000
Sales Tax Collections	3,540	3,500	3,500
Late Charges	3,074	3,000	3,000
Licenses, Permits & Fees	266	500	500
Community Center	1,019	1,000	1,000
Reimbursements	4,000	4,000	4,000
Interest on Idle Funds	152	150	150
Miscellaneous	2,055	1,000	1,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**139,025**	**139,351**	**58,758**
Resources Available:	**146,434**	**149,856**	**71,348**
Expenditures:			
Salaries	34,748	35,790	37,000
Employee Benefits	3,550	3,657	4,000
Payroll Taxes	5,969	6,148	7,000
Utilities	18,480	18,850	19,000
Repairs	2,662	2,750	3,000
Dues & Continuing Education	3,250	3,250	3,500
Professional Fees	8,743	9,000	9,000
Insurance	17,113	17,500	18,000
Sales Tax	2,810	3,500	3,500
Office Expense	3,232	3,500	4,000
Supplies	6,971	7,000	8,000
Equipment Fuel & Repairs	8,081	8,242	9,000
Capital Outlay	4,446	5,000	14,864
Fire Department	8,858	9,079	10,000
Community Center	3,220	4,000	5,000
Neighborhood Revitalization Rebate			1,136
Miscellaneous	3,796		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**135,929**	**137,266**	**156,000**
Unencumbered Cash Balance Dec 31	10,505	12,590	xxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	157,000	149,000	156,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	156,000
		Tax Required	84,652
	Delinquent Comp Rate:	0.0%	0
		Amount of 2015 Ad Valorem Tax	**84,652**

City of Rozel 2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Law Enforcement**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	2,872	2,938	2,800
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Fines & Fees	182	212	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**182**	**212**	**1,000**
Resources Available:	**3,054**	**3,150**	**3,800**
Expenditures:			
Salaries	86	250	500
Contractual			
Supplies			
Court Cost & Fees	30	100	3,300
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**116**	**350**	**3,800**
Unencumbered Cash Balance Dec 31	2,938	2,800	xxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	11,000	12,000	3,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,800
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2015 Ad Valorem Tax	0

Adopted Budget

0	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	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

City of Rozel 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	4,651	5,700	6,470
Receipts:			
State of Kansas Gas Tax	4,039	4,020	4,030
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,039**	**4,020**	**4,030**
Resources Available:	**8,690**	**9,720**	**10,500**
Expenditures:			
Repairs & Supplies	2,990	3,250	10,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,990**	**3,250**	**10,500**
Unencumbered Cash Balance Dec 31	5,700	6,470	0
2014/2015/2016 Budget Authority Amount:	8,000	9,000	10,500

Adopted Budget **Water Debt Service**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	1,493	1,451	1,408
Receipts:			
Transfer from Water	19,500	19,500	19,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**19,500**	**19,500**	**19,500**
Resources Available:	**20,993**	**20,951**	**20,908**
Expenditures:			
Principal	5,985	6,180	6,380
Interest	13,557	13,363	13,163
Cash Basis Reserve			1,365
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**19,542**	**19,543**	**20,908**
Unencumbered Cash Balance Dec 31	1,451	1,408	0
2014/2015/2016 Budget Authority Amount:	20,992	21,036	20,908

City of Rozel 2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Gas**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	68,450	69,693	69,000
Receipts:			
Customer Receipts	119,192	120,000	120,000
Connect Fees	601	500	500
Reimbursements	864	500	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**120,657**	**121,000**	**121,000**
Resources Available:	**189,107**	**190,693**	**190,000**
Expenditures:			
Salaries	36,389	37,481	40,000
Repairs & Supplies	3,154	3,217	5,000
Purchased Gas	70,953	72,564	75,000
Contractual	6,781	7,000	8,000
Utilities	1,403	1,431	2,000
Capital Outlay			60,000
Miscellaneous	734		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**119,414**	**121,693**	**190,000**
Unencumbered Cash Balance Dec 31	69,693	69,000	0
2014/2015/2016 Budget Authority Amount:	176,000	190,000	190,000

Adopted Budget **Water**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	42,581	37,302	44,300
Receipts:			
Customer Receipts	41,486	41,804	42,000
Connect Fees	167	100	100
Reimbursements	123	100	100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**41,776**	**42,004**	**42,200**
Resources Available:	**84,357**	**79,306**	**86,500**
Expenditures:			
Salaries	1,124	1,158	5,000
Repairs & Supplies	18,847	6,037	10,000
Utilities	6,187	6,311	7,000
Water Fees	617	1,000	2,000
Contractual	780	1,000	2,000
Capital Outlay			41,000
Transfer to Water Debt Service	19,500	19,500	19,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**47,055**	**35,006**	**86,500**
Unencumbered Cash Balance Dec 31	37,302	44,300	0
2014/2015/2016 Budget Authority Amount:	80,000	80,000	86,500

City of Rozel 2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	30,734	33,053	35,000
Receipts:			
Customer Receipts	12,634	12,847	13,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**12,634**	**12,847**	**13,000**
Resources Available:	**43,368**	**45,900**	**48,000**
Expenditures:			
Salaries	1,106	1,128	3,000
Repairs & Supplies	8,465	9,013	12,000
Utilities	744	759	1,000
Capital Outlay			32,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**10,315**	**10,900**	**48,000**
Unencumbered Cash Balance Dec 31	33,053	35,000	0
2014/2015/2016 Budget Authority Amount:	42,000	53,000	48,000

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	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Beneifts			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amount:	0	0	0

City of Rozel

NON-BUDGETED FUNDS

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

2016

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire Donations		**Park Donations**			**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	20,758	Cash Balance Jan 1	492	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		21,250
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	21,858	Donations	1,347							
Reimbursements	2,866									
Federal Aid	625									
Total Receipts	25,349	Total Receipts	1,347	Total Receipts	0	Total Receipts	0	Total Receipts	0	26,696
Resources Available:	46,107	Resources Available:	1,839	Resources Available:	0	Resources Available:	0	Resources Available:	0	47,946
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	4,457	Commodities	1,698							
Commodities	13,461									
Capital Outlay	9,591									
Total Expenditures	27,509	Total Expenditures	1,698	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	29,207
Cash Balance Dec 31	18,598	Cash Balance Dec 31	141	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	18,739 **
										18,739 **

** Note: These two block figures should agree.

State of Kansas
City

2016

NOTICE OF BUDGET HEARING

The governing body of
City of Rozel
will meet on August 24, 2015 at 7:30 PM at Community Center 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.

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Debt Service							
Library							
Law Enforcement	116		350		3,800		
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Less: Transfers	19,500		19,500		19,500		
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Assessed Valuation	799,660		747,857		780,292		

Outstanding Indebtedness, January 1,	2013	2014	2015
G.O. Bonds	422,949	417,153	411,169
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	79,400	72,660
Total	422,949	496,553	483,829

*Tax rates are expressed in mills

Nancy Wilson
City Official Title: Mayor

2016 Neighborhood Revitalization Rebate

Budgeted Funds for 2016	2015 Ad Valorem before Rebate**	2015 Mil Rate before Rebate	Estimate 2016 NR Rebate
General	84,652	108.488	1,136
Debt Service			
Library			
Law Enforcement			
TOTAL	84,652	108.488	1,136

2015 July 1 Valuation: 780,292

Valuation Factor: 780.292

Neighborhood Revitalization Subj to Rebate: 10,471

Neighborhood Revitalization factor: 10.471

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