



City of Kiowa

2017

**Computation to Determine Limit for 2017**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2016 budget	+ \$ <u>225,284</u>
2. Debt service levy in 2016 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>225,284</u>
<b>2016 Valuation Information for Valuation Adjustments</b>	
4. New improvements for 2016:	+ <u>177,835</u>
5. Increase in personal property for 2016:	
5a. Personal property 2016	+ <u>140,237</u>
5b. Personal property 2015	- <u>139,317</u>
5c. Increase in personal property (5a minus 5b)	+ <u>920</u> (Use Only if > 0)
6. Valuation of annexed territory for 2016	
6a. Real estate	+ <u>0</u>
6b. State assessed	+ <u>0</u>
6c. New improvements	- <u>0</u>
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>
7. Valuation of property that has changed in use during 2016	<u>55,196</u>
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	<u>233,951</u>
9. Total estimated valuation July 1, 2016	<u>5,539,390</u>
10. Total valuation less valuation adjustment (9 minus 8)	<u>5,305,439</u>
11. Factor for increase (8 divided by 10)	<u>0.04410</u>
12. Amount of increase (11 times 3)	+ \$ <u>9,934</u>
13. 2017 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ <u>235,218</u>
14. Debt service levy in this 2017 budget	<u>0</u>
15. 2017 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	<u>235,218</u>
16. Consumer Price Index for all urban consumers for calendar year 2015	<u>0.125%</u>
17. Consumer Price Index adjustment (3 times 16)	\$ <u>282</u>
18. Maximum levy for budget year 2017, including debt service, not requiring 'notice of vote publication or adoption of a resolution prior to adoption of the budget (15 plus 17)	\$ <u>235,500</u>

If the 2017 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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 such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.



City of Kiowa

2017

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2015	Current Amount for 2016	Proposed Amount for 2017	Transfers Authorized by Statute
General	Combined Street	131,000	147,000	141,000	12-1,119
General	Equipment Reserve	20,000	20,000	12,825	12-1,117
General	Public Safety Equip Res	10,000	15,000	12,500	12-110d
General	Capital Improvements	27,500	27,500	12,000	12-1,118
Electric	Special Recreation	8,000	8,000	6,000	12-825d
Electric	General		61,384	79,000	12-825d
Electric	Equipment Reserve	127,500	70,000	49,000	12-1,117
Electric	Capital Improvements	40,000	40,000	49,000	12-1,118
Electric	Library	2,500	2,717	1,000	12-825d
Water	General		10,615	9,900	12-825d
Water	Special Recreation	8,000	8,000	-	12-825d
Sewer	Capital Improvements	10,000	10,000	5,000	12-1,118
Sewer	Equipment Reserve	10,000	10,000	5,000	12-1,117
Sewer	General		5,041	4,500	12-825d
Solid Waste	General		8,080	8,500	12-825d
Solid Waste	Equipment Reserve	20,000	20,000	20,000	12-1,117
	<b>Totals</b>	414,500	463,337	415,225	
	<b>Adjustments</b>				
	<b>Adjusted Totals</b>	414,500	463,337	415,225	

\*Note: Adjustments are required only if the transfer is being made in 2016 and/or 2017 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. 14-568. 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.





**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2017**

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 <u>2016</u>	Proposed Year <u>2017</u>
Ad Valorem	\$12,040	\$14,116
Delinquent Tax	\$172	\$0
Motor Vehicle Tax	\$1,894	\$2,910
Recreational Vehicle Tax	\$27	\$34
16/20M Vehicle Tax	\$150	\$182
LAVTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	<u>\$14,283</u>	<u>\$17,242</u>
Difference in Total Taxes:	\$2,959	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$5,331,195	\$5,539,390
Did Assessed Valuation Decrease?	No	
Levy Rate	2.258	2.548
Difference in Levy Rate:	0.290	
Qualify for grant:	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

2017

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
<b>Expenditures:</b>			
<b>General Administration</b>			
Salaries	69,153	84,104	91,352
Contractual	31,070	34,347	36,560
Commodities	3,477	3,450	9,825
Capital Outlay	2,976	1,800	3,000
<b>Total</b>	<b>106,676</b>	<b>123,701</b>	<b>140,737</b>
<b>Employee Benefits</b>			
Salaries			
Contractual	5,970	6,000	10,000
Commodities			
Capital Outlay			
<b>Total</b>	<b>5,970</b>	<b>6,000</b>	<b>10,000</b>
<b>Police</b>			
Salaries	142,627	152,046	160,095
Contractual	25,139	25,203	27,155
Commodities	5,116	15,760	15,850
Capital Outlay	0		
<b>Total</b>	<b>172,882</b>	<b>193,009</b>	<b>203,100</b>
<b>Council</b>			
Salaries	5,813	5,818	5,819
Contractual	350	850	1,200
Commodities			
Capital Outlay			
<b>Total</b>	<b>6,163</b>	<b>6,668</b>	<b>7,019</b>
<b>Fire</b>			
Salaries	5,319	5,319	5,799
Contractual	9,260	10,860	11,406
Commodities	25,422	32,222	17,789
Capital Outlay	0		
<b>Total</b>	<b>40,001</b>	<b>48,401</b>	<b>34,994</b>
<b>Park</b>			
Salaries	51,401	52,671	59,057
Contractual	7,654	6,522	6,700
Commodities	9,963	8,312	11,000
Capital Outlay			
<b>Total</b>	<b>69,018</b>	<b>67,505</b>	<b>76,757</b>
<b>Pool</b>			
Salaries	22,004	31,168	31,644
Contractual	26,384	18,312	20,510
Commodities			
Capital Outlay			
<b>Total</b>	<b>48,388</b>	<b>49,480</b>	<b>52,154</b>
<b>Economic Development</b>			
Salaries			
Contractual	15,000	1,500	15,000
Commodities			
Capital Outlay			
<b>Total</b>	<b>15,000</b>	<b>1,500</b>	<b>15,000</b>
<b>Page 1 - Total</b>	<b>464,098</b>	<b>496,264</b>	<b>539,761</b>

Adopted Budget  
General Fund - Detail Page 2

	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
<b>Expenditures:</b>			
Planning & Zoning			
Salaries			
Contractual	0	0	0
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Street ROW</b>			
Salaries			
Contractual	0	1,500	1,500
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>
<b>Transfers</b>			
Transfer to Combined Street	131,000	147,000	141,000
Transfer to Equipment Reserve	20,000	20,000	12,825
Transfer to Public Safety Equipment Reserve	12,834	15,000	12,500
Transfer to Capital Improvements Reserve	27,500	27,500	12,000
<b>Total</b>	<b>191,334</b>	<b>209,500</b>	<b>178,325</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Page 2 -Total	191,334	211,000	179,825
Page 1 -Total	464,098	496,264	539,761
<b>Grand Total</b>	<b>655,432</b>	<b>707,264</b>	<b>719,586</b>

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

City of Kiowa

2017

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2015	Estimate for 2016	Year for 2017
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Basis Reserve (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2015/2016/2017 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		2.5%	0
		Amount of 2016 Ad Valorem Tax	0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2015	Estimate for 2016	Year for 2017
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	10,849	12,040	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	155	172	
Motor Vehicle Tax	1,999	1,894	2,910
Recreational Vehicle Tax	13	27	34
16/20M Vehicle Tax	129	150	182
Commercial Vehicle Tax	0	0	237
Watercraft Tax			0
Transfer from other funds	2,500	2,717	1,000
Other Income	2,000	0	1,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-1,135
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>17,645</b>	<b>17,000</b>	<b>4,228</b>
<b>Resources Available:</b>	<b>17,645</b>	<b>17,000</b>	<b>4,228</b>
Expenditures:			
To Kiowa Public Library	17,645	17,000	18,000
Contractual Services			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>17,645</b>	<b>17,000</b>	<b>18,000</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2015/2016/2017 Budget Authority Amount:	18,017	17,961	18,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	18,000
		Tax Required	13,772
Delinquent Comp Rate:		2.5%	344
		Amount of 2016 Ad Valorem Tax	14,116

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City of Kiowa

2017

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

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1		0	26,570
Receipts:			
State of Kansas Gas Tax		26,570	26,750
County Transfers Gas		0	0
Transfer from other funds			
Reimbursed Expenses			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>26,570</b>	<b>26,750</b>
<b>Resources Available:</b>	<b>0</b>	<b>26,570</b>	<b>53,320</b>
Expenditures:			
Personal Services			
Contractual			
Commodities			
Transfers			
Equipment Repair			
Insurance			
Capital Outlay			
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	26,570	53,320
2015/2016/2017 Budget Authority Amount:	0	0	0

Adopted Budget

<b>Special Recreation</b>	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	34,774	40,871	38,644
Receipts:			
Local Alcoholic Liquor	6,068	5,200	5,180
Rent	5,006	5,500	5,000
Transfers	16,000	8,000	6,000
Interest on Idle Funds	35	30	35
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>27,109</b>	<b>18,730</b>	<b>16,215</b>
<b>Resources Available:</b>	<b>61,883</b>	<b>59,601</b>	<b>54,859</b>
Expenditures:			
Personal Services			
Utilities			
Insurance			
Contractual	16,387	17,977	19,549
Commodities	4,625	2,980	4,800
Capital Outlay			3,500
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>21,012</b>	<b>20,957</b>	<b>27,849</b>
Unencumbered Cash Balance Dec 31	40,871	38,644	27,010
2015/2016/2017 Budget Authority Amount:	31,561	30,471	27,849

City of Kiowa

2017

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

Adopted Budget Combined St & Sp Hwy	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	35,965	27,094	34,466
Receipts:			
Special Highway Payments	27,158	26,570	26,570
Transfer from General	131,000	147,000	141,000
Transfer from Electric			
Reimbursed Expenses	2,974	4,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>161,132</b>	<b>177,570</b>	<b>168,570</b>
<b>Resources Available:</b>	<b>197,097</b>	<b>204,664</b>	<b>203,036</b>
Expenditures:			
Personal Services	55,693	52,926	55,575
Contractual	23,658	71,366	86,750
Commodities	16,125	13,363	14,250
Transfers			
Equipment Repair			
Insurance	14,121	10,443	11,763
Capital Outlay	60,406	22,100	0
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>170,003</b>	<b>170,198</b>	<b>168,338</b>
Unencumbered Cash Balance Dec 31	27,094	34,466	34,698
2015/2016/2017 Budget Authority Amount:	172,360	171,577	168,338

Adopted Budget

0	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2015/2016/2017 Budget Authority Amount:	0	0	0









City of Kiowa

**NON-BUDGETED FUNDS (A)**  
*(Only the actual budget year for 2015 is to be shown)*

2017

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		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	401	Cash Balance Jan 1	62	Cash Balance Jan 1	32,945	Cash Balance Jan 1	204,758	Cash Balance Jan 1	16,231	254,397
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers	12,834	Interest	0	Transfers	177,500	Transfers	77,500	VIN Checks	2,680	
Miscellaneous	4,000			Miscellaneous	0	Special Assessments	1,813	DARE Fee	90	
						Interest	122	Interest	74	
						Miscellaneous	4,500	Reimbursed Expenses	1,150	
Total Receipts	16,834	Total Receipts	0	Total Receipts	177,500	Total Receipts	83,935	Total Receipts	3,994	282,263
Resources Available:	17,235	Resources Available:	62	Resources Available:	210,445	Resources Available:	288,693	Resources Available:	20,225	536,660
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	0			Capital Outlay	109,030	Capital Outlay	59,370	Equipment	1,798	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	109,030	Total Expenditures	59,370	Total Expenditures	1,798	170,198
Cash Balance Dec 31	17,235	Cash Balance Dec 31	62	Cash Balance Dec 31	101,415	Cash Balance Dec 31	229,323	Cash Balance Dec 31	18,427	366,462 **
										366,462 **

\*\*Note: These two block figures should agree.

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City of Kiowa

**NON-BUDGETED FUNDS (B)**  
*(Only the actual budget year for 2015 is to be shown)*

Non-Budgeted Funds-B

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

<b>Meter Deposits</b>		<b>Turner Foundation</b>								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	16,412	Cash Balance Jan 1	10,500	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		26,912
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Meter Deposits	3,935	Donations	15,000							
Total Receipts	3,935	Total Receipts	15,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	18,935
Resources Available:	20,347	Resources Available:	25,500	Resources Available:	0	Resources Available:	0	Resources Available:	0	45,847
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Returned Deposits	4,446	Community Service	7,400							
Total Expenditures	4,446	Total Expenditures	7,400	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	11,846
Cash Balance Dec 31	15,901	Cash Balance Dec 31	18,100	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	<b>34,001</b> **
										<b>34,001</b> **

\*\*Note: These two block figures should agree.

Page No.

## **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.



**2017 Neighborhood Revitalization Rebate**

Budgeted Funds for 2017	2016 Ad Valorem before Rebate**	2016 Mil Rate before Rebate	Estimate 2017 NR Rebate
General	213,244	38.496	20,094
Debt Service			0
Library	12,040	2.174	1,135
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
<b>TOTAL</b>	<b>225,284</b>	<b>40.669</b>	<b>21,229</b>

2016 July 1 Valuation: 5,539,390

Valuation Factor: 5,539.390

Neighborhood Revitalization Subj to Rebate: 521,973

Neighborhood Revitalization factor: 521.973

\*\*This information comes from the 2017 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, BARBER COUNTY, ss:

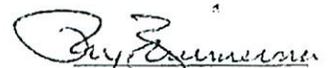
Rex Zimmerman, being first duly sworn, deposes and says: That he is the publisher of The Kiowa News, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Barber County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

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 in Kiowa in said county as periodical class matter.

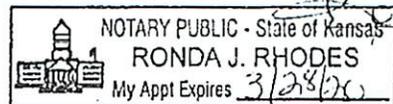
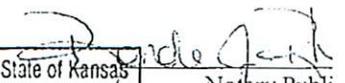
That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for

1 consecutive week(s), the first publication thereof being made as aforesaid on the 27th day of July, 2016 with subsequent publications being made on the following dates

\_\_\_\_\_, 2016      \_\_\_\_\_, 2016  
\_\_\_\_\_, 2016      \_\_\_\_\_, 2016

  
Rex Zimmerman

Subscribed and sworn to me this 27<sup>th</sup> day of July, 2016

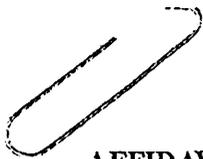
   
Notary Public

My Commission expires: 3/28/20

Printer's fee \$ \$191.00

Additional copies \$ \_\_\_\_\_





**AFFIDAVIT OF PUBLICATION**

STATE OF KANSAS, BARBER COUNTY, ss:

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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 17th day of August, 2016, with subsequent publications being made on the following dates:

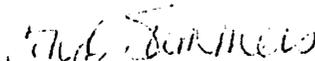
\_\_\_\_\_, 2016                      \_\_\_\_\_, 2016

\_\_\_\_\_, 2016                      \_\_\_\_\_, 2016

  
Rex Zimmerman

Subscribed and sworn to me this 17 day of August, 2016

CINDY SUND...  
Notary Public - State of Kansas

  
Notary Public

My Commission expires: 4-11-16

Printer's fee \$ \$24.00

Additional copies \$ \_\_\_\_\_

Published in The Kiowa News, August 17, 2016	
Notice of Vote - City of Kiowa	
Pursuant to K.S.A. 79-2925b, as amended by 2014 House Bill 2047	
Total Property Tax Levied	
2016 Budget	\$ 225,284
2017 Budget	\$ 257,762
Approved (vote)	4 to 0



**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.

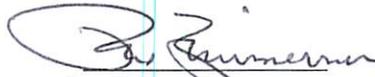
Said newspaper is a weekly published at least 50 times a year; has been so published continuously and uninterruptedly in said county for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Kiowa in said county as periodical class 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 17th day of August, 2016, with subsequent publications being made on the following dates:

\_\_\_\_\_, 2016      \_\_\_\_\_, 2016

\_\_\_\_\_, 2016      \_\_\_\_\_, 2016

  
Rex Zimmerman

Subscribed and sworn to me this 17 day of

August, 2016

  
CINDY SUMMERS  
Notary Public - State of Kansas  
My Appt. Expires

  
Cindy Summers  
Notary Public

My Commission expires: 9-19-16

Printer's fee \$ \$24.00

Additional copies \$ \_\_\_\_\_

Published in The Kiowa News, August 17, 2016

Notice of Vote - City of Kiowa  
Pursuant to K.S.A. 79-2925b, as amended by 2014 House Bill 2047

2016 Budget	\$ 225,284		
2017 Budget	\$ 257,762		
Total Property Tax Levied			
		Approved (vote)	4 to 0