2025

CERTIFICATE

To the Clerk of Smith County, State of Kansas
We, the undersigned, officers of
City of Kensington
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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	196,772	115,450	44.517
Debt Service	10-113	8			
Library	12-1220	8	8,200	7,154	2.759
Special Highway		9	13,079		
Park & Recreation		9	4,735		
Solid Waste		10	53,721		
Water		10	190,549		
Sewer		11	107,797		
Swimming Pool		11	18,238		
Non-Budgeted Funds		12			
Totals		xxxxxx	593,091	122,604	47.276
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			2593365
RNR Hearing Notice		14			
Neighborhood Revitalization		15			Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate: 43.853

Assisted by:
Mapes & Miller LLP

Address:
PO Box 266
Phillipsburg, KS 67661
Email:

Date Attested: _____ 2024

County Clerk

Governing Body

City of Kensington

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	106,316	15,074	535	357	1,607	132
Debt Service						
Library	6,701	950	34	22	101	8
TOTAL	113,017	16,024	569	379	1,708	140

County Treas Motor Vehicle Estimate 16,024

County Treas Recreational Vehicle Estimate 569

County Treas 16/20M Vehicle Estimate 379

County Treas Commercial Vehicle Tax Estimate 1,708

County Treas Watercraft Tax Estimate 140

Motor Vehicle Factor 0.14178

Recreational Vehicle Factor 0.00503

16/20 Vehicle Factor 0.00335

Commercial Vehicle Factor 0.01511

Watercraft Factor 0.00124

City of Kensington 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Capital Improvements				12-1,118
Solid Waste	Capital Improvements	20,000	10,000	18,000	12-825d
Sewer	Capital Improvements	40,000	10,000	20,000	12-825d
Water	Capital Improvements				12-825d
	Totals	60,000	20,000	38,000	
	Adjustments*				
	Adjusted Totals	60,000	20,000	38,000	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Kensington

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
KS Public Water Supply	2/1/2017	2/1/2038	1.56	306,935	232,987	02/01 08/01	02/01 08/01	3,580	14,089	3,359	14,359
Total G.O. Bonds					**232,987**			**3,580**	**14,089**	**3,359**	**14,359**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Water Rights/Land	9/1/2016	9/8/2035	5.00	92,358	67,733	9/8	9/8	3,387	4,256	3,174	4,468
Total Other					**67,733**			**3,387**	**4,256**	**3,174**	**4,468**
Total Indebtedness					**300,720**			**6,967**	**18,345**	**6,533**	**18,827**

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

Budgeted Year: 2025

Library found in: City of Kensington
Smith County

As provided in KSA 75-2553 *et seq.*, 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 2024	Proposed Year 2025
Ad Valorem Tax	$6,701	$7,154
Delinquent Tax	$200	$200
Motor Vehicle Tax	$978	$950
Recreational Vehicle Tax	$34	$34
16/20M Vehicle Tax	$26	$22
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$7,939	$8,360
Difference in Total Taxes:	$421	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,447,257	$2,577,158
Did Assessed Valuation Decrease?	No	
Levy Rate	2.738	2.776
Difference in Levy Rate:	0.038	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please seek assistance from the State Library.

City of Kensington 2025

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Government			
Personal Services	32,786	34,000	35,000
Maintenance	12,606	10,000	10,000
Supplies	2,894	5,000	5,000
Office Exp	3,633	4,000	5,000
Utilities	20,970	21,000	21,500
Health Insurance	15,994	16,000	17,000
Professional Fees	19,170	9,500	10,000
Attorney			1,000
Mileage	179	100	1,000
Contractual	360	2,000	2,500
Freight & Express		100	500
Insurance	27,803	28,000	29,000
Grants & Donations	150	150	500
Property Taxes	4,946	5,500	6,500
Miscellaneous	1,048	900	1,200
Alcoholic Beverage Cont	50	50	100
Remittances	1,347	1,100	1,500
Reimbursement	630	900	1,000
Training & Education	242		
Food/Concessions		100	
Machinery & Equipment	1,164	1,200	1,500
Total	145,972	139,600	149,800
Debt Service			
System Improvements			
Loan Principal	13,823	14,089	14,359
Loan Interest	3,797	3,580	3,359
Debt Service Fees	852	803	754
Total	18,472	18,472	18,472
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 Total	164,444	158,072	168,272

City of Kensington 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	834	167	0
Receipts:			
Ad Valorem Tax	6,323	6,701	xxxxxxxxxxxxxxxx
Delinquent Tax	236	200	200
Motor Vehicle Tax	1,319	978	950
Recreational Vehicle Tax	50	34	34
16/20M Vehicle Tax	26	26	22
Commercial Vehicle Tax	140	83	101
Watercraft Tax		20	8
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-161	-155	-129
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	7,933	7,887	1,186
Resources Available:	8,767	8,054	1,186
Expenditures:			
Appropriation to Library	8,600	8,054	8,200
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	8,600	8,054	8,200
Unencumbered Cash Balance Dec 31	167	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	8,600	8,537	8,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,200
		Tax Required	7,014
	Delinquent Comp Rate:	2.0%	140
		Amount of 2024 Ad Valorem Tax	7,154

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for the financial information for 2023, the projected financial information for 2024, or the projected budget for 2025.

Qualifies for:

City of Kensington 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,812	29	1,259
Receipts:			
State of Kansas Gas Tax	10,775	11,830	11,820
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**10,775**	**11,830**	**11,820**
Resources Available:	**19,587**	**11,859**	**13,079**
Expenditures:			
Repairing & Servicing		200	1,000
Machine & Equipment	3,840		
Equipment Maintenance	150	300	529
Rent Equipment	4,125	4,000	4,000
Office Supplies	14	500	750
Equipment Main Supplies		500	1,000
Street Material	10,581	4,000	4,800
Fuel	848	1,100	1,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**19,558**	**10,600**	**13,079**
Unencumbered Cash Balance Dec 31	29	1,259	0
2023/2024/2025 Budget Authority Amount	24,205	20,205	13,079

Adopted Budget **Park & Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,450	1,655	1,922
Receipts:			
Liquor Tax	1,189	1,167	1,213
Park & Rec Fees	516	500	600
Grants			1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,705**	**1,667**	**2,813**
Resources Available:	**3,155**	**3,322**	**4,735**
Expenditures:			
Maintenance	648	300	1,500
Utilities	809	700	1,479
Supplies		400	1,756
Cash Forward (2025 column)			
Miscellaneous	43		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,500**	**1,400**	**4,735**
Unencumbered Cash Balance Dec 31	1,655	1,922	0
2023/2024/2025 Budget Authority Amount	2,782	3,779	4,735

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City of Kensington 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	23,465	10,221	8,721
Receipts:			
Fees Collected	36,316	37,000	45,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**36,316**	**37,000**	**45,000**
Resources Available:	**59,781**	**47,221**	**53,721**
Expenditures:			
Removal of Wastes	29,560	28,500	35,721
Transfer to Capital Improvements Fund	20,000	10,000	18,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**49,560**	**38,500**	**53,721**
Unencumbered Cash Balance Dec 31	10,221	8,721	0
2023/2024/2025 Budget Authority Amount	50,717	48,500	53,721

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	46,675	39,492	50,549
Receipts:			
Charges to Customers	114,435	135,000	140,000
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**114,435**	**135,000**	**140,000**
Resources Available:	**161,110**	**174,492**	**190,549**
Expenditures:			
Personal Services	52,614	55,500	58,000
Remittances	1,699	1,000	1,000
Health Insurance	15,994	17,000	18,000
Contract Labor	75	2,000	2,000
Rental Expense	213	500	1,000
Mileage	284	500	1,000
Other Contractual Service	250	500	1,000
Testing Services	1,453	2,000	5,000
Fuel	3,683	4,000	6,000
Permits & Licenses	20		
Maintenance	6,775	5,000	17,308
Supplies	11,487	12,500	30,099
Utilities	14,334	14,500	15,000
Office Expense	2,066	1,500	2,500
Repairing & Servicing	1,865		25,000
Loan Principal	4,053	4,056	4,468
Loan Interest	3,589	3,387	3,174
Lease-Purchase Payments	1,164		0
Transfer to Capital Improvements Fund			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**121,618**	**123,943**	**190,549**
Unencumbered Cash Balance Dec 31	39,492	50,549	0
2023/2024/2025 Budget Authority Amount	185,614	175,451	190,549

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for the financial information for 2023, the projected financial information for 2024, or the projected budget for 2025.

City of Kensington 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	66,190	44,047	52,797
Receipts:			
Charges	47,947	50,000	55,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**47,947**	**50,000**	**55,000**
Resources Available:	**114,137**	**94,047**	**107,797**
Expenditures:			
Personal Services	26,550	27,500	27,000
Postage		50	50
Electric	1,411	1,500	5,000
Mileage		100	500
Training		200	1,000
Testing Services		300	5,000
Permits & Licenses	185	300	1,000
Maintanance	435	800	21,518
Supplies		500	25,622
Grounds Main Supply			
Lease-Purchase Payments	1,164		
Transfer to Capital Improvements Fund	40,000	10,000	20,000
Cash Forward (2025 column)			
Miscellaneous	345		1,107
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**70,090**	**41,250**	**107,797**
Unencumbered Cash Balance Dec 31	44,047	52,797	0
2023/2024/2025 Budget Authority Amount	98,819	98,819	107,797

Adopted Budget **Swimming Pool**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,424	4,938	8,438
Receipts:			
Admissions	5,235	5,200	5,300
Concessions	2,106	2,200	2,500
Lessons	960	1,700	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**8,301**	**9,100**	**9,800**
Resources Available:	**10,725**	**14,038**	**18,238**
Expenditures:			
Utilities	2,272	3,200	5,931
Supplies	64	1,200	1,500
Chemicals			
Concessions	1,905	700	1,000
Maintenance	1,146	500	9,807
Mileage			
Building & Systems			
Cash Forward (2025 column)			
Miscellaneous	400		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,787**	**5,600**	**18,238**
Unencumbered Cash Balance Dec 31	4,938	8,438	0
2023/2024/2025 Budget Authority Amount	9,431	9,431	18,238

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for the financial information for 2023, the projected financial information for 2024, or the projected budget for 2025.

City of Kensington

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement		**Gifts & Grants**		**ARPA Grant**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	227,016	Cash Balance Jan 1	1,394	Cash Balance Jan 1	55,890	Cash Balance Jan 1		Cash Balance Jan 1		284,300
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Local Sales Tax	59,658	Grants & Donations	67,361	ARPA Grant						
Transfer From General Fund										
Transfer From Solid Waste Fund	20,000									
Transfer From Sewer Fund	40,000									
Total Receipts	119,658	Total Receipts	67,361	Total Receipts	0	Total Receipts	0	Total Receipts	0	187,019
Resources Available:	346,674	Resources Available:	68,755	Resources Available:	55,890	Resources Available:	0	Resources Available:	0	471,319
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Building Improvements		Grants & Donations	50,773							
Water Line Maintence										
Street Material	60,083									
Street Repair	130,000									
Total Expenditures	190,083	Total Expenditures	50,773	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	240,856
Cash Balance Dec 31	156,591	Cash Balance Dec 31	17,982	Cash Balance Dec 31	55,890	Cash Balance Dec 31	0	Cash Balance Dec 31	0	230,463 **
										230,463 **

** Note: These two block figures should agree.

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for the finanacial information for 2023, the projected financial information for 2024, or the projected budget for 2025.

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Kensington

will meet on September 9, 2024 at 5:00 pm at City Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

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

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	194,386	43.323	182,272	43.443	196,772	115,450	44.797
Debt Service							
Library	8,600	2.943	8,054	2.738	8,200	7,154	2.776
Special Highway	19,558		10,600		13,079		
Park & Recreation	1,500		1,400		4,735		
Solid Waste	49,560		38,500		53,721		
Water	121,618		123,943		190,549		
Sewer	70,090		41,250		107,797		
Swimming Pool	5,787		5,600		18,238		
Non-Budgeted Funds	240,856						
Totals	711,955	46.266	411,619	46.181	593,091	122,604	47.573
						*Revenue Neutral Rate***	*43.853*
Less: Transfers	60,000		20,000		38,000		
Net Expenditure	651,955		391,619		555,091		
Total Tax Levied	101,746		113,017		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,199,224		2,447,257		2,577,158		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	260,373	246,810	232,987
Revenue Bonds	0	0	0
Other	92,831	75,261	67,733
Lease Purchase Principal	17,185	0	0
Total	370,389	322,071	300,720

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

Amber Hardacre

City Official Title: City Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

City of Kensington

will meet on September 9, 2024 at 5:00 pm at City Office for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Smith County

Revenue Neutral Rate*	43.853	Proposed Tax Rate	47.573

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	95,129	36.912	1,858
Debt Service			0
Library	6,618	2.568	129
			0
			0
			0
			0
TOTAL	101,747	39.480	1,987

2024 July 1 Valuation: 2,577,158

Valuation Factor: 2,577.158

Neighborhood Revitalization Subj to Rebate: 50,335

Neighborhood Revitalization factor: 50.335

**This information comes from the 2025 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Kensington City Council Meeting

September 9, 2024

Location: City Office

REVENUE NEUTRAL RATE/BUDGET HEARING – 5:00PM

Mayor Max Kuhlmann called the meeting to order at 5:00pm. Present were councilmembers Don Dodds Jr., Adam Synoground, Don Dodds Sr., Charlie Grimm, and Blayne Bienhoff. Also present was employee Amber Hardacre and Troy Conaway. Guests in attendance were Barbara Grauerholz and Donna Westbrook.

There were no comments from the public on the revenue neutral rate or the budget. Charlie moved, seconded by Don Sr. to adopt resolution 2024-02 to exceed the revenue neutral rate. Votes recorded as follows: Blayne Bienhoff—Aye, Charlie Grimm—Aye, Don Dodds, Sr.—Aye, Adam Synoground—Aye, Don Dodds, Jr.—Aye. Motion carried 5-0.

Mayor Max Kuhlmann adjourned the revenue neutral rate hearing and called the budget hearing to order at 5:20. Adam moved, seconded by Charlie, to adopt the 2025 budget as presented. Motion carried 5-0.

REGULAR MEETING

Mayor Max Kuhlmann adjourned the budget hearing, and called the regular meeting to order at 5:23PM.

Barbara Grauerholz and Donna Westbrook thanked the council for purchasing a handrail for the Legion area, but expressed concern that there needs to be more handrails along Main Street. They proposed eight more handrails and presented a bid from Justin Bretton for a cost of $130/handrail installed. Council agreed that more handrails would be beneficial for our population. Amber will apply for a grant from the HOME Foundation for the handrails. Barb and Donna also asked about the possibility of doing something about the old mortuary and the need for new sidewalks in town. Barb and Donna left the meeting.

Amber read the minutes from the Aug. 12 meeting. Don Jr. moved, seconded by Don Sr., to approve the minutes as read. Motion carried 5-0. Amber read the minutes from the Aug. 26 special meeting. Don Sr. moved, seconded by Charlie, to approve the minutes as read. Motion carried 5-0. The bills were reviewed. Don Jr. moved, seconded by Blayne, to approve the bills and issue payment. Motion carried 5-0. Amber presented the treasurer's report. Adam moved, seconded by Don Jr., to approve the report as presented. Motion carried 5-0.

OLD BUSINESS -- None

NEW BUSINESS

Skid steer contract—Blayne moved, seconded by Don Sr. to accept the skid steer rental contract for $5800/year from Landmark Implement. Motion carried 5-0.

Pool proposal—Charlie moved, seconded by Adam to approve the pool proposal from Arnold Pool Company for changing sand in four filters, repairing the broken filter, and purchasing diving board resurfacing kits for a total of $4318.00. Motion carried 5-0.

Health insurance—Nothing to discuss. Health insurance will remain the same.

REPORTS

Time cards/logs/leave reports—reviewed

Troy—Donna's pressure washer/trailer: Adam moved, seconded by Don Jr. to offer Donna $1250 for both trailer and pressure washer. Motion carried 5-0. Lead and Copper report in progress—due in October. Pump for locker well is ordered.

Pool—outlet installed

Amber—Park grant still needs completed (swings/benches), HOME grant application will be for Main Street handrails, Srader grant for roadside park is in progress.

OTHER

Disabled vehicle letters were mailed. The list was reviewed. Council will review the list again at the next meeting and decide to how to proceed if the vehicles have not been removed.

Streets—Sweeper needs brush replaced. Adam will check with Gabe Dix.

Weeds on South Washington Street—Amber will write a letter and send by certified mail.

EXECUTIVE SESSION

ADJOURN

Charlie moved to adjourn the meeting at 7:10PM. Adam seconded. Motion carried 5-0.

Resolution No. 2024-02

A RESOLUTION OF THE CITY OF KENSINGTON, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Kensington was calculated as 43.853 mills by the Smith County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Kensington will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 9, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Kensington, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF KENSINGTON:

The City of Kensington shall levy a property tax rate exceeding the Revenue Neutral Rate of 47.573 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 9th day of September, 2024, and **SIGNED** by the Mayor.

Max Kuhlmann, Mayor

Attested:

Amber B. Hardacre, City Clerk

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Kensington

will meet on September 9, 2024 at 5:00 pm at City Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

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

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	194,386	43.323	182,272	43.443	196,772	115,450	44.797
Debt Service							
Library	8,600	2.943	8,054	2.738	8,200	7,154	2.776
Special Highway	19,558		10,600		13,079		
Park & Recreation	1,500		1,400		4,735		
Solid Waste	49,560		38,500		53,721		
Water	121,618		123,943		190,549		
Sewer	70,090		41,250		107,797		
Swimming Pool	5,787		5,600		18,238		
Non-Budgeted Funds	240,856						
Totals	711,955	46.266	411,619	46.181	593,091	122,604	47.573
						*Revenue Neutral Rate***	43.853
Less: Transfers	60,000		20,000		38,000		
Net Expenditure	651,955		391,619		555,091		
Total Tax Levied	101,746		113,017		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,199,224		2,447,257		2,577,158		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	260,373	246,810	232,987
Revenue Bonds	0	0	0
Other	92,831	75,261	67,733
Lease Purchase Principal	17,185	0	0
Total	370,389	322,071	300,720

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

(First published in The Smith County Pioneer, Thursday, August 8, 2024

Amber Hardacre

City Official Title: City Clerk