

2020

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 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Computation to Determine State Library Grant		0		
Fund	K.S.A.			
General	12-101a	294,274	86,002	48.541
Debt Service	10-113			
Library	12-1220	7,000	5,702	3.218
Special Highway		23,442		
Park & Recreation		3,448		
Solid Waste		55,537		
Water		136,195		
Sewer		68,600		
Swimming Pool		24,245		
Non-Budgeted Funds				
Totals	xxxxxxx	612,741	91,704	51.759
Budget Summary		0		County Clerk's Use Only
Neighborhood Revitalization				1771734
				Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

91,704
NO

Assisted by:

Mapes & Miller LLP

Address:

PO Box 266

Phillipsburg, KS 67661

Email:

Date Attested: _____ 2019

County Clerk

Governing Body

See Summary of Significant Assumptions. No assurance is provided.

City of Kensington

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 89,563
2. Library levy in 2019 budget	- \$ 5,489
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 84,074

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ 4,013	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 49,986	
5b. Personal property 2018	- 52,845	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2019 :		
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 2019 :	+ 6,028	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	10,041	
11. Total estimated valuation July 1, 2019	1,771,533	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0057	
13. Percentage adjustment increase (12 times 3)	+ \$ 479	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 1,261	
16. Total Percentage Adjustments	\$ 1,740	

See Summary of Significant Assumptions. No assurance is provided.

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u> </u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u> </u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u> </u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+	<u> </u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u> </u>	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:		+	<u> </u>	
23. Law enforcement expenses - 2020 budget:		+	<u>5,000</u>	
Law enforcement expenses - 2019 budget:		-	<u>5,000</u>	
CPI adjustment	1.50%		<u>75</u>	
Increased law enforcement expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
24. Fire protection expenses - 2020 budget:		+	<u> </u>	
Fire protection expenses - 2019 budget:		-	<u> </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased fire protection expense in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
25. Emergency medical expenses - 2020 budget:		+	<u> </u>	
Emergency medical expenses - 2019 budget:		-	<u> </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased emergency medical expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
26. Total Revenue Adjustments			<u>0</u>	

See Summary of Significant Assumptions. No assurance is provided.

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	<u>5,890</u>
Other tax entity levy - 2020 budget:	+	<u> </u>
Other tax entity levy - 2020 budget:	+	<u> </u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>5,890</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u> </u>
30. Total Computed Tax Levy		<u>91,704</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	
2017 Tax Levy (Less Levy for other Governmental Units)	None
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.025	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!
2020 Total Tax Levy (Less Levy for Other Governmental Units)	
Exemption from Election Requirement	#DIV/0!

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0
CPI Adjustment	1,261
2020 Mill Rate (Less Mills for other Governmental Units)	
Loss of Assessed Valuation Multiplied by 2020 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	1,261

Exemption from Election Requirement **Yes**

See Summary of Significant Assumptions. No assurance is provided.

City of Kensington

2020

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

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Proposed Year 2020				
		MVT	RV	16/20M Veh	Comm Veh	Watercraft
General	84,074	13,458	203	185	2,188	204
Debt Service						
Library	5,489	879	13	12	143	13
TOTAL	89,563	14,337	216	197	2,331	217

County Treas Motor Vehicle Estimate 14,337

County Treas Recreational Vehicle Estimate 216

County Treas 16/20M Vehicle Estimate 197

County Treas Commercial Vehicle Tax Estimate 2,331

County Treas Watercraft Tax Estimate 217

Motor Vehicle Factor 0.16008

Recreational Vehicle Factor 0.00241

16/20 Vehicle Factor 0.00220

Commercial Vehicle Factor 0.02603

Watercraft Factor 0.00242

See Summary of Significant Assumptions. No assurance is provided.

City of Kensington

2020

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
General	Capital Improvements	15,000	15,000	15,000	12-1,118
Solid Waste	Capital Improvements	20,000	20,000	20,000	12-825d
Sewer	Capital Improvements	40,000	20,000	20,000	12-825d
	Totals	75,000	55,000	55,000	
	Adjustments*				
	Adjusted Totals	75,000	55,000	55,000	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020			
						Interest	Principal	Interest	Principal	Interest	Principal		
General Obligation:													
KS Public Water Supply	2/1/2017	2/1/2037	1.56	348,978	341,773	02/01	08/01	02/01	08/01	5,275	14,617	5,046	14,898

See Summary of Significant Assumptions. No assurance is provided.

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 2019	Payments Due 2019	Payments Due 2020
NONE							
Totals					0	0	0

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

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

Budgeted Year: 2020

Library found in: City of Kensington
Smith 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	Proposed Year
	<u>2019</u>	<u>2020</u>
Ad Valorem Tax	\$5,489	\$5,702
Delinquent Tax	\$150	\$200
Motor Vehicle Tax	\$1,348	\$879
Recreational Vehicle Tax	\$18	\$13
16/20M Vehicle Tax	\$11	\$12
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$7,016	\$6,806
Difference in Total Taxes:	(\$210)	
Qualify for grant:	Not Qualify	

Second test:

Assessed Valuation	\$1,704,972	\$1,771,533
Did Assessed Valuation Decrease?	No	
Levy Rate	3.219	3.219
Difference in Levy Rate:	0.000	
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 Kensington

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	53,379	70,533	50,274
Receipts:			
Ad Valorem Tax	78,374	84,074	xxxxxxxxxxxxxxxx
Delinquent Tax	1,334	2,000	2,000
Motor Vehicle Tax	20,494	20,472	13,458
Recreational Vehicle Tax	350	281	203
16/20M Vehicle Tax	147	165	185
Commercial Vehicle Tax	3,577	3,033	2,188
Watercraft Tax	0	0	204
Gross Earning (Intangible) Tax	12,506	11,251	13,002
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	1,711	1,841	1,848
Franchise Tax	16,021	17,000	17,500
Licenses & Permits	301	500	500
Fines	158	200	250
Reimbursed Expenses	94,028	94,500	94,500
Grants	3,961	4,000	4,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	5,001	5,100	5,500
Neighborhood Revitalization Rebate	-2,243	-1,768	-1,273
Miscellaneous	6,437	6,500	6,600
Does miscellaneous exceed 10% of Total R			
Total Receipts	242,157	249,149	160,665
Resources Available:	295,536	319,682	210,939
Expenditures:			
General Government	159,217	186,950	205,543
Debt Service	20,474	25,000	29,000
Swimming Pool Personal Services	22,327	24,000	25,000
Police Contractual	4,800	5,000	5,000
Street Material	185	500	1,000
Parks & Rec-Ground Maint		500	500
Grants & Donations	3,000	5,100	6,000
Transfer to Capital Improvement	15,000	15,000	15,000
Cash Forward (2020 column)			
Miscellaneous		7,358	7,231
Does miscellaneous exceed 10% of Total E			
Total Expenditures	225,003	269,408	294,274
Unencumbered Cash Balance Dec 31	70,533	50,274	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	241,161	232,023	294,274
Non-Appropriated Balance			
See Tab C	Total Expenditure/Non-Appr Balance		294,274
	Tax Required		83,335
Delinquent Comp Rate:	3.2%		2,667
Amount of 2019 Ad Valorem Tax			86,002

See Summary of Significant Assumptions. No assurance is provided.

City of Kensington

2020

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
General Government			
Personal Services	29,046	35,000	35,175
Maintenance	51,866	55,000	55,000
Supplies	3,686	5,000	6,000
Office Exp	4,027	4,800	7,000
Utilities	20,593	22,000	25,000
Health Insurance	13,342	14,000	15,000
Accounting & Auditing	8,050	8,200	8,600
Attorney	917	3,100	3,500
Mileage	17	100	500
Contractual	60	100	3,000
Insurance	16,279	16,500	20,268
Grants & Donations	50	7,850	8,500
Property Taxes	4,325	4,700	5,000
Miscellaneous	1,048	1,500	2,000
Alcoholic Beverage Cont	25	100	150
Remittances	1,565	3,000	3,500
Reimbursement	1,832	3,050	3,800
Training & Education	210	250	300
Food/Concessions	132	200	250
Machinery & Equipment	2,147	2,500	3,000
Total	159,217	186,950	205,543
Debt Service			
System Improvements	7,642	9,000	10,000
Loan Principal	6,945	8,000	9,000
Loan Interest	4,808	6,000	7,000
Debt Service Fees	1,079	2,000	3,000
Total	20,474	25,000	29,000
Page Total	179,691	211,950	234,543

City of Kensington

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
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% of Total E			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	3.2%		
Amount of 2019 Ad Valorem Tax	0		

Adopted Budget Library	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	316
Receipts:			
Ad Valorem Tax	5,159	5,489	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	91	150	200
Motor Vehicle Tax	1,360	1,348	879
Recreational Vehicle Tax	23	18	13
16/20M Vehicle Tax	11	11	12
Commercial Vehicle Tax	232	200	143
Watercraft Tax			13
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-147		-83
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Receipts	6,729	7,216	1,177
Resources Available:	6,729	7,216	1,493
Expenditures:			
Appropriation to Library	6,729	6,900	7,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	6,729	6,900	7,000
Unencumbered Cash Balance Dec 31	0	316	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	6,998	6,940	7,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	3.2%		
Amount of 2019 Ad Valorem Tax	5,702		

Qualifies for

City of Kensington

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	4,691	9,852	11,282
Receipts:			
State of Kansas Gas Tax	12,096	12,150	12,160
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	12,096	12,150	12,160
Resources Available:	16,787	22,002	23,442
Expenditures:			
Repairing & Servicing		150	200
Equipment Maintenance	276	70	500
Rent Equipment	3,528	5,000	6,000
Equipment Main Supplies	259	500	600
Street Material	2,049	4,000	14,642
Fuel	823	1,000	1,500
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	6,935	10,720	23,442
Unencumbered Cash Balance Dec 31	9,852	11,282	0
2018/2019/2020 Budget Authority Amount	15,334	20,536	23,442

Adopted Budget Park & Recreation	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	871	1,459	1,600
Receipts:			
Liquor Tax	1,711	1,841	1,848
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,711	1,841	1,848
Resources Available:	2,582	3,300	3,448
Expenditures:			
Maintenance	323	500	1,448
Utilities	647	1,000	1,500
Supplies	153	200	500
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,123	1,700	3,448
Unencumbered Cash Balance Dec 31	1,459	1,600	0
2018/2019/2020 Budget Authority Amount	2,079	2,850	3,448

City of Kensington

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Solid Waste	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	29,650	15,537	5,537
Receipts:			
Fees Collected	33,487	40,000	50,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	33,487	40,000	50,000
Resources Available:	63,137	55,537	55,537
Expenditures:			
Removal of Wastes	27,600	30,000	35,537
Transfer to Capital Improvements Fund	20,000	20,000	20,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	47,600	50,000	55,537
Unencumbered Cash Balance Dec 31	15,537	5,537	0
2018/2019/2020 Budget Authority Amount	49,663	60,650	55,537

Adopted Budget Water	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	21,034	8,790	16,195
Receipts:			
Charges to Customers	96,662	120,000	120,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	96,662	120,000	120,000
Resources Available:	117,696	128,790	136,195
Expenditures:			
Personal Services	44,433	44,500	46,000
Remittances	2,589	2,600	3,000
Health Insurance	13,342	13,500	13,800
Contract Labor	1,704	1,800	1,800
Rental Expense	213	250	300
Mileage	218	250	300
Other Contractual Service	75	100	200
Testing Services	4,370	500	5,000
Permits & Licenses	60	70	100
Fuel	2,380	500	3,000
Reimbursements	36	50	100
Maintenance	11,488	5,000	11,800
Supplies	10,922	5,000	11,500
Utilities	12,332	12,500	13,000
Office Expense	3,719	3,800	3,900
Principal Payment		14,617	14,898
Interest Expense		5,275	5,046
Service Fee		1,183	1,132
Repairing & Servicing	1,025	1,100	1,319
Transfer to Capital Improvements Fund			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	108,906	112,595	136,195
Unencumbered Cash Balance Dec 31	8,790	16,195	0
2018/2019/2020 Budget Authority Amount	151,019	128,386	136,195

See Summary of Significant Assumptions. No assurance is provided.

City of Kensington

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	69,064	35,781	22,581
Receipts:			
Charges	41,108	45,000	46,019
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	41,108	45,000	46,019
Resources Available:	110,172	80,781	68,600
Expenditures:			
Personal Services	19,403	20,000	21,000
Electric	1,384	1,500	4,000
Mileage	289	500	100
Training & Education	449	500	1,000
Permits & Licenses	210	500	3,000
Maintenance	1,695	1,700	2,000
Supplies	8,698	9,000	10,000
Grounds Main Supply	2,148	2,500	2,500
Transfer to Capital Improvements Fund	40,000	20,000	20,000
Cash Forward (2020 column)			
Miscellaneous	115	2,000	5,000
Does miscellaneous exceed 10% of Total R			
Total Expenditures	74,391	58,200	68,600
Unencumbered Cash Balance Dec 31	35,781	22,581	0
2018/2019/2020 Budget Authority Amount	83,948	98,064	68,600

Adopted Budget Swimming Pool	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	2,770	1,295	2,245
Receipts:			
Admissions	5,506	7,000	8,000
Concessions	1,785	3,000	3,000
Lessons	565	1,000	1,000
Grants & Donations	7,325	9,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	15,181	20,000	22,000
Resources Available:	17,951	21,295	24,245
Expenditures:			
Utilities	3,868	4,000	5,195
Supplies	2,602	3,000	5,000
Chemicals	5,186	6,000	7,000
Concessions	1,373	1,700	2,000
Red Cross Training	825	1,000	1,000
Maintenance	2,117	2,500	3,000
Small Tools & Equipment	285	300	300
Building & Systems	200	250	250
Cash Forward (2020 column)			
Miscellaneous	200	300	500
Does miscellaneous exceed 10% of Total R			
Total Expenditures	16,656	19,050	24,245
Unencumbered Cash Balance Dec 31	1,295	2,245	0
2018/2019/2020 Budget Authority Amount	18,853	21,070	24,245

See Summary of Significant Assumptions. No assurance is provided.

Non-Budgeted Funds

(1) Fund Name:

(2) Fund Name:

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

Receipts:

Receipts:

Receipts:

Receipts:

Receipts:

Expenditures:

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No**

figure

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

See Tab B

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

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See Summary of Significant Assumptions. No assurance is provided.

2020

NOTICE OF BUDGET HEARING

The governing body of
City of Kensington

will meet on August 19th, 2019 at 5:00 P.M. at City Hall 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 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	225,003	49.008	269,408	49.311	294,274	86,002	48.547
Debt Service							
Library	6,729	3.226	6,900	3.219	7,000	5,702	3.219
Special Highway	6,935		10,720		23,442		
Park & Recreation	1,123		1,700		3,448		
Solid Waste	47,600		50,000		55,537		
Water	108,906		112,595		136,195		
Sewer	74,391		58,200		68,600		
Swimming Pool	16,656		19,050		24,245		
Non-Budgeted Funds	66,361						
Totals	553,704	52.234	528,573	52.530	612,741	91,704	51.766
Less: Transfers	75,000		55,000		55,000		
Net Expenditure	478,704		473,573		557,741		
Total Tax Levied	87,396		89,563		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,673,152		1,704,972		1,771,533		

Outstanding Indebtedness,
January 1,

	2017	2018	2019
G.O. Bonds	0	348,978	341,773
Revenue Bonds	0	0	0
Other	92,358	89,333	86,158
Lease Purchase Principal	0	0	0
Total	92,358	438,311	427,931

*Tax rates are expressed in mills

Amber Hardacre

City Official Title: City Clerk

See Summary of Significant Assumptions. No assurance is provided.

2020 Neighborhood Revitalization Rebate

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General	84,074	47.458	1,273
Debt Service			0
Library	5,489	3.098	83
			0
			0
			0
			0
TOTAL	89,563	50.557	1,356

2019 July 1 Valuation: 1,771,533

Valuation Factor: 1,771.533

Neighborhood Revitalization Subj to Rebate: 26,826

Neighborhood Revitalization factor: 26.826

**This information comes from the 2020 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

City of Kensington

Summary of Significant Assumptions
Year Ending December 31, 2020

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects Management's judgment as of July 30, 2019, the date of this projection, of the expected conditions if the hypothetical assumptions occur. There will usually be differences between projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. This summary of assumptions is not all-inclusive and the budget is based on circumstances and conditions existing at the time it was prepared.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

Receipts -

- a. Budgeted property tax revenues for 2020 are based on estimates provided by the County Treasurer, and the property evaluation provided by the County Clerk.
- b. Water sales and solid waste charges budgeted for 2020 were increased based on increases or potential increases to rates.
- c. Other 2020 budgeted receipts are deemed to be similar to prior years with increases anticipated.

Expenditures -

- a. Budgeted expenditures for personal services in 2020 were increased due to expected annual pay rate increases and increased costs of employee benefits.
- b. Budgeted payments for debt are based on the amortization schedules for each bond.
- c. Other 2020 budgeted expenditures are deemed to be similar to prior years with increases anticipated.
- d. No major projects are anticipated for 2020 at this time.
- e. There will not be any catastrophic events or circumstances beyond the City's control that would affect the above assumptions.

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Marjorie Hendrich,
Smith Center, Sara
Brehmer, Jennifer Ruder,
and Sue Ann Stutheit,
Norton, Cheryl Metcalf,
Oberlin and Lindsay
Schluntz, Birmingham,
AL.

Events sponsored by
NCKMTL are partially
funded by the Dane G.
Hansen Foundation.

Marjorie Hendrich has
a few spots open if any
one is interested in a
piano teacher. Her num-
ber is: 785-282-6118

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University of Kansas
Medical Center.

"As we continue to
expand our cardiac pro-
gram at HaysMed, Dr.
Pamulapati will be an
excellent addition to our
medical staff" said Dr.
Jeffery Curtis, cardiologist
and Administrative
Director of Cardiology.

To make an appoint-
ment call 785-623-4699 or
go to
www.haysmed.com/debak
ey-heart-institute/

WE
OPEN
DOORS



1,110,320.41
1,615,973.7N
1,083,306.35
125,419.3K
164,346.95
86,814.35
165,209.40
659,156.06
442,568.17
1,699,659.48
14,049.45
40.26
87,300.00
52,500.00
(7.20)
100,000.00
(0.4K)
(0.52)
854,321.29
19,308.73

Public Notice

(First Published in the Smith County Pioneer on August 8, 2019)

CITY OF KANSAS
City

2020

NOTICE OF BUDGET HEARING

The governing body of
City of Kansas
will meet on August 19th, 2019 at 9:00 P.M. at City Hall 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 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimated Tax Rate*
General	225,003	49.008	269,408	49.311	294,274	86,902	48.547
Debt Service							
Library	6,729	3.226	6,990	3.219	7,000	3,702	3.219
Special Highway	6,935		10,720		23,442		
Park & Recreation	1,123		1,700		1,448		
Solid Waste	47,600		50,000		53,537		
Water	108,906		112,595		136,193		
Sewer	74,391		58,200		68,600		
Swimming Pool	16,656		19,050		24,243		
Non-Budgeted Funds	66,361						
Totals	593,704	52.234	528,573	52.530	612,741	91,704	51.766
Less: Transfers	75,900		55,000		55,000		
Net Expenditure	478,704		473,573		557,741		
Total Tax Levied	87,396		89,583				
Assessed Valuation	1,673,152		1,704,972		1,771,533		

Outstanding Indebtedness

	2017	2018	2019
January 1,			
G.O. Bonds	0	348,978	341,773
Revenue Bonds	0	0	0
Other	92,358	89,353	86,158
Less: Purchase Principal	0	0	0
Total	92,358	438,331	427,931

*Tax rates are expressed in mills

Amber Hardness
City Official Title: City Clerk

2 DAY AUCTION

Thursday, August 15, 2019 • 5:30 p.m.
Saturday, August 17, 2019 • 9:30 a.m.

Auction Location: mory.
Saturday Farm Auction 1 mile West of Athol, KS to highway 8, North 4 miles to 130 Rd; East 1 Mile to 1 Rd;
1/4 mile North on the East side of the road.



THURSDAY, AUGUST 15 • 5:30 P.M.

ANTIQUES • COLLECTIBLES • HOUSEHOLD

Pots; Pans; White & Red Graniteware; Coffee Pot; Old Blue Canning Jars;
Small Kraut Cutter; Pyrex; Roasters; Crock Bowls (All Sizes); Peach Luster;
Electric Appliances; Cups; Glasses; Bowls; Silverware Set; Betty Crocker
Cookbooks; Tupperware; Kitchen Utensils; 6 Leg Oval Parlor Table; Dbl
Drop Leaf Table w/Gate Legs; Aprons; Doilies; Dresser Scarves; Pillowcas-
es; Board Games; Christmas Decorations; Sewing Supplies; Viewmaster;
Mother Goose Book; Children's Books; Cedar Chest; Round Parlor Table;
Silhouette Pictures; Shadow Boxes; Old Furniture; Box Springs & Mattress;
Blankets; Afghans; Quilts; Picture Frames; Dbl Drawer Commode; Costume
Jewelry; Wooden Folding Rulers; Horseshoe Nails in Original Box; Old Metal
Steamer Trunk; 4 Drawer Filing Cabinet; Coat Rack; Kitchen Klatter Books;
Green Hoosier S & P; Other Hoosier Jars including Coffee & Ginger; Old

