

CERTIFICATE

2016

To the Clerk of Mitchell County, State of Kansas

We, the undersigned, officers of

Post Rock Extension District #1

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 expenditures for the various funds for the year 2016; and

(3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations for the 2016 Budget.

Table of Contents:		Page No.	2016 Adopted Budget		
			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 & 16/20M Veh		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	2-623	6	941,320	564,119	
Debt Service	10-113				
Totals		XXXXXXXXXX	941,320	564,119	
Budget Summary		0	Vote publication required?	No	
Neighborhood Revitalization Rebate					

Assisted by:
Chris Onstad
NW Area Director
Address:
PO Box 786
Colby, Kansas 67701-0786
Email:
constad@ksu.edu

Final Assessed Valuation:	County Clerk's Use Only
Mitchell County	
Jewell County	
Lincoln County	
Osborne County	
Smith County	
Total Assessed Valuation	0
	November 1, 2015 Valuation

Heather J. Hartman
Russ Reinhold
Tom W. Clausen

Attest: *Aug 3* 2015
Wesley Shabert
County Clerk



Debbie J. Beam
Governing Body

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2016

The governing body of
Post Rock Extension District #1
Mitchell County

will meet on August 3, 2015 at Noon at Post Rock District - Beloit Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Post Rock District - Lincoln Office and will be available at this hearing.

SUPPORTING COUNTIES

Mitchell County (home county) Jewell County, Lincoln County, Osborne County, Smith County

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of 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 2014		Current Year Estimate for 2015		Proposed Budget Year for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	767,847	2.495	831,500	2.460	941,320	564,119	2.117
Debt Service							
Totals	767,847	2.495	831,500	2.460	941,320	564,119	2.117
Less: Transfers	0		0		0		
Net Expenditures	767,847		831,500		941,320		
Total Tax Levied	551,623		567,380		xxxxxxxxxxxxxx		
Assessed Valuation:	184,545,228		230,643,413		266,454,938		

Outstanding Indebtedness,

Jan 1,	2014	2015	2016
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.


Bret Strine, Chairman

Post Rock Extension District #1

Page No.

PROOF OF PUBLICATION

State of Kansas, **Mitchell County**, ss:
 In the District Court of Said County.

In the matter of: **NOTICE OF BUDGET HEARING - POST ROCK EXT. DISTRICT #1**

(Published in the Beloit Call on Wednesday, July 15, 2015.)

NOTICE OF BUDGET HEARING

State of Kansas
 Special District
 2016

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Post Rock Extension District #1
 Mitchell County

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Outstanding Indebtedness

	2014	2015	2016
Jan 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Fur. Princ.	0	0	0
Total	0	0	0

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Bret Strine, Chairman

Post Rock Extension District #1

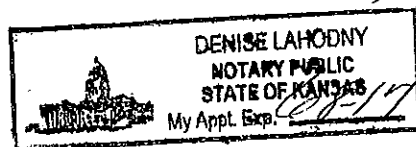
Page No.

nty, ss.

is an agent of THE printed in the State of Kansas at Beloit, Mitchell County. This paper is published weekly a year and has been in existence for years prior to this hearing. It is a class mail matter; it is not a trade publication; that it is a legal notice; that the attached is true and correct consecutive week

fied statement of \$128.70.

to this



Post Rock Extension District #1
 Mitchell County

State of Kansas
 Special District
 2016

Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ <u>567,380</u>
2. Debt service levy in 2015 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>567,380</u>

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015:	+ <u>1,970,433</u>	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ <u>7,432,565</u>	
5b. Personal property 2014	- <u>7,096,656</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>335,909</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2015:		<u>667,962</u>
7. Total valuation adjustment (sum of 4, 5c, 6)		<u>2,974,304</u>
8. Total estimated valuation July, 1,2015	<u>266,454,938</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>263,480,634</u>
10. Factor for increase (7 divided by 9)		<u>0.01129</u>
11. Amount of increase (10 times 3)		+ \$ <u>6,405</u>
12. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>573,785</u>
13. Debt service levy in this 2016 budget		<u>0</u>
14. 2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>573,785</u>
15. Consumer Price Index for all urban consumers for calendar year 2014		<u>1.60%</u>
16. Consumer Price Index adjustment (3 times 15)		\$ <u>9,078</u>
17. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16)		\$ <u>582,863</u>

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 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.

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

2015 Budgeted Funds	Tax Levy Amount in 2015 Budget	Allocation for Year 2016				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	567,380	54,268	825	8,620	2,988	447
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
Total	567,380	54,268	825	8,620	2,988	447

County Treas Motor Vehicle Estimate 54,268

County Treas Recreational Vehicle Estimate 825

County Treas 16/20M Vehicle Estimate 8,620

County Treas Commercial Vehicle Tax Estimate 2,988

County Treas Watercraft Tax Estimate 447

MVT Factor 0.09565

RVT Factor 0.00145

16/20M Factor 0.01519

Comm Veh Factor: 0.00527

Watercraft Factor 0.00079

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	62,800	111,926	115,389
Receipts:			
Ad Valorem Tax	491,599	567,380	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		55,368	54,268
Recreational Vehicle Tax		823	825
16/20M Vehicle Tax		8,392	8,620
Commercial Vehicle Tax			2,988
Watercraft Tax			447
LAVTR			0
Kansas State University	175,664	175,000	175,000
Non-Appropriated Funds - Reimbursable	140,388	25,000	25,000
Other Receipts	9,322	3,000	3,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	816,973	834,963	270,148
Resources Available:	879,773	946,889	385,538
Expenditures:			
Audit, Bond, Insurance, Legal Fees	11,708	14,000	13,000
Telephone	19,407	22,000	23,000
Rent and Utilities	0	0	0
Supplies, Stationery, and Postage	13,531	15,000	17,000
Equipment/Auto Exchange	19,902	20,000	22,000
Ed. Program Support	7,958	8,500	9,000
Travel	23,104	25,500	26,000
Subsistence	5,227	7,000	8,000
Salaries	560,258	583,000	606,320
Employer Contribution Benefits	73,638	82,500	92,000
Nonappropriated (reimbursable)	16,224	25,000	25,000
Equipment Reserve/Capital Outlay	16,889	29,000	100,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	767,847	831,500	941,320
Unencumbered Cash Balance Dec 31	111,926	115,389	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	845,000	894,500	941,320
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	941,320
		Tax Required	555,782
Delinquent Comp Rate:	1.5%		8,337
Amount of 2015 Ad Valorem Tax			564,119

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.5%	0
	Amount of -1 Ad Valorem Tax		0

Adopted Budget

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.5%	0
	Amount of -1 Ad Valorem Tax		0

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does misc. exceed 10% Total Expenditure:			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amoun	0	0	0

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does misc. exceed 10% Total Expenditures:			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amoun	0	0	0

Post Rock Extension District #1

2016

2016 Neighborhood Revitalization Rebate

Budgeted Funds for 2016	2015 Ad Valorem before Rebate**	2015 Mil Rate before Rebate	Estimate 2016 NR Rebate
General			
Debt Service			
TOTAL	0	0.000	0

2015 July 1 Valuation: 266,454,938

Valuation Factor: 266,454.938

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2016 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Input Sheet for Special District1 Budget Workbook

Enter special district name (may be longer than green cell):
 Enter county name (home county) followed by "County":
 Enter names of other supporting counties:
 First
 Second
 Third
 Fourth
 Enter year being budgeted (YYYY):

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2015 Budget, Certificate Page:
 If amended, then use the amended figures.

Fund Names:	Statute	2015 *Expenditures*	Amount of 2014 Ad Valorem Tax
General	2-623	894,500	567,380
Debt Service	10-113		
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax for 2015 Budgeted Year			567,380

Note: the tool below may be used to create a more realistic estimate of ad valorem taxes to be received in the current year. Input an estimated delinquency percentage in the green box. This is not mandatory and may be left blank.

Amounts used in lieu of 2014 Ad Valorem Tax	%
	0.00%
0	
0	
0	
0	

Other (non-tax levy) fund names:

Total Expenditures for 2015 Budgeted Year	894,500

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2015 Budget, Budget Summary Page

	2013 Tax Rate (2014 Column)
General	2.495
Debt Service	
	0
	0
Total	2.495

Total Tax Levied (2014 budget column):	551,623
Assessed Valuation (2014 budget column):	184,545,228

Outstanding Indebtedness, January 1:	2013	2014
G.O. Bonds		
Revenue Bonds		
Other		
Lease Purchase Principal		

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's 2016 Budget Information:

Assessed Valuation for 2015:	
Michell County	73,759,061
Jewell County	49,379,696
Lincoln County	49,780,922
Osborne County	43,256,197
Smith County	45,279,062
Total Assessed Valuation for 2015	266,454,938

New Improvements for 2015:	
Michell County	820,413
Jewell County	142,240
Lincoln County	387,626
Osborne County	280,745
Smith County	339,369
Total New Improvements for 2015	1,970,433

Personal Property excluding oil, gas, and mobile homes - 2015:	
Michell County	2,370,587
Jewell County	1,294,602
Lincoln County	583,253
Osborne County	1,452,353
Smith County	1,427,270
Total Personal Property - 2015	7,432,565

Property that has changed in use for 2015:	
Michell County	281,888
Jewell County	150,957
Lincoln County	0
Osborne County	117,670
Smith County	117,447
Total Property that has changed in use for 2015	667,962

Personal Property excludes oil, gas, and mobile homes - 2014:	
Michell County	2,193,102
Jewell County	1,209,413
Lincoln County	808,953
Osborne County	1,505,347
Smith County	1,297,441
Total Personal Property - 2014	7,006,656

Neighborhood Revitalization - 2016:	
	0

Actual Tax Rates for the 2015 Budget:		
Exempt		Rate
General		2.460
Debt Service		
0		
0		
Total Tax Rates		2.460

Final Assessed Valuation from the November 1, 2014 Abstract:	
Michell County	63,034,190
Jewell County	42,675,466
Lincoln County	36,816,482
Osborne County	42,954,655
Smith County	40,133,220
Total Assessed Valuation from November 1, 2014 Abstract	230,643,413

From the County Treasurer's Budget Information - 2016 Budget Year Estimates:	
Motor Vehicle Tax Estimate:	
Michell County	19,664
Jewell County	8,563
Lincoln County	6,891
Osborne County	9,381
Smith County	9,770
Total Motor Vehicle Tax Estimate	54,268

Recreational Vehicle Tax Estimate:	
Michell County	245
Jewell County	161
Lincoln County	124
Osborne County	161
Smith County	134
Total Recreational Vehicle Tax Estimate	825

1620 M Vehicle Tax Estimate:	
Michell County	2,379
Jewell County	1,624
Lincoln County	1,239
Osborne County	1,431
Smith County	1,997
Total 1620 M Vehicle Tax Estimate	8,620

Commercial Vehicle Tax Estimate:	
Michell County	1,695
Jewell County	234
Lincoln County	292
Osborne County	392
Smith County	376
Total Commercial Vehicle Tax Estimate	2,988

Watercraft Tax Estimate:	
Michell County	379
Jewell County	0
Lincoln County	118
Osborne County	0
Smith County	0
Total Watercraft Tax Estimate	447

Comparison of Delinquency Taxes:			
Delinquency Rate for 2013 Uncollected Taxes and 2014 Ad Valorem Levied:	Amount		Average Delinquency Rate
	Uncollected	Levied	
Michell County	2,120	169,644	0.5%
Jewell County	933	81,870	
Lincoln County			
Osborne County	325	104,295	
Smith County			
Total	3,378	355,810	1.5%

Delinquency % used in this budget will be shown on all fund pages with a tax levy.
 **Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the 2014 Budget Certificate Page	
Funds	2014 Expenditure Amounts Budget Authority
General	845,000
Debt Service	0
	0
	0
	0

Note: If the 2014 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.