

2016

CERTIFICATE

To the Clerk of Kingman, State of Kansas

We, the undersigned, officers of

Cunningham

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2016; and
(3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations.

		2016 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
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Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	8	293,064	109,616	
Debt Service	10-113	9	49,200	19,106	
Library	12-1220	9	10,678	8,678	
Employee Benefits	12-16:102	10	33,586	25,460	
		10			
Special Highway		11	21,437		
Water Utility		11	127,332		
Sewer Utility		12	73,999		
		12			
Non-Budgeted Funds		13			
Totals		xxxxxx	609,296	162,860	
Notice of the vote to adopt required to be published and attached to the budget?			No		County Clerk's Use Only
Budget Summary		14			
Neighborhood Revitalization		15			
					Nov 1, 2015 Total Assessed Valuation

Assisted by: _____
 David Steffen _____
 City Clerk _____
 Address: _____
 PO Box 188 _____
 Cunningham, KS 67035 _____
 Email: _____
 clerk67035@gmail.com _____

David Steffen Mayor
[Signature] Councilman
Kathleen [Signature] Council member
[Signature] Council member
[Signature] Council Member

Date Attested: _____, 2015

County Clerk

Governing Body

Cunningham

2016

Computation to Determine Limit for 2016

Amount of Levy

1. Total tax levy amount in 2015 budget	+	\$	162,147
2. Debt service levy in 2015 budget	-	\$	18,494
3. Tax levy excluding debt service		\$	143,653

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015 :	+		98,294
5. Increase in personal property for 2015 :			
5a. Personal property 2015	+		71,030
5b. Personal property 2014	-		55,555
5c. Increase in personal property (5a minus 5b)	+		15,475
			(Use Only if > 0)
6. Valuation of annexed territory for 2015 :			
6a. Real estate	+		0
6b. State assessed	+		0
6c. New improvements	-		0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+		0
7. Valuation of property that has changed in use during 2015 :	+		0
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)			113,769
9. Total estimated valuation July 1, 2015			2,265,785
10. Total valuation less valuation adjustment (9 minus 8)			2,152,016
11. Factor for increase (8 divided by 10)			0.05287
12. Amount of increase (11 times 3)	+	\$	7,594
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)		\$	151,247
14. Debt service levy in this 2016 budget			19,106
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)			170,353
16. Consumer Price Index for all urban consumers for calendar year 2014			1.60%
17. Consumer Price Index adjustment (3 times 16)	\$		2,298
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)		\$	172,651

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

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

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

Budgeted Funds for 2015	Ad Valorem Levy Tax Year 2014	Allocation for Proposed Year 2016				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	112,332	22,284	291	500	410	0
Debt Service	18,494	3,669	48	82	67	0
Library	8,617	1,709	22	38	31	0
Employee Benefits	22,704	4,504	59	101	83	0
TOTAL	162,147	32,166	420	721	591	0

County Treas Motor Vehicle Estimate 32,166

County Treas Recreational Vehicle Estimate 420

County Treas 16/20M Vehicle Estimate 721

County Treas Commercial Vehicle Tax Estimate 591

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.19838

Recreational Vehicle Factor 0.00259

16/20 Vehicle Factor 0.00444

Commercial Vehicle Factor 0.00365

Watercraft Factor 0.00000

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Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2014	Current Amount for 2015	Proposed Amount for 2016	Transfers Authorized by Statute
Water Utility	Debt Service	15,000	17,500	20,100	KSA 12-825d
General	Capital Improvements		28,500	30,000	KSA 12-1,118
Sewer Utility	Capital Improvements		5,000	5,000	KSA 12-1, 118
Water Utility	Capital Improvements		12,500	15,000	KSA 12-1, 118
General	Equipment Reserve		5,000	7,000	KSA 12-1, 117
	Totals	15,000	68,500	77,100	
	Adjustments*				
	Adjusted Totals	15,000	68,500	77,100	

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

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

Budgeted Year: 2016

Library found in: Cunningham
Kingman

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>2015</u>	Proposed Year <u>2016</u>
Ad Valorem Tax	\$8,617	\$8,678
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$1,600	\$1,709
Recreational Vehicle Tax	\$24	\$22
16/20M Vehicle Tax	\$45	\$38
LAVTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	\$10,286	\$10,447
Difference in Total Taxes:	\$161	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$2,266,188	\$2,265,785
Did Assessed Valuation Decrease?	Yes	
Levy Rate	3.802	3.830
Difference in Levy Rate:	0.028	
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.

Cunningham

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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	59,712	54,257	35,863
Receipts:			
Ad Valorem Tax	86,488	112,332	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,205		
Motor Vehicle Tax	24,907	19,000	22,284
Recreational Vehicle Tax	259	250	291
16/20M Vehicle Tax	525	491	500
Commercial Vehicle Tax	385		410
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax	17,434	17,500	17,500
Local Sales Tax	35,425	36,000	37,500
Franchise Tax	21,440	21,000	21,500
Licenses	552	500	600
Fire Dept. contracts	32,500	32,500	32,500
Fire Dept. other receipts	2,398	1,500	2,500
Park Fund - receipts	2,497	2,000	2,500
Swimming Pool	4,481	4,500	5,000
Reimbursements	1,700	1,000	1,500
Donations	230	500	500
In Lieu of Tax (IRB)			
Interest on Idle Funds	63		
Miscellaneous	2,539	2,500	2,500
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	236,028	251,573	147,585
Resources Available:	295,740	305,830	183,448
Expenditures:			
Salaries & Wages	31,165	35,000	38,500
Employee Benefits			
Administrative	15,207	12,500	13,500
Animal Control	742	750	750
Demolition & solid waste	3,658	4,500	5,000
Dues & Donations	2,004	2,000	2,000
Equipment	13,000	5,000	5,000
Equipment - lease purchase	3,335	3,500	3,500
Fire Department expenses	41,579	30,500	45,000
Fuel	4,521	4,500	5,000
Insurance	10,598	11,000	11,500
Maintenance & Repairs	21,675	20,000	20,000
Municipal Court	150	500	1,000
Planning & Zoning	772	1,000	1,500
Streets & Sidewalks	24,149	25,000	25,000
Swimming Pool	10,788	11,000	11,000
Swimming Pool - Wages	18,569	19,000	19,000
Trees, Parks & Recreation	16,300	25,000	20,000
Utilities	16,133	17,000	17,500
Transfer to Capital Improvements		28,500	30,000
Transfer to Equipment Reserve		5,000	7,000
Neighborhood Revitalization Rebate	5,047	6,967	8,837
Miscellaneous	2,091	1,750	2,477
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	241,483	269,967	293,064
Unencumbered Cash Balance Dec 31	54,257	35,863	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	290,372	269,967	293,064
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			293,064
		Tax Required	109,616
Delinquent Comp Rate:	0.0%		0
Amount of 2015 Ad Valorem Tax			109,616

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	14,886	10,402	6,078
Receipts:			
Ad Valorem Tax	22,704	18,494	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	283		
Motor Vehicle Tax	1,769	4,000	3,669
Recreational Vehicle Tax	9	50	48
16/20M Vehicle Tax	181	75	82
Commercial Vehicle Tax			67
Watercraft Tax			0
Transfer from Water Utility	15,000	17,500	20,100
Interest on Idle Funds	63	50	50
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	40,009	40,169	24,016
Resources Available:	54,895	50,571	30,094
Expenditures:			
Principal	35,000	35,000	35,000
Interest	8,253	8,078	7,745
Bond Retirement Reserve			5,000
Neighborhood Revitalization Rebate	1,240	1,415	1,455
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	44,493	44,493	49,200
Unencumbered Cash Balance Dec 31	10,402	6,078	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	49,636	54,493	49,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	49,200
		Tax Required	19,106
		Delinquent Comp Rate: 0.0%	0
		Amount of 2015 Ad Valorem Tax	19,106

Adopted Budget Library	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	7,421	8,617	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	184		
Motor Vehicle Tax	2,049	1,600	1,709
Recreational Vehicle Tax	21	24	22
16/20M Vehicle Tax	48	45	38
Commercial Vehicle Tax	31	31	31
Watercraft Tax			0
Interest on Idle Funds			
Miscellaneous		137	200
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	9,754	10,454	2,000
Resources Available:	9,754	10,454	2,000
Expenditures:			
Contractual Services	9,321	9,900	10,000
Neighborhood Revitalization Rebate	433	554	678
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	9,754	10,454	10,678
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	9,983	10,454	10,678
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,678
		Tax Required	8,678
		Delinquent Comp Rate: 0.0%	0
		Amount of 2015 Ad Valorem Tax	8,678

Qualifies for s

Cunningham

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	15,064	10,269	3,379
Receipts:			
Ad Valorem Tax	22,485	22,704	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	800		
Motor Vehicle Tax	9,280	4,995	4,504
Recreational Vehicle Tax	97	66	59
16/20M Vehicle Tax	181	129	101
Commercial Vehicle Tax	146	100	83
Watercraft Tax			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	32,989	27,994	4,747
Resources Available:	48,053	38,263	8,126
Expenditures:			
Insurance	21,633	20,000	18,500
KPERS	7,469	6,750	6,500
Social Security / Medicare	7,214	6,750	6,500
Unemployment Insurance	136	250	300
Neighborhood Revitalization Rebate	1,332	1,134	1,786
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	37,784	34,884	33,586
Unencumbered Cash Balance Dec 31	10,269	3,379	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	40,286	38,234	33,586
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	33,586
		Tax Required	25,460
Delinquent Comp Rate:	0.0%		0
Amount of 2015 Ad Valorem Tax			25,460

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2014	Estimate for 2015	Year for 2016
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			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	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:	0.0%		0
Amount of 2015 Ad Valorem Tax			0

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	16,144	11,737	9,077
Receipts:			
State of Kansas Gas Tax	12,308	12,340	12,360
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	12,308	12,340	12,360
Resources Available:	28,452	24,077	21,437
Expenditures:			
Street Repair and Maint	16,715	15,000	21,437
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	16,715	15,000	21,437
Unencumbered Cash Balance Dec 31	11,737	9,077	0
2014/2015/2016 Budget Authority Amount:	17,635	22,889	21,437

Adopted Budget Water Utility	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	2,171	24,232	23,582
Receipts:			
Charges to Customers	97,792	99,000	102,000
Bulk Water Sales	519	600	600
Deposits	750	300	150
KS Setoff receipts	827	500	500
Interest on Idle Funds			
Miscellaneous		600	500
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	99,888	101,000	103,750
Resources Available:	102,059	125,232	127,332
Expenditures:			
Administration	6,423	5,500	6,000
Analytical Fees & Chemicals	1,938	3,500	3,000
Payroll Expenses	26,399	27,000	35,000
Employee Benefits	2,000	2,000	5,000
Utilities	4,824	6,000	6,500
Equipment Lease Purchase	2,628	2,700	2,700
Insurance	6,472	6,950	7,000
Maintenance	9,058	9,500	9,500
Contracted Services		5,000	13,900
Sales Tax & WPF	2,743	3,000	3,000
Transfer to Debt Service / Bond pmt	15,000	17,500	20,100
Transfer to Capital Improvements		12,500	15,000
Miscellaneous	342	500	632
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	77,827	101,650	127,332
Unencumbered Cash Balance Dec 31	24,232	23,582	0
2014/2015/2016 Budget Authority Amount:	104,000	103,000	127,332

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer Utility	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	22,605	9,712	2,000
Receipts:			
Charges to Customers	54,801	58,000	71,500
Interest on Idle Funds			
Miscellaneous			500
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	54,801	58,000	72,000
Resources Available:	77,406	67,712	74,000
Expenditures:			
Administration	2,143	2,250	2,250
Maintenance	10,570	12,000	12,500
Contracted Services	1,928	9,500	9,500
Payroll expenses	19,058	25,000	30,000
Employee Benefits	2,000	2,500	5,000
Equipment	24,509	1,250	1,500
Equipment Lease Purchase	2,428	2,428	2,428
Insurance	3,789	3,585	3,750
Utilities	1,238	1,650	1,650
Transfer to Capital Improvement		5,000	5,000
Miscellaneous	31	549	421
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	67,694	65,712	73,999
Unencumbered Cash Balance Dec 31	9,712	2,000	1
2014/2015/2016 Budget Authority Amount:	83,110	73,995	73,999

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amount:	0	0	0

NOTICE OF BUDGET HEARING

The governing body of
Cunningham
will meet on August 10, 2015 at 6:30 p.m. at City Hall, 119 N. Main, Cunningham, KS 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, 119 N. Main, Cunningham, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of Current Year Estimate for 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	241,483	44.889	269,967	49.569	293,064	109,616	48.379
Debt Service	44,493	11.030	44,493	8.161	49,200	19,106	8.432
Library	9,754	3.851	10,454	3.802	10,678	8,678	3.830
Employee Benefits	37,784	11.848	34,884	10.019	33,586	25,460	11.237
Special Highway	16,715		15,000		21,437		
Water Utility	77,827		101,650		127,332		
Sewer Utility	67,694		65,712		73,999		
Non-Budgeted Funds							
Totals	495,750	71.618	542,160	71.551	609,296	162,860	71.878
Less: Transfers	15,000		68,500		77,100		
Net Expenditure	480,750		473,660		532,196		
Total Tax Levied	154,629		162,147		xxxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,159,079		2,266,188		2,265,785		

Outstanding Indebtedness,

	2013	2014	2015
January 1,			
G.O. Bonds	550,000	515,000	480,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	28,407	21,719	59,305
Total	578,407	536,719	539,305

*Tax rates are expressed in mills


David Steffen
City Official Title: City Clerk

2016 Neighborhood Revitalization Rebate

Budgeted Funds for 2016	2015 Ad Valorem before Rebate**	2015 Mil Rate before Rebate	Estimate 2016 NR Rebate
General	112,332	49.578	8,837
Debt Service	18,494	8.162	1,455
Library	8,617	3.803	678
Employee Benefits	22,704	10.020	1,786
TOTAL	162,147	71.563	12,756

2015 July 1 Valuation: 2,265,785

Valuation Factor: 2,265.785

Neighborhood Revitalization Subj to Rebate: 178,239

Neighborhood Revitalization factor: 178.239

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