

CERTIFICATE

To the Clerk of CHEROKEE COUNTY, KANSAS, State of Kansas

We, the undersigned, officers of

CITY OF COLUMBUS

- 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.

		2016 Adopted Budget		
		Budget Authority	Amount of	County
		for Expenditures	2015 Ad	Clerk's
			Valorem Tax	Use Only
Table of Contents:		Page		
		No.		
Computation to Determine Limit for 2016		2		
Allocation of MVT, RVT, and 16/20M Vehicle		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Computation to Determine State Library Grant		7		
Fund	K.S.A.			
General (Fund 01)	12-101a	8	1,984,731	605,016 <i>35.166</i>
Debt Service (04)	10-113	9		
Library (03)	12-1220	9	106,603	89,727 <i>5.215</i>
Employee Benefits (15)	12-16, 102	10	415,350	306,445 <i>17.812</i>
Special Liability (10)		10	18,000	5,300 <i>0.308</i>
Recreation (13)	12-1927	11	13,000	11,332 <i>0.659</i>
Special Highway (11)		12	82,600	
Economic Development (02)		12	100,750	
Special Park (12)		13	8,000	
Tourism & Convention (16)		13	10,000	
Water Utility (06)		14	917,797	
Sewage Utility (07)		14	486,580	
Refuse Utility (05)		15	252,330	
Law Enforcement Trust (09)		15	25,000	
Non-Budgeted Funds-A		16		
Non-Budgeted Funds-B		17		
Totals		xxxxxx	4,420,741	1,017,820 <i>59.160</i>
Notice of the vote to adopt required to be published and attached to the bud			No	County Clerk's Use Only
Budget Summary		18		<i>17,204,725</i>
Neighborhood Revitalization Rebate				Nov 1, 2015 Total Assessed Valuation

Assisted by:
 Diehl, Banwart, Bolton, CPAs, PA
 Terence L. Sercer, CPA
 Address:
 7 1/2 East Wall Street
 Fort Scott, KS. 66701
 Email:
 cpasercer@dbbjb.com
 Attest: _____ 2015

 County Clerk

David Martin

Barbara Casper

Robert M. Longley

 Governing Body

Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ <u>990,216</u>
2. Debt service levy in 2015 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>990,216</u>
2015 Valuation Information for Valuation Adjustments	
4. New improvements for 2015:	+ <u>214,925</u>
5. Increase in personal property for 2015:	
5a. Personal property 2015	+ <u>1,188,238</u>
5b. Personal property 2014	- <u>1,230,113</u>
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>
	(Use Only if > 0)
6. Valuation of annexed territory for 2015:	
6a. Real estate	+ <u>0</u>
6b. State assessed	+ <u>0</u>
6c. New improvements	- <u>0</u>
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>
7. Valuation of property that has changed in use during 2015:	<u>0</u>
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	<u>214,925</u>
9. Total estimated valuation July 1, 2015	<u>17,229,369</u>
10. Total valuation less valuation adjustment (9 minus 8)	<u>17,014,444</u>
11. Factor for increase (8 divided by 10)	<u>0.01263</u>
12. Amount of increase (11 times 3)	+ \$ <u>12,508</u>
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ <u>1,002,724</u>
14. Debt service levy in this 2016 budget	<u>0</u>
15. 2016 tax levy, including debt service, prior to CPI adjustment (13 plus 14)	<u>1,002,724</u>
16. Consumer Price Index for all urban consumers for calendar year 2014	<u>1.60%</u>
17. Consumer Price Index adjustment (3 times 16)	\$ <u>15,843</u>
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$ <u>1,018,567</u>

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.

Allocation of Motor, Recreational, 16/20M Vehicle Tax

Budgeted Funds for 2015	Budget Tax Levy Amount for 2014	Allocation for Year 2016			
		MVT	RVT	16/20M Veh	Commercial
General (Fund 01)	515,229	65,415	584	833	155
Debt Service (04)					
Library (03)	92,194	11,705	105	149	28
Employee Benefits (15)	375,055	47,617	425	606	113
Special Liability (10)	4,060	515	5	7	1
Recreation (13)	3,678	467	4	6	1
TOTAL	990,216	125,719	1,123	1,601	298

County Treas Motor Vehicle Estimate	<u>125,719</u>			
County Treasurers Recreational Vehicle Estimate		<u>1,123</u>		
County Treasurers 16/20M Vehicle Estimate			<u>1,601</u>	
County Treasurers Commercial Estimate				<u>298</u>
Motor Vehicle Factor	<u>0.12696</u>			
Recreational Vehicle Factor		<u>0.00113</u>		
16/20M Vehicle Factor			<u>0.00162</u>	
Commercial Factor				<u>0.00237</u>

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2015	Date Due		Amount Due 2015		Amount Due 2016	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Sewer Series 2013	3/31/2013	3/1/2034	.9-4.5%	1,880,000	1,880,000	3/1 & 9/1	3/1	66,275	40,000	65,626	75,000
Total G.O. Bonds					1,880,000			66,275	40,000	65,626	75,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
State of Kansas Revolving Loans											
KDOT TR-0054	4/2/2007	8/1/2027	3.60%	484,600	357,972	2/1 & 8/1	2/1 & 8/1	12,163	20,840	11,413	21,590
KDH&E C20 1742	11/2/2006	3/1/2030	2.60%	700,000	591,238	3/1 & 9/1	3/1 & 9/1	14,422	29,873	13,641	30,655
Total Other					949,210			26,585	50,713	25,053	52,245
Total Indebtedness					2,829,210			92,860	90,713	90,679	127,245

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

Budgeted Year: 2016

Library found in: CITY OF COLUMBUS
CHEROKEE COUNTY, KANSAS

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	\$87,584	\$89,727
Delinquent Tax	\$2,400	\$2,400
Motor Vehicle Tax	\$10,535	\$11,705
Recreational Vehicle Tax	\$105	\$105
16/20M Vehicle Tax	\$113	\$149
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$100,737	\$104,086
Difference in Total Taxes:	\$3,349	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$16,788,410	\$17,229,369
Did Assessed Valuation Decrease?	No	
Levy Rate	5.5	5.208
Difference in Levy Rate:	(0.292)	
Qualify for grant:	Not 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 COLUMBUS

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General (Fund 01)	Prior Year Actual for 2013	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	290,443	270,075	286,038	164,803
Receipts:				
Ad Valorem Tax	483,219	551,927	489,468	xxxxxxxxxxxxxxxx
Delinquent Tax	15,550	13,590	13,800	12,950
Motor Vehicle Tax	78,022	75,432	62,888	65,415
Recreational Vehicle Tax			628	584
16/20M Vehicle Tax			674	833
Commercial Vehicle Tax			0	155
LAVTR			0	0
City and County Revenue Sharing			0	0
Mineral Production Tax				
Compensating Use Tax				
Local Sales Tax	737,423	765,318	711,000	767,000
Local Alcoholic Liquor	2,149	2,162	2,200	1,100
Special Assessments	4,406	5,042	4,000	5,000
State Connecting Links	2,554	2,556	2,500	2,500
Other Grants	4,999	0	0	0
Franchise Tax	224,241	217,311	250,000	227,000
Licenses & Fees	26,714	19,566	8,850	7,475
Township Fire Protection Fees	46,075	39,100	38,500	39,100
Municipal Court Fines	24,076	23,503	29,200	28,500
Swimming Pool Receipts	19,421	20,173	19,500	19,000
Sale of Lots	1,700	2,850	1,700	2,875
Grave Openinings	9,300	13,350	8,000	8,500
In lieu of Taxes	0	2,665	1,300	1,300
Community Building rentals	2,460	2,860	2,400	2,400
Reimbursements	19,881	8,539	0	0
VIN Inspection fees	0	0	0	0
Operating Transfer from Other Funds				
Water Utility	14,863	12,028	12,000	12,000
Sewage Utility	12,000	12,000	12,000	12,000
Refuse Utility	12,000	12,000	12,000	12,000
Residual Equity Transfer from Other Funds				
General Bond and Interest	5,408	0	0	0
Interest on Idle Funds	6,394	5,046	6,000	5,500
Miscellaneous	9,414	16,542	6,000	10,535
Does miscellaneous exceed 10% Total Re				
Total Receipts	1,762,269	1,823,561	1,694,608	1,243,722
Resources Available:	2,052,712	2,093,636	1,980,646	1,408,525

CITY OF COLUMBUS
FUND PAGE - GENERAL

Adopted Budget

General (Fund 01)

	Prior Year Actual for 2013	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Resources Available:	2,052,712	2,093,636	1,980,646	1,408,525
Expenditures:				
0	0	0	0	0
Legislative	42,852	44,454	51,725	53,205
Administrative	144,297	166,108	202,860	240,960
Street Department	401,256	374,950	405,827	423,625
Cemetery	44,747	39,051	53,419	69,930
Park Department	36,704	35,058	68,505	35,951
Swimming Pool Department	58,601	60,540	66,900	85,785
Property	107,794	85,118	95,275	84,990
Police Department	457,199	448,918	527,884	535,720
Animal Control	33,704	31,850	52,648	46,640
Fire Department	257,483	261,412	290,800	291,250
Operating Transfers to Other Funds				
Capital Improvement	198,000	174,500	0	0
Equipment Reserve	0	80,000	0	0
Special Street Improv	0	0	0	
Debt Service on Lease Purchases		5,639		0
Contingency				
Payraise 2.5%- Salaries				20,113
Payraise 2.5%- Benefits				3,802
Other contingency - same mill levy				92,760
Neighborhood Revitalization Rebate				
Miscellaneous				
Does miscellaneous exceed 10% Total Ex				
Total Expenditures	1,782,637	1,807,598	1,815,843	1,984,731
Unencumbered Cash Balance Dec 31	270,075	286,038	164,803	xxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amou	1,900,045	1,900,045	1,815,843	1,984,731
			Non-Appropriated Balance	
			Total Expenditure/Non-Appr Balance	1,984,731
			Tax Required	576,206
			Delinquent Comp Rate: 5.0%	28,810
			Amount of 2015 Ad Valorem Tax	605,016

CITY OF COLUMBUS
FUND PAGE FOR FUNDS WITH A TAX LEVY

2016

Adopted Budget Debt Service (04)	Prior Year Actual for 2013	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	5,408	0	0	0
Receipts:				
Ad Valorem Tax			0	XXXXXXXXXXXXXX
Delinquent Tax				
Motor Vehicle Tax				
Recreational Vehicle Tax				
16/20M Vehicle Tax				
Miscellaneous				
Does miscellaneous exceed 10% Total Re				
Total Receipts	0	0	0	0
Resources Available:	5,408	0	0	0
Expenditures:				
Residual Equity Transfer To General Fund	5,408	0	0	0
Neighborhood Revitalization Rebate				
Miscellaneous				
Does miscellaneous exceed 10% of Total E				
Total Expenditures	5,408	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0	XXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:		0	0	0
			Non-Appropriated Balance	
			Total Expenditure/Non-Appr Balance	0
			Tax Required	0
			Delinquent Comp Rate: 5.0%	0
			Amount of 2015 Ad Valorem Tax	0

Adopted Budget Library (03)	Prior Year Actual for 2013	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	3,198	6,842	9,961	6,762
Receipts:				
Ad Valorem Tax	78,765	92,461	87,584	XXXXXXXXXXXXXX
Delinquent Tax	2,402	2,184	2,400	2,400
Motor Vehicle Tax	12,477	12,274	10,535	11,705
Recreational Vehicle Tax			105	105
16/20M Vehicle Tax			113	149
Commercial Vehicle Tax				28
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% Total Re				
Total Receipts	93,644	106,919	100,737	14,387
Resources Available:	96,842	113,761	110,698	21,149
Expenditures:				
Appropriations to Library Board	90,000	103,800	103,936	106,603
Neighborhood Revitalization Rebate				
Miscellaneous				
Does miscellaneous exceed 10% of Total				
Total Expenditures	90,000	103,800	103,936	106,603
Unencumbered Cash Balance Dec 31	6,842	9,961	6,762	XXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	103,800	103,800	103,936	106,603
			Non-Appropriated Balance	
			Total Expenditure/Non-Appr Balance	106,603
			Tax Required	85,454
			Delinquent Comp Rate: 5.0%	4,273
			Amount of 2015 Ad Valorem Tax	89,727

CITY OF COLUMBUS

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits (15)	Prior Year Actual for 2013	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	61,417	80,619	70,864	66,237
Receipts:				
Ad Valorem Tax	294,700	280,725	356,302	XXXXXXXXXXXXXX
Delinquent Tax	8,667	7,980	8,500	8,500
Motor Vehicle Tax	45,096	45,779	31,979	47,617
Recreational Vehicle Tax			319	425
16/20M Vehicle Tax			343	606
Commercial Vehicle Tax				113
Miscellaneous		514	1,640	0
Does miscellaneous exceed 10% Total Re				
Total Receipts	348,463	334,997	399,083	57,261
Resources Available:	409,880	415,616	469,947	123,498
Expenditures:				
Employee Benefits	329,261	344,752	403,710	415,350
Neighborhood Revitalization Rebate				
Miscellaneous				
Does miscellaneous exceed 10% Total Ex				
Total Expenditures	329,261	344,752	403,710	415,350
Unencumbered Cash Balance Dec 31	80,619	70,864	66,237	XXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amou	387,000	387,000	403,710	415,350
Non-Appropriated Balance				
otal Expenditure/Non-Appr Balance				415,350
Tax Required				291,852
Delinquent Comp Rate: 5.0%				14,593
Amount of 2015 Ad Valorem Tax				306,445

Adopted Budget Special Liability (10)	Prior Year Actual for 2013	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	24,596	32,349	37,435	12,354
Receipts:				
Ad Valorem Tax	6,759	3,880	3,857	XXXXXXXXXXXXXX
Delinquent Tax	166	150	110	70
Motor Vehicle Tax	827	1,056	443	515
Recreational Vehicle Tax			4	5
16/20M Vehicle Tax			5	7
Commercial Vehicle Tax				1
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% Total Re				
Total Receipts	7,752	5,086	4,419	598
Resources Available:	32,348	37,435	41,854	12,952
Expenditures:				
Public Safety	0	0	29,500	18,000
Neighborhood Revitalization Rebate				
Miscellaneous				
Does miscellaneous exceed 10% Total Ex				
Total Expenditures	0	0	29,500	18,000
Unencumbered Cash Balance Dec 31	32,348	37,435	12,354	XXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amou	0	0	41,300	18,000
Non-Appropriated Balance				
otal Expenditure/Non-Appr Balance				18,000
Tax Required				5,048
Delinquent Comp Rate: 5.0%				252
Amount of 2015 Ad Valorem Tax				5,300

CITY OF COLUMBUS

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Recreation (13)	Prior Year Actual for 2014	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	858	7,645	8,986	1,730
Receipts:				
Ad Valorem Tax	16,258	10,755	3,494	XXXXXXXXXXXXXX
Delinquent Tax	307	346	0	0
Motor Vehicle Tax	1,422	2,240	1,225	467
Recreational Vehicle Tax			12	4
16/20M Vehicle Tax			13	6
Commercial Vehicle Tax				1
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% Total Re				
Total Receipts	17,987	13,341	4,744	478
Resources Available:	18,845	20,986	13,730	2,208
Expenditures:				
Cultural & Recreation	11,200	12,000	12,000	13,000
Neighborhood Revitalization Rebate				
Miscellaneous				
Does miscellaneous exceed 10% Total Ex				
Total Expenditures	11,200	12,000	12,000	13,000
Unencumbered Cash Balance Dec 31	7,645	8,986	1,730	XXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	12,000	12,000	12,000	13,000
Non-Appropriated Balance				
Total Expenditure/Non-Appr Balance				13,000
Tax Required				10,792
Delinquent Comp Rate: 5.0%				540
Amount of 2015 Ad Valorem Tax				11,332

Adopted Budget 0	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 5.0%			0
Amount of 2015 Ad Valorem Tax			0

CITY OF COLUMBUS

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway (11)	Prior Year Actual for 2013	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	263,116	119,113	175,733	177,472
Receipts:				
State of Kansas Gas Tax	82,233	83,768	84,280	84,400
County Transfers Gas			0	0
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	82,233	83,768	84,280	84,400
Resources Available:	345,349	202,881	260,013	261,872
Expenditures:				
Public Streets				
Capital Outlays	180,650	14,607	70,000	70,059
Debt Service				
Total Payments	45,585	12,541	12,541	12,541
Operating Transfers to Other Funds				
Special Street Improvement				
Miscellaneous				
Does miscellaneous exceed 10% Total Ex				
Total Expenditures	226,235	27,148	82,541	82,600
Unencumbered Cash Balance Dec 31	119,114	175,733	177,472	179,272
2014/2015/2016 Budget Authority Amount	95,341	95,341	82,600	82,600

Adopted Budget

Adopted Budget Economic Development (02)	Prior Year Actual for 2013	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	286,793	290,706	325,000	212,658
Receipts:				
Cable Television Payment	37,658	37,658	37,658	37,658
Grant	0	10,000	0	0
Miscellaneous	52	45	0	0
Does miscellaneous exceed 10% Total Rec				
Total Receipts	37,710	47,703	37,658	37,658
Resources Available:	324,503	338,409	362,658	250,316
Expenditures:				
Economic Development	33,797	13,409	150,000	100,750
Miscellaneous				
Does miscellaneous exceed 10% Total Ex				
Total Expenditures	33,797	13,409	150,000	100,750
Unencumbered Cash Balance Dec 31	290,706	325,000	212,658	149,566
2014/2015/2016 Budget Authority Amount	286,000	286,000	150,000	100,750

CITY OF COLUMBUS

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Park (12)	Prior Year Actual for 2013	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	13,517	15,666	17,828	12,028
Receipts:				
State Special Alcohol Tax	2,149	2,162	2,200	1,000
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% Total Re				
Total Receipts	2,149	2,162	2,200	1,000
Resources Available:	15,666	17,828	20,028	13,028
Expenditures:				
Park and Recreation	0	0	8,000	8,000
Miscellaneous				
Does miscellaneous exceed 10% Total Ex				
Total Expenditures	0	0	8,000	8,000
Unencumbered Cash Balance Dec 31	15,666	17,828	12,028	5,028
2014/2015/2016 Budget Authority Amour	19,362	19,362	8,000	8,000

Adopted Budget

Tourism & Convention (16)	Prior Year Actual for 2013	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	23,065	21,807	19,376	13,376
Receipts:				
Transient Guest Tax	3,242	5,691	4,000	4,000
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% Total Re				
Total Receipts	3,242	5,691	4,000	4,000
Resources Available:	26,307	27,498	23,376	17,376
Expenditures:				
General Government	4,500	8,122	10,000	10,000
Miscellaneous				
Does miscellaneous exceed 10% Total Ex				
Total Expenditures	4,500	8,122	10,000	10,000
Unencumbered Cash Balance Dec 31	21,807	19,376	13,376	7,376
2014/2015/2016 Budget Authority Amour	22,000	22,000	10,000	10,000

CITY OF COLUMBUS

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility (06)	Prior Year Actual for 2013	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	315,929	339,396	525,335	676,195
Receipts:				
Charges for Services	619,113	936,147	1,050,000	975,000
Service Charges	10,673	17,570	12,000	15,000
Other Charges and Fees	22,538	23,958	19,350	21,000
Reimbursements	5,987	10,734	0	0
City Sales Tax	3,473	1,495	1,000	1,500
Miscellaneous	778	4,419	2,000	2,000
Does miscellaneous exceed 10% Total Re				
Total Receipts	662,562	994,324	1,084,350	1,014,500
Resources Available:	978,491	1,333,720	1,609,685	1,690,695
Expenditures:				
Water Production	0	0	885,890	856,047
Personal Services	183,745	170,700	0	0
Contractual Services	93,674	72,948	0	0
Commodities	281,960	486,408	0	0
Sales and Water Protection Fees	9,341	20,789	0	14,150
State of Kansas Revolving Loan	15,511	15,511	15,600	15,600
Operating Transfers to Other Funds				
Utility Reserve	40,000	30,000	20,000	20,000
General	14,863	12,028	12,000	12,000
Miscellaneous				
Does miscellaneous exceed 10% Total Ex				
Total Expenditures	639,094	808,386	933,490	917,797
Unencumbered Cash Balance Dec 31	339,397	525,335	676,195	772,898
2014/2015/2016 Budget Authority Amount	950,406	950,406	933,490	917,797

Adopted Budget

Adopted Budget Sewage Utility (07)	Prior Year Actual for 2013	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	151,100	158,839	236,517	268,721
Receipts:				
Charges for Services	320,942	464,661	525,000	475,000
Service Charges	5,887	9,017	6,500	8,200
Reimbursements	391	26,755	0	0
Interest on Idle Funds				
Miscellaneous	744	14,376	250	250
Does miscellaneous exceed 10% Total Re				
Total Receipts	327,964	514,809	531,750	483,450
Resources Available:	479,064	673,648	768,267	752,171
Expenditures:				
Sewage Treatment			232,025	184,708
Personal Services	100,564	97,065		
Contractual Services	54,572	49,607		
Commodities	33,437	22,220		
Capital Outlay	0	37,800	0	100,000
State of Kansas Revolving Loans	49,652	116,439	49,246	49,246
Debt Service- Principal on GO Bonds			40,000	75,000
Debt Service- Interest on GO Bonds			66,275	65,626
Operating Transfers to Other Funds			0	
Utility Reserve	70,000	102,000	100,000	0
General	12,000	12,000	12,000	12,000
Miscellaneous				
Does miscellaneous exceed 10% Total Ex				
Total Expenditures	320,225	437,131	499,546	486,580
Unencumbered Cash Balance Dec 31	158,839	236,517	268,721	265,591
2014/2015/2016 Budget Authority Amount	498,516	498,516	501,300	486,580

CITY OF COLUMBUS

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Refuse Utility (05)	Prior Year Actual for 2013	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	198,588	251,150	308,555	339,170
Receipts:				
Charges for Services	289,902	289,225	290,000	290,000
Service Charges	4,294	4,651	4,200	4,500
Reimbursements	1,472	1,041		
Miscellaneous	258	1,771		
Does miscellaneous exceed 10% Total Rec				
Total Receipts	295,926	296,688	294,200	294,500
Resources Available:	494,514	547,838	602,755	633,670
Expenditures:				
Garbage Treatment	181,364	202,283	226,585	215,330
Operating Transfers to Other Funds				
Utility Reserve	50,000	25,000	25,000	25,000
General	12,000	12,000	12,000	12,000
Miscellaneous				
Does miscellaneous exceed 10% Total Ex				
Total Expenditures	243,364	239,283	263,585	252,330
Unencumbered Cash Balance Dec 31	251,150	308,555	339,170	381,340
2014/2015/2016 Budget Authority Amount	280,026	280,026	263,585	252,330

Adopted Budget

Adopted Budget Law Enforcement Trust (09)	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0	4,338	5,658
Receipts:			
VIN Fees	4,820	16,320	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,820	16,320	20,000
Resources Available:	4,820	20,658	25,658
Expenditures:			
Police Expenses	482	15,000	25,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	482	15,000	25,000
Unencumbered Cash Balance Dec 31	4,338	5,658	658
2014/2015/2016 Budget Authority Amount:	0	0	25,000

See Tab A

See Tab C

0

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2014 is to be shown)

2016

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement		Equipment Reserve		Special Street Improvement		Sewer Capital Projects		Gifts and Grants Trust		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	243,359	Cash Balance Jan 1	240,674	Cash Balance Jan 1	224,872	Cash Balance Jan 1	1,705,652	Cash Balance Jan 1	322	2,414,879
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Operating Transfers		Operating Transfers		Operating Transfers		KDOT Loan	0	Spectra Loan Repayme	65,856	
General Fund	174,500	General Fund	80,000	General Fund	0	Proceeds from Bond	0			
Total Receipts	174,500	Total Receipts	80000	Total Receipts	0	Total Receipts	0	Total Receipts	65856	320,356
Resources Available:	417,859	Resources Available:	320,674	Resources Available:	224,872	Resources Available:	1,705,652	Resources Available:	66,178	2,735,235
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	86,949	General Government	0	Capital Outlay	26,697	Capital Outlay	1,590,787	Contractual Services	65,856	
		Police	0							
		Fire	78,000							
Total Expenditures	86,949	Total Expenditures	78,000	Total Expenditures	26,697	Total Expenditures	1,590,787	Total Expenditures	65,856	1,848,290
Cash Balance Dec 31	330,910	Cash Balance Dec 31	242,674	Cash Balance Dec 31	198,175	Cash Balance Dec 31	114,865	Cash Balance Dec 31	322	886,945 **
										886,945 **

**Note: These two block figures should agree.

0

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2014 is to be shown)

2016

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Ella Long Trust		Utility Reserve		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	4,465	Cash Balance Dec 31	665,340	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		669,805
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	9	Transfers from Other Funds								
		Water Utility	30,000							
		Sewage Utility	102,000							
		Refuse Utility	25,000							
Total Receipts	9	Total Receipts	157000	Total Receipts	0	Total Receipts	0	Total Receipts	0	157,009
Resources Available:	4,474	Resources Available:	822,340	Resources Available:	0	Resources Available:	0	Resources Available:	0	826,814
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlays	4,173							
Total Expenditures	0	Total Expenditures	4,173	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	4,173
Cash Balance Dec 31	4,474	Cash Balance Dec 31	818,167	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	822,640 **
										822,640 **

**Note: These two block figures should agree.

NOTICE OF BUDGET HEARING

The governing body of
CITY OF COLUMBUS

will meet on August 17, 2015 at 6:30 PM 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 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 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 (Fund 01)	1,807,598	34.441	1,815,843	30.738	1,984,731	605,016	35.115
Debt Service (04)							
Library (03)	103,800	5.770	103,936	5.500	106,603	89,727	5.208
Employee Benefits (15)	344,752	17.513	403,710	22.376	415,350	306,445	17.786
Special Liability (10)		0.242	29,500	0.242	18,000	5,300	0.308
Recreation (13)	12,000	0.671	12,000	0.219	13,000	11,332	0.658
Special Highway (11)	27,148		82,541		82,600		
Economic Development (0)	13,409		150,000		100,750		
Special Park (12)			8,000		8,000		
Tourism & Convention (16)	8,122		10,000		10,000		
Water Utility (06)	808,386		933,490		917,797		
Sewage Utility (07)	437,131		499,546		486,580		
Refuse Utility (05)	239,283		263,585		252,330		
Law Enforcement Trust (0)	482		15,000		25,000		
Non-Budgeted Funds-A	1,848,290						
Non-Budgeted Funds-B	4,173						
Totals	5,654,574	58.637	4,327,151	59.075	4,420,741	1,017,821	59.075
Less: Transfers	367,528		181,000		81,000		
Net Expenditure	5,287,045		4,146,151		4,339,741		
Total Tax Levied	978,340		990,216		XXXXXXXXXXXXXXX		
Assessed Valuation	16,684,728		16,788,410		17,229,369		
Outstanding Indebtedness, January 1,							
	2013		2014		2015		
G.O. Bonds	-		1,880,000		1,880,000		
Revenue Bonds	-		-		-		
Other	1,023,937		949,210		949,210		
Lease Purchase Principal	-		-		193,795		
Total	1,023,937		2,829,210		3,023,005		

*Tax rates are expressed in mills

Cherri Chancellor

City Official Title: Clerk

City of Columbus

Revised 2016 Budget dated 7.22.2015

I have revised the budget for the contingency as we discussed via email and over the phone.

	Increase (Decrease) in expenses	Increase (Decrease) in taxes levied
<u>Increase (Decrease) spending:</u>		
General Fund - Contingency department added		
This is approximately the effect of a 2.5% raise for all employees in the general fund		
Payraise 2.5% Salaries	20,113	
This is approximately the increase in SS, Medicare and KPERs		
Payraise 2.5% Employee Benefits	3,802	
This is the additional contingency available to have the same mill levy as the PY		
Other Contingency - Same mill levy as PY	92,760	
	<u>116,675</u>	122,509
Recreation Fund - increase appropriation to Rec commissio	5,000	5,250
Employee Benefit Fund - decrease spending by 5000	(5,000)	(5,250)
Increase Special Highway Fund budget by 20,000 (non tax levy fund)		-
Increase Special Parks Fund budget by 3,000 (non tax levy fund)		-
		-
		-
	rounding	0
	<u>116,675</u>	<u>122,509</u>
 Total changes		
 Taxes according to Draft dated 7/14/2015		<u>895,312</u> 51.965
 Taxes according to Draft dated 7/22/2015		<u>1,017,821</u> 59.075
		1 (0.000)
Taxes according to this Budget		1,017,821 59.075
 Taxes & Mill Levy for the prior year		990,216 59.075
 Increase (Decrease) in taxes		27,605 -

The final published budget would have just a "contingency" in the General Fund but I have broken out the details of the contingency so that you can see what makes up the total amount.

The 2.5% raise will also increase the utility expenses as follows:

	Salaries	Benefits	Total
Refuse Utility	1,834	346	2,180
Water Utility	2,971	561	3,532
Sewer Utility	1,674	316	1,990
Totals	<u>6,479</u>	<u>1,223</u>	<u>7,702</u>

Please review and make sure I have made the changes that you expected me to make.
Terry Sercer 7/22/2015

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF CHEROKEE, SS:

Larry Hiatt of lawful age, being first duly sworn, deposeth and saith, he/she is Legal Representative of the Columbus News-Report

A thrice weekly newspaper published in the city of Columbus, Cherokee County, Kansas, and not a trade, religious, or fraternal publication, and which newspaper has been entered as second-class mail matter in the United States Post Office, Columbus, Kansas. The Columbus News-Report has been continuously and uninterruptedly published three times weekly for more than fifty weeks a year and has been so published for more than one year prior to the first publication of the notice hereinafter mentioned. A copy of that notice, is hereto attached, and was published in the regular and entire edition published on August 5, 2015 issue of said Columbus News-Report.

Affiant further says that he has personal knowledge of the statements above set forth, and that they are true.

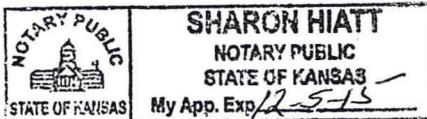
[Handwritten signature of Larry Hiatt]

August 5, 2015

[Handwritten signature of Sharon Hiatt]
 Notary Public

My Commission Expires: December 5, 2015

Printer's Fee: \$120



Legal Notice of Budget Hearing
 (First published in the Columbus News-Report, Wednesday, August 5, 2015)

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CITY OF COLUMBUS
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