

2016

CERTIFICATE

To the Clerk of Saline County, State of Kansas

We, the undersigned, officers of

City of Gypsum, Kansas

- 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:					
Computation to Determine Limit 2016		2			
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		7			
Fund	K.S.A.				
General	12-101a	8	345,626	58,468	31.916
Debt Service	10-113	9			
Library	12-1220	9	7,314	5,653	3.086
Street Lights		10	15,826	9,781	5.340
Special Highway		11	64,167		
Water		11	354,379		
Sewer		12	254,076		
Solid Waste		12	72,517		
Ambulance		13	25,836		
Non-Budgeted Funds		14			
Totals		xxxxxx	1,139,741	73,902	40.342
Notice of the vote to adopt required to be published and attached to the budget			No		County Clerk's Use Only
Budget Summary		15			1,831,975
Neighborhood Revitalization		16			Nov. 1, 2015 Total Assessed Valuation

Assisted by:

D. Scot Loyd, CPA, CGFM, CFE, CGMA

Michelle Huddle, CPA

Address:

Swindoll, Janzen, Hawk & Loyd, LLC

123 S. Main

McPherson, KS 67460

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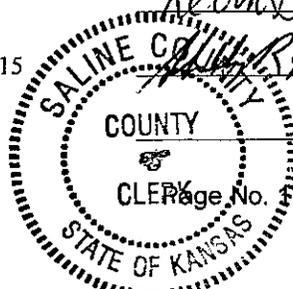
scotloyd@suhl.com

mhuddle@suhl.com

Date Attested: November 13 2015

Donald R. Merriman
County Clerk

Gary Beckel Mayor
Mike Sanders
Kevin Johnson
Kevin Johnson
Kevin Johnson



Governing Body

City of Gypsum, Kansas

2016

Computation to Determine Limit for 2016

		Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$	69,996
2. Debt service levy in 2015 budget	- \$	<u>0</u>
3. Tax levy excluding debt service	\$	<u>69,996</u>

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015 :		+ <u>116,557</u>	
5. Increase in personal property for 2015 :			
5a. Personal property 2015	+ <u>88,755</u>		
5b. Personal property 2014	- <u>89,706</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>116,557</u>	
9. Total estimated valuation July 1, 2015	<u>1,828,893</u>		
10. Total valuation less valuation adjustment (9 minus 8)		<u>1,712,336</u>	
11. Factor for increase (8 divided by 10)		<u>0.06807</u>	
12. Amount of increase (11 times 3)		+ \$ <u>4,765</u>	
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)		\$ <u>74,761</u>	
14. Debt service levy in this 2016 budget		<u>0</u>	
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		<u>74,761</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>1,120</u>	
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)		<u>\$ 75,881</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.

City of Gypsum, Kansas

2016

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	55,008	11,405	86	55	74	15
Debt Service						
Library	5,489	1,138	9	6	7	1
Street Lights	9,499	1,970	15	10	13	3
TOTAL	69,996	14,513	110	71	94	19

County Treas Motor Vehicle Estimate 14,513

County Treas Recreational Vehicle Estimate 110

County Treas 16/20M Vehicle Estimate 71

County Treas Commercial Vehicle Tax Estimate 94

County Treas Watercraft Tax Estimate 19

Motor Vehicle Factor 0.20734

Recreational Vehicle Factor 0.00157

16/20 Vehicle Factor 0.00101

Commercial Vehicle Factor 0.00134

Watercraft Factor 0.00027

City of Gypsum, Kansas

2016

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
General	Capital Improve Reserve	-	5,000	5,000	12-1,117
General	Municipal Equip Reserve	-	15,000	15,000	12-1,118
	Totals	0	20,000	20,000	
	Adjustments*				
	Adjusted Totals	0	20,000	20,000	

*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 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, 2015	Date Due		Amount Due 2015		Amount Due 2016	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

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

Budgeted Year: 2016

Library found in: City of Gypsum, Kansas
Saline 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>2015</u>	<u>2016</u>
Ad Valorem Tax	\$5,489	\$5,653
Delinquent Tax	\$300	\$500
Motor Vehicle Tax	\$1,000	\$1,138
Recreational Vehicle Tax	\$7	\$9
16/20M Vehicle Tax	\$6	\$6
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$6,802	\$7,306
Difference in Total Taxes:	\$504	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$1,776,283	\$1,828,893
Did Assessed Valuation Decrease?	No	
Levy Rate	3.091	3.091
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 Gypsum, Kansas

2016

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
General Administration			
Personal Services	46,307	46,300	47,000
Contracted Services	41,679	75,000	75,000
Commodities	4,375	5,000	5,000
Capital Outlay	24,998	0	121,076
Audit	0	8,000	8,500
Employee Benefits			
Total	117,359	134,300	256,576
Public Safety			
Personal Services	0	1,500	1,500
Contracted Services	1,712	2,500	5,000
Commodities	294	9,000	9,000
Capital Outlay	0	0	100
Patrol Service	10,240	9,600	9,600
Total	12,246	22,600	25,200
Governing Body			
Personal Services	2,374	4,000	4,000
Contracted Services	50	0	
Total	2,424	4,000	4,000
Library			
	0	0	0
Total	0	0	0
Parks			
	0	0	0
Total	0	0	0
Street			
	24,402	30,000	30,000
Total	24,402	30,000	30,000
Street Lights			
	0	0	0
Total	0	0	0
Municipal Courts			
	259	300	350
Total	259	300	350
Page Total	156,690	191,200	316,126

City of Gypsum, Kansas

2016

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	0	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 R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total B			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount			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

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	5,276	5,489	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	210	300	500
Motor Vehicle Tax	1,254	1,000	1,138
Recreational Vehicle Tax	8	7	9
16/20M Vehicle Tax	11	6	6
Commercial Vehicle Tax		0	7
Watercraft Tax		7	1
Reimbursements	0	0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	6,759	6,809	1,661
Resources Available:	6,759	6,809	1,661
Expenditures:			
Library Board	6,759	6,809	7,314
Payroll Withholdings	0	0	0
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	6,759	6,809	7,314
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount	8,544	6,982	7,314
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,314
		Tax Required	5,653
	Delinquent Comp Rate:	0.0%	0
	Amount of 2015 Ad Valorem Tax		5,653

Qualifies for

City of Gypsum, Kansas

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Street Lights	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	9,082	6,501	3,534
Receipts:			
Ad Valorem Tax	9,128	9,499	XXXXXXXXXXXXXXXXXX
Delinquent Tax	347	500	500
Motor Vehicle Tax	2,170	2,000	1,970
Recreational Vehicle Tax	14	12	15
16/20M Vehicle Tax	19	10	10
Commercial Vehicle Tax			13
Watercraft Tax		12	3
Interest on Idle Funds			
Miscellaneous	135		
Does miscellaneous exceed 10% of Total R			
Total Receipts	11,813	12,033	2,511
Resources Available:	20,895	18,534	6,045
Expenditures:			
Contractual Services	14,394	15,000	15,826
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	14,394	15,000	15,826
Unencumbered Cash Balance Dec 31	6,501	3,534	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	19,912	17,546	15,826
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	15,826
		Tax Required	9,781
Delinquent Comp Rate:	0.0%		0
Amount of 2015 Ad Valorem Tax			9,781

Adopted Budget

0	Prior Year	Current Year	Proposed Budget
	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
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 R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
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

City of Gypsum, Kansas

2016

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	56,482	58,837	51,677
Receipts:			
State of Kansas Gas Tax	10,366	10,420	10,440
County Transfers Gas	1,244	1,020	1,050
Other	578	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	12,188	12,440	12,490
Resources Available:	68,670	71,277	64,167
Expenditures:			
Contractual Services	1,697	1,600	2,000
Commodities	3,489	18,000	20,000
Capital Outlay	4,647	0	42,167
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	9,833	19,600	64,167
Unencumbered Cash Balance Dec 31	58,837	51,677	0
2014/2015/2016 Budget Authority Amount	78,214	76,232	64,167

Adopted Budget Water	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	296,496	301,029	303,179
Receipts:			
User Fees	40,415	42,000	50,000
Connection Fees	1,925	1,000	1,000
Other	88	250	200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	42,428	43,250	51,200
Resources Available:	338,924	344,279	354,379
Expenditures:			
Contractual Services	13,904	15,000	15,000
Commodities	4,284	5,000	5,000
Capital Outlay	8,822	9,000	322,179
Sales Tax and Water Protection Fee	0	100	200
Meter Deposits	50	0	0
Other	0	0	0
Personal Services	10,835	12,000	12,000
		0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	37,895	41,100	354,379
Unencumbered Cash Balance Dec 31	301,029	303,179	0
2014/2015/2016 Budget Authority Amount	381,067	374,996	354,379

City of Gypsum, Kansas

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	202,922	210,076	222,076
Receipts:			
Tax			
Insurance Proceeds			
Charges to Services	29,249	30,000	32,000
Delinquent Tax			
Special Assesments	412		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	29,661	30,000	32,000
Resources Available:	232,583	240,076	254,076
Expenditures:			
Personal Services	7,223	9,000	10,000
Contractual Services	13,237	5,000	5,000
Commodities	135	2,000	5,000
Capital Outlay	1,912	2,000	234,076
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	22,507	18,000	254,076
Unencumbered Cash Balance Dec 31	210,076	222,076	0
2014/2015/2016 Budget Authority Amount	228,060	249,223	254,076

Adopted Budget Solid Waste	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	38,729	42,517	42,517
Receipts:			
Charges For Services	28,108	30,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	28,108	30,000	30,000
Resources Available:	66,837	72,517	72,517
Expenditures:			
Contractual Services	24,320	30,000	72,517
Transfer to General Fund	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	24,320	30,000	72,517
Unencumbered Cash Balance Dec 31	42,517	42,517	0
2014/2015/2016 Budget Authority Amount	73,254	68,729	72,517

City of Gypsum, Kansas

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Ambulance	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	19,136	21,836	22,336
Receipts:			
Donations	3,350	500	500
Eureka Township		2,000	2,000
Gypsum Township		1,000	1,000
Reimbursed Expenses	695		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	4,045	3,500	3,500
Resources Available:	23,181	25,336	25,836
Expenditures:			
Contractual Services	293	2,000	2,000
Commodities	1,052	1,000	1,000
Capital Outlay	0	0	22,836
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,345	3,000	25,836
Unencumbered Cash Balance Dec 31	21,836	22,336	0
2014/2015/2016 Budget Authority Amount	17,911	23,136	25,836

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	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amount	0	0	0

Affidavit of Publication The Gypsum Advocate

City of Gypsum
Notice of Budget Hearing

Filed this 23 day of July, 2015

(First Published in the Gypsum Advocate July 23, 2015-1t) NOTICE OF BUDGET HEARING

The governing body of
City of Gypsum, Kansas
will meet on August 10, 2015 at 7:00 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 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 (6/2014)		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
General	161,323	32.324	220,200	30.969	345,626	58,468
Debt Service						
Library	6,759	3.226	6,800	3.091	7,314	5,653
Street Lights	14,394	3.582	15,000	3.348	15,826	9,781
Special Highway	9,833		19,600		64,167	
Water	37,895		41,100		354,379	
Sewer	22,307		18,000		234,076	
Solid Waste	24,320		30,000		72,517	
Ambulance	1,345		3,000		25,836	
Non-Budgeted Funds						
Totals	278,376	41.132	533,709	39.408	1,139,741	73,902
Less: Transfers	0		20,000		20,000	
Net Expenditure	278,376		333,709		1,119,741	
Total Tax Levied	69,996		69,996		1,828,893	
Assessed Valuation	1,701,769		1,701,769			

Outstanding Indebtedness, January 1,	2013	2014	2015
	G.O. Bonds	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

Judy Seanlan
City Official Title: City Clerk

NOTICE OF BUDGET HEARING

The governing body of
City of Gypsum, Kansas
will meet on August 10, 2015 at 7:00 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 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	161,323	32.324	220,200	30.969	345,626	58,468	31.969
Debt Service							
Library	6,759	3.226	6,809	3.091	7,314	5,653	3.091
Street Lights	14,394	5.582	15,000	5.348	15,826	9,781	5.348
Special Highway	9,833		19,600		64,167		
Water	37,895		41,100		354,379		
Sewer	22,507		18,000		254,076		
Solid Waste	24,320		30,000		72,517		
Ambulance	1,345		3,000		25,836		
Non-Budgeted Funds							
Totals	278,376	41.132	353,709	39.408	1,139,741	73,902	40.408
Less: Transfers	0		20,000		20,000		
Net Expenditure	278,376		333,709		1,119,741		
Total Tax Levied	69,996		69,996		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	1,701,769		1,776,283		1,828,893		

Outstanding Indebtedness,
January 1,

	2013	2014	2015
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

Judy Scanlan

City Official Title: City Clerk