

CERTIFICATE

To the Clerk of Harper County, State of Kansas

We, the undersigned, officers of

City of Harper

- 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			
		Page No.	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
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Schedule of Transfers		4			
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Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	12-101a	7	862,932	438,297	42.974
Bond & Interest	10-113	8	76,313	58,602	5.746
Airport	79-1952	9	74,525	10,199	1.000
Police and Fire Equipment	12-110b	10	12,000	11,619	1.139
Employee Benefits	12-16,102	11	171,000	143,588	14.078
Recreation	12-1927	12	43,900	44,976	4.410
Library	79-1952	13	56,133	57,985	5.685
Special Highway		14	131,238		
Special Parks & Recreation		14	27,031		
Equipment Reserve		15	463,699		
Fire Equipment Reserve		15	116,220		
Capital Improvement Program		16	47,149		
Street Reserve		16	50,000		
Transient Guest Tax		17	45,000		
Hospital Sales Tax		17	200,000		
Infrastructure Sales Tax		18	413,019		
Water Utility		19	530,578		
Sewer Utility		20	208,721		
Water Reserve		21	363,311		
Sewer Reserve		22	307,720		
Nonbudgeted funds		23			
Totals		x	4,200,489	765,266	75.032
Budget Summary		0			
Neighborhood Revitalization Rebate					
Notice of the vote to adopt required to be published and attached to the budget?				No	

70.622 w/o Recreation

Assisted by:
Lindburg Vogel Pierce Faris, Chartered

Address:
2301 N. Halstead
Hutchinson, KS
Email:
budget3@lvpf-cpa.com

Attest: *Ruth A. Elliott* 2015
Deputy County Clerk

County Clerk's Use Only

10,199,135 ✓

Nov. 1, 2015 Total Assessed Valuation

David E. Emb

Eric Barber
Governing Body

Computation to Determine Limit for 2016

	Amount of Levy
1. Total Tax Levy Amount in 2015 Budget	+ \$ <u>710,965</u>
2. Debt Service Levy in 2015 Budget	- \$ <u>29,330</u>
3. Tax Levy Excluding Debt Service	\$ <u>681,635</u>
 2015 Valuation Information for Valuation Adjustments:	
4. New Improvements for 2015:	+ <u>36,746</u>
5. Increase in Personal Property for 2015:	
5a. Personal Property 2015	+ <u>291,204</u>
5b. Personal Property 2014	- <u>450,450</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>170,272</u>
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	<u>207,018</u>
9. Total Estimated Valuation July 1, 2015	<u>10,198,746</u>
10. Total Valuation less Valuation Adjustment (9 minus 8)	<u>9,991,728</u>
11. Factor for Increase (8 divided by 10)	<u>0.02072</u>
12. Amount of Increase (11 times 3)	+ \$ <u>14,123</u>
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ <u>695,758</u>
14. Debt Service Levy in this 2016 Budget	<u>58,602</u>
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	<u>754,360</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>10,906</u>
18. Maximum levy for budget year 2016 including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$ <u>765,266</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, Commercial Vehicle Registration Fee, & Watercraft

Budgeted Funds for 2015	Budget Tax Levy Amt for 2014	Allocation for Year				
		MVT	RVT	16/20M Veh	CVR	Watercraft
General	454,157	43,054	513	186	0	0
Bond & Interest	29,330	2,781	33	12	0	0
Airport	11,793	1,118	13	5	0	0
Police and Fire Equipmen	10,971	1,040	12	5	0	0
Employee Benefits	110,571	10,482	125	45	0	0
Recreation	36,615	3,471	41	15	0	0
Library	57,528	5,454	65	24	0	0
TOTAL	710,965	67,400	802	292	0	0

County Treas Motor Vehicle Estimate	<u>67,400</u>				
County Treasurers Recreational Vehicle Estimate		<u>802</u>			
County Treasurers 16/20M Vehicle Estimate			<u>292</u>		
County Treasurers Commercial Vehicle Registration Estimate				<u>0</u>	
County Treasurers Watercraft Estimate					<u>0</u>
Motor Vehicle Factor	<u>0.09480</u>				
Recreational Vehicle Factor		<u>0.00113</u>			
16/20M Vehicle Factor			<u>0.00041</u>		
Commercial Vehicle Factor				<u>0.00000</u>	
Watercraft Factor					<u>0.00000</u>

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Unencumbered Cash Balance Jan 1	352,068	376,078	136,658
Receipts:			
Ad Valorem Tax	397,559	433,720	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	16,163	5,440	2,250
Motor Vehicle Tax	45,310	41,765	43,054
Recreational Vehicle Tax	549	450	513
16/20M Vehicle Tax	81	80	186
Commercial Vehicle Registraion Fee	-	-	-
Watercraft Tax	-	-	-
Gross Earning (Intangible) Tax	-	-	-
Local Retail Sales Tax	165,324	132,600	125,000
Local Alcoholic Liquor	3,971	4,652	4,000
Connecting links	17,490	17,500	17,500
Neighborhood Revitalization	(7,890)	(12,452)	(48,105)
Licenses and fees:			
Utility Franchise Tax	131,014	110,000	100,000
Cereal Malt Beverage & Club Licenses	2,340	445	445
Dog Licenses and Impound fees	510	210	100
Zoning permits	-	250	1,000
Licenses, fees and permits	2,146	1,615	800
Municipal Court Fines and Fees	7,242	8,000	8,000
Uses of Money and Property:			
Interest on Idle Funds	4,465	4,700	4,700
Cemetery farm rent	5,527	5,527	5,527
Other rentals	-	-	-
Charges for Services:			
Swimming pool receipts	16,103	10,000	10,000
Fire contracts	26,100	26,100	26,100
Cemetery lots and fees	8,175	5,000	5,000
Vehicle inspection fees	702	-	-
Reimbursements and Refunds:			
Reimbursements	114	500	500
Sale of surplus equipment and material	762	1,000	1,000
Transfers:			
Transfer from Water Utility Fund	-	-	-
Miscellaneous	1,196	130	130
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	844,953	797,232	307,700
Resources Available:	1,197,021	1,173,310	444,358

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Expenditures:			
Administration			
Salaries	45,213	50,000	62,000
Contractual	56,178	60,500	60,500
Commodities	6,556	15,000	15,000
Capital Outlay	-	-	-
Total	107,947	125,500	137,500
Police Department			
Salaries	132,850	153,000	145,000
Contractual	5,451	9,400	9,400
Commodities	29,565	27,875	27,875
Capital outlay	-	-	-
Emergency Management	1,000	1,000	1,000
Training	943	2,000	2,000
Total	169,809	193,275	185,275
Street Department			
Salaries	109,542	114,000	118,560
Contractual	11,073	20,000	20,000
Commodities	46,874	43,000	43,000
Storm drainage system	9,080	15,000	15,000
Lease payment	-	-	-
Total	176,569	192,000	196,560
Fire Department			
Salaries	4,062	4,200	4,200
Contractual	1,803	7,000	7,000
Commodities	11,116	11,150	11,150
Capital Outlay	-	-	-
Transfer to Fire Equipment Reserve	27,067	38,867	23,867
Total	44,048	61,217	46,217
Parks Department			
Salaries	0	-	-
Contractual	1,198	3,000	3,000
Commodities	9,670	7,700	7,700
Tree care	662	5,000	5,000
Total	11,530	15,700	15,700
Cemetery Department			
Salaries	38,172	43,000	44,720
Contractual	4,391	10,000	10,000
Commodities	10,000	7,500	7,500
Capital Outlay	-	-	-
Road materials	752	1,000	1,000
Total	53,315	61,500	63,220
Utility Services			
Electric	53,225	57,600	57,600
Gas	7,032	8,000	8,000
Telephone	5,825	6,000	6,000
Total	66,082	71,600	71,600
Page Total	629,300	720,792	716,072

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Expenditures:			
Swimming Pool			
Salaries	26,717	30,000	30,000
Contractual	6,886	5,000	5,000
Commodities	4,085	6,000	6,000
Capital outlay	1,402	5,000	5,000
Total	39,090	46,000	46,000
Other			
Community Development	13,241	17,000	12,000
Condemnation	8,273	189,000	40,000
Transfer to Equip Reserve Fund	12,500	-	-
Transfer to Capital Improvement Fund	37,500	-	25,000
Transfer to Street Reserve Fund	75,000	50,000	-
Total	146,514	256,000	77,000
Municipal Court			
Salaries	3,360	3,360	3,360
Contractual	2,679	10,000	10,000
Commodities	-	500	500
Capital outlay	-	-	-
Total	6,039	13,860	13,860
Planning & Zoning			
Contractual	-	-	5,000
Comprehensive Development Plan	-	-	5,000
Total	-	-	10,000
Total	0	0	0
Total	0	0	0
Total	0	0	0
Page Total	191,643	315,860	146,860
Total Detail Expenditures	820,943	1,036,652	862,932

(Note: Should agree with general sub-totals.)

FUND PAGE

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Bond & Interest	2014	2015	2016
Unencumbered Cash Balance Jan 1	48,320	45,860	22,438
Receipts:			
Ad Valorem Tax	62,904	28,010	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,916	500	500
Motor Vehicle Tax	7,886	6,612	2,781
Recreational Vehicle Tax	102	71	33
16/20M Vehicle Tax	16	13	12
Commercial Vehicle Registraion Fee	-	-	-
Watercraft Tax	-	-	-
Neighborhood Revitalization	(1,249)	(770)	(5,416)
Transfer from Infrastructure Sales Tax Fund	60,420	-	-
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	132,995	34,436	(2,090)
Resources Available:	181,315	80,296	20,348
Expenditures:			
Water and Sewer Improvement - Principal	29,000	29,000	29,000
Water and Sewer Improvement - Interest	14,091	12,558	11,018
Fire truck - Principal	10,400	10,800	11,200
Fire truck - Interest	5,790	5,400	4,995
Fire Station - Principal	15,000	-	-
Fire Station - Interest	750	-	-
Frontage Road - Temporary Note - Principal	60,000	-	-
Frontage Road - Temporary Note - Interest	420	-	-
Commission and postage	4	100	100
Cash basis requirement	-	-	20,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	135,455	57,858	76,313
Unencumbered Cash Balance Dec 31	45,860	22,438	xxxxxxxxxxxxxxxxxxxx
2014/2015 Budget Authority Amount:	175,558	77,858	76,313
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	76,313
		Tax Required	55,965
Del Comp Rate:	4.500%		2,637
Amount of 2015 Ad Valorem Tax			58,602
		Mill Levy	5.746

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Airport	2014	2015	2016
Unencumbered Cash Balance Jan 1	100,284	70,990	57,627
Receipts:			
Ad Valorem Tax	8,656	11,262	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	590	50	50
Motor Vehicle Tax	1,657	911	1,118
Recreational Vehicle Tax	23	10	13
16/20M Vehicle Tax	2	2	5
Commercial Vehicle Registraion Fee	-	-	-
Watercraft Tax	-	-	-
Neighborhood Revitalization	(172)	(298)	(1,028)
Aviation fuel reimbursements	1,487	7,000	7,000
Crop sales and CRP payments	-	-	-
Rentals	1,960	-	-
Grants and reimbursements	116,050	-	-
Miscellaneous	250	-	-
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	130,503	18,937	7,158
Resources Available:	230,787	89,927	64,785
Expenditures:			
Salaries	-	-	-
Contractual services	5,823	2,500	5,000
Commodities	10,065	25,000	25,000
Capital outlay	-	-	6,000
Airport improvements - City match	23,837	-	-
Airport improvements - State grant	120,072	-	-
Runway improvements	-	4,800	38,525
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	159,797	32,300	74,525
Unencumbered Cash Balance Dec 31	70,990	57,627	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	223,043	86,994	74,525
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	74,525
		Tax Required	9,740
Del Comp Rate:	4.500%		459
Amount of 2015 Ad Valorem Tax			10,199
		Mill Levy	1.000

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Police and Fire Equipment	2014	2015	2016
Unencumbered Cash Balance Jan 1	1,725	672	832
Receipts:			
Ad Valorem Tax	9,729	10,477	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	510	160	100
Motor Vehicle Tax	1,277	1,023	1,040
Recreational Vehicle Tax	16	11	12
16/20M Vehicle Tax	3	6	5
Commercial Vehicle Registraion Fee	-	-	-
Watercraft Tax	-	-	-
Neighborhood Revitalization	(193)	(277)	(1,085)
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	11,342	11,400	72
Resources Available:	13,067	12,072	904
Expenditures:			
Capital outlay	395	-	-
Transfer to Fire Equip Reserve	1,500	1,500	1,500
Transfer to Equip Reserve	10,500	9,740	10,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	12,395	11,240	12,000
Unencumbered Cash Balance Dec 31	672	832	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	12,000	12,000	12,000
		Non-Appr Bal	
See Tab A		Tot Exp/Non-Appr Bal	12,000
		Tax Required	11,096
	Del Comp Rate: 4.500%		523
	Amount of 2015 Ad Valorem Tax		11,619
	Mill Levy		1.139

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Employee Benefits	2014	2015	2016
Unencumbered Cash Balance Jan 1	95,340	69,397	35,876
Receipts:			
Ad Valorem Tax	89,632	105,595	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	4,266	700	700
Motor Vehicle Tax	10,160	9,422	10,482
Recreational Vehicle Tax	132	101	125
16/20M Vehicle Tax	21	18	45
Commercial Vehicle Registraion Fee	-	-	-
Watercraft Tax	-	-	-
Neighborhood Revitalization	(1,780)	(2,781)	(13,355)
Reimbursements	7,044		
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	109,475	113,055	(2,003)
Resources Available:	204,815	182,452	33,873
Expenditures:			
Health Insurance	57,421	58,000	67,000
Social Security	25,502	30,000	32,000
KPERS	29,299	37,000	38,500
Workers Compensation	23,196	21,576	30,000
Unemployment Insurance	-	-	3,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	135,418	146,576	171,000
Unencumbered Cash Balance Dec 31	69,397	35,876	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	163,550	164,600	171,000
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	171,000
		Tax Required	137,127
	Del Comp Rate: 4.500%		6,461
	Amount of 2015 Ad Valorem Tax		143,588
	Mill Levy		14.079

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Recreation	2014	2015	2016
Unencumbered Cash Balance Jan 1	4,303	3,281	1,360
Receipts:			
Ad Valorem Tax	35,631	34,967	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,463	250	250
Motor Vehicle Tax	3,586	3,743	3,471
Recreational Vehicle Tax	46	40	41
16/20M Vehicle Tax	7	7	15
Commercial Vehicle Registraion Fee	-	-	-
Watercraft Tax	-	-	-
Neighborhood Revitalization	(707)	(928)	(4,189)
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	40,026	38,079	(412)
Resources Available:	44,329	41,360	948
Expenditures:			
Appropriation to Recreation Commission	41,048	40,000	43,900
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	41,048	40,000	43,900
Unencumbered Cash Balance Dec 31	3,281	1,360	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	41,048	40,000	43,900
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	43,900
		Tax Required	42,952
	Del Comp Rate: 4.500%		2,024
	Amount of 2015 Ad Valorem Tax		44,976
	Mill Levy		4.410

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Library	2014	2015	2016
Unencumbered Cash Balance Jan 1	5,045	38	38
Receipts:			
Ad Valorem Tax	46,717	54,939	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,064	200	200
Motor Vehicle Tax	5,754	4,909	5,454
Recreational Vehicle Tax	76	53	65
16/20M Vehicle Tax	9	9	24
Commercial Vehicle Registraion Fee	-	-	-
Watercraft Tax	-	-	-
Neighborhood Revitalization	(927)	(1,452)	(5,024)
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	53,693	58,658	719
Resources Available:	58,738	58,696	757
Expenditures:			
Appropriation to Library	58,700	58,658	51,933
Miscellaneous			4,200
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	58,700	58,658	56,133
Unencumbered Cash Balance Dec 31	38	38	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	68,034	58,658	56,133
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	56,133
		Tax Required	55,376
	Del Comp Rate: 4.500%		2,609
	Amount of 2015 Ad Valorem Tax		57,985
	Mill Levy		5.686

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

Budgeted Year: 2016

Library found in:
Harper 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 <u>2015</u>	Proposed Year <u>2016</u>
Ad Valorem Tax	\$54,939	\$57,985
Delinquent Tax	\$200	\$200
Motor Vehicle Tax	\$4,909	\$5,454
Recreational Vehicle Tax	\$53	\$65
16/20M Vehicle Tax	\$9	\$24
Neighborhood Revitalization	(1,452)	(5,024)
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$58,658	\$58,704
Difference in Total Taxes:	\$46	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$10,118,124	\$10,198,746
Did Assessed Valuation Decrease?	No	
Levy Rate	5.686	5.686
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.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Unencumbered Cash Balance Jan 1	19,407	56,348	93,768
Receipts:			
State of Kansas Gas Tax	36,941	37,420	37,470
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	36,941	37,420	37,470
Resources Available:	56,348	93,768	131,238
Expenditures:			
Streets and highways	-	-	131,238
Curb & gutter project	-	-	-
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	-	-	131,238
Unencumbered Cash Balance Dec 31	56,348	93,768	-
2014/2015/2016 Budget Authority Amount:	57,704	93,327	131,238

Adopted Budget Special Parks & Recreation	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Unencumbered Cash Balance Jan 1	13,734	18,379	23,031
Receipts:			
Private Club Liquor Tax	4,645	4,652	4,000
Other			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	4,645	4,652	4,000
Resources Available:	18,379	23,031	27,031
Expenditures:			
Culture and recreation	-	-	27,031
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	-	-	27,031
Unencumbered Cash Balance Dec 31	18,379	23,031	-
2014/2015/2016 Budget Authority Amount:	15,273	23,038	27,031

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Equipment Reserve			
Unencumbered Cash Balance Jan 1	648,207	618,059	452,999
Receipts:			
Transfers from:			
General Fund	12,500	-	-
Water Fund	-	-	-
Police and Fire Equip Fund	10,500	9,740	10,500
Sale of surplus property	9,990	-	-
Interest of idle funds	389	200	200
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	33,379	9,940	10,700
Resources Available:	681,586	627,999	463,699
Expenditures:			
Capital outlay	63,527	175,000	463,699
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	63,527	175,000	463,699
Unencumbered Cash Balance Dec 31	618,059	452,999	-
2014/2015/2016 Budget Authority Amount:	660,462	594,507	463,699

Adopted Budget

Adopted Budget	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Fire Equipment Reserve			
Unencumbered Cash Balance Jan 1	56,018	67,196	90,803
Receipts:			
Transfer from General Fund	27,067	38,867	23,867
Transfer from Police and Fire Eq. Fund	1,500	1,500	1,500
Reimbursements and grants	-	-	-
Interest	97	50	50
Miscellaneous	2,750	-	-
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	31,414	40,417	25,417
Resources Available:	87,432	107,613	116,220
Expenditures:			
Equipment and supplies	20,236	7,500	106,910
FRA loan payment	-	9,310	9,310
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	20,236	16,810	116,220
Unencumbered Cash Balance Dec 31	67,196	90,803	-
2014/2015/2016 Budget Authority Amount:	83,449	107,792	116,220

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Capital Improvement Program			
Unencumbered Cash Balance Jan 1	64,309	68,309	22,149
Receipts:			
Lease proceeds	-	-	-
Transfer from General Fund	37,500	-	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	37,500	-	25,000
Resources Available:	101,809	68,309	47,149
Expenditures:			
Capital improvements	33,500	-	47,149
Highway access - engineering		12,660	
Beautification		18,500	
Gazebo		15,000	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	33,500	46,160	47,149
Unencumbered Cash Balance Dec 31	68,309	22,149	-
2012/2013/2014 Budget Authority Amount:	91,452	80,809	47,149

Adopted Budget	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Street Reserve			
Unencumbered Cash Balance Jan 1	-	75,000	50,000
Receipts:			
Transfer from General Fund	75,000	50,000	-
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	75,000	50,000	-
Resources Available:	75,000	125,000	50,000
Expenditures:			
Street improvement and repair	-	75,000	50,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	-	75,000	50,000
Unencumbered Cash Balance Dec 31	75,000	50,000	-
2012/2013/2014 Budget Authority Amount:	50,000	100,000	50,000

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Transient Guest Tax	2014	2015	2016
Unencumbered Cash Balance Jan 1	2,547	19,507	-
Receipts:			
Transient guest tax	33,019	40,493	45,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	33,019	40,493	45,000
Resources Available:	35,566	60,000	45,000
Expenditures:			
Economic development and tourism	16,059	60,000	45,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	16,059	60,000	45,000
Unencumbered Cash Balance Dec 31	19,507	-	-
2012/2013/2014 Budget Authority Amount:	25,000	60,000	45,000

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Hospital Sales Tax	2014	2015	2016
Unencumbered Cash Balance Jan 1	-	-	-
Receipts:			
Local retail sales tax	165,324	200,000	200,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	165,324	200,000	200,000
Resources Available:	165,324	200,000	200,000
Expenditures:			
Appropriation to Harper Hospital District	165,324	200,000	200,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	165,324	200,000	200,000
Unencumbered Cash Balance Dec 31	-	-	-
2012/2013/2014 Budget Authority Amount:	175,000	200,000	200,000

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Infrastructure Sales Tax			
Unencumbered Cash Balance Jan 1	304,611	346,079	210,219
Receipts:			
Local Sales Tax	165,324	200,000	200,000
Sidewalk CID repayment	-	-	2,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	165,324	200,000	202,800
Resources Available:	469,935	546,079	413,019
Expenditures:			
Community and infrastructure improvement	63,436	315,860	393,019
Sidewalk CID	-	20,000	20,000
Transfer to Bond and Interest Fund	60,420	-	-
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	123,856	335,860	413,019
Unencumbered Cash Balance Dec 31	346,079	210,219	-
2012/2013/2014 Budget Authority Amount:	474,611	644,191	413,019

Adopted Budget	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Unencumbered Cash Balance Jan 1	-	-	-
Receipts:			
Local retail sales tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	-	-	-
Resources Available:	-	-	-
Expenditures:			
Appropriation to Harper Hospital District			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	-	-	-
Unencumbered Cash Balance Dec 31	-	-	-
2012/2013/2014 Budget Authority Amount:	-	-	-

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Water Utility	2014	2015	2016
Unencumbered Cash Balance Jan 1	123,746	143,671	115,578
Receipts:			
Sales to consumers	442,740	426,940	415,000
Reimbursements	967		
Interest earned			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	443,707	426,940	415,000
Resources Available:	567,453	570,611	530,578
Expenditures:			
Administrative			
Salaries	64,818	66,000	68,640
Health insurance	10,806	12,000	25,000
Social Security	7,892	9,300	9,300
KPERS	10,448	13,000	14,790
Workers Compensation	6,628	6,165	7,500
Contractual services	36,473	40,000	40,000
Commodities	3,447	7,000	7,000
Production			
Salaries	20,808	23,000	23,920
Contractual services	1,568	3,500	6,000
Commodities	4,753	25,000	39,000
Distribution			
Salaries	22,200	31,200	32,450
Contractual services	1,732	8,000	7,000
Commodities	23,805	21,000	25,000
Non-Operating Expenses			
Clean water drinking fee	1,258	1,500	2,500
Water protection fee	1,341	1,500	2,500
Water sales tax	4,706	-	-
Security deposit interest	44		
Utilities			
Electric service	27,909	30,000	30,000
Gas service	2,695	3,000	5,500
Telephone	3,023	4,500	4,500
G.O. bond debt service	11,000	11,000	11,000
Debt service - revenue bond principal & interest (tower)	96,428	94,678	97,978
KPWS Loan	-	43,690	39,000
Transfer to General Fund	-	-	-
Transfer to Equipment reserve	-	-	-
Transfer to Water reserve	60,000	-	32,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	423,782	455,033	530,578
Unencumbered Cash Balance Dec 31	143,671	115,578	-
2012/2013/2014 Budget Authority Amount:	514,858	523,116	530,578

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Sewer Utility

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget Year 2016
Unencumbered Cash Balance Jan 1	42,735	42,397	28,721
Receipts:			
Charges for service	190,833	180,000	180,000
Reimbursement and other	40	-	-
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	190,873	180,000	180,000
Resources Available:	233,608	222,397	208,721
Expenditures:			
Administrative			
Salaries	27,695	28,500	29,640
Health insurance	4,849	5,500	10,000
Social Security	3,052	3,400	3,400
KPERS	4,073	4,625	4,625
Workers Compensation	3,314	3,100	3,100
Contractual services	11,036	10,000	10,000
Commodities	688	1,500	3,000
Collection			
Salaries	7,400	10,500	10,920
Contractual services	2,350	2,400	3,400
Commodities	1,628	2,000	5,300
Treatment			
Salaries	6,936	7,500	7,800
Contractual services	1,689	2,500	4,000
Commodities	2,907	3,000	4,000
Utilities			
Electric service	6,190	5,750	5,750
Gas service	1,234	1,550	1,550
Telephone	1,189	1,500	1,500
KDHE Loan payment - principal, interest, and service fee	74,981	74,981	74,981
Transfer to Sewer Reserve Fund	30,000	25,370	25,755
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	191,211	193,676	208,721
Unencumbered Cash Balance Dec 31	42,397	28,721	-
2012/2013/2014 Budget Authority Amount:	199,359	206,476	208,721

(Only the actual budget year for 2009 is to be shown)

Non-Budgeted Funds - Page 1

	Firemen's Activity	Police Activity	VIN Fees	Diversion	Future Community Center	Donations & Gifts	Police Drug Seizure Trust	Cemetery Veteran's Memorial	Cemetery Trust	Cemetery Endowment
Reg. Bal. 1/1	2,463	589	-	1,350	67,058	1,947	1,453	1,665	110,775	54,920

Receipts

Grants										
Fees			370	50						
Forfeitures							916			
Local Sales Tax										
Donations	24,719	6,700						3,904	100	480
Reimbursements										
Payroll Withholding										
Sales Tax										
Interest										
Miscellaneous										
Lease and rental income										
Transfers from other funds	-	-	-	-	-	-	-	-	-	-
Total receipts	24,719	6,700	370	50	-	-	916	3,904	100	480

Expenditures

Contractual service										
Commodities	22,981	308								
Capital outlay							475	4,703	38,712	
Community improvement										
Payroll Withholding										
Sales Tax										
Refunds										
Transfers to other funds	-	-	-	-	-	-	-	-	-	-
Total expenditures	22,981	308	-	-	-	-	475	4,703	38,712	-
Ending Bal. 12/31	4,201	6,981	370	1,400	67,058	1,947	1,894	866	72,163	55,400

NOTICE OF BUDGET HEARING

The governing body of
City of Harper
will meet on August 24, 2015 at 6:30 P.M. at the 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 the 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	820,943	43.726	1,036,652	44.885	862,932	438,297	42.976
Bond & Interest	135,455	6.922	57,858	2.899	76,313	58,602	5.746
Airport	159,797	0.954	32,300	1.166	74,525	10,199	1.000
Police and Fire Equipment	12,395	1.071	11,240	1.084	12,000	11,619	1.139
Employee Benefits	135,418	9.864	146,576	10.928	171,000	143,588	14.079
Recreation	41,048	3.919	40,000	3.619	43,900	44,976	4.410
Library	58,700	5.139	58,658	5.686	56,133	57,985	5.686
Special Highway					131,238		
Special Parks & Recreation					27,031		
Equipment Reserve	63,527		175,000		463,699		
Fire Equipment Reserve	20,236		16,810		116,220		
Capital Improvement Program	33,500		46,160		47,149		
Street Reserve			75,000		50,000		
Transient Guest Tax	16,059		60,000		45,000		
Hospital Sales Tax	165,324		200,000		200,000		
Infrastructure Sales Tax	123,856		335,860		413,019		
Water Utility	423,782		455,033		530,578		
Sewer Utility	191,211		193,676		208,721		
Water Reserve	1,650		270,000		363,311		
Sewer Reserve			10,000		307,720		
Nonbudgeted funds - total	67,179						
Totals	2,470,080	71.595	3,220,823	70.267	4,200,489	765,266	75.036
Less: Transfers	314,487		125,477		118,622		
Net Expenditure	2,155,593		3,095,346		4,081,867		
Total Tax Levied	675,218		710,965		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	9,431,139		10,118,124		10,198,746		

Outstanding Indebtedness,	2013	2014	2015
January 1,			
G.O. Bonds	2,002,500	1,804,400	1,629,000
Revenue Bonds	0	0	0
Other	779,605	864,652	1,578,121
Lease Purchase Principal	0	0	0
Total	2,782,105	2,669,052	3,207,121

*Tax rates are expressed in mills



City Official Title: City Clerk

Proof of Publication

STATE OF KANSAS, Harper County, ss:

KENNETH E. LEU, of lawful age, being first duly sworn, deposes and says: That he is the publisher of The Harper Advocate, a weekly newspaper printed in the State of Kansas, and published in and of general circulation on a weekly basis in Harper County, Kansas, and that said newspaper is not a trade, religious or fraternal organization.

Said newspaper is a weekly published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office in Harper in said county as second class matter.

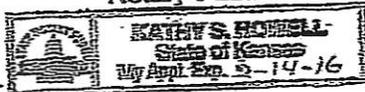
That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the 12th day of August, 2015, with subsequent publications being made on the following dates:

_____ 20 _____ 20
_____ 20 _____ 20
_____ 20 _____ 20

Kenneth E. Leu

Subscribed and sworn to before me this 12th day of August, 2015.

Kathy Howell
Notary Public



My commission expires: _____

Publication Fee: \$ _____

Additional copies: \$ _____

Copy
of
Budget
Other
Side

NOTICE OF BUDGET HEARING

2016

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BUDGET SUMMARY

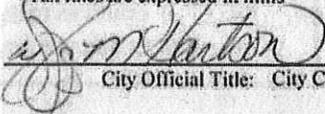
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Employee Benefits	135,418	9.864	146,576	10.928	171,000	143,588	14.079
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