

RECEIVED

AUG 19 2015

State of Kansas  
City

BARBER COUNTY CLERK

2016

CERTIFICATE

To the Clerk of Barber County, State of Kansas

We, the undersigned, officers of

City Of Isabel

- 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.

Table of Contents:			2016 Adopted Budget		
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Schedule of Transfers	4				
Statement of Indebtedness	5				
Statement of Lease-Purchases	6				
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	102,575	2,912	7,040	
Debt Service	10-113				
Library	12-1220				
Special Highway	8	10,694			
Gas	8	133,220			
Electric	9	505,949			
Water	9	49,792			
Sewer	10	44,190			
Trash	10	27,027			
<b>Totals</b>	xxxxxx	873,447	2,912		
Notice of the vote to adopt required to be published and attached to the budget			No	County Clerk's Use Only	
Budget Summary	0			413,662	
Neighborhood Revitalization				Nov 1, 2015 Total Assessed Valuation	

Assisted by:  
 PATTON CRAMER & LaPRAD  
 CPA'S  
 Address:  
 113 E 3rd  
 PRATT, KANSAS  
 Email:

*M. Biggs*  
*Lannis Frederick*  
*Tamara Kow*  
*SK*  
*Marilyn Murphy*

Date Attested: 8-19 2015  
*Rellie Wilby*  
 County Clerk

Governing Body

City Of Isabel

2016

Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ <u>2,863</u>
2. Debt service levy in 2015 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>2,863</u>
<b>2015 Valuation Information for Valuation Adjustments</b>	
4. New improvements for 2015 :	+ <u>2,046</u>
5. Increase in personal property for 2015 :	
5a. Personal property 2015	+ <u>15,986</u>
5b. Personal property 2014	- <u>16,170</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>2,046</u>
9. Total estimated valuation July 1, 2015	<u>405,448</u>
10. Total valuation less valuation adjustment (9 minus 8)	<u>403,402</u>
11. Factor for increase (8 divided by 10)	<u>0.00507</u>
12. Amount of increase (11 times 3)	+ \$ <u>15</u>
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ <u>2,878</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>2,878</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>46</u>
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$ <u>2,924</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 Isabel

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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
Electric	General	14,478		15,000	KSA 12-825d
	<b>Totals</b>	14,478	0	15,000	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	14,478	0	15,000	

\*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:											
<b>Total G.O. Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue Bonds:											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>





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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	3,605	5,974	8,334
Receipts:			
State of Kansas Gas Tax	2,369	2,360	2,360
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>2,369</b>	<b>2,360</b>	<b>2,360</b>
<b>Resources Available:</b>	<b>5,974</b>	<b>8,334</b>	<b>10,694</b>
Expenditures:			
Street Repair and Maint			10,694
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>10,694</b>
Unencumbered Cash Balance Dec 31	5,974	8,334	0
2014/2015/2016 Budget Authority Amount	10,079	8,318	10,694

Adopted Budget Gas	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	70,316	75,920	81,220
Receipts:			
Charges to Customers	51,723	52,000	52,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>51,723</b>	<b>52,000</b>	<b>52,000</b>
<b>Resources Available:</b>	<b>122,039</b>	<b>127,920</b>	<b>133,220</b>
Expenditures:			
Salaries and Wages	5,111	5,200	5,500
Contractual	34,939	35,000	38,000
Commodities	6,069	6,500	7,000
Capital Outlay			82,720
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>46,119</b>	<b>46,700</b>	<b>133,220</b>
Unencumbered Cash Balance Dec 31	75,920	81,220	0
2014/2015/2016 Budget Authority Amount	109,279	117,216	133,220

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	323,379	344,949	380,749
Receipts:			
Charges to Customers	123,819	124,000	124,000
Interest on Idle Funds	1,487	1,200	1,200
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>125,306</b>	<b>125,200</b>	<b>125,200</b>
<b>Resources Available:</b>	<b>448,685</b>	<b>470,149</b>	<b>505,949</b>
Expenditures:			
Salaries and Wages	2,540	2,500	3,000
Contractual	80,854	81,000	90,000
Commodities	5,864	5,900	10,000
Capital Outlay			387,949
Transfer To General	14,478		15,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>103,736</b>	<b>89,400</b>	<b>505,949</b>
Unencumbered Cash Balance Dec 31	344,949	380,749	0
2014/2015/2016 Budget Authority Amount	608,890	459,879	505,949

Adopted Budget Water	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	23,450	25,492	27,792
Receipts:			
Charges to Customers	21,662	22,000	22,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>21,662</b>	<b>22,000</b>	<b>22,000</b>
<b>Resources Available:</b>	<b>45,112</b>	<b>47,492</b>	<b>49,792</b>
Expenditures:			
Salaries and Wages	6,077	6,100	6,500
Contractual	8,977	9,000	9,500
Commodities	4,566	4,600	5,000
Capital Outlay			28,792
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>19,620</b>	<b>19,700</b>	<b>49,792</b>
Unencumbered Cash Balance Dec 31	25,492	27,792	0
2014/2015/2016 Budget Authority Amount	45,372	58,350	49,792

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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	21,610	27,440	33,190
Receipts:			
Charges to Customers	10,165	10,100	11,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>10,165</b>	<b>10,100</b>	<b>11,000</b>
<b>Resources Available:</b>	<b>31,775</b>	<b>37,540</b>	<b>44,190</b>
Expenditures:			
Salaries and Wages	1,514	1,500	2,000
Contractual	1,178	1,200	1,500
Commodities	1,643	1,650	1,900
Capital Outlay			38,790
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>4,335</b>	<b>4,350</b>	<b>44,190</b>
Unencumbered Cash Balance Dec 31	27,440	33,190	0
2014/2015/2016 Budget Authority Amount	22,848	52,561	44,190

Adopted Budget Trash	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	23,103	20,702	18,327
Receipts:			
Charges to Customers	8,645	8,700	8,700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>8,645</b>	<b>8,700</b>	<b>8,700</b>
<b>Resources Available:</b>	<b>31,748</b>	<b>29,402</b>	<b>27,027</b>
Expenditures:			
Salaries and Wages	2,937	2,950	3,000
Contractual	4,616	4,625	4,700
Commodities	3,493	3,500	3,600
Capital Outlay			15,727
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>11,046</b>	<b>11,075</b>	<b>27,027</b>
Unencumbered Cash Balance Dec 31	20,702	18,327	0
2014/2015/2016 Budget Authority Amount	32,791	31,603	27,027

**PROOF OF PUBLICATION  
STATE OF KANSAS, BARBER COUNTY**

**Kevin Noland**

of lawful age, being duly sworn upon oath states that he is the  
Publisher of



110 N. Main P.O. Box 127  
Medicine Lodge,  
Kansas 67104

THAT said newspaper has been published weekly, fifty (50) times a  
year and HAS BEEN PUBLISHED for at least on year prior to the  
first publication of the attached notice:

THAT said newspaper was entered as second class mail matter at  
the post office of its publication.

THAT said newspaper has a general paid circulation in BARBER  
County, Kansas and is

NOT a trade, religious or fraternal publication and has been  
PUBLISHED IN BARBER County, Kansas and

THAT ATTACHED PUBLICATION was published on the follow-  
ing dates in regular issue (s) of said newspaper:

1st Publication was made on July 21, 2014  
2nd Publication was made on \_\_\_\_\_  
3rd Publication was made on \_\_\_\_\_  
4th Publication was made on \_\_\_\_\_  
5th Publication was made on \_\_\_\_\_  
6th Publication was made on \_\_\_\_\_

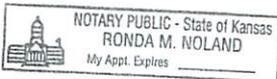
Publication Fees \$ 90.00

(SIGN) [Signature]

SUBSCRIBED and sworn before me this 2 day of Dec, 2014

[Signature]  
(Notary Public)

My commission expires: Aug. 28, 2017



**PUBLIC NOTICE**  
Published in The Gyp Hill Premiere Monday, July 21, 2014

**NOTICE OF BUDGET HEARING**

The governing body of  
City of Isabel  
will meet on August 6 2014 at 7:30 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 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		Estimate Tax Rate *
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	
General	78,941	6.513	30,850	6.157	97,800	2,863	6.951
Debt Service							
Library							
Special Highway	4,057				8,315		
Gas	39,343		41,100		117,216		
Electric	248,744		93,500		459,879		
Water	22,245		22,100		58,320		
Sewer	22,553		5,050		32,261		
Trash	8,238		8,600		31,603		
<b>Totals</b>	<b>424,221</b>	<b>6.513</b>	<b>198,200</b>	<b>6.157</b>	<b>825,724</b>	<b>2,863</b>	<b>6.951</b>
Less: Transfers	20,000		0		20,000		
Net Expenditure	404,221		198,200		805,724		
Total Tax Levied	2,751		2,778				
Assessed Valuation	421,927		450,743		411,872		
Outstanding Indebtedness, January 1,	2012		2013		2014		
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

City Of Isabel  
City Official Title: City Clerk