

2016

CERTIFICATE

To the Clerk of Cherokee County, State of Kansas
We, the undersigned, officers of
City of West Mineral

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 | | |
|---|---------------|--------------------------------------|----------------------------------|---|
| | | Budget Authority for Expenditures | Amount of 2015 Ad Valorem Tax | County Clerk's Use Only |
| Table of Contents: | | Page No. | | |
| 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 | | |
| | | | | |
| Fund | K.S.A. | | | |
| General | 12-101a | 7 | 116,875 | 30,392 |
| Debt Service | 10-113 | | | 59,891 |
| Library | 12-1220 | | | |
| | | | | |
| | | | | |
| Special Highway | | | 18,000 | |
| Water | | | 61,000 | |
| Sewer | | | 31,374 | |
| Sewer Bond and Interest | | | 4,445 | |
| Special Parks & Recreation | | | 5,850 | |
| | | | | |
| | | | | |
| Totals | | xxxxxx | 237,544 | 30,392 |
| Notice of the vote to adopt required to be published and attached to the budget | | | No | County Clerk's Use Only |
| Budget Summary | | 0 | | 507,458 |
| Neighborhood Revitalization | | | | Nov 1, 2015 Total Assessed Valuation |

Assisted by:
Daryl D Eagon, CPA

Address:
P O Box 1836
Pittsburg KS 66762
Email:
cpaeagon@dbbjb.com

Date Attested: _____ 2015

County Clerk

Audrey Miller-Mayor
Raymond S. Ross
James D. Duff
Raymond Wilson
G. Phillip Hilcomb
Kurt A. Johnson

Governing Body

City of West Mineral

2016

Computation to Determine Limit for 2016

Amount of Levy

| | | |
|---|------|---------------|
| 1. Total tax levy amount in 2015 budget | + \$ | <u>29,666</u> |
| 2. Debt service levy in 2015 budget | - \$ | <u>0</u> |
| 3. Tax levy excluding debt service | \$ | <u>29,666</u> |

2015 Valuation Information for Valuation Adjustments

| | | | |
|--|----------------|----------------|-------------------|
| 4. New improvements for 2015 : | | + <u>4,386</u> | |
| 5. Increase in personal property for 2015 : | | | |
| 5a. Personal property 2015 | + <u>2,863</u> | | |
| 5b. Personal property 2014 | - <u>5,230</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>4,386</u> | |
| 9. Total estimated valuation July 1, 2015 | <u>507,458</u> | | |
| 10. Total valuation less valuation adjustment (9 minus 8) | | <u>503,072</u> | |
| 11. Factor for increase (8 divided by 10) | | <u>0.00872</u> | |
| 12. Amount of increase (11 times 3) | | | + \$ <u>259</u> |
| 13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12) | | | \$ <u>29,925</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>29,925</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>475</u> |
| 18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17) | | | \$ <u>30,400</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.

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 |
|--|------------------------------------|------------------------------|-------------------------------|--------------------------------|---------------------------------------|
| Sewer | Sewer Bond and Interest | 4,460 | 4,460 | 4,460 | KSA 12-825d |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | Totals | 4,460 | 4,460 | 4,460 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 4,460 | 4,460 | 4,460 | |

*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: | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Total G.O. Bonds | | | | | 0 | | | 0 | 0 | 0 | 0 |
| Revenue Bonds: | | | | | | | | | | | |
| Sewer Utility Ser 1981 | 4/1/1981 | 4/1/2021 | 5.00 | 74,100 | 26,000 | 4/1 | 4/1 | 1,300 | 3,100 | 1,145 | 3,300 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Total Revenue Bonds | | | | | 26,000 | | | 1,300 | 3,100 | 1,145 | 3,300 |
| Other: | | | | | | | | | | | |
| KDHE Sewer Loan | 4/4/2002 | 9/1/2024 | 3.11 | 360,350 | 94,888 | 3/1 & 9/1 | 3/1 & 9/1 | 2,888 | 8,226 | 2,630 | 8,484 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Total Other | | | | | 94,888 | | | 2,888 | 8,226 | 2,630 | 8,484 |
| Total Indebtedness | | | | | 120,888 | | | 4,188 | 11,326 | 3,775 | 11,784 |

City of West Mineral

2016

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

| Items Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance As Beginning of 2015 | Payments Due 2015 | Payments Due 2016 |
|-----------------|---------------|---------------------------|-----------------|---|--|-------------------|-------------------|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | | | | | 0 | 0 | 0 |

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of West Mineral

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget General | Prior Year Actual for 2014 | Current Year Estimate for 2015 | Proposed Budget Year for 2016 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 49,067 | 44,699 | 37,128 |
| Receipts: | | | |
| Ad Valorem Tax | 24,627 | 26,699 | XXXXXXXXXXXXXXXXXX |
| Delinquent Tax | 2,207 | 2,200 | |
| Motor Vehicle Tax | 5,815 | 5,500 | 5,002 |
| Recreational Vehicle Tax | 163 | 150 | 147 |
| 16/20M Vehicle Tax | 32 | 30 | 20 |
| Commercial Vehicle Tax | | | 111 |
| Watercraft Tax | | | 0 |
| Gross Earning (Intangible) Tax | | | 0 |
| LAVTR | | | 0 |
| City and County Revenue Sharing | 1,176 | | 0 |
| Local Alcoholic Liquor | 2,305 | 2,300 | 2,300 |
| Compensating Use Tax | 2,939 | 3,600 | 3,600 |
| Local Sales Tax | 7,718 | 8,000 | 8,000 |
| Franchise Tax | 8,125 | 8,125 | 8,125 |
| Licenses | | | |
| Building Permits | | | |
| State of Kansas | | | |
| Trash | 9,176 | 9,300 | 9,300 |
| Fire Department | 8,815 | 8,500 | 8,250 |
| Cemetary | 970 | 1,000 | 1,000 |
| In Lieu of Tax (IRB) | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | 3,827 | 3,500 | 3,500 |
| Does miscellaneous exceed 10% of Total I | | | |
| Total Receipts | 77,895 | 78,904 | 49,355 |
| Resources Available: | 126,962 | 123,603 | 86,483 |
| Expenditures | | | |
| Salaries & Wages | 21,299 | 23,000 | 24,500 |
| Employee Benefits | 3,712 | 4,200 | 4,800 |
| Trash | 8,069 | 8,400 | 8,750 |
| Fire Department | 10,076 | 9,500 | 9,800 |
| Insurance | 15,125 | 15,500 | 16,000 |
| Professional Fees | 5,947 | 6,300 | 6,500 |
| Repairs and Maintenance | 1,603 | 2,200 | 28,300 |
| Utilities | 11,200 | 12,000 | 12,500 |
| Vehicle | 453 | 600 | 750 |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | 4,779 | 4,775 | 4,975 |
| Does miscellaneous exceed 10% of Total I | | | |
| Total Expenditures | 82,263 | 86,475 | 116,875 |
| Unencumbered Cash Balance Dec 31 | 44,699 | 37,128 | XXXXXXXXXXXXXXXXXX |
| 2014/2015/2016 Budget Authority Amount | 96,500 | 104,450 | 116,875 |
| Non-Appropriated Balance | | | |
| Total Expenditure/Non-Appr Balance | | | 116,875 |
| Tax Required | | | 30,392 |
| Delinquent Comp Rate: 0.0% | | | 0 |
| Amount of 2015 Ad Valorem Tax | | | 30,392 |

City of West Mineral

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 | 15,227 | 15,396 | 13,896 |
| Receipts: | | | |
| State of Kansas Gas Tax | 4,644 | 4,500 | 4,500 |
| County Transfers Gas | | 0 | 0 |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total F | | | |
| Total Receipts | 4,644 | 4,500 | 4,500 |
| Resources Available: | 19,871 | 19,896 | 18,396 |
| Expenditures: | | | |
| Street Repair and Maint | 4,475 | 6,000 | 18,000 |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 4,475 | 6,000 | 18,000 |
| Unencumbered Cash Balance Dec 31 | 15,396 | 13,896 | 396 |
| 2014/2015/2016 Budget Authority Amount | 18,000 | 18,000 | 18,000 |

| Adopted Budget Water | Prior Year Actual for 2014 | Current Year Estimate for 2015 | Proposed Budget Year for 2016 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 22,030 | 20,189 | 20,189 |
| Receipts: | | | |
| Charges to Customers | 41,127 | 41,000 | 41,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total F | | | |
| Total Receipts | 41,127 | 41,000 | 41,000 |
| Resources Available: | 63,157 | 61,189 | 61,189 |
| Expenditures: | | | |
| Operations and Maintenance | 42,968 | 41,000 | 41,000 |
| Capital Outlay | 0 | 0 | 20,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 42,968 | 41,000 | 61,000 |
| Unencumbered Cash Balance Dec 31 | 20,189 | 20,189 | 189 |
| 2014/2015/2016 Budget Authority Amount | 54,500 | 55,000 | 61,000 |

City of West Mineral

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 | 16,517 | 15,295 | 12,121 |
| Receipts: | | | |
| Charges to Customers | 20,565 | 20,000 | 20,000 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 20,565 | 20,000 | 20,000 |
| Resources Available: | 37,082 | 35,295 | 32,121 |
| Expenditures: | | | |
| Operations and Maintenance | 3,407 | 3,600 | 3,800 |
| KSDHE Loan | 11,114 | 11,114 | 11,114 |
| Transfer to Sewer Bond and Interest | 4,460 | 4,460 | 4,460 |
| Capital Outlay | 2,806 | 4,000 | 12,000 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 21,787 | 23,174 | 31,374 |
| Unencumbered Cash Balance Dec 31 | 15,295 | 12,121 | 747 |
| 2014/2015/2016 Budget Authority Amount | 33,714 | 34,114 | 31,374 |

| Adopted Budget Sewer Bond and Interest | Prior Year Actual for 2014 | Current Year Estimate for 2015 | Proposed Budget Year for 2016 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 4,149 | 4,159 | 4,219 |
| Receipts: | | | |
| Transfer from Sewer Fund | 4,460 | 4,460 | 4,460 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 4,460 | 4,460 | 4,460 |
| Resources Available: | 8,609 | 8,619 | 8,679 |
| Expenditures: | | | |
| Bond Principal | 3,000 | 3,100 | 3,300 |
| Bond Interest | 1,450 | 1,300 | 1,145 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 4,450 | 4,400 | 4,445 |
| Unencumbered Cash Balance Dec 31 | 4,159 | 4,219 | 4,234 |
| 2014/2015/2016 Budget Authority Amount | 4,650 | 4,500 | 4,445 |

City of West Mineral

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Special Parks & Recreation | Prior Year Actual for 2014 | Current Year Estimate for 2015 | Proposed Budget Year for 2016 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 4,271 | 4,196 | 3,796 |
| Receipts: | | | |
| Liquor Tax | 2,305 | 2,200 | 2,200 |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 2,305 | 2,200 | 2,200 |
| Resources Available: | 6,576 | 6,396 | 5,996 |
| Expenditures: | | | |
| Operations and Maintenance | 2,380 | 2,600 | 5,850 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 2,380 | 2,600 | 5,850 |
| Unencumbered Cash Balance Dec 31 | 4,196 | 3,796 | 146 |
| 2014/2015/2016 Budget Authority Amount | 6,000 | 6,000 | 5,850 |

| 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 |

NOTICE OF BUDGET HEARING

The governing body of
City of West Mineral

will meet on August 18, 2015 at 7:00 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 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 | 82,263 | 62.741 | 86,475 | 62.945 | 116,875 | 30.392 | 59.891 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Highway | 4,475 | | 6,000 | | 18,000 | | |
| Water | 42,968 | | 41,000 | | 61,000 | | |
| Sewer | 21,787 | | 23,174 | | 31,374 | | |
| Sewer Bond and Interest | 4,450 | | 4,400 | | 4,445 | | |
| Special Parks & Recreation | 2,380 | | 2,600 | | 5,850 | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 158,323 | 62.741 | 163,649 | 62.945 | 237,544 | 30,392 | 59.891 |
| Less: Transfers | 4,460 | | 4,460 | | 4,460 | | |
| Net Expenditure | 153,863 | | 159,189 | | 233,084 | | |
| Total Tax Levied | 29,939 | | 29,666 | | XXXXXXXXXXXXXXXXXXXX | | |
| Assessed Valuation | 477,186 | | 489,895 | | 507,458 | | |

Outstanding Indebtedness,

| January 1, | 2013 | 2014 | 2015 |
|--------------------------|----------------|----------------|----------------|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 31,800 | 29,000 | 26,000 |
| Other | 110,598 | 102,864 | 94,888 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 142,398 | 131,864 | 120,888 |

*Tax rates are expressed in mills

Cindy Morris

City Official Title: Treasurer

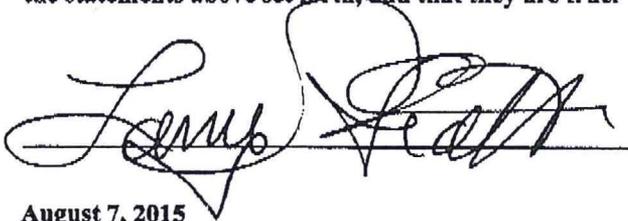
AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF CHEROKEE, SS:

Larry Hiatt of lawful age, being first duly sworn, deposes 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 7, 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.



August 7, 2015


Notary Public

My Commission Expires: December 5, 2015

Printer's Fee: \$112

