

CERTIFICATE - City of Delphos, Kansas 2017 Budget

To the Clerk of Ottawa County, State of Kansas
We, the undersigned officers of
City of Delphos

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 2017; and 3) the Amount(s)
of 2016 Ad Valorem Tax are within statutory limitations for the 2017 Budget.

Table of Contents:	K.S.A.	Page No.	2017 Adopted Budget		County Clerk's Use Only
			Expenditures	Amount of 2016 Ad Valorem Tax	
Computation to Det. Limit for 2017		2	0	0	
MVT, RVT, 16/20M Tax Allocation		3	0	0	
Schedule of Transfers		4	0	0	
Statement of Indebtedness		5	0	0	
Statement of Lease Purchases		6	0	0	
General	79-1953	7	205,947	81,898	
Library	12-1220	8	10,147	4,243	
Special Highway	79-3425c	9	30,432	0	
Special Park & Rec		10	15,314	0	
Water Utility		11	172,630	0	
Sewer Utility	13-1018	12	61,055	0	
Refuse		13	0	0	
Equipment Reserve	12-1,117	14	0	0	
Capital Improvement Res	12-1,118	15	0	0	
Water Reserve		16	0	0	
Sewer Reserve		17	0	0	
Sewer Project P & I	Ordinance	18	0	0	
Water Project Fund		19	0	0	
Water Park Fund		20	0	0	
Sales Tax Fund		21	0	0	
Community Improve Fund		22	0	0	
Sales Tax Clearing Fund		23	0	0	
Penalty Clearing Fund		24	0	0	
Total			495,525	86,141	

	K.S.A.	Page No.	Amount of 2016 Ad Expenditures	County Clerk's Valorem Tax Use Only
Table of Contents:				
Hearing Notice/Budget Summary Publication		25		
Charters/Election Questions				
Final Assessed Valuation				

Assisted by:

State Use Only: Steve Seawall
 Received _____ Custom Micro Works
 Reviewed by _____ 15104 NW 94 Road
 Follow-up: Yes ___ No ___ Topeka, KS 66618-9532

Attest: _____, 2016 (If not assisted so state)

 County Clerk

Ron Marshall
Jack Brown
Ray Green

 Governing Body

List any resolution setting a fund levy limit:

Computation to Determine Limit for 2017 Budget

	Amount of Levy
1. Total tax levy amount in 2016 budget	86,033
2. Debt service levy in 2016 budget	<u>0</u>
3. Tax levy excluding debt service (1 - 2)	86,033
2016 Valuation Info. for Valuation Adjustments:	
4. New Improvements for 2016	0
5. Increase in personal property for 2016	
5a. Personal property 2016	34,338
5b. Personal property 2015	<u>52,101</u>
5c. Increase in personal property (5a - 5b) If 5c is negative, enter a zero	0
6. Valuation of annexed territory for 2016	
6a. Real estate	0
6b. State assessed	0
6c. New improvements	<u>0</u>
6d. Total adjustment (6a + 6b - 6c)	0
7. Valuation of property changed in use during 2016	<u>0</u>
8. Total valuation adjustment (4 + 5c + 6d + 7)	<u>0</u>
9. Total estimated valuation July 1, 2016	1,414,301
10. Total valuation less valuation adjustment (9 - 8)	1,414,301
11. Factor for increase (8 divided by 10)	.00000
12. Amount of increase (11 times 3)	<u>0</u>
13. Maximum tax levy, excluding debt service, prior to CPI adjustment (3 + 12)	<u>86,033</u>
14. Debt service levy in this 2017 budget	<u>0</u>
15. Tax levy, including debt service, prior to CPI adjustment (13 + 14)	<u>86,033</u>
16. Consumer Price Index for all urban consumers for calendar year 2015	<u>.1250 %</u>
17. Consumer Price Index adjustment (3 times 16)	<u>108</u>
18. Maximum levy for budget year 2017, including debt service, not requiring 'notice of vote publication.' (15 + 17)	<u>86,141</u>

If the 2017 adopted budget includes a total property tax levy exceeding the dollar amount on 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.

Allocation of Motor Vehicle Tax, Rec Vehicle Tax, 16/20M Vehicle Tax, Com Vehicle Tax and Watercraft Tax

Allocation for Year 2017

2016 Budgeted Fund	Tax Levy Amount in 2016 Budget	Allocation for Year 2017				
		MVT	RVT	16/20M Veh Tax	Commercial Veh Tax	Watercraft Veh Tax
General	81,656	15,549	214	719	1,433	0
Library	4,377	833	11	39	77	0
	86,033	16,382	225	758	1,510	0

Schedule of Transfers

Year	Fund Transferred From:	Funds Transferred To:	Amount	Statutory Authority
2015	Water Utility	Water Reserve	30,000	KSA 12-825d
2015	Sewer Utility	Sewer Project P & I	26,598	KSA 12-825d
			<u>56,598</u>	
2016	Water Utility	Water Reserve	10,000	KSA 12-825d
2016	Sewer Utility	Sewer Project P & I	23,770	KSA 12-825d
2016	Sewer Utility	Sewer Reserve	9,600	KSA 12-825d
2016	Refuse	General	8,638	Close out Fund
			<u>52,008</u>	
2017	Water Utility	Water Reserve	10,000	KSA 12-825d
2017	Sewer Utility	Sewer Project P & I	11,885	KSA 12-825d
2017	Sewer Utility	Sewer Reserve	5,000	KSA 12-825d
			<u>26,885</u>	

Statement of Indebtedness

Issue Date	Retire Date	Interest Rate	Amount of Bonds Issued	Amount Outstanding 1-1-2016	Due Date Interest/Principal	Amount Due 2016		Amount Due 2017		
						Interest	Principal	Interest	Principal	
Gen Obl Bonds										
Water Lines					6/20					
6/13	6/53	2.75	1,187,000	1,153,232	6/20	31,714	17,584	31,230	18,068	
				<u>1,153,232</u>		<u>31,714</u>	<u>17,584</u>	<u>31,230</u>	<u>18,068</u>	
Other										
KS Water Supply Loan					2/1 & 8/1					
6/14	8/24	2.08	83,593	45,667	2/1 & 8/1	1,082	4,598	970	4,710	
KS Water Pollution					3/10 & 9/10					
11/97	9/17	3.32	350,267	34,503	3/10 & 9/10	958	22,812	194	11,691	
				<u>80,170</u>		<u>2,040</u>	<u>27,410</u>	<u>1,164</u>	<u>16,401</u>	

Statement of Lease Purchases and Certificates of Participation

	Date of Contract	Term of Contract (Months)	Interest Rate	Total Amount Financed (Beg Prin)	Principal Balance 1-1-2016	Payments Due 2016	Payments Due 2017
<u>Lease Purchase</u>							
Pickup	01/16	36	3.043	14,864	0	4,763	5,196
					<u>0</u>	<u>4,763</u>	<u>5,196</u>

	Prior Year Actual 2015	Current Year Estimate 2016	Proposed Budget 2017	
Unencumbered Cash Balance, Jan. 1	50,595	43,080	35,284	
Cancelled Prior Year Encumbrances	0			
Receipts				
Ad Valorem Tax	76,577	81,656	0	
Motor Vehicle Tax	15,491	15,438	15,549	
Rec Vehicle Tax	214	278	214	
16/20M Vehicle Tax	642	670	719	
Commercial Vehicle Tax	1,414	957	1,433	
Watercraft Taxes	248	0	0	
Delinquent Tax	1,846	1,500	1,500	
Sales Tax-City	18,065	12,000	20,000	
Sales Tax-County	8,390	22,000	10,000	
Franchise Fees	15,137	16,500	17,000	
Licenses and Permits	503	1,000	1,000	
Court Fees	0	498	200	
Fines and Forfeitures	1,005	2,000	1,500	
Rental Income	375	800	1,000	
Interest Income	145	150	150	
Rural Fires	0	3,500	3,500	
Gifts and Donations	500	0	0	
Reimbursed Expenses	11,301	6,500	10,000	
Transfer from Refuse	0	8,638	0	
Miscellaneous	6,689	5,000	5,000	
Total Receipts	158,542	179,085	88,765	
Resources Available	209,137	222,165	124,049	
Expenditures				
General Government	Personal Services	78,107	80,000	80,000
	Contractual Services	53,129	60,000	60,000
	Materials and Supplies	4,969	5,000	5,000
	Capital Outlay	4,734	8,000	10,349
	Other/Misc.	353	500	3,000
		141,292	153,500	158,349
Municipal Court	Personal Services	1,938	2,000	2,000
	Contractual Services	7	100	1,000
	Materials and Supplies	54	100	1,000
	Remittances	164	0	0
		2,163	2,200	4,000
Police	Personal Services	11,626	11,000	12,000
	Contractual Services	63	500	1,000
	Materials and Supplies	827	100	2,000
	Vehicles	414	0	0
		12,930	11,600	15,000
Fire	Personal Services	5,059	5,000	7,000
	Contractual Services	1,872	2,000	3,000
	Materials and Supplies	724	800	1,000
		7,655	7,800	11,000
Streets	Contractual Services	292	3,000	5,000
	Materials and Supplies	1,375	1,400	5,000
	Capital Outlay	350	0	0
		2,017	4,400	10,000
Debt Service	Lease-Purchase Payments	0	2,381	2,598
			2,381	2,598
Transfers out	Transfer to Equip Res	0	5,000	5,000
			5,000	5,000

	Prior Year Actual 2015	Current Year Estimate 2016	Proposed Budget 2017
Total Expenditures	166,057	186,881	205,947
Unencumbered Cash Balance, Dec. 31	43,080	35,284	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			205,947
Tax Required			81,898
Delinquency Computation			0
Amount of 2016 Ad Valorem Tax			81,898

	Prior Year Actual 2015	Current Year Estimate 2016	Proposed Budget 2017
Unencumbered Cash Balance, Jan. 1	11,798	17,202	21,322
Cancelled Prior Year Encumbrances	0		
Receipts			
State Motor Fuels Tax	9,246	9,120	9,110
Total Receipts	9,246	9,120	9,110
Resources Available	21,044	26,322	30,432
Expenditures			
Streets			
Materials and Supplies	3,842	5,000	30,432
	3,842	5,000	30,432
Total Expenditures	3,842	5,000	30,432
Unencumbered Cash Balance, Dec. 31	17,202	21,322	0

	Prior Year Actual 2015	Current Year Estimate 2016	Proposed Budget 2017
Unencumbered Cash Balance, Jan. 1	5,451	11,214	9,514
Cancelled Prior Year Encumbrances	0		
Receipts			
Sales Tax-City	5,426	5,800	5,800
Parks & Rec Fees	198	0	0
Gifts and Donations	6,734	0	0
Total Receipts	12,358	5,800	5,800
Resources Available	17,809	17,014	15,314
Expenditures			
Parks and Recreation			
Personal Services	1,292	1,500	2,000
Contractual Services	1,633	2,000	5,000
Materials and Supplies	0	4,000	5,000
Capital Outlay	3,670	0	3,314
	6,595	7,500	15,314
Total Expenditures	6,595	7,500	15,314
Unencumbered Cash Balance, Dec. 31	11,214	9,514	0

	Prior Year Actual 2015	Current Year Estimate 2016	Proposed Budget 2017
Unencumbered Cash Balance, Jan. 1	82,456	105,789	72,630
Cancelled Prior Year Encumbrances	0		
Receipts			
Interest Income	137	0	0
Water Service Charges	99,142	100,000	100,000
Other Utility Charges	1,757	0	0
Reimbursed Expenses	1,905	0	0
Total Receipts	102,941	100,000	100,000
Resources Available	185,397	205,789	172,630
Expenditures			
Water Utility			
Personal Services	21,743	20,000	25,000
Contractual Services	20,306	15,000	20,000
Materials and Supplies	4,211	5,000	10,000
Capital Outlay	2,572	25,000	49,254
Remittances	776	800	800
	49,608	65,800	105,054
Debt Service			
GO Bond Principal	0	17,584	18,068
GO Bond Interest	0	31,714	31,230
Revolving Loan pymt	0	5,679	5,680
Lease-Purchase Payments	0	2,382	2,598
		57,359	57,576
Transfers out			
Transfer to Water Res	30,000	10,000	10,000
	30,000	10,000	10,000
Total Expenditures	79,608	133,159	172,630
Unencumbered Cash Balance, Dec. 31	105,789	72,630	0

	Prior Year Actual 2015	Current Year Estimate 2016	Proposed Budget 2017
Unencumbered Cash Balance, Jan. 1	2,693	1,125	7,455
Cancelled Prior Year Encumbrances	0		
Receipts			
Interest Income	5	0	0
Sewer Service Fees	43,444	53,600	53,600
Total Receipts	43,449	53,600	53,600
Resources Available	46,142	54,725	61,055
Expenditures			
Sewer Utility			
Personal Services	12,043	12,000	13,000
Contractual Services	4,074	4,000	5,000
Materials and Supplies	2,302	2,500	3,000
Capital Outlay	0	0	23,170
	18,419	18,500	44,170
Transfers out			
Transfer to Sewer Res	0	5,000	5,000
Transfer to Sewer Proj	26,598	23,770	11,885
	26,598	28,770	16,885
Total Expenditures	45,017	47,270	61,055
Unencumbered Cash Balance, Dec. 31	1,125	7,455	0

	Prior Year Actual 2015	Current Year Estimate 2016	Proposed Budget 2017
Unencumbered Cash Balance, Jan. 1	7,831	8,954	0
Cancelled Prior Year Encumbrances	0		
Receipts			
Trash Service Fees	19,083	3,200	0
Total Receipts	19,083	3,200	0
Resources Available	26,914	12,154	0
Expenditures			
Trash Utility Contractual Services	17,960	3,516	0
	17,960	3,516	
Transfers out Transfer to General Fund	0	8,638	0
		8,638	
Total Expenditures	17,960	12,154	0
Unencumbered Cash Balance, Dec. 31	8,954	0	0

	Prior Year Actual 2015
Unencumbered Cash Balance, Jan. 1	<u>12,415</u>
Cancelled Prior Year Encumbrances	<u>0</u>
Receipts	
Interest Income	<u>12</u>
Total Receipts	<u>12</u>
Resources Available	<u>12,427</u>
Expenditures	
Equipment Reserve Lease-Purchase Payments	<u>3,500</u>
	<u>3,500</u>
Total Expenditures	<u>3,500</u>
Unencumbered Cash Balance, Dec. 31	<u>8,927</u>

	Prior Year Actual 2015
Unencumbered Cash Balance, Jan. 1	100,000
Cancelled Prior Year Encumbrances	0
Receipts	
Interest Income	162
Total Receipts	162
Resources Available	100,162
Expenditures	
Total Expenditures	0
Unencumbered Cash Balance, Dec. 31	100,162

	Prior Year Actual 2015
Unencumbered Cash Balance, Jan. 1	<u>42,733</u>
Cancelled Prior Year Encumbrances	<u>0</u>
Receipts	
Transfer from Water	<u>30,000</u>
Total Receipts	<u>30,000</u>
Resources Available	<u>72,733</u>
Expenditures	
Water Utility	
Other/Misc.	97
GO Bond Principal	17,113
GO Bond Interest	32,184
Revolving Loan pymt	<u>5,680</u>
	<u>55,074</u>
Total Expenditures	<u>55,074</u>
Unencumbered Cash Balance, Dec. 31	<u>17,659</u>

	Prior Year Actual 2015
Unencumbered Cash Balance, Jan. 1	<u>19</u>
Cancelled Prior Year Encumbrances	<u>0</u>
Receipts	
Total Receipts	<u>0</u>
Resources Available	<u>19</u>
Expenditures	
Total Expenditures	<u>0</u>
Unencumbered Cash Balance, Dec. 31	<u>19</u>

	Prior Year Actual 2015
Unencumbered Cash Balance, Jan. 1	<u>28,672</u>
Cancelled Prior Year Encumbrances	<u>0</u>
Receipts	
Interest Income	34
Transfer from Sewer	<u>26,598</u>
Total Receipts	<u>26,632</u>
Resources Available	<u>55,304</u>
Expenditures	
Debt Service	
Loan Principal	22,144
Loan Interest	<u>1,626</u>
	<u>23,770</u>
Total Expenditures	<u>23,770</u>
Unencumbered Cash Balance, Dec. 31	<u>31,534</u>

	<u>Prior Year</u> <u>Actual 2015</u>
Unencumbered Cash Balance, Jan. 1	5,260
Cancelled Prior Year Encumbrances	<u>0</u>
Receipts	
Grants	265,130
Total Receipts	<u>265,130</u>
Resources Available	<u>270,390</u>
Expenditures	
Water Utility Contractual Services	270,390
	<u>270,390</u>
Total Expenditures	<u>270,390</u>
Unencumbered Cash Balance, Dec. 31	<u>0</u>

	Prior Year Actual 2015
Unencumbered Cash Balance, Jan. 1	25
Cancelled Prior Year Encumbrances	0
Receipts	
Gifts and Donations	1,122
Total Receipts	1,122
Resources Available	1,147
Expenditures	
Total Expenditures	0
Unencumbered Cash Balance, Dec. 31	1,147

	Prior Year Actual 2015
Unencumbered Cash Balance, Jan. 1	<u>1,942</u>
Cancelled Prior Year Encumbrances	<u>0</u>
Receipts	
Sales Tax-County	<u>72</u>
Total Receipts	<u>72</u>
Resources Available	<u>2,014</u>
Expenditures	
Total Expenditures	<u>0</u>
Unencumbered Cash Balance, Dec. 31	<u>2,014</u>

	Prior Year Actual 2015
Unencumbered Cash Balance, Jan. 1	20,092
Cancelled Prior Year Encumbrances	0
Receipts	
Interest Income	33
Total Receipts	33
Resources Available	20,125
Expenditures	
Total Expenditures	0
Unencumbered Cash Balance, Dec. 31	20,125

	Prior Year Actual 2015
Unencumbered Cash Balance, Jan. 1	<u>0</u>
Cancelled Prior Year Encumbrances	<u>0</u>
Receipts	
Sales Tax Clearing	<u>393</u>
Total Receipts	<u>393</u>
Resources Available	<u>393</u>
Expenditures	
Agency Clearing Sales Tax Clearing	<u>393</u>
	<u>393</u>
Total Expenditures	<u>393</u>
Unencumbered Cash Balance, Dec. 31	<u>0</u>

	Prior Year Actual 2015
Unencumbered Cash Balance, Jan. 1	<u>0</u>
Cancelled Prior Year Encumbrances	<u>0</u>
Receipts	
Penalty Clearing	168
Total Receipts	<u>168</u>
Resources Available	<u>168</u>
Expenditures	
Agency Clearing Penalty Clearing	168
	<u>168</u>
Total Expenditures	<u>168</u>
Unencumbered Cash Balance, Dec. 31	<u>0</u>

NOTICE OF HEARING 2017 Budget

The governing body of City of Delphos will meet on the 9th day of August, 2016 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 2016 ad valorem tax.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2017 Expenditures" and the "Amount of 2016 Ad Valorem Tax" establish the maximum limits of the 2017 budget. The "Est Tax Rate" is subject to change depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2015		2016		Proposed Budget 2017		
	Prior Year Actual Expenditures	Actual Tax Rate	Current Year Estimate of Expenditures	Actual Tax Rate	Expenditures	Amount of 2016 Ad Valorem Tax	Est Tax Rate
General	166,057	55.021	186,881	55.960	205,947	81,898	57.907
Library	10,396	3.000	11,721	3.000	10,147	4,243	3.000
Special Highway	3,842		5,000		30,432	0	.000
Special Park & Rec	6,595		7,500		15,314	0	.000
Water Utility	79,608		133,159		172,630	0	.000
Sewer Utility	45,017		47,270		61,055	0	.000
Refuse	17,960		12,154		0	0	.000
Equipment Reserve	3,500		0		0	0	.000
Capital Improvement Res	0		0		0	0	.000
Water Reserve	55,074		0		0	0	.000
Sewer Reserve	0		0		0	0	.000
Sewer Project P & I	23,770		0		0	0	.000
Water Project Fund	270,390		0		0	0	.000
Water Park Fund	0		0		0	0	.000
Sales Tax Fund	0		0		0	0	.000
Community Improve Fund	0		0		0	0	.000
Sales Tax Clearing Fund	393		0		0	0	.000
Penalty Clearing Fund	168		0		0	0	.000
Totals	682,770	58.021	403,685	58.960	495,525	86,141	60.907
Less: Transfers	56,598		52,008		26,885		
Net Expenditures	626,172		351,677		468,640		
Total Tax Levied	84,614		86,033				
Assessed Valuation		1,458,326		1,459,191		1,414,301	

Outstanding Indebtedness, January 1,

	Outstanding Indebtedness, January 1,		
	2014	2015	2016
General Obligation Bonds	1,187,000	1,170,345	1,153,232
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	200,000	0	0
Lease Purchase Principal	0	0	0
Other Debt	161,527	106,732	80,170
Total	1,548,527	1,277,077	1,233,402

