

2017

**CERTIFICATE**

To the Clerk of Cherokee, State of Kansas

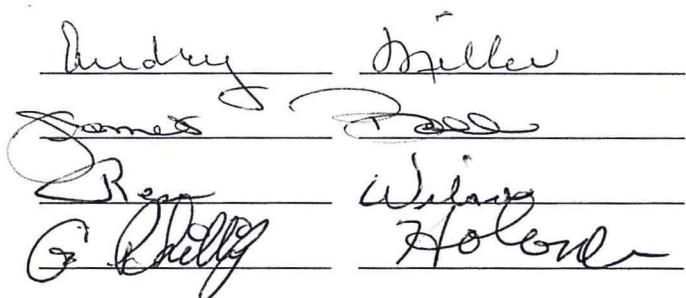
We, the undersigned, officers of

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

		2017 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>		Page No.		
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Statement of Lease-Purchases		6		
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	7	91,700	29,875
Debt Service	10-113			60.044
Library	12-1220			
Special Highway		8	18,000	
Water		8	46,500	
Sewer		9	36,114	
Sewer Bond and Interest		9	4,480	
Special Parks & Recreation		10	4,000	
		10		
<b>Totals</b>		xxxxxx	200,794	29,875
				60.044
Resolution required? Notice of the vote to adopt required to be published?			No	County Clerk's Use Only
Budget Summary		11		497,551
Neighborhood Revitalization				Nov 1, 2016 Total Assessed Valuation

Assisted by:  
 \_\_\_\_\_  
 DARYL EAGON CPA  
 \_\_\_\_\_  
 Address:  
 \_\_\_\_\_  
 112 W 4TH  
 \_\_\_\_\_  
 PITTSBURG KS 66762  
 \_\_\_\_\_  
 Email:  
 \_\_\_\_\_  
 CPAEAGON@DBBJB.COM  
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 \_\_\_\_\_

Date Attested: \_\_\_\_\_ 2016

\_\_\_\_\_  
 County Clerk

\_\_\_\_\_  
 Governing Body

Computation to Determine Limit for 2017

Amount of Levy

1. Total tax levy amount in 2016 budget	+ \$	<u>30,392</u>
2. Debt service levy in 2016 budget	- \$	<u>0</u>
3. Tax levy excluding debt service	\$	<u>30,392</u>

2016 Valuation Information for Valuation Adjustments

4. New improvements for 2016 :	+ _____	4,245
5. Increase in personal property for 2016 :		
5a. Personal property 2016	+ _____	21,253
5b. Personal property 2015	- _____	21,996
5c. Increase in personal property (5a minus 5b)	+ _____	0
		(Use Only if > 0)
6. Valuation of annexed territory for 2016 :		
6a. Real estate	+ _____	0
6b. State assessed	+ _____	0
6c. New improvements	- _____	0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ _____	0
7. Valuation of property that has changed in use during 2016 :	+ _____	0
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	_____	4,245
9. Total estimated valuation July 1, 2016	_____	498,487
10. Total valuation less valuation adjustment (9 minus 8)	_____	494,242
11. Factor for increase (8 divided by 10)	_____	0.00859
12. Amount of increase (11 times 3)	+ \$ _____	261
13. 2017 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ _____	<u>30,653</u>
14. Debt service levy in this 2017 budget	_____	0
15. 2017 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	_____	<u>30,653</u>
16. Consumer Price Index for all urban consumers for calendar year 2015	_____	0.125%
17. Consumer Price Index adjustment (3 times 16)	\$ _____	38
18. Maximum levy for budget year 2017, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (15 plus 17)	\$ _____	<u>30,691</u>

If the 2017 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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 such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.



**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2015</b>	<b>Current Amount for 2016</b>	<b>Proposed Amount for 2017</b>	<b>Transfers Authorized by Statute</b>
Sewer	Sewer Bond & Interest	4,460	4,500	4,500	KSA 12-825d
	<b>Totals</b>	4,460	4,500	4,500	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	4,460	4,500	4,500	

\*Note: Adjustments are required only if the transfer is being made in 2016 and/or 2017 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 1,2016	Date Due		Amount Due 2016		Amount Due 2017	
						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:											
Sewer Utility Ser 1981	4/1/1981	4/1/2021	5.00	74,100	22,900	4/1	4/1	1,145	3,300	980	3,500
<b>Total Revenue Bonds</b>					<b>22,900</b>			<b>1,145</b>	<b>3,300</b>	<b>980</b>	<b>3,500</b>
Other:											
KDHE Sewer Loan	4/4/2002	9/1/2024	3.11	360,350	86,662	3/1 & 9/1	3/1 & 9/1	2,630	8,484	2,364	8,750
<b>Total Other</b>					<b>86,662</b>			<b>2,630</b>	<b>8,484</b>	<b>2,364</b>	<b>8,750</b>
<b>Total Indebtedness</b>					<b>109,562</b>			<b>3,775</b>	<b>11,784</b>	<b>3,344</b>	<b>12,250</b>

**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 2016	Payments Due 2016	Payments Due 2017
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>0</b>

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



City of West Mineral

2017

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	15,396	15,775	13,875
Receipts:			
State of Kansas Gas Tax	4,664	4,600	4,600
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>4,664</b>	<b>4,600</b>	<b>4,600</b>
<b>Resources Available:</b>	<b>20,060</b>	<b>20,375</b>	<b>18,475</b>
Expenditures:			
Street Repair and Maint	4,285	6,500	18,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>4,285</b>	<b>6,500</b>	<b>18,000</b>
Unencumbered Cash Balance Dec 31	15,775	13,875	475
2015/2016/2017 Budget Authority Amount	18,000	18,000	18,000

Adopted Budget <b>Water</b>	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	21,448	2,338	5,838
Receipts:			
Charges to Customers	36,451	40,000	41,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>36,451</b>	<b>40,000</b>	<b>41,000</b>
<b>Resources Available:</b>	<b>57,899</b>	<b>42,338</b>	<b>46,838</b>
Expenditures:			
Operations & Maintenance	40,462	36,500	46,500
Capital Outlay	15,099	0	
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>55,561</b>	<b>36,500</b>	<b>46,500</b>
Unencumbered Cash Balance Dec 31	2,338	5,838	338
2015/2016/2017 Budget Authority Amount	55,000	61,000	46,500

**See Tab A**

City of West Mineral

2017

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Sewer	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	15,417	16,648	17,534
Receipts:			
Charges to Customers	19,345	19,500	19,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>19,345</b>	<b>19,500</b>	<b>19,500</b>
<b>Resources Available:</b>	<b>34,762</b>	<b>36,148</b>	<b>37,034</b>
Expenditures:			
KDHE Loan Payment	11,114	11,114	11,114
Oprations & Maintenance	2,540	3,000	3,500
Transfer to Sewer Bond & Interest	4,460	4,500	4,500
Capital Outlay	0	0	17,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>18,114</b>	<b>18,614</b>	<b>36,114</b>
Unencumbered Cash Balance Dec 31	16,648	17,534	920
2015/2016/2017 Budget Authority Amount	34,114	31,374	36,114

Adopted Budget Sewer Bond and Interest	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	4,160	4,220	4,275
Receipts:			
Transfer from Sewer Fund	4,460	4,500	4,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>4,460</b>	<b>4,500</b>	<b>4,500</b>
<b>Resources Available:</b>	<b>8,620</b>	<b>8,720</b>	<b>8,775</b>
Expenditures:			
Bond Principal	3,100	3,300	3,500
Bond Interest	1,300	1,145	980
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>4,400</b>	<b>4,445</b>	<b>4,480</b>
Unencumbered Cash Balance Dec 31	4,220	4,275	4,295
2015/2016/2017 Budget Authority Amount	4,500	4,445	4,480

City of West Mineral

2017

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Parks &amp; Recreation</b>	Actual for 2015	Estimate for 2016	Year for 2017
Unencumbered Cash Balance Jan 1	3,015	2,008	1,608
Receipts:			
Liquor Tax	1,696	2,500	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>1,696</b>	<b>2,500</b>	<b>2,500</b>
<b>Resources Available:</b>	<b>4,711</b>	<b>4,508</b>	<b>4,108</b>
Expenditures:			
Operations & Maintenance	2,703	2,900	4,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>2,703</b>	<b>2,900</b>	<b>4,000</b>
Unencumbered Cash Balance Dec 31	2,008	1,608	108
2015/2016/2017 Budget Authority Amount	6,000	5,850	4,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2015	Estimate for 2016	Year for 2017
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2015/2016/2017 Budget Authority Amount	0	0	0

NOTICE OF BUDGET HEARING

The governing body of  
**City of West Mineral**  
will meet on August 9, 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 ad valorem tax.  
Detailed budget information is available at City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2017 Expenditures and Amount of Current Year Estimate for 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget for 2017		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate*
General	93,462	62.945	93,500	59.891	91,700	29,875	59.931
Debt Service							
Library							
Special Highway	4,285		6,500		18,000		
Water	55,561		36,500		46,500		
Sewer	18,114		18,614		36,114		
Sewer Bond and Interest	4,400		4,445		4,480		
Special Parks & Recreation	2,703		2,900		4,000		
Totals	178,525	62.945	162,459	59.891	200,794	29,875	59.931
Less: Transfers	4,460		4,500		4,500		
Net Expenditure	174,065		157,959		196,294		
Total Tax Levied	29,666		30,392		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	489,895		507,458		498,487		

Outstanding Indebtedness, January 1,	2014	2015	2016
G.O. Bonds	0	0	0
Revenue Bonds	29,000	26,000	22,900
Other	102,864	94,888	86,662
Lease Purchase Principal	0	0	0
Total	131,864	120,888	109,562

\*Tax rates are expressed in mills

**Theresa Dunic**  
City Official Title: City Treasurer

**AFFIDAVIT OF PUBLICATION**

STATE OF KANSAS, COUNTY OF CHEROKEE, SS:

Larry Hiatt of lawful age, being first duly sworn, deposeth 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 July 29, 2016 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.

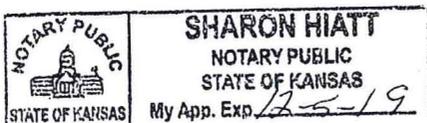
*[Handwritten Signature]*

July 29, 2016

*[Handwritten Signature: Sharon Hiatt]*  
Notary Public

My Commission Expires: December 5, 2019

Printer's Fee: \$ 60



**Legal Notice**  
Published in the Columbus News-Report, Friday, July 29, 2016  
NOTICE OF BUDGET HEARING

The governing body of City of West Mineral will meet on August 9, 2016 at 7:00 PM at City Hall for the purpose of hearing and 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**  
Expenditures and Amount of Current Year Estimate for 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget for 2017		
Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate*
93,462	62.945	93,500	59.891	91,700	29,875	59.931
4,285		6,500		18,000		
55,561		36,500		46,500		
18,114		18,614		36,114		
4,400		4,445		4,480		
2,703		2,900		4,000		
178,525	62.945	162,459	59.891	200,794	29,875	59.931
4,460		4,500		4,500		
174,065		157,959		196,294		
29,666		30,392		XXXXXXXXXXXXXXXXXXXX		
489,895		507,458		498,487		

2014	2015	2016
0	0	0
29,000	26,000	22,900
102,864	94,888	86,662
0	0	0
131,864	120,888	109,562

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City of West Mineral  
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 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 2017 Expenditures and Amount of Current Year Estimate for 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget.  
 Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget for 2017		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate*
General	93,462	62.945	93,500	59.891	91,700	29,875	59.931
Debt Service							
Library							
Special Highway	4,285		6,500		18,000		
Water	55,561		36,500		46,500		
Sewer	18,114		18,614		36,114		
Sewer Bond and Interest	4,400		4,445		4,480		
Special Parks & Recreation	2,703		2,900		4,000		
Totals	178,525	62.945	162,459	59.891	200,794	29,875	59.931
Less: Transfers	4,460		4,500		4,500		
Net Expenditure	174,065		157,959		196,294		
Total Tax Levied	29,666		30,392		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	489,895		507,458		498,487		

Outstanding Indebtedness, January 1,	2014	2015	2016
G.O. Bonds	0	0	0
Revenue Bonds	29,000	26,000	22,900
Other	102,864	94,888	86,662
Lease Purchase Principal	0	0	0
Total	131,864	120,888	109,562

\*Tax rates are expressed in mills

Theresa Dunic  
 City Official Title: City Treasurer