

CERTIFICATE - PHILLIPSBURG CITY, Kansas 2016 Budget

To the Clerk of PHILLIPS, State of Kansas  
We, the undersigned officers of  
PHILLIPSBURG CITY

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 for the 2016 Budget.

| Table of Contents:                 | K.S.A.    | Page<br>No. | 2016 Adopted Budget |                                     | County<br>Clerk's<br>Use Only |
|------------------------------------|-----------|-------------|---------------------|-------------------------------------|-------------------------------|
|                                    |           |             | Expenditures        | Amount of<br>2015 Ad<br>Valorem Tax |                               |
| Computation to Det. Limit for 2016 |           | 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                            | 12-101a   | 7           | 1,694,604           | 290,190                             |                               |
| LIBRARY                            | 12-1220   | 8           | 63,004              | 50,783                              |                               |
| BOND & INTEREST                    | 12-1775   | 9           | 1,032,622           | 41,972                              |                               |
| EMPLOYEE BENEFIT                   | 12-16,102 | 10          | 642,129             | 181,906                             |                               |
| FIRE EQUIP CAP OUTLAY              | 12-110b   | 11          | 190,504             | 20,313                              |                               |
| INDUSTRIAL DEVEL                   | 12-1617H  | 12          | 48,722              | 10,157                              |                               |
| SPECIAL PARKS & REC                |           | 13          | 41,563              | 0                                   |                               |
| SPECIAL HIGHWAY                    |           | 14          | 1,265,230           | 0                                   |                               |
| SOLID WASTE                        |           | 15          | 520,464             | 0                                   |                               |
| WATER & SEWER                      |           | 16          | 1,924,721           | 0                                   |                               |
| AQUATIC CENTER                     |           | 17          | 759,000             | 0                                   |                               |
| EQUIPMENT RESERVE FUND             |           | 18          | 0                   | 0                                   |                               |
| PARTLY SELF-FUNDED HEALT           |           | 19          | 0                   | 0                                   |                               |
| ENDOWMENT FUND                     |           | 20          | 0                   | 0                                   |                               |
| METER DEPOSITS FUND                |           | 21          | 0                   | 0                                   |                               |
| AIRPORT GRANT FUND                 |           | 22          | 0                   | 0                                   |                               |
| Total                              |           |             | 8,182,563           | 595,321                             |                               |

Hearing Notice/Budget Summary Publication 23  
Charters/Election Questions  
Final Assessed Valuation

Assisted by:  
MAPES & MILLER LLP  
PO BOX 266  
PHILLIPSBURG KS 67661

*Travis W. Stein*  
*Michael James*  
*[Signature]*  
*[Signature]*  
*[Signature]*  
Governing Body

State Use Only:  
Received \_\_\_\_\_  
Reviewed by \_\_\_\_\_  
Follow-up: Yes \_\_\_ No \_\_\_

Attest: \_\_\_\_\_, 2015 (If not assisted so state)  
County Clerk

List any resolution setting a fund levy limit

Computation to Determine Limit for 2016 Budget

|   | <u>Amount<br/>of Levy</u> |
|---|---------------------------|
| 1. Total tax levy amount in 2015 budget   | 563,466                   |
| 2. Debt service levy in 2015 budget   | <u>20,156</u>             |
| 3. Tax levy excluding debt service (1 - 2)  | 543,310                   |
| 2015 Valuation Info. for Valuation Adjustments:   |                           |
| 4. New Improvements for 2015  | 23,961                    |
| 5. Increase in personal property for 2015   |                           |
| 5a. Personal property 2015  | 182,515                   |
| 5b. Personal property 2014  | <u>200,204</u>            |
| 5c. Increase in personal property (5a - 5b)<br>If 5c is negative, enter a zero  | 0                         |
| 6. Valuation of annexed territory for 2015  |                           |
| 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 2015   | <u>1,141</u>              |
| 8. Total valuation adjustment (4 + 5c + 6d + 7)   | <u>25,102</u>             |
| 9. Total estimated valuation July 1, 2015   | 10,156,665                |
| 10. Total valuation less valuation adjustment (9 - 8)   | 10,131,563                |
| 11. Factor for increase (8 divided by 10)   | .00248                    |
| 12. Amount of increase (11 times 3)   | <u>1,346</u>              |
| 13. Maximum tax levy, excluding debt service,<br>prior to CPI adjustment (3 + 12)                                       | <u><u>544,656</u></u>     |
| 14. Debt service levy in this 2016 budget   | <u>41,972</u>             |
| 15. Tax levy, including debt service,<br>prior to CPI adjustment (13 + 14)  | <u><u>586,628</u></u>     |
| 16. Consumer Price Index for all urban consumers for calendar year 2014   | <u>1.6000 %</u>           |
| 17. Consumer Price Index adjustment (3 times 16)  | <u>8,693</u>              |
| 18. Maximum levy for budget year 2016, including debt service,<br>not requiring 'notice of vote publication.' (15 + 17) | <u><u>595,321</u></u>     |

If the 2016 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

| 2015 Budgeted Fund    | Tax Levy Amount<br>in 2015<br>Budget | Allocation for Year 2016 |              |                   |                       |                       |
|-----------------------|--------------------------------------|--------------------------|--------------|-------------------|-----------------------|-----------------------|
|                       |                                      | MVT                      | RVT          | 16/20M<br>Veh Tax | Commercial<br>Veh Tax | Watercraft<br>Veh Tax |
| GENERAL               | 292,260                              | 63,071                   | 1,100        | 504               | 3,492                 | 4,072                 |
| LIBRARY               | 50,392                               | 10,875                   | 190          | 87                | 602                   | 702                   |
| BOND & INTEREST       | 20,156                               | 4,350                    | 76           | 35                | 241                   | 281                   |
| EMPLOYEE BENEFIT      | 170,424                              | 36,778                   | 642          | 294               | 2,036                 | 2,375                 |
| FIRE EQUIP CAP OUTLAY | 20,156                               | 4,350                    | 76           | 35                | 241                   | 281                   |
| INDUSTRIAL DEVEL      | 10,078                               | 2,175                    | 38           | 17                | 120                   | 140                   |
|                       | <u>563,466</u>                       | <u>121,599</u>           | <u>2,122</u> | <u>972</u>        | <u>6,732</u>          | <u>7,851</u>          |

Schedule of Transfers

| Year | Fund Transferred From | Funds Transferred To:    | Amount           | Statutory Authority |
|------|-----------------------|--------------------------|------------------|---------------------|
| 2014 | GENERAL               | EQUIPMENT RESERVE FUND   | 35,000           | 12-1,117            |
| 2014 | GENERAL               | SPECIAL HIGHWAY          | 160,000          | 12-1,119            |
| 2014 | EMPLOYEE BENEFIT      | PARTLY SELF-FUNDED HEALT | 339,821          | 12-2615             |
| 2014 | SPECIAL HIGHWAY       | EQUIPMENT RESERVE FUND   | 13,000           | 68-141g             |
| 2014 | SOLID WASTE           | EQUIPMENT RESERVE FUND   | 14,539           | 12-825d             |
| 2014 | WATER & SEWER         | EQUIPMENT RESERVE FUND   | 190,000          | 12-825d             |
| 2014 | WATER & SEWER         | BOND & INTEREST          | 92,464           | 12-825d             |
| 2014 | AQUATIC CENTER        | EQUIPMENT RESERVE FUND   | 50,000           | 12-825d             |
|      |                       |                          | <u>894,824</u>   |                     |
| 2015 | GENERAL               | SPECIAL HIGHWAY          | 160,000          | 12-1,119            |
| 2015 | GENERAL               | EQUIPMENT RESERVE FUND   | 35,000           | 12-1,117            |
| 2015 | EMPLOYEE BENEFIT      | PARTLY SELF-FUNDED HEALT | 370,000          | 12-2615             |
| 2015 | SPECIAL HIGHWAY       | EQUIPMENT RESERVE FUND   | 13,000           | 68-141g             |
| 2015 | SOLID WASTE           | EQUIPMENT RESERVE FUND   | 25,000           | 12-825d             |
| 2015 | WATER & SEWER         | EQUIPMENT RESERVE FUND   | 90,000           | 12-825d             |
| 2015 | WATER & SEWER         | BOND & INTEREST          | 192,464          | 12-825d             |
| 2015 | AQUATIC CENTER        | EQUIPMENT RESERVE FUND   | 50,000           | 12-825d             |
|      |                       |                          | <u>935,464</u>   |                     |
| 2016 | GENERAL               | EQUIPMENT RESERVE FUND   | 35,000           | 12-1,117            |
| 2016 | GENERAL               | SPECIAL HIGHWAY          | 180,000          | 12-1,119            |
| 2016 | EMPLOYEE BENEFIT      | PARTLY SELF-FUNDED HEALT | 388,000          | 12-2615             |
| 2016 | SPECIAL HIGHWAY       | EQUIPMENT RESERVE FUND   | 13,000           | 68-141g             |
| 2016 | SOLID WASTE           | EQUIPMENT RESERVE FUND   | 50,000           | 12-825d             |
| 2016 | WATER & SEWER         | BOND & INTEREST          | 200,000          | 12-825d             |
| 2016 | WATER & SEWER         | EQUIPMENT RESERVE FUND   | 90,000           | 12-825d             |
| 2016 | AQUATIC CENTER        | EQUIPMENT RESERVE FUND   | 50,000           | 12-825d             |
|      |                       |                          | <u>1,006,000</u> |                     |

Statement of Indebtedness

| Issue Date      | Retire Date | Interest Rate | Amount of Bonds Issued | Amount Outstanding 1-1-2015 | Due Date Interest/Principal | Amount Due 2015 Interest | Amount Due 2015 Principal | Amount Due 2016 Interest | Amount Due 2016 Principal |
|-----------------|-------------|---------------|------------------------|-----------------------------|-----------------------------|--------------------------|---------------------------|--------------------------|---------------------------|
| Gen Obl Bonds   |             |               |                        |                             |                             |                          |                           |                          |                           |
| WATER/SEWER     |             |               |                        |                             |                             |                          |                           |                          |                           |
| 05/14           | 08/24       | .75-2.95      | 1,635,000              | 0                           | 02 & 08<br>02 & 08          | 0                        | 0                         | 33,132                   | 205,000                   |
| KLINK PROJECT   |             |               |                        |                             |                             |                          |                           |                          |                           |
| 8/11            | 9/21        | 1.75-2.9      | 245,000                | 185,000                     | 03 & 09<br>09               | 4,538                    | 25,000                    | 4,038                    | 25,000                    |
|                 |             |               | <u>185,000</u>         |                             | <u>4,538</u>                |                          | <u>25,000</u>             | <u>37,170</u>            | <u>230,000</u>            |
| Other           |             |               |                        |                             |                             |                          |                           |                          |                           |
| KDHE WATER LOAN |             |               |                        |                             |                             |                          |                           |                          |                           |
| 1/05            | 2/26        | 3.66          | 920,980                | 512,162                     | 2/1 & 8/1<br>2/1 & 8/1      | 15,601                   | 512,162                   | 0                        | 0                         |
| KDHE SEWER LOAN |             |               |                        |                             |                             |                          |                           |                          |                           |
| 04/01           | 9/22        | 3.08          | 2,855,519              | 1,298,658                   | 3/1 & 9/1<br>3/1 & 9/1      | 29,863                   | 1,298,658                 | 0                        | 0                         |
|                 |             |               | <u>1,810,820</u>       |                             | <u>45,464</u>               |                          | <u>1,810,820</u>          | <u>0</u>                 | <u>0</u>                  |

Statement of Lease Purchases and Certificates of Participation

|                          | Date of<br>Contract | Term of<br>Contract<br>(Months) | Interest<br>Rate | Total<br>Amount<br>Financed<br>(Beg Prin) | Principal<br>Balance<br>1-1-2015 | Payments<br>Due 2015 | Payments<br>Due 2016 |
|--------------------------|---------------------|---------------------------------|------------------|---|----------------------------------|----------------------|----------------------|
| <u>Lease Purchase</u>    |                     |                                 |                  |   |                                  |                      |                      |
| SERIES 2011 REVENUE BOND | 09011               | 240                             | 2/4.1            | 3,070,000                                 | 2,730,000                        | 224,365              | 221,865              |
|                          |                     |                                 |                  |   | <u>2,730,000</u>                 | <u>224,365</u>       | <u>221,865</u>       |

PHILLIPSBURG CITY  
GENERAL

State of Kansas  
2016 Budget Form

|                                   | Prior Year<br>Actual 2014 | Current Year<br>Estimate 2015 | Proposed<br>Budget 2016 |                |
|-----------------------------------|---------------------------|-------------------------------|-------------------------|----------------|
| Unencumbered Cash Balance, Jan. 1 | 458,156                   | 329,046                       | 391,189                 |                |
| Cancelled Prior Year Encumbrances | 0                         |                               |                         |                |
| <b>Receipts</b>                   |                           |                               |                         |                |
| AD VALOREM TAX                    | 307,459                   | 277,260                       | 0                       |                |
| DELINQUENT TAX                    | 8,660                     | 9,000                         | 9,000                   |                |
| MOTOR VEHICLE TAX                 | 80,077                    | 70,618                        | 63,071                  |                |
| INTANGIBLES TAX                   | 44,125                    | 40,000                        | 26,866                  |                |
| REC VEHICLE TAX                   | 1,412                     | 1,063                         | 1,100                   |                |
| EXCISE                            | 120                       | 123                           | 88                      |                |
| 16/20M VEHICLE TAX                | 836                       | 720                           | 504                     |                |
| TAX JUDGEMENT                     | 948                       | 0                             | 0                       |                |
| COMMERCIAL VEHICLE TAX            | 4,073                     | 4,000                         | 3,492                   |                |
| WATERCRAFT TAX                    | 0                         | 662                           | 4,072                   |                |
| LOCAL ALCOHOLIC LIQUOR            | 4,350                     | 4,428                         | 4,782                   |                |
| INTEREST INCOME                   | 10,531                    | 18,000                        | 18,000                  |                |
| FRANCHISE TAXES                   | 174,852                   | 176,000                       | 177,000                 |                |
| ANIMAL TAGS                       | 748                       | 2,100                         | 2,100                   |                |
| STATE GRANT                       | 8,765                     | 36,000                        | 36,000                  |                |
| FEDERAL GRANTS                    | 29,739                    | 0                             | 0                       |                |
| FINES                             | 31,250                    | 33,000                        | 33,000                  |                |
| REIMBURSED EXPENSES               | 9,824                     | 12,000                        | 12,000                  |                |
| RURAL FIRE CONTRACTS              | 28,207                    | 30,000                        | 30,000                  |                |
| CAMPGROUND FEES                   | 2,973                     | 4,200                         | 4,200                   |                |
| LOCAL RETAIL SALES TAX            | 241,240                   | 247,500                       | 247,500                 |                |
| LICENSES & PERMITS                | 4,702                     | 6,800                         | 6,800                   |                |
| OTHER                             | 4,011                     | 58,000                        | 58,000                  |                |
| NON-FEDERAL GRANT                 | 76,285                    | 200,000                       | 200,000                 |                |
| RENTS                             | 8,203                     | 16,000                        | 16,000                  |                |
| CEMETERY LOTS & CARE              | 7,865                     | 8,500                         | 8,500                   |                |
| AIRPORT RENTS & GRAINS            | 6,940                     | 10,000                        | 10,000                  |                |
| AIRPORT AVIATION GAS              | 19,116                    | 25,000                        | 25,000                  |                |
| AIRPORT COURTESY CAR              | 101                       | 150                           | 150                     |                |
| AIRPORT SALES TAX CLCTD           | 2,080                     | 3,000                         | 3,000                   |                |
| AIRPORT REIMBURSEMENT             | 1,851                     | 0                             | 0                       |                |
| NW TRANSIT COUNCIL                | 35,376                    | 36,000                        | 36,000                  |                |
| TRANSPORTATION PASSES             | 6,812                     | 7,000                         | 7,000                   |                |
| ZONING APPLICATIONS               | 375                       | 0                             | 0                       |                |
| <b>Total Receipts</b>             | <b>1,163,906</b>          | <b>1,337,124</b>              | <b>1,043,225</b>        |                |
| <b>Resources Available</b>        | <b>1,622,062</b>          | <b>1,666,170</b>              | <b>1,434,414</b>        |                |
| <b>Expenditures</b>               |                           |                               |                         |                |
| GENERAL GOVERNMENT                | Personal Services         | 53,562                        | 55,000                  | 80,000         |
|                                   | Contractual Services      | 69,688                        | 70,000                  | 113,000        |
|                                   | Commodities               | 4,908                         | 6,000                   | 10,000         |
|                                   | Capital Outlay            | 0                             | 4,922                   | 86,932         |
|                                   |                           | <b>128,158</b>                | <b>135,922</b>          | <b>289,932</b> |
| COMMUNITY BUILDING                | Personal Services         | 34,895                        | 0                       | 0              |
|                                   | Contractual Services      | 16,226                        | 17,000                  | 18,000         |
|                                   | Commodities               | 3,327                         | 34,000                  | 18,000         |
|                                   | Capital Outlay            | 0                             | 1,000                   | 2,000          |
|                                   |                           | <b>54,448</b>                 | <b>52,000</b>           | <b>38,000</b>  |
| CUSTODIAN                         | Personal Services         | 0                             | 40,000                  | 40,000         |
|                                   | Contractual Services      | 0                             | 6,235                   | 6,235          |
|                                   | Commodities               | 0                             | 7,000                   | 7,000          |
|                                   | Capital Outlay            | 0                             | 2,336                   | 2,336          |
|                                   |                           |                               | <b>55,571</b>           | <b>55,571</b>  |
| MUNIC COURT & POLICE CT           | Personal Services         | 20,800                        | 21,000                  | 30,000         |
|                                   | Contractual Services      | 302,856                       | 303,000                 | 304,000        |
|                                   | Commodities               | 237                           | 500                     | 2,000          |
|                                   | Capital Outlay            | 0                             | 1,000                   | 2,000          |
|                                   |                           | <b>323,893</b>                | <b>325,500</b>          | <b>338,000</b> |
| CITY FIRE DEPT                    | Contractual Services      | 8,007                         | 9,000                   | 15,000         |

|                          |                      | Prior Year<br>Actual 2014 | Current Year<br>Estimate 2015 | Proposed<br>Budget 2016 |
|--------------------------|----------------------|---------------------------|-------------------------------|-------------------------|
| CITY FIRE DEPT           | Commodities          | 9,547                     | 10,000                        | 16,000                  |
|                          | Capital Outlay       | 1,424                     | 2,000                         | 10,000                  |
|                          |                      | 18,978                    | 21,000                        | 41,000                  |
| RURAL FIRE DEPT          | Contractual Services | 4,925                     | 5,400                         | 5,400                   |
|                          | Commodities          | 8,576                     | 9,000                         | 15,000                  |
|                          | Capital Outlay       | 5,454                     | 6,000                         | 20,000                  |
|                          |                      | 18,955                    | 20,400                        | 40,400                  |
| PARK DEPARTMENT          | Personal Services    | 17,907                    | 18,000                        | 25,000                  |
|                          | Contractual Services | 12,237                    | 13,000                        | 20,000                  |
|                          | Commodities          | 7,893                     | 8,000                         | 10,000                  |
|                          | Capital Outlay       | 42,555                    | 10,000                        | 10,000                  |
|                          |                      | 80,592                    | 49,000                        | 65,000                  |
| RECREATION               | Contractual Services | 8,018                     | 8,000                         | 8,000                   |
|                          | Commodities          | 946                       | 1,000                         | 1,000                   |
|                          | Capital Outlay       | 0                         | 500                           | 2,000                   |
|                          |                      | 8,964                     | 9,500                         | 11,000                  |
| CEMETERY                 | Personal Services    | 17,098                    | 18,000                        | 25,000                  |
|                          | Contractual Services | 6,026                     | 8,000                         | 10,000                  |
|                          | Commodities          | 3,790                     | 4,000                         | 7,000                   |
|                          | Capital Outlay       | 0                         | 1,000                         | 2,000                   |
|                          |                      | 26,914                    | 31,000                        | 44,000                  |
| STREET LIGHTING          | Contractual Services | 49,061                    | 50,000                        | 55,000                  |
|                          |                      | 49,061                    | 50,000                        | 55,000                  |
| AIRPORT                  | Personal Services    | 4,181                     | 5,000                         | 10,000                  |
|                          | Contractual Services | 239,459                   | 89,000                        | 91,781                  |
|                          | Commodities          | 11,336                    | 12,000                        | 40,000                  |
|                          | Capital Outlay       | 520                       | 70,000                        | 70,000                  |
|                          |                      | 255,496                   | 176,000                       | 211,781                 |
| PLANNING DEPT            | Contractual Services | 1,821                     | 2,000                         | 4,000                   |
|                          |                      | 1,821                     | 2,000                         | 4,000                   |
| TRANSPORTATION           | Personal Services    | 31,845                    | 32,000                        | 35,000                  |
|                          | Contractual Services | 4,430                     | 5,000                         | 9,000                   |
|                          | Commodities          | 6,469                     | 7,000                         | 15,000                  |
|                          | Capital Outlay       | 37,174                    | 40,000                        | 20,156                  |
|                          |                      | 79,918                    | 84,000                        | 79,156                  |
| LIBRARY SUPPORT          | Contractual Services | 25,724                    | 26,000                        | 28,000                  |
|                          | Capital Outlay       | 0                         | 0                             | 12,500                  |
|                          |                      | 25,724                    | 26,000                        | 40,500                  |
| BEAUTIFICATION           | Contractual Services | 1,402                     | 1,500                         | 5,000                   |
|                          | Commodities          | 189                       | 500                           | 7,000                   |
|                          | Capital Outlay       | 0                         | 1,000                         | 3,000                   |
|                          |                      | 1,591                     | 3,000                         | 15,000                  |
| SHADE TREE COMMISSION    | Contractual Services | 775                       | 1,000                         | 5,000                   |
|                          |                      | 775                       | 1,000                         | 5,000                   |
| ARMORY                   | Contractual Services | 12,359                    | 14,000                        | 17,000                  |
|                          | Commodities          | 2,181                     | 3,000                         | 10,000                  |
|                          | Capital Outlay       | 0                         | 5,000                         | 14,957                  |
|                          |                      | 14,540                    | 22,000                        | 41,957                  |
| WATER PROJECTS           |                      | 0                         | 0                             | 0                       |
| ADA CONCRETE             | Contractual Services | 0                         | 0                             | 0                       |
|                          | Commodities          | 8,188                     | 9,000                         | 100,000                 |
|                          |                      | 8,188                     | 9,000                         | 100,000                 |
| TRANSFER TO SPECIAL HWY  |                      | 160,000                   | 160,000                       | 180,000                 |
| TRANSFER TO EQUIP RESERV |                      | 35,000                    | 35,000                        | 35,000                  |
| NEIGHBORHOOD REVIT       |                      | 0                         | 7,088                         | 4,307                   |

|   | Prior Year<br>Actual 2014 | Current Year<br>Estimate 2015 | Proposed<br>Budget 2016 |
|---|---------------------------|-------------------------------|-------------------------|
| Total Expenditures                              | 1,293,016                 | 1,274,981                     | 1,694,604               |
| Unencumbered Cash Balance, Dec. 31              | 329,046                   | 391,189                       | xxxxxxxxxxxxx           |
| Non-Appropriated Balance                        |                           |                               | 15,000                  |
| Total Expenditures and Non-Appropriated Balance |                           |                               | 1,709,604               |
| Tax Required                                    |                           |                               | 275,190                 |
| Delinquency Computation                         |                           |                               | 15,000                  |
| Amount of 2015 Ad Valorem Tax                   |                           |                               | 290,190                 |

|   | Prior Year<br>Actual 2014 | Current Year<br>Estimate 2015 | Proposed<br>Budget 2016 |
|---|---------------------------|-------------------------------|-------------------------|
| Unencumbered Cash Balance, Jan. 1               | 109                       | 195                           | 0                       |
| Cancelled Prior Year Encumbrances               | 0                         |                               |                         |
| <b>Receipts</b>                                 |                           |                               |                         |
| AD VALOREM TAX                                  | 48,443                    | 47,792                        | 0                       |
| DELINQUENT TAX                                  | 1,490                     | 1,500                         | 1,600                   |
| MOTOR VEHICLE TAX                               | 11,400                    | 11,128                        | 10,875                  |
| REC VEHICLE TAX                                 | 201                       | 168                           | 190                     |
| EXCISE  | 17                        | 19                            | 15                      |
| 16/20M VEHICLE TAX                              | 120                       | 113                           | 87                      |
| TAX ADJUSTMENT                                  | 276                       | 0                             | 0                       |
| COMMERCIAL VEHICLE TAX                          | 579                       | 580                           | 602                     |
| WATERCRAFT TAX                                  | 0                         | 700                           | 702                     |
| <b>Total Receipts</b>                           | <b>62,526</b>             | <b>62,000</b>                 | <b>14,071</b>           |
| <b>Resources Available</b>                      | <b>62,635</b>             | <b>62,195</b>                 | <b>14,071</b>           |
| <b>Expenditures</b>                             |                           |                               |                         |
| LIBRARY INSURANCE                               | 2,440                     | 2,487                         | 2,500                   |
| APPROP TO LIBRARY BOARD                         | 60,000                    | 58,591                        | 59,761                  |
| NEIGHBORHOOD REVIT                              | 0                         | 1,117                         | 743                     |
| <b>Total Expenditures</b>                       | <b>62,440</b>             | <b>62,195</b>                 | <b>63,004</b>           |
| Unencumbered Cash Balance, Dec. 31              | 195                       | 0                             | xxxxxxxxxxxxxx          |
| Non-Appropriated Balance                        |                           |                               | 0                       |
| Total Expenditures and Non-Appropriated Balance |                           |                               | 63,004                  |
| Tax Required                                    |                           |                               | 48,933                  |
| Delinquency Computation                         |                           |                               | 1,850                   |
| Amount of 2015 Ad Valorem Tax                   |                           |                               | 50,783                  |

PHILLIPSBURG CITY  
BOND & INTEREST

State of Kansas  
2016 Budget Form

|   | Prior Year<br>Actual 2014 | Current Year<br>Estimate 2015 | Proposed<br>Budget 2016 |
|---|---------------------------|-------------------------------|-------------------------|
| Unencumbered Cash Balance, Jan. 1               | 283,877                   | 377,303                       | 563,161                 |
| Cancelled Prior Year Encumbrances               | 0                         |                               |                         |
| <b>Receipts</b>                                 |                           |                               |                         |
| AD VALOREM TAX                                  | 19,437                    | 19,152                        | 0                       |
| DELINQUENT TAX                                  | 1,406                     | 1,500                         | 1,500                   |
| MOTOR VEHICLE TAX                               | 2,278                     | 4,465                         | 4,350                   |
| REC VEHICLE TAX                                 | 40                        | 67                            | 76                      |
| EXCISE  | 3                         | 8                             | 6                       |
| 16/20M VEHICLE TAX                              | 24                        | 46                            | 35                      |
| TAX JUDGEMENT                                   | 662                       | 0                             | 0                       |
| COMMERCIAL VEHICLE TAX                          | 116                       | 119                           | 241                     |
| WATERCRAFT TAX                                  | 0                         | 0                             | 281                     |
| SALES TAX                                       | 241,240                   | 247,500                       | 247,500                 |
| TRANS FROM WATER & SEWER                        | 92,464                    | 192,464                       | 200,000                 |
| <b>Total Receipts</b>                           | <b>357,670</b>            | <b>465,321</b>                | <b>453,989</b>          |
| <b>Resources Available</b>                      | <b>641,547</b>            | <b>842,624</b>                | <b>1,017,150</b>        |
| <b>Expenditures</b>                             |                           |                               |                         |
| COMMISSION & POSTAGE                            | 0                         | 10,119                        | 11,000                  |
| RESERVE FOR CASH                                | 0                         | 0                             | 754,155                 |
| SEWER LOAN PRINCIPAL                            | 141,126                   | 154,530                       | 0                       |
| SEWER LOAN INT/FEES                             | 39,755                    | 27,439                        | 0                       |
| SEWER LOAN SERVICE FEE                          | 3,512                     | 2,424                         | 0                       |
| WATER LOAN PRIN                                 | 35,248                    | 39,364                        | 0                       |
| WATER LOAN INT/FEES                             | 17,830                    | 14,109                        | 0                       |
| WATER LOAN SERVICE FEE                          | 1,885                     | 1,492                         | 0                       |
| KLINK BOND PRINCIPAL                            | 20,000                    | 25,000                        | 25,000                  |
| KLINK BOND INTEREST                             | 4,888                     | 4,538                         | 4,038                   |
| GO BOND PRIN-WATER                              | 0                         | 0                             | 47,000                  |
| GO BOND INT-WATER                               | 0                         | 0                             | 10,784                  |
| GO BOND PRIN-SEWER                              | 0                         | 0                             | 158,000                 |
| GO BOND INT-SEWER                               | 0                         | 0                             | 22,348                  |
| NEIGHBORHOOD REVIT                              | 0                         | 448                           | 297                     |
| <b>Total Expenditures</b>                       | <b>264,244</b>            | <b>279,463</b>                | <b>1,032,622</b>        |
| Unencumbered Cash Balance, Dec. 31              | 377,303                   | 563,161                       | xxxxxxxxxxxxxxx         |
| Non-Appropriated Balance                        |                           |                               | 25,000                  |
| Total Expenditures and Non-Appropriated Balance |                           |                               | 1,057,622               |
| Tax Required                                    |                           |                               | 40,472                  |
| Delinquency Computation                         |                           |                               | 1,500                   |
| Amount of 2015 Ad Valorem Tax                   |                           |                               | 41,972                  |

PHILLIPSBURG CITY  
EMPLOYEE BENEFIT

State of Kansas  
2016 Budget Form

|   | Prior Year<br>Actual 2014 | Current Year<br>Estimate 2015 | Proposed<br>Budget 2016 |
|---|---------------------------|-------------------------------|-------------------------|
| Unencumbered Cash Balance, Jan. 1               | 20,225                    | 382                           | 18,047                  |
| Cancelled Prior Year Encumbrances               | 0                         |                               |                         |
| <b>Receipts</b>                                 |                           |                               |                         |
| AD VALOREM TAX                                  | 119,533                   | 165,424                       | 0                       |
| DELINQUENT TAX                                  | 2,604                     | 2,800                         | 3,000                   |
| MOTOR VEHICLE TAX                               | 15,864                    | 27,456                        | 36,778                  |
| REC VEHICLE TAX                                 | 279                       | 413                           | 642                     |
| EXCISE  | 24                        | 48                            | 51                      |
| 16/20M VEHICLE TAX                              | 167                       | 280                           | 294                     |
| TAX JUDGEMENT                                   | 660                       | 0                             | 0                       |
| COMMERCIAL VEHICLE TAX                          | 805                       | 0                             | 2,036                   |
| WATERCRAFT TAX                                  | 0                         | 2,000                         | 2,375                   |
| REIMBURSEMENTS                                  | 4                         | 2,000                         | 2,000                   |
| EMPLOYEE/EMPLOYER CONT                          | 373,454                   | 410,000                       | 410,000                 |
| <b>Total Receipts</b>                           | <b>513,394</b>            | <b>610,421</b>                | <b>457,176</b>          |
| <b>Resources Available</b>                      | <b>533,619</b>            | <b>610,803</b>                | <b>475,223</b>          |
| <b>Expenditures</b>                             |                           |                               |                         |
| TRANS TO SLF FNDED HELTH                        | 339,821                   | 370,000                       | 394,618                 |
| SOCIAL SECURITY                                 | 64,964                    | 80,000                        | 90,000                  |
| RETIREMENT                                      | 78,679                    | 95,000                        | 95,000                  |
| WORKMANS COMPENSATION                           | 36,558                    | 40,000                        | 50,000                  |
| UNEMPLOYMENT INSURANCE                          | 13,215                    | 5,000                         | 10,000                  |
| NEIGHBORHOOD REVIT                              | 0                         | 2,756                         | 2,511                   |
| <b>Total Expenditures</b>                       | <b>533,237</b>            | <b>592,756</b>                | <b>642,129</b>          |
| Unencumbered Cash Balance, Dec. 31              | 382                       | 18,047                        | XXXXXXXXXXXXX           |
| Non-Appropriated Balance                        |                           |                               | 10,000                  |
| Total Expenditures and Non-Appropriated Balance |                           |                               | 652,129                 |
| Tax Required                                    |                           |                               | 176,906                 |
| Delinquency Computation                         |                           |                               | 5,000                   |
| Amount of 2015 Ad Valorem Tax                   |                           |                               | <b>181,906</b>          |

PHILLIPSBURG CITY  
 FIRE EQUIP CAP OUTLAY

State of Kansas  
 2016 Budget Form

|   | Prior Year<br>Actual 2014 | Current Year<br>Estimate 2015 | Proposed<br>Budget 2016 |
|---|---------------------------|-------------------------------|-------------------------|
| Unencumbered Cash Balance, Jan. 1               | 112,808                   | 142,153                       | 161,552                 |
| Cancelled Prior Year Encumbrances               | 0                         |                               |                         |
| <b>Receipts</b>                                 |                           |                               |                         |
| AD VALOREM TAX                                  | 19,379                    | 19,156                        | 0                       |
| DELINQUENT TAX                                  | 596                       | 600                           | 650                     |
| MOTOR VEHICLE TAX                               | 4,560                     | 4,451                         | 4,350                   |
| REC VEHICLE TAX                                 | 80                        | 67                            | 76                      |
| EXCISE  | 7                         | 7                             | 6                       |
| 16/20M VEHICLE TAX                              | 48                        | 45                            | 35                      |
| TAX JUDGEMENT                                   | 110                       | 0                             | 0                       |
| COMMERCIAL VEHICLE TAX                          | 232                       | 240                           | 241                     |
| WATERCRAFT TAX                                  | 0                         | 280                           | 281                     |
| NON-FEDERAL GRANT                               | 5,000                     | 5,000                         | 5,000                   |
| SALE OF EQUIPMENT                               | 4,800                     | 0                             | 0                       |
| <b>Total Receipts</b>                           | <b>34,812</b>             | <b>29,846</b>                 | <b>10,639</b>           |
| <b>Resources Available</b>                      | <b>147,620</b>            | <b>171,999</b>                | <b>172,191</b>          |
| <b>Expenditures</b>                             |                           |                               |                         |
| CAPITAL OUTLAY                                  | 5,467                     | 10,000                        | 190,207                 |
| NEIGHBORHOOD REVIT                              | 0                         | 447                           | 297                     |
| <b>Total Expenditures</b>                       | <b>5,467</b>              | <b>10,447</b>                 | <b>190,504</b>          |
| Unencumbered Cash Balance, Dec. 31              | 142,153                   | 161,552                       | xxxxxxxxxxxxxx          |
| Non-Appropriated Balance                        |                           |                               | 1,000                   |
| Total Expenditures and Non-Appropriated Balance |                           |                               | 191,504                 |
| Tax Required                                    |                           |                               | 19,313                  |
| Delinquency Computation                         |                           |                               | 1,000                   |
| Amount of 2015 Ad Valorem Tax                   |                           |                               | 20,313                  |

|   | Prior Year<br>Actual 2014 | Current Year<br>Estimate 2015 | Proposed<br>Budget 2016 |
|---|---------------------------|-------------------------------|-------------------------|
| Unencumbered Cash Balance, Jan. 1               | 16,184                    | 28,684                        | 36,072                  |
| Cancelled Prior Year Encumbrances               | 0                         |                               |                         |
| <b>Receipts</b>                                 |                           |                               |                         |
| AD VALOREM TAX                                  | 9,685                     | 9,578                         | 0                       |
| DELINQUENT TAX                                  | 297                       | 500                           | 500                     |
| MOTOR VEHICLE TAX                               | 2,280                     | 2,226                         | 2,175                   |
| REC VEHICLE TAX                                 | 40                        | 34                            | 38                      |
| EXCISE  | 3                         | 4                             | 3                       |
| 16/20M VEHICLE TAX                              | 24                        | 23                            | 17                      |
| TAX JUDGEMENT                                   | 55                        | 0                             | 0                       |
| COMMERCIAL VEHICLE TAX                          | 116                       | 116                           | 120                     |
| WATERCRAFT TAX                                  | 0                         | 130                           | 140                     |
| <b>Total Receipts</b>                           | <b>12,500</b>             | <b>12,611</b>                 | <b>2,993</b>            |
| <b>Resources Available</b>                      | <b>28,684</b>             | <b>41,295</b>                 | <b>39,065</b>           |
| <b>Expenditures</b>                             |                           |                               |                         |
| CONTRACTUAL SERVICES                            | 0                         | 5,000                         | 48,573                  |
| NEIGHBORHOOD REVIT                              | 0                         | 223                           | 149                     |
| <b>Total Expenditures</b>                       | <b>0</b>                  | <b>5,223</b>                  | <b>48,722</b>           |
| Unencumbered Cash Balance, Dec. 31              | 28,684                    | 36,072                        | xxxxxxxxxxxxx           |
| Non-Appropriated Balance                        |                           |                               | 0                       |
| Total Expenditures and Non-Appropriated Balance |                           |                               | 48,722                  |
| Tax Required                                    |                           |                               | 9,657                   |
| Delinquency Computation                         |                           |                               | 500                     |
| Amount of 2015 Ad Valorem Tax                   |                           |                               | 10,157                  |

|                                    | Prior Year<br>Actual 2014 | Current Year<br>Estimate 2015 | Proposed<br>Budget 2016 |
|------------------------------------|---------------------------|-------------------------------|-------------------------|
| Unencumbered Cash Balance, Jan. 1  | 27,003                    | 31,353                        | 33,781                  |
| Cancelled Prior Year Encumbrances  | 0                         |                               |                         |
| <b>Receipts</b>                    |                           |                               |                         |
| NON-FEDERAL GRANT                  | 3,000                     | 3,000                         | 3,000                   |
| LIQUOR TAX                         | 4,350                     | 4,428                         | 4,782                   |
| <b>Total Receipts</b>              | <b>7,350</b>              | <b>7,428</b>                  | <b>7,782</b>            |
| <b>Resources Available</b>         | <b>34,353</b>             | <b>38,781</b>                 | <b>41,563</b>           |
| <b>Expenditures</b>                |                           |                               |                         |
| CONTRACTUAL SERVICES               | 3,000                     | 4,000                         | 20,000                  |
| COMMODITIES                        | 0                         | 1,000                         | 3,000                   |
| CAPITAL OUTLAY                     | 0                         | 0                             | 18,563                  |
| <b>Total Expenditures</b>          | <b>3,000</b>              | <b>5,000</b>                  | <b>41,563</b>           |
| Unencumbered Cash Balance, Dec. 31 | 31,353                    | 33,781                        | 0                       |

|                                    | Prior Year<br>Actual 2014 | Current Year<br>Estimate 2015 | Proposed<br>Budget 2016 |
|------------------------------------|---------------------------|-------------------------------|-------------------------|
| Unencumbered Cash Balance, Jan. 1  | 267,467                   | 275,314                       | 463,457                 |
| Cancelled Prior Year Encumbrances  | 0                         |                               |                         |
| <b>Receipts</b>                    |                           |                               |                         |
| FEDERAL GRANTS                     | 0                         | 533,333                       | 533,333                 |
| LOCAL RETAIL SALES TAX             | 11                        | 0                             | 0                       |
| SALE OF EQUIPMENT                  | 127                       | 0                             | 0                       |
| HIGHWAY CONNECTING LINKS           | 14,874                    | 21,000                        | 21,000                  |
| SPECIAL GASOLINE TAX               | 65,507                    | 64,810                        | 65,440                  |
| MISCELLANEOUS                      | 0                         | 2,000                         | 2,000                   |
| TRANSFER FROM GENERAL FD           | 160,000                   | 160,000                       | 180,000                 |
| <b>Total Receipts</b>              | <b>240,519</b>            | <b>781,143</b>                | <b>801,773</b>          |
| <b>Resources Available</b>         | <b>507,986</b>            | <b>1,056,457</b>              | <b>1,265,230</b>        |
| <b>Expenditures</b>                |                           |                               |                         |
| TRANSFER TO EQUIP RESERV           | 13,000                    | 13,000                        | 13,000                  |
| PERSONAL SERVICES                  | 89,719                    | 115,000                       | 115,000                 |
| CONTRACTUAL SERVICES               | 9,476                     | 80,000                        | 85,000                  |
| COMMODITIES                        | 120,477                   | 185,000                       | 200,000                 |
| CAPITAL OUTLAY                     | 0                         | 200,000                       | 852,230                 |
| <b>Total Expenditures</b>          | <b>232,672</b>            | <b>593,000</b>                | <b>1,265,230</b>        |
| Unencumbered Cash Balance, Dec. 31 | 275,314                   | 463,457                       | 0                       |

|                                    | Prior Year<br>Actual 2014 | Current Year<br>Estimate 2015 | Proposed<br>Budget 2016 |
|------------------------------------|---------------------------|-------------------------------|-------------------------|
| Unencumbered Cash Balance, Jan. 1  | 158,894                   | 154,915                       | 147,114                 |
| Cancelled Prior Year Encumbrances  | 0                         |                               |                         |
| <b>Receipts</b>                    |                           |                               |                         |
| OTHER                              | 0                         | 300                           | 300                     |
| RENTS                              | 425                       | 950                           | 950                     |
| FEES COLLECTED                     | 354,010                   | 360,000                       | 360,000                 |
| SALES TAX                          | 0                         | 1,000                         | 1,000                   |
| SALES OF CONTAINERS                | 0                         | 3,600                         | 3,600                   |
| YARD WASTE                         | 5,374                     | 7,500                         | 7,500                   |
| <b>Total Receipts</b>              | <b>359,809</b>            | <b>373,350</b>                | <b>373,350</b>          |
| <b>Resources Available</b>         | <b>518,703</b>            | <b>528,265</b>                | <b>520,464</b>          |
| <b>Expenditures</b>                |                           |                               |                         |
| TRANSFER TO EQUIP RESERV           | 14,539                    | 25,000                        | 50,000                  |
| PERSONAL SERVICES                  | 134,352                   | 143,151                       | 145,000                 |
| CONTRACTUAL SERVICES               | 192,908                   | 190,000                       | 190,000                 |
| COMMODITIES                        | 20,779                    | 21,000                        | 42,000                  |
| CAPITAL OUTLAY                     | 1,210                     | 2,000                         | 93,464                  |
| <b>Total Expenditures</b>          | <b>363,788</b>            | <b>381,151</b>                | <b>520,464</b>          |
| Unencumbered Cash Balance, Dec. 31 | 154,915                   | 147,114                       | 0                       |

|                                    | Prior Year<br>Actual 2014 | Current Year<br>Estimate 2015 | Proposed<br>Budget 2016 |
|------------------------------------|---------------------------|-------------------------------|-------------------------|
| Unencumbered Cash Balance, Jan. 1  | 1,186,694                 | 871,095                       | 638,321                 |
| Cancelled Prior Year Encumbrances  | 6,508                     |                               |                         |
| <b>Receipts</b>                    |                           |                               |                         |
| SEWER-CHARGES                      | 261,724                   | 270,000                       | 270,000                 |
| SEWER MACHINE & BLD RENT           | 0                         | 2,000                         | 2,000                   |
| SEWER OTHER RECEIPTS               | 0                         | 100                           | 100                     |
| SEWER TURN ONS/OFFS                | 20                        | 100                           | 100                     |
| SEWER-DUMP STATION FEE             | 4,249                     | 4,500                         | 4,500                   |
| WATER SALES                        | 974,952                   | 900,000                       | 925,000                 |
| WATER PENALTIES                    | 12,742                    | 23,000                        | 23,000                  |
| WATER SALES TAX                    | 25,010                    | 33,000                        | 33,000                  |
| WATER OTHER RECEIPTS               | 344                       | 2,500                         | 2,500                   |
| WATER COIN MACHINE SALES           | 901                       | 1,700                         | 1,700                   |
| WATER PROTECTION FEE               | 8,568                     | 15,000                        | 15,000                  |
| WATER SALE OF EQUIPMENT            | 28                        | 1,500                         | 1,500                   |
| WATER RETURN CHECK CHARG           | 300                       | 1,000                         | 1,000                   |
| WATER NEW SERVICE                  | 2,649                     | 3,000                         | 3,000                   |
| WATER TURN ONS/OFF                 | 2,915                     | 4,000                         | 4,000                   |
| <b>Total Receipts</b>              | <b>1,294,402</b>          | <b>1,261,400</b>              | <b>1,286,400</b>        |
| <b>Resources Available</b>         | <b>2,487,604</b>          | <b>2,132,495</b>              | <b>1,924,721</b>        |
| <b>Expenditures</b>                |                           |                               |                         |
| SEWER DEPT                         |                           |                               |                         |
| Personal Services                  | 91,450                    | 91,500                        | 105,000                 |
| Contractual Services               | 158,569                   | 158,600                       | 170,000                 |
| Commodities                        | 39,528                    | 39,550                        | 50,000                  |
| Capital Outlay                     | 108,229                   | 10,000                        | 60,000                  |
|                                    | <b>397,776</b>            | <b>299,650</b>                | <b>385,000</b>          |
| WATER DEPT PRODUCTION              |                           |                               |                         |
| Personal Services                  | 33,080                    | 33,100                        | 40,000                  |
| Contractual Services               | 191,552                   | 191,600                       | 225,000                 |
| Commodities                        | 47,483                    | 47,500                        | 50,000                  |
| Capital Outlay                     | 11,701                    | 5,000                         | 55,000                  |
|                                    | <b>283,816</b>            | <b>277,200</b>                | <b>370,000</b>          |
| DISTRIBUTION                       |                           |                               |                         |
| Personal Services                  | 183,071                   | 183,100                       | 201,000                 |
| Contractual Services               | 134,304                   | 134,400                       | 150,000                 |
| Commodities                        | 102,183                   | 102,200                       | 223,257                 |
| Capital Outlay                     | 47,945                    | 30,000                        | 50,000                  |
|                                    | <b>467,503</b>            | <b>449,700</b>                | <b>624,257</b>          |
| GENERAL                            |                           |                               |                         |
| Personal Services                  | 69,834                    | 69,900                        | 85,000                  |
| Contractual Services               | 70,705                    | 70,705                        | 90,000                  |
| Commodities                        | 1,935                     | 1,940                         | 10,000                  |
| Capital Outlay                     | 0                         | 100                           | 5,000                   |
|                                    | <b>142,474</b>            | <b>142,645</b>                | <b>190,000</b>          |
| SALES TAX                          | 25,499                    | 25,500                        | 35,000                  |
| STATE WTR PROTECTION FEE           | 8,762                     | 8,800                         | 18,000                  |
| TRANSFER TO BOND & INT             | 92,464                    | 192,464                       | 200,000                 |
| TRANSFER TO EQUIP RESERV           | 190,000                   | 90,000                        | 90,000                  |
| KS CLEAN DRINKING WATER            | 8,215                     | 8,215                         | 12,464                  |
| <b>Total Expenditures</b>          | <b>1,616,509</b>          | <b>1,494,174</b>              | <b>1,924,721</b>        |
| Unencumbered Cash Balance, Dec. 31 | 871,095                   | 638,321                       | 0                       |

PHILLIPSBURG CITY  
AQUATIC CENTER

State of Kansas  
2016 Budget Form

|                                    | Prior Year<br>Actual 2014 | Current Year<br>Estimate 2015 | Proposed<br>Budget 2016 |
|------------------------------------|---------------------------|-------------------------------|-------------------------|
| Unencumbered Cash Balance, Jan. 1  | 161,228                   | 153,386                       | 195,800                 |
| Cancelled Prior Year Encumbrances  | 0                         |                               |                         |
| <b>Receipts</b>                    |                           |                               |                         |
| STATE GRANT                        | 828                       | 0                             | 0                       |
| LOCAL RETAIL SALES TAX             | 887                       | 1,200                         | 1,200                   |
| POOL SALES TAX                     | 482,479                   | 495,000                       | 495,000                 |
| OTHER                              | 461                       | 0                             | 0                       |
| NON-FEDERAL GRANT                  | 500                       | 5,000                         | 5,000                   |
| SWIMMING POOL FEES                 | 25,582                    | 40,000                        | 40,000                  |
| SWIMMING POOL CONCESSION           | 10,253                    | 15,000                        | 15,000                  |
| SWIMMING LESSONS                   | 4,448                     | 7,000                         | 7,000                   |
| <b>Total Receipts</b>              | <b>525,438</b>            | <b>563,200</b>                | <b>563,200</b>          |
| <b>Resources Available</b>         | <b>686,666</b>            | <b>716,586</b>                | <b>759,000</b>          |
| <b>Expenditures</b>                |                           |                               |                         |
| TRANSFER TO EQUIP RESERV           | 50,000                    | 50,000                        | 50,000                  |
| PERSONAL SERVICES                  | 121,026                   | 121,100                       | 180,000                 |
| CONTRACTUAL SERVICES               | 109,085                   | 88,986                        | 150,000                 |
| COMMODITIES                        | 26,412                    | 26,500                        | 60,000                  |
| CAPITAL OUTLAY                     | 4,125                     | 4,200                         | 89,000                  |
| LEASE PAYMENTS                     | 222,632                   | 230,000                       | 230,000                 |
| <b>Total Expenditures</b>          | <b>533,280</b>            | <b>520,786</b>                | <b>759,000</b>          |
| Unencumbered Cash Balance, Dec. 31 | 153,386                   | 195,800                       | 0                       |

|   | <u>Prior Year<br/>Actual 2014</u> |
|---|-----------------------------------|
| Unencumbered Cash Balance, Jan. 1         | 433,910                           |
| Cancelled Prior Year Encumbrances         | <u>0</u>                          |
| <b>Receipts</b>                           |                                   |
| TRANSFER FROM GENERAL FD                  | 35,000                            |
| TRANS FROM WATER & SEWER                  | 190,000                           |
| TRANS FROM AQUATIC CENTE                  | 50,000                            |
| TRANSFER FRM SOLID WASTE                  | 14,539                            |
| TRANSFER FROM SPEC HWY                    | <u>13,000</u>                     |
| <b>Total Receipts</b>                     | <u>302,539</u>                    |
| <b>Resources Available</b>                | <u>736,449</u>                    |
| <b>Expenditures</b>                       |                                   |
| CAPITAL OUTLAY                            | <u>20,328</u>                     |
| <b>Total Expenditures</b>                 | <u>20,328</u>                     |
| <b>Unencumbered Cash Balance, Dec. 31</b> | <u><u>716,121</u></u>             |

|                                    | Prior Year<br>Actual 2014 |
|------------------------------------|---------------------------|
| Unencumbered Cash Balance, Jan. 1  | 110,380                   |
| Cancelled Prior Year Encumbrances  | <u>0</u>                  |
| <b>Receipts</b>                    |                           |
| INTEREST INCOME                    | 167                       |
| INSURANCE REIMBURSEMENT            | 50,947                    |
| EMPLOYEE/EMPLOYER PREM             | 21,956                    |
| COBRA PAYMENTS                     | 7,842                     |
| TRANS FRM EMPLOYEE BENEF           | 339,821                   |
| <b>Total Receipts</b>              | <u>420,733</u>            |
| <b>Resources Available</b>         | <u>531,113</u>            |
| <b>Expenditures</b>                |                           |
| CONTRACTUAL SERVICES               | 372,781                   |
| <b>Total Expenditures</b>          | <u>372,781</u>            |
| Unencumbered Cash Balance, Dec. 31 | <u><u>158,332</u></u>     |

|                                    | Prior Year<br>Actual 2014 |
|------------------------------------|---------------------------|
| Unencumbered Cash Balance, Jan. 1  | 9,985                     |
| Cancelled Prior Year Encumbrances  | 0                         |
| <b>Receipts</b>                    |                           |
| INTEREST INCOME                    | 18                        |
| <b>Total Receipts</b>              | 18                        |
| <b>Resources Available</b>         | 10,003                    |
| <b>Expenditures</b>                |                           |
| SUPPLIES                           | 21                        |
| <b>Total Expenditures</b>          | 21                        |
| Unencumbered Cash Balance, Dec. 31 | 9,982                     |

|                                    | Prior Year<br>Actual 2014 |
|------------------------------------|---------------------------|
| Unencumbered Cash Balance, Jan. 1  | 0                         |
| Cancelled Prior Year Encumbrances  | 0                         |
| <b>Receipts</b>                    |                           |
| METER DEPOSITS                     | 8,050                     |
| <b>Total Receipts</b>              | 8,050                     |
| <b>Resources Available</b>         | 8,050                     |
| <b>Expenditures</b>                |                           |
| DEPOSIT REFUNDS                    | 8,050                     |
| <b>Total Expenditures</b>          | 8,050                     |
| Unencumbered Cash Balance, Dec. 31 | 0                         |

|                                    | Prior Year<br>Actual 2014 |
|------------------------------------|---------------------------|
| Unencumbered Cash Balance, Jan. 1  | -86,328                   |
| Cancelled Prior Year Encumbrances  | 276                       |
| <b>Receipts</b>                    |                           |
| FEDERAL GRANTS                     | 87,903                    |
| <b>Total Receipts</b>              | 87,903                    |
| <b>Resources Available</b>         | 1,851                     |
| <b>Expenditures</b>                |                           |
| CONTRACTUAL SERVICES               | 1,942,601                 |
| <b>Total Expenditures</b>          | 1,942,601                 |
| Unencumbered Cash Balance, Dec. 31 | -1,940,750                |

NOTICE OF HEARING 2016 Budget

The governing body of PHILLIPSBURG CITY will meet on the 17TH day of AUGUST, 2015 at 6:15 P.M. at

945 SECOND STREET for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of 2015 ad valorem tax.

Detailed budget information is available at THE CITY CLERKS OFFICE-945 SECOND STREET and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2016 Expenditures" and the "Amount of 2015 Ad Valorem Tax" establish the maximum limits of the 2016 budget. The "Est Tax Rate" is subject to change depending on the final assessed valuation. Tax rates are expressed in mills.

| Fund                     | 2014                           |                 | 2015                                  |                 | Proposed Budget 2016 |                               |              |
|--------------------------|--------------------------------|-----------------|---------------------------------------|-----------------|----------------------|-------------------------------|--------------|
|                          | Prior Year Actual Expenditures | Actual Tax Rate | Current Year Estimate of Expenditures | Actual Tax Rate | Expenditures         | Amount of 2015 Ad Valorem Tax | Est Tax Rate |
| GENERAL                  | 1,293,016                      | 31.715          | 1,274,981                             | 29.036          | 1,694,604            | 290,190                       | 28.571       |
| LIBRARY                  | 62,440                         | 4.997           | 62,195                                | 5.006           | 63,004               | 50,783                        | 5.000        |
| BOND & INTEREST          | 264,244                        | 2.005           | 279,463                               | 2.002           | 1,032,622            | 41,972                        | 4.132        |
| EMPLOYEE BENEFIT         | 533,237                        | 12.330          | 592,756                               | 16.932          | 642,129              | 181,906                       | 17.910       |
| FIRE EQUIP CAP OUTLAY    | 5,467                          | 1.999           | 10,447                                | 2.002           | 190,504              | 20,313                        | 2.000        |
| INDUSTRIAL DEVEL         | 0                              | .999            | 5,223                                 | 1.001           | 48,722               | 10,157                        | 1.000        |
| SPECIAL PARKS & REC      | 3,000                          |                 | 5,000                                 |                 | 41,563               | 0                             | .000         |
| SPECIAL HIGHWAY          | 232,672                        |                 | 593,000                               |                 | 1,265,230            | 0                             | .000         |
| SOLID WASTE              | 363,788                        |                 | 381,151                               |                 | 520,464              | 0                             | .000         |
| WATER & SEWER            | 1,616,509                      |                 | 1,494,174                             |                 | 1,924,721            | 0                             | .000         |
| AQUATIC CENTER           | 533,280                        |                 | 520,786                               |                 | 759,000              | 0                             | .000         |
| EQUIPMENT RESERVE FUND   | 20,328                         |                 | 0                                     |                 | 0                    | 0                             | .000         |
| PARTLY SELF-FUNDED HEALT | 372,781                        |                 | 0                                     |                 | 0                    | 0                             | .000         |
| ENDOWMENT FUND           | 21                             |                 | 0                                     |                 | 0                    | 0                             | .000         |
| METER DEPOSITS FUND      | 8,050                          |                 | 0                                     |                 | 0                    | 0                             | .000         |
| AIRPORT GRANT FUND       | 1,942,601                      |                 | 0                                     |                 | 0                    | 0                             | .000         |
| Totals                   | 7,251,434                      | 54.045          | 5,219,176                             | 55.979          | 8,182,563            | 595,321                       | 58.613       |
| Less: Transfers          | 894,824                        |                 | 935,464                               |                 | 1,006,000            |                               |              |
| Net Expenditures         | 6,356,610                      |                 | 4,283,712                             |                 | 7,176,563            |                               |              |
| Total Tax Levied         | 542,779                        |                 | 563,466                               |                 |                      |                               |              |
| Assessed Valuation       | 10,042,609                     |                 | 10,065,188                            |                 | 10,156,665           |                               |              |

Outstanding Indebtedness, January 1,

|                          | 2013      | 2014      | 2015      |
|--------------------------|-----------|-----------|-----------|
| General Obligation Bonds | 225,000   | 205,000   | 185,000   |
| Revenue Bonds            | 0         | 0         | 0         |
| No-Fund Warrants         | 0         | 0         | 0         |
| Temporary Notes          | 0         | 0         | 0         |
| Lease Purchase Principal | 0         | 0         | 2,730,000 |
| Other Debt               | 2,158,064 | 1,987,194 | 1,810,820 |
| Total                    | 2,383,064 | 2,192,194 | 4,725,820 |

*Brenda J. Chauce*  
Clerk

STATE OF KANSAS  
 PHILLIPS  
 COUNTY SS.

# Affidavit of Publication

**Kirby Ross**, being first duly sworn, deposes and says: That he is managing editor of the Phillips County Review, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Phillips County, Kansas, with a general paid circulation on a weekly basis in Phillips County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been 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 of Phillipsburg, Kansas, 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 one consecutive week, the first publication thereof being made as aforesaid on the 5 day of August, 20 15, with subsequent publications being made on the following dates:

\_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_  
 \_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_  
 \_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_

Signed: Kirby Ross

Subscribed and sworn to before me this 5

day of August, 20 15.

Cheri Dawn Parks  
 Notary Public's Signature

My commission expires: 8-1-19

Publication Fee \$ 93.75

Affidavit, Notary's Fee \$ 1.50

Additional copies @ \$ \_\_\_\_\_

Total Publication Fee \$ 94.25

CHERI DAWN PARKS  
 Notary Public  
 State of Kansas  
 My Commission Expires 8-1-19

PHILLIPSBURG CITY  
 2016 Budget (First published in the Phillips County Review, August 5, 2015) 1t

State of Kansas  
 2016 Budget Form

NOTICE OF HEARING 2016 Budget  
 The governing body of PHILLIPSBURG CITY will meet, on the  
 17TH day of AUGUST, 2015 at 6:15 P.M. at  
 945 SECOND STREET for the purpose of hearing and answering objections of  
 taxpayers relating to the proposed use of all funds and the amount of 2015 ad valorem tax.  
 Detailed budget information is available at THE CITY CLERKS OFFICE-945 SECOND STREET  
 and will be available at this hearing.

BUDGET SUMMARY

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|--------------------------|--------------------------------|-----------------|---------------------------------------|-----------------|-------------------------------|----------------|
|                          | Prior Year Actual Expenditures | Actual Tax Rate | Current Year Estimate of Expenditures | Actual Tax Rate | Amount of 2015 Ad Valorem Tax | Est Tax Rate   |
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| INDUSTRIAL DEVEL         | 0                              | 999             | 5,223                                 | 1.001           | 48,722                        | 10,157 1.000   |
| SPECIAL PARKS & REC      | 3,000                          |                 | 5,000                                 |                 | 41,563                        | 0 0.000        |
| SPECIAL HIGHWAY          | 232,672                        |                 | 593,000                               |                 | 1,265,230                     | 0 0.000        |
| SOLID WASTE              | 363,788                        |                 | 381,151                               |                 | 520,464                       | 0 0.000        |
| WATER & SEWER            | 1,616,509                      |                 | 1,494,174                             |                 | 1,924,721                     | 0 0.000        |
| AQUATIC CENTER           | 533,280                        |                 | 520,786                               |                 | 759,000                       | 0 0.000        |
| EQUIPMENT RESERVE FUND   | 20,328                         |                 | 0                                     |                 | 0                             | 0 0.000        |
| PARTLY SELF-FUNDED HEALT | 372,781                        |                 | 0                                     |                 | 0                             | 0 0.000        |
| ENDOWMENT FUND           | 21                             |                 | 0                                     |                 | 0                             | 0 0.000        |
| METER DEPOSITS FUND      | 8,050                          |                 | 0                                     |                 | 0                             | 0 0.000        |
| AIRPORT GRANT FUND       | 1,942,601                      |                 | 0                                     |                 | 0                             | 0 0.000        |
| Totals                   | 7,251,434                      | 54.045          | 5,219,176                             | 55.979          | 8,182,563                     | 595,321 58.613 |
| Less: Transfers          | 894,824                        |                 | 935,464                               |                 | 1,006,000                     |                |
| Net Expenditures         | 6,356,610                      |                 | 4,283,712                             |                 | 7,176,563                     |                |
| Total Tax Levied         | 542,779                        |                 | 563,466                               |                 |                               |                |
| Assessed Valuation       | 10,042,609                     |                 | 10,065,188                            |                 | 10,156,665                    |                |

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|                          | 2013      | 2014      | 2015      |
|--------------------------|-----------|-----------|-----------|
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| Revenue Bonds            | 0         | 0         | 0         |
| No-Fund Warrants         | 0         | 0         | 0         |
| Temporary Notes          | 0         | 0         | 2,730,000 |
| Lease Purchase Principal | 0         | 0         | 0         |
| Other Debt               | 2,158,064 | 1,987,194 | 1,810,820 |
| Total                    | 2,383,064 | 2,192,194 | 4,725,820 |

Bonda & Chase  
 Clerk