

NOTICE OF BUDGET HEARING
(Published in the *Frankfort Area News* on Thursday, July 30, 2015)

2016

The governing body of
City of Frankfort

will meet on August 10, 2015 at 9:00 p.m. at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget Year for 2016		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate *
General	696,609	59.886	648,599	60.373	1,426,732	213,502	60.875
Debt Service							
Library	47,004	11.192	46,460	11.210	53,198	42,999	12.260
Special Highway	18,663		19,066		18,968		
Special Parks & Recreation					12,674		
Ambulance	215,213		109,320		259,320		
Water Utility	78,900		112,830		202,830		
Sewer Utility	48,766		61,120		145,120		
Non-Budgeted Funds-A	28,615						
Totals	1,133,770	71.078	997,395	71.583	2,118,842	256,501	73.135
Less: Transfers	15,000		9,000		9,000		
Net Expenditure	1,118,770		988,395		2,109,842		
Total Tax Levied	241,635		246,425		XXXXXXXXXXXXXX		
Assessed Valuation	3,399,546		3,442,494		3,507,229		
Outstanding Indebtedness, January 1,							
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	810,000		765,000		720,000		
Total	810,000		765,000		720,000		

*Tax rates are expressed in mills

Melody Tommer
City Official Title: City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARSHALL COUNTY, SS:

Connie Musil, being first sworn, deposes and says that he (she) is owner / Publisher of FRANKFORT NEWS, a weekly newspaper printed in the state of Kansas, published in and of general circulation in Marshall County with a paid circulation on a yearly basis and that said newspaper is not a trade, religious or political publication.

Frankfort Area News is published at least 50 times per year and has been so published continuously and uninterruptedly in said county and state for a period of more than one year prior to the first publication of said newspaper and has been admitted at the post office of Marshall County as second class matter.

The attached notice is a true copy and was published in the regular and entire issue of said newspaper for 1 week(s), the first publication being made on 30th day of July, 2015, with subsequent publications being made on the following dates:

_____, 20____
 _____, 20____
 _____, 20____
 _____, 20____

Connie Musil
 (Signature)

Subscribed and sworn to before me this 31 day of July, 2015.
Alyce Dressman
 (Notary Public)

My commission expires 12-8-2018

Alyce Dressman
 Notary Public - State of Kansas
 My Appt. Expires 12-8-2018

Notary's Fee \$ 84.50

CERTIFICATE

To the Clerk of Marshall County, State of Kansas

We, the undersigned, officers of

City of Frankfort

- 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 expenditures for the various funds for the year 2016; and
(3) the Amounts(s) of 2015 Ad Valorem Tax are within statutory limitations.

		2016 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:		Page No.		
Computation to Determine Limit for 2016		2		
Allocation of MVT, RVT, 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Computation to Determine State Library Grant		7		
Fund	K.S.A.			
General	12-101a	8	1,426,732	213,502
Debt Service	10-113	9		
Library	12-1220	9	53,198	42,999
Special Highway		10	18,968	
Special Parks & Recreation		10	12,674	
Ambulance		11	259,320	
Water Utility		11	202,830	
Sewer Utility		12	145,120	
		12		
Non-Budgeted Funds-A		13		
Totals		XXXXX	2,118,842	256,501
Notice of the vote to adopt required to be published and attached to the budget			No	County Clerk's Use Only
Budget Summary		14		
Neighborhood Revitalization Rebate		15		
				Nov 1, 2015 Total Assessed Valuation

Assisted by:
Markus Frese, CPA

Address:
720 Broadway
Marysville, KS 66508
Email:

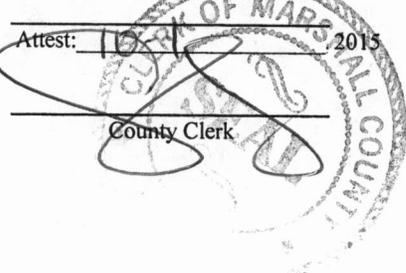
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Governing Body

3,505,659



Attest: 10/1 2015

County Clerk

City of Frankfort

2016

Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ <u>246,425</u>
2. Debt service levy in 2015 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>246,425</u>

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015:	+ <u>126,852</u>	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ <u>155,099</u>	
5b. Personal property 2014	- <u>226,483</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2015		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	- <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2015		<u>71</u>
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		<u>126,923</u>
9. Total estimated valuation July 1, 2015	<u>3,507,229</u>	
10. Total valuation less valuation adjustment (9 minus 8)		<u>3,380,306</u>
11. Factor for increase (8 divided by 10)		<u>0.03755</u>
12. Amount of increase (11 times 3)		+ \$ <u>9,253</u>
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)		\$ <u>255,678</u>
14. Debt service levy in this 2016 budget		<u>0</u>
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		<u>255,678</u>
16. Consumer Price Index for all urban consumers for calendar year 2014		<u>1.60%</u>
17. Consumer Price Index adjustment (3 times 16)		\$ <u>3,943</u>
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)		\$ <u>259,621</u>

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2016

Library found in: City of Frankfort
Marshall County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2015</u>	Proposed Year <u>2016</u>
Ad Valorem	\$38,590	\$42,999
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$8,260	\$7,918
Recreational Vehicle Tax	\$128	\$115
16/20M Vehicle Tax	\$488	\$369
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$47,466	\$51,401
Difference in Total Taxes:	\$3,935	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$3,442,494	\$3,507,229
Did Assessed Valuation Decrease?	No	
Levy Rate	11.21	12.260
Difference in Levy Rate:	1.050	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Frankfort

2016

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
General Administration:			
Salaries	43,305	43,820	45,470
Contractual	40,836	46,036	46,700
Commodities	7,072	9,394	10,370
Capital Outlay	0	0	2,000
Total General Administration	91,213	99,250	102,540
Park:			
Salaries	23,553	28,000	30,000
Contractual	24,482	26,000	28,000
Commodities	21,276	22,000	24,000
Capital Outlay	50,419	49,069	47,719
Total Park	119,730	125,069	129,719
Police Protection:			
Salaries	11,257	12,024	12,800
Contractual	3,905	6,188	6,200
Commodities	5,585	1,988	3,000
Capital Outlay			
Total Police Protection	20,747	20,200	22,000
Fire Protection:			
Salaries	8,532	7,000	8,600
Contractual	5,680	7,400	6,000
Commodities	7,987	14,900	14,700
Capital Outlay	0	0	0
Total Fire Protection	22,199	29,300	29,300
Streets & Alleys			
Salaries	21,828	23,000	23,000
Contractual	13,934	18,000	18,000
Commodities	15,110	22,000	24,000
Capital Outlay	0	41,815	26,370
Total Streets & Alleys	50,872	104,815	91,370
Employee Benefits:			
Payroll Taxes	13,578	14,628	15,359
Pension/Retirement	6,570	6,870	7,560
Health Insurance	32,427	39,800	45,700
Capital Outlay			
Total Employee Benefits	52,575	61,298	68,619
Sales Tax-Streets & Improvements			
Salaries	0	0	4,000
Contractual	0	0	1,200
Commodities	26,791	25,000	21,000
Capital Outlay	24,000	24,000	24,000
Total Sales Tax-Streets & Improv.	50,791	49,000	50,200
Capital Outlay:			
Salaries	0	0	0
Contractual	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Total Capital Outlay	0	0	0
Page 1 - Total	408,127	488,932	493,748

104,540

City of Frankfort

2016

Adopted Budget
General Fund - Detail Page 2

	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Page 2 -Total	0	0	0
Page 1 -Total	408,127	488,932	493,748
Grand Total	408,127	488,932	493,748

(Note: Should agree with general sub-totals.)

City of Frankfort

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
	Amount of 2015 Ad Valorem Tax		0

Adopted Budget Library	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0	0	1,006
Receipts:			
Ad Valorem Tax	36,934	38,590	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	473	0	
Motor Vehicle Tax	8,991	8,260	7,918
Recreational Vehicle Tax	134	128	115
16/20M Vehicle Tax	593	488	369
Commercial Vehicle Tax	829	0	791
Watercraft Tax	0	0	0
Revitalization Rebates	(950)		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	47,004	47,466	9,193
Resources Available:	47,004	47,466	10,199
Expenditures:			
Appropriation to Library Board	47,004	46,460	52,333
Neighborhood Revitalization Rebate			865
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	47,004	46,460	53,198
Unencumbered Cash Balance Dec 31	0	1,006	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	47,524	47,466	53,198
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	53,198
		Tax Required	42,999
	Delinquent Comp Rate:	0.0%	0
	Amount of 2015 Ad Valorem Tax		42,999

City of Frankfort

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	1,096	874	378
Receipts:			
State of Kansas Gas Tax	18,441	18,570	18,590
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	18,441	18,570	18,590
Resources Available:	19,537	19,444	18,968
Expenditures:			
Personal Services	12,336	9,800	9,800
Contractual Services	724	866	900
Commodities	5,603	8,400	8,268
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	18,663	19,066	18,968
Unencumbered Cash Balance Dec 31	874	378	0
2014/2015/2016 Budget Authority Amount:	18,700	19,066	18,968

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	6,164	8,219	10,739
Receipts:			
Local Alcoholic Liquor Tax	2,055	2,520	1,935
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,055	2,520	1,935
Resources Available:	8,219	10,739	12,674
Expenditures:			
Personal Services	0	0	0
Contractual Services	0	0	0
Commodities	0	0	3,674
Capital Outlay	0	0	9,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	12,674
Unencumbered Cash Balance Dec 31	8,219	10,739	0
2014/2015/2016 Budget Authority Amount:	9,200	9,689	12,674

City of Frankfort

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Ambulance	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	381,789	257,631	236,711
Receipts:			
Appropriation - Marshall County	44,000	44,000	44,000
Charges for Services	41,705	44,000	44,000
Donations	4,695	0	0
Interest on Idle Funds	655	400	400
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	91,055	88,400	88,400
Resources Available:	472,844	346,031	325,111
Expenditures:			
Personal Services	59,085	66,840	66,840
Contractual Services	14,940	22,000	22,000
Commodities	15,504	20,480	20,480
Capital Outlay	125,684	0	150,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	215,213	109,320	259,320
Unencumbered Cash Balance Dec 31	257,631	236,711	65,791
2014/2015/2016 Budget Authority Amount:	385,320	389,320	259,320

Adopted Budget

Water Utility	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	126,546	153,736	144,906
Receipts:			
Charges to Customers	105,654	104,000	108,000
Materials/Labor Sold	418	0	0
Other	0	0	0
Interest on Idle Funds	18	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	106,090	104,000	108,000
Resources Available:	232,636	257,736	252,906
Expenditures:			
Operations:			
Personal Services	39,293	45,200	45,200
Contractual Services	20,063	24,200	24,200
Commodities	18,278	42,100	42,100
Sales Tax	1,266	1,330	1,330
Capital Outlay	0	0	90,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	78,900	112,830	202,830
Unencumbered Cash Balance Dec 31	153,736	144,906	50,076
2014/2015/2016 Budget Authority Amount:	201,400	202,830	202,830

City of Frankfort

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	83,242	101,086	106,466
Receipts:			
Sales & Late Charges	66555	66500	68600
Refunds-Reimbursements	0	0	0
Labor-Supplies Sold	42	0	0
Interest on Idle Funds	13	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	66,610	66,500	68,600
Resources Available:	149,852	167,586	175,066
Expenditures:			
Personal Services	39801	43920	43920
Contractual Services	3426	9200	9200
Commodities	5539	8000	8000
Capital Outlay	0	0	84000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	48,766	61,120	145,120
Unencumbered Cash Balance Dec 31	101,086	106,466	29,946
2014/2015/2016 Budget Authority Amount:	136,800	145,120	145,120

Adopted Budget

0	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amount:	0	0	0

NOTICE OF BUDGET HEARING

2016

The governing body of
City of Frankfort

will meet on August 10, 2015 at 9:00 p.m. 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

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Debt Service							
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Special Highway	18,663		19,066		18,968		
Special Parks & Recreation					12,674		
Ambulance	215,213		109,320		259,320		
Water Utility	78,900		112,830		202,830		
Sewer Utility	48,766		61,120		145,120		
Non-Budgeted Funds-A	28,615						
Totals	1,133,770	71.078	997,395	71.583	2,118,842	256,501	73.135
Less: Transfers	15,000		9,000		9,000		
Net Expenditure	1,118,770		988,395		2,109,842		
Total Tax Levied Assessed	241,635		246,425		xxxxxxxxxxxxxxxxxxxxxx		
Valuation	3,399,546		3,442,494		3,507,229		
Outstanding Indebtedness, January 1,	2013		2014		2015		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	810,000		765,000		720,000		
Total	810,000		765,000		720,000		

*Tax rates are expressed in mills

Melody Tommer
City Official Title: City Clerk

2016 Neighborhood Revitalization Rebate

Budgeted Funds for 2016	2015 Ad Valorem before Rebate**	2015 Mil Rate before Rebate	Estimate 2016 NR Rebate
General	207,835	59.259	4,659
Debt Service	0		
Library	38,590	11.003	865
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
0			
TOTAL	246,425	70.262	5,524

2015 July 1 Valuation: 3,507,229

Valuation Factor: 3,507.229

Neighborhood Revitalization Subj to Rebate: 78,613

Neighborhood Revitalization factor: 78.613

**This information comes from the 2016 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.