

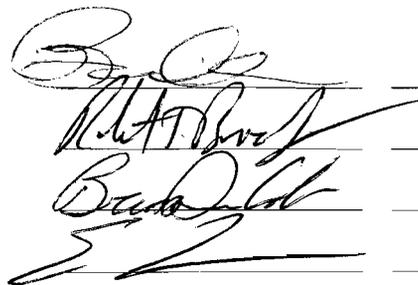
2016

CERTIFICATE
To the Clerk of Osage County, State of Kansas
We, the undersigned, officers of
City of Melvern

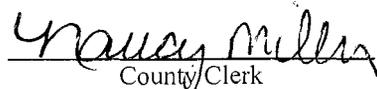
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2016; and
(3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations.

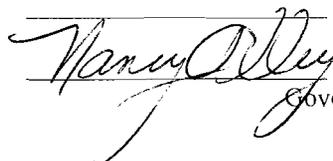
		2016 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit 12016		2			
Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	12-101a	8	147,763	80,616	
Debt Service	10-113	9	53,822	27,607	
Library	12-1220	9			
Special Highway		10	21,085		
Special Parks & Rec		10	16,706		
Water		11	140,432		
Sewer		11	36,375		
Trash		12	34,900		
		12			
Non-Budgeted Funds		13			
Totals		xxxxxx	451,083	108,223	
Notice of the vote to adopt required to be published and attached to the budget				Yes	County Clerk's Use Only
Budget Summary		14			
Neighborhood Revitalization					Nov 1, 2015 Total Assessed Valuation

Assisted by:
Aldrich & Co LLC
Certified Public Accountants
Address:
315 W Main
Council Grove, KS 66846
Email:



Date Attested: 9-8-2015


County Clerk


Governing Body

City of Melvern

2016

Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ <u>106,128</u>
2. Debt service levy in 2015 budget	- \$ <u>61,497</u>
3. Tax levy excluding debt service	\$ <u>44,631</u>

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015 :	+ <u>19,230</u>	
5. Increase in personal property for 2015 :		
5a. Personal property 2015	+ <u>6,739</u>	
5b. Personal property 2014	- <u>7,431</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>3,308</u>	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	<u>22,538</u>	
9. Total estimated valuation July 1, 2015	<u>1,472,424</u>	
10. Total valuation less valuation adjustment (9 minus 8)	<u>1,449,886</u>	
11. Factor for increase (8 divided by 10)	<u>0.01554</u>	
12. Amount of increase (11 times 3)	+ \$ <u>694</u>	
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ <u>45,325</u>	
14. Debt service levy in this 2016 budget	<u>27,607</u>	
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	<u>72,932</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>714</u>	
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$ <u>73,646</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.

City of Melvern

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2015	Ad Valorem Levy Tax Year 2014	Allocation for Proposed Year 2016				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	44,631	6,703	98	186	0	0
Debt Service	61,497	9,236	134	256	0	0
Library						
TOTAL	106,128	15,939	232	442	0	0

County Treas Motor Vehicle Estimate	<u>15,939</u>				
County Treas Recreational Vehicle Estimate		<u>232</u>			
County Treas 16/20M Vehicle Estimate			<u>442</u>		
County Treas Commercial Vehicle Tax Estimate				<u>0</u>	
County Treas Watercraft Tax Estimate					<u>0</u>
 Motor Vehicle Factor	<u>0.15019</u>				
Recreational Vehicle Factor		<u>0.00219</u>			
16/20 Vehicle Factor			<u>0.00416</u>		
Commercial Vehicle Factor				<u>0.00000</u>	
Watercraft Factor					<u>0.00000</u>

City of Melvern

2016

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2014	Current Amount for 2015	Proposed Amount for 2016	Transfers Authorized by Statute
Sewer	Bond & Interest	-	10,375	10,375	12-825d
General	CIP	-	-	13,000	12-1,118
	Totals	0	10,375	23,375	
	Adjustments*				
	Adjusted Totals	0	10,375	23,375	

*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund

City of Melvern

2016

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2015	Date Due		Amount Due 2015		Amount Due 2016	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2013 Refunding	2/19/2013	10/1/2021	.7%-2%	420,000	315,000	Apr & Oct	Oct	4,703	80,000	3,822	45,000
Total G.O. Bonds					315,000			4,703	80,000	3,822	45,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					315,000			4,703	80,000	3,822	45,000

City of Melvern

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	30,055	10,105	5,160
Receipts:			
Ad Valorem Tax	39,434	44,631	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,534		
Motor Vehicle Tax	6,020	7,551	6,703
Recreational Vehicle Tax	89	140	98
16/20M Vehicle Tax		133	186
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	3,461	2,000	2,000
Sales & Use Tax	19,479	18,000	18,500
Franchise Tax	38,355	36,000	37,500
Licenses & permits	740	500	500
Court	3,367	7,000	3,000
Prior yr audit adjustment	-766		
In Lieu of Tax (IRB)			
Interest on Idle Funds	544	600	500
Miscellaneous	2,725	1,000	
Does miscellaneous exceed 10% of Total R			
Total Receipts	115,982	117,555	68,987
Resources Available:	146,037	127,660	74,147
Expenditures:			
General Administration	74,569	68,500	80,263
Police	27,266	34,000	34,000
Streets	6,744	0	0
Parks	2,998	0	0
Subtotal	111,577	102,500	114,263
Court	6,878	3,000	3,000
Street lights	17,477	17,000	17,500
Transfer to CIP			13,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	135,932	122,500	147,763
Unencumbered Cash Balance Dec 31	10,105	5,160	xxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount	144,547	122,500	147,763
Non-Appropriated Balance			7,000
Total Expenditure/Non-Appr Balance			154,763
Tax Required			80,616
Delinquent Comp Rate: 0.0%			0
Amount of 2015 Ad Valorem Tax			80,616

See Accompanying Summary of Significant Assumptions and Accounting Policies and Accountant's Compilation Report.

City of Melvern

2016

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
General Administration			
Salaries	47,631	41,000	50,000
Contractual	21,151	19,378	22,141
Commodities	4,165	6,000	6,000
Capital Outlay	0	500	500
Truck lease	1,622	1,622	1,622
Total	74,569	68,500	80,263
Police			
Salaries	23,741	30,000	30,000
Contractual	831	2,000	2,000
Commodities	2,694	2,000	2,000
Capital Outlay	0	0	0
Total	27,266	34,000	34,000
Streets			
Salaries	5,039	0	
Contractual	1,176	0	
Commodities	529	0	
Capital Outlay	0	0	
Total	6,744	0	0
Parks			
Salaries	223	0	
Contractual	2,325	0	
Commodities	450	0	
Capital Outlay	0	0	
Total	2,998	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 Total	111,577	102,500	114,263

City of Melvern

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	13,198	9,089	6,214
Receipts:			
Ad Valorem Tax	50,180	61,497	XXXXXXXXXXXXXXXXXX
Delinquent Tax	3,892		
Motor Vehicle Tax	9,369	9,607	9,236
Recreational Vehicle Tax	138	179	134
16/20M Vehicle Tax		170	256
Commercial Vehicle Tax			0
Watercraft Tax			0
Transfer from sewer		10,375	10,375
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	63,579	81,828	20,001
Resources Available:	76,777	90,917	26,215
Expenditures:			
Principal & Interest payments	67,688	84,703	48,822
Cash basis reserve			5,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	67,688	84,703	53,822
Unencumbered Cash Balance Dec 31	9,089	6,214	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	87,878	89,703	53,822
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			53,822
Tax Required			27,607
Delinquent Comp Rate: 0.0%			0
Amount of 2015 Ad Valorem Tax			27,607

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax			XXXXXXXXXXXXXXXXXX
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% of Total			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
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

Qualifies for

City of Melvern

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	3,487	6,515	11,295
Receipts:			
State of Kansas Gas Tax	9,758	9,780	9,790
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	9,758	9,780	9,790
Resources Available:	13,245	16,295	21,085
Expenditures:			
Street Repair and Maint	6,730	5,000	21,085
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	6,730	5,000	21,085
Unencumbered Cash Balance Dec 31	6,515	11,295	0
2014/2015/2016 Budget Authority Amount	36,864	18,807	21,085

Adopted Budget Special Parks & Rec	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	9,245	12,706	14,706
Receipts:			
State of Kansas - *	3,461	2,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	3,461	2,000	2,000
Resources Available:	12,706	14,706	16,706
Expenditures:			
Parks & recreation	0	0	16,706
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	16,706
Unencumbered Cash Balance Dec 31	12,706	14,706	0
2014/2015/2016 Budget Authority Amount	10,742	13,245	16,706

See Accompanying Summary of Significant Assumptions and Accounting Policies and Accountant's Compilation Report.

City of Melvern

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	78,617	56,131	21,699
Receipts:			
Customer receipts	115,422	115,000	119,000
Connection fees	2,021		
Prior year audit adjustments	186		
Interest on Idle Funds			
Miscellaneous	892		
Does miscellaneous exceed 10% of Total R			
Total Receipts	118,521	115,000	119,000
Resources Available:	197,138	171,131	140,699
Expenditures:			
Wages & benefits	41,065	45,000	45,000
Contractual	39,054	20,500	20,500
Commodities	9,467	12,500	12,500
Water purchases	48,060	44,000	44,000
Capital outlay	0	25,000	16,000
Deposit and interest refunds	1,739		
Truck lease	1,622	2,432	2,432
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	141,007	149,432	140,432
Unencumbered Cash Balance Dec 31	56,131	21,699	267
2014/2015/2016 Budget Authority Amount	160,932	149,432	140,432

Adopted Budget Sewer	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	33,650	42,324	40,949
Receipts:			
Customer collections	34,081	35,000	35,000
Prior year audit adjustment	-34		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	34,047	35,000	35,000
Resources Available:	67,697	77,324	75,949
Expenditures:			
Wages & benefits	6,408	12,000	12,000
Contractual	4,921	7,000	7,000
Commodities	1,355	7,000	7,000
Capital outlay	0		
Bond payment	12,689		
Transfer to B&I	0	10,375	10,375
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	25,373	36,375	36,375
Unencumbered Cash Balance Dec 31	42,324	40,949	39,574
2014/2015/2016 Budget Authority Amount	36,500	36,375	36,375

See Accompanying Summary of Significant Assumptions and Accounting Policies and Accountant's Compilation Report.

City of Melvern

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Trash	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	8,559	5,645	6,645
Receipts:			
Customer collections	30,599	35,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	30,599	35,000	35,000
Resources Available:	39,158	40,645	41,645
Expenditures:			
Wages & benefits	683	0	1,000
Contractual	32,667	33,500	33,500
Commodities	163	500	400
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	33,513	34,000	34,900
Unencumbered Cash Balance Dec 31	5,645	6,645	6,745
2014/2015/2016 Budget Authority Amount	34,000	34,000	34,900

Adopted Budget 0	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amount	0	0	0

See Accompanying Summary of Significant Assumptions and Accounting Policies and Accountant's Compilation Report.

City of Melvern

NON-BUDGETED FUNDS
(Only the actual budget year for 2014 is to be shown)

2016

Non-Budgeted Funds

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Equipment Reserve		CIP Reserve		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	Total
Cash Balance Jan 1	2,572	Cash Balance Jan 1	32,339	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	34,911

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0
Resources Available:	2,572	Resources Available:	32,339	Resources Available:	0	Resources Available:	0	Resources Available:	34,911

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Total Expenditures	0	Total Expenditures	10,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	10,000
Cash Balance Dec 31	2,572	Cash Balance Dec 31	22,339	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	24,911
									24,911

** Note: These two block figures should agree.

2016

NOTICE OF BUDGET HEARING

The governing body of
City of Melvern
will meet on September 8, 2015 at 7:00 at Melvern City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

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

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	135,932	31.635	122,500	31.719	147,763	80,616	54.751
Debt Service	67,688	40.246	84,703	43.706	53,822	27,607	18.749
Library							
Special Highway	6,730		5,000		21,085		
Special Parks & Rec					16,706		
Water	141,007		149,432		140,432		
Sewer	25,373		36,375		36,375		
Trash	33,513		34,000		34,900		
Non-Budgeted Funds	10,000						
Totals	420,243	71.881	432,010	75.425	451,083	108,223	73.500
Less: Transfers	0		10,375		23,375		
Net Expenditure	420,243		421,635		427,708		
Total Tax Levied	96,496		106,128		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	1,342,430		1,403,745		1,472,424		

Outstanding Indebtedness,

	2013	2014	2015
January 1,			
G.O. Bonds	335,000	420,000	315,000
Revenue Bonds	0	0	0
Other	91,012	0	0
Lease Purchase Principal	0	13,500	8,122
Total	426,012	433,500	323,122

*Tax rates are expressed in mills

Nancy Miller

City Official Title: City Clerk