

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 2020; and
(3) the Amounts(s) of 2019 Ad Valorem Tax are within statutory limitations.

			2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2020		Page No. 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	1,945,440	259,954	57.423
Debt Service	10-113	9			
Library	12-1220	9	56,010	45,537	10.059
Special Highway		10	24,173		
Special Parks & Recreation		10	11,191		
Ambulance		11	305,003		
Water Utility		11	242,803		
Sewer Utility		12	110,678		
Water & Sewer Utility		12	388,532		
Non-Budgeted Funds-A		13			
Totals		xxxxx	3,083,830	305,491	67.482
					County Clerk's Use Only
Budget Summary		14			4,526,986
Neighborhood Revitalization Rebate		15			Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)

305,494

Does the City need to hold an election?

NO

Assisted by:

Markus Frese, CPA

Address:

720 Broadway

Marysville, KS 66508

Email:

Attest: Oct 1, 2019

Sharon K. Wilson
County Clerk

[Signature]
[Signature]
[Signature]
Governing Body

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

NOTICE OF BUDGET HEARING

2020

The governing body of

City of Frankfort

will meet on August 12, 2019 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 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	738,309	57.165	731,092	57.925	1,945,440	259,954	57.352
Debt Service							
Library	55,084	11.138	55,032	10.545	56,010	45,537	10.047
Special Highway	15,150		22,341		24,173		
Special Parks & Recreation			1,507		11,191		
Ambulance	148,153		95,570		305,003		
Water Utility	93,897		98,900		242,803		
Sewer Utility	84,261		127,000		110,678		
Water & Sewer Utility					388,532		
Non-Budgeted Funds-A	298,268						
Totals	1,433,122	68.303	1,131,442	68.470	3,083,830	305,491	67.399
Less: Transfers	72,310		14,000		429,411		
Net Expenditure	1,360,812		1,117,442		2,654,419		
Total Tax Levied	280,345		294,285		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	4,104,429		4,298,021		4,532,596		
Outstanding Indebtedness, January 1,	<u>2017</u>		<u>2018</u>		<u>2019</u>		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	630,000		585,000		540,000		
Total	630,000		585,000		540,000		

*Tax rates are expressed in mills

Melody Tommer
City Official Title: City Clerk

See accompanying Summary of Significant Forecast Assumptions.

No assurance is provided on this forecast.

City of Frankfort, Kansas
Summary of Significant Forecast Assumptions
For the Years Ending December 31, 2019 and 2020

This financial forecast (2020 Budget) presents, to the best of management's knowledge and belief, the City's expected revenue, expense and other related information on the budget forms prescribed by the State of Kansas for the years ending December 31, 2019 and 2020. Accordingly, the forecast reflects management's judgement as of July 16, 2019, the date of this forecast, of the expected conditions and the City's expected revenues and expenses. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

1. Forecasted Receipts and Expenditures for the Year Ending December 31, 2019

- 1a. Forecasted receipts, other than property tax receipts, were calculated by annualizing the categorized revenue amounts for the period January 1, 2019 through June 30, 2019.
- 1b. Forecasted receipts for property tax, motor vehicle tax, recreational vehicle tax, 16/20M vehicle tax, commercial tax, and watercraft tax in the tax levying funds are based upon estimates provided by Marshall County, Kansas for the preparation of the 2019 annual budget.
- 1c. State highway gas tax receipts are based upon estimates updated and provided from the League of Kansas Municipalities.
- 1d. Forecasted expenditures were calculated by annualizing the categorized expense amounts for the period January 1, 2019 through June 30, 2019 adjusted for the seasonality of certain expenditures along with the expectations of management.

2. Forecasted Receipts and Expenditures for the Year Ending December 31, 2020

- 2a. Forecasted receipts, other than property tax receipts, are based upon the forecasted receipts for the year ending December 31, 2019 and the actual receipts for the year ended December 31, 2018.
- 2b. Forecasted receipts for property tax, motor vehicle tax, recreational vehicle tax, 16/20M vehicle tax, commercial tax, and watercraft tax in the tax levying funds are based upon estimates provided by Marshall County, Kansas for the preparation of the 2020 annual budget.
- 2c. State highway gas tax receipts are based upon estimates provided from the League of Kansas Municipalities.
- 2d. Forecasted expenditures, except for police protection, are based upon the forecasted categorized expense amounts for the year ending December 31, 2019 and the actual expenditures for the year ended December 31, 2018.
- 2e. Forecasted police protection expenditures are based upon management's expectation for increased service and coverage.

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City of Frankfort

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Neighborhood Revitalization Rebate		15			
					Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City need to hold an election?

305,494
NO

Assisted by:

Markus Frese, CPA

Address:

720 Broadway

Marysville, KS 66508

Email:

Attest: _____, 2019

County Clerk

Governing Body

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

City of Frankfort

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 294,285
2. Library levy in 2019 budget	- \$ 45,321
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 248,964

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+	69,485	
5. Increase in personal property for 2019 :			
5a. Personal property 2019	+	197,416	
5b. Personal property 2018	-	168,544	
5c. Increase in personal property (5a minus 5b)	+	28,872	
			(Use Only if > 0)
6. Valuation of annexed territory for 2019 :			
6a. Real estate	+	0	
6b. State assessed	+	0	
6c. New improvements	+	0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0	
7. Valuation of property that has changed in use during 2019 :	+	7,955	
8. Expiration of property tax abatements	+	0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+		
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		106,312	
11. Total estimated valuation July 1, 2019		4,532,596	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0240	
13. Percentage adjustment increase (12 times 3)	+	\$ 5,980	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)		1.50%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$	3,734	
16. Total Percentage Adjustments	\$	9,714	

See accompanying Summary of Significant Forecast Assumptions.
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2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u>24,000</u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>24,000</u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u> </u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bud:		+	<u> </u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u> </u>	
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:		+	<u> </u>	
23. Law enforcement expenses - 2020 budget:		+	<u>58,200</u>	
Law enforcement expenses - 2019 budget:		-	<u>56,200</u>	
CPI adjustment	1.50%		<u>843</u>	
Increased law enforcement expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>1,157</u>
24. Fire protection expenses - 2020 budget:		+	<u>33,921</u>	
Fire protection expenses - 2019 budget:		-	<u>33,300</u>	
CPI adjustment	1.50%		<u>500</u>	
Increased fire protection expense in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>122</u>
25. Emergency medical expenses - 2020 budget:		+	<u> </u>	
Emergency medical expenses - 2019 budget:		-	<u> </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased emergency medical expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
26. Total Revenue Adjustments				<u>1,279</u>

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	45,537
Other tax entity levy - 2020 budget:	+	
Other tax entity levy - 2020 budget:	+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	45,537
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	
30. Total Computed Tax Levy		305,494

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	213,502	
2017 Tax Levy (Less Levy for other Governmental Units)	224,515	None
2018 Tax Levy (Less Levy for other Governmental Units)	234,631	None
2019 Tax Levy (Less Levy for other Governmental Units)	248,964	None
Average Tax Levy (last three years)	236,037	
CPI Adjustment of 0.025	5,901	
Average Tax Levy Adjusted by CPI	241,938	
2020 Total Tax Levy (Less Levy for Other Governmental Units)		

Exemption from Election Requirement Yes

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)		
2019 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
CPI Adjustment		3,734
2020 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2020 Mill Rate		0
Total Adjustment for Loss of Assessed Valuation		3,734

Exemption from Election Requirement Yes

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

City of Frankfort

2020

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

Budgeted Fund for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	248,964	48,809	996	2,777	7,656	257
Debt Service						
Library	45,321	8,885	181	506	1,394	47
TOTAL	294,285	57,694	1,177	3,283	9,050	304

County Treas Motor Vehicle Estimate 57,694
County Treas Recreational Vehicle Estimate 1,177
County Treas 16/20M Vehicle Estimate 3,283
County Treas Commercial Vehicle Tax Estimate 9,050
County Treas Watercraft Tax Estimate 304

Motor Vehicle Factor 0.19605
Recreational Vehicle Factor 0.00400
16/20M Vehicle Factor 0.01116
Commercial Vehicle Factor 0.03075
Watercraft Factor 0.00103

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

***Note:** Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

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City of Frankfort

2020

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
NONE											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
NONE											
Total Revenue Bonds					0			0	0	0	0
Other:											
NONE											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

City of Frankfort

2020

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2019	Payments Due 2019	Payments Due 2020
Swimming Pool	12/01/2010	240	3.00 - 4.50	900,000	540,000	67,163	65,644
Skid Loader & Attachments	4/15/2019	60	5.00	71,294	0	10,765	16,148
Totals					540,000	77,928	81,792

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

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

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

Budgeted Year: 2020

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	Proposed Year
	<u>2019</u>	<u>2020</u>
Ad Valorem	\$45,321	\$45,537
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$9,137	\$8,885
Recreational Vehicle Tax	\$155	\$181
16/20M Vehicle Tax	\$493	\$506
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$55,106	\$55,109
Difference in Total Taxes:	\$3	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$4,298,021	\$4,532,596
Did Assessed Valuation Decrease?	No	
Levy Rate	10.545	10.047
Difference in Levy Rate:	(0.498)	
Qualify for grant:	Not 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.

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

City of Frankfort

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,055,136	1,030,732	1,237,626
Receipts:			
Ad Valorem Tax	230,414	248,964	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,717		
Motor Vehicle Tax	49,219	46,896	48,809
Recreational Vehicle Tax	865	795	996
16/20M Vehicle Tax	2,499	2,530	2,777
Commercial Vehicle Tax	6,468	6,824	7,656
Watercraft Tax	284	269	257
Gross Earning (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
Mineral Production Tax			
Local Alcoholic Liquor	1,187	1,711	1,203
Compensating Use Tax	12,553	15,000	15,000
Local Sales Tax	108,434	98,700	98,700
Franchise Tax	60,929	58,000	61,000
Licenses			
Fines and Court Costs	6,409	5,400	6,400
ATV Tags	875	500	875
Occupation Tax	800	200	200
Park-Pool Receipts	16,657	16,000	17,000
Refuse Collections	127,346	120,988	132,000
Dog Licenses	1,057	800	900
Building Permits	130	100	100
Licenses (Card/CMB)	773	200	200
Library Payroll & Benefits Reimbursed	46,255	44,000	46,000
Reimbursed Spending	14,586	6,000	6,000
Sherriff's Sale			
Supplies Sold	75	0	0
Rent	11,578	4,000	4,000
Services Sold	842	900	900
Grant Proceeds - Fire Gear	5,000		
Donations - Other			
Insurance Dividend	6,875		
Miscellaneous, Other	643	0	0
GAC Building Interest on Idle Funds	4,061	0	0
Loan Proceeds - Rural Development		265,700	
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,662	1,500	1,600
Neighborhood Revitalization Rebate	-6,288	-7,991	-4,713
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	713,905	937,986	447,860
Resources Available:	1,769,041	1,968,718	1,685,486

See accompanying Summary of Significant Forecast Assumptions.

No assurance is provided on this forecast.

City of Frankfort

FUND PAGE - GENERAL

Adopted Budget
General

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Resources Available:	1,769,041	1,968,718	1,685,486
Expenditures:			
General Administration	104,281	108,508	111,708
Park	129,207	130,163	153,129
Police Protection	21,716	33,800	58,200
Fire Protection	30,440	29,653	33,921
Streets & Alleys	71,975	173,600	238,850
Employee Benefits	41,842	55,660	68,989
Sales Tax-Streets & Improvements	24,000	24,000	50,200
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	423,461	555,384	714,997
Utility Service - Contractual	16,012	19,520	20,500
Waste Disposal - Contractual	123,855	120,988	132,000
Reimbursed Spending	65,327	0	0
GAC Building	30,952	20,000	663,578
Wendling Ballpark Fund	6,392	1,200	72,735
Transfer to Capital Improvement Fund	72,310	14,000	75,930
Truck Project			265,700
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	738,309	731,892	1,945,440
Unencumbered Cash Balance Dec 31	1,030,732	1,237,626	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	1,670,773	1,605,515	1,945,440
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,945,440
Tax Required			259,954
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			259,954

See accompanying Summary of Significant Forecast Assumptions.

No assurance is provided on this forecast.

City of Frankfort

2020

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
General Administration			
Personal Services	44,279	45,470	45,470
Contractual	52,933	55,000	55,000
Commodities	7,069	8,038	8,038
Capital Outlay	0	0	3,200
Total General Administration	104,281	108,508	111,708

Park

Personal Services	28,724	32,000	50,000
Contractual	28,633	28,000	30,070
Commodities	27,169	27,000	31,200
Capital Outlay	44,681	43,163	41,859
Total Park	129,207	130,163	153,129

Police Protection

Personal Services	13,375	25,000	27,000
Contractual	5,635	5,800	6,200
Commodities	2,706	3,000	3,000
Capital Outlay	0	0	22,000
Total Police Protection	21,716	33,800	58,200

Fire Protection

Personal Services	7,975	8,953	9,221
Contractual	10,412	6,000	6,000
Commodities	12,053	14,700	18,700
Capital Outlay	0	0	
Total Fire Protection	30,440	29,653	33,921

Streets & Alleys

Personal Services	22,144	30,000	30,800
Contractual	21,911	36,600	48,540
Commodities	27,920	72,000	77,510
Capital Outlay	0	35,000	82,000
Total Streets & Alleys	71,975	173,600	238,850

Employee Benefits

Payroll Taxes	8,773	9,800	15,359
Pension/Retirement	5,366	5,800	7,560
Health Insurance	27,703	40,060	46,070
Total Employee Benefits	41,842	55,660	68,989

Sales Tax-Streets & Improvements

Personal Services	0	0	4,000
Contractual	0	0	1,200
Commodities	0	0	21,000
Capital Outlay-Pool Payment	24,000	24,000	24,000
Total Sales Tax-Streets & Improv.	24,000	24,000	50,200

Total	0	0	0
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Page 1 - Total	423,461	555,384	714,997
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See accompanying Summary of Significant Forecast Assumptions.

No assurance is provided on this forecast.

Page No. 8b

City of Frankfort

2020

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
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
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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	423,461	555,384	714,997
Grand Total	423,461	555,384	714,997

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

See accompanying Summary of Significant Forecast Assumptions.

No assurance is provided on this forecast.

City of Frankfort

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2018/2019/2020 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 2019 Ad Valorem Tax			0

Adopted Budget Library	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	286	286
Receipts:			
Ad Valorem Tax	44,894	45,321	xxxxxxxxxxxxxxxxxx
Delinquent Tax	330		
Motor Vehicle Tax	9,430	9,137	8,885
Recreational Vehicle Tax	164	155	181
16/20M Vehicle Tax	503	493	506
Commercial Vehicle Tax	1,220	1,329	1,394
Watercraft Tax	54	52	47
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(1,225)	-1,455	-826
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	55,370	55,032	10,187
Resources Available:	55,370	55,318	10,473
Expenditures:			
Appropriation to Library Board	55,084	55,032	56,010
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	55,084	55,032	56,010
Unencumbered Cash Balance Dec 31	286	286	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	55,084	55,032	56,010
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			56,010
Tax Required			45,537
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			45,537

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

City of Frankfort

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	4,977	8,684	5,243
Receipts:			
State of Kansas Gas Tax	18,857	18,900	18,930
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	18,857	18,900	18,930
Resources Available:	23,834	27,584	24,173
Expenditures:			
Personal Services	3,943	6,200	6,200
Contractual Services	0	1,400	1,400
Commodities	11,207	14,741	16,573
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	15,150	22,341	24,173
Unencumbered Cash Balance Dec 31	8,684	5,243	0
2018/2019/2020 Budget Authority Amount	22,086	22,341	24,173

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	8,597	9,784	9,988
Receipts:			
Local Alcoholic Liquor Tax	1,187	1,711	1,203
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,187	1,711	1,203
Resources Available:	9,784	11,495	11,191
Expenditures:			
Personal Services	0	0	0
Contractual Services	0	0	0
Commodities	0	1,507	3,191
Capital Outlay	0	0	8,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	1,507	11,191
Unencumbered Cash Balance Dec 31	9,784	9,988	0
2018/2019/2020 Budget Authority Amount	5,834	8,283	11,191

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

City of Frankfort

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Ambulance	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	271,012	238,867	256,197
Receipts:			
Appropriation - Marshall county	44,000	44,000	44,000
Charges for Services	68,587	68,000	68,000
Donations	2,362	0	0
Grant Proceeds	0	0	0
Interest on Idle Funds	1,059	900	1,200
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	116,008	112,900	113,200
Resources Available:	387,020	351,767	369,397
Expenditures:			
Personal Services	68,335	70,000	76,989
Contractual Services	15,347	16,570	17,650
Commodities	8,411	9,000	10,364
Capital Outlay	56,060	0	200,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	148,153	95,570	305,003
Unencumbered Cash Balance Dec 31	238,867	256,197	64,394
2018/2019/2020 Budget Authority Amount	259,251	283,923	305,003

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Water Utility	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	155,934	203,703	242,803
Receipts:			
Charges to Customers	138,416	138,000	
Materials/Labor Sold	3,232	0	
Other	0	0	
Interest on Idle Funds	18		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	141,666	138,000	0
Resources Available:	297,600	341,703	242,803
Expenditures:			
Operations:			
Personal Services	49,042	51,000	
Contractual Services	23,244	26,200	
Commodities	19,890	20,000	
Sales Tax	1,721	1,700	
Capital Outlay	0	0	
Transfer to Water & Sewer Utility Fund			242,803
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	93,897	98,900	242,803
Unencumbered Cash Balance Dec 31	203,703	242,803	0
2018/2019/2020 Budget Authority Amount	223,410	231,642	242,803

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

City of Frankfort

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer Utility	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	116,855	140,678	110,678
Receipts:			
Sales & Late Charges	96,660	97,000	
Labor-Supplies Sold	11,410		
Interest on Idle Funds	14		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	108,084	97,000	0
Resources Available:	224,939	237,678	110,678
Expenditures:			
Personal Services	37,678	40,000	
Contractual Services	25,223	26,000	
Commodities	21,360	21,000	
Capital Outlay	0	40,000	
Transfer to Water & Sewer Utility Fund	0	0	110,678
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	84,261	127,000	110,678
Unencumbered Cash Balance Dec 31	140,678	110,678	0
2018/2019/2020 Budget Authority Amount	133,757	133,757	110,678

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Water & Sewer Utility	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Sales & Charges - Water			140,000
Sales & Charges - Sewer			101,000
Transfer from Water Utility			242,803
Transfer from Sewer Utility			110,678
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	594,481
Resources Available:	0	0	594,481
Expenditures:			
Water-Personal Services			61,401
Water-Contractual Services			52,020
Water-Commodities			29,354
Sewer-Personal Services			49,337
Sewer-Contractual Services			14,420
Sewer-Commodities			22,000
Capital Outlay			160,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	388,532
Unencumbered Cash Balance Dec 31	0	0	205,949
2018/2019/2020 Budget Authority Amount	0	0	388,532

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

City of Frankfort

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2018 is to be shown)

2020

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement		KS Housing Grant-FCCF								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	128,064	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		128,064
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Trnsfr fr General Fund	72,310	Local Match Rev.	0							
Donations	15,194	Grant Proc.-Rural Dev.	257,159							
Interest on Idle Funds	512									
Total Receipts	88,016	Total Receipts	257,159	Total Receipts	0	Total Receipts	0	Total Receipts	0	345,175
Resources Available:	216,080	Resources Available:	257,159	Resources Available:	0	Resources Available:	0	Resources Available:	0	473,239
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	41,109	Project Expenditures	257,159							
Total Expenditures	41,109	Total Expenditures	257,159	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	298,268
Cash Balance Dec 31	174,971	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	174,971
										**
										**

**Note: These two block figures should agree.

See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.

NOTICE OF BUDGET HEARING

2020

The governing body of

City of Frankfort

will meet on August 12, 2019 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 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	738,309	57.165	731,092	57.925	1,945,440	259,954	57.352
Debt Service							
Library	55,084	11.138	55,032	10.545	56,010	45,537	10.047
Special Highway	15,150		22,341		24,173		
Special Parks & Recreation			1,507		11,191		
Ambulance	148,153		95,570		305,003		
Water Utility	93,897		98,900		242,803		
Sewer Utility	84,261		127,000		110,678		
Water & Sewer Utility					388,532		
Non-Budgeted Funds-A	298,268						
Totals	1,433,122	68.303	1,131,442	68.470	3,083,830	305,491	67.399
Less: Transfers	72,310		14,000		429,411		
Net Expenditure	1,360,812		1,117,442		2,654,419		
Total Tax Levied	280,345		294,285		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	4,104,429		4,298,021		4,532,596		
Outstanding Indebtedness, January 1,	2017		2018		2019		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	630,000		585,000		540,000		
Total	630,000		585,000		540,000		

*Tax rates are expressed in mills

Melody Tommer

City Official Title: City Clerk

See accompanying Summary of Significant Forecast Assumptions.

No assurance is provided on this forecast.

City of Frankfort

2020

2020 Neighborhood Revitalization Rebate

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General	259,954	57.352	4,713
Debt Service			0
Library	45,537	10.047	826
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	305,491	67.399	5,539

2019 July 1 Valuation: 4,532,596

Valuation Factor: 4,532.596

Neighborhood Revitalization Subj to Rebate: 82,181

Neighborhood Revitalization factor: 82.181

**This information comes from the 2020 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

**See accompanying Summary of Significant Forecast Assumptions.
No assurance is provided on this forecast.**



AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARSHALL COUNTY, SS:

CONNIE J. MUSIL, being first duly sworn, deposes and says that she is Owner/Publisher of FRANKFORT AREA 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 fraternal 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 notice and has been admitted at the post office of Frankfort in said 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 the 1st day of August, 2019, with subsequent publications being made on the following dates:

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

Connie J Musil

(Signature)

Subscribed and sworn to before me this 9 day of August, 2019.

Alyce Dressman

(Notary)

My commission expires 12-8-2022.

(Notary Stamp)



Printer's Fee \$ 99.50

Public Notice

(Published in the *Frankfort Area News* on Thursday, August 1, 2019)
 NOTICE OF BUDGET HEARING

2020

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City of Frankfort

will meet on August 12, 2019 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 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
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Total Tax Levied	280,345		294,285		*****		
Assessed Valuation	4,104,429		4,298,021		4,532,596		
Outstanding Indebtedness, January 1,	2017		2018		2019		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	630,000		585,000		540,000		
Total	630,000		585,000		540,000		

*Tax rates are expressed in mills

Melody Tommer
 City Official Title: City Clerk