

2012

**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 2012; and  
 (3) the Amount(s) of Amount of 2011 Ad Valorem Tax Ad Valorem Tax are within statutory limitations.

		2012 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2011 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>					
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Statement of Lease-Purchases		6			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	7	134,150	36,850	
Debt Service	10-113	8	73,273	55,848	
Employee benefits	12-16,102		750		
Special Highway		9	32,669		
Special Parks		9	20,635		
Water		10	121,300		
Sewer		10	36,375		
Trash		11	34,000		
		11			
Non-Budgeted Funds		12			
<b>Totals</b>		xxxxxx	453,152	92,698	
Is an Ordinance required to be passed, published, and attached to the budget?				Yes	County Clerk's Use Only
Budget Summary		13			
Neighborhood Revitalization					Nov 1, 2011 Total Assessed Valuation

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

*Robert B. Smith*  
*Mike Williams*  
*Robert Spitzer*  
*Joyce A. Harey*

Date Attested: \_\_\_\_\_, 2011

County Clerk

Governing Body

See Accompanying Summary of Significant Assumptions and Accounting Policies and Accountants' Compilation Report

City of Melvern

2012

**Computation to Determine Limit for 2012**

	<b>Amount of Levy</b>
1. Total Tax Levy Amount in 2011 Budget	+ \$ <u>85,337</u>
2. Debt Service Levy in 2011 Budget	- \$ <u>56,343</u>
3. Tax Levy Excluding Debt Service	\$ <u>28,994</u>
 <b>2011 Valuation Information for Valuation Adjustments:</b>	
4. New Improvements for 2011 :	+ <u>13,168</u>
5. Increase in Personal Property for 2011 :	
5a. Personal Property 2011	+ <u>20,278</u>
5b. Personal Property 2010	- <u>38,607</u>
5c. Increase in Personal Property (5a minus 5b)	+ <u>0</u>
	(Use Only if > 0)
6. Valuation of annexed territory for 2011 :	
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 2011 :	+ <u>0</u>
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	<u>13,168</u>
9. Total Estimated Valuation July 1, 2011	<u>1,385,440</u>
10. Total Valuation less Valuation Adjustment (9 minus 8)	<u>1,372,272</u>
11. Factor for Increase (8 divided by 10)	<u>0.00960</u>
12. Amount of Increase (11 times 3)	+ \$ <u>278</u>
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$ <u><u>29,272</u></u>
14. Debt Service Levy in this 2012 Budget	<u>55,848</u>
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)	<u><u>85,120</u></u>

If the 2012 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

**Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax & Slider**

Budgeted Funds for 2011	Budget Tax Levy Amt for 2010	Allocation for Year			
		MVT	RVT	16/20M Veh	Slider
General	28,994	5,567	171	55	0
Debt Service	56,343	10,819	331	108	0
Employee benefits					
<b>TOTAL</b>	<b>85,337</b>	<b>16,386</b>	<b>502</b>	<b>163</b>	<b>0</b>

County Treas Motor Vehicle Estimate	<u>16,386</u>			
County Treasurers Recreational Vehicle Estimate		<u>502</u>		
County Treasurers 16/20M Vehicle Estimate			<u>163</u>	
County Treasurers Slider Estimate				<u>0</u>
Motor Vehicle Factor	<u>0.19202</u>			
Recreational Vehicle Factor		<u>0.00588</u>		
16/20 Vehicle Factor			<u>0.00191</u>	
Slider Factor				<u>0.00000</u>

City of Melvern

2012

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2010	Current Amount for 2011	Proposed Amount for 2012	Transfers Authorized by Statute
	<b>Totals</b>	0	0	0	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	0	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2011 and/or 2012 from a non-budgeted fund.

See Accompanying Summary of Significant Assumptions and Accounting Policies and Accountants' Compilation Report

**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2011	Date Due		Amount Due 2011		Amount Due 2012	
						Interest	Principal	Interest	Principal	Interest	Principal
<b>General Obligation:</b>											
2003 General refunding	7/25/2003	9/1/2015	1.5-4.2	295,000	135,000	Mar & Sept	Sept	5,265	25,000	4,415	25,000
2005 General refunding	4/7/2005	4/1/2020	4.0-5.0	395,000	300,000	Apr & Oct	Apr	12,482	25,000	11,358	25,000
<b>Total G.O. Bonds</b>					<b>435,000</b>			<b>17,747</b>	<b>50,000</b>	<b>15,773</b>	<b>50,000</b>
<b>Revenue Bonds:</b>											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other:</b>											
KDHE loan	10/2/00	3/1/2023	3.39	155,000	104,992	Mar & Sept	Mar & Sept	3,502	6,873	3,267	7,108
<b>Total Other</b>					<b>104,992</b>			<b>3,502</b>	<b>6,873</b>	<b>3,267</b>	<b>7,108</b>
<b>Total Indebtedness</b>					<b>539,992</b>			<b>21,249</b>	<b>56,873</b>	<b>19,040</b>	<b>57,108</b>

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**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 As Beginning of 2011	Payments Due 2011	Payments Due 2012
JD Backhoe	1/21/2007	2/29/1900	5.99	33,190	7,012	7,433	0
<b>Totals</b>					<b>7,012</b>	<b>7,433</b>	<b>0</b>

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

City of Melvern

2012

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	65,522	85,931	33,932
Receipts:			
Ad Valorem Tax	39,519	28,994	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,062		
Motor Vehicle Tax	7,958	7,875	5,567
Recreational Vehicle Tax	253	220	171
16/20M Vehicle Tax	0	120	55
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Slider			0
Local Alcoholic Liquor	2,682	2,742	2,475
Sales Tax	20,498	20,000	20,000
Local Sales Tax			
Franchise Tax	34,342	31,000	34,000
Licenses & permits	929	500	500
Court	6,208	1,500	1,500
State of Kansas			
Special assessment	2,500		
Audit adjustment	99		
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,297	1,000	1,000
Miscellaneous	7,209	100	100
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>125,556</b>	<b>94,051</b>	<b>65,368</b>
<b>Resources Available:</b>	<b>191,078</b>	<b>179,982</b>	<b>99,300</b>
Expenditures:			
General Administration			
Personal Service	26,140	31,000	31,000
Contractual	12,300	22,500	15,000
Commodities	11,172	16,000	16,000
Capital Outlay	15,501	1,000	1,000
Police			
Personal Service	8,810	15,000	18,000
Contractual	4,073	5,000	5,000
Commodities	1,081	3,400	3,000
Capital Outlay	0		
Streets			
Personal Service	2,389	9,000	9,000
Contractual	803	2,300	2,300
Commodities	158	25,000	17,000
Capital Outlay	6,550	0	0
Parks			
Personal Service	0	0	0
Contractual	1,253	1,500	1,500
Commodities	0	350	350
Capital Outlay	0	0	0
Street lights	14,917	14,000	15,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>105,147</b>	<b>146,050</b>	<b>134,150</b>
Unencumbered Cash Balance Dec 31	85,931	33,932	xxxxxxxxxxxxxxxxxxxxxx
2010/2011 Budget Authority Amount:	119,700	146,050	xxxxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			2,000
Total Expenditure/Non-Appr Balance			136,150
Tax Required			36,850
Delinquent Comp Rate:	0.000		0
Amount of 2011 Ad Valorem Tax			<b>36,850</b>

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2012

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Debt Service	2010	2011	2012
Unencumbered Cash Balance Jan 1	10,545	6,388	6,167
Receipts:			
Ad Valorem Tax	53,935	56,343	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,505		
Motor Vehicle Tax	7,839	10,724	10,819
Recreational Vehicle Tax	242	300	331
16/20M Vehicle Tax		164	108
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>65,521</b>	<b>67,531</b>	<b>11,258</b>
<b>Resources Available:</b>	<b>76,066</b>	<b>73,919</b>	<b>17,425</b>
Expenditures:			
Debt service	69,678	67,752	65,773
Cash basis reserve			7,500
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>69,678</b>	<b>67,752</b>	<b>73,273</b>
Unencumbered Cash Balance Dec 31	6,388	6,167	xxxxxxxxxxxxxxxxxxxx
2010/2011 Budget Authority Amount:	77,173	75,252	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	73,273
		Tax Required	55,848
Delinquent Comp Rate:	0.000		0
Amount of 2011 Ad Valorem Tax			55,848

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Employee benefits	2010	2011	2012
Unencumbered Cash Balance Jan 1	4,485	2,166	250
Receipts:			
Ad Valorem Tax	14	0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	302	500	500
Motor Vehicle Tax	969		
Recreational Vehicle Tax	30		
16/20M Vehicle Tax			
Slider			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,315</b>	<b>500</b>	<b>500</b>
<b>Resources Available:</b>	<b>5,800</b>	<b>2,666</b>	<b>750</b>
Expenditures:			
Employee benefits	3,634	2,416	750
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>3,634</b>	<b>2,416</b>	<b>750</b>
Unencumbered Cash Balance Dec 31	2,166	250	xxxxxxxxxxxxxxxxxxxx
2010/2011 Budget Authority Amount:	3,634	2,416	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	750
		Tax Required	0
Delinquent Comp Rate:	0.000		0
Amount of 2011 Ad Valorem Tax			0



City of Melvern

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

Adopted Budget <b>Special Highway</b>	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	17,958	19,436	21,559
Receipts:			
State of Kansas Gas Tax	10,956	10,910	11,110
County Transfers Gas		0	0
Reimbursements	5,016		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>15,972</b>	<b>10,910</b>	<b>11,110</b>
<b>Resources Available:</b>	<b>33,930</b>	<b>30,346</b>	<b>32,669</b>
Expenditures:			
Street Repair and Maint	11,707	6,000	32,669
Backhoe lease	2,787	2,787	
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>14,494</b>	<b>8,787</b>	<b>32,669</b>
Unencumbered Cash Balance Dec 31	19,436	21,559	0
2010/2011 Budget Authority Amount:	14,698	25,340	

Adopted Budget <b>Special Parks</b>	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	16,879	15,418	18,160
Receipts:			
Liquor tax	2,682	2,742	2,475
Audit adjustment	-141		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>2,541</b>	<b>2,742</b>	<b>2,475</b>
<b>Resources Available:</b>	<b>19,420</b>	<b>18,160</b>	<b>20,635</b>
Expenditures:			
Parks & recreation	4,002		20,635
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>4,002</b>	<b>0</b>	<b>20,635</b>
Unencumbered Cash Balance Dec 31	15,418	18,160	0
2010/2011 Budget Authority Amount:	10,000	12,970	

City of Melvern

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

Adopted Budget Water	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	57,503	53,280	43,880
Receipts:			
Charges to Customers	106,413	106,500	106,500
Connection fees	100	100	100
Deposits	1,392	2,000	2,000
Audit adjustment	646		
Miscellaneous		100	100
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>108,551</b>	<b>108,700</b>	<b>108,700</b>
<b>Resources Available:</b>	<b>166,054</b>	<b>161,980</b>	<b>152,580</b>
Expenditures:			
Personal Service	39,807	34,000	40,000
Contractual	15,222	19,200	19,200
Commodities	13,080	12,500	12,500
Water purchases	43,096	47,000	47,000
Capital Outlay	0	0	
Deposits & interest	2,325	1,600	1,600
Backhoe lease	2,787	2,800	
Reimbursements	-3,543		
Miscellaneous		1,000	1,000
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>112,774</b>	<b>118,100</b>	<b>121,300</b>
Unencumbered Cash Balance Dec 31	53,280	43,880	31,280
2010/2011 Budget Authority Amount:	113,100	118,100	

Adopted Budget Sewer	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	12,899	14,858	11,625
Receipts:			
Charges to Customers	34,838	35,000	35,000
Audit adjustment	34		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>34,872</b>	<b>35,000</b>	<b>35,000</b>
<b>Resources Available:</b>	<b>47,771</b>	<b>49,858</b>	<b>46,625</b>
Expenditures:			
Personal Service	10,611	12,000	12,000
Contractual	4,841	7,000	7,000
Commodities	5,228	7,000	7,000
Capital Outlay	0	0	
KDHE Loan	10,375	10,375	10,375
Backhoe lease	1,858	1,858	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>32,913</b>	<b>38,233</b>	<b>36,375</b>
Unencumbered Cash Balance Dec 31	14,858	11,625	10,250
2010/2011 Budget Authority Amount:	34,233	38,233	

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City of Melvern

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

Adopted Budget Trash	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	10,095	9,844	10,844
Receipts:			
Customer receipts	31,465	35,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>31,465</b>	<b>35,000</b>	<b>35,000</b>
<b>Resources Available:</b>	<b>41,560</b>	<b>44,844</b>	<b>45,844</b>
Expenditures:			
Contractual	31,390	33,500	33,500
Commodities	326	500	500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>31,716</b>	<b>34,000</b>	<b>34,000</b>
Unencumbered Cash Balance Dec 31	9,844	10,844	11,844
2010/2011 Budget Authority Amount:	33,700	34,000	

Adopted Budget 0	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Salaries & Wages			
Employee Benefits			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2010/2011 Budget Authority Amount:	0	0	

City of Melvern

**NON-BUDGETED FUNDS**

2012

*(Only the actual budget year for 2010 is to be shown)*

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
<b>Equipment Reserve</b>		<b>Capital Improvements Re</b>								
				0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
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	0
Resources Available:	2,572	Resources Available:	32,339	Resources Available:	0	Resources Available:	0	Resources Available:	0	34,911
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	2,572	Cash Balance Dec 31	32,339	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	34,911
										34,911

\*\* Note: These two block figures should agree.

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