#### CERTIFICATE

To the Clerk of Linn County, State of Kansas We, the undersigned, officers of

## City of Linn Valley

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 2018; and (3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations.

			2018 Adopted Budget			
			2010		County	
		Daga	Budget Authority	Amount of 2017 Ad	Clerk's	
Table of Contactor		Page		Valorem Tax		
Table of Contents:  Computation to Determine Limit for	2010	No.	for Expenditures		Use Only	
Computation to Determine Limit 10	01 2018	2				
Allocation of MVT, RVT, and 16/	20M Veh Tax	3				
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Statement of Indebtedness		5				
Statement of Lease-Purchases		6				
Fund	K.S.A.	>				
General	12-101a	7	550,428	346,738		
Debt Service	10-113					
Library	12-1220					
- Storary	12 1220					
C 'TY'I		0	01.021			
Special Highway	P 1	8	91,964			
Restricted Mayor's Christmas Tree	Fund	8	637			
Restricted Parks & Recreation		9	1,501			
Special Equipment		9	2,000			
Capital Improvements		10	74,642			
Sewer Utility		10	282,651			
Sewer Construction Fund		11				
Totals		XXXXXX	1,003,823	346,738		
Election Required - Review HB20	00 Tamplata	λλλλλλ	1,003,623	340,738	County Clark's Use Oak	
	88 Tempiate.	10			County Clerk's Use Only	
Budget Summary		12				
Neighborhood Revitalization					Nov 1, 2017 Total	
Assisted by					Assessed Valuation	
Assisted by: Cindy Holt	_					
Deputy County Clerk	_		0			
Address:	_		100			
		(DN)	1. T. J. 19			
315 Main Street/P.O. Box 350	_	Vraen	Me judicity	-		
Mound City, KS 66056	_	10	7			
Email:	_	Jen	Somlar			
cholt@linncountyks.com	_	/./				
			100		-	
Date Attested:	2017	26				
zate i ittolica.	2017	1		$\sim$		
	_	1.4	lanne	Dura		
County Clerk		d	Go	overning Body		

**Amount of Levy** 

City of Linn Valley 2018

# Computation to Determine Limit for 2018

1. Total tax levy amount in 2017 budget

	. Debt service levy in 2017 budget . Tax levy excluding debt service	- \$ \$		
	2017 Valuation Information for Valuation Adjustments			
4.	. New improvements for 2017 : +			
5.	Increase in personal property for 2017 :  5a. Personal property 2017 +  5b. Personal property 2016 -  5c. Increase in personal property (5a minus 5b) +  (Use Only if > 0)			
5.	Valuation of annexed territory for 2017:  6a. Real estate + 6b. State assessed + 6c. New improvements - 6d. Total adjustment (sum of 6a, 6b, and 6c) + 6d.	_		
7.	Valuation of property that has changed in use during 2017 : +	_		
3.	Total valuation adjustment (sum of 4, 5c, 6d &7)			
).	Total estimated valuation July 1, 2017			
10.	Total valuation less valuation adjustment (9 minus 8)	_		
11.	Factor for increase (8 divided by 10)			
12.	Amount of increase (11 times 3)	+ \$		
13.	2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$		
14.	Debt service levy in this 2018 budget			
15.	2018 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)			
16.	Consumer Price Index for all urban consumers for calendar year 2016			1.400%
17.	Consumer Price Index adjustment (3 times 16)	\$	i	
18.	Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (15 plus 17)	\$		0

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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 such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

#### Computation to Determine Limit for 2018

#### Base Levy

1)	Total Tax Levy Amount (Dollars) in 2017 (From 2017 Budget - Certificate Page) 321,382	
2)	Less: Tax Levies on Behalf of Another Political or Governmental Subdivision  2017 Library Levy (Dollars) (From 2017 Budget - Certificate Page)  2017 Recreation Commission Levy (Dollars) (From 2017 Budget - Certificate Page)  2017 Other Governmental Unit Levy (Dollars) (From 2017 Budget - Certificate Page)  0	
0.1		221 202
3)	Net Tax Levy (Base)	321,382
	Percentage Adjustments	
4)	CPI Adjustment - 1.4%	4,499
	(Line 4 Percentage Multiplied by Line 3 (Net Tax Levy)	1,100
5)	Value of New Improvements (From June 15th County Clerk Valuation Document) 175,630	
6)	2017 Personal Property Valuation (From June 15th County Clerk Valuation Document) 2016 Personal Property Valuation (From June 15th County Clerk Valuation Document) 80,540 Increase in Total Personal Property Valuations (cannot be less than zero) 10,165	
7)	Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)	
8)	Real Property which has Changed in Use (From June 15th County Clerk Valuation Document) 15,717	
9)	Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)	
10)	Total Assessed Value of Adjustments 201,512	
11)	Total Assessed Valuation - June 15, 2017 (From June 15th County Clerk Valuation Document) 7,943,096	
12)	Adjustment Percentage (Line 10 Divided by Line 11) 2.54%	
13)	Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)	8,153
14)	Total Percentage Adjustments	12,653
	Increased Tax Revenues Adjustment	
15)	Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page)  Less: Property Tax Revenues Spent on Debt Service in 2017 Budget (From 2017 Budget - Certificate Page)  0	
	Difference	0
16)	Property Tax Revenues Spent Public Building Commission and Lease Payments in 2018 Budget (obligations must have incurred prior to July 1, 2016)	0
17)	Property Tax Revenues Spent on Special Assessments in 2018 Budget	0
18)	Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2018 Budget	0
101	Property Tay Poyonues Sport on Endoral or State Mandates (effective after June 20, 2015)	
T3)	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 2018 Budget	
		0

20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2018 Budget			0
21) Law Enforcement Expenses - 2018 Budget (Do not Include building construction or remodeling costs)		178,500	
Law Enforcement Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	164,000		
CPI Adjustment - 1.4%  Law Enforcement Expenses - 2107 Budget (Indexed by CPI)  Increased Law Enforcement Expense in 2018 Budget	2296	166,296	12,204
22) Fire Protection Expenses - 2018 Budget (Do not Include building construction or remodeling costs)		51,200	
Fire Protection Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	50,000		
CPI Adjustment - 1.4% Fire Protection Expenses - 2107 Budget (Indexed by CPI) Increased Fire Protection Expense	700	50,700	500
23) Emergency Medical Expenses - 2018 Budget (Do not Include building construction or remodeling costs)		0	
Emergency Medical Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	0		
CPI Adjustment - 1.4% Emergency Medical Expenses - 2107 Budget (Indexed by CPI) Increased Emergency Medical Expense	0	0	0
Total Increased Tax Revenue Adjustment			12,704
Levy on Behalf of Another Political or Governmental Subdivision			
24) Library Levy 2018 Budget			0
24a) Recreation Commission Levy 2018 Budget 24b) Other Governmental Levy 2018 Budget			0
25) Total Levies on Behalf of Another Political or Governmental Subdivision		Total	0
26) Total Computed Tax Levy			346,739

**Budgeted Funds** 

Ad Valorem Levy

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

Allocation for Proposed Year 2018

2	3					
for 2017	Tax Year 2016	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	321,382	40,653	2,290	201	876	1,599
Debt Service						
Library						
TOTAL	321,382	40,653	2,290	201	876	1,599
County Treas Motor Vel	hicle Estimate	40,653				
County Treas Recreation	nal Vehicle Estimate		2,290	_		
County Treas 16/20M V	ehicle Estimate			201		
County Treas Commerci	ial Vehicle Tax Estimate				876	
County Treas Watercraft	t Tax Estimate				-	1,599
Motor Vehicle Factor		0.12649				
	Recreational Vehicle Fac	tor	0.00712	_		
		16/20 Vehicle Fac	tor	0.00062		
		Co	ommercial Ve	ehicle Factor	0.00273	
				Watercraft Fact	or	0.00497

2018

#### **Schedule of Transfers**

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2016	Current Amount for 2017	Proposed Amount for 2018	Transfers Authorized by Statute
General Fund	Capital Improvements	37,142	2,500	10,000	KSA 12-1, 118
General Fund	Equipment Reserve	-	-	-	KSA 12-1, 117
	Totals	37,142	2,500	10,000	
	Adjustments*				
	Adjusted Totals	37,142	2,500	10,000	

<sup>\*</sup>Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

2018

## STATEMENT OF INDEBTEDNESS

Type of	Date of	Date of	Interest Rate	Amount	Beginning Amt Outstanding	Dat	e Due		unt Due 017		unt Due 018
Debt	Issue	Retirement	%	Issued	Jan 1,2017	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:									5		
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:				***************************************							
											,======================================
<b>Total Revenue Bonds</b>					0			0	0	0	0
Other:							1				
Sewer System	5/21/2015	5/21/2055	2.75	2,592,000	2,629,902	5/21	5/21	71,280	37,902	70,238	38,944
	+										
Total Other					2,629,902			71,280	37,902	70,238	38,944
Total Indebtedness					2,629,902			71,280	37,902	70,238	38,944

## STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

		Term of	Interest	Total Amount	Principal Balance	Payments	Payments
Items	Contract	Contract	Rate	Financed	As Beginning of	Due	Due
Purchased	Date	(Months)	%	(Beginning Principal)	2017	2017	2018
City Hall land & buildings	8/6/2004	240.00	4.75	168,488	52,114	8,425	8,425
PD Ford Explorer	4/25/2014	60.00	3.90	33,546	9,825	6,709	6,709
1991 Fire Truck & Equip.	9/18/2015	72.00	4.00	28,000	22,788	5,212	5,212
was and the second seco							
					0.1.747	20.216	20.246
				Totals	84,727	20,346	20,346

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

<b>FUND</b>	PAGE	FOR	<b>FUNDS</b>	WITH	A	TAX	LEVY	
Adonte	d Ruda	et						p

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	91,603	51,908	48,175
Receipts:			
Ad Valorem Tax	260,404		XXXXXXXXXXXXXXXXXX
Delinquent Tax	9,233	7,764	8,050
Motor Vehicle Tax	37,400	40,653	40,653
Recreational Vehicle Tax	2,214	2,290	2,290
16/20M Vehicle Tax		201	201
Commercial Vehicle Tax	25	876	876
Watercraft Tax			1,599
Gross Earning (Intangible) Tax			0
LAVTR City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax			
Franchise Tax	22,315	21,000	21,000
Contractor Licenses	1,313	1,200	1,200
Building Permits	17,033	15,000	15,000
State of Kansas	263	15,000	15,000
Fines/Penalties	87,867	65,000	65,000
Cell Tower Rent	6,000	6,000	6,000
Insurance Claims	0,000	1,571	0,000
mourance Claims		1,571	
In Lieu of Tax (IRB)			
Interest on Idle Funds	429	400	400
Neighborhood Revitalization Rebate	123		0
Miscellaneous	6,892	6,500	6,500
Does miscellaneous exceed 10% of Total Rec	2,222	-,	.,,,,,,,
Total Receipts	451,385	489,836	168,768
Resources Available:	542,988	541,744	216,943
Expenditures:			
City Attorney	43,648	42,000	43,500
Buildings	29,036	38,725	43,645
Court	13,974	12,443	14,643
Fire Department	29,031	31,767	30,000
Office	41,940	39,099	47,410
Planning & Zoning - Building Inspector & Co	21,685	32,085	30,900
Payroll Expenses	233,936	256,950	278,600
Police Department	40,688	38,000	41,000
Transfer to Capital Improvements	37,142	2,500	10,000
Transfer to Special Equipment		0	0
Water Engineering Fees		0	0
Cash Forward (2018 column)		111111111111111111111111111111111111111	
Miscellaneous		a	10,730
Does miscellaneous exceed 10% of Total Exp			10,720
Total Expenditures	491,080	493,569	550,428
Unencumbered Cash Balance Dec 31	51,908		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	495.000	518,470	550,428
2010/2017/2010 Budget Additionty Amount.		-Appropriated Balance	330,428
		ure/Non-Appr Balance	550,428
	Total Expellulu	Tax Required	333,485
Г	Pelinquent Comp Rate:	4.0%	13,253
L		2017 Ad Valorem Tax	346,738
	Amount of	2017 / 1G Talorelli Tax	340,/38

2018

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	62,103	61,014	70,059
Receipts:			
State of Kansas Gas Tax	21,297	21,370	21,280
County Transfers Gas	0	0	0
Interest on Idle Funds	236	225	225
Miscellaneous	655	450	400
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	22,188	22,045	21,905
Resources Available:	84,291	83,059	91,964
Expenditures:			
Street Repair and Maint	23,277	13,000	91,964
Cash Forward (2018 column)			· · · · · · · · · · · · · · · · · · ·
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	23,277	13,000	91,964
Unencumbered Cash Balance Dec 31	61,014	70,059	0
2016/2017/2018 Budget Authority Amount:	75,000	92,913	91,964

Adopted Budget	Prior Year	Current Year	Proposed Budget
Restricted Mayor's Christmas Tree Fund	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	491	337	487
Receipts:			
Contributions		150	150
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	0	150	150
Resources Available:	491	487	637
Expenditures:			
Assistance	154	0	637
Cash Forward (2018 column)			>
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	154	0	637
Unencumbered Cash Balance Dec 31	337	487	0
2016/2017/2018 Budget Authority Amount:	574	441	637

# FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Restricted Parks & Recreation	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	901	1,001	1,101
Receipts:			
County	400	400	400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	400	400	400
Resources Available:	1,301	1,401	1,501
Expenditures:			
Programs	300	300	1,501
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	300	300	1,501
Unencumbered Cash Balance Dec 31	1,001	1,101	0
2016/2017/2018 Budget Authority Amount:	500	1,201	1,501

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Equipment	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	9,000	2,000	2,000
Receipts:			
Transfer from General Fund	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	9,000	2,000	2,000
Expenditures:			
Programs	7,000	0	2,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	7,000	0	2,000
Unencumbered Cash Balance Dec 31	2,000	2,000	0
2016/2017/2018 Budget Authority Amount:	20,000	29,000	2,000

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Capital Improvements	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	25,000	62,142	64,642
Receipts:			
Transfer from General Fund	37,142	2,500	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	37,142	2,500	10,000
Resources Available:	62,142	64,642	74,642
Expenditures:			
Programs	0	0	74,642
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	74,642
Unencumbered Cash Balance Dec 31	62,142	64,642	0
2016/2017/2018 Budget Authority Amount:	20,000	45,000	74,642

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer Utility	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	62,530	122,910	135,423
Receipts:			
Customer Income			
Debit Reduction	110,186	113,985	113,985
Operations	48,598	26,200	37,600
Short Lived Aassets	10,340	28,710	27,000
Infrastructure Grant	39,151	38,861	42,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	208,275	207,756	220,585
Resources Available:	270,805	330,666	356,008
Expenditures:			
Debt Payments	71,280	109,182	117,000
Operations	48,115	29,200	55,000
Short Lived Assests	0	18,000	58,000
Infrastructure Grant	28,500	38,861	52,651
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	147,895	195,243	282,651
Unencumbered Cash Balance Dec 31	122,910	135,423	73,357
2016/2017/2018 Budget Authority Amount:	160,200	242,029	282,651

2018

# FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	9,755	699	0
Receipts:	3,700	079	
Construction Loan Proceeds	82,000	150,000	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	82,000	150,000	0
Resources Available:	91,755	150,699	0
Expenditures:			
Construction Costs	91,056	150,699	0
			3.
G. I. F			
Cash Forward (2018 column)			
Miscellaneous  Does miscellaneous exceed 10% Total Eye			
Does miscellaneous exceed 10% Total Exp  Total Expenditures	01.050	150 (00	0
Unencumbered Cash Balance Dec 31	<b>91,056</b>	150,699 0	0
2016/2017/2018 Budget Authority Amount:	0	0	0

See Tab A

See Tab C

#### NOTICE OF BUDGET HEARING

The governing body of City of Linn Valley

will meet on August 14, 2017 at 6:00 PM at Linn Valley 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 2018 Expenditures and Amount of Current Year Estimate for 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND I General Debt Service Library	Expenditures 491,080	Actual Tax Rate* 38.488	Expenditures 493,569	Actual Tax Rate* 44.454	Budget Authority for Expenditures 550,428	Amount of 2017 Ad Valorem Tax 346,738	Estimate Tax Rate* 43.653
General Debt Service		38.488		44.454		346,738	43.653
Library							
		1 1					
Special Highway	23,277		13,000		91,964		
Restricted Mayor's Christmas	154				637		
Restricted Parks & Recreation	300		300		1,501		
Special Equipment	7,000				2,000		
Capital Improvements					74,642		
Sewer Utility	147,895		195,243		282,651		
Sewer Construction Fund	91,056		150,699				
Totals	760,762	38.488	852,811	44.454	1,003,823	346,738	43.653
Less: Transfers	37,142		2,500		10,000		
Net Expenditure	723,620		850,311		993,823		
Total Tax Levied	273,810	1 [	321,382	1	XXXXXXXXXXXXXXXXXXX	1	
Assessed Valuation	6,864,330		7,229,519		7,943,096	]	
Outstanding Indebtedness,							
January 1,	2015		2016	=	2017		
G.O. Bonds	0	] [	0		0	]	
Revenue Bonds	0		0		0	]	
Other	0		2,592,000		2,629,902		
Lease Purchase Principal	92,417	] [	105,074		84,727		
Total	92,417		2,697,074		2,714,629		

*Tax rates	are	expressed	in	mills

Karen Siffring

City Official Title: City Clerk

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