

**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 2019; and  
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2018 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	621,843	392,428	
Debt Service	10-113				
Library	12-1220				
Special Highway		8	114,031		
		8			
Restricted Parks & Recreation		9	2,001		
Special Equipment		9	45,000		
Capital Improvements		10	109,142		
Sewer Utility		10	389,182		
Sewer Construction Fund		11			
<b>Totals</b>		xxxxxx	1,281,199	392,428	
Budget Summary		12			County Clerk's Use Only
Neighborhood Revitalization					

**Tax Lid Limit (from Computation Tab)**  
**Does the City Need to Hold an Election?**

**408,564**  
**NO**

Assisted by:  
Cindy Holt  
Deputy County Clerk  
Address:  
315 Main Street/P.O. Box 350  
Mound City, KS 66056  
Email:  
cholt@linncountyks.com

*R. Danje Kead*  
Board President  
*Carly C. Linn*  
*Leah Tomlinson*  
*Jim...*

Date Attested: \_\_\_\_\_, 2018

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Governing Body

City of Linn Valley

**Computation to Determine Limit for 2019**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2018 budget	+ \$ <u>346,738</u>
2. Library levy in 2018 budget	- \$ _____
Other tax entity levy in 2018 budget	- \$ _____
3. Net tax levy	\$ <u>346,738</u>

**2019 Budget Percentage Adjustments**

4. New improvements for 2018 :	+ <u>297,506</u>	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ <u>90,690</u>	
5b. Personal property 2017	- <u>91,666</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	(Use Only if > 0)
6. Valuation of annexed territory for 2018 :		
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 2018 :	+ <u>48,670</u>	
8. Expiration of property tax abatements	+ <u>0</u>	
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)	<u>346,176</u>	
11. Total estimated valuation July 1, 2018	<u>8,599,220</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0419</u>	
13. Percentage adjustment increase (12 times 3)	+ \$ <u>14,544</u>	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	<u>1.40%</u>	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>4,854</u>	
<b>16. Total Percentage Adjustments</b>	<b>\$ <u>19,398</u></b>	

City of Linn Valley

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

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Proposed Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	346,738	52,360	3,584	227	557	1,708
Debt Service						
Library						
<b>TOTAL</b>	<b>346,738</b>	<b>52,360</b>	<b>3,584</b>	<b>227</b>	<b>557</b>	<b>1,708</b>

County Treas Motor Vehicle Estimate	<u>52,360</u>				
County Treas Recreational Vehicle Estimate		<u>3,584</u>			
County Treas 16/20M Vehicle Estimate			<u>227</u>		
County Treas Commercial Vehicle Tax Estimate				<u>557</u>	
County Treas Watercraft Tax Estimate					<u>1,708</u>
Motor Vehicle Factor	<u>0.15101</u>				
Recreational Vehicle Factor		<u>0.01034</u>			
16/20 Vehicle Factor			<u>0.00065</u>		
Commercial Vehicle Factor				<u>0.00161</u>	
Watercraft Factor					<u>0.00493</u>

Schedule of Transfers

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2017</b>	<b>Current Amount for 2018</b>	<b>Proposed Amount for 2019</b>	<b>Transfers Authorized by Statute</b>
General Fund	Capital Improvements	2,500			KSA 12-1, 118
General Fund	Equipment Reserve				KSA 12-1, 117
	<b>Totals</b>	2,500	0	0	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	2,500	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.



City of Linn Valley

2019

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

Adopted Budget <b>General</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	50,939	47,574	61,943
Receipts:			
Ad Valorem Tax	305,715	359,238	
Delinquent Tax	12,636	10,159	10,402
Motor Vehicle Tax	39,471	40,000	52,360
Recreational Vehicle Tax	2,783	3,000	3,584
16/20M Vehicle Tax			227
Commercial Vehicle Tax			557
Watercraft Tax			1,708
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax			
Franchise Tax	22,010	22,000	22,000
Contractor Licenses	1,140	1,260	1,100
Building Permits	22,700	26,000	22,500
State of Kansas	3,030		
Fines/Penalties	79,884	65,050	50,000
Cell Tower Rent	6,000	6,050	6,100
Insurance Claims		3,741	
In Lieu of Tax (IRB)			
Interest on Idle Funds	605	600	600
Neighborhood Revitalization Rebate			0
Miscellaneous	9,199	8,200	9,000
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>505,173</b>	<b>545,298</b>	<b>180,138</b>
<b>Resources Available:</b>	<b>556,112</b>	<b>592,872</b>	<b>242,081</b>
Expenditures:			
City Attorney	37,040	48,500	45,500
Buildings	36,446	45,000	39,000
Court	12,892	14,093	14,143
Fire Department	33,016	26,500	26,500
Office	38,261	46,136	50,000
Planning & Zoning - Building Inspector & Co	26,229	23,200	8,700
Payroll Expenses	253,145	288,000	364,000
Police Department	36,509	39,500	39,000
Transfer to Capital Improvements	17,000	0	6,000
Transfer to Special Equipment	18,000	0	0
Water Engineering Fees	0	0	0
Mayor's Christmas Tree		0	0
Leases			29,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>508,538</b>	<b>530,929</b>	<b>621,843</b>
Unencumbered Cash Balance Dec 31	47,574	61,943	xxxxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	518,470	550,428	621,843
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	621,843
		Tax Required	379,762
Delinquent Comp Rate:	3.3%		12,666
	Amount of 2018 Ad Valorem Tax		<b>392,428</b>

CPA Summary

City of Linn Valley

2019

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

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	61,014	76,301	91,611
Receipts:			
State of Kansas Gas Tax	21,586	21,960	22,040
County Transfers Gas	0	0	0
Interest on Idle Funds	250	250	280
Miscellaneous	404	100	100
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>22,240</b>	<b>22,310</b>	<b>22,420</b>
<b>Resources Available:</b>	<b>83,254</b>	<b>98,611</b>	<b>114,031</b>
Expenditures:			
Street Repair and Maint	6,953	7,000	107,031
Cash Forward (2019 column)			
Miscellaneous			7,000
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>6,953</b>	<b>7,000</b>	<b>114,031</b>
Unencumbered Cash Balance Dec 31	76,301	91,611	0
2017/2018/2019 Budget Authority Amount:	92,913	91,964	114,031

Adopted Budget 0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
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:			
Cash Forward (2019 column)			
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
2017/2018/2019 Budget Authority Amount:	0	0	0

CPA Summary

City of Linn Valley

2019

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

Adopted Budget <b>Restricted Parks &amp; Recreation</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,001	1,301	1,601
Receipts:			
County	400	400	400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>400</b>	<b>400</b>	<b>400</b>
<b>Resources Available:</b>	<b>1,401</b>	<b>1,701</b>	<b>2,001</b>
Expenditures:			
Programs	100	100	2,001
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>100</b>	<b>100</b>	<b>2,001</b>
Unencumbered Cash Balance Dec 31	1,301	1,601	0
2017/2018/2019 Budget Authority Amount:	1,201	1,501	2,001

Adopted Budget <b>Special Equipment</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	2,000	20,000	35,000
Receipts:			
Transfer from General Fund	18,000	15,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>18,000</b>	<b>15,000</b>	<b>10,000</b>
<b>Resources Available:</b>	<b>20,000</b>	<b>35,000</b>	<b>45,000</b>
Expenditures:			
Programs	0	0	45,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>45,000</b>
Unencumbered Cash Balance Dec 31	20,000	35,000	0
2017/2018/2019 Budget Authority Amount:	29,000	74,642	45,000

CPA Summary
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City of Linn Valley

2019

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

Adopted Budget <b>Capital Improvements</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	62,142	79,142	99,142
Receipts:			
Transfer from General Fund	17,000	20,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>17,000</b>	<b>20,000</b>	<b>10,000</b>
<b>Resources Available:</b>	<b>79,142</b>	<b>99,142</b>	<b>109,142</b>
Expenditures:			
Programs	0	0	109,142
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>109,142</b>
Unencumbered Cash Balance Dec 31	79,142	99,142	0
2017/2018/2019 Budget Authority Amount:	45,000	74,642	109,142

Adopted Budget <b>Sewer Utility</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	112,259	199,567	198,331
Receipts:			
Customer Income			
Debit Reduction	116,034	118,500	125,000
Operations	31,216	37,616	38,530
Short Lived Aassets	48,783	44,010	44,220
Infrastructure Grant	38,861	39,000	39,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>234,894</b>	<b>239,126</b>	<b>246,750</b>
<b>Resources Available:</b>	<b>347,153</b>	<b>438,693</b>	<b>445,081</b>
Expenditures:			
Debt Payments	109,182	109,182	109,182
Operations	25,825	35,700	125,000
Short Lived Assests	12,579	17,619	65,000
Infrastructure Grant	0	77,861	90,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>147,586</b>	<b>240,362</b>	<b>389,182</b>
Unencumbered Cash Balance Dec 31	199,567	198,331	55,899
2017/2018/2019 Budget Authority Amount:	242,029	282,651	389,182

CPA Summary
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**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Linn Valley**  
will meet on August 13, 2018 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 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	508,538	44.454	530,929	43.648	621,843	392,428	45.635
Debt Service							
Library							
Special Highway	6,953		7,000		114,031		
Restricted Parks & Recreation	100		100		2,001		
Special Equipment					45,000		
Capital Improvements					109,142		
Sewer Utility	147,586		240,362		389,182		
Sewer Construction Fund			699				
Totals	663,177	44.454	779,090	43.648	1,281,199	392,428	45.635
Less: Transfers	2,500		0		0		
Net Expenditure	660,677		779,090		1,281,199		
Total Tax Levied	321,382		346,738		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	7,229,519		7,944,057		8,599,220		

Outstanding Indebtedness, January 1,	2016	2017	2018
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	2,592,000	2,629,902	2,629,902
Lease Purchase Principal	105,074	84,727	70,763
Total	2,697,074	2,714,629	2,700,665

\*Tax rates are expressed in mills

**Karen Siffring**

City Official Title: City Clerk