

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

		2020 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Fund	K.S.A.				
General	12-101a	7	785,579	432,170	
Debt Service	10-113				
Library	12-1220				
Special Highway		8	65,853		
		8			
Restricted Parks & Recreation		9	2,101		
Special Equipment		9	23,385		
Capital Improvements		10	20,142		
Sewer Utility		10	449,182		
Sewer Construction Fund		11			
Totals		xxxxxx	1,346,242	432,170	
Budget Summary		12			County Clerk's Use Only
Neighborhood Revitalization					

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

459,878
NO


Nov 1, 2019 Total
Assessed Valuation

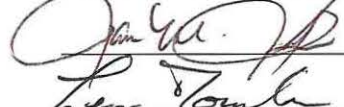
Assisted by:
Cindy Holt
Deputy County Clerk
Address:
315 Main Street/P.O. Box 350
Mound City, KS 66056
Email:
cholt@linncountyks.com


Date Attested: _____, 2019

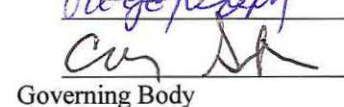


County Clerk









Governing Body

City of Linn Valley

Computation to Determine Limit for 2020

		Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$	<u>392,428</u>
2. Library levy in 2019 budget	- \$	<u> </u>
Other tax entity levy in 2019 budget	- \$	<u> </u>
3. Net tax levy	\$	<u>392,428</u>
2020 Budget Percentage Adjustments		
4. New improvements, remodeling and renovations for 2019 :	+ <u> </u>	<u>261,945</u>
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ <u> </u>	<u>107,020</u>
5b. Personal property 2018	- <u> </u>	<u>91,920</u>
5c. Increase in personal property (5a minus 5b)	+ <u> </u>	<u>15,100</u>
		(Use Only if > 0)
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ <u> </u>	<u>0</u>
6b. State assessed	+ <u> </u>	<u>0</u>
6c. New improvements	+ <u> </u>	<u>0</u>
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u> </u>	<u>0</u>
7. Valuation of property that has changed in use during 2019 :	+ <u> </u>	<u>70,209</u>
8. Expiration of property tax abatements	+ <u> </u>	<u>0</u>
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ <u> </u>	<u> </u>
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		<u>347,254</u>
11. Total estimated valuation July 1, 2019	<u> </u>	<u>9,330,883</u>
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		<u>0.0387</u>
13. Percentage adjustment increase (12 times 3)	+ \$	<u>15,169</u>
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)		<u>1.50%</u>
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$	<u>5,886</u>
16. Total Percentage Adjustments	\$	<u>21,055</u>

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: (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: 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: (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 budget:					+ _____
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:					+ _____
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:					+ _____
23. Law enforcement expenses - 2020 budget:					+ <u>273,173</u>
Law enforcement expenses - 2019 budget:					- <u>223,427</u>
CPI adjustment	1.50%				<u>3,351</u>
Increased law enforcement expenses in 2020 budget: (Do not include building construction or remodeling costs)					+ <u>46,395</u>
24. Fire protection expenses - 2020 budget:					+ <u>48,913</u>
Fire protection expenses - 2019 budget:					- <u>51,200</u>
CPI adjustment	1.50%				<u>768</u>
Increased fire protection expense in 2020 budget: (Do not include building construction or remodeling costs)					+ <u>0</u>
25. Emergency medical expenses - 2020 budget:					+ <u>0</u>
Emergency medical expenses - 2019 budget:					- <u>0</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>46,395</u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	<u>0</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>0</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u>0</u>
30. Total Computed Tax Levy		<u>459,878</u>

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)	None
2017 Tax Levy (Less Levy for other Governmental Units)	None
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.025	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2020 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement #DIV/0!

"

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	5,886
2020 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	5,886

Exemption from Election Requirement **Yes**

City of Linn Valley

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

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Proposed Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	392,428	62,458	3,549	267	561	2,248
Debt Service						
Library						
TOTAL	392,428	62,458	3,549	267	561	2,248

County Treas Motor Vehicle Estimate	<u>62,458</u>				
County Treas Recreational Vehicle Estimate		<u>3,549</u>			
County Treas 16/20M Vehicle Estimate			<u>267</u>		
County Treas Commercial Vehicle Tax Estimate				<u>561</u>	
County Treas Watercraft Tax Estimate					<u>2,248</u>
Motor Vehicle Factor	<u>0.15916</u>				
Recreational Vehicle Factor		<u>0.00904</u>			
16/20 Vehicle Factor			<u>0.00068</u>		
Commercial Vehicle Factor				<u>0.00143</u>	
Watercraft Factor					<u>0.00573</u>

2020

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
General Fund	Capital Improvements	-		18,000	KSA 12-1,118
General Fund	Equipment Reserve	7,880	5,000	18,000	KSA 12-1,117
	Totals	7,880	5,000	36,000	
	Adjustments*				
	Adjusted Totals	7,880	5,000	36,000	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Sewer System	5/21/2015	5/21/2055	2.75	2,592,000	2,515,154	5/21	5/21	69,167	40,015	68,066	40,929
Total Other					2,515,154			69,167	40,015	68,066	40,929
Total Indebtedness					2,515,154			69,167	40,015	68,066	40,929

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2019	Payments Due 2019	Payments Due 2020
City Hall land & buildings	8/6/2004	240	4.75	168,488	43,689	0	0
PD Ford Explorer	4/25/2014	60	3.90	33,546	3,116	0	0
PD Ford Enterceptor 2016	12/29/2017	45	4.50	21,750	17,420	5,806	5,806
1991 Fire Truck & Equip.	9/18/2015	72	4.00	28,000	15,513	5,212	5,212
PD Taser Equip.	8/14/2017	60	0.00	6,382	3,960	1,320	1,320
Police Building	3/8/2019	360	3.625	275,000	275,000	0	15,546
Totals					358,698	12,338	27,884

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

City of Linn Valley

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	56,665	75,770	176,010
Receipts:			
Ad Valorem Tax	333,457	392,428	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	13,263	7,494	7,500
Motor Vehicle Tax	48,912	52,360	62,458
Recreational Vehicle Tax	3,189	3,584	3,549
16/20M Vehicle Tax		227	267
Commercial Vehicle Tax		557	561
Watercraft Tax		1,708	2,248
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax			
Franchise Tax	28,104	23,000	25,000
Contractor Licenses	1,625	2,200	2,400
Building Permits	32,773	27,000	29,000
State of Kansas	2,757		
Fines/Penalties	83,442	75,000	50,000
Cell Tower Rent	6,070	96,120	
Insurance Claims	3,741		
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,141	1,000	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous	6,261	7,500	7,500
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	564,735	690,178	191,483
Resources Available:	621,400	765,948	367,493
Expenditures:			
City Attorney	49,757	40,000	45,500
Buildings	42,908	33,500	52,000
Court	13,624	13,943	14,243
Fire Department	26,701	26,500	26,500
Office	47,416	46,654	53,650
Planning & Zoning - Building Inspector & Cod	20,873	7,800	8,800
Payroll Expenses	289,630	355,202	450,000
Police Department	38,091	39,000	39,000
Leases		12,339	39,886
Transfer to Special Equipment	7,880	5,000	18,000
Transfer to Capital Improvement			18,000
Cash Forward (2020 column)			
Miscellaneous	8,750	10,000	20,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	545,630	589,938	785,579
Unencumbered Cash Balance Dec 31	75,770	176,010	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	550,428	621,843	785,579
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		785,579
	Tax Required		418,086
Delinquent Comp Rate:	3.4%		14,084
Amount of 2019 Ad Valorem Tax			432,170

CPA Summary

City of Linn Valley

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	76,301	96,603	42,373
Receipts:			
State of Kansas Gas Tax	22,600	23,070	23,100
County Transfers Gas	0	0	0
Interest on Idle Funds	309	300	280
Miscellaneous	1,671	400	100
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	24,580	23,770	23,480
Resources Available:	100,881	120,373	65,853
Expenditures:			
Street Repair and Maint	4,278	78,000	65,853
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	4,278	78,000	65,853
Unencumbered Cash Balance Dec 31	96,603	42,373	0
2018/2019/2020 Budget Authority Amount:	91,964	114,031	65,853

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	0

CPA Summary

City of Linn Valley

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Restricted Parks & Recreation	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,301	1,401	1,701
Receipts:			
County	400	400	400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	400	400	400
Resources Available:	1,701	1,801	2,101
Expenditures:			
Programs	300	100	2,101
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	300	100	2,101
Unencumbered Cash Balance Dec 31	1,401	1,701	0
2018/2019/2020 Budget Authority Amount:	1,501	2,001	2,101

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Equipment	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	20,000	25,385	5,385
Receipts:			
Transfer from General Fund	7,880	5,000	18,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	7,880	5,000	18,000
Resources Available:	27,880	30,385	23,385
Expenditures:			
Programs	2,495	25,000	23,385
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,495	25,000	23,385
Unencumbered Cash Balance Dec 31	25,385	5,385	0
2018/2019/2020 Budget Authority Amount:	2,000	45,000	23,385

See Tab A

CPA Summary

City of Linn Valley

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Capital Improvements	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	79,142	79,142	2,142
Receipts:			
Transfer from General Fund			18,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	18,000
Resources Available:	79,142	79,142	20,142
Expenditures:			
Programs		77,000	20,142
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	77,000	20,142
Unencumbered Cash Balance Dec 31	79,142	2,142	0
2018/2019/2020 Budget Authority Amount:	74,642	109,142	20,142

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer Utility	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	201,024	236,494	283,135
Receipts:			
Customer Income			227,000
Debit Reduction	120,189	119,463	
Operations	50,011	40,830	
Short Lived Aassets	58,770	45,480	
Infrastructure Grant	42,994	40,000	38,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	271,964	245,773	265,000
Resources Available:	472,988	482,267	548,135
Expenditures:			
Debt Payments	109,219	109,182	109,182
Operations	37,762	38,950	100,000
Short Lived Assests	53,503	41,000	100,000
Maintenance			50,000
Infrastructure Grant	36,010	10,000	90,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	236,494	199,132	449,182
Unencumbered Cash Balance Dec 31	236,494	283,135	98,953
2018/2019/2020 Budget Authority Amount:	282,651	389,182	449,182

CPA Summary

City of Linn Valley

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Construction Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	699	699	0
Receipts:			
Construction Loan Proceeds		28,256	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	28,256	0
Resources Available:	699	28,955	0
Expenditures:			
Construction Costs		28,955	
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	28,955	0
Unencumbered Cash Balance Dec 31	699	0	0
2018/2019/2020 Budget Authority Amount:	0	0	0

See Tab C

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
City of Linn Valley
will meet on 8/12/2019 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 Linn Valley City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 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 for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	545,630	43.648	589,938	45.629	785,579	432,170	46.316
Debt Service							
Library							
Special Highway	4,278		78,000		65,853		
Restricted Parks & Recreation	300		100		2,101		
Special Equipment	2,495		25,000		23,385		
Capital Improvements			77,000		20,142		
Sewer Utility	236,494		199,132		449,182		
Sewer Construction Fund			28,955				
Totals	789,197	43.648	998,125	45.629	1,346,242	432,170	46.316
Less: Transfers	7,880		5,000		36,000		
Net Expenditure	781,317		993,125		1,310,242		
Total Tax Levied	346,738		392,428		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	7,944,057		8,600,450		9,330,883		

Outstanding Indebtedness, January 1,	2017	2018	2019
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	2,629,902	2,629,902	2,515,154
Lease Purchase Principal	84,727	70,763	358,698
Total	2,714,629	2,700,665	2,873,852

*Tax rates are expressed in mills

Karen Siffring

City Official Title: City Clerk