CERTIFICATE

To the Clerk of LEAVENWORTH, State of Kansas
We, the undersigned, officers of
CITY OF LINWOOD
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 2017; and
(3) the Amount(s) of 2016 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2017 Adopted Budget: Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	County Clerk's Use Only
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Schedule of Transfers		4			
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Fund	**K.S.A.**				
General	12-101a	7	169,070	- 37,006	21.105
Debt Service	10-113	8	25,950	- 22,774	12.988
Library	12-1220				
Special Highway		9	50,210		
Water Utility fund		9	79,100		
Sewer Utility Fund		10	81,000		
1% Sales Tax (Utility)		10	50,000		
Non-Budgeted Funds					
Totals		xxxxxxx	455,330	- 59,780	34.093
Resolution required? Notice of the vote to adopt required to be published?				No	County Clerk's Use Only
Budget Summary		0			1,753,366
Neighborhood Revitalization					Nov 1, 2016 Total Assessed Valuation

Assisted by:
Melanie Tuttle, CPA
Tuttle & McCullough, PA, CPAs
Address:
PO Box 860066
Shawnee, KS 66286
Email:
melaniet@tmccpas.com

Date Attested: Dec 13, 2016

Janet Klasinski
County Clerk

Governing Body

CITY OF LINWOOD 2017

Computation to Determine Limit for 2017

			Amount of Levy
1. Total tax levy amount in 2016 budget		+ $	56,320
2. Debt service levy in 2016 budget		- $	19,886
3. Tax levy excluding debt service		$	36,434

2016 Valuation Information for Valuation Adjustments

4. New improvements for 2016 :			+ 27,777	
5. Increase in personal property for 2016 :				
5a. Personal property 2016	+	8,965		
5b. Personal property 2015	-	15,638		
5c. Increase in personal property (5a minus 5b)			+ 0	
			(Use Only if > 0)	
6. Valuation of annexed territory for 2016 :				
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 2016 :			+ 1,065	
8. Total valuation adjustment (sum of 4, 5c, 6d &7)			28,842	
9. Total estimated valuation July 1, 2016		1,743,573		
10. Total valuation less valuation adjustment (9 minus 8)			1,714,731	
11. Factor for increase (8 divided by 10)			0.01682	

12. Amount of increase (11 times 3)	+ $	613
13. 2017 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	$	37,047
14. Debt service levy in this 2017 budget		22,774
15. 2017 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		59,821
16. Consumer Price Index for all urban consumers for calendar year 2015		0.125%
17. Consumer Price Index adjustment (3 times 16)	$	46
18. Maximum levy for budget year 2017, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (15 plus 17)	$	59,867

If the 2017 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.

CITY OF LINWOOD

2017

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

Budgeted Funds for 2016	Ad Valorem Levy Tax Year 2015	Allocation for Proposed Year 2017				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	36,434	6,474	142	34	185	0
Debt Service	19,886	3,533	78	19	101	0
Library						
TOTAL	56,320	10,007	220	53	286	0

County Treas Motor Vehicle Estimate 10,007

County Treas Recreational Vehicle Estimate 220

County Treas 16/20M Vehicle Estimate 53

County Treas Commercial Vehicle Tax Estimate 286

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.17768

Recreational Vehicle Factor 0.00391

16/20 Vehicle Factor 0.00094

Commercial Vehicle Factor 0.00508

Watercraft Factor 0.00000

CITY OF LINWOOD 2017

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2015	Current Amount for 2016	Proposed Amount for 2017	Transfers Authorized by Statute
Water Utility	Water Reserve	✓ 5,900			KSA 12-825d
Sewer Utility	Sewer Reserve	✓ 15,000	15,000	15,000	KSA-12-631o
General Fund	Multi-Year CIP			3,500	KSA 12-1, 118
	Totals	20,900	15,000	18,500	
	Adjustments*				
	Adjusted Totals	20,900	15,000	18,500	

*Note: Adjustments are required only if the transfer is being made in 2016 and/or 2017 from a non-budgeted fund.

State of Kansas
City

CITY OF LINWOOD

2017

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2016	Date Due		Amount Due 2016		Amount Due 2017	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2007A	4/10/2007	9/1/2017	3.5-3.8	220,000	50,000	3/1;9/1	9/1	25,000	1,900	25,000	950
Total G.O. Bonds					**50,000**			**25,000**	**1,900**	**25,000**	**950**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**50,000**			**25,000**	**1,900**	**25,000**	**950**

CITY OF LINWOOD

2017

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 2016	Payments Due 2016	Payments Due 2017
				Totals	**0**	**0**	**0**

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

CITY OF LINWOOD 2017

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	✓ 58,949	59,015	41,255
Receipts:			
Ad Valorem Tax	39,466	✓36,434	xxxxxxxxxxxxxxxxx
Delinquent Tax	922	1,200	1,000
Motor Vehicle Tax	6,825	6,103	6,474
Recreational Vehicle Tax	106	54	142
16/20M Vehicle Tax	35	32	34
Commercial Vehicle Tax	191	137	185
Watercraft Tax	29		0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	2,489	2,500	3,314
Compensating Use Tax	5,516	3,700	3,500
Local Sales Tax	20,433	18,800	18,000
Franchise Tax	20,766	20,975	20,300
Licenses and Fees	4,038	5,345	4,300
Court Fines	1,355	1,000	1,000
Refuse Charges	29,378	30,000	30,000
Reimbursements and Grants	1,870	2,500	
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,341	4,000	3,500
Neighborhood Revitalization Rebate			0
Miscellaneous	20	15	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**134,780**	**132,795**	**91,749**
Resources Available:	**193,729**	**191,810**	**133,004**
Expenditures:			
General Government	99,006	99,355	109,670
Streets	10,078	23,200	25,000
Court	778	500	600
Parks and Recreation	0	500	500
Trash	24,852	27,000	27,000
Transfers:			
Transfer to CIP			6,300
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	X **134,714**	X **150,555**	**169,070**
Unencumbered Cash Balance Dec 31	59,015	41,255	xxxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount:	181,805	162,400	169,070
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	169,070
		Tax Required	36,067
	Delinquent Comp Rate:	2.6%	939
		Amount of 2016 Ad Valorem Tax	**37,006**

CITY OF LINWOOD 2017

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Expenditures:			
General Government			
Personnel costs (wages, taxes, benefits)	52,270	55,088	57,950
Contractual	1,203	4,000	5,000
Commodities	12,597	10,895	10,000
Utilities	5,974	7,202	7,800
Facilities/Equip Rep & Maint	8,257	4,605	10,000
Operations	7,900	8,500	8,920
Insurance and other costs	3,730	4,065	5,000
Capital Outlay	7,075	5,000	5,000
Total	**99,006**	**99,355**	**109,670**
Streets			
Personnel costs (wages, taxes, benefits)			
Contractual	1,942	10,000	8,500
Commodities	8,136	5,000	8,000
Utilities		8,200	8,500
Capital Outlay			
Total	**10,078**	**23,200**	**25,000**
Court			
Personnel costs (wages, taxes, benefits)	178		
Contractual	600	500	600
Commodities			
Capital Outlay			
Total	**778**	**500**	**600**
Parks & Recreation			
Personnel costs (wages, taxes, benefits)			
Contractual			
Commodities		500	500
Capital Outlay			
Total	**0**	**500**	**500**
Trash Service			
Personnel costs (wages, taxes, benefits)			
Contractual	24,852	27,000	27,000
Commodities			
Capital Outlay			
Total	**24,852**	**27,000**	**27,000**
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 Total	**134,714**	**150,555**	**162,770**

CITY OF LINWOOD 2017

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	✓	1,503	23
Receipts:			
Ad Valorem Tax	24,709	✓ 19,886	xxxxxxxxxxxxxxxxxx
Delinquent Tax	904	600	
Motor Vehicle Tax	3,546	4,760	3,533
Recreational Vehicle Tax	55	42	78
16/20M Vehicle Tax	18	25	19
Commercial Vehicle Tax	100	107	101
Watercraft Tax	21	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**29,353**	**25,420**	**3,731**
Resources Available:	**29,353**	**26,923**	**3,754**
Expenditures:			
Principal	✓ 25,000	✓ 25,000	25,000 ✓
Interest	✓ 2,850	✓ 1,900	950 ✓
Cash Basis Reserve (2017 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	✓ **27,850**	X **26,900**	**25,950**
Unencumbered Cash Balance Dec 31	1,503	23	xxxxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount:	27,850	26,900	25,950
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,950
		Tax Required	22,196
	Delinquent Comp Rate:	2.6%	578
		Amount of 2016 Ad Valorem Tax	22,774

CITY OF LINWOOD 2017

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	✓ 89,711	53,090	39,250
Receipts:			
State of Kansas Gas Tax	9,972	10,080	9,970
County Transfers Gas	1,227	1,080	990
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**11,199**	**11,160**	**10,960**
Resources Available:	**100,910**	**64,250**	**50,210**
Expenditures:			
Street Repair and Maint	47,820	25,000	50,210
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	✓ **47,820**	✓ **25,000**	**50,210**
Unencumbered Cash Balance Dec 31	53,090	39,250	0
2015/2016/2017 Budget Authority Amount:	65,704	46,007	50,210

Adopted Budget **Water Utility fund**	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	✓ 8,292	10,275	11,275
Receipts:			
Charges to Customers	73,609	69,000	68,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**73,609**	**69,000**	**68,000**
Resources Available:	**81,901**	**79,275**	**79,275**
Expenditures:			
Personnel expense (wages, benefits, taxes)	28,102	33,530	35,300
Contractual services	1,038	1,000	2,500
Chemicals	7,756	6,900	6,500
Materials and supplies	5,200	4,900	4,000
Utilities	15,771	16,370	16,900
Facilities repairs and maintenance	3,815	150	5,000
Equipment repairs and maintenance		250	4,000
Insurance	3,105	3,700	3,700
Operations	939	1,200	1,200
Transfer to Water Reserve	5,900		
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expendit			
Total Expenditures	? **71,626**	✓ **68,000**	**79,100**
Unencumbered Cash Balance Dec 31	10,275	11,275	175
2015/2016/2017 Budget Authority Amount:	72,194	70,880	79,100

CITY OF LINWOOD 2017

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility Fund**	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	34,833	65,737	57,837
Receipts:			
Charges to Customers	81,533	73,000	75,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**81,533**	**73,000**	**75,000**
Resources Available:	**116,366**	**138,737**	**132,837**
Expenditures:			
Personnel expense (wages, benefits, taxes)	28,102	34,200	35,300
Contractual services	1,038	1,000	4,000
Materials and supplies		5,000	5,000
Utilities	1,825	1,800	2,000
Facilities repairs and maintenance	608	5,000	5,000
Equipment repairs and maintenance	290		5,000
Insurance	3,105	3,700	5,000
Operations	661	200	1,000
Capital outlay		15,000	3,700
Transfer to Sewer Reserve	15,000	15,000	15,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**50,629**	**80,900**	**81,000**
Unencumbered Cash Balance Dec 31	65,737	57,837	51,837
2015/2016/2017 Budget Authority Amount:	98,562	88,500	81,000

Adopted Budget **1% Sales Tax (Utility)**	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	153,032	193,001	174,001
Receipts:			
Sales and Compensating Use Tax (1%)	39,969	31,000	33,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**39,969**	**31,000**	**33,000**
Resources Available:	**193,001**	**224,001**	**207,001**
Expenditures:			
Water system repairs and maintenance		25,000	25,000
Sewer system repairs and maintenance		25,000	25,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**50,000**	**50,000**
Unencumbered Cash Balance Dec 31	193,001	174,001	157,001
2015/2016/2017 Budget Authority Amount:	0	50,000	50,000

CITY OF LINWOOD

NON-BUDGETED FUNDS

(Only the actual budget year for 2015 is to be shown)

2017

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Multiple Year CIP		**Park CIP**		**Water CIP**		**Sewer CIP**		**0**		
Unencumbered Cash Balance Jan 1	✓ 33,371	Unencumbered Cash Balance Jan 1	✓ 11,634	Unencumbered Cash Balance Jan 1	✓ 10,000	Unencumbered Cash Balance Jan 1	✓ 15,000	Unencumbered Cash Balance Jan 1		Total 70,005
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers in		Transfers in		Transfers in	✓ 5,900	Transfers in	✓ 15,000			
		Local Alcohol Tax	2,489							
Total Receipts	0	Total Receipts	2,489	Total Receipts	5,900	Total Receipts	15,000	Total Receipts	0	23,389
Resources Available:	33,371	Resources Available:	14,123	Resources Available:	15,900	Resources Available:	30,000	Resources Available:	0	93,394
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	33,371 ✓	Cash Balance Dec 31	14,123	Cash Balance Dec 31	15,900	Cash Balance Dec 31	30,000	Cash Balance Dec 31	0	93,394 **
										93,394 **

** Note: These two block figures should agree.

First published in the Lawrence Daily Journal World July 27, 2016

NOTICE OF BUDGET HEARING

The governing body of

City of Linwood

will meet on August 16, 2016 at 7:15pm 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 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2017 Expenditures and Amount of Current Year Estimate for 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget for 2017		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	134,714	19.671	150,555	21.719	169,070	37,006	21.224
Debt Service	27,850	15.647	26,900	11.854	25,950	22,774	13.062
Library							
Special Highway	47,820		25,000		50,210		
Water Utility Fund	71,626		68,000		79,100		
Sewer Utility Fund	50,629		80,900		81,000		
1% Sales Tax (Utility)			50,000		50,000		
Non-Budgeted Funds							
Totals	332,639	35.318	401,355	33.573	455,330	59,780	34.286
Less: Transfers	20,900		15,000		18,500		
Net Expenditure	311,739		386,355		436,830		
Total Tax Levied	35,318		56,320		x		
Assessed Valuation	1,645,022		1,677,497		1,743,573		

Outstanding Indebtedness, January 1.	2014	2015	2016
G.O. Bonds	100,000	75,000	50,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	100,000	75,000	50,000

*Tax rates are expressed in mills

Karen Kane

City Official Title: City Clerk