

2017

CERTIFICATE
To the Clerk of Riley County, State of Kansas
We, the undersigned, officers of
City of Riley

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.

		2017 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit 2017		2			
Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	8	607,953	211,948	36.194
Debt Service	10-113	9	233,474	11,718	2.001
Library	12-1220	9	32,855	18,135	3.097
Special Highway		10	37,263		
Water Utility		10	488,238		
Non-Budgeted Funds		11			
Totals		XXXXX	1,399,783	241,801	41.292
Resolution required? Notice of the vote to adopt required to be published?				No	County Clerk's Use Only
Budget Summary		12			5,855,821
Neighborhood Revitalization					Nov 1, 2016 Total Assessed Valuation

Assisted by:
 VonFeldt, Bauer & VonFeldt
 Certified Public Accountants
 Address:
 2505 Anderson Ave Ste 103
 Manhattan KS 66502
 Email:
 acv@cpavbv.com

[Handwritten signatures]

Date Attested: 11-3 2016
[Signature]
 County Clerk

Governing Body



City of Riley

2017

Computation to Determine Limit for 2017

	Amount of Levy
1. Total tax levy amount in 2016 budget	+ \$ <u>226,748</u>
2. Debt service levy in 2016 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>226,748</u>

2016 Valuation Information for Valuation Adjustments

4. New improvements for 2016 :	+ <u>97,860</u>	
5. Increase in personal property for 2016 :		
5a. Personal property 2016	+ <u>61,183</u>	
5b. Personal property 2015	- <u>68,408</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2016 :		
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 2016 :	+ <u>6,653</u>	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	<u>104,513</u>	
9. Total estimated valuation July 1, 2016	<u>5,859,114</u>	
10. Total valuation less valuation adjustment (9 minus 8)	<u>5,754,601</u>	
11. Factor for increase (8 divided by 10)	<u>0.01816</u>	
12. Amount of increase (11 times 3)	+ \$ <u>4,118</u>	
13. 2017 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ <u>230,866</u>	
14. Debt service levy in this 2017 budget	<u>11,718</u>	
15. 2017 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	<u>242,584</u>	
16. Consumer Price Index for all urban consumers for calendar year 2015	<u>0.125%</u>	
17. Consumer Price Index adjustment (3 times 16)	\$ <u>283</u>	
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)	\$ <u>242,867</u>	

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 Riley

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	208,875	33,512	549	392	602	318
Debt Service						
Library	17,873	2,868	47	34	52	27
TOTAL	226,748	36,380	596	426	654	345

County Treas Motor Vehicle Estimate 36,380

County Treas Recreational Vehicle Estimate 596

County Treas 16/20M Vehicle Estimate 426

County Treas Commercial Vehicle Tax Estimate 654

County Treas Watercraft Tax Estimate 345

Motor Vehicle Factor 0.16044

Recreational Vehicle Factor 0.00263

16/20 Vehicle Factor 0.00188

Commercial Vehicle Factor 0.00288

Watercraft Factor 0.00152

City of Riley

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 Sys Maint	6,675	6,675	6,675	K.S.A 12-825d
Water Utility	Debt Service	-	-	29,634	K.S.A 12-825d
	Totals	6,675	6,675	36,309	
	Adjustments*				
	Adjusted Totals	6,675	6,675	36,309	

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

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2017

Library found in: City of Riley
Riley County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2016</u>	<u>2017</u>
Ad Valorem Tax	\$17,873	\$18,135
Delinquent Tax	\$400	\$400
Motor Vehicle Tax	\$2,000	\$2,868
Recreational Vehicle Tax	\$30	\$47
16/20M Vehicle Tax	\$20	\$34
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$20,323	\$21,484
Difference in Total Taxes:	\$1,161	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$5,774,183	\$5,859,114
Did Assessed Valuation Decrease?	No	
Levy Rate	3.095	3.095
Difference in Levy Rate:	0.000	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Riley

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	135,133	116,112	114,174
Receipts:			
Ad Valorem Tax	192,145	208,875	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	8,975	6,000	6,000
Motor Vehicle Tax	29,932	30,000	33,512
Recreational Vehicle Tax	502	500	549
16/20M Vehicle Tax	383	400	392
Commercial Vehicle Tax	570	600	602
Watercraft Tax	499	500	318
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			2,158
Local Alcoholic Liquor			
Compensating Use Tax	21,336	22,000	22,000
Local Sales Tax	139,812	140,000	141,000
Franchise Tax	50,089	50,000	51,000
Licenses	2,550	2,600	2,700
Insurance Proceeds	7,087	0	0
Swimming Pool	14,555	15,000	16,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	683	600	600
Neighborhood Revitalization Rebate			0
Miscellaneous	4,839	5,000	5,000
Does miscellaneous exceed 10% of Total F			
Total Receipts	473,957	482,075	281,831
Resources Available:	609,090	598,187	396,005
Expenditures:			
Accounting Fees	9,373	9,500	9,700
Dog Fees	990	1,000	1,000
Dues	998	1,000	1,000
Electricity	27,134	28,000	29,000
Equipment	30,330	30,000	31,000
Fees	23,443	24,000	25,000
Fire Department	29,158	30,000	32,000
Fuel	8,287	8,300	8,500
Insurance	65,527	67,000	68,500
Legal Services	6,197	6,400	6,600
Mileage	1,128	1,200	1,400
Office Supplies	3,763	4,000	5,000
Park Supplies	0	1,000	1,500
Payroll Taxes	6,258	7,000	8,000
Personal Services	88,189	100,000	110,000
Propane	6,072	6,500	7,000
Publications	1,405	1,500	1,500
Repairs	5,924	6,000	7,000
Street Expenses	91,220	30,000	60,000
Supplies	9,829	10,000	12,000
Swimming Pool	9,127	45,000	15,000
Telephone	5,227	5,500	6,000
Lease Principal	39,613	40,983	27,271
Lease Interest	4,000	2,630	1,007
Contractual	3,261	3,500	4,000
Library	888	0	0
Capital Improvements		10,000	23,975
Cash Forward (2017 column)			100,000
Miscellaneous	15,637	4,000	5,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	492,978	484,013	607,953
Unencumbered Cash Balance Dec 31	116,112	114,174	xxxxxxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount	632,847	598,681	607,953
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			607,953
Tax Required			211,948
Delinquent Comp Rate:	0.0%		0
Amount of 2016 Ad Valorem Tax			211,948

City of Riley

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	48,370	85,264	92,122
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Special Assessments	118,781	90,000	100,000
Transfer from Water Utility			29,634
Interest on Idle Funds	2,225	0	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	121,006	90,000	129,634
Resources Available:	169,376	175,264	221,756
Expenditures:			
Principal	50,000	51,000	76,000
Interest	34,109	32,142	73,977
Cash Basis Reserve (2017 column)			83,497
Miscellaneous	3		
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	84,112	83,142	233,474
Unencumbered Cash Balance Dec 31	85,264	92,122	xxxxxxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount	151,588	134,259	233,474
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			233,474
Tax Required			11,718
Delinquent Comp Rate:	0.0%		0
Amount of 2016 Ad Valorem Tax			11,718

Adopted Budget Library	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	5,122	3,109	9,492
Receipts:			
Ad Valorem Tax	11,449	17,873	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	541	400	400
Motor Vehicle Tax	1,783	2,000	2,868
Recreational Vehicle Tax	30	30	47
16/20M Vehicle Tax	23	20	34
Commercial Vehicle Tax	34	30	52
Watercraft Tax	30	30	27
State Aid	331	300	300
NCKL	1,000	1,000	1,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	1,541	1,000	500
Does miscellaneous exceed 10% of Total R			
Total Receipts	16,762	22,683	5,228
Resources Available:	21,884	27,792	14,720
Expenditures:			
Personal Services	8,911	9,500	10,000
Payroll Taxes	682	800	1,000
Supplies	2,261	2,500	3,000
Fees	2,118	2,500	2,500
Telephone	1,279	1,500	1,500
Equipment	1,524	1,500	14,855
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	16,775	18,300	32,855
Unencumbered Cash Balance Dec 31	5,109	9,492	xxxxxxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount	18,296	25,910	32,855
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			32,855
Tax Required			18,135
Delinquent Comp Rate:	0.0%		0
Amount of 2016 Ad Valorem Tax			18,135

Qualifies for

City of Riley

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	21,519	9,933	6,983
Receipts:			
State of Kansas Gas Tax	26,086	26,080	25,800
County Transfers Gas	2,274	2,470	2,480
Rock & Sand	1,577	1,500	2,000
Interest on Idle Funds			
Miscellaneous	21		
Does miscellaneous exceed 10% of Total R			
Total Receipts	29,958	30,050	30,280
Resources Available:	51,477	39,983	37,263
Expenditures:			
Street Repair and Maint	25,036	25,000	25,000
Supplies	2,726	3,000	3,000
Rock & Sand	10,414	5,000	6,000
Capital Outlay	3,368	0	3,263
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	41,544	33,000	37,263
Unencumbered Cash Balance Dec 31	9,933	6,983	0
2015/2016/2017 Budget Authority Amount	53,905	48,149	37,263

Adopted Budget Water Utility	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	226,244	189,721	143,238
Receipts:			
Charges to Customers	325,745	330,000	335,000
Interest on Idle Funds			
Miscellaneous	11,002	10,000	10,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	336,747	340,000	345,000
Resources Available:	562,991	529,721	488,238
Expenditures:			
Payroll	85,493	90,000	95,000
Contractual	57,118	60,000	65,000
Commodities	61,608	65,000	65,000
Trash Service	56,462	60,000	60,000
Bond Principal	79,323	80,280	81,264
Bond Interest	24,749	22,528	21,948
Water Protection Fee	1,842	2,000	2,000
Transfer to Water Sys Maint	6,675	6,675	6,675
Transfer to Debt Service			29,634
Cash Forward (2017 column)			61,717
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	373,270	386,483	488,238
Unencumbered Cash Balance Dec 31	189,721	143,238	0
2015/2016/2017 Budget Authority Amount	706,701	593,119	488,238

NOTICE OF BUDGET HEARING

The governing body of
City of Riley

will meet on August 23, 2016 at 7:00 PM at 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 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.

FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget for 2017		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate*
General	492,978	35.178	484,013	36.174	607,953	211,948	36.174
Debt Service	84,112		83,142		233,474	11,718	2.000
Library	16,775	2.096	18,300	3.095	32,855	18,135	3.095
Special Highway	41,544		33,000		37,263		
Water Utility	373,270		386,483		488,238		
Non-Budgeted Funds	724,377						
Totals	1,733,056	37.274	1,004,938	39.269	1,399,783	241,801	41.269
Less: Transfers	6,675		6,675		36,309		
Net Expenditure	1,726,381		998,263		1,363,474		
Total Tax Levied	210,290		226,748		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	5,641,669		5,774,183		5,859,114		

Outstanding Indebtedness,

	2014	2015	2016
January 1,			
G.O. Bonds	1,689,000	1,595,000	2,300,000
Revenue Bonds	0	0	0
Other	445,502	412,111	377,788
Lease Purchase Principal	98,458	120,561	80,948
Total	2,232,960	2,127,672	2,758,736

*Tax rates are expressed in mills

Doris J. Fritz

City Official Title: City Clerk

