



Computation to Determine Limit for 2018

Base Levy

1) Total Tax Levy Amount (Dollars) In 2017 (From 2017 Budget - Certificate Page)	501,662
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision	
2017 Library Levy (Dollars) (From 2017 Budget - Certificate Page)	0
2017 Recreation Commission Levy (Dollars) (From 2017 Budget - Certificate Page)	0
2017 Other Governmental Unit Levy (Dollars) (From 2017 Budget - Certificate Page)	0
3) Net Tax Levy (Base)	<u>501,662</u>

Percentage Adjustments

4) CPI Adjustment - 1.4%	7,023
(Line 4 Percentage Multiplied by Line 3 (Net Tax Levy))	
5) Value of New Improvements (From June 15th County Clerk Valuation Document) (Includes both New Construction and Remodel/Renovations Gains)	45,019
6) 2017 Personal Property Valuation (From June 15th County Clerk Valuation Document)	141,927
2016 Personal Property Valuation (From June 15th County Clerk Valuation Document)	144,803
Increase in Total Personal Property Valuations (cannot be less than zero)	0
7) Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)	0
8) Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)	4,759
9) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)	0
10) Total Assessed Value of Adjustments	<u>49,778</u>
11) Total Assessed Valuation - June 15, 2017 (From June 15th County Clerk Valuation Document)	6,629,312
12) Adjustment Percentage (Line 10 Divided by Line 11)	0.75%
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)	3,767
14) Total Percentage Adjustments	<u>10,790</u>

Increased Tax Revenues Adjustment

15) Property Tax Revenues Spent on Debt Service In 2018 Budget (From 2018 Budget - Certificate Page)	0	
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)	32183	
Less: Property Tax Revenues Spent on PBC and Lease Payments in 2017 Budget	32183	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
19) 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)	87,000		
Law Enforcement Expenses - 2017 Budget (Do not include building construction or remodeling costs)	87,000		
CPI Adjustment - 1.4%	1218		
Law Enforcement Expenses - 2107 Budget (Indexed by CPI)	88,218		
Increased Law Enforcement Expense in 2018 Budget			0
22) Fire Protection Expenses - 2018 Budget (Do not include building construction or remodeling costs)	292,300		
Fire Protection Expenses - 2017 Budget (Do not include building construction or remodeling costs)	264,300		
CPI Adjustment - 1.4%	3700		
Fire Protection Expenses - 2107 Budget (Indexed by CPI)	268,000		
Increased Fire Protection Expense			24,300
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%	0		
Emergency Medical Expenses - 2107 Budget (Indexed by CPI)	0		
Increased Emergency Medical Expense			0
<b><u>Total Increased Tax Revenue Adjustment</u></b>			<b><u>24,300</u></b>
<b><u>Levy on Behalf of Another Political or Governmental Subdivision</u></b>			
24) Library Levy 2018 Budget			0
24a) Recreation Commission Levy 2018 Budget			0
24b) Other Governmental Levy 2018 Budget			0
25) <b>Total Levies on Behalf of Another Political or Governmental Subdivision</b>			<b><u>0</u></b>
26) <b>Total Computed Tax Levy</b>			<b><u>536,752</u></b>











City of Leoti

2018

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

Adopted Budget <b>General</b>	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	239,996	201,192	95,013
Receipts:			
Ad Valorem Tax	448,916	458,558	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	3,729	2,330	2,388
Motor Vehicle Tax	105,010	94,400	97,491
Recreational Vehicle Tax		791	740
16/20M Vehicle Tax		2,002	2,098
Commercial Vehicle Tax		5,284	6,037
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax			
Local Alcoholic Liquor	1,225	458	465
Compensating Use Tax	29,346	27,000	27,000
Local Sales Tax	108,059	100,000	100,000
Franchise Tax	119,652	115,000	115,000
Licenses	4,421	4,000	4,000
Fines and Fees	1,070	1,000	1,000
County Fire Contract	30,000	30,000	30,000
Rentals	14,165		
Transfer from Sewer Operating			200,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	9,662	6,000	6,000
Neighborhood Revitalization Rebate	-11,031	-12,552	-10,300
Miscellaneous	11,704	3,000	3,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>875,928</b>	<b>837,271</b>	<b>584,919</b>
<b>Resources Available:</b>	<b>1,115,924</b>	<b>1,038,463</b>	<b>679,932</b>



City of Leoti

2018

Adopted Budget <b>General Fund - Detail Expenditures</b>	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
<b>Expenditures:</b>			
General Government			
Personal Services	200,717	175,000	143,000
Contractual	98,223	110,000	110,000
Commodities	41,381	39,500	39,500
Capital Outlay	135,615	5,000	5,000
Reimbursed Expenses	(114,172)		
<b>Total</b>	<b>361,764</b>	<b>329,500</b>	<b>297,500</b>
<b>Appropriations</b>			
Airport	1,400	1,400	1,400
Cemetery	1,400	1,400	1,400
WCED	42,750	42,750	42,750
Golf course	17,500	17,500	17,500
Historical Society	6,000	6,000	6,000
<b>Total</b>	<b>69,050</b>	<b>69,050</b>	<b>69,050</b>
<b>Public Safety</b>			
Law Enforcement	87,000	87,000	87,000
Fire			
Contractual Services			
Capital Outlay			
<b>Total</b>	<b>87,000</b>	<b>87,000</b>	<b>87,000</b>
<b>Fire Department</b>			
Personal Services	8,799	9,100	9,100
Contractual	20,345	37,200	37,200
Commodities	42,335	47,500	47,500
Capital Outlay		10,500	10,500
<b>Total</b>	<b>71,479</b>	<b>104,300</b>	<b>104,300</b>
<b>Public Works</b>			
Personal Services	79,496	120,000	112,500
Contractual	75,804	75,000	75,000
Commodities	42,184	45,000	45,000
Capital Outlay	4,600	61,500	90,900
<b>Total</b>	<b>202,084</b>	<b>301,500</b>	<b>323,400</b>
<b>Parks</b>			
Personal Services	19,000	19,000	22,500
Contractual	706		
Commodities			
Capital Outlay			
<b>Total</b>	<b>19,706</b>	<b>19,000</b>	<b>22,500</b>
<b>Municipal Court</b>			
Personal Services	9,259	9,400	9,700
Contractual	26,390	23,500	30,000
Commodities		200	200
Capital Outlay			
<b>Total</b>	<b>35,649</b>	<b>33,100</b>	<b>39,900</b>
<b>Transfers</b>			
Fire Equipment Reserve	68,000		
Equipment Reserve			90,000
Special Highway			110,000
<b>Total</b>	<b>68,000</b>	<b>0</b>	<b>200,000</b>
<b>Page Total</b>	<b>914,732</b>	<b>943,450</b>	<b>1,143,650</b>

(Note: Should agree with general sub-totals.)

City of Leoti

2018

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Ambulance Fire &amp; Equipment</b>	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	120,916	135,784	160,217
Receipts:			
Ad Valorem Tax	9,584	23,037	XXXXXXXXXXXXXXXXXX
Delinquent Tax	173		120
Motor Vehicle Tax	5,346	2,014	4,898
Recreational Vehicle Tax		17	37
16/20M Vehicle Tax		43	105
Commercial Vehicle Tax		113	303
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-235	-631	-509
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
<b>Total Receipts</b>	<b>14,868</b>	<b>24,593</b>	<b>4,954</b>
<b>Resources Available:</b>	<b>135,784</b>	<b>160,377</b>	<b>165,171</b>
Expenditures:			
Capital Outlay		160	188,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
<b>Total Expenditures</b>	<b>0</b>	<b>160</b>	<b>188,000</b>
Unencumbered Cash Balance Dec 31	135,784	160,217	XXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amou	400,334	160,000	188,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		188,000
	Tax Required		22,829
Delinquent Comp Rate:	4.0%		913
Amount of 2017 Ad Valorem Tax			23,742

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
<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 (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amou	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
Delinquent Comp Rate:	4.0%		0
Amount of 2017 Ad Valorem Tax			0

City of Leoti

2018

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

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	111,715	74,147	1,537
Receipts:			
State of Kansas Gas Tax	39,532	40,020	39,850
County Transfers Gas		0	0
Transfer from General Fund			110,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Receipts			
<b>Total Receipts</b>	<b>39,532</b>	<b>40,020</b>	<b>149,850</b>
<b>Resources Available:</b>	<b>151,247</b>	<b>114,167</b>	<b>151,387</b>
Expenditures:			
Contractual Services	77,100	112,630	151,387
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>77,100</b>	<b>112,630</b>	<b>151,387</b>
Unencumbered Cash Balance Dec 31	74,147	1,537	0
2016/2017/2018 Budget Authority Amount	125,000	150,000	151,387

Adopted Budget

<b>Water Operating</b>	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	879,565	990,160	886,562
Receipts:			
Water Sales	660,351	575,000	575,000
Penalties	7,538	5,000	5,000
Vending Sales	10,150		
Installations/Connections	2,775	1,500	1,500
Coin Box Sales	3,990	4,500	4,500
Interest on Idle Funds			
Miscellaneous	14,351		
Does miscellaneous exceed 10% Total Receipts			
<b>Total Receipts</b>	<b>699,155</b>	<b>586,000</b>	<b>586,000</b>
<b>Resources Available:</b>	<b>1,578,720</b>	<b>1,576,160</b>	<b>1,472,562</b>
Expenditures:			
Personal Services	111,009	90,000	155,000
Contractual Services	96,483	128,700	128,700
Commodities	55,817	55,000	55,000
Capital Outlay	14,353	105,000	105,000
Debt Service	210,898	110,898	108,347
Transfer to Water Reserve	100,000	100,000	100,000
Transfer to Rev Bond & Int-WA		100,000	25,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>588,560</b>	<b>689,598</b>	<b>677,047</b>
Unencumbered Cash Balance Dec 31	990,160	886,562	795,515
2016/2017/2018 Budget Authority Amount	821,097	689,598	677,047

City of Leoti

2018

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Sanitation Operating</b>	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	112,376	200,509	135,709
Receipts:			
Sanitation Collection Fees	194,937	197,000	197,000
Penalties	2,489	1,200	1,200
Containers Sold	3,276		
Interest on Idle Funds			
Miscellaneous	395	500	500
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>201,097</b>	<b>198,700</b>	<b>198,700</b>
<b>Resources Available:</b>	<b>313,473</b>	<b>399,209</b>	<b>334,409</b>
Expenditures:			
Personal Services	72,397	80,000	85,000
Contractual Services	16,712	25,000	25,000
Commodities	23,855	27,000	27,000
Capital Outlay		131,500	31,500
Transfer to Equipment Reserve			100,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>112,964</b>	<b>263,500</b>	<b>268,500</b>
Unencumbered Cash Balance Dec 31	200,509	135,709	65,909
2016/2017/2018 Budget Authority Amount	174,200	263,500	268,500

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Sewer Operating</b>	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	283,856	371,983	349,462
Receipts:			
Sanitation Collection Fees	210,778	210,000	210,000
Penalties	2,489	2,400	2,400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>213,267</b>	<b>212,400</b>	<b>212,400</b>
<b>Resources Available:</b>	<b>497,123</b>	<b>584,383</b>	<b>561,862</b>
Expenditures:			
Personal Services	37,650	45,000	46,000
Contractual	24,714	30,000	30,000
Commodities	22,355	20,000	15,000
Capital Outlay	1,800	100,000	91,400
Debt Service:			
Principal	24,005	24,745	25,508
Interest	14,616	15,176	14,413
Transfer to General Fund			200,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>125,140</b>	<b>234,921</b>	<b>422,321</b>
Unencumbered Cash Balance Dec 31	371,983	349,462	139,541
2016/2017/2018 Budget Authority Amount	253,821	426,321	422,321

City of Leoti

2018

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Storm Water Operating</b>	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	35,091	41,746	44,666
Receipts:			
Storm Water Fees	8,624	8,800	8,800
Penalties	104	120	120
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>8,728</b>	<b>8,920</b>	<b>8,920</b>
<b>Resources Available:</b>	<b>43,819</b>	<b>50,666</b>	<b>53,586</b>
Expenditures:			
Contractual Services	1,054	3,000	3,000
Commodities	1,019	3,000	3,000
Capital Outlay			40,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>2,073</b>	<b>6,000</b>	<b>46,000</b>
Unencumbered Cash Balance Dec 31	41,746	44,666	7,586
2016/2017/2018 Budget Authority Amount	30,000	46,000	46,000

Adopted Budget

0	Prior Year	Current Year	Proposed Budget
	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% 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 (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2016/2017/2018 Budget Authority Amount	0	0	0





0

**NON-BUDGETED FUNDS (B)**  
*(Only the actual budget year for 2016 is to be shown)*

2018

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Water Capital Project		Water Reserve		Water Bond & Interest		Sanitation Reserve		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	Total
Cash Balance Dec 31	-30,949	Cash Balance Dec 31	570,098	Cash Balance Dec 31		Cash Balance Dec 31	152,863	Cash Balance Dec 31	692,012

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Interest Idle Funds	239	Operating Trans In	100,000						
USDA Water Grant	40,573								
Total Receipts	40,812	Total Receipts	100000	Total Receipts	0	Total Receipts	0	Total Receipts	0
Resources Available:	9,863	Resources Available:	670,098	Resources Available:	0	Resources Available:	152,863	Resources Available:	0

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Contractual Services	10,596								
Total Expenditures	10,596	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0
Cash Balance Dec 31	-733	Cash Balance Dec 31	670,098	Cash Balance Dec 31	0	Cash Balance Dec 31	152,863	Cash Balance Dec 31	0
									10,596
									822,228
									822,228

**See Tab B**

\*\*Note: These two block figures should agree.

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Leoti**

will meet on August 7, 2017 at 7:00 PM at Leoti City Hall, Leoti, Kansas 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 Leoti City Hall, Leoti, Kansas and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2018 Expenditures and Amount of 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	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget for 2018		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Estimate Tax Rate *
General	914,732	71.696	943,450	73.220	1,143,650	482,267	72.748
Ambulance Fire & Equipme		1.529	160	3.678	188,000	23,742	3.581
Special Highway	77,100		112,630		151,387		
Water Operating	588,560		689,598		677,047		
Sanitation Operating	112,964		263,500		268,500		
Sewer Operating	125,140		234,921		422,321		
Storm Water Operating	2,073		6,000		46,000		
Non-Budgeted Funds-A	104,267						
Non-Budgeted Funds-B	10,596						
Totals	1,935,432	73.225	2,250,259	76.898	2,896,905	506,009	76.329
Less: Transfers	168,000		200,000		625,000		
Net Expenditure	1,767,432		2,050,259		2,271,905		
Total Tax Levied	475,880		501,662		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	6,498,876		6,523,720		6,629,312		
Outstanding Indebtedness, January 1,							
	<u>2015</u>		<u>2016</u>		<u>2017</u>		
G.O. Bonds	2,675,000		2,637,466		2,499,098		
Revenue Bonds	0		0		0		
Other	549,371		526,084		502,079		
Lease Purchase Principal	182,199		150,016		121,407		
Total	3,406,570		3,313,566		3,122,584		

\*Tax rates are expressed in mills

**Ashley Woods**

City Official Title: City Clerk

**2018 Neighborhood Revitalization Rebate**

Budgeted Funds for 2018	2017 Ad Valorem before Rebate**	2017 Mil Rate before Rebate	Estimate 2018 NR Rebate
General	471,555	71.132	10,300
			0
			0
Ambulance Fire & E	23,313	3.517	509
			0
			0
			0
			0
			0
			0
			0
			0
<b>TOTAL</b>	<b>494,868</b>	<b>74.648</b>	<b>10,809</b>

2017 July 1 Valuation: 6,629,312

Valuation Factor: 6,629.312

Neighborhood Revitalization Subj to Rebate: 144,803

Neighborhood Revitalization factor: 144.803

\*\*This information comes from the 2018 Budget Summary page. See instructions tab #13 for compl the Neighborhood Revitalization Rebate table.