2022

#### **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 2022; and (3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

			2022 Adopted Budget		
			Amount of 2021 Ad Cour		
		Page	Budget Authority	Valorem Tax	Clerk's
Table of Contents:		No.	for Expenditures	v aiorem rax	Use Only
Allocation of MVT, RVT, and 16/2	OM Veh Tax	2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
	TZCA				
Fund	K.S.A.		017 405	504.920	
General	12-101a	6	817,405	504,820	
Debt Service	10-113				
Library	12-1220	-			
	<del> </del>	+			
	-	+			
Special Highway		7	111,350		
Parks & Recreation		7	2,800		
Sewer Utility		8	633,482		
Sewer Ounty		8	033,462		
		1 0			
		+			
Non-Budgeted Funds		9			
Totals		xxxxxx	1,565,037	504,820	
Budget Summary	T	10	1,505,057	301,020	County Clerk's Use Only
Neighborhood Revitalization		10			
Troightouriou revitainzation					Nov 1, 2021 Total
					Assessed Valuation
					1
Assisted by:					\ /
David L. Lamb	-	1 /	(	S	M
County Clerk	_	145	e. wun	JAX .	* ·
Address:	-	7	9-1-		#1
315 Main St., PO Box 350		ben	Tomber	FI	
Mound City, KS 66056	_		1		
Email:		011	Mann		
dlamb@linncountyks.com	_	111	, C Day		
		M	MATA	P	
			1		
Date Attested: ,	2021	-			
	_				
County Clerk	Go	overning B	Body		
					(2)

Watercraft

# City of Linn Valley

Budgeted Funds

for 2021

Ad Valorem Levy

Tax Year 2020

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

RVT

MVT

Allocation for Proposed Year 2022

16/20M Veh

Comm Veh

General	449,249	57,197	3,129	229	84	2,498
Debt Service						-
Library						
TOTAL	449,249	57,197	3,129	229	84	2,498
County Treas Motor Vel	hicle Estimate	57,197				
County Treas Recreation	nal Vehicle Estimate		3,129			
County Treas 16/20M V	ehicle Estimate		_	229		
County Treas Commercia	al Vehicle Tax Estimate			_	84	
County Treas Watercraft	t Tax Estimate				_	2,498
Motor Vehicle Factor	_	0.12732				
	Recreational Vehicle Factor	or _	0.00696			
	1	6/20 Vehicle F	actor _	0.00051		
			Commercial Veh	icle Factor	0.00019	
			,	Watercraft Facto	r _	0.00556

#### **Schedule of Transfers**

Expenditure	Receipt	Actual	Current	Proposed	Transfers
Fund Transferred	Fund Transferred	Amount for	Amount for	Amount for	Authorized by
From:	To:	2020	2021	2022	Statute
General Fund	Capitol Improvement	5,000	-	10,000	KSA 12-1,118
General Fund	Special Equipment	20,000	=	=	KSA 12-1,117
	Totals	25,000	0	10,000	
	Adjustments*				
	Adjusted Totals	25,000	0	10,000	

<sup>\*</sup>Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

2022

City of Linn Valley

## STATEMENT OF INDEBTEDNESS

Type of	Date of	Date of	Interest Rate	Amount	Beginning Amt Outstanding	Dat	e Due		unt Due )21		unt Due 022
Debt	Issue	Retirement	%	Issued	Jan 1,2021	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:					,				•		
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
<b>Total Revenue Bonds</b>					0			0	0	0	0
Other:											
Sewer	5/21/2015	5/21/2055	2.75	2,592,000	2,434,209	5/21	5/21	66,941	42,241	65,779	43,403
Total Other					2,434,209			66,941	42,241	65,779	43,403
Total Indebtedness					2,434,209			66,941	42,241	65,779	43,403

0

#### STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

		Term of	Interest	Total Amount	Principal Balance	Payments	Payments
Items	Contract	Contract	Rate	Financed	As Beginning of	Due	Due
Purchased	Date	(Months)	%	(Beginning Principal)	2021	2021	2022
PD 2016 Ford Interceptor	12/29/2017	45	4.50	21,750	5,807	5,807	0
1991 Fire Truck & Equip	9/18/2015	72	4.00	28,000	5,088	5,088	0
PD Taser Epuip	8/14/2017	60	0.00	6,382	1,320	1,320	0
2017 Enterceptor, 2018 Charger	8/19/2021	42	5.13	45,350	37,534	12,510	12,510
2019 Charger	11/23/2020	48	3.50	21,000	21,000	5,633	5,633
2018 Ford Edge	3/25/2021	48	3.50	23,000	23,000	0	6,256
,				Totals	93,749	30,358	24,399

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

## FUND PAGE FOR FUNDS WITH A TAX LEVY

Recreational Vehicle Tax	Adopted Budget	Prior Year	Current Year	Proposed Budget
Receipis:				
Ad Valorem Tax		112,131	72,355	68,901
Delinquent Tax		416 031	110 210	vvvvvvvvvvvvvvvv
Motor Vehicle Tax				***************************************
Isiz   16   16   17   18   18   18   18   18   18   18	Motor Vehicle Tax			57,197
Commercial Vehicle Tax				3,129
Watercraft Tax				
Gross Earning (Intangible) Tax				
LAVTR		0		0
Real Estate Redemption   12,942   9,000   10,0				0
Local Alcoholic Liquor   Compensating Use Tax   Local Sales Tax				0
Compensating Use Tax		12,942	9,000	10,000
Local Sales Tax				
Franchise Tax				
Contractors Registration		26.851	27.000	52,000
State of Kansas				4,600
Insurance Dividend   S.870   6.353   6.400   38,000   3		34,542	54,000	62,000
Fines & Penalties			2	
Cell Tower Rent				
Payroll reimbursement				
Insurance payment			0,400	0,000
Tax Forclosure   894				
Mutual Aid	Prior years personal property		22	25
Tax Settlement   2,219   2,975		894		
Vehicle Sales		2.210	15,000	15,000
In Lieu of Tax (IRB)		2,219	2 075	
Interest on Idle Funds	venicle Sales		2,713	
Neighborhood Revitalization Rebate   835   900   900   900	In Lieu of Tax (IRB)			
Miscellaneous exceed 10% of Total Rec		809	800	800
Does miscellaneous exceed 10% of Total Rec   Total Recipts				0
Total Receipts   641,675   723,146   257,048   Resources Available:   753,806   795,501   325,949   Expenditures:		835	900	900
Resources Available:   753,806   795,501   325,949		641 675	723 146	257 048
Expenditures:				
Attorney		,	7	
Attorney				
Buildings   35,240   50,450   48,000				
Court   6,832   16,743   16,143     Fire Department   22,732   17,000   22,000     Leases   24,948   30,057   33,217     Office   19,437   35,130   20,075     Insurance   36,875   43,100   50,000     Planning & Development   20,966   13,900   24,400     Police Department   27,960   39,000   39,000     Transfer to Capitol Improvement   5,000     Transfer to Special Equipment   20,000     City Hall Building   19,000   19,000     City Hall Building   19,000   19,000     Cash Forward (2022 column)   Miscellaneous exceed 10% of Total Exp   Total Expenditures   681,451   726,600   817,405     Unencumbered Cash Balance Dec 31   72,355   68,901   xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx				
Fire Department				
Leases   24,948   30,057   33,217				22,000
Insurance   36,875   43,100   50,000     Planning & Development   20,966   13,900   24,400     Police Department   27,960   39,000   39,000     Transfer to Capitol Improvement   5,000     Transfer to Special Equipment   20,000     City Hall Building   19,000   19,000     Cash Forward (2022 column)		24,948	30,057	33,217
Planning & Development   20,966   13,900   24,400     Police Department   27,960   39,000   39,000     Transfer to Capitol Improvement   5,000     Transfer to Special Equipment   20,000     City Hall Building   19,000   19,000     Cash Forward (2022 column)				20,075
Police Department   27,960   39,000   39,000   39,000   Transfer to Capitol Improvement   5,000				
Transfer to Capitol Improvement   5,000	-			
Transfer to Special Equipment   20,000   19,000   19,000   19,000			39,000	39,000
Cash Forward (2022 column)   Cash Forward (2022 column)   Miscellaneous				
Cash Forward (2022 column)         Cash Forward (2022 column)           Miscellaneous         Does miscellaneous exceed 10% of Total Exp           Total Expenditures         681,451         726,600         817,405           Unencumbered Cash Balance Dec 31         72,355         68,901         xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx		20,000	19.000	19,000
Miscellaneous   Does miscellaneous exceed 10% of Total Exp	, ,		,,,,,	.,
Miscellaneous         Does miscellaneous exceed 10% of Total Exp           Total Expenditures         681,451         726,600         817,405           Unencumbered Cash Balance Dec 31         72,355         68,901         xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx				
Miscellaneous         Does miscellaneous exceed 10% of Total Exp           Total Expenditures         681,451         726,600         817,405           Unencumbered Cash Balance Dec 31         72,355         68,901         xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx				
Miscellaneous         Does miscellaneous exceed 10% of Total Exp           Total Expenditures         681,451         726,600         817,405           Unencumbered Cash Balance Dec 31         72,355         68,901         xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx				
Miscellaneous         Does miscellaneous exceed 10% of Total Exp           Total Expenditures         681,451         726,600         817,405           Unencumbered Cash Balance Dec 31         72,355         68,901         xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	Cash Forward (2022 column)			
Does miscellaneous exceed 10% of Total Exp				
Unencumbered Cash Balance Dec 31         72,355         68,901         xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx				
2020/2021/2022 Budget Authority Amount:         785,579         686,862         817,405           Non-Appropriated Balance         Non-Appropriated Balance         817,405           See Tab C         Total Expenditure/Non-Appr Balance         817,405           Tax Required         491,456           Delinquent Comp Rate:         2.7%         13,364		681,451	726,600	817,405
Non-Appropriated Balance   See Tab C   Total Expenditure/Non-Appr Balance   817,405				
See Tab C         Total Expenditure/Non-Appr Balance         817,405           Tax Required         491,456           Delinquent Comp Rate:         2.7%         13,364	2020/2021/2022 Budget Authority Amount:			817,405
Tax Required         491,456           Delinquent Comp Rate:         2.7%         13,364				017 405
Delinquent Comp Rate: 2.7% 13,364	See Tab C	i otai Expendit		
	Ī	Delinguent Comp Rate		
	•			504,820

CPA Summary

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	75,020	94,942	136,374
Receipts:	,	- /-	
State of Kansas Gas Tax		22,440	22,320
County Transfers Gas		0	0
Kansas State Treasurer	22,915	23,000	23,000
Interest on Idle Funds	281	360	360
Miscellaneous	326	370	370
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	23,522	46,170	46,050
Resources Available:	98,542	141,112	182,424
Expenditures:			
Street Repair and Maint	3,296	3,500	110,000
Utilities	285	800	900
Cash Forward (2022 column)			
Miscellaneous	19	438	450
Does miscellaneous exceed 10% of Total Exp	19	430	430
Total Expenditures	3,600	4,738	111,350
Unencumbered Cash Balance Dec 31	94,942	136,374	71,074
2020/2021/2022 Budget Authority Amount:	65,853	67,291	111,350

Adopted Budget	Prior Year	Current Year	Proposed Budget
Parks & Recreation	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	2,151	2,501	2,551
Receipts:			
Linn County Treasurer	350	400	400
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	350	400	400
Resources Available:	2,501	2,901	2,951
Expenditures:			
Programs		350	2,800
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	0	350	2,800
Unencumbered Cash Balance Dec 31	2,501	2,551	2,800 151
2020/2021/2022 Budget Authority Amount:	2,301	2,531	2,800
2020/2021/2022 Duaget Audionity Amount:	2,101	2,001	2,800

CPA Summary		

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer Utility	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	328,790	365,579	228,628
Receipts:	,	,	<u> </u>
Lagoon Use	22,840	93,000	111,200
Intrastructure	49,624	51,731	53,000
Bill collections	176,859	208,000	221,000
New customer installs	4,664	156,500	131,250
High Volume Customers		12,000	72,000
NEU		65,000	65,000
Permits	700		
Interest on Idle Funds	310	300	300
Miscellaneous	172	300	300
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	255,169	586,831	654,050
Resources Available:	583,959	952,410	882,678
Expenditures:			
Administrative	3,917	6,300	6,000
Debt Payment	108,996	109,182	109,182
Equipment Repair & Maintenance	6,081	50,000	37,500
Fees & Installation			66,500
NEU Funds		65,000	65,000
Lagoon Maintenance		140,000	12,000
Lift Station repair/maintenance		97,000	20,000
New Pumps	39,740	136,000	140,000
Grinder Pump Maintenance			25,000
Operations - Contractural	19,200	25,000	30,000
Payroll Expenses		50,000	70,000
Special Services	25,540	15,000	11,700
Utilities	2,438	3,500	5,000
Vehicle & Equipment	12,318	6,000	15,000
Sewage Reserve Fund		20,000	20,000
Cash Forward (2022 column)			
Miscellaneous	150	800	600
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	218,380	723,782	633,482
Unencumbered Cash Balance Dec 31	365,579	228,628	249,196
2020/2021/2022 Budget Authority Amount:	449,182	454,182	633,482

See Tab C

Adopted Budget	Prior Year	Current Year	Proposed Budget
	Actual for 2020	Estimate for 2021	Year for 2022
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 (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	0	0	0

CPA Summary		

2022

# City of Linn Valley

## NON-BUDGETED FUNDS

(Only the actual budget year for 2020 is to be shown)

# Non-Budgeted Funds

(1) Fund Name:Equip	ment Reserve	F(2) Fund Name:Capita	l Improveme	nt (3) Fund Name:Sewera	age System Re	(4) Fund Name:		(5) Fund Name:		
Sewerage Reserve Fund		<b>Capital Improvement</b>		<b>Equipment Reserve Fund</b>				)	0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	18,420	Cash Balance Jan 1	34,075	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		52,495
Receipts:		Receipts:		Receipts:		Receipts: Receipts:				
Transfer from Gen fd.	20,000	Transfer from Gen fd.	5,000		0					
Total Receipts	20,000	Total Receipts	5,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	25,000
Resources Available:	38,420	Resources Available:	39,075	Resources Available:	0	Resources Available:	0	Resources Available:	0	77,495
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
PD vehicle payment	2,622		0		0					
Total Expenditures	2,622	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	2,622
Cash Balance Dec 31	35,798	Cash Balance Dec 31	39,075	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	74,873
										74,873

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

CPA Summary		

#### NOTICE OF BUDGET HEARING

# The governing body of

City of Linn Valley
will meet on September 13, 2021 at 7:00 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 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actu	al for 2020	Current Year Estir	nate for 2021	Propos	ed Budget for 2022	
		Actual		Actual	Budget Authority	Amount of 2021	Estimate
FUND	Expenditures	Tax Rate*	Expenditures	Tax Rate*	for Expenditures	Ad Valorem Tax	Tax Rate*
General	681,451	46.322	726,600	41.156	817,405	504,820	39.439
Debt Service							
Library							
Special Highway	3,600		4,738		111,350		
Parks & Recreation			350		2,800		
Sewer Utility	218,380		723,782		633,482		
Non-Budgeted Funds	2,622						
Totals	906,053	46.322	1,455,470	41.156	1,565,037	504,820	39.439
Revenue Neutral Rate**							35.098
Less: Transfers	25,000		0		10,000		
Net Expenditure	881,053		1,455,470		1,555,037		
Total Tax Levied	432,170		449,249		XXXXXXXXXXXXXXX		
Assessed Valuation	9,329,788	]	10,915,694		12,799,906	]	
Outstanding Indebtedness,							
January 1,	<u>2019</u>		<u>2020</u>	_	<u>2021</u>	7	
G.O. Bonds	0		0	1	0	1	
Revenue Bonds	0		0		0	1	
Other	2,515,154		2,405,972		2,434,209	1	
Lease Purchase Principal	358,698		379,200		93,749	]	
Total	2,873,852		2,785,172		2,527,958		
*Tax rates are expressed in n	nills		·	=		=	

<sup>\*\*</sup> Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13

Karen Siffring

City Official Title: City Clerk

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