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 expenditures for the various funds for the year 2023; and

(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations. 2023 Adopted Budget Amount of Final Tax Rate 2022 Ad (County Clerk's Page **Budget Authority** Table of Contents: Use Only) No. for Expenditures Valorem Tax Allocation of MVT, RVT, and 16/20M Vehicle Tax 3 Schedule of Transfers Statement of Indebtedness 4 Statement of Lease-Purchases 5 Fund K.S.A. 985,986 571,796 General 12-101a 6 Debt Service 10-113 Library 12-1220 Special Highway 145,208 7 Parks & Recreation 2,851 Sewer Utility 8 596,169 8 Non-Budgeted Funds-A Non-Budgeted Funds-B 9a 1,730,214 571,796 Totals XXXXXX Budget Hearing Notice County Clerk's Use Only Combined Rate and Budget Hearing Notice 10 RNR Hearing Notice Neighborhood Revitalization Nov 1, 2022 Total Assessed Valuation

	Revenue Neutral Rate 32.389
Assisted by: David Lamb County Clerk Address:	E Leve Vinle
315 Main St., PO Box 350	John Roman
Mound City, KS 66056	- Chin or showing
Email:	
dlamb@linncountyks.com	
Attest:	
County Clerk	Governing Body
CPA Summary	

Budgeted Funds

Ad Valorem Levy

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

Allocation for Year 2023

for 2022	Tax Year 2021	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	504,820	61,375	3,432	745	18	2,640
Debt Service	304,820	01,575	3,432	743	10	2,040
Library						
Diorary	1					
TOTAL	504,820	61,375	3,432	745	18	2,640
County Treas Motor Veh		61,375				
County Treas Recreations		1	3,432			
County Treas 16/20M Ve				745	10	
County Treas Commercia					18	2 (10
County Treas Watercraft	1 ax Estimate				9	2,640
Motor Vehicle Factor		0.12158				
TVIOLOT V CHICLE T detto	Recreational Vehicle Fa		0.00680			
		6/20M Vehicle		0.00148		

Commercial Vehicle Factor

Watercraft Factor

0.00004

0.00523

2023

Schedule of Transfers

Expenditure	Receipt	Actual	Current	Proposed	Transfers
Fund Transferred	Fund Transferred	Amount for	Amount for	Amount for	Authorized by
From:	To:	2021	2022	2023	Statute
General Fund	Capital Improvement	0	0	1,000	12-1,118
General Fund	Equipment Reserve	0	0	1,000	12-1,117
Sewer Fund	Sewer Reserve Fund	18,397	23,500	28,000	12-6310
		10.005	22.700		
	Totals Adjustments*	18,397	23,500	30,000	
	Adjusted Totals	18,397	23,500	30,000	

^{*}Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

City of Linn Valley

Type of	Date	Date	Interest	Amount	Beginning Amount		Date Due	Amor	Amount Due	Amo	Amount Due
Debt	Issue	Retirement	%	Issued	Jan 1, 2022	Interest	Principal	Interest	Principal	Interest	Princinal
General Obligation:											
Water - Temporary Note	12/14/2021	12/1/2023	0.40	2,650,000	2,650,000	6/1 & 12/1	12/1	10,217	0		
Sewer - Temporary Note	6/29/2022	6/1/2026	2.40	6,416,000	6,416,000	6/1 & 12/1	6/1	64,015	0		
Series 2015A	5/21/2015	5/21/2055	2.75	2,392,000	2,207,405	5/21	5/21	60.704	40.053	209.602	41.155
Series 2015B	5/21/2015	5/21/2055	2.75	200,000	184,563	5/21	5/21	5,075	3,250	4.983	3,442
										-6	
Total G.O. Bonds					11,457,968			140,011	43,303	64,585	44,597
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other									· ·		
Total Curei					0			0	0	0	0
I otal indebtedness					11,457,968			140,011	43,303	64,585	44,597

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

	· ·														
	Payments	Due	2023	12,510	5,633	7,041	,								25.184
	Payments	Due	2022	12,510	5,633	7,041									25.184
					21,000										58.534
Total	Amount	Financed	(Beginning Principal)	45,350	21,000	27,314									
			%		3.50										
,	Term of	Contract	(Months)	42	48	48									
		Contract	Date	8/19/2021	11/23/2020	2/7/2022									
			Item Purchased	2017 Interceptor, 2018 Charger	2019 Charger	2019 Ford Escape									Totals

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Dudget		Current Year	Proposed Budget
Adopted Budget	Prior Year		
General	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	70,263	152,072	149,776
Receipts:	 		
Ad Valorem Tax	433,497		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	11,822	1,521	13,234
Motor Vehicle Tax	69,261	57,197	61,375
Recreational Vehicle Tax	4,264	3,129	3,432
16/20M Vehicle Tax		229	745
Commercial Vehicle Tax		84	18
Watercraft Tax			2,640
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Franchise Tax	27,834	27,000	28,000
Miami County Interlocal Agreement	15,000	15,000	15,000
Fines and Forfeitures	103,826	103,000	40,000
Building Permits	39,822	62,000	64,000
Contractor Licenses	5,335	5,500	5,500
Interest Income	641	750	700
Reimbursements from LVL's POA	409		
Cell Tower Rent	6,441	6,500	6,570
Insurance Dividends	6,353	7,343	7,000
Insurance Proceeds	27,514	.,	
Real Estate Redemption		15,000	12,000
Fireworks Fundraiser	13,225	5,036	12,000
Lease Proceeds	23,000	2,020	
	20,000		
<u> </u>			
	 		
			and the state of t
Neighborhood Revitalization Rebate			n
Miscellaneous	5,086	1,000	4,200
Does miscellaneous exceed 10% Total Rec	3,080	1,000	4,200
Total Receipts	793,330	815,109	264,414
Resources Available:		967,181	
Acsources Available:	863,593	90/,181	414,190

Page No. 6

FUND	PAGE .	- GENERA	L
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TOND THOSE GENERALE			
Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2021	Estimate for 2022	Year for 2023
Resources Available:	863,593	967,181	414,190
Expenditures:			
General Government	284,479	415,351	407,986
Police	203,122	212,000	
Fire	28,547	47,200	
Municipal Court	19,558	21,393	
Planning and Zoning	53,384	55,000	
Codes Enforcement	74,024	45,500	136,500
Debt Service	48,407	20,961	
Transfers Out	0	0	
Sub-Total detail page	711,521	817,405	
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	711,521	817,405	985,986
Unencumbered Cash Balance Dec 31	152,072		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	686,862	817,405	
2021/2022/2023 Dudget Authority Amount:		-Appropriated Balance	
	i otai Expenditi	ure/Non-Appr Balance	
	D-1'	Tax Required	
	Delinquent Comp Rate:	0.0%	0
	Amount of 3	2022 Ad Valorem Tax	571,796

CPA Summary		

2023

Adopted Budget	Prior Year	Current Year	Proposed Budget
General Fund - Detail Expenditures	Actual for 2021	Estimate for 2022	Year for 2023
Expenditures:			
General Government			
Personal Services	146,993	252,641	137,500
Contractual	114,850	58,910	60,000
Commodities	22,636	23,800	25,000
City Building		80,000	29,000
Capital Outlay			156,486
Total	284,479	415,351	407,986
Police		129,002]	
Personal Services	166,548	175,000	237,000
Contractual	6,457	7,000	7,000
Commodities	11,007	11,000	11,000
Capital Outlay	19,110	19,000	21,000
Total	203,122	212,000	276,000
Fire			
Personal Services	17,069	19,000	19,000
Commodities	11,478	28,200	22,000
Total	28,547	47,200	41,000
Municipal Court	,	· · · · · · · · · · · · · · · · · · ·	
Personal Services	17,794	19,393	64,500
Contractual	1,764	2,000	4,000
Commodities			16,000
Total	19,558	21,393	84,500
Planning and Zoning			
Personal Services	53,384	55,000	
Total	52 294	<i>55</i> 000	0
Codes Enforcement	53,384	55,000	0
Personal Services	38,274	40,000	124,000
Contractual	2,933	3,000	10,000
Commodities	2,322	2,500	2,500
Capital Outlay	30,495	2,300	2,300
Total	74,024	45,500	136,500
Debt Service	1 7,024	43,300	130,300
Lease Purchase Principal	46,127	20,961	38,000
Lease Purchase Interest	2,280	20,701	30,000
Total	48,407	20,961	38,000
Transfers Out			
Transfer to Capital Improve Res			1,000
Transfer to Equip Reserve			1,000
Total	0	0	2,000
Page Total	711,521	817,405	985,986

Page Total
(Note: Should agree with general sub-totals.)
Page No. 6b

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	94,942	114,558	120,028
Receipts:			
State of Kansas Gas Tax	25,306	23,770	24,130
County Transfers Gas		0	0
Interest Income	531	600	600
Miscellaneous	285	450	450
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	26,122	24,820	25,180
Resources Available:	121,064	139,378	145,208
Expenditures:			
Contractual	2,403	18,500	111,000
Commodities	4,103	850	34,208
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,506	19,350	145,208
Unencumbered Cash Balance Dec 31	114,558	120,028	0
2021/2022/2023 Budget Authority Amount:	67,291	111,350	145,208

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Parks & Recreation	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	2,151	2,501	2,501
Receipts:			
County Park Appropriation	350	350	350
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	350	350	350
Resources Available:	2,501	2,851	2,851
Expenditures:			
Programs		350	2,851
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	350	2,851
Unencumbered Cash Balance Dec 31	2,501	2,501	0
2021/2022/2023 Budget Authority Amount:	2,601	2,800	2,851

CPA Summary		

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer Utility	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	328,791	270,206	367,825
Receipts:			
Lagoon Use	80,908	88,000	100,000
Infrastructure Grant	51,731	54,137	
Sewer Utility	191,918	218,000	233,000
New Customer Installs	52,980	15,000	10,000
High Volume Customers	0	8,700	8,700
Permits		5,000	5,000
Special Utility Assessment	1,463		
Interest Income	396	450	600
Water Project Reimbursement		129,456	
Miscellaneous	659	300	500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	380,055	519,043	357,800
Resources Available:	708,846	789,249	725,625
Expenditures:			
Personal Services	26,409	60,000	60,000
Contractual	71,795	75,000	75,000
Commodities	15,429	25,700	33,000
Capital Outlay	120,830	127,742	290,587
Miscellaneous		400	400
Water Project			
Contractual	76,598		
Debt Service			
GO Bonds Principal	42,241	43,303	44,597
GO Bonds Interest	66,941	65,779	64,585
Transfers Out			
Transfer to Sewer Reserve	18,397	23,500	28,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	438,640	421,424	596,169
Unencumbered Cash Balance Dec 31	270,206	367,825	129,456
2021/2022/2023 Budget Authority Amount:	454,182	633,482	596,169

Adopted Budget

Adopted Budget			
	Prior Year	Current Year	Proposed Budget
0	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	0	0	0

CPA Summary		

2023

0

Non-Budgeted Funds-A

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2,734,640 2,809,513 2,639,712 2,639,712 74,873 Total 169,801 66,232 66,232 66,232 66232 0 (5) Fund Name: Resources Available: 2,501,498 | Cash Balance Dec 31 ARPA Fund Cash Balance Jan 1 Total Expenditures Unencumbered Total Receipts Expenditures: Receipts: Grant 2,650,000 148,513 2,650,011 2650011 100,686 47,635 192 Ξ Water Project Fund (4) Fund Name: Resources Available: Cash Balance Dec 31 Cash Balance Jan 1 Total Expenditures Temporary Notes Temp Note Fees Unencumbered Total Receipts Capital Outlay Expenditures: Commodities Receipts: Interest 18,397 18,397 18,397 18397 0 0 (3) Fund Name: Sewer Reserve Cash Balance Dec 31 Resources Available: Cash Balance Jan 1 Total Expenditures Trans from Sewer Unencumbered Total Receipts Expenditures: Receipts: 35,798 35,798 29,695 6,103 5,401 702 0 Capital Improvement Res Equipment Res (2) Fund Name: Cash Balance Dec 31 Resources Available: Cash Balance Jan 1 Total Expenditures Unencumbered Lease Principal Total Receipts Expenditures: Lease Interest Receipts: 23,890 15,185 39,075 39,075 15,185 0 (1) Fund Name: Resources Available: Cash Balance Dec 31 Cash Balance Jan 1 Total Expenditures Unencumbered Fotal Receipts Expenditures: Capital Outly Receipts:

**Note: These two block figures should agree.

* * * *

CPA Summary

6

2023

0

NON-BUDGETED FUNDS (B) (Only the actual budget year for 2021 is reported)

				_	1					_	_	7						*	*	١.
			Total	1,855						0	1,855				*		0	1,855	1,855	should agree
		0								0	0						0	0		lock figures
	(5) Fund Name:	_	Unencumbered	Cash Balance Dec 31	Receipts:					Total Receipts	Resources Available:	Expenditures:					Total Expenditures	Cash Balance Dec 31		** Note: These two block figures should agree.
		0								0	0						0	0		*
	(4) Fund Name:		Unencumbered	Cash Balance Dec 31	Receipts:					Total Receipts	Resources Available:	Expenditures:					Total Expenditures	Cash Balance Dec 31		
· C		0								0	0						0	0		
`	(3) Fund Name:		Unencumbered	Cash Balance Dec 31	Receipts:					Total Receipts	Resources Available:	Expenditures:					Total Expenditures	Cash Balance Dec 31		
-				1,650						0	1,650						0	1,650		
	(2) Fund Name:	Christmas Tree	Unencumbered	Cash Balance Dec 31	Receipts:					Total Receipts	Resources Available:	Expenditures:					Total Expenditures	Cash Balance Dec 31		
nds-B				205						0	205						0	205		
Non-Budgeted Funds-B	(1) Fund Name:	Mayor's Christmas Tree	Unencumbered	Cash Balance Dec 31	Receipts:					Total Receipts	Resources Available:	Expenditures:					Total Expenditures	Cash Balance Dec 31		

CPA Summary

9a Page No.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of City of Linn Valley

will meet on September 12, 2022 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, the amount of ad valorem tax, and the Revenue Neutral Rate.

Detailed budget information is available at Linn Valley City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actua	al for 2021	Current Year Estin	nate for 2022	Proposed Budget for 2023					
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*			
General	711,521	41.156	817,405	39.406	985,986	571,796	36.685			
Debt Service	711,021	11.100	017,700	27.100	700,500	071,770	20.002			
Library										
Biolary			*							
	4.004		10.050							
Special Highway	6,506		19,350		145,208					
Parks & Recreation	120 (10		350		2,851					
Sewer Utility	438,640		421,424		725,625					
Non-Budgeted Funds-A	169,801						-7			
Non-Budgeted Funds-A	109,801									
Totals	1,326,468	41.156	1,258,529	39.406	1.859.670	571,796	36.685			
Totals	1,520,400]	41.150]	1,230,327	37.400		nue Neutral Rate**	32.389			
Less: Transfers	18,397		23,500		30,000	ine i tenti di i tare	32.307			
Net Expenditure	1,308,071	ŀ	1,235,029		1,829,670					
Total Tax Levied	449,249	F	504,820		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX					
Assessed	777,277	H	304,020		AAAAAAAAAAAAA					
Valuation	10,915,694	1	12,810,831		15,586,646					
Outstanding Indebtedness,	10,713,074	L	12,010,031		15,500,040					
January 1,	2020		2021		2022					
G.O. Bonds	0	Г	0		11,457,968					
Revenue Bonds	0	ŀ	0		0					
Other	2,405,972	ŀ	2,434,209		0					
Lease Purchase Principal	379,200	ŀ	93,749		58,534					
Total	2,785,172	ŀ	2,527,958		11.516.502					
*Tax rates are expressed in m		Ŀ	2,521,550		11,010,002					
** Revenue Neutral Rate as de		?								

^{**} Revenue Neutral Rate as defined by KSA 79-2988

Karen Siffring
Official Title: City Clerk

PROOF OF PUBLICATION

State	of	Kansas,	Linn	County,
SS.				

33:
JACQUELYN I. TAYLOR
of lawful age, being duly sworn upon oath states
that / LONDAM IN LONDAM
that PUBLISHER
of the Linn County News.

of the Linn County News, Pleasanton, Kansas;

That said newspaper has been published at least weekly fifty (50) times a year and has been so published for at least one year prior to the first publication of the attached notice;

That said paper was entered as second class mail matter at the post office of its publication; That said paper has a general circulation on a weekly, or monthly, or yearly basis in LINN County, Kansas, and is not a trade, religious or fraternal publication and has been printed and published in LINN County, Kansas;

The attached was published on the following dates in a regular issue of said newspaper:

1st publication was made on the3/
day of August, 202)
2nd publication was made on the
day of
3rd publication was made on the
day of
4th publication was made on the
day of
•
Publication Fee \$ 64.44
Total Publication
Fee
Witness my hand this
day of August 20 22
Subscribed and sworn to before
me this day3/of .August, 20
Carla J. Strand (Notary Public)
(Notary Public)

City of Linn Valley Notice of Hearing

Published in the Linn County News August 31, 2022 (35-1tc)

FUND Towns	Equalitaria	Actual Tay			Charles and the second		Propored
AND THE RESERVE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO I		Rates	Espendium	Rate*	Budget Anthocity for Expenditured	Amount of 2027 Ad Valorem Tex	Entirented T
his lievies	7(1,52)	41,156	817,495	39,406	941.986	571,796	16.6
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							-
and Halver	6,364		18,350		MESS		2.0
who & Resembles					14 JO 72 AS		
THE UNITY	13,640		QIAI		7/5,615		
	169,901	-					
	1,326,468	47.156	1,238,529	39,606		571,796 max Property Press	- 14
net; Trembes	LILIN		23,500		30,000	and Uniques State	11.50
or Exprenditure trial Titu Levind			133.98		1,929,670		
Annual Lorentz							
aluation https://org/ledebiodoms.	10,914,694	L	12410.831		13,596,646		
	2004		2021		2022		
Ismmery 1.							
O Bonds		F	9		11,457,568		
Ismmery 1.	2,401,972	F	2434,500		11,437,968 58,534		



RESOLUTION NO. 118

A RESOLUTION OF THE CITY OF LINN VALLEY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Linn Valley was calculated as 32.389 mills by the Linn County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Linn Valley will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 12, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Linn Valley, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LINN VALLEY:

The City of Linn Valley shall levy a property tax rate exceeding the Revenue Neutral Rate of 32.389 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 12th day of September 2022.

Mayor

Attested:

City Clerk

Roll Call Vote

A Roll Call Vote of the City of Linn Valley, Kansas to Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 12, 2022

Resolution No. 118

Governing Body Member	Yes	No	No Vote
Robert Suppenbach	X		
Lewis Donelson	X		
John Weers	X		
Brenda Muncy	X		
Michael Hemphill	X		
TOTAL	5	0	0

Certified:

Karen Siffring, City Cler