

2025

**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 2025; and  
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

		2025 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
<b>Table of Contents:</b>					
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	6	1,157,132	901,352	
Debt Service	10-113				
Library	12-1220				
Special Highway			206,500		
Parks & Recreation			3,901		
Sewer Utility			512,682		
Public Safety Sales Tax			54,000		
Non-Budgeted Funds					
<b>Totals</b>		xxxxxx	1,934,215	901,352	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					
					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate 32.426

Does budget require a resolution to exceed the Revenue Neutral Rate? YES

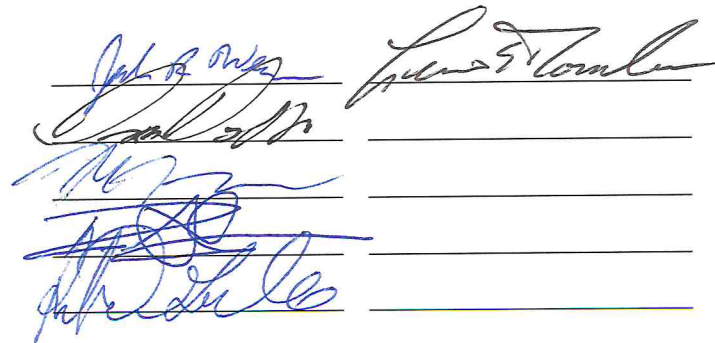
Assisted by: \_\_\_\_\_

Address: \_\_\_\_\_

Email: \_\_\_\_\_

Date Attested: \_\_\_\_\_, 2024

County Clerk



Governing Body

City of Linn Valley

2025

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

Adopted Budget <b>General</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	103,705	21,763	12,780
Receipts:			
Ad Valorem Tax	553,214	767,099	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,322	11,054	
Motor Vehicle Tax	60,605	55,873	59,315
Recreational Vehicle Tax	5,046	3,782	4,388
16/20M Vehicle Tax		608	321
Commercial Vehicle Tax			0
Watercraft Tax		2,646	3,718
Gross Earning (Intangible) Tax			0
Mineral Production Tax			
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax			
Insurance Dividend	9,968	9,600	9,600
Fire Department	15,000	15,000	15,000
Sale of Merchandise	4,080	135	
Franchise Tax	16,738	33,000	55,000
Licenses	8,105	6,550	7,000
Building Permits	55,113	62,000	55,000
Cell Tower Rent	6,701	6,820	6,956
Fines & Fees	53,368	24,000	30,000
Prior Years Personal Property Tax	235	300	200
Real Estate Redemption	14,505	10,000	10,000
Special Utility Assessment	935		
Transfer In	23,777		
In Lieu of Tax (IRB)			
Interest on Idle Funds	3,811	4,000	4,000
Neighborhood Revitalization Rebate			0
Miscellaneous	3,180	100	500
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>836,703</b>	<b>1,012,567</b>	<b>260,998</b>
<b>Resources Available:</b>	<b>940,408</b>	<b>1,034,331</b>	<b>273,778</b>
Expenditures:			
General Government	117,180	230,400	262,500
City Hall Buildings	34,542	53,200	55,000
Municipal Court	24,359	27,325	29,610
Legal Services	64,948	61,400	63,540
Codes Enforcement	129,641	120,633	169,500
Planning & Zoning	0	10,900	16,700

State of Kansas  
City

Police Department			
Vehicles & Equipment	16,177	25,000	25,000
Contractual	683	967	975
Operations	13,986	13,334	15,900
Payroll	262,529	294,620	305,850
Vehicle Operations	17,377	20,358	21,000
Clerk/Admin			
Operations	1,376	2,535	2,750
Payroll	105,783	109,350	108,000
Fire Department	41,646	38,655	54,857
Governing Body	11,589	10,874	11,950
Debt Service	26,829		12,000
Transfers Out:			
Transfer to Cap Improvement	25,000	1,000	1,000
Transfer to Equipment Reserve	25,000	1,000	1,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>918,645</b>	<b>1,021,551</b>	<b>1,157,132</b>
Unencumbered Cash Balance Dec 31	21,763	12,780	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	985,986	1,052,829	1,157,132
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,157,132
Tax Required			883,354
Delinquent Comp Rate: 2.0%			17,998
Amount of 2024 Ad Valorem Tax			<b>901,352</b>

CPA Summary
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City of Linn Valley

2025

**OPTIONAL DETAIL PAGE FOR ANY FUND**

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Government			
Capital Outlay	21,242	35,000	42,000
Insurance	55,884	60,000	68,000
Employee Benefits	355	90,000	100,000
Contractual	7,768	12,000	17,000
Operations	31,543	33,000	35,000
Discretionary	388	400	500
<b>Total</b>	<b>117,180</b>	<b>230,400</b>	<b>262,500</b>
City Hall Buildings			
Contractual	4,052	15,800	15,800
Rent	21,745	19,700	23,000
Operations	1,600	3,700	6,500
Utilities	7,145	14,000	15,000
<b>Total</b>	<b>34,542</b>	<b>53,200</b>	<b>60,300</b>
Municipal Court			
Salaries	12,952	11,450	12,610
Contractual	10,834	15,275	16,400
Operations	573	600	600
<b>Total</b>	<b>24,359</b>	<b>27,325</b>	<b>29,610</b>
Legal Services			
Salaries	64,948	61,400	63,540
<b>Total</b>	<b>64,948</b>	<b>61,400</b>	<b>63,540</b>
Codes Enforcement			
Salaries	93,172	102,823	140,000
Contractual	30,065	11,000	22,000
Operations	5,023	4,310	4,500
Vehicle Operations	1,381	2,500	3,000
<b>Total</b>	<b>129,641</b>	<b>120,633</b>	<b>169,500</b>
Planning & Zoning			
Salaries			
Contractual	0	10,000	15,000
Operations	0	900	1,700
<b>Total</b>	<b>0</b>	<b>10,900</b>	<b>16,700</b>
Fire Department			

Salaries	14,395	14,100	17,607
Contractual	9,048	7,200	8,500
Operations	16,657	9,855	11,250
Vehicles & Equipment	0	0	10,000
Vehicle Operations	1,546	7,500	7,500
Total	<b>41,646</b>	<b>38,655</b>	<b>54,857</b>
Governing Body			
Salaries	9,081	9,174	9,350
Contractual	658	1,000	900
Operations	1,850	700	1,700
Total	<b>11,589</b>	<b>10,874</b>	<b>11,950</b>
Page Total	<b>423,905</b>	<b>553,387</b>	<b>668,957</b>

City of Linn Valley

2025

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

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	138,056	161,301	181,711
Receipts:			
State of Kansas Gas Tax	28,049	23,510	23,490
County Transfers Gas		0	0
Interest on Idle Funds	2,591	2,700	2,700
Miscellaneous	360	100	100
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>31,000</b>	<b>26,310</b>	<b>26,290</b>
<b>Resources Available:</b>	<b>169,056</b>	<b>187,611</b>	<b>208,001</b>
Expenditures:			
Supplies	471	500	500
Maintenance & Repairs	6,460	4,500	205,000
Utilities	824	900	1,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>7,755</b>	<b>5,900</b>	<b>206,500</b>
Unencumbered Cash Balance Dec 31	161,301	181,711	1,501
2023/2024/2025 Budget Authority Amount:	145,208	176,106	206,500

Adopted Budget <b>Parks &amp; Recreation</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,851	3,201	3,551
Receipts:			
Linn County Treasurer	350	350	350
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
<b>Total Receipts</b>	<b>350</b>	<b>350</b>	<b>350</b>
<b>Resources Available:</b>	<b>3,201</b>	<b>3,551</b>	<b>3,901</b>
Expenditures:			
Programs			3,901
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>3,901</b>
Unencumbered Cash Balance Dec 31	3,201	3,551	0
2023/2024/2025 Budget Authority Amount:	2,851	3,551	3,901

CPA Summary

City of Linn Valley

2025

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

Adopted Budget Sewer Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	495,656	527,925	490,851
Receipts:			
Charges to Customers	221,938	282,000	290,000
Lagoon Use	75,400	83,600	86,000
New Installs	7,191	18,000	13,000
Interest on Idle Funds	2,202	15,000	11,000
Miscellaneous	470	2,000	2,000
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>307,201</b>	<b>400,600</b>	<b>402,000</b>
<b>Resources Available:</b>	<b>802,857</b>	<b>928,525</b>	<b>892,851</b>
Expenditures:			
Debt Payment	109,182	109,008	109,182
Administrative	4,903	5,000	40,000
Equipment Repair & Maintenance	24,975	70,145	70,000
Maintenance	24,089	120,000	120,000
Contractual	18,693	28,000	28,000
Professional Services	5,000	10,000	8,000
Operations	48,718	30,000	30,000
Payroll	23,778	25,000	25,000
Utilities	2,529	2,000	2,500
Vehicle Expenses	3,521	3,521	40,000
Buildings		35,000	40,000
Transfer to Sewage Reserve Fund	9,544		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>274,932</b>	<b>437,674</b>	<b>512,682</b>
Unencumbered Cash Balance Dec 31	527,925	490,851	380,169
2023/2024/2025 Budget Authority Amount:	596,169	440,009	512,682

Adopted Budget 0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of 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 Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	0	0	0

CPA Summary
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City of Linn Valley

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Public Safety Sales Tax</b>			
Unencumbered Cash Balance Jan 1	0	0	18,000
Receipts:			
Sales Tax		18,000	36,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>18,000</b>	<b>36,000</b>
<b>Resources Available:</b>	<b>0</b>	<b>18,000</b>	<b>54,000</b>
Expenditures:			
Salaries & Wages			
Employee Benefits			
Public Safety Equipment	0	0	54,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>54,000</b>
Unencumbered Cash Balance Dec 31	0	18,000	0
2023/2024/2025 Budget Authority Amount:	0	36,000	54,000

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>0</b>			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of 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:			
Salaries & Wages			
Employee Benefits			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	0	0	0





2025

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Linn Valley**  
will meet on August 12, 2024 at 6:00 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 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	918,645	36.685	1,021,551	40.174	1,157,132	901,352	38.101
Debt Service							
Library							
Special Highway	7,755		5,900		206,500		
Parks & Recreation					3,901		
Sewer Utility	274,932		437,674		512,682		
Public Safety Sales Tax					54,000		
Non-Budgeted Funds	50,438						
Totals	1,251,770	36.685	1,465,125	40.174	1,934,215	901,352	38.101
<i>Revenue Neutral Rate**</i>							32.426
Less: Transfers	59,544		20,000		2,000		
Net Expenditure	1,192,226		1,445,125		1,932,215		
Total Tax Levied	571,796		767,099		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	15,586,646		19,094,338		23,656,930		

Outstanding Indebtedness,

	2022	2023	2024
January 1,			
G.O. Bonds	11,457,968	11,414,565	12,741,424
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	58,534	43,643	17,067
Total	11,516,502	11,458,208	12,758,491

\*Tax rates are expressed in mills

\*\* Revenue Neutral Rate as defined by KSA 79-2988

**Mendi Cyr**

City Official Title: City Clerk

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE**

The governing body of  
**City of Linn Valley**  
will meet on at at for the purpose of hearing and  
answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

**SUPPORTING COUNTIES**  
Linn County

Revenue Neutral Rate*	32.426	Proposed Tax Rate	38.101
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Tax Rates are expressed in mills  
\* Revenue Netural Rate as defined by KSA 79-2988

City of Linn Valley

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	767,099	59,315	4,388	321	0	3,718
Debt Service						
Library						
TOTAL	767,099	59,315	4,388	321	0	3,718

County Treas Motor Vehicle Estimate 59,315

County Treas Recreational Vehicle Estimate 4,388

County Treas 16/20M Vehicle Estimate 321

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 3,718

Motor Vehicle Factor 0.07732

Recreational Vehicle Factor 0.00572

16/20 Vehicle Factor 0.00042

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00485



City of Linn Valley

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General Fund	Capital Improvement	25,000	10,000	1,000	12-1,118
General Fund	Special Equipment	25,000	10,000	1,000	12-1,117
Sewer	Sewer Reserve	9,544			12-631p
	Totals	59,544	20,000	2,000	
	Adjustments*				
	Adjusted Totals	59,544	20,000	2,000	

\*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Linn Valley

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Lagoons - Temporary Note	6/29/2022	6/1/2026	2.40	6,416,000	6,416,000	12/1		153,984	0	153,984	0
Water - Temporary Note	6/6/2023	12/1/2025	5.00	3,980,000	3,980,000	12/1		199,000	0	199,000	3,980,000
Series 2015A	5/21/2015	5/21/2055	2.75	2,392,000	2,167,652	5/21	5/21	58,471	42,126	57,312	43,445
Series 2015B	5/21/2015	5/21/2025	2.75	200,000	177,772	5/21	5/21	4,889	3,523	4,792	3,633
<b>Total G.O. Bonds</b>					<b>12,741,424</b>			<b>416,344</b>	<b>45,649</b>	<b>415,088</b>	<b>4,027,078</b>
Revenue Bonds:											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>12,741,424</b>			<b>416,344</b>	<b>45,649</b>	<b>415,088</b>	<b>4,027,078</b>

## 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 2024	Payments Due 2024	Payments Due 2025
2019 Charger	11/23/2020	2/17/1900	3.50	21,000	5,000	5,164	0
2019 Ford Escape	2/7/2022	2/17/1900	2.00	27,314	12,067	12,067	0
				Totals	17,067	17,231	0

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

## ROLL CALL VOTE

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

Hearing to Exceed Revenue Neutral Rate held on August 26, 2024

Resolution No. 134

Governing Body Member	Yes	No	No Vote
Richard Gravelle	✓		
Robert Suppenbach	✓		
Michael Hemphill	✓		
Dan Donham	✓		
John Weers	✓		
Total	5	0	0

Certified:

  
Mendi Cyr, City Clerk



Resolution No.134

**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 32.426 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 August 26, 2024 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 32.426 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 26 day of August 2024 and **SIGNED** by the Mayor.

  
\_\_\_\_\_  
Mayor

Attested:

  
\_\_\_\_\_  
City Clerk



## Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF CITY OF LINN VALLEY, HEREBY NOTIFIES THE LINN COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

X

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 38.000. The date of our hearing is August 26, 2024 at 6:00 PM and will be held at 22412 E 2400 Rd. in Linn Valley, Kansas.

No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20\_\_.

WITNESS my hand and official seal on July 10, 2024.

(Seal)



Mendi Cyp

Clerk or Officer of Governing Body