### CERTIFICATE

To the Clerk of Linn County, State of Kansas
We, the undersigned, officers 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 2026; and

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

	2026 Adopted Budget					
				Anobien Dunder	Final Tax Rate	
				Amount of 2025		
		Page	Budget Authority	Ad Valorem Tax	(County Clerk's	
Table of Contents:		No.	for Expenditures	714 (41010111 1411	Use Only)	
Allocation of MVT, RVT, and 16/2	0M Veh Tax	2				
Schedule of Transfers		3				
Statement of Indebtedness		4				
Statement of Lease-Purchases		5				
Fund	K.S.A.					
General	12-101a	6	1,332,875	876,351		
Debt Service	10-113					
Library	12-1220					
			100 (22)			
Special Highway	united the second se		190,632			
Parks & Rec			3,250			
Sewer Utility			647,937			
Public Safety Sales Tax						
			275 414			
Water Utility			375,414			
Non-Budgeted Funds		_	0.550.100	000.051		
Totals		XXXXXX	2,550,108	876,351		
Budget Hearing Notice					County Clerk's Use Only	
Combined Rate and Budget Hearing Notice						
RNR Hearing Notice						
Neighborhood Revitalization					Nov 1, 2025 Total	
					Assessed Valuation	

Assisted by:

Mendi Cyr, City Clerk

Address:

22412 E 2400 Rd

Linn Valley, KS 66040

Email:

mendi.cyr@linnvalleyks.com

Council Meinber

Council Meinber

Council Meinber

Council Meinber

Council Meinber

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

Revenue Neutral Rate

31.278

NO

Page No. 1

Linn Valley

# Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General Fund					
General Fund					
			0	0	
	Totals	0			
	Adjustments*			0	
	Adjusted Totals	0	0]	0	

<sup>\*</sup>Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

# STATEMENT OF INDEBTEDNESS

Linn Valley

nt Due 6	Principal		0	0	helow	44 630	700,11	3,733	0		48,372				0				0	48,372
Amount Due 2026	Interest		153,984	0	ries 2025 GOS	56 117	4 (00	4,092	686,100		900,893				0				0	900,893
Amount Due 2025	Principal		0	3,980,000	I sid by the ser	A2 A45	43,440	3,633	0		4,027,078				0				0	4,027,078
Amount 2025	Interest		153,984	140,405	ollected D&1 is	60 471	30,471	4,792	230,606		588,258				0				0	588,258
Date Due	Principal				od of to he	on on namba														
Date	Interest				o navimente ie	U payments is i														
Beginning Amt Outstanding	Jan 1, 2025		6,416,000	3,980,000	he hains not a series of 8.15,202 No navments is incomined to be collected D&1 is not by the series 2025 GOS helpw	7 004 070	2,064,070	174,248	13,722,000		26,376,318				0				0	26,376,318
Amount	Issued		6,416,000	3,980,000	banitan paind and	s are being remen	2,392,000	200,000	13,722,000											
Interest	%		2.40	5.00	Dlease the Section 2003 bands as	SS 2023 DOLLA	2.73	2.75	5.00											
Date	Retirement		6/1/2026	8/15/2025	The Co	ole: Tile Sell	2/21/2022	5/21/2025	6/1/2028											
Date	Issue		6/29/2022	6/6/2023	Diogen	ricase n	2/21/2013	5/21/2015	7/30/2025											
Tyne of	Debt	General Obligation:	Lagoons-Temporary Note	Water-Temporary Note 2023 (bonds are being redeemed	8/15/2025)		Series 2015A	Series 2015B	New 2025 Water-Temporary Note (Refi Series 2023)		Total G.O. Bonds	Revenue Bonds:	Series 2022		Total Revenue Bonds	Other:			Total Other	Total Indebtedness

2026

FUND PAGE FOR FUNDS WITH A TAX	Prior Year	Current Year	Proposed Budget
Adopted Budget	Actual for 2024	Estimate for 2025	Year for 2026
General Unencumbered Cash Balance Jan 1	20,812	144,087	174,131
	20,012		
Receipts:	734,759	901.352	xxxxxxxxxxxxxxxx
Ad Valorem Tax	3,077		
Delinquent Tax	64,427	65,000	61,757
Motor Vehicle Tax	4,855	5,000	
Recreational Vehicle Tax	4,033	350	266
16/20M Vehicle Tax		330	30
Commercial Vehicle Tax		3,718	3,333
Watercraft Tax		3,710	0,333
Gross Earning (Intangible) Tax			0
Local Sales Tax-Public Safety (Police & Fire)	_		31,000
Franchise Tax	26,736	55,000	21,000
Licenses	8,153	7,000	
Building Permits	75,950	55,000	60,000
Prior Year & Real Estate	17,570	10,200	22,000
11101 1 Out OF YOUR DOUGLO			
Insurance Dividends	7,609	9,600	
Cell Tower Rent	6,836	6,956	6,876
Fines and Fees	36,370	40,000	
Miami County Mutual Aid (Fire Dept.)	15,000	15,000	
	6,000	2-4-1-1	
Sewer Services	0,000		
In Lieu of Tax (IRB) Interest on Idle Funds	6,280	6,500	4,000
Interest on Idle Funds	0,200		0
Neighborhood Revitalization Rebate	5,828	6,500	900
Miscellaneous	3,020	0,000	
Does miscellaneous exceed 10% of Total Rec	1,019,450	1,187,176	282,393
Total Receipts	1,040,262	1,331,263	
Resources Available:	1,040,202	1,001,000	1.00,02
Expenditures:	353,066	421,932	430,000
Administration		169,500	
Codes	111,020	20,000	
Governing Body	16,086	40,000	
Municipal Court	27,069	65,000	
Legal	62,421	369,000	
Police Department	281,627		
Fire Department	37,300	55,000	
Planning & Zoning	7,587	16,700	57,875
Outlay			37,873
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	896,175	1,157,132	1,332,875
Unencumbered Cash Balance Dec 31	144,087		xxxxxxxxxxxxxxx
Oneneumbered Cash Dalante Dec 31	1,052,829	1,157,132	
2024/2025/2026 Budget Authority Amount:	1,032,027	-Appropriated Balance	*,55=,075
	Total Evnandi	ture/Non-Appr Balance	1,332,875
	10M Expendi	Tax Required	
	Dalin amont Comm Dates	0.0%	0
J	Delinquent Comp Rate:	2025 Ad Valorem Tax	
	Willouit of	TOWN I'M I WILLIAM I'M	010001

CPA Summary

OPTIONAL DETAIL PAGE FOR ANY FUND

OPTIONAL DETAIL PAGE FOR	Prior Year	Current Year	Proposed Budget
Adopted Budget Fund - Detail Expend	Actual for 2024	Estimate for 2025	Year for 2026
Expenditures:			
Administration			101000
Salaries	111,110	110,729	126,200
Contractual	202,018	25,866	20,583 15,160
Commodities		6,695	40,000
Operations	33,074	4 000	4,800
Sewer	43	4,800	4,800
Debt Services	3,521		
Capital Outlay/Transfer Out	2 200		
Trans to Equipment Reserve	3,300	148,090	206,743
Total	353,066	140,000	
Codes	100,946	114,750	120,000
Salaries	3,447	12,904	20,000
Contractual	1,080	12,030	10,000
Commodities	5,546		6,000
Operations	3,5 10		50,000
Capital Outlay			4,400
D. C Comings			4,800
Professional Services	111,020	139,684	215,200
Total Governing Body	~~~,0=0		
	9,312	2,510	10,850
Salaries Contractual	4,080	9,700	5,200
Professional Services	0	500	10,000
Commodities		6,100	9,94
Operations	2,694		4,800
Capital Outlay			
Capital Guday			
Total	16,086	18,810	40,79
Municipal Court	:		10.55
Salaries	11,367	10,576	12,55
Contractual	13,581	11,283	19,36
Commodities	50	9,971	14,600
Operations	2,071		11,00
Professional Services			11,000
Capital Outlay		21 020	62,31:
Total	27,069	31,830	02,21.
Legal	62,421	58,695	67,16
Salaries	62,421	20,023	3,1,12
Contractual			
Commodities			
Capital Outlay			
m :	62,421	58,695	67,16
Total	02,122		
Police Department	246,030	245,900	301,85
Salaries	4,234	19,975	14,03
Contractual Commodities	31,363	21,325	29,55
Professional Services		900	17,50
Capital Outlay			
Capital Outlay			
Total	281,627	288,100	362,93
Fire Department			
Salaries	18,652	26,200	26,80
Contractual	1,047	3,175	5,65
Commodities	17,601	30,498	45,70
Professional Services			3,00
Capital Outlay			
			07.70
Total	37,300	59,873	81,15
Planning & Zoning			
Salaries			20.00
Contractual	6,878	8,000	30,00
Commodities/Operations	710	1,150	1,70
Capital Outlay			
		0.7.73	21.50
Total	7,587	9,150	31,70
	2007.55	754 222	1,068,00
Page Total	896,175	754,232	1,000,00

2024 them 1739

# Linn Valley

FUND PAGE FOR FUNDS WITH NO TAX	Prior Year	Current Year	Proposed Budget
Adopted Budget	Actual for 2024	Estimate for 2025	Year for 2026
Special Highway Unencumbered Cash Balance Jan 1	149,515	229,992	167,062
Receipts:			
State of Kansas Gas Tax	34,852	23,570	23,570
County Transfers Gas		0	0
City	47,766		
Transfer In	34,672		
Interest on Idle Funds	3,085		
Miscellaneous	290		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	120,665	23,570	23,570
Resources Available:	270,181	253,562	190,632
Expenditures:			500
Suplies	0	500	500
Maintenance & Repairs	4,864	50,000	154,132
Utilities	653	1,000	1,000
Capital Outlay	34,672	35,000	35,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp		07.500	100 (20
Total Expenditures	40,188	86,500	190,632
Unencumbered Cash Balance Dec 31	229,992	167,062	100 (20
2024/2025/2026 Budget Authority Amount:	176,106	206,500	190,632

Adopted Budget	Prior Year	Current Year	Proposed Budget
Parks & Rec	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	3,201	3,551	2,901
Receipts:			
Linn County Treasurer	350	350	350
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece		270	250
Total Receipts	350	350	350
Resources Available:	3,551	3,901	3,251
Expenditures:			2.222
Programs	0	1,000	3,250
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	0	1,000	3,250
Unencumbered Cash Balance Dec 31	3,551	2,901	<u>l</u>
2024/2025/2026 Budget Authority Amount:	3,551	3,901	3,250

CPA Summary		

2026

FUND PAGE FOR FUNDS WITH NO TAX Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer Utility	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	93,832	9,858	71,438
Receipts:			
Sales	151,550	221,000	250,000
POA Lagoon Use		122,988	175,000
Customer Installation (grinder)		120,445	150,000
Penalities		930	1,500
Interest on Idle Funds	1,675		
Miscellaneous	3,896		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	157,121	465,363	576,500
Resources Available:	250,953	475,221	647,938
Expenditures:			
Contract Services (Page)	0	100,000	100,000
Professional Services	0	20,000	50,000
Administration-Salary	0		20,000
Maintenance Repair (Haynes)	0	100,000	92,937
Commodities	18,133	173,783	175,000
Contractural	113,954	10,000	10,000
Debt Service	109,008	0	0
Capital Outlay	0	0	200,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp		100 =00	(45.025
Total Expenditures	241,096	403,783	647,937
Unencumbered Cash Balance Dec 31	9,858	71,438	(47.005
2024/2025/2026 Budget Authority Amount:	440,009	512,682	647,937

Adopted Budget	Prior Year	Current Year	Proposed Budget
	Actual for 2024	Estimate for 2025	Year for 2026
Public Safety Sales Tax 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	<u>U</u>
Resources Available:	0	0	
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	36,000	54,000	(

CPA Summary			
	*		

2026

FUND PAGE FOR FUNDS WITH NO TAX	Prior Year	Current Year	Proposed Budget
Adopted Budget	Actual for 2024	Estimate for 2025	Year for 2026
Water Utility	Actual for 2024 0	0	187,707
Unencumbered Cash Balance Jan 1	U U	-	107,707
Receipts:	0	187,707	187,707
Sales-Distrubution System	U	107,707	107,707
Penality			
Kansas Water Plan Fee			
Water Salesman (POA/Individual)			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	187,707	187,707
Resources Available:	0	187,707	375,414
Expenditures:			
DISTRIBUTION	0	0	0
Water Fee's	0	0	0
Metered water	0	0	0
Water Fill Station	0	0	0
Administration	0	0	60,000
Capital Outlay	0	0	315,414
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			OFF 414
Total Expenditures	0	197.707	375,414
Unencumbered Cash Balance Dec 31	0	187,707	205 41 4
2024/2025/2026 Budget Authority Amount:	0	0	375,414

CPA Summary		
-		

# NOTICE OF BUDGET HEARING

# The governing body of

Ine governing body of

Linn Vallev

MPLE Notice to County Clerk'!B19CONCATENATE("will meet on ",inputHearing!B18," at ",inputHearing!B20," at ",inputHearing!B22," for the purpose of hearing a 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 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Prior Year Actu						
Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate
	40.174	1,157,132	38.103	1,332,875	876,351	30.410
070,175	1					
40 199	1	86.500		190,632		
40,100	+			3,250		
241.006	-			647,937		
241,096	+	403,703	-			
4.0				375,414		
1 177 459	40.174	1,648,415	38.103			30.410
2,271,102					ue Neutral Rate**	31.278
0		0			4	
1.177.459		1,648,415				
	7 1	901,352			X	
	1 1	23,655,530		28,817,544		
19,094,338	] !	23,655,530		28,817,544	_	
2023		2024		<u>2025</u>		
	7		7	26,376,318		
	-		1	0	7	
	-		7	0	7	
	4		-	0		
	4		-		7	
	_	12,730,471	_	20,270,210	=	
	1,177,459 767,099	896,175 40.174  40,188  241,096  1,177,459 767,099 19,094,338  2023 11,414,565 0 0 43,643 11,458,208	40,188     86,500       1,1000     1,000       241,096     403,783       1,177,459     40.174     1,648,415       0     1,648,415       767,099     901,352       19,094,338     23,655,530       2023     12,741,424       0     0       43,643     17,067       11,458,208     12,758,491	896,175 40.174 1,157,132 38.103  40,188 86,500 1,000 241,096 403,783  1,177,459 40.174 1,648,415 38.103  0 1,177,459 767,099 19,094,338 2023 11,414,565 0 0 0 43,643 11,458,208	September   12   1,157,132   38.103   1,332,875	Sexpenditures   18x Rate   Expenditures   18x Rate   Expenditures   18x Rate   Expenditures   18x Rate   1,157,132   38.103   1,332,875   876,351

Mendi Cyr

City Official Title: City Clerk

<sup>\*\*</sup> Revenue Neutral Rate as defined by KSA 79-2988

# Input Sheet for City Budget Workbook

NA Section			Linn Valley	
Enter city name ("Ci	ty of'):		Linn County	
Enter county name for	ollowed by "County":		Dini County	
		2026	1	
Enter year being bud	lgeted (YYYY):	2020	]	
Enter the following i	nformation from the sources sh	own. This is	nformation will flow th	roughout the budget
worksheets to the ap	propriate locations.		*	
WOI RESIDED TO THE WP		antomod as I	whole numbers only	
	Note: All amounts are to be	entered as v	whole numbers only.	
The input for the fol	lowing comes directly from the	2025 Budge	t, Certificate Page. If h	oudget was amended,
7 F	use the am	ended figur	es.	
			2025	2024
5.8140		Statute	Expenditures	Ad Valorem Tax
Fund Names:		12-101a	1,157,132	901,352
	General	10-113	1,137,132	
	Debt Service			
500 1945 Ven	Library	12-1220		
Fund name for all fund	ds with a tax levy:		I	
	To a const Designated	Voor		901,352
Total Ad Valorem Ta	x Levy Funds for 2025 Budgeted	I cal		302,500
Other (non-tax levy) f	und names:		206,500	
	Special Highway		3,901	
	Parks & Rec		512,682	
	Sewer Utility		54,000	
	Public Safety Sales Tax		54,000	
Single No Tax Levy I	Fund:			
	Water Utility		1,934,215	
Total Expenditures for	or 2025 Budgeted Year		1,954,215	
Non-budgeted funds:				
1				
2				
3		£		
4				
5				
The input	for the following comes directl	y from the 2	025 Budget, Budget Su	mary Page.
1110 111 111			2023 Tax Rate	
			(2024 Column)	
	-	ř	40.174	
	General		70.174	*
	Debt Service			
	Library			
	0			
	0			
	0			
	0	<u> </u>	40 174	18
Total			40.174	1
		1		767,099
Total Tax Levied (20	24 budget column)			19,094,338
Assessed Valuation	(2024 budget column)			17,074,336

# Note: All amounts are to be entered as whole numbers only.

From the County Clerk's Budget	Information	T 544
Total Assessed Valuation for 2025	28,81	7,544
Gross earnings (intangible) tax estimate for 2026		
Neighborhood Revitalization		
Revenue Neutral Rate 31.278	3	
Actual Tax Rates for the 2025 Budget:  Fund	Rate	
General	38.103	
Debt Service		
Library		
0		
0		
0		
0	20,100	
Total	38.103	
Final Assessed Valuation from the November 1, 2024 Abstract	23,65	5,530
From the County Treasurer's Budget Informat	ion - Rudget Year Estimates	
	de Sanger a ser S	1,757
Motor Vehicle Tax Estimate		4.531

From the County Treasurer's Budget Information -	Budget Year Estimates
Motor Vehicle Tax Estimate	61,757
Recreational Vehicle Tax Estimate	4,531
	266
16\20 M Vehicle Tax Estimate	30
Commercial Vehicle Tax Estimate	3,333
Watercraft Tax Estimate	3,333

Computation of Delinquency

Actual Delinquency for 2023 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy\*\*

\*\*Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From Municipal Services Website (Budget Workbooks and	d Tax Estimates)
2026 State Distribution for Kansas Gas Tax	23,570
2026 County Transfers for Gas***	
Adjusted 2025 State Distribution for Kansas Gas Tax	23,570
Adjusted 2025 County Transfers for Gas***	

<sup>\*\*\*</sup>Note: Only used when a portion of the county monies are distributed to the cities under the provisions of K.S.A. 79-3425c

From the 2024 B	Sudget Certificate Page
	2024 Expenditure Amounts
Funds	Budget Authority
General	1,052,829
Debt Service	
Library	
0	
0	
0	
0	
Special Highway	176,106
Parks & Rec	3,551
Sewer Utility	440,009
Public Safety Sales Tax	36,000
0	
0	
Water Utility	

Note: If the 2024 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

### Input Examples **Public Hearing Input Options** City Clerk, City Treasurer, Mayor Official Title: This tab will populate the date, time and location of the public hearing on the selected hearing pages, as well as other required information. Please enter the relevant information in the GREEN cells. August 12, 2025 Please review the sections below to determine which hearing notice best fits the needs of the taxing 7:00 PM or 7:00 AM subdivision. Please contact Municipal Services with questions. Time: WARNING: Prior to providing newspaper with hearing notice, review all of the City Hall Location: information has properly been input and linked to the publication draft. City Hall Available at: Budget Hearing Notice Only Taxing subdivisions that do not require a hearing to exceed the revenue neutral rate or will hold/publish the rate hearing Official Name: Mendi Cyr separately from the budget hearing, please complete the information in green cells of the "Budget Hearing Notice Official Title: City Clerk Only" section. Date: 8-11-2025 Reminder: The notice of hearing must be published at least 10 days prior to hearing date Time: 6:00pm You will print the tab "Budget Hearing Notice" and publish this notice in the newspaper at least 10 days prior to the Location: Linn Valley City Hall budget hearing. Budget Available at: City Hall Combined Revenue Neutral Rate & Budget Hearing Notice Taxing subdivisions that wish to hold a hearing to exceed the Official Name: Mendi Cyr revenue neutral rate in conjunction with the regular budget hearing should complete the green cells in the section called Official Title: City Clerk "Combined Rate & Budget Hearing Notice". Date: 8-11-2025 Reminder. The notice of hearing must be published at least 10 days prior to hearing date Time: 6:00pm You will print the tab called "Combined Rate-Bud Hearing Notice" and publish this notice in the newspaper at least 10 days prior to the hearing date. Addittionally, the taxing subdivision will publish a notice of hearing to exceed the RNR Location: City Hall to their website (if maintained). Budget Available at: City Hall Hearing to Exceed the Revenue Neutral Rate Notice Only If the taxing subdivisin wishes to hold or publish the hearing to Date exceed the revenue neutral rate separate from the budget hearing, the subdivision may choose the alternate publication "Hearing to Exceed the Revenue Neutral Rate". Note: If using published at least 10 days prior to hearing date Reminder: The notice of hearing must b

this option, the subdivision MUST also publish the buget