

2026

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		
			Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:					
Allocation of MVT, RVT, and 16/20M Veh Tax		Page No. 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				
Special Highway			190,632		
Parks & Rec			3,250		
Sewer Utility			647,937		
Public Safety Sales Tax					
Water Utility			375,414		
Non-Budgeted Funds					
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		

Revenue Neutral Rate 31.278

Does budget require a resolution to exceed the Revenue Neutral Rate? NO

Assisted by:
Mendi Cyr, City Clerk

Address:
22412 E 2400 Rd
Linn Valley, KS 66040
Email:
mendi.cyr@linnvalleyks.com

Date Attested: , 2025

County Clerk

Governing Body

[Handwritten Signatures]
Mayor
Council President
Council Member
Council Member
Council Member

Schedule of Transfers

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

Linn Valley

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation: Lagoons-Temporary Note 2023 Water-Temporary Note 2023 (bonds are being redeemed 8/15/2025)	6/29/2022 6/6/2023	6/1/2026 8/15/2025	2.40 5.00	6,416,000 3,980,000	6,416,000 3,980,000			153,984 140,405	0 3,980,000	153,984 0	0 0
Please note: The Series 2023 bonds are being retired as of 8-15-2025. No payments is required to be collected. P&I is paid by the series 2025 GOS below.											
Series 2015A	5/21/2015	5/21/2055	2.75	2,392,000	2,084,070			58,471	43,445	56,117	44,639
Series 2015B	5/21/2015	5/21/2025	2.75	200,000	174,248			4,792	3,633	4,692	3,733
New 2025 Water-Temporary Note (Refi Series 2023)	7/30/2025	6/1/2028	5.00	13,722,000	13,722,000			230,606	0	686,100	0
Total G.O. Bonds Revenue Bonds: Series 2022					26,376,318			588,258	4,027,078	900,893	48,372
Total Revenue Bonds Other:					0			0	0	0	0
Total Other					0			0	0	0	0
Total Indebtedness					26,376,318			588,258	4,027,078	900,893	48,372

Linn Valley

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY[illegible]

CPA Summary

Linn Valley

2026

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Administration			
Salaries	111,110	110,729	126,200
Contractual	202,018	25,866	20,583
Commodities		6,695	15,160
Operations	33,074		40,000
Sewer	43	4,800	4,800
Debt Services	3,521		
Capital Outlay/Transfer Out			
Trans to Equipment Reserve	3,300		
Total	353,066	148,090	206,743
Codes			
Salaries	100,946	114,750	120,000
Contractual	3,447	12,904	20,000
Commodities	1,080	12,030	10,000
Operations	5,546		6,000
Capital Outlay			50,000
			4,400
Professional Services			4,800
Total	111,020	139,684	215,200
Governing Body			
Salaries	9,312	2,510	10,850
Contractual	4,080	9,700	5,200
Professional Services	0	500	10,000
Commodities		6,100	9,948
Operations	2,694		4,800
Capital Outlay			
Total	16,086	18,810	40,798
Municipal Court			
Salaries	11,367	10,576	12,550
Contractual	13,581	11,283	19,365
Commodities	50	9,971	14,600
Operations	2,071		4,800
Professional Services			11,000
Capital Outlay			
Total	27,069	31,830	62,315
Legal			
Salaries	62,421	58,695	67,165
Contractual			
Commodities			
Capital Outlay			
Total	62,421	58,695	67,165
Police Department			
Salaries	246,030	245,900	301,850
Contractual	4,234	19,975	14,033
Commodities	31,363	21,325	29,550
Professional Services		900	17,500
Capital Outlay			
Total	281,627	288,100	362,933
Fire Department			
Salaries	18,652	26,200	26,800
Contractual	1,047	3,175	5,650
Commodities	17,601	30,498	45,700
Professional Services			3,000
Capital Outlay			
Total	37,300	59,873	81,150
Planning & Zoning			
Salaries			
Contractual	6,878	8,000	30,000
Commodities/Operations	710	1,150	1,700
Capital Outlay			
Total	7,587	9,150	31,700
Page Total	896,175	754,232	1,068,004

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1739

Linn Valley

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2024	Estimate for 2025	Year for 2026
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:			
Supplies	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			
Total Expenditures	40,188	86,500	190,632
Unencumbered Cash Balance Dec 31	229,992	167,062	0
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			
Total Receipts	350	350	350
Resources Available:	3,551	3,901	3,251
Expenditures:			
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	1
2024/2025/2026 Budget Authority Amount:	3,551	3,901	3,250

CPA Summary

2026

Linn Valley

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Sewer Utility			
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
Penalties		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			
Total Expenditures	241,096	403,783	647,937
Unencumbered Cash Balance Dec 31	9,858	71,438	1
2024/2025/2026 Budget Authority Amount:	440,009	512,682	647,937

Adopted Budget Public Safety Sales Tax	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 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	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

CPA Summary

2026

NOTICE OF BUDGET HEARING

The governing body of
Linn Valley

AMPLE 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.

FUND	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	896,175	40.174	1,157,132	38.103	1,332,875	876,351	30.410
Debt Service							
Library							
Special Highway	40,188		86,500		190,632		
Parks & Rec			1,000		3,250		
Sewer Utility	241,096		403,783		647,937		
Public Safety Sales Tax							
Water Utility					375,414		
Non-Budgeted Funds							
Totals	1,177,459	40.174	1,648,415	38.103	2,550,108	876,351	30.410
Revenue Neutral Rate**							31.278
Less: Transfers	0		0		0		
Net Expenditure	1,177,459		1,648,415		2,550,108		
Total Tax Levied	767,099		901,352		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	19,094,338		23,655,530		28,817,544		

Outstanding Indebtedness,

	2023	2024	2025
January 1,			
G.O. Bonds	11,414,565	12,741,424	26,376,318
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	43,643	17,067	0
Total	11,458,208	12,758,491	26,376,318

*Tax rates are expressed in mills

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

Mendi Cyr

City Official Title: City Clerk

Input Sheet for City Budget Workbook

Enter city name ("City of ____"):

Linn Valley

Enter county name followed by "County":

Linn County

Enter year being budgeted (YYYY):

2026

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

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

The input for the following comes directly from the 2025 Budget, Certificate Page. If budget was amended, use the amended figures.

Fund Names:		2025 Expenditures	2024 Ad Valorem Tax
General	12-101a	1,157,132	901,352
Debt Service	10-113		
Library	12-1220		
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax Levy Funds for 2025 Budgeted Year			901,352

Other (non-tax levy) fund names:

Special Highway	206,500
Parks & Rec	3,901
Sewer Utility	512,682
Public Safety Sales Tax	54,000

Single No Tax Levy Fund:

Water Utility	
	1,934,215

Total Expenditures for 2025 Budgeted Year

Non-budgeted funds:

1	Equipment Reserve
2	Capital Improvement Reserve
3	
4	
5	

The input for the following comes directly from the 2025 Budget, Budget Sumary Page.

		2023 Tax Rate (2024 Column)
General		40.174
Debt Service		
Library		
	0	
	0	
	0	
	0	
Total		40.174

Total Tax Levied (2024 budget column)	767,099
Assessed Valuation (2024 budget column)	19,094,338

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

From the County Clerk's Budget Information	
Total Assessed Valuation for 2025	28,817,544
Gross earnings (intangible) tax estimate for 2026	
Neighborhood Revitalization	

Revenue Neutral Rate 31.278

Actual Tax Rates for the 2025 Budget:

Fund	Rate
General	38.103
Debt Service	
Library	
0	
0	
0	
0	
Total	38.103

Final Assessed Valuation from the November 1, 2024 Abstract 23,655,530

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

***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 Budget Certificate Page	
Funds	2024 Expenditure Amounts 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.

Public Hearing Input Options

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.

Please review the sections below to determine which hearing notice best fits the needs of the taxing subdivision. Please contact Municipal Services with questions.

WARNING: Prior to providing newspaper with hearing notice, review all of the information has properly been input and linked to the publication draft.

Input Examples

Official Title:

Date:

Time:

Location:

Available at:

Budget Hearing Notice Only

Official Name:

Official Title:

Date:

Time:

Location:

Budget Available at:

Reminder: The notice of hearing must be published at least 10 days prior to hearing date.

Taxing subdivisions that do not require a hearing to exceed the revenue neutral rate or will hold/publish the rate hearing separately from the budget hearing, please complete the information in green cells of the "Budget Hearing Notice Only" section.

You will print the tab "Budget Hearing Notice" and publish this notice in the newspaper at least 10 days prior to the budget hearing.

Combined Revenue Neutral Rate & Budget Hearing Notice

Official Name:

Official Title:

Date:

Time:

Location:

Budget Available at:

Reminder: The notice of hearing must be published at least 10 days prior to hearing date.

Taxing subdivisions that wish to hold a hearing to exceed the revenue neutral rate in conjunction with the regular budget hearing should complete the green cells in the section called "Combined Rate & Budget Hearing Notice".

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. Additionally, the taxing subdivision will publish a notice of hearing to exceed the RNR to their website (if maintained).

Hearing to Exceed the Revenue Neutral Rate Notice Only

Date:

Time:

Location:

Reminder: The notice of hearing must be published at least 10 days prior to hearing date.

If the taxing subdivision wishes to hold or publish the hearing to 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 this option, the subdivision MUST also publish the budget hearing notice.