LINN COUNTY

2025

State of Kansas
County

CERTIFICATE

To the Clerk of LINN COUNTY, State of Kansas
We, the undersigned officers of
LINN COUNTY
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.

Table of Contents:		Page No	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	14,020,764	5,386,208	15.115
Debt Service	10-113	7	1,285,696		
Road & Bridge	68-5,101	8	4,679,500	3,542,489	9.941
Appraiser	19-436	9	502,750	468,052	1.314
Elderly	12-1680	9	233,000	108,882	.306
Employee Benefits	12-16,102	10	4,679,550	3,911,140	10.976
Health Dept.	65-204	10	496,018	87,141	.245
Fair Association	2-131b	11	128,000	121,484	.341
Capital Improvement	19-120	11			
Reappraisal		12	27,290		
911 Telephone Tax		13	263,217		
Special Alcohol		13	5,000		
DARE & SRO		14	1,406		
Special Parks & Recreation		14	2,450		
County Health Capital Outlay		15	20,000		
Linn County 911		15			
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Non-Budgeted Funds-C		18			
Totals		xxxxxx	26,444,642	13,625,396	38.238

Budget Hearing Notice		
Budget Hearing Notice 2		
Combined Rate and Budget Hearing	25	
Combined Rate and Budget Hearing 2	25a	
RNR Hearing Notice	26	
Neighborhood Revitalization		

County Clerk's Use Only
356,744,726
Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	38.241
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
David L. Lamb
Address:
PO Box 350
Mound City, KS 66056
Email:
dlamb@linncountyks.com

Attest: 11-30 2024
County Clerk

SEAL

Governing Body

CPA Summary

Page No. 1

State of Kansas
County Special District

LINN COUNTY

2025

CERTIFICATE (2)

Table of Contents:	K.S.A.	Page No	Expenditures	Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: County Clerk's Use Only: Nov. 1 Final Assessed Valuation	2025 Adopted Budget: Final Tax Rate*	Revenue Neutral Rate	Does budget require a resolution to exceed RNR?
Special District/Fund								
Rural Fire District #1	19-3610	19	666,248	491,804	315,884,923	1.561	1.561	NO
Spec FireEquip Replacement	19-3623e	20	655,808	0				NO
Cemetery District #1	17-1330	21	13,350	11,682	193,118,772	.061	.058	YES
Cemetery District #4	17-1330	22	21,300	15,435	17,808,046	.867	.755	YES
Cemetery District #5	17-1330	23	13,360	11,963	9,171,847	1.304	1.009	YES
Sewer District #1	19-27a03	24	99,241	0				NO
			0	0				NO
			0	0				NO
			0	0				NO
			0	0				NO
			0	0				NO
			0	0				NO
			0	0				NO
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			0	0				NO
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			0	0				NO
			0	0				NO
			0	0				NO
			0	0				NO
			0	0				NO

Attest: 11-30-24 2024
County Clerk

SEAL

Page No 1a

PROOF OF PUBLICATION

State of Kansas, Linn County, ss.

JACQUELYN L TAYLOR

of lawful age being duly sworn upon oath states that Jacquelyn L Taylor is the [ ] PUBLISHER [ ] 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 the 21st day of August 2024
2nd publication was made on the ..... day of .....
3rd publication was made on the ..... day of .....
4th publication was made on the ..... day of .....

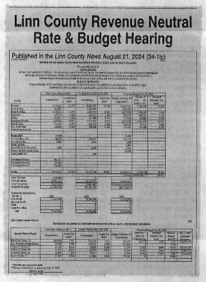
Publication Fee ..... $ 66.00
Total Publication Fee $66.00

Witness my hand this 21st day of August 20 24
Subscribed and sworn to before me this day 21 of Aug 20 24
Meredith Johnson (Notary Public)

MEREDITH JOHNSON
NOTARY PUBLIC
STATE OF KANSAS
My App. Exp. 9/1/27

Linn County Revenue Neutral Rate & Budget Hearing

Published in the Linn County News August 21, 2024 (34-1tc)



Roll Call Vote

A Roll Call Vote of the Linn County Commissioners To Levy a Property Tax Exceeding the Revenue Neutral Rate for the Linn County and Linn County Special Districts Budgets

Hearing to Exceed Revenue Neutral Rate held on September 3, 2024

Resolution No. 2024-25

Governing Body Member	Yes	No	No Vote
Danny McCullough	X		
Jim Johnson	X		
Jason Hightower	X		
TOTAL			

Certified:
David L. Lamb, Linn County Clerk

LINN COUNTY CLERK SEAL LINN COUNTY, KANSAS

Resolution No. 2024-25

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

WHEREAS, the Revenue Neutral Rate for the County of Linn was calculated as 38.241 mills by the Linn County Clerk; and

WHEREAS, the Revenue Neutral Rate for the Linn County Rural Fire Dist. #1 was calculated as 1.561 mills by the Linn County Clerk; and

WHEREAS, the Revenue Neutral Rate for the Linn County Cemetery Dist. #1 was calculated as 0.058 mills by the Linn County Clerk; and

WHEREAS, the Revenue Neutral Rate for the Linn County Cemetery Dist. #4 was calculated as 0.755 mills by the Linn County Clerk; and

WHEREAS, the Revenue Neutral Rate for the Linn County Cemetery Dist. #5 was calculated as 1.009 mills by the Linn County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 3, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of Linn, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate for Cemetery Dist. #1, Cemetery Dist. #4, and Cemetery Dist. #5.

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

The County of Linn shall levy a property tax rate exceeding the Revenue Neutral Rate of 0.058 mills for Cemetery Dist. #1, 0.755 mills for Cemetery Dist. #4, and 1.009 mills for Cemetery Dist. #5.

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 3rd day of September, 2025 and SIGNED by the Governing Body.

Attested:
County Clerk

LINN COUNTY CLERK SEAL LINN COUNTY, KANSAS

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF LINN COUNTY, 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 40.992. The date of our hearing is September 3, 2024 at 11:00 AM and will be held at the Courthouse Annex, 306 Main St., address in Mound City, 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 8, 2024.

LINN COUNTY CLERK Seal SEAL LINN COUNTY, KANSAS

Clerk or Officer of Governing Body

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF LINN COUNTY for the LINN COUNTY SPECIAL DISTRICTS, 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 rates are: Linn County Fire District #1, 2.055; Cemetery District #1, 0.060; Cemetery District #4, 0.867; and Cemetery District #5, 1.305. The date of our hearing is September 3, 2024 at 11:00 AM and will be held at the Courthouse Annex, 306 Main St., address in Mound City, 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 19, 2024.

LINN COUNTY CLERK (Seal) SEAL LINN COUNTY, KANSAS

Clerk or Officer of Governing Body

CERTIFICATE (2)

Table of Contents:		Page No.	2025 Proposed Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	November 1st Valuation	Final Tax Rate (County Clerk's Use Only)
Special District Funds	K.S.A.					
Rural Fire District #1	19-3610	19	666,248	491,804		
Special Fire Equipment Replacement	19-3623e	20	655,808	0		
Cemetery District #1	17-1330	21	13,350	11,682		
Cemetery District #4	17-1330	22	21,300	15,435		
Cemetery District #5	17-1330	23	13,360	11,963		
Sewer District #1	19-27a03	24	99,241	0		
TOTALS		xxxxxx	1469307	530884		

Attest: _____, 2024

_____
County Clerk

CPA Summary

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	6,039,004	227,428	9,519	14,796	12,456	6,933
Debt Service						
Road & Bridge	3,550,270	133,702	5,596	8,698	7,324	4,075
Appraiser	420,090	15,821	662	1,029	867	482
Elderly	111,372	4,194	176	273	230	128
Employee Benefits	3,288,962	123,862	5,184	8,058	6,785	3,775
Health Dept.	94,187	3,547	148	231	194	108
Fair Association	121,521	4,576	192	298	251	139
Capital Improvement						
TOTAL	13,625,406	513,130	21,477	33,383	28,107	15,640

County Treas Motor Vehicle Estimate 513,130

County Treas Recreational Vehicle Estimate 21,477

County Treas 16/20M Vehicle Estimate 33,383

County Treas Commercial Vehicle Tax Estimate 28,107

County Treas Watercraft Tax Estimate 15,640

Motor Vehicle Factor 0.03766

Recreational Vehicle Factor 0.00158

16/20M Vehicle Factor 0.00245

Commercial Vehicle Factor 0.00206

Watercraft Factor 0.00115

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	Nox.Weed Eradication	5,000			2-1318
General	Equipment Reserve	229,000			19-119
Road & Bridge	Special Machinery	750,000			68-141g
Road & Bridge	Special Road & Bridge	-			79-1413a
Appraiser	Reappraisal Reserve				79-1413a
Rural Fire	SpecFireEquipReplacem	250,000	50,000	30,000	19-119
Elderly	Equipment Reserve				19-119
ARPA Grant	Employee Benefits				12-16,102
General	Capital Improvement				19-120
Linn County 911	911 Telephone Tax				
	Total	1234000	50000	30000	
	Adjustments*		50,000	30,000	
	Adjusted Totals	1234000	0	0	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Sales Tax GO Bonds	6/12/2019	7/1/2050	3.09	17,315,000	12,765,000	1/1 & 7/1	7/1	440,669	270,000	426,794	285,000
Series 2019											
Sales Tax GO Bonds	12/1/2023	7/1/1934	4.90	3,800,000	3,800,000	1/1 & 7/1	7/1	189,207	315,000	163,903	260,000
Series 2023											
Total G.O. Bonds					**16,565,000**			**629,876**	**585,000**	**590,696**	**545,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**16,565,000**			**629,876**	**585,000**	**590,696**	**545,000**

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 On Jan 1, 2024	Payments Due 2024	Payments Due 2025
				Totals	**0**	**0**	**0**

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

LINN COUNTY 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,363,517	5,989,823	5,152,667
Receipts:			
Ad Valorem Tax	6,575,421	6,039,004	xxxxxxxxxxxxxxx
Delinquent Tax	77,991	62,723	
Motor Vehicle Tax	316,071	246,182	227,428
Recreational Vehicle Tax	13,547	10,117	9,519
16/20M Vehicle Tax		17,117	14,796
Commercial Vehicle Tax		15,197	12,456
Watercraft Tax		5,182	6,933
Gross Earnings (Intangible) Tax			0
Severance Tax	417		
Local Alcoholic Liquor	2,104	2,200	2,383
Compensating Use Tax			
Local Sales Tax			
In Lieu of Taxes		8,977	2,468
Interest on Delinquent Taxes	94,997	88,000	90,000
State & Federal Grants	10,911	25,391	500
Sheriff Office Grants	7,269	161,264	7,500
Emergency Preparedness Grants			
KDOT Grants			
Governor's Office Grant			
Licenses & Fees		15	
Beer & Private Club Licenses	75	75	75
Mortgage Registration Fees			
Officer's Fees	125,871	124,370	124,000
Wildlife & Parks Fees	41	40	40
Filing Fees	920	4,304	500
Other Fees & Permits	65,403	63,193	60,000
Treasurer's Advertising Fees	35,356	25,000	25,000
Sanitation Permits	10,321	10,311	10,000
Vehicle Inspection Fees			
Use of Money & Property			
Building Rent	1,950	2,000	2,000
Sale of Equipment	905		
Park User Fees	285,146	250,000	250,000
Marina & Park Fees	23,941	20,000	20,000
Loan & Interest Payments			
Other			
Reimbursed Expenses-Tax Sale			
Reimbursed Expenses	96,475	10,000	10,000
Reimbursed Expenses-Election			
Reimbursed Expenses-RNR Notices		14,000	14,000
Prior Year's Canceled Warrants			
Transfers (In)	650		
Mapping/GIS Dept. Sales	1,032	1,500	1,500
CD Landfill & Solid Waste Fees	186,093	205,235	190,000
Residual Equity Transfer (Special Auto)			
Sales	55,815		
Airport-Fuel Sales	6,734		
Airport-Sale of Lots			
Airport-Grants			
SRO Income	63,500	60,000	60,000
SPARK/CARES Act Reim			
Sale of Land-Industrial Park			
Land Leases	26,478	25,000	25,000
Prisoner Housing	1,008,773	1,323,263	1,400,000
Prior Year's Warrants			
Wildlife & Parks Prosecution			
In Lieu of Taxes (IRB)			
Interest on Idle Funds	245,221	974,091	950,000
Neighborhood Revitalization Rebate			0
Miscellaneous	20,536	5,000	5,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,359,967**	**9,798,751**	**3,521,098**
Resources Available:	**14,723,484**	**15,788,574**	**8,673,765**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	14,723,484	15,788,574	8,673,765
Expenditures:			
County Commissioners	84,908	90,759	94,145
County Clerk	153,042	173,686	171,950
County Treasurer	228,657	290,044	318,575
County Attorney	385,105	378,500	392,760
Register of Deeds	133,868	155,970	156,359
County Sheriff	3,139,536	4,007,295	4,185,968
Custodians	134,685	148,520	165,500
EMS	0	17	12,000
District Court	194,212	195,300	195,300
Courthouse General	435,538	505,855	535,850
Juvenile Intake Program	58,276	62,892	10,000
Emergency Management	118,527	131,050	153,479
Planning & Zoning	95,223	79,053	99,635
County Counselor	197,482	102,958	100,000
Contingency	250,165	674,746	2,526,261
Capital Outlay-Windfall	190,607	250,000	1,300,000
Ambulance	905,171	1,115,209	1,119,000
Noxious Weed	164,420	192,470	198,745
Election	90,852	127,380	123,550
Economic Development	106,457	104,915	117,817
Conservation District	43,000	43,000	43,000
4-H Building	20,767	26,190	29,000
Fair Board	18,000	21,000	23,000
Historical Society	40,000	40,000	50,000
County Park	312,430	407,137	423,932
Special Building	13,644	89,404	155,000
Mental Retardation-TriKo	80,099	59,000	49,385
Mental Health-SEK	115,718	68,000	70,040
Solid Waste	659,235	729,120	776,450
GIS/Mapping	155,242	168,557	216,263
Other	0	0	0
IT	151,140	190,230	188,300
Airport	57,656	7,649	19,500
Road & Bridge	0	0	0
Services for the Aged	0	0	0
Soil Conservation	0	0	0
Solid Waste	0	0	0
Tort Liability	0	0	0
Cultural	0	0	0
Other	0	0	0
Subtotal	8,733,661	10,635,907	14,020,764
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,733,661**	**10,635,907**	**14,020,764**
Unencumbered Cash Balance Dec 31	5,989,823	5,152,667	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	12,313,184	13,583,296	14,020,764
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,020,764
		Tax Required	5,347,000
	Delinquent Comp Rate:	0.7%	39,208
		Amount of 2024 Ad Valorem Tax	5,386,208

CPA Summary

FUND PAGE - GENERAL DETAIL
Adopted Budget
General Fund - Detail Expenditures

	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures			
County Commissioners			
Salaries	90,843	90,190	91,750
Contractual	5,688	5,138	5,500
Commodities	2,160	600	500
Capital Outlay			
Total	98,908	95,728	96,140
County Clerk			
Salaries	145,765	150,500	156,450
Contractual	7,648	10,145	10,500
Commodities	1,095	1,600	4,500
Capital Outlay		500	1,000
Total	154,042	162,000	172,950
County Treasurer			
Salaries	175,526	210,600	230,525
Contractual	35,836	40,145	47,500
Commodities	10,702	10,955	16,400
Capital Outlay	1,000	500	1,000
Total	223,077	262,200	295,425
County Attorney			
Salaries	157,040	160,000	165,760
Contractual	61,248	31,000	30,000
Commodities	8,589	8,500	9,500
Capital Outlay	1,432	4,000	1,500
Total	228,309	203,500	206,760
Register of Deeds			
Salaries	120,064	134,175	145,450
Contractual	7,948	11,000	10,000
Commodities	2,450	1,500	1,000
Capital Outlay		5,000	0
Total	130,464	150,676	156,450
Sheriff			
Salaries	1,546,612	1,745,189	2,055,562
Contractual	396,596	528,115	533,865
Commodities	202,095	331,000	602,500
Capital Outlay	140,480	140,000	152,000
Total	2,285,783	2,803,304	3,343,927
Coroners			
Salaries	111,158	134,210	141,200
Contractual	5,024	2,000	2,000
Commodities	1,824	1,500	1,500
Capital Outlay	10,000	0	10,000
Total	130,005	140,120	165,500
EMS			
Salaries	0		
Contractual	0	15	9,000
Commodities	0		1,000
Capital Outlay	0		10,000
Total	0	15	10,000
Total - Page 6b	**4,250,802**	**5,214,751**	**5,497,237**

FUND PAGE - GENERAL
Adopted Budget
General Fund - Detail Expend

	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures			
District Court			
Salaries			
Contractual	147,606	170,500	170,500
Commodities	12,186	15,000	15,000
Capital Outlay	9,546	20,000	50,000
Total	169,332	185,500	235,500
Court House General			
Salaries	43,648	40,500	46,250
Contractual	550,326	482,500	430,500
Commodities	35,003	44,232	45,000
Capital Outlay	89,841	30,000	30,000
Total	618,318	596,897	551,500
Juvenile Intake Program			
Salaries			
Contractual	58,476	60,000	50,000
Commodities			
Capital Outlay			
Total	58,476	60,000	50,000
Emergency Management			
Salaries	76,350	71,600	83,370
Contractual	37,736	36,000	37,100
Commodities	16,608	23,620	23,000
Capital Outlay	30,000	22,000	30,000
Total	159,527	153,050	173,470
Planning & Zoning			
Salaries	90,330	97,500	94,250
Contractual	40,642	32,116	30,000
Commodities	1,237	1,310	2,500
Capital Outlay	9,833	7,000	10,000
Total	141,223	137,925	136,750
County Counselor			
Salaries	90,260	31,000	0
Contractual	97,374	81,450	100,000
Commodities	9,623	500	0
Capital Outlay			0
Total	197,492	102,950	100,000
Contingency			
Salaries	20,596	4,000	150,000
Contractual	120,488	320,000	1,693,565
Commodities	0	976	1,000
Capital Outlay	2,000	150,000	475,000
Total	250,245	474,736	2,320,565
Capital Outlay-Windfall			
Salaries			
Contractual			
Commodities			
Capital Outlay	140,647	230,000	1,300,000
Total	140,647	230,000	1,300,000
Total - Page 6c	**1,340,819**	**2,001,855**	**4,518,235**

FUND PAGE - GENERAL
Adopted Budget
General Fund - Detail Expend

	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures			
Jurisdictory			
Salaries			
Contractual	948,289	1,114,000	1,113,000
Commodities	880	1,109	1,000
Capital Outlay		1,500	1,000
Total	949,171	1,121,109	1,115,000
Noxious Weed			
Salaries	87,790	94,420	101,760
Contractual	12,511	20,500	21,500
Commodities	39,123	30,000	30,500
Capital Outlay	10,000	10,000	10,000
Total	149,424	152,920	163,760
Elections			
Salaries	82,031	86,500	90,500
Contractual	33,430	66,600	47,250
Commodities	1,873	15,000	11,000
Capital Outlay	10,000	11,000	11,000
Total	95,033	121,100	119,250
Economic Development			
Salaries	62,160	58,315	68,315
Contractual	28,173	27,200	30,185
Commodities	1,439	3,000	3,000
Capital Outlay	15,000	20,000	10,000
Total	106,427	108,515	111,631
Conservation District			
Salaries			
Contractual	10,000	10,000	10,000
Commodities			
Capital Outlay			
Total	10,000	10,000	10,000
4-H Building			
Salaries			
Contractual	14,864	19,326	20,000
Commodities	2,910	2,000	2,000
Capital Outlay	2,753	1,500	5,000
Total	20,767	21,326	27,000
Fair Board			
Salaries			
Contractual	10,000	20,000	20,000
Commodities			
Capital Outlay			
Total	10,000	21,000	21,000
Contract Security			
Salaries			
Contractual	40,000	40,000	30,000
Commodities			
Capital Outlay			
Total	40,000	40,000	30,000
Total - Page 6d	**1,298,467**	**1,670,110**	**1,704,132**

FUND PAGE - GENERAL
Adopted Budget
General Fund - Detail Expend

	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures			
County Park			
Salaries	120,784	166,175	170,910
Contractual	160,580	145,500	146,000
Commodities	85,005	97,000	75,000
Capital Outlay	41,400	40,000	50,000
Total	312,458	402,337	421,910
Special Building			
Salaries	1,490	2,135	0
Contractual	5,930	20,000	45,000
Commodities	5,230	5,170	10,000
Capital Outlay		35,000	100,000
Total	12,648	80,400	155,000
Flood Remediation Fdl(s)			
Salaries			
Contractual	80,000	50,000	49,500
Commodities			
Capital Outlay			
Total	80,000	50,000	49,500
Flood Health SEK			
Salaries			
Contractual	133,750	60,000	70,000	
Commodities			
Capital Outlay			
Total	133,750	60,000	70,000
Solid Waste			
Salaries	206,702	214,120	226,926
Contractual	239,110	160,000	157,000
Commodities	107,396	145,000	140,000
Capital Outlay	267,211	50,000	50,000
Total	620,219	569,120	574,450
Engineering			
Salaries	130,927	149,057	170,565
Contractual	10,007	20,120	23,000
Commodities	5,306	4,000	4,000
Capital Outlay	10,000	6,320	6,500
Total	155,241	180,377	204,065
Other			
Contractual			
Total	0	0	0
Air			
Salaries	149,197	149,197	161,060
Contractual	10,190	13,000	13,700
Commodities	14,953	20,000	15,000
Capital Outlay	833	10,000	10,500
Total	175,148	192,197	200,260
Airport			
Salaries			
Contractual	7,227	7,695	9,500
Commodities	330	0	1,000
Capital Outlay	50,000	0	40,000
Total	57,676	7,695	50,500
Total - Pagebe	**1,545,164**	**1,715,896**	**1,898,870**

FUND PAGE - GENERAL
Adopted Budget
General Fund - Detail Expend

	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures			
Road & Bridge			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Aid for the Aged			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Soil Conservation			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Solid Waste			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Tort Liability			
Contractual			
Judgments			
Total	0	0	0
Library			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Other			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 6f	0	0	0
Total - Page 6b	4,250,802	5,214,751	5,497,237
Total - Page 6c	1,340,819	2,001,855	4,520,325
Total - Page 6d	1,298,467	1,670,110	1,704,132
Total - Page 6e	1,545,164	1,715,896	1,898,870
Total - Detail Expenditures**	**8,735,041**	**10,623,307**	**13,620,564**

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amount.

LINN COUNTY 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,327,614	1,764,557	1,773,059
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Sales Tax Revenue	1,348,974	1,223,378	1,250,000
Reimbursed Expense		138,181	
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,348,974**	**1,361,559**	**1,250,000**
Resources Available:	**2,676,588**	**3,126,117**	**3,023,059**
Expenditures:			
Bond Principal	330,000	345,000	285,000
Bond Interest	582,031	503,850	426,794
Bond Principal	0	315,000	260,000
Bond Interest	0	189,207	163,903
Contractual Expense			150,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**912,031**	**1,353,057**	**1,285,696**
Unencumbered Cash Balance Dec 31	1,764,557	1,773,059	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	912,031	1,510,157	1,285,696
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,285,696
		Tax Required	0
	Delinquent Comp Rate:	0.7%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

LINN COUNTY 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	924,204	726,598	413,461
Receipts:			
Ad Valorem Tax	2,960,101	3,550,270	xxxxxxxxxxxxxxxxx
Delinquent Tax	37,021	26,513	
Motor Vehicle Tax	159,525	110,743	133,702
Recreational Vehicle Tax	6,817	4,551	5,596
16/20M Vehicle Tax		7,700	8,698
Commercial Vehicle Tax		6,836	7,324
Watercraft Tax		2,332	4,075
Special City & County Highway	514,600	505,917	505,491
County Equalization	4,793		
In Lieu of Taxes		4,416	1,451
DOT Connecting Links			
Sales	9,645	17,518	15,000
Dust Control	36,179	33,269	33,000
Reimbursed Expenses	100,115	35,635	25,000
Prior Year's Warrants Canceled			
FEMA Reimbursement			
Kansas Dept. of Wildlife & Parks			
Sale of Equipment	341,475		
Emergency Preparedness-Federal			
Emergency Preparedness-State			
SPARK/CARES Act Reimbursement			
Reimbursement from USD 344			
Transfers (In)	2,205		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	172,229	6,058	10,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,344,706**	**4,311,758**	**749,337**
Resources Available:	**5,268,910**	**5,038,356**	**1,162,798**

LINN COUNTY 2025

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	5,268,910	5,038,356	1,162,798
Expenditures from detail page:			
Road & Bridge - All District	1,850,128	2,011,635	2,060,000
Road & Bridge - Dist. #1 (North)	980,876	1,283,560	1,306,500
Road & Bridge - Dist. #2	0	0	0
Road & Bridge - Dist. #3 (South)	961,308	1,329,700	1,313,000
	0	0	0
	0	0	0
Subtotal	3,792,313	4,624,895	4,679,500
Transfer to Special Machinery	750,000		
Transfer to Special Road & Bridge			
Adjust to Auditor's Balance			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,542,313**	**4,624,895**	**4,679,500**
Unencumbered Cash Balance Dec 31	726,598	413,461	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	4,629,511	4,624,895	4,679,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,679,500
		Tax Required	3,516,702
	Delinquent Comp Rate:	0.7%	25,787
		Amount of 2024 Ad Valorem Tax	3,542,489

CPA Summary

FUND PAGE - ROAD DETAIL

Adopted Budget **Road & Bridge Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Road & Bridge - All District			
Salaries	261,150	275,635	360,000
Contractual	120,457	227,500	227,500
Commodities	1,422,015	1,428,500	1,466,000
Capital Outlay	46,507	80,000	6,500
Total	1,850,128	2,011,635	2,060,000
Road & Bridge - Dist. #1 (North)			
Salaries	368,801	435,560	450,000
Contractual	29,639	32,000	32,000
Commodities	582,436	616,000	624,500
Capital Outlay	0	200,000	200,000
Total	980,876	1,283,560	1,306,500
Road & Bridge - Dist. #2			
Salaries	0	0	0
Contractual	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Total	0	0	0
Road & Bridge - Dist. #3 (South)			
Salaries	408,708	491,700	465,000
Contractual	20,473	45,000	45,000
Commodities	528,584	593,000	603,000
Capital Outlay	3,544	200,000	200,000
Total	961,308	1,329,700	1,313,000
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total Detail Expenditures**	3,792,313	4,624,895	4,679,500

** Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

LINN COUNTY 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraiser**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	22,650	399	14,523
Receipts:			
Ad Valorem Tax	337,011	420,090	xxxxxxxxxxxxxxxx
Delinquent Tax	3,815	4,507	2,000
Motor Vehicle Tax	15,894	12,622	15,821
Recreational Vehicle Tax	682	519	662
16/20 M Vehicle Tax		878	1,029
Commercial Vehicle Tax		779	867
Watercraft Tax		266	482
In Lieu of Taxes		452	172
Sale of Equipment	3,600		
Reimbursements-COVID			
Reimbursed Expenses	53	50	50
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	3,815	3,793	2,500
Does miscellaneous exceed 10% of Total I			
Total Receipts	**364,871**	**443,955**	**23,583**
Resources Available:	**387,521**	**444,354**	**38,105**
Expenditures:			
Personal Services	332,028	372,831	437,750
Contractual	43,913	40,000	47,500
Commodities	8,719	10,000	10,500
Capital Outlay	2,462	7,000	7,000
Transfer to Reappraisal Reserve			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**387,122**	**429,831**	**502,750**
Unencumbered Cash Balance Dec 31	399	14,523	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	394,500	434,670	502,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	502,750
		Tax Required	464,645
	Delinquent Comp Rate:	0.7%	3,407
		Amount of 2024 Ad Valorem Tax	468,052

Adopted Budget **Elderly**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	190,058	114,670	57,865
Receipts:			
Ad Valorem Tax	33,905	111,372	xxxxxxxxxxxxxxxx
Delinquent Tax	953	556	
Motor Vehicle Tax	4,442	1,254	4,194
Recreational Vehicle Tax	185	52	176
16/20 M Vehicle Tax			273
Commercial Vehicle Tax			230
Watercraft Tax			128
In Lieu of Taxes		114	46
Transportation Grants-Federal	35,000	35,000	35,000
Transportation Grants-State			
Rent	6,980	1,637	2,500
Donations	18,034	16,485	17,000
Reimbursed Expenses	26,283	7,205	7,500
Sale of Equipment	8,200	1,500	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**133,982**	**175,175**	**67,047**
Resources Available:	**324,040**	**289,845**	**124,911**
Expenditures:			
Personal Services	64,041	81,480	68,000
Contractual	95,802	100,500	105,000
Commodities	26,312	40,000	40,000
Capital Outlay	23,216	10,000	20,000
Transfer to Equipment Reserve			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**209,371**	**231,980**	**233,000**
Unencumbered Cash Balance Dec 31	114,670	57,865	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	245,161	241,980	233,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	233,000
		Tax Required	108,089
	Delinquent Comp Rate:	0.7%	793
		Amount of 2024 Ad Valorem Tax	108,882

CPA Summary

LINN COUNTY 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	696,153	1,286,598	617,872
Receipts:			
Ad Valorem Tax	3,376,070	3,288,962	xxxxxxxxxxxxxxxx
Delinquent Tax	33,054	31,755	
Motor Vehicle Tax	130,431	126,419	123,862
Recreational Vehicle Tax	5,532	5,196	5,184
16/20 M Vehicle Tax		8,790	8,058
Commercial Vehicle Tax		7,804	6,785
Watercraft Tax		2,662	3,775
In Lieu of Taxes		4,175	1,344
KDOT Grant			
FEMA Grant			
Reimbursed Expenses-COVID			
Reimbursed Expenses	35,293	33,078	30,000
Transfer from ARPA Funds	300,000		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	28		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**3,880,407**	**3,508,840**	**179,008**
Resources Available:	**4,576,560**	**4,795,439**	**796,880**
Expenditures:			
Social Security	471,643	523,489	575,000
Retirement-KPERS/KP&F	557,641	652,225	925,000
Worker's Compensation	99,456	141,005	216,000
Unemployment Insurance	23,611	9,307	9,000
Health Insurance	1,622,310	2,259,610	2,350,000
Life & Cancer Insurance	12,992	18,177	20,000
Short Term Disability	30,164	35,308	36,750
Deferred Compensation	65,637	67,625	75,000
Medical Trust Fees	1,266	1,300	1,300
HSA Contributions	346,400	400,422	410,000
Benefits Consultant	30,000	37,599	30,500
Longevity Bonus	22,727	25,000	26,000
Employee Wellness Program	4,628	6,500	5,000
Cash Reserve (2025 column)			
Miscellaneous	1,487		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,289,962**	**4,177,567**	**4,679,550**
Unencumbered Cash Balance Dec 31	1,286,598	617,872	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	3,939,000	4,477,800	4,679,550
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,679,550
		Tax Required	3,882,670
	Delinquent Comp Rate:	0.7%	28,470
		Amount of 2024 Ad Valorem Tax	3,911,140

Adopted Budget

Health Dept.	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	319,866	355,833	249,013
Receipts:			
Ad Valorem Tax	84,934	94,187	xxxxxxxxxxxxxxxx
Delinquent Tax	1,667	1,200	
Motor Vehicle Tax	8,033	3,165	3,547
Recreational Vehicle Tax	341	130	148
16/20 M Vehicle Tax		220	231
Commercial Vehicle Tax		195	194
Watercraft Tax		67	108
In Lieu of Taxes			38
KDHE-WIC		58,537	135,967
State Grant-Aid to Local Health Dept.		5,238	17,958
Federal Grants			
PHEP Grant		3,200	13,343
IAP Grant		15,621	21,635
Fees for Services	7,524	15,342	15,500
CRC/ET Grant			
EI Grant		3,600	
MCH Grants		12,500	13,828
Other Grants	309,058	108,164	23,000
Monsanto Grant			
State Grants			
Prior Year's Warrants Canceled			
Tax Sale			
Reimbursed Expenses-COVID			
Reimbursed Expenses	15	604	
Workforce Development Grant		11,172	15,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**411,573**	**333,142**	**260,498**
Resources Available:	**731,439**	**688,975**	**509,511**
Expenditures:			
Personal Services	287,097	269,032	279,131
Contractual Services	43,082	38,740	60,250
Commodities	32,472	73,797	91,636
Capital Outlay	12,954	58,393	15,000
Cash Reserve (2025 column)			150,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**375,606**	**439,962**	**596,018**
Unencumbered Cash Balance Dec 31	355,833	249,013	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	990,000	502,411	596,018
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	596,018
		Tax Required	86,507
	Delinquent Comp Rate:	0.7%	634
		Amount of 2024 Ad Valorem Tax	87,141

CPA Summary

LINN COUNTY 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fair Association**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,829	905	1,044
Receipts:			
Ad Valorem Tax	122,544	121,521	xxxxxxxxxxxxxxxx
Delinquent Tax	1,026	1,000	850
Motor Vehicle Tax	3,368	4,592	4,576
Recreational Vehicle Tax	138	189	192
16/20 M Vehicle Tax		319	298
Commercial Vehicle Tax		283	251
Watercraft Tax		97	139
In Lieu of Taxes		138	50
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**127,076**	**128,139**	**6,356**
Resources Available:	**128,905**	**129,044**	**7,400**
Expenditures:			
Appropriation to Fair Board	128,000	128,000	128,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**128,000**	**128,000**	**128,000**
Unencumbered Cash Balance Dec 31	905	1,044	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	128,000	128,000	128,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	128,000
		Tax Required	120,600
	Delinquent Comp Rate:	0.7%	884
		Amount of 2024 Ad Valorem Tax	121,484

Adopted Budget **Capital Improvement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from General Fund			
Reimbursed Expenses			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Contractual Services			
Commodities			
Capital Outlay	0	0	0
Debt Service Cost of Issuance			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	84,062	200,000	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.7%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

LINN COUNTY 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Reappraisal**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	54,879	27,290	27,290
Receipts:			
Transfer from Appraiser Fund			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**54,879**	**27,290**	**27,290**
Expenditures:			
Capital Outlay	27,589	0	27,290
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**27,589**	**0**	**27,290**
Unencumbered Cash Balance Dec 31	27,290	27,290	0
2023/2024/2025 Budget Authority Amount	39,879	27,290	27,290

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
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

CPA Summary

LINN COUNTY 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **911 Telephone Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	207,944	236,732	185,217
Receipts:			
911 Telephone Tax	77,044	78,863	78,000
Transfer from Linn County 911 Fund		249	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**77,044**	**79,112**	**78,000**
Resources Available:	**284,988**	**315,844**	**263,217**
Expenditures:			
Contractual	36,073	79,315	80,000
Capital Outlay	12,183	51,313	183,217
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**48,256**	**130,627**	**263,217**
Unencumbered Cash Balance Dec 31	236,732	185,217	0
2023/2024/2025 Budget Authority Amoun	215,000	215,000	263,217

Adopted Budget

Special Alcohol	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,663	3,684	2,547
Receipts:			
Local Alcoholic Liquor	4,021	3,363	4,555
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,021**	**3,363**	**4,555**
Resources Available:	**5,684**	**7,047**	**7,102**
Expenditures:			
Contractual Services	2,000	4,500	5,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,000**	**4,500**	**5,000**
Unencumbered Cash Balance Dec 31	3,684	2,547	2,102
2023/2024/2025 Budget Authority Amoun	2,000	4,500	5,000

CPA Summary

LINN COUNTY 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **DARE & SRO**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,406	1,406	1,406
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**1,406**	**1,406**	**1,406**
Expenditures:			
Contractual			500
Commodities			906
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**1,406**
Unencumbered Cash Balance Dec 31	1,406	1,406	0
2023/2024/2025 Budget Authority Amount	1,406	1,406	1,406

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,310	1,914	1,879
Receipts:			
Local Alcoholic Liquor	2,104	2,165	2,383
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,104**	**2,165**	**2,383**
Resources Available:	**3,414**	**4,079**	**4,262**
Expenditures:			
Contractual Services	1,500	2,200	2,450
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,500**	**2,200**	**2,450**
Unencumbered Cash Balance Dec 31	1,914	1,879	1,812
2023/2024/2025 Budget Authority Amount	1,500	2,200	2,450

CPA Summary

LINN COUNTY 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **County Health Capital Outlay**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	20,000	20,000	20,000
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**20,000**	**20,000**	**20,000**
Expenditures:			
Capital Outlay			20,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**20,000**
Unencumbered Cash Balance Dec 31	20,000	20,000	0
2023/2024/2025 Budget Authority Amount	20,000	20,000	20,000

Adopted Budget

Linn County 911	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	249	249	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**249**	**249**	**0**
Expenditures:			
Ttransfer to 911 Telephone Tax Fund		249	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**249**	**0**
Unencumbered Cash Balance Dec 31	249	0	0
2023/2024/2025 Budget Authority Amount	249	249	0

CPA Summary

LINN COUNTY

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name: Special Machinery		(2) Fund Name: Noxious Weed Eradication		(3) Fund Name: Economic Development Gra		(4) Fund Name: Special Vehicle		(5) Fund Name: Community Policing		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,279,726	Cash Balance Jan 1	52,528	Cash Balance Jan 1	24,078	Cash Balance Jan 1	582	Cash Balance Jan 1	1,053	1,357,967
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Trans. from R&B	750,000	TransfromNoxWeed	5,000	Grants	40,635					
Total Receipts	750,000	Total Receipts	5,000	Total Receipts	40,635	Total Receipts	0	Total Receipts	0	795,635
Resources Available:	2,029,726	Resources Available:	57,528	Resources Available:	64,713	Resources Available:	582	Resources Available:	1,053	2,153,602
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	601,054			Contractual Services	1,669					
				Commodities						
Total Expenditures	601,054	Total Expenditures	0	Total Expenditures	1,669	Total Expenditures	0	Total Expenditures	0	602,723
Cash Balance Dec 31	1,428,672	Cash Balance Dec 31	57,528	Cash Balance Dec 31	63,044	Cash Balance Dec 31	582	Cash Balance Dec 31	1,053	**1,550,879** **
										1,550,879 **

**Note: These two block figures should agree.

CPA Summary

LINN COUNTY

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name: Reg. of Deeds Tech. Fund		(2) Fund Name: Zoning LEPP Grant		(3) Fund Name: CDBG Revolving Loan		(4) Fund Name: Equipment Reserve		(5) Fund Name: Special Road & Bridge		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	8,490	Cash Balance Jan 1	892	Cash Balance Jan 1	0	Cash Balance Jan 1	797,867	Cash Balance Jan 1	1,270,541	2,077,790
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Technology Fees	17,172									
Interest	74					Transfer from Gen.	295,366	Trans. from R&B	0	
Total Receipts	17,246	Total Receipts	0	Total Receipts	0	Total Receipts	295,366	Total Receipts	0	312,612
Resources Available:	25,736	Resources Available:	892	Resources Available:	0	Resources Available:	1,093,232	Resources Available:	1,270,541	2,390,402
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	12,267					Capital Outlay	200,262	Capital Outlay	27,763	
Total Expenditures	12,267	Total Expenditures	0	Total Expenditures	0	Total Expenditures	200,262	Total Expenditures	27,763	240,292
Cash Balance Dec 31	13,469	Cash Balance Dec 31	892	Cash Balance Dec 31	0	Cash Balance Dec 31	892,970	Cash Balance Dec 31	1,242,779	**2,150,109** **
										2,150,109 **

**Note: These two block figures should agree.

CPA Summary

LINN COUNTY

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name: Clerk Technology Fund		(2) Fund Name: Treasurer Technology Fund		(3) Fund Name: PARK/CARES/ARPA Fu		(4) Fund Name:		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	12,819	Cash Balance Jan 1	7,781	Cash Balance Jan 1	1,393,849	Cash Balance Jan 1		Cash Balance Jan 1		1,414,448
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Technology Fees	4,293	Technology Fees	4,293	ARPA Funds	50,000					
Total Receipts	4,293	Total Receipts	4,293	Total Receipts	50,000	Total Receipts	0	Total Receipts	0	58,586
Resources Available:	17,112	Resources Available:	12,074	Resources Available:	1,443,849	Resources Available:	0	Resources Available:	0	1,473,034
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	832	Capital Outlay	11,258	ARPA Projects	564,706					
Total Expenditures	832	Total Expenditures	11,258	Total Expenditures	564,706	Total Expenditures	0	Total Expenditures	0	576,796
Cash Balance Dec 31	16,280	Cash Balance Dec 31	816	Cash Balance Dec 31	879,143	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**896,238** **
										896,238 **

**Note: These two block figures should agree.

CPA Summary

Non-Budgeted Funds - Counties

K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-631p. Sewerage system reserve fund. The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-1663. Federal grants (e.g. FEMA). Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-16,102. Employee benefits trust funds. For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

K.S.A. 12-16,111. State loans and grants. State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-17,118. Neighborhood revitalization fund. After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

K.S.A. 12-2615. Risk management reserve fund. The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.

K.S.A. 19-119. County equipment reserve fund. Provides for the creation of a county equipment reserve fund to finance the acquisition of equipment.

K.S.A. 19-120. Multi-year capital improvement fund. (a) The commissioners of any county with a multi-year capital improvement plan may establish a capital improvements fund.

K.S.A. 19-15,136. Special building fund. County commissioners may create a special building fund to act as the repository of proceeds from the sale of county home or farm property

K.S.A. 19-2120. County home improvement fund in certain counties. County commissioners in counties having a population of less than 3,000, or any county having a population of more than 5,400 and not more than 6,000 and an assessed tangible valuation of not less than $25,000,000 and not more than $35,000,000, owning a county home for the aged, shall place proceeds from its renting, leasing or letting into a county home improvement fund.

[per **K.S.A. 19-2121,** such county home improvement fund shall not be subject to the provisions of K.S.A. 79-2925 to 79-2941 . . . .]

K.S.A. 28-115a. Register of deeds technology fund. Moneys in the fund (certain additional recording fees collected pursuant to K.S.A. 28-115(b)) shall be used by the register of deeds to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining, and handling of data recorded or stored in the office of the register of deeds.

K.S.A. 44-505b. Workers' compensation reserve fund. Provides for the creation of a reserve fund for the payment of workmen's compensation claims, judgments, and expenses.

K.S.A. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund. Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.

K.S.A. 68-559a. Special road and bridge fund. Authorizes the creation of a special road and bridge fund and for funding of such through levy of an annual property tax of not to exceed two mills.

K.S.A. 68-590. Special highway improvement fund. Cities and counties may create a special highway improvement fund and transfer to it annually up to 25% of the fund for roads, bridges, highways, or streets.

K.S.A. 68-1135. Special bridge and culvert fund. Counties are authorized to levy taxes for the purpose of creating and providing a special fund to be used in building and reconstructing bridges and culverts and constructing the approaches thereto or to be used in repaying loans or advances received from the highway fund.

K.S.A. 75-6110. Special liability expense fund. Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

K.S.A. 79-1482. Special countywide reappraisal fund. Counties may levy taxes and place the proceeds in a special countywide reappraisal fund to be used to pay costs associated with countywide reappraisal.

K.S.A. 79-1808. Special appraisal fund. Counties may create a special appraisal fund to be used for the purpose of assuring that all property in the county is classified and appraised according to law and for employment of or contracting for appraisal services and leasing office space and related items.

K.S.A. 79-1808. Special assessment fund. Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

K.S.A. 79-2925. Budgets exempt from the state budget law. Counties may create non-budgeted funds for any gifts or bequests, and, for the operation of a county coliseum.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

LINN COUNTY

will meet on September 3, 2024 at 11:00 AM at Linn County Courthouse Annex, 306 Main St, Mound City, KS 66056 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 and Revenue Neutral Rate.

Detailed budget information is available at the County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 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.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	8,733,661	20.757	10,635,907	18.168	14,020,764	5,386,208	15.116
Debt Service	912,031		1,353,057		1,285,696		
Road & Bridge	4,542,313	9.339	4,624,895	10.681	4,679,500	3,542,489	9.942
Appraiser	387,122	1.064	429,831	1.264	502,750	468,052	1.314
Elderly	209,371	0.106	231,980	0.335	233,000	108,882	0.306
Employee Benefits	3,289,962	10.661	4,177,567	9.895	4,679,550	3,911,140	10.977
Health Dept.	375,606	0.267	439,962	0.283	596,018	87,141	0.245
Fair Association	128,000	0.387	128,000	0.366	128,000	121,484	0.341
Capital Improvement							
Reappraisal	27,589				27,290		
911 Telephone Tax	48,256		130,627		263,217		
Special Alcohol	2,000		4,500		5,000		
DARE & SRO					1,406		
Special Parks & Recreation	1,500		2,200		2,450		
County Health Capital Outlay					20,000		
Linn County 911			249				
Non-Budgeted Funds-A	602,723						
Non-Budgeted Funds-B	240,292						
Non-Budgeted Funds-C	576,796						
Totals	20,077,221	42.581	22,158,776	40.992	26,444,642	13,625,396	38.241
						*Revenue Neutral Rate ** *	*38.241*
Less: Transfers	1,234,000		0		0		
Net Expenditure	18,843,221		22,158,776		26,444,642		
Total Tax Levied	13,627,648		13,625,406		xxxxxxxxxxxxxxxxx		
Assessed Valuation	319,980,858		332,402,197		356,315,417		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	17,015,000	16,700,000	16,565,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	17,015,000	16,700,000	16,565,000

Linn County Special Districts 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025				
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate**	July 1, 2024 Estimated Valuation
Rural Fire District #1	604,670	1.921	576,750	1.652	666,250	518,770	1.647	*1.561*	315,072,672
Spec Fire Equip Replacement	10,600	0.000	184,276	0.000	655,808	0		*0.000*	
Cemetery District #1	13,100	0.060	13,006	0.060	13,350	11,682	0.060	*0.058*	193,124,526
Cemetery District #4	17,100	0.961	18,100	0.828	21,300	15,435	0.867	*0.755*	17,801,893
Cemetery District #5	10,099	1.214	10,563	1.156	13,360	11,963	1.305	*1.009*	9,166,183
Sewer District #1	17,010	0.000	21,000	0.000	99,241	0		*0.000*	

*Tax rates are expressed in mills

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

David L. Lamb

County Clerk

LINN COUNTY 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
Road & Bridge			0
Appraiser			0
Elderly			0
Employee Benefits			0
Health Dept.			0
Fair Association			0
Capital Improvement			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 356,315,417

Valuation Factor: 356,315.417

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2025 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

CONSOLIDATED METHOD FUND PAGE 2025

County Name LINN COUNTY

Special District Name Rural Fire District #1

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	195,615	175,622	152,820
Ad Valorem Tax	552,902	491,806	xxxxxxxxxxxxx
Delinquent Tax	4,332	3,874	3,500
Motor Vehicle Tax	22,513	17,332	16,213
Recreational Vehicle Tax	879	672	636
16/20M Vehicle Tax		1,526	1,477
Commercial Vehicle Tax		1,375	1,122
Watercraft Tax		320	453
In Lieu of Taxes		826	224
Reimbursed Expenses	3,277	743	500
Priot Year Warrants Canceled		5,917	
Miscellaneous		2,906	165
Sale of Equipment	775	26,650	
Interest on Idle Funds			0
Total Receipts	**584,677**	**553,948**	**24,292**
Resources Available:	**780,292**	**729,570**	**177,112**
Expenditures:			
Personal Services	123,969	180,000	204,000
Contractual Services	120,803	159,000	168,500
Commodities	78,762	147,750	164,250
Capital Outlay	1,650	40,000	99,500
Misc.	29,487		
Transfer to Special Fire Equipment Reserve	250,000	50,000	30,000
Cash Reserve (2025 column)			
Total Expenditures	**604,670**	**576,750**	**666,248**
Unencumbered Cash Balance, Dec 31	175,622	152,820	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	666,248
		Tax Required	489,135
	Delinquency Computation % Rate	0.546%	2,669
		Amount of 2024 Ad Valorem Tax	491,804

CPA summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	491,806	16213	636	1477	1122	453
Total	491,806	16,213	636	1,477	1,122	453

County Treas MVT Estimate	16,213
County Treas RVT Estimate	636
County Treas 16/20M Estimate	1,477
County Treas Commercial Vehicle Tax Estimate	1,122
County Treas Watercraft Tax Estimate	453

MVT Factor	0.03297
RVT Factor	0.00129
16/20M Factor	0.00300
Commercial Vehicle Factor	0.00228
Watercraft Factor	0.00092

CONSOLIDATED METHOD FUND PAGE 2025

County Name LINN COUNTY

Special District Name Spec.FireEquip.Replacement

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	520,684	760,084	625,808
Ad Valorem Tax			xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
In Lieu of Taxes			
Transfer from Rural Fire Fund	250,000	50,000	30,000
Interest on Idle Funds			
Total Receipts	**250,000**	**50,000**	**30,000**
Resources Available:	**770,684**	**810,084**	**655,808**
Expenditures:			
Capital Outlay	10,600	184,276	655,808
Cash Reserve (2025 column)			
Total Expenditures	**10,600**	**184,276**	**655,808**
Unencumbered Cash Balance, Dec 31	760,084	625,808	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	655,808
		Tax Required	0
	Delinquency Computation % Rate		0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	0					
Total	0	0	0	0	0	0

County Treas MVT Estimate	0				
County Treas RVT Estimate		0			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.00000				
RVT Factor		0.00000			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name LINN COUNTY

Special District Name Cemetery District #1

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	4,496	2,928	1,401
Ad Valorem Tax	11,190	11,181	xxxxxxxxxxxxx
Delinquent Tax	37	10	
Motor Vehicle Tax	163	139	141
Recreational Vehicle Tax	11	8	9
16/20M Vehicle Tax		4	4
Commercial Vehicle Tax		2	3
Watercraft Tax		5	7
In Lieu of Taxes			
Lot Sales	100	100	100
Interest on Idle Funds	30	30	30
Total Receipts	**11,532**	**11,479**	**294**
Resources Available:	**16,028**	**14,407**	**1,695**
Expenditures:			
Operations	1,000	1,156	1,000
Mowing	7,250	7,500	8,000
Stone Maintenance	750	1,000	1,000
Repairs	2,000	1,250	1,250
Insurance	2,100	2,100	2,100
Cash Reserve (2025 column)			
Total Expenditures	**13,100**	**13,006**	**13,350**
Unencumbered Cash Balance, Dec 31	2,928	1,401	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	13,350
		Tax Required	11,655
	Delinquency Computation % Rate	0.235%	27
		Amount of 2024 Ad Valorem Tax	11,682

CPA Summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	11,181	141	9	4	3	7
Total	11,181	141	9	4	3	7

County Treas MVT Estimate	141
County Treas RVT Estimate	9
County Treas 16/20M Estimate	4
County Treas Commercial Vehicle Tax Estimate	3
County Treas Watercraft Tax Estimate	7

MVT Factor	0.01264
RVT Factor	0.00079
16/20M Factor	0.00037
Commercial Vehicle Factor	0.00030
Watercraft Factor	0.00060

CONSOLIDATED METHOD FUND PAGE 2025

County Name LINN COUNTY

Special District Name Cemetery District #4

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	8,993	7,414	4,447
Ad Valorem Tax	13,217	13,454	xxxxxxxxxxxxx
Delinquent Tax	335	145	100
Motor Vehicle Tax	1,853	1,230	1,239
Recreational Vehicle Tax	66	52	44
16/20M Vehicle Tax		121	90
Commercial Vehicle Tax		44	53
Watercraft Tax		37	47
In Lieu of Taxes			
Lot Sales	50	50	50
Interest on Idle Funds			
Total Receipts	**15,521**	**15,133**	**1,623**
Resources Available:	**24,514**	**22,547**	**6,070**
Expenditures:			
Operations	500	500	500
Mowing	14,000	15,000	16,000
Stone Maintenance	500	500	1,500
Road Repairs	1,000	1,000	1,500
Flags	100	100	100
Tree Stump Removal	1,000	1,000	1,700
Cash Reserve (2025 column)			
Total Expenditures	**17,100**	**18,100**	**21,300**
Unencumbered Cash Balance, Dec 31	7,414	4,447	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	21,300
		Tax Required	15,230
	Delinquency Computation % Rate	1.346%	205
		Amount of 2024 Ad Valorem Tax	15,435

CPA Summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	13,454	1239	44	90	53	47
Total	13,454	1,239	44	90	53	47

County Treas MVT Estimate	1,239
County Treas RVT Estimate	44
County Treas 16/20M Estimate	90
County Treas Commercial Vehicle Tax Estimate	53
County Treas Watercraft Tax Estimate	47

MVT Factor	0.09210
RVT Factor	0.00330
16/20M Factor	0.00668
Commercial Vehicle Factor	0.00392
Watercraft Factor	0.00349

CONSOLIDATED METHOD FUND PAGE 2025 State of Kansas

County Name LINN COUNTY

Special District Name Cemetery District #5

County Special District

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	1,257	1,023	1,014
Ad Valorem Tax	9,177	9,248	xxxxxxxxxxxxx
Delinquent Tax	23	67	
Motor Vehicle Tax	233	215	229
Recreational Vehicle Tax	11	14	10
16/20M Vehicle Tax		19	39
Commercial Vehicle Tax		10	10
Watercraft Tax		2	3
In Lieu of Taxes		359	114
Sale of Lots	400	100	
Donations		500	
Interest on Idle Funds	20	20	20
Total Receipts	**9,864**	**10,555**	**425**
Resources Available:	**11,121**	**11,577**	**1,439**
Expenditures:			
Operations	1,309	793	850
Mowing	7,390	8,580	10,010
Stone Maintenance	600		500
Road Repairs			400
Weed Spraying	800	400	600
Tree/Brush Removal		790	1,000
Cash Reserve (2025 column)			
Total Expenditures	**10,099**	**10,563**	**13,360**
Unencumbered Cash Balance, Dec 31	1,023	1,014	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	13,360
		Tax Required	11,921
	Delinquency Computation % Rate	0.350%	42
		Amount of 2024 Ad Valorem Tax	11,963

CPA Summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	9,248	229	10	39	10	3
Total	9,248	229	10	39	10	3

County Treas MVT Estimate	229				
County Treas RVT Estimate		10			
County Treas 16/20M Estimate			39		
County Treas Commercial Vehicle Tax Estimate				10	
County Treas Watercraft Tax Estimate					3

MVT Factor	0.02478				
RVT Factor		0.00110			
16/20M Factor			0.00417		
Commercial Vehicle Factor				0.00109	
Watercraft Factor					0.00031

CONSOLIDATED METHOD FUND PAGE 2025

County Name LINN COUNTY

Special District Name Sewer District #1

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	101,854	98,430	88,336
Ad Valorem Tax			xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
In Lieu of Taxes			
Customer Receipts Collected by District	6,961	4,000	4,000
Customer Receipts Collected by County	2,304	2,466	2,466
Delinquent Receipts Collected by County	4,320	4,440	4,440
Interest on Idle Funds			
Total Receipts	**13,585**	**10,906**	**10,906**
Resources Available:	**115,439**	**109,336**	**99,241**
Expenditures:			
Operations-Contractual	4,600	6,000	6,500
Bond Payments			
Principal			
Interest			
Commodities	5,817	7,500	7,500
Capital Outlay	6,593	7,500	85,241
Cash Reserve (2025 column)			
Total Expenditures	**17,010**	**21,000**	**99,241**
Unencumbered Cash Balance, Dec 31	98,430	88,336	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	99,241
		Tax Required	0
	Delinquency Computation % Rate		0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	0					
Total	0	0	0	0	0	0

County Treas MVT Estimate		0				
County Treas RVT Estimate			0			
County Treas 16/20M Estimate				0		
County Treas Commercial Vehicle Tax Estimate					0	
County Treas Watercraft Tax Estimate						0
MVT Factor		0.00000				
RVT Factor			0.00000			
16/20M Factor				0.00000		
Commercial Vehicle Factor					0.00000	
Watercraft Factor						0.00000