State of Kansas
City

2025

CERTIFICATE

To the Clerk of Washington County, State of Kansas
We, the undersigned, officers of
City of Linn
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 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	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle T		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	480,792	82,903	25.967
Debt Service	10-113				
Library	12-1220				
Employee Benefits	12-1220	7	13,298		
		7			
Special Highway		8	15,698		
Water		8	223,853		
Sewer		9	251,431		
Special Park		9	26,628		
Ambulance		10	398,343		
Medical		10	85,819		
Pilot Program		11	31,993		
		11			
Totals		xxxxx	1,527,855	82,903	25.967
Budget Hearing Notice		12			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					3187469
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	25.967
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by: _____

Address: _____

Email: _____

Attest: _____ 2024

County Clerk

Governing Body

CPA Summary

State of Kansas
City

City of Linn

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	70,038	9,146	260	57	698	46
Debt Service						
Library						
Employee Benefits	17,907	2,338	66	15	178	12
TOTAL	87,945	11,484	326	72	876	58

County Treas Motor Vehicle Estimate 11,484
County Treas Recreational Vehicle Estimate 326
County Treas 16/20M Vehicle Estimate 72
County Treas Commercial Vehicle Tax Estimate 876
County Treas Watercraft Tax Estimate 58

Motor Vehicle Factor 0.13058
Recreational Vehicle Factor 0.00371
16/20M Vehicle Factor 0.00082
Commercial Vehicle Factor 0.00996
Watercraft Factor 0.00066

City of Linn 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
N/A					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

City of Linn

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due Interest	Date Due Principal	Amount Due 2024 Interest	Amount Due 2024 Principal	Amount Due 2025 Interest	Amount Due 2025 Principal
General Obligation:											
Sewer Improvements	5/23/2019	5/23/2049	3.50	166,000	134,047	5/23	5/23	4,704	3,690	3,819	5,206
Total G.O. Bonds					**134,047**			**4,704**	**3,690**	**3,819**	**5,206**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**134,047**			**4,704**	**3,690**	**3,819**	**5,206**

City of Linn

2025

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item 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
N/A							
Totals					**0**	**0**	**0**

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

City of Linn 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	259,594	289,642	168,858
Receipts:			
Ad Valorem Tax	62,400	70,038	xxxxxxxxxxxxxxxxx
Delinquent Tax	386	400	450
Motor Vehicle Tax	11,845	10,993	9,146
Recreational Vehicle Tax	301	275	260
16/20M Vehicle Tax	90	85	57
Commercial Vehicle Tax	853	750	698
Watercraft Tax	37	38	46
Gross Earning (Intangible) Tax	2,990	2,500	2,365
Rent,Pool,Park,RVRent,City Building	24,594	25,000	27,000
Liquor License	75	125	150
Trash	30,840	40,000	45,000
Local Sales Tax	184,687	80,000	100,000
Franchise Tax	23,324	33,046	50,000
Pet Licenses	125	125	150
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,476	-6,134	-6,291
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**339,071**	**257,241**	**229,031**
Resources Available:	**598,665**	**546,883**	**397,889**
Salary & Wages	146,286	160,000	180,000
Trash	32,398	38,000	42,000
Bond Payment	8,382	9,025	9,025
Contractual	7,860	16,000	20,000
Comodities	14,945	25,000	27,000
Purchase Equipment	39,920		42,767
Park Expenses	57,068	100,000	120,000
Street Expenses	2,164	30,000	40,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**309,023**	**378,025**	**480,792**
Unencumbered Cash Balance Dec 31	289,642	168,858	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	368,382	566,765	480,792
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	480,792
		Tax Required	82,903
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	82,903

CPA Summary

City of Linn 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	4,239	5,794	11,715
Receipts:			
Ad Valorem Tax	11,801	17,907	xxxxxxxxxxxxxxxx
Delinquent Tax	105	80	100
Motor Vehicle Tax	3,227	3,200	2,338
Recreational Vehicle Tax	82	80	66
16/20M Vehicle Tax	21	20	15
Commercial Vehicle Tax	247	220	178
Watercraft Tax	11	12	12
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-630	-1,098	-1,126
Miscellaneous	576		
Does miscellaneous exceed 10% Total Re			
Total Receipts	**15,440**	**20,421**	**1,583**
Resources Available:	19,679	26,215	13,298
Expenditures:			
Employee Benefits	13,885	14,500	13,298
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**13,885**	**14,500**	**13,298**
Unencumbered Cash Balance Dec 31	5,794	11,715	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	19,300	20,000	13,298
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	13,298
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

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:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

City of Linn 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	26,179	18,438	5,358
Receipts:			
State of Kansas Gas Tax	10,345	10,340	10,340
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,345**	**10,340**	**10,340**
Resources Available:	**36,524**	**28,778**	**15,698**
Expenditures:			
Millings and Rock	18,086	23,420	15,698
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**18,086**	**23,420**	**15,698**
Unencumbered Cash Balance Dec 31	18,438	5,358	0
2023/2024/2025 Budget Authority Amount	20,000	26,929	15,698

Adopted Budget

Water	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	152,255	96,909	123,853
Receipts:			
Water Sales	69,086	90,190	100,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**69,086**	**90,190**	**100,000**
Resources Available:	**221,341**	**187,099**	**223,853**
Expenditures:			
Water Meters	80,366		
Salaries	13,615	14,000	15,000
Employee Benefits	1,299	1,700	1,900
Contractual	13,843	18,000	20,000
Maintenance & Repairs	11,497	24,826	28,000
Postage & Shipping	1,164	1,720	2,000
Vehicle Operations	1,030	1,000	2,000
Utilities	1,618	2,000	3,000
Cash Reserve (2025 column)			151,953
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**124,432**	**63,246**	**223,853**
Unencumbered Cash Balance Dec 31	96,909	123,853	0
2023/2024/2025 Budget Authority Amount	102,000	224,255	223,853

See Tab A

CPA Summary

City of Linn 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	183,965	193,631	203,431
Receipts:			
Sales	38,738	43,000	48,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**38,738**	**43,000**	**48,000**
Resources Available:	**222,703**	**236,631**	**251,431**
Expenditures:			
Contractual	15,442	15,700	20,000
Maintenance & Repairs	1,511	2,000	2,500
Salaries	9,408	12,000	15,000
Supplies	200	400	600
Utilities	1,275	1,600	2,000
Employee Benefits	1,236	1,500	1,900
Cash Reserve (2025 column)			209,431
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**29,072**	**33,200**	**251,431**
Unencumbered Cash Balance Dec 31	193,631	203,431	0
2023/2024/2025 Budget Authority Amoun	51,000	236,965	251,431

Adopted Budget

Special Park	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	13,548	13,128	19,428
Receipts:			
Liquor Tax	5,309	6,400	7,200
Posted in General Fund	-2,921		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,388**	**6,400**	**7,200**
Resources Available:	**15,936**	**19,528**	**26,628**
Expenditures:			
Comodities	2,808	100	100
Cash Reserve (2025 column)			26,528
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,808**	**100**	**26,628**
Unencumbered Cash Balance Dec 31	13,128	19,428	0
2023/2024/2025 Budget Authority Amoun	5,000	14,636	26,628

CPA Summary

City of Linn 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	155,064	191,391	176,743
Receipts:			
Charges for Services	94,744	99,322	150,000
County Contributions	64,740	64,740	70,000
Contributions & Grants	1,241	1,250	1,500
Interest on Idle Funds	32	40	100
Set Off Pymt	84		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**160,841**	**165,352**	**221,600**
Resources Available:	**315,905**	**356,743**	**398,343**
Expenditures:			
Salaries & Wages	87,586	120,000	150,000
Contractual	14,382	20,000	30,000
Comodities	22,546	40,000	50,000
Cash Reserve (2025 column)			168,343
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**124,514**	**180,000**	**398,343**
Unencumbered Cash Balance Dec 31	191,391	176,743	0
2023/2024/2025 Budget Authority Amount	105,000	372,643	398,343

See Tab A

Adopted Budget

Medical	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	69,869	76,244	77,819
Receipts:			
Rent	6,600	7,800	8,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,600**	**7,800**	**8,000**
Resources Available:	**76,469**	**84,044**	**85,819**
Expenditures:			
Spraying	225	225	250
Maintenance		6,000	85,569
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**225**	**6,225**	**85,819**
Unencumbered Cash Balance Dec 31	76,244	77,819	0
2023/2024/2025 Budget Authority Amount	1,500	82,769	85,819

CPA Summary

City of Linn 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Pilot Program**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	30,091	32,993	31,993
Receipts:			
In Lieu of Taxes	2,902		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,902**	**0**	**0**
Resources Available:	**32,993**	**32,993**	**31,993**
Expenditures:			
Capital Outlay		1,000	31,993
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**1,000**	**31,993**
Unencumbered Cash Balance Dec 31	32,993	31,993	0
2023/2024/2025 Budget Authority Amount	0	43,329	31,993

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% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

CPA Summary

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Linn
will meet on August 26, 2024 at 6:30 pm at at Linn City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Linn City Hall 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 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	309,023	27.959	378,025	26.465	480,792	82,903	25.967
Employee Benefits	13,885	5.006	14,500	4.738	13,298		
Special Highway	18,086		23,420		15,698		
Water	124,432		63,246		223,853		
Sewer	29,072		33,200		251,431		
Special Park	2,808		100		26,628		
Ambulance	124,514		180,000		398,343		
Medical	225		6,225		85,819		
Pilot Program			1,000		31,993		
Totals	622,045	32.965	699,716	31.203	1,527,855	82,903	25.967
						*Revenue Neutral Rate***	*25.967*
Less: Transfers	0		0		0		
Net Expenditure	622,045		699,716		1,527,855		
Total Tax Levied	82,902		87,945		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,467,703		2,656,859		3,192,629		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	141,057	137,612	134,047
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	141,057	137,612	134,047

*Tax rates are expressed in mills

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

Ronda Bolejack
City Clerk

PUBLIC NOTICE

Published in the Washington County News on August 22, 2024

NOTICE OF BUDGET HEARING

The governing body of

City of Linn

will meet on August 26, 2024 at 6:30 pm at at Linn City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Linn City Hall 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 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	309,022	27.859	368,382	26.965	689,007	82,903	25.967
Employee Benefits	13,885	5.006	19,300	4.738	7,500		
Special Highway	16,086		39,000		15,998		
Water	124,432		270,000		227,853		
Sewer	29,072		205,000		231,431		
Special Park	2,806		15,000		26,628		
Ambulance	126,514		298,000		268,345		
Medical	225		75,500		61,819		
Park Program			29,000		38,703		
Totals	622,045	32.965	1,269,182	31.703	1,527,032	82,903	25.967
						*Revenue Neutral Rate***	23.967
Less: Transfers	0		0		0		
Net Expenditure	622,045		1,269,182		1,527,032		
Total Tax Levied	82,902		82,902		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,467,701		2,656,859		3,192,629		
Outstanding Indebtedness, January 1,	2022		2021		2024		
G.O. Bonds	141,057		137,612		134,047		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	141,057		137,612		134,047		

*Tax rates are expressed in mills

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

Renda Bokajek
City Clerk