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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 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	12,313,184	6,643,678	20.757
Debt Service	10-113	7	912,031		
Road & Bridge	68-5,101	8	4,629,511	2,988,578	9.339
Appraisers	19-436	9	394,500	340,617	1.064
Elderly	12-1680	9	245,161	33,829	.106
Employee Benefits	12-16,102	10	3,939,000	3,411,621	10.661
Health Dept.	65-204	10	990,000	85,403	.267
Fair Association	2-131b	11	128,000	123,922	.387
Capital Improvement(Construction)	19-120	11	84,062		
Reappraisal		12	39,879		
911 Telephone Tax		13	215,000		
Special Alcohol		13	2,000		
DARE & SRO		14	1,406		
Special Parks & Recreation		14	1,500		
County Health Capital Outlay		15	20,000		
Linn County 911		15	249		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Non-Budgeted Funds-C		18			
Totals		xxxxxx	23,915,483	13,627,649	42.581
Budget Hearing Notice		25			County Clerk's Use Only
Budget Hearing Notice 2		25a			320,005,057
Combined Rate and Budget Hearing					
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 42.581

Assisted by: _____

Address: _____

Email: _____

Attest: 11-1-, 2022

County Clerk

SEAL

Governing Body

CPA Summary

CERTIFICATE (2)

Table of Contents:		Page No.	2023 Proposed Budget: Budget Authority for Expenditures	Amount of 2022 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	626,654	556,884	289,798,729	1.921
Spec.FireEquip.Replacemen	19-3623e	20	525,079	0		
Cemetery District #1	17-1330	21	14,909	11,181	187,141,968	.060
Cemetery District #4	17-1330	22	24,267	13,454	13,997,709	.961
Cemetery District #5	17-1330	23	10,214	9,248	7,618,539	1.214
Sewer District #1	19-27a03	24	92,250	0		
TOTALS		xxxxx	1293373	590767		

CPA Summary

PROOF OF PUBLICATION

State of Kansas, Linn County,
ss.

JACQUELYN I. TAYLOR

of lawful age, being duly sworn upon oath states that Jacquelyn I. 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 27 day of July, 2022
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 ..... $ 195.30
Total Publication Fee ..... $ 195.30
Witness my hand this 27 day of July, 20 22
Subscribed and sworn to before me this day 27 of July, 20 22

Carla J. Stroud
(Notary Public)

NOTARY PUBLIC - State of Kansas
CARLA J. STROUD
My Appt. Exp. 2/22/25

Linn County Budget Notice

Published in the *Linn County News*, July 27, 2022 (30-1tc)

NOTICE OF BUDGET HEARING

The governing body of

Linn County

will meet on August 8, 2022 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

Detailed budget information is available at County Clerk's Office, 315 Main St., Mound City, KS 66056 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	8,173,358	28.314	10,401,676	24.108	12,313,184	6,643,678	20.759
Debt Service	913,531		913,158		912,031		
Road & Bridge	4,004,715	12.378	4,480,500	11.993	4,629,511	2,988,578	9.338
Appraiser	354,889	1.142	373,630	1.221	394,500	340,617	1.064
Elderly	143,726	0.502	210,759	0.289	245,161	33,829	0.106
Employee Benefits	3,373,391	11.365	3,249,455	9.450	3,939,000	3,411,621	10.660
Health Dept	408,847	0.686	414,849	0.586	990,000	85,403	0.267
Fair Association	124,000	0.444	65,000	0.201	128,000	123,922	0.387
Capital Improvement/Con	11,231,848		6,157,856		84,002		
Reappraisal	5,770				39,879		
911 Telephone Tax	123,056		91,756		215,000		
Special Alcohol	1,400		1,500		2,000		
DARE & SRO					1,406		
Special Parks & Recreation	600		500		1,500		
County Health Capital Out					20,000		
Linn County 911					349		
Non-Budgeted Funds-A	321,027						
Non-Budgeted Funds-B	31,753						
Non-Budgeted Funds-C	239,290						
Totals	29,249,201	49.831	26,363,752	47.848	23,915,483	13,627,649	42.581
						*Revenue Neutral Rate **	42.581
Less: Transfers	745,000		50,000		50,000		
Net Expenditure	28,504,201		26,313,752		23,865,483		
Total Tax Levied	13,757,612		13,037,649		xxxxxxxxxxxxxxxxx		
Assessed Valuation	276,085,698		284,816,961		320,044,413		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	17,315,000	17,315,000	17,015,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	17,315,000	17,315,000	17,015,000

*Tax rates are expressed in mills

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

David L. Lamb
County Clerk

Page No. 25

NOTICE OF BUDGET HEARING

Special District Funds	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated	Revenue Neutral	July 1, 2022 Estimated
Rural Fire District #1	594,880	2.203	623,800	2.150	626,654	556,884	1.921	1.921	289,846,380
Spec.Fire/Equip Replacem	512,246	0.000	0	0.000	525,079	0	0.000	0.000	289,178,980
Cemetery District #1	11,950	0.068	13,400	0.067	14,909	11,181	0.061	0.061	13,997,709
Cemetery District #4	15,000	1.322	17,100	1.208	24,267	13,454	0.961	0.961	7,618,539
Cemetery District #5	9,832	1.291	10,521	1.235	10,214	9,248	1.218	1.214	160,585
Sewer District #1	2,474	0.000	25,000	0.000	92,250	0	0.000	0.000	

*Tax rates are expressed in mills

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

David L. Lamb
County Clerk

Page No. 25a

Page 2 of 2

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Detailed budget information is available at County Clerk's Office, 315 Main St., Mound City, KS 66056 and will be available at this hearing.

BUDGET SUMMARY

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Estimated Tax Rate is subject to change depending on the final assessed valuation.

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	8,173,358	23.314	10,401,676	24.108	12,313,184	6,643,678	20.759
Debt Service	913,531		913,156		912,031		
Road & Bridge	4,004,715	12.378	4,480,500	11.993	4,629,511	2,988,578	9.338
Appraisers	354,889	1.142	373,650	1.221	394,500	340,617	1.064
Elderly	143,726	0.502	210,759	0.289	245,161	33,829	0.106
Employee Benefits	3,173,391	11.365	3,249,555	9.450	3,939,000	3,411,621	10.660
Health Dept.	408,847	0.686	414,849	0.586	990,000	85,403	0.267
Fair Association	124,000	0.444	68,000	0.201	128,000	123,922	0.387
Capital Improvement(Con	11,231,848		6,157,856		84,062		
Reappraisal	3,770				39,879		
911 Telephone Tax	123,056		91,750		215,000		
Special Alcohol	1,400		1,500		2,000		
DARE & SRO					1,406		
Special Parks & Recreatio	600		500		1,500		
County Health Capital Out					20,000		
Linn County 911					249		
Non-Budgeted Funds-A	321,027						
Non-Budgeted Funds-B	31,752						
Non-Budgeted Funds-C	239,290						
Totals	29,249,201	49.831	26,363,752	47.848	23,915,483	13,627,649	42.581
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Net Expenditure	28,504,201		26,313,752		23,865,483		
Total Tax Levied	13,757,612		13,627,649		xxxxxxxxxxxxxxxxx		
Assessed Valuation	276,085,698		284,816,961		320,044,413		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	17,315,000	17,315,000	17,015,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	17,315,000	17,315,000	17,015,000

*Tax rates are expressed in mills

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

David L. Lamb
County Clerk

NOTICE OF BUDGET HEARING

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023				
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimted	*Revenue Neutral*	July 1, 2022 Estimated
Rural Fire District #1	594,880	2.203	623,800	2.150	626,654	556,884	1.921	*1.921*	289,846,380
Spec.FireEquip.Replacem	512,246	0.000	0	0.000	525,079	0	0.000	*0.000*	289,846,380
Cemetery District #1	11,950	0.068	13,400	0.067	14,909	11,181	0.060	*0.060*	187,178,980
Cemetery District #4	15,000	1.322	17,100	1.208	24,267	13,454	0.961	*0.961*	13,997,709
Cemetery District #5	9,832	1.291	10,521	1.235	10,214	9,248	1.214	*1.214*	7,618,539
Sewer District #1	2,474	0.000	25,000	0.000	92,250	0	0.000	*0.000*	160,585

*Tax rates are expressed in mills

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

David L. Lamb
County Clerk

CONSOLIDATED METHOD FUND PAGE 2023

County Name Linn County

Special District Name Cemetery District #1

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget Year 2023
Unencumbered Cash Balance, Jan. 1	5,651	5,216	3,369
Ad Valorem Tax	11,133	11,181	xxxxxxxxxxxxx
Delinquent Tax	29		
Motor Vehicle Tax	136	142	151
Recreational Vehicle Tax	8	8	8
16/20M Vehicle Tax		2	5
Commercial Vehicle Tax		5	3
Watercraft Tax		5	5
LAVTR			
In Lieu of Taxes			
Lot Sales	200	200	200
Interest on Idle Funds	10	10	10
Total Receipts	**11,515**	**11,553**	**382**
Resources Available:	**17,166**	**16,769**	**3,751**
Expenditures:			
Operations	900	900	1,059
Mowing	7,000	7,250	7,250
Stone Maintenance	500	500	1,500
Repairs	1,300	2,500	2,500
Insurance	2,250	2,250	2,600
Cash Forward (2023 column)			
Total Expenditures	**11,950**	**13,400**	**14,909**
Unencumbered Cash Balance, Dec 31	5,216	3,369	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	14,909
		Tax Required	11,158
	Delinquency Computation % Rate	0.203%	23
		Amount of 2022 Ad Valorem Tax	11,181

CPA Summary

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

		Allocation for Year 2023				
Budgeted Fund Names	Ad Valorem Tax Levy for 2021	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	11,181	151	8	5	3	5
Total	11,181	151	8	5	3	5

County Treas MVT Estimate	151
County Treas RVT Estimate	8
County Treas 16/20M Estimate	5
County Treas Commercial Vehicle Tax Estimate	3
County Treas Watercraft Tax Estimate	5

MVT Factor	0.01347
RVT Factor	0.00075
16/20M Factor	0.00040
Commercial Vehicle Factor	0.00030
Watercraft Factor	0.00046

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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

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Non-Budgeted Funds-A		16			
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Totals		xxxxxx	23,915,483	13,627,649	
Budget Hearing Notice		25			County Clerk's Use Only
Budget Hearing Notice 2		25a			
Combined Rate and Budget Hearing					
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 42.581

Assisted by:

Address:

Email:

Attest: _____, 2022

County Clerk

Governing Body

CPA Summary

CERTIFICATE (2)

Table of Contents:		Page No.	2023 Proposed Budget: Budget Authority for Expenditures	2023 Proposed Budget: Amount of 2022 Ad Valorem Tax	2023 Proposed Budget: November 1st Valuation	2023 Proposed Budget: Final Tax Rate (County Clerk's Use Only)
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Spec.FireEquip.Replacemen	19-3623e	20	525,079	0		
Cemetery District #1	17-1330	21	14,909	11,181		
Cemetery District #4	17-1330	22	24,267	13,454		
Cemetery District #5	17-1330	23	10,214	9,248		
Sewer District #1	19-27a03	24	92,250	0		
TOTALS		xxxxx	1293373	590767		

CPA Summary

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	6,866,317	291,802	12,009	19,901	17,232	5,578
Debt Service						
Road & Bridge	3,415,878	145,167	5,974	9,901	8,572	2,774
Appraisers	347,647	14,774	608	1,008	872	282
Elderly	82,264	3,496	144	238	206	67
Employee Benefits	2,691,614	114,388	4,707	7,802	6,755	2,186
Health Dept.	166,830	7,090	292	484	419	136
Fair Association	57,099	2,427	100	166	143	46
Capital Improvement(Cor						
TOTAL	13,627,649	579,144	23,834	39,500	34,199	11,069

County Treas Motor Vehicle Estimate 579,144

County Treas Recreational Vehicle Estimate 23,834

County Treas 16/20M Vehicle Estimate 39,500

County Treas Commercial Vehicle Tax Estimate 34,199

County Treas Watercraft Tax Estimate 11,069

Motor Vehicle Factor 0.04250

Recreational Vehicle Factor 0.00175

16/20M Vehicle Factor 0.00290

Commercial Vehicle Factor 0.00251

Watercraft Factor 0.00081

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Sales Tax GO Bonds	6/12/2019	7/1/2050	3.09	17,315,000	17,015,000	1/1 & 7/1	7/1	613,531	315,000	598,156	330,000
Total G.O. Bonds					**17,015,000**			**613,531**	**315,000**	**598,156**	**330,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**17,015,000**			**613,531**	**315,000**	**598,156**	**330,000**

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, 2022	Payments Due 2022	Payments Due 2023
				Totals	**0**	**0**	**0**

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

Linn County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,620,322	5,677,656	3,782,014
Receipts:			
Ad Valorem Tax	6,387,717	6,866,317	xxxxxxxxxxxxxxxx
Delinquent Tax	98,000	87,000	
Motor Vehicle Tax	375,007	270,133	291,802
Recreational Vehicle Tax		11,081	12,009
16/20M Vehicle Tax		16,329	19,901
Commercial Vehicle Tax		13,192	17,232
Watercraft Tax		4,834	5,578
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Severance Tax	155	209	155
Local Alcoholic Liquor	1,078	940	993
Compensating Use Tax			
Tax Sale			
In Lieu of Taxes		2,919	2,957
Interest on Delinquent Taxes	113,029	105,000	105,000
State & Federal Grants	881	500	500
Sheriff Office Grants		2,709	2,500
Emergency Preparedness Grants			
KDOT Grants	2,861		
Governor's Office Grant	3,255		
Licenses & Fees			
Beer & Private Club Licenses	100	100	100
Mortgage Registration Fees			
Officer's Fees	152,858	145,000	145,000
Wildlife & Parks Fees	73	50	50
Filing Fees	92	355	100
Other Fees & Permits	68,724	55,000	50,000
Treasurer's Advertising Fees	39,814	30,000	25,000
Sanitation Permits	12,667	10,000	10,000
Vehicle Inspection Fees			
Use of Money & Property			
Building Rent	22,667	1,500	1,500
Sale of Equipment	210,541		
Park User Fees	256,429	250,000	250,000
Marina & Park Fees	24,890	18,000	20,000
Reimbursed Expenses-Tax Sale			
Reimbursed Expenses	112,569	75,000	50,000
Reimbursed Expenses-RNR Notices		15,000	15,000
Prior Year's Canceled Warrants			
Transfers (In)		7,442	
Mapping/GIS Dept. Sales		2,000	2,000
CD Landfill & Solid Waste Fees	202,345	175,000	175,000
Residual Equity Transfer (Special Auto)			
Sales			
Airport-Fuel Sales	18,194	35,000	48,000
Airport-Sale of Lots			
Airport-Grants		60	
SRO Income			72,000
SPARK/CARES Act Reim	9,350		
Sale of Land-Industrial Park			
Land Leases		15,365	15,365
Prisoner Housing		150,000	500,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	91,390	120,000	80,000
Neighborhood Revitalization Rebate			0
Miscellaneous	26,010	20,000	10,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**8,230,693**	**8,506,035**	**1,927,741**
Resources Available:	**13,851,014**	**14,183,691**	**5,709,755**

Linn County 2023

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	13,851,014	14,183,691	5,709,755
Expenditures:			
County Commissioners	77,849	78,586	84,950
County Clerk	143,442	146,523	157,900
County Treasurer	202,195	215,522	229,177
County Attorney	275,331	287,926	366,500
Register of Deeds	123,822	153,446	143,700
County Sheriff	2,308,486	3,046,971	3,454,400
Custodians	87,085	117,872	147,500
EMS	3,634	2,000	12,000
District Court	173,992	200,300	185,300
Courthouse General	402,222	446,980	395,000
Juvenile Intake Program	56,203	56,739	58,500
Emergency Management	100,166	151,000	149,929
Planning & Zoning	73,650	82,586	98,500
County Counselor	146,645	202,323	162,750
Contingency	1,062,338	630,939	1,929,261
Capital Outlay-Windfall	28,790	1,653,101	1,500,000
Ambulance	904,960	906,558	914,500
Noxious Weed	137,628	136,794	175,500
Election	83,425	102,154	104,500
Economic Development	76,013	86,651	107,200
Conservation District	43,000	43,000	43,000
4-H Building	16,404	26,881	29,000
Fair Board	18,000	18,000	23,000
Historical Society	40,000	40,000	40,000
County Park	258,515	332,713	344,000
Special Building	117,988	70,000	155,000
Mental Retardation-TriKo	82,499	82,499	80,099
Mental Health-SEK	114,736	116,797	115,718
Solid Waste	595,978	624,610	720,600
GIS/Mapping	138,845	142,703	156,800
Other	0	0	0
IT	141,385	151,220	163,200
Airport	81,132	48,285	65,700
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
Subtotal	8,116,358	10,401,676	12,313,184
Transfers to Equipmemt Reserve Fund	57,000		
Estimated 5% COLA			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,173,358**	**10,401,676**	**12,313,184**
Unencumbered Cash Balance Dec 31	5,677,656	3,782,014	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	13,040,321	13,924,170	12,313,184
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,313,184
		Tax Required	6,603,428
	Delinquent Comp Rate:	0.6%	40,250
		Amount of 2022 Ad Valorem Tax	6,643,678

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
County Commissioners			
Salaries	75,624	75,531	79,500
Contractual	1,750	2,583	4,850
Commodities	475	472	600
Capital Outlay		0	0
Total	77,849	78,586	84,950
County Clerk			
Salaries	129,930	131,250	142,000
Contractual	5,919	10,151	10,250
Commodities	5,518	5,122	5,150
Capital Outlay	2,075	0	500
Total	143,442	146,523	157,900
County Treasurer			
Salaries	148,845	165,000	176,112
Contractual	39,920	36,695	39,990
Commodities	13,430	13,827	13,075
Capital Outlay		0	0
Total	202,195	215,522	229,177
County Attorney			
Salaries	241,338	259,588	286,000
Contractual	28,383	20,723	30,000
Commodities	5,611	2,614	4,500
Capital Outlay		5,000	46,000
Total	275,331	287,926	366,500
Register of Deeds			
Salaries	107,877	119,087	122,300
Contractual	13,363	32,859	11,000
Commodities	2,583	1,500	1,500
Capital Outlay		0	8,900
Total	123,822	153,446	143,700
County Sheriff			
Salaries	1,619,642	2,090,845	2,211,661
Contractual	314,910	341,823	513,950
Commodities	231,766	468,303	582,789
Capital Outlay	142,168	146,000	146,000
Total	2,308,486	3,046,971	3,454,400
Custodians			
Salaries	74,955	99,716	118,500
Contractual	1,997	2,600	3,000
Commodities	10,132	15,556	16,000
Capital Outlay		0	10,000
Total	87,085	117,872	147,500
EMS			
Salaries			
Contractual	1,848	2,000	6,000
Commodities	1,786	0	4,000
Capital Outlay			2,000
Total	3,634	2,000	12,000
Total - Page 6b	**3,221,844**	**4,048,845**	**4,596,127**

Linn County 2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
District Court			
Salaries	1,911	7,700	6,000
Contractual	155,332	165,100	151,800
Commodities	16,749	15,000	15,000
Capital Outlay		12,500	12,500
Total	173,992	200,300	185,300
Courthouse General			
Salaries	39,662	39,000	45,000
Contractual	271,804	350,749	293,000
Commodities	28,411	36,932	37,000
Capital Outlay	62,345	20,299	20,000
Total	402,222	446,980	395,000
Juvenile Intake Program			
Salaries			
Contractual	56,203	56,739	58,500
Commodities			
Capital Outlay			
Total	56,203	56,739	58,500
Emergency Management			
Salaries	71,570	78,400	75,379
Contractual	20,437	31,550	33,400
Commodities	6,744	26,050	26,150
Capital Outlay	1,415	15,000	15,000
Total	100,166	151,000	149,929
Planning & Zoning			
Salaries	63,450	54,974	50,000
Contractual	8,606	19,695	35,000
Commodities	1,594	2,917	3,500
Capital Outlay		5,000	10,000
Total	73,650	82,586	98,500
County Counselor			
Salaries	90,397	93,109	97,750
Contractual	56,248	109,214	65,000
Commodities			
Capital Outlay			
Total	146,645	202,323	162,750
Contingency			
Salaries	5,380	0	150,000
Contractual	441,104	417,899	778,261
Commodities		633	1,000
Capital Outlay	615,854	212,406	1,000,000
Total	1,062,338	630,939	1,929,261
Capital Outlay-Windfall			
Salaries			
Contractual			
Commodities			
Capital Outlay	28,790	1,653,101	1,500,000
Total	28,790	1,653,101	1,500,000
Total - Page 6c	**2,044,005**	**3,423,968**	**4,479,240**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Ambulance			
Salaries			
Contractual	901,010	904,065	907,800
Commodities	2,154	1,608	1,700
Capital Outlay	1,796	885	5,000
Total	904,960	906,558	914,500
Noxious Weed			
Salaries	56,721	75,122	85,500
Contractual	14,948	16,092	18,000
Commodities	65,886	45,579	67,000
Capital Outlay	73	0	5,000
Total	137,628	136,794	175,500
Election			
Salaries	38,535	37,750	41,000
Contractual	37,514	48,143	47,000
Commodities	7,376	15,761	15,500
Capital Outlay		500	1,000
Total	83,425	102,154	104,500
Economic Development			
Salaries	52,127	43,000	64,200
Contractual	21,097	37,738	30,000
Commodities	2,563	2,913	3,000
Capital Outlay	226	3,000	10,000
Total	76,013	86,651	107,200
Conservation District			
Salaries			
Contractual	43,000	43,000	43,000
Commodities			
Capital Outlay			
Total	43,000	43,000	43,000
4-H Building			
Salaries			
Contractual	12,168	9,228	12,000
Commodities	4,236	16,653	12,000
Capital Outlay		1,000	5,000
Total	16,404	26,881	29,000
Fair Board			
Salaries			
Contractual	18,000	18,000	23,000
Commodities			
Capital Outlay			
Total	18,000	18,000	23,000
Historical Society			
Salaries			
Contractual	40,000	40,000	40,000
Commodities			
Capital Outlay			
Total	40,000	40,000	40,000
Total - Page 6d	**1,319,430**	**1,360,038**	**1,436,700**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
County Park			
Salaries	102,402	120,378	117,000
Contractual	94,044	118,834	123,000
Commodities	42,955	48,500	54,000
Capital Outlay	19,114	45,000	50,000
Total	258,515	332,713	344,000
Special Building			
Salaries			
Contractual		15,000	45,000
Commodities		5,000	10,000
Capital Outlay	117,988	50,000	100,000
Total	117,988	70,000	155,000
Mental Retardation-TriKo			
Salaries			
Contractual	82,499	82,499	80,099
Commodities			
Capital Outlay			
Total	82,499	82,499	80,099
Mental Health-SEK			
Salaries			
Contractual	114,736	116,797	115,718
Commodities			
Capital Outlay			
Total	114,736	116,797	115,718
Solid Waste			
Salaries	178,338	197,772	208,000
Contractual	232,616	274,808	302,000
Commodities	111,860	152,030	150,600
Capital Outlay	73,165	0	60,000
Total	595,978	624,610	720,600
GIS/Mapping			
Salaries	101,855	100,603	110,700
Contractual	30,766	33,600	37,600
Commodities	2,396	4,000	4,000
Capital Outlay	3,828	4,500	4,500
Total	138,845	142,703	156,800
Other			
Contractual			
Total	0	0	0
IT			
Salaries	120,927	116,470	128,250
Contractual	14,144	11,750	12,950
Commodities	6,313	15,500	10,000
Capital Outlay		7,500	12,000
Total	141,385	151,220	163,200
Airport			
Salaries			
Contractual	43,923	9,474	10,700
Commodities	37,209	38,810	50,000
Capital Outlay		0	5,000
Total	81,132	48,285	65,700
Total - Page6e	**1,531,079**	**1,568,825**	**1,801,117**

Linn County 2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Contractual			
Judgments			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 6f	0	0	0
Total - Page 6b	3,221,844	4,048,845	4,596,127
Total - Page 6c	2,044,005	3,423,968	4,479,240
Total - Page 6d	1,319,430	1,360,038	1,436,700
Total - Page 6e	1,531,079	1,568,825	1,801,117
Total Detail Expenditures**	**8,116,358**	**10,401,676**	**12,313,184**

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

Linn County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	605,807	939,071	1,275,915
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Sales Tax Revenue	1,246,772	1,250,000	1,250,000
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	24		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,246,796**	**1,250,000**	**1,250,000**
Resources Available:	**1,852,602**	**2,189,071**	**2,525,915**
Expenditures:			
Bond Principal	300,000	315,000	330,000
Bond Interest	613,531	598,156	582,031
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**913,531**	**913,156**	**912,031**
Unencumbered Cash Balance Dec 31	939,071	1,275,915	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	921,031	913,156	912,031
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	912,031
		Tax Required	0
	Delinquent Comp Rate:	0.6%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

Linn County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	371,145	1,074,644	876,752
Receipts:			
Ad Valorem Tax	3,388,405	3,415,878	xxxxxxxxxxxxxxxx
Delinquent Tax	38,486	32,189	
Motor Vehicle Tax	136,610	143,415	145,167
Recreational Vehicle Tax		5,883	5,974
16/20M Vehicle Tax		8,669	9,901
Commercial Vehicle Tax		7,004	8,572
Watercraft Tax		2,567	2,774
Special City & County Highway	560,715	535,300	543,428
County Equalization		11,586	10,000
In Lieu of Taxes		1,400	1,471
DOT Connecting Links	87,259		
Sales	8,050	4,494	2,500
Dust Control	59,166	29,390	25,000
Reimbursed Expenses	74,390	57,866	25,000
Prior Year's Warrants Canceled	677		
FEMA Reimbursement	348,836		
Kansas Dept. of Wildlife & Parks			
Sale of Equipment		21,270	
Emergency Preparedness-Federal			
Emergency Preparedness-State			
SPARK/CARES Act Reimbursement			
Reimbursement from USD 344			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	5,621	5,697	2,500
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,708,214**	**4,282,608**	**782,287**
Resources Available:	**5,079,359**	**5,357,252**	**1,659,039**

Linn County 2023

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	5,079,359	5,357,252	1,659,039
Expenditures from detail page:			
Road & Bridge - All Distrisct	1,514,346	1,990,970	2,078,573
Road & Bridge - Dist 1 (North)	988,818	1,168,600	1,200,455
Road & Bridge - Dist 2	0	0	0
Road & Bridge - Dist 3 (South)	1,013,556	1,320,930	1,350,483
	0	0	0
	0	0	0
Subtotal	3,516,719	4,480,500	4,629,511
Transfer to Special Machinery	200,000		
Transfer to Special Road & Bridge	288,000		
Adjust to Auditor's Balance	-4		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,004,715**	**4,480,500**	**4,629,511**
Unencumbered Cash Balance Dec 31	1,074,644	876,752	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	4,391,250	4,667,073	4,629,511
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,629,511
		Tax Required	2,970,472
	Delinquent Comp Rate:	0.6%	18,106
		Amount of 2022 Ad Valorem Tax	2,988,578

CPA Summary

FUND PAGE - ROAD DETAIL

Adopted Budget **Road & Bridge Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Road & Bridge - All District			
Salaries	246,470	213,543	233,573
Contractual	111,067	339,000	311,000
Commodities	1,129,427	1,338,427	1,439,000
Capital Outlay	27,382	100,000	95,000
Total	1,514,346	1,990,970	2,078,573
Road & Bridge - Dist. #1 (North)			
Salaries	410,739	450,314	452,169
Contractual	28,321	16,000	16,000
Commodities	545,435	502,286	532,286
Capital Outlay	4,323	200,000	200,000
Total	988,818	1,168,600	1,200,455
Road & Bridge - Dist. #2			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Road & Bridge - Dist. #3 (South)			
Salaries	416,023	496,643	491,196
Contractual	20,451	65,000	70,000
Commodities	562,618	559,287	589,287
Capital Outlay	14,464	200,000	200,000
Total	1,013,556	1,320,930	1,350,483
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total Detail Expenditures**	3,516,719	4,480,500	4,629,511

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

Linn County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraisers**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	57,915	39,551	35,753
Receipts:			
Ad Valorem Tax	312,765	347,647	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	4,081	3,250	
Motor Vehicle Tax	15,427	13,229	14,774
Recreational Vehicle Tax		543	608
16/20 M Vehicle Tax		800	1,008
Commercial Vehicle Tax		646	872
Watercraft Tax		237	282
In Lieu of Taxes			150
Reimbursements-COVID			
Reimbursed Expenses			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	4,253	3,500	2,500
Does miscellaneous exceed 10% of Total F			
Total Receipts	**336,525**	**369,852**	**20,194**
Resources Available:	**394,441**	**409,403**	**55,947**
Expenditures:			
Personal Services	290,397	319,150	340,000
Contractual	37,471	38,000	38,000
Commodities	9,437	9,500	9,500
Capital Outlay	2,584	7,000	7,000
Transfer to Reappraisal Reserve	15,000		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**354,889**	**373,650**	**394,500**
Unencumbered Cash Balance Dec 31	39,551	35,753	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	360,100	397,500	394,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	394,500
		Tax Required	338,553
	Delinquent Comp Rate:	0.6%	2,064
		Amount of 2022 Ad Valorem Tax	340,617

Adopted Budget **Elderly**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	131,101	230,767	168,651
Receipts:			
Ad Valorem Tax	137,261	82,264	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,293	1,072	
Motor Vehicle Tax	3,764	5,813	3,496
Recreational Vehicle Tax		238	144
16/20 M Vehicle Tax		351	238
Commercial Vehicle Tax		284	206
Watercraft Tax		104	67
In Lieu of Taxes		63	35
Transportation Grants-Federal	83,942	45,012	35,000
Transportation Grants-State			
Rent	1,601	1,600	1,200
Donations	14,967	6,433	2,500
Reimbursed Expenses-COVID			
Reimbursed Expenses	563	5,409	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**243,392**	**148,643**	**42,886**
Resources Available:	**374,493**	**379,409**	**211,537**
Expenditures:			
Personal Services	49,987	83,362	89,361
Contractual	60,354	89,397	95,800
Commodities	28,384	38,000	40,000
Capital Outlay		0	20,000
Transfer to Equipment Reserve	5,000		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**143,726**	**210,759**	**245,161**
Unencumbered Cash Balance Dec 31	230,767	168,651	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	221,900	244,829	245,161
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	245,161
		Tax Required	33,624
	Delinquent Comp Rate:	0.6%	205
		Amount of 2022 Ad Valorem Tax	33,829

CPA Summary

Linn County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	222,798	385,730	61,051
Receipts:			
Ad Valorem Tax	3,111,891	2,691,614	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	36,723	30,000	
Motor Vehicle Tax	137,361	131,689	114,388
Recreational Vehicle Tax		5,402	4,707
16/20 M Vehicle Tax		7,961	7,802
Commercial Vehicle Tax		6,431	6,755
Watercraft Tax		2,357	2,186
In Lieu of Taxes		1,423	1,159
KDOT Grant		18,000	18,000
FEMA Grant			
Reimbursed Expenses-COVID			
Reimbursed Expenses	50,349	30,000	32,000
Transfer from ARPA Funds			300,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,336,323**	**2,924,877**	**486,997**
Resources Available:	**3,559,121**	**3,310,607**	**548,048**
Expenditures:			
Social Security	403,260	426,084	451,250
Retirement-KPERS	484,408	549,736	554,000
Worker's Compensation	81,404	84,818	118,000
Unemployment Insurance	9,456	56,081	12,000
Health Insurance	1,711,428	1,590,796	2,225,000
Life & Cancer Insurance	15,242	16,423	17,500
Short Term Disability	19,833	30,184	31,500
Deferred Compensation	61,265	67,156	82,750
Medical Trust Fees	1,078	1,298	1,300
HSA Contributions	332,957	360,539	382,500
Benefits Consultant	30,000	38,000	30,500
Longevity Bonus	21,275	24,500	27,700
Employee Wellness Program	1,786	3,940	5,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,173,391**	**3,249,555**	**3,939,000**
Unencumbered Cash Balance Dec 31	385,730	61,051	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	3,326,000	3,322,500	3,939,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,939,000
		Tax Required	3,390,952
	Delinquent Comp Rate:	0.6%	20,669
		Amount of 2022 Ad Valorem Tax	3,411,621

Adopted Budget

Health Dept.	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	219,308	262,782	523,745
Receipts:			
Ad Valorem Tax	187,546	166,830	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,537	1,352	
Motor Vehicle Tax	5,504	7,950	7,090
Recreational Vehicle Tax		326	292
16/20 M Vehicle Tax			484
Commercial Vehicle Tax			419
Watercraft Tax			136
In Lieu of Taxes		58	72
KDHE-WIC		95,286	95,286
State Grant-Aid to Local Health Dept.	18,999	12,000	
Federal Grants	175,371		
PHEP Grant		13,467	13,467
IAP Grant		92,690	88,790
Fees for Services	5,294	4,794	4,500
CRC/ET Grant		113,907	
EI Grant		148,293	148,293
MCH Grants		11,859	15,540
Other Grants		7,000	7,000
Monsanto Grant			
State Grants			
Prior Year's Warrants Canceled			
Tax Sale			
Reimbursed Expenses-COVID	6		
Reimbursed Expenses	58,064		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**452,320**	**675,813**	**381,368**
Resources Available:	**671,629**	**938,595**	**905,114**
Expenditures:			
Personal Services	264,625	300,429	272,093
Contractual Services	42,322	51,172	173,907
Commodities	74,752	53,248	54,000
Capital Outlay	27,148	10,000	40,000
Cash Forward (2023 column)			450,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**408,847**	**414,849**	**990,000**
Unencumbered Cash Balance Dec 31	262,782	523,745	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	507,508	414,895	990,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	990,000
		Tax Required	84,886
	Delinquent Comp Rate:	0.6%	517
		Amount of 2022 Ad Valorem Tax	85,403

CPA Summary

Linn County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fair Association**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	88	5,487	1,922
Receipts:			
Ad Valorem Tax	121,607	57,099	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,638	1,266	
Motor Vehicle Tax	6,154	5,150	2,427
Recreational Vehicle Tax		211	100
16/20 M Vehicle Tax		311	166
Commercial Vehicle Tax		251	143
Watercraft Tax		92	46
In Lieu of Taxes		56	25
Cancel Prior Year's Warrant			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**129,399**	**64,436**	**2,907**
Resources Available:	**129,487**	**69,922**	**4,829**
Expenditures:			
Appropriation to Fair Board	124,000	68,000	128,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**124,000**	**68,000**	**128,000**
Unencumbered Cash Balance Dec 31	5,487	1,922	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	129,000	68,000	128,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	128,000
		Tax Required	123,171
	Delinquent Comp Rate:	0.6%	751
		Amount of 2022 Ad Valorem Tax	123,922

Adopted Budget **Capital Improvement(Construction)**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	17,314,026	6,193,614	84,062
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Bond Proceeds			
Interest on Idle Funds	111,436	48,304	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**111,436**	**48,304**	**0**
Resources Available:	**17,425,462**	**6,241,918**	**84,062**
Expenditures:			
Contractual Services		244,841	
Commodities	60		
Capital Outlay	11,231,788	5,913,016	84,062
Debt Service Cost of Issuance			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**11,231,848**	**6,157,856**	**84,062**
Unencumbered Cash Balance Dec 31	6,193,614	84,062	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	12,960,709	5,460,070	84,062
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	84,062
		Tax Required	0
	Delinquent Comp Rate:	0.6%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Reappraisal**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	28,649	39,879	39,879
Receipts:			
Transfer from Appraiser Fund	15,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**15,000**	**0**	**0**
Resources Available:	**43,649**	**39,879**	**39,879**
Expenditures:			
Capital Outlay	3,770		39,879
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,770**	**0**	**39,879**
Unencumbered Cash Balance Dec 31	39,879	39,879	0
2021/2022/2023 Budget Authority Amount	33,692	51,949	39,879

Linn County 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **911 Telephone Tax**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	199,744	161,051	144,168
Receipts:			
911 Telephone Tax	84,364	74,866	75,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**84,364**	**74,866**	**75,000**
Resources Available:	**284,108**	**235,918**	**219,168**
Expenditures:			
Contractual	8,567	21,750	25,000
Capital Outlay	114,490	70,000	190,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**123,056**	**91,750**	**215,000**
Unencumbered Cash Balance Dec 31	161,051	144,168	4,168
2021/2022/2023 Budget Authority Amount	125,000	215,000	215,000

Adopted Budget

Special Alcohol	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	380	572	50
Receipts:			
Local Alcoholic Liquor	1,592	978	1,986
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,592**	**978**	**1,986**
Resources Available:	**1,972**	**1,550**	**2,036**
Expenditures:			
Contractual Services	1,400	1,500	2,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,400**	**1,500**	**2,000**
Unencumbered Cash Balance Dec 31	572	50	36
2021/2022/2023 Budget Authority Amount	2,000	1,500	2,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **DARE & SRO**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,406	1,406	1,406
Receipts:			
Fines & Restitution			
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:			
Personal Services			
Contractual Services			1,406
Commodities			
Capital Outlay			
Cash Forward (2023 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
2021/2022/2023 Budget Authority Amount	775	906	1,406

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	238	556	566
Receipts:			
Local Alcoholic Liquor	917	511	993
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**917**	**511**	**993**
Resources Available:	**1,156**	**1,066**	**1,559**
Expenditures:			
Contractual Services	600	500	1,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**600**	**500**	**1,500**
Unencumbered Cash Balance Dec 31	556	566	59
2021/2022/2023 Budget Authority Amount	1,200	600	1,500

CPA Summary

Linn County 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **County Health Capital Outlay**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	20,000	20,000	20,000
Receipts:			
Transfer from County Health			
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:			
Health Capital Outlay			20,000
Cash Forward (2023 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
2021/2022/2023 Budget Authority Amount	20,000	20,000	20,000

Adopted Budget

Linn County 911	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	249	249	249
Receipts:			
911 Telephone Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**249**	**249**	**249**
Expenditures:			
Public Safety			249
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**249**
Unencumbered Cash Balance Dec 31	249	249	0
2021/2022/2023 Budget Authority Amount	55,000	249	249

CPA Summary

Linn County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-A

(1) Fund Name: Special Machinery		(2) Fund Name: Noxious Weed Eradicatior		(3) Fund Name: conomic Development Gra		(4) Fund Name: Special Vehicle		(5) Fund Name: Community Policing		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,004,233	Cash Balance Jan 1	52,528	Cash Balance Jan 1	22,843	Cash Balance Jan 1	582	Cash Balance Jan 1	1,053	1,081,239
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from		Trans. From General	0	Grants	96,270					
Road & Bridge	200,000									
Total Receipts	200,000	Total Receipts	0	Total Receipts	96,270	Total Receipts	0	Total Receipts	0	296,270
Resources Available:	1,204,233	Resources Available:	52,528	Resources Available:	119,113	Resources Available:	582	Resources Available:	1,053	1,377,509
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Streets & Highways				Contractual Services	96,520					
Capital Outlay	224,507									
Total Expenditures	224,507	Total Expenditures	0	Total Expenditures	96,520	Total Expenditures	0	Total Expenditures	0	321,027
Cash Balance Dec 31	979,726	Cash Balance Dec 31	52,528	Cash Balance Dec 31	22,593	Cash Balance Dec 31	582	Cash Balance Dec 31	1,053	**1,056,482** **
										1,056,482 **

**Note: These two block figures should agree.

CPA Summary

Linn County

NON-BUDGETED FUNDS (B)

2023

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Reg. of Deeds Tech. Fund		Zoning LEPP Grant		CDBG Revolving Loan		Equipment Reserve		Special Road & Bridge		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	10,060	Cash Balance Jan 1	892	Cash Balance Jan 1		Cash Balance Jan 1	675,867	Cash Balance Jan 1	828,922	1,515,741
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Technology Fees	20,938					Reimbursed Expenses		Trans. From		
Interest	14					Trans. from General	57,000	Road & Bridge	288,000	
						Trans. From Elderly	5,000			
Total Receipts	20,952	Total Receipts	0	Total Receipts	0	Total Receipts	62,000	Total Receipts	288,000	370,952
Resources Available:	31,012	Resources Available:	892	Resources Available:	0	Resources Available:	737,867	Resources Available:	1,116,922	1,886,693
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	26,752					Capital Outlay	5,000	Streets & Highway		
								Capital Outlay		
Total Expenditures	26,752	Total Expenditures	0	Total Expenditures	0	Total Expenditures	5,000	Total Expenditures	0	31,752
Cash Balance Dec 31	4,260	Cash Balance Dec 31	892	Cash Balance Dec 31	0	Cash Balance Dec 31	732,867	Cash Balance Dec 31	1,116,922	**1,854,941** **
										1,854,941 **

**Note: These two block figures should agree.

CPA Summary

Linn County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Clerk Technology Fund		Treasurer Technology Fund		SPARK/CARES/ARPA Fur						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	7,075	Cash Balance Jan 1	10,883	Cash Balance Jan 1	212,769	Cash Balance Jan 1		Cash Balance Jan 1		230,727
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Technology Fees	5,235	Technology Fees	5,235	SPARK Grant						
				Reimbursed Expenses						
				ARPA Funds	942,347					
Total Receipts	5,235	Total Receipts	5,235	Total Receipts	942,347	Total Receipts	0	Total Receipts	0	952,816
Resources Available:	12,309	Resources Available:	16,118	Resources Available:	1,155,116	Resources Available:	0	Resources Available:	0	1,183,543
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	1,676	Capital Outlay	6,000	Contractual Services	9,498					
				Commodities	2,966					
				Capital Outlay	6,381					
				SPARK	212,769					
Total Expenditures	1,676	Total Expenditures	6,000	Total Expenditures	231,614	Total Expenditures	0	Total Expenditures	0	239,290
Cash Balance Dec 31	10,633	Cash Balance Dec 31	10,118	Cash Balance Dec 31	923,502	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**944,253** **
										944,253 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of

Linn County

will meet on August 8, 2022 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.

Detailed budget information is available at County Clerk's Office, 315 Main St., Mound City, KS 66056 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	8,173,358	23.314	10,401,676	24.108	12,313,184	6,643,678	20.759
Debt Service	913,531		913,156		912,031		
Road & Bridge	4,004,715	12.378	4,480,500	11.993	4,629,511	2,988,578	9.338
Appraisers	354,889	1.142	373,650	1.221	394,500	340,617	1.064
Elderly	143,726	0.502	210,759	0.289	245,161	33,829	0.106
Employee Benefits	3,173,391	11.365	3,249,555	9.450	3,939,000	3,411,621	10.660
Health Dept.	408,847	0.686	414,849	0.586	990,000	85,403	0.267
Fair Association	124,000	0.444	68,000	0.201	128,000	123,922	0.387
Capital Improvement(Con	11,231,848		6,157,856		84,062		
Reappraisal	3,770				39,879		
911 Telephone Tax	123,056		91,750		215,000		
Special Alcohol	1,400		1,500		2,000		
DARE & SRO					1,406		
Special Parks & Recreatio	600		500		1,500		
County Health Capital Ou					20,000		
Linn County 911					249		
Non-Budgeted Funds-A	321,027						
Non-Budgeted Funds-B	31,752						
Non-Budgeted Funds-C	239,290						
Totals	29,249,201	49.831	26,363,752	47.848	23,915,483	13,627,649	42.581
						*Revenue Neutral Rate ** *	*42.581*
Less: Transfers	745,000		50,000		50,000		
Net Expenditure	28,504,201		26,313,752		23,865,483		
Total Tax Levied	13,757,612		13,627,649		xxxxxxxxxxxxxxxxx		
Assessed Valuation	276,085,698		284,816,961		320,044,413		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	17,315,000	17,315,000	17,015,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	17,315,000	17,315,000	17,015,000

*Tax rates are expressed in mills

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

David L. Lamb
County Clerk

Linn County 2023

NOTICE OF BUDGET HEARING

Special District Funds	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate**	July 1, 2022 Estimated Valuation
Rural Fire District #1	594,880	2.203	623,800	2.150	626,654	556,884	1.921	*1.921*	289,846,380
Spec.FireEquip.Replacement	512,246	0.000	0	0.000	525,079	0	0.000	*0.000*	289,846,380
Cemetery District #1	11,950	0.068	13,400	0.067	14,909	11,181	0.060	*0.060*	187,178,980
Cemetery District #4	15,000	1.322	17,100	1.208	24,267	13,454	0.961	*0.961*	13,997,709
Cemetery District #5	9,832	1.291	10,521	1.235	10,214	9,248	1.214	*1.214*	7,618,539
Sewer District #1	2,474	0.000	25,000	0.000	92,250	0	0.000	*0.000*	160,585

*Tax rates are expressed in mills

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

David L. Lamb
County Clerk

Linn County 2023

CERTIFICATE (2)

Table of Contents:		Page No.	2023 Adopted Budget			
			Expenditures	Amount of 2022 Ad Valorem Tax	County Clerk's Use Only	
					Nov. 1 Final Assessed Valuation	Final Tax Rate*
Fund	K.S.A.					
Rural Fire District #1	19-3610	19	626,654	556,884		
Spec.FireEquip.Replacement	19-3623e	20	525,079	0		
Cemetery District #1	17-1330	21	14,909	11,181		
Cemetery District #4	17-1330	22	24,267	13,454		
Cemetery District #5	17-1330	23	10,214	9,248		
Sewer District #1	19-27a03	24	92,250	0		
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CONSOLIDATED METHOD FUND PAGE 2023

County Name Linn County

Special District Name Rural Fire District #1

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget Year 2023
Unencumbered Cash Balance, Jan. 1	84,298	86,272	47,600
Ad Valorem Tax	554,028	556,884	xxxxxxxxxxxxx
Delinquent Tax	5,962	4,500	
Motor Vehicle Tax	23,180	19,696	19,933
Recreational Vehicle Tax		813	822
16/20M Vehicle Tax		1,438	1,687
Commercial Vehicle Tax		1,210	1,499
Watercraft Tax		301	328
LAVTR			
In Lieu of Taxes		276	264
Reimbursed Expenses		10	
Priot Year Warrants Canceled	13,414		
Miscellaneous	270		
Interest on Idle Funds			
Total Receipts	**596,854**	**585,128**	**24,533**
Resources Available:	**681,152**	**671,400**	**72,133**
Expenditures:			
Personal Services	154,664	199,350	191,221
Contractual Services	120,459	181,450	183,600
Commodities	108,505	150,500	159,333
Capital Outlay	31,252	42,500	42,500
Transfer to Special Fire Equipment Reserve	180,000	50,000	50,000
Cash Forward (2023 column)			
Total Expenditures	**594,880**	**623,800**	**626,654**
Unencumbered Cash Balance, Dec 31	86,272	47,600	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	626,654
		Tax Required	554,522
	Delinquency Computation % Rate	0.426%	2,362
		Amount of 2022 Ad Valorem Tax	556,884

CPA summary

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

		Allocation for Year 2023				
Budgeted Fund Names	Ad Valorem Levy for 2021	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	556,884	19933	822	1687	1499	328
Total	556,884	19,933	822	1,687	1,499	328

County Treas MVT Estimate	19,933				
County Treas RVT Estimate		822			
County Treas 16/20M Estimate			1,687		
County Treas Commercial Vehicle Tax Estimate				1,499	
County Treas Watercraft Tax Estimate					328

MVT Factor	0.03579				
RVT Factor		0.00148			
16/20M Factor			0.00303		
Commercial Vehicle Factor				0.00269	
Watercraft Factor					0.00059

CONSOLIDATED METHOD FUND PAGE 2023

County Name Linn County

Special District Name Spec.FireEquip.Replacement

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget Year 2023
Unencumbered Cash Balance, Jan. 1	757,325	425,079	475,079
Ad Valorem Tax			xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
LAVTR			
In Lieu of Taxes			
Transfer from Rural Fire Fund	180,000	50,000	50,000
Interest on Idle Funds			
Total Receipts	**180,000**	**50,000**	**50,000**
Resources Available:	**937,325**	**475,079**	**525,079**
Expenditures:			
Capital Outlay	512,246		525,079
Cash Forward (2023 column)			
Total Expenditures	**512,246**	**0**	**525,079**
Unencumbered Cash Balance, Dec 31	425,079	475,079	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	525,079
		Tax Required	0
	Delinquency Computation % Rate		0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

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

		Allocation for Year 2023				
Budgeted Fund Names	Ad Valorem Tax Levy for 2021	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 2023

County Name Linn County

Special District Name Cemetery District #4

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget Year 2023
Unencumbered Cash Balance, Jan. 1	9,397	10,277	8,943
Ad Valorem Tax	13,320	13,454	xxxxxxxxxxxxx
Delinquent Tax	400	200	
Motor Vehicle Tax	1,962	1,766	1,637
Recreational Vehicle Tax	99	56	76
16/20M Vehicle Tax		171	173
Commercial Vehicle Tax		36	80
Watercraft Tax		33	41
LAVTR			
In Lieu of Taxes			
Lot Sales	100	50	50
Interest on Idle Funds			
Total Receipts	**15,880**	**15,766**	**2,057**
Resources Available:	**25,277**	**26,043**	**11,000**
Expenditures:			
Operations	500	500	2,167
Mowing	13,000	14,000	15,000
Stone Maintenance		500	2,000
Road Repairs	500	1,000	2,500
Flags		100	100
Tree Stump Removal	1,000	1,000	2,500
Cash Forward (2023 column)			
Total Expenditures	**15,000**	**17,100**	**24,267**
Unencumbered Cash Balance, Dec 31	10,277	8,943	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	24,267
		Tax Required	13,267
	Delinquency Computation % Rate	1.406%	187
		Amount of 2022 Ad Valorem Tax	13,454

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2021	Allocation for Year 2023 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	13,454	1637	76	173	80	41
Total	13,454	1,637	76	173	80	41

County Treas MVT Estimate	1,637				
County Treas RVT Estimate		76			
County Treas 16/20M Estimate			173		
County Treas Commercial Vehicle Tax Estimate				80	
County Treas Watercraft Tax Estimate					41

MVT Factor	0.12164				
RVT Factor		0.00567			
16/20M Factor			0.01289		
Commercial Vehicle Factor				0.00592	
Watercraft Factor					0.00308

CONSOLIDATED METHOD FUND PAGE 2023

County Name Linn County

Special District Name Cemetery District #5

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget Year 2023
Unencumbered Cash Balance, Jan. 1	271	27	665
Ad Valorem Tax	9,213	9,248	xxxxxxxxxxxxx
Delinquent Tax	42	93	
Motor Vehicle Tax	214	241	221
Recreational Vehicle Tax	13	15	13
16/20M Vehicle Tax		33	27
Commercial Vehicle Tax		5	5
Watercraft Tax		3	2
LAVTR			
In Lieu of Taxes		117	110
Sale of Lots	100	400	
Donations		1,000	
Interest on Idle Funds	4	4	4
Total Receipts	**9,588**	**11,159**	**382**
Resources Available:	**9,859**	**11,186**	**1,047**
Expenditures:			
Operations	1,795	671	650
Mowing	6,435	8,350	7,735
Stone Maintenance		1,000	1,129
Road Repairs	1,352	200	200
Bank Charges			
Weed Spraying	250		
Tree/Brush Removal		300	500
Cash Forward (2023 column)			
Total Expenditures	**9,832**	**10,521**	**10,214**
Unencumbered Cash Balance, Dec 31	27	665	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	10,214
		Tax Required	9,167
	Delinquency Computation % Rate	0.883%	81
		Amount of 2022 Ad Valorem Tax	9,248

CPA Summary

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

		Allocation for Year 2023				
Budgeted Fund Names	Ad Valorem Tax Levy for 2021	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	9,248	221	13	27	5	2
Total	9,248	221	13	27	5	2

County Treas MVT Estimate	221
County Treas RVT Estimate	13
County Treas 16/20M Estimate	27
County Treas Commercial Vehicle Tax Estimate	5
County Treas Watercraft Tax Estimate	2

MVT Factor	0.02389
RVT Factor	0.00141
16/20M Factor	0.00292
Commercial Vehicle Factor	0.00049
Watercraft Factor	0.00025

CONSOLIDATED METHOD FUND PAGE 2023

County Name Linn County

Special District Name Sewer District #1

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget Year 2023
Unencumbered Cash Balance, Jan. 1	88,479	96,513	81,865
Ad Valorem Tax			xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
LAVTR			
In Lieu of Taxes			
Customer Receipts Collected by District	8,090	10,352	10,500
Customer Receipts Collected by County	978		
Delinquent Receipts Collected by County	1,440		
Interest on Idle Funds			
Total Receipts	**10,508**	**10,352**	**10,500**
Resources Available:	**98,987**	**106,865**	**92,365**
Expenditures:			
Operations-Contractual	2,474	5,000	7,250
Bond Payments			
Principal			
Interest			
Commodities		5,000	5,000
Capital Outlay		15,000	80,000
Cash Forward (2023 column)			
Total Expenditures	**2,474**	**25,000**	**92,250**
Unencumbered Cash Balance, Dec 31	96,513	81,865	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	92,250
		Tax Required	0
	Delinquency Computation % Rate		0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

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

		Allocation for Year 2023				
Budgeted Fund Names	Ad Valorem Tax Levy for 2021	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

Linn County 2023

NOTICE OF BUDGET AND RATE HEARING

	Prior Year Actual 2021		Current Yr Estimate 2022		Proposed Budget Year 2023				
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	July 1, 2022 Estimated Valuation	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***
Rural Fire District #1	594,880	2.203	623,800	2.150	626,654	556,884	289,846,380	1.921	1.921
Spec.FireEquip.Replacement	512,246	0.000	0	0.000	525,079	0	0		0.000
Cemetery District #1	11,950	0.068	13,400	0.067	14,909	11,181	187,178,980	0.060	0.060
Cemetery District #4	15,000	1.322	17,100	1.208	24,267	13,454	13,997,709	0.961	0.961
Cemetery District #5	9,832	1.291	10,521	1.235	10,214	9,248	7,618,539	1.214	1.214
Sewer District #1	2,474	0.000	25,000	0.000	92,250	0			0.000
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		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	0		0		0	0			
0	0		0		0	0			
0	0		0		0	0			
0	0		0		0	0			
0	0		0		0	0			
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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			

*Tax rates are expressed in mills

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

David L. Lamb
Clerk