2024

CERTIFICATE

To the Clerk of Leavenworth County, State of Kansas

We, the undersigned, officers of

City of Linwood

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

			2024 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	383,538	138,780	32.020
Special Highway		7	159,188		
Water Utility		7	127,014		
Special Sales Tax		8	287,222		
Sewer Utility		8	149,215		
Totals		xxxxxxx	1,106,177	138,780	32.020
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9			4,334,091
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 28.253

Assisted by:
Gordon CPA LLC

Address:
4205 W. 6th Street, Ste. C
Lawrence, KS 66049
Email:
sgordon@cpagordon.com

Attest: Nov. 16, 2023
Janet Klasinski
County Clerk
by S. Scheer

Mayor Brian Christenson
David Denham
Tyler Harrison
Dylan Ritter
Craig Walker
Governing Body

CPA Summary

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	122,531	15,641	114	47	211	107
Debt Service						
Library						
TOTAL	122,531	15,641	114	47	211	107

County Treas Motor Vehicle Estimate 15,641
County Treas Recreational Vehicle Estimate 114
County Treas 16/20M Vehicle Estimate 47
County Treas Commercial Vehicle Tax Estimate 211
County Treas Watercraft Tax Estimate 107

Motor Vehicle Factor 0.12765
Recreational Vehicle Factor 0.00093
16/20M Vehicle Factor 0.00038
Commercial Vehicle Factor 0.00172
Watercraft Factor 0.00087

City of Linwood

2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	CIP		25,000	40,000	KSA 12-1118
Special Sales Tax	ARPA		150,000		Council motion
	Totals	0	175,000	40,000	
	Adjustments*		175,000	40,000	
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

City of Linwood

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

City of Linwood

2024

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, 2023	Payments Due 2023	Payments Due 2024
Totals					**0**	**0**	**0**

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

City of Linwood

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	115,241	125,966	93,731
Receipts:			
Ad Valorem Tax	96,460	122,531	xxxxxxxxxxxxxxxxxx
Delinquent Tax	4,974	2,500	2,000
Motor Vehicle Tax	19,062	16,032	15,641
Recreational Vehicle Tax		207	114
16/20M Vehicle Tax		45	47
Commercial Vehicle Tax		164	211
Watercraft Tax			107
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	4,964	12,876	5,000
Compensating Use Tax	16,847	15,000	17,700
Local Sales Tax	31,259	30,000	30,000
Franchise Tax	21,827	22,500	22,500
Licenses	1,570	2,000	2,000
Permits & Fees	2,983	0	3,000
Fines		0	
Charges for Trash Service	39,718	40,000	40,000
Reimbursement	2,856	2,500	2,500
Community Center Rental	12,135	7,500	7,500
In Lieu of Taxes (IRB)			
Interest on Idle Funds	12,010	1,500	5,000
Neighborhood Revitalization Rebate			0
Miscellaneous	4,977	410	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**271,642**	**275,765**	**153,320**
Resources Available:	**386,883**	**401,731**	**247,051**

City of Linwood

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	386,883	401,731	247,051
Expenditures:			
0	0	0	0
0	0	0	0
Court	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	0	0	0
Personnel services	100,782	94,500	105,000
Contractual services	54,958	60,375	65,000
Streets materials and repairs	20,724	5,250	28,000
Materials and supplies	7,963	7,875	12,000
Facilities and equipment	33,430	36,750	41,538
Operations	35,130	63,000	42,000
Community Center	6,762	5,250	10,000
Capital Outlay	1,168	10,000	15,000
Transfer to CIP		25,000	40,000
Cash Forward (2024 column)			
Miscellaneous			25,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**260,917**	**308,000**	**383,538**
Unencumbered Cash Balance Dec 31	125,966	93,731	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	313,630	333,500	383,538
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	383,538
		Tax Required	136,487
	Delinquent Comp Rate:	1.7%	2,293
		Amount of 2023 Ad Valorem Tax	138,780

CPA Summary

City of Linwood

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	121,971	134,058	146,668
Receipts:			
State of Kansas Gas Tax	11,518	11,420	11,340
County Transfers Gas	569	1,190	1,180
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,087**	**12,610**	**12,520**
Resources Available:	**134,058**	**146,668**	**159,188**
Expenditures:			
Capital Outlay			159,188
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**159,188**
Unencumbered Cash Balance Dec 31	134,058	146,668	0
2022/2023/2024 Budget Authority Amount:	66,844	146,721	159,188

Adopted Budget

Water Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	32,152	32,714	30,014
Receipts:			
Charges for Service	87,207	92,500	95,000
Connects & Disconnects	1,775	2,500	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**88,982**	**95,000**	**97,000**
Resources Available:	**121,134**	**127,714**	**127,014**
Expenditures:			
Personnel	38,733	45,000	47,700
Contractual	11,892	20,000	20,000
Commodities	16,628	15,000	20,000
Facilities & Equipment	8,518	2,700	10,000
Operations & Insurance	12,649	15,000	15,000
Cash Forward (2024 column)			14,314
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**88,420**	**97,700**	**127,014**
Unencumbered Cash Balance Dec 31	32,714	30,014	0
2022/2023/2024 Budget Authority Amount:	106,000	123,652	127,014

CPA Summary

City of Linwood

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Sales Tax**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	375,391	439,613	219,222
Receipts:			
Sales and Use Tax	64,222	64,609	68,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**64,222**	**64,609**	**68,000**
Resources Available:	**439,613**	**504,222**	**287,222**
Expenditures:			
Contractual		30,000	50,000
Materials & Supplies		30,000	50,000
Capital Outlay		75,000	100,000
Transfer to ARPA		150,000	
Cash Forward (2024 column)			87,222
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**285,000**	**287,222**
Unencumbered Cash Balance Dec 31	439,613	219,222	0
2022/2023/2024 Budget Authority Amount:	86,600	502,500	287,222

Adopted Budget

Sewer Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	46,133	78,248	63,715
Receipts:			
Charges for Service	80,686	85,000	85,000
Connects & Disconnects			
Reimbursements			
Interest on Idle Funds			
Miscellaneous		467	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**80,686**	**85,467**	**85,500**
Resources Available:	**126,819**	**163,715**	**149,215**
Expenditures:			
Personnel	37,018	40,000	44,000
Contractual	1,529	7,500	7,500
Facilities & Equipment	9,834	35,000	35,000
Operations	185	7,500	7,500
Capital Outlay		10,000	10,000
Transfers Out			
Materials and supplies	5		
Cash Forward (2024 column)			45,215
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**48,571**	**100,000**	**149,215**
Unencumbered Cash Balance Dec 31	78,248	63,715	0
2022/2023/2024 Budget Authority Amount:	90,000	125,000	149,215

CPA Summary

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Linwood
will meet on September 5, 2023 at 7:00 PM at Linwood City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at Linwood City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	260,917	32.906	308,000	31.987	383,538	138,780	32.000
Debt Service							
Library							
Special Highway					159,188		
Water Utility	88,420		97,700		127,014		
Special Sales Tax			285,000		287,222		
Sewer Utility	48,571		100,000		149,215		
Totals	397,908	32.906	790,700	31.987	1,106,177	138,780	32.000
						*Revenue Neutral Rate***	*28.253*
Less: Transfers	0		0		0		
Net Expenditure	397,908		790,700		1,106,177		
Total Tax Levied	89,437		122,531		xxxxxxxxxxxxxxxxx		
Assessed Valuation	3,056,052		3,830,593		4,336,837		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Official Title: City Clerk

Expected print dimensions of advertisement:
Width: 4.97 in., Height: 6.45 in.

Newspaper page size: Width: 10.00 in., Height: 20.27 in.
Publisher may wrap or break notice between pages.

(Published in the Lawrence Daily Journal-World on the 8th of August, 2023)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	260,917	32.906	308,000	31.987	385,358	138,780	32.000
Debt Service							
Library							
Special Highway					159,188		
Water Utility	88,420		97,700		127,014		
Special Sales Tax			285,000		287,222		
Sewer Utility	48,571		100,000		149,215		
Totals	397,908	32.906	790,700	31.987	1,106,177	138,780	32.000
						*Revenue Neutral Rate***	28.255
Less: Transfers	0		0		0		
Net Expenditure	397,908		790,700		1,106,177		
Total Tax Levied	89,437		122,531		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	3,056,052		3,830,593		4,336,837		

Outstanding Indebtedness, January 1.

	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Karen Kane
Official Title: City Clerk

TO: Leavenworth County Clerk's Office

Janet Klasinski

300 Walnut, Suite 106

Leavenworth, KS 66048

913-684-0422

jklasinski@leavenworthcounty.gov

NOTICE OF REVENUE NEUTRAL RATE INTENT

The Governing body of the City of Linwood, hereby notifies the Leavenworth 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: 32.000 The date of the hearing is September 5 at 7 AM/PM and will be held at Linwood City Hall 306 Main St. Linwood Ks 66052

_____ **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, 2023.

WITNESS my hand and official seal on July 17th, 2023.

Karen A Kane

Clerk of Office of Governing Body

DATE: 7-17-2023

NOTE: Notice required to be sent to the County Clerk on or before 5:00 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded.

Resolution No. 2-2023

A RESOLUTION OF THE CITY OF LINWOOD, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Linwood was calculated as 28.253 mills by the Leavenworth County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 5th, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Linwood, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LINWOOD:

The City of Linwood shall levy a property tax rate exceeding the Revenue Neutral Rate of 28.253 mills.

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 5th day of September, 2023 and SIGNED by the Mayor.

Mayor Attested:

City Clerk

Roll Call Vote

According to Kansas Statute 79-2988 (4) a majority vote of the governing body, by the adoption of a resolution or ordinance to approve exceeding the revenue neutral rate, shall be required prior to adoption of a proposed budget that will result in a tax rate in excess of the revenue neutral rate.

A Roll Call vote of the City of Linwood to Levy a Property Tax Exceeding the Revenue Neutral Rate.

Hearing to Exceed Revenue Neutral Rate was held on: September 5, 2023.

RESOLUTION NO. 2-2023

Governing Body Member	Yes	No	No Vote
Brian Christenson, Mayor			✓
Tyler Harrison, Council Member	✓		
Crystal Eismen, Council Member			✓
Craig Walker, Council Member	✓		
David Denham, Council Member	✓		
Dylan Ritter, Council Member	✓		
TOTAL	4	0	2

Certified by City of Linwood:

Kara Kane, City Clerk

Signature & Title

09-12-2023

Dated:

The following motion must be made prior to approving the Resolution:

I move that we adopt Resolution 2-2023 to levy a property tax rate exceeding the Revenue Neutral Rate.

(Minutes must state who made the motion and seconded the motion.)

CITY OF LINWOOD
City Council Meeting
Minutes for September 5, 2023

Attending: Mayor Brian Christenson, David Denham , Dylan Ritter, Craig Walker and Tyler Harrison
Absent: Crystal Eisman

Others Present: Karen Kane (City Clerk), Dwayne Call (Water Operator), and Dale Eisman (Planning and Zoning Commissioner), Paul Owings (City Engineer), Citizens: Amanda Evans, Shelly Ledbetter, Doug Shatas

Mayor Brian Christenson called the meeting to order at 7:00 p.m. duly noted that the meeting was being recorded.

Budget Hearing: The Mayor asked if anyone objected to the 2024 budget. No one objects.

****
Councilmember Walker moved
to approve the 2024 Budget
Councilmember Denham seconded
Motion carried 4/0
****

The RNR Resolution needs to be passed:

****
Councilmember Denham moved
to approve the Resolution #2-2023
to exceed the neutral rate.
Councilmember Walker seconded
Motion carried 4/0
****

****
Councilmember Denham moved
to approve the regular meeting minutes
of August 15, 2023
Councilmember Walker seconded
Motion carried 4/0
****
****
Councilmember Denham moved
to approve vouchers #25042-25065,
Community Building vouchers #1976-1979,
Waterline Vouchers #1009-1011
EFT Payments and bank transfers
Councilmember Harrison seconded
Motion carried 4/0
****

OPEN AGENDA:

1. Amanda Evans lives at 311 Bowen Street and is here to discuss the flowers in her front yard. See attached letter that she read to the Mayor and Council.
2. Shelly Ledbetter is here to ask for a variance for a gravel driveway on the side of her duplex @ 119 Locust St. She brought in a different drawing that the Mayor requested.

NEW BUSINESS:

1. A complaint was submitted by a citizen

Old Business: no old business

Old Business Tracker:

Clerk Report: Karen Kane & Jennifer White: reports submitted.