State of Kansas
City

2025

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 expenditure for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	585,000	163,460	36.552
Debt Service	10-113				
Library	12-1220				
Special Highway		7	171,297		
Water Utility		7	112,243		
Special Sales Tax		8	445,010		
Sewer Utility		8	108,000		
Non-Budgeted Funds		9			
Totals		xxxxxx	1,421,550	163,460	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			4,471,934
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	31.187
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Gordon CPA LLC

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

Date Attested: Nov. 15 2024

Janet Klasinski
County Clerk

by K. Screen

Mayor

Council Members

Denham

Eisman

Ritter

Regnier

Walker

Governing Body

(First Published in the Lawrence Daily Journal-World on the 25th of July, 2024)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Linwood

will meet on August 20, 2024 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 2025 Expenditures and Amount of Current Year Estimate for 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.

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	"Proposed Estimated Tax Rate*"
General	321,143	31.987	552,519	32.020	585,000	163,460	36.734
Debt Service							
Library							
Special Highway					171,297		
Water Utility	112,145		102,700		112,243		
Special Sales Tax			200,000		445,010		
Sewer Utility	54,393		104,000		108,000		
Non-Budgeted Funds	911,030						
Totals	1,398,711	31.987	959,219	32.020	1,421,550	163,460	36.734
						Revenue Neutral Rate **	31.187
Less: Transfers	0		200,000		235,000		
Net Expenditures	1,398,711		759,219		1,186,550		
Total Tax Levied	122,531		138,780		XXXXXXXXX		
Assessed Valuation	3,830,593		4,334,091		4,449,809		

Outstanding Indebetedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	350,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	350,000

*Tax rates are expressed in mills.

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

Karen Kane

City Official Title: City Clerk

36.552

City of Linwood

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 Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	138,780	15,164	282	32	146	164
Debt Service						
Library						
TOTAL	138,780	15,164	282	32	146	164

County Treas Motor Vehicle Estimate 15,164

County Treas Recreational Vehicle Estimate 282

County Treas 16/20M Vehicle Estimate 32

County Treas Commercial Vehicle Tax Estimate 146

County Treas Watercraft Tax Estimate 164

Motor Vehicle Factor 0.10927

Recreational Vehicle Factor 0.00203

16/20 Vehicle Factor 0.00023

Commercial Vehicle Factor 0.00105

Watercraft Factor 0.00118

City of Linwood

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
Special Sales Tax	General		200,000	235,000	KSA 12-1118
	Totals	0	200,000	235,000	
	Adjustments*				
	Adjusted Totals	0	200,000	235,000	

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

City of Linwood

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2023 GO Bond	5/10/2023	5/10/2063	1.75	350,000	350,000	5/10	5/10	6,125	6,118	6,018	6,225
Total G.O. Bonds					**350,000**			**6,125**	**6,118**	**6,018**	**6,225**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**350,000**			**6,125**	**6,118**	**6,018**	**6,225**

City of Linwood

2025

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 As Beginning of 2024	Payments Due 2024	Payments Due 2025
				Totals	**0**	**0**	**0**

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

City of Linwood 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	125,966	89,284	33,865
Receipts:			
Ad Valorem Tax	116,302	138,780	xxxxxxxxxxxxxxxxxx
Delinquent Tax	5,807	2,000	2,000
Motor Vehicle Tax	17,221	15,641	15,164
Recreational Vehicle Tax		114	282
16/20M Vehicle Tax		47	32
Commercial Vehicle Tax		211	146
Watercraft Tax		107	164
Gross Earning (Intangible) Tax			0
Local Alcoholic Liquor	5,894	5,000	5,500
Sales & Compensating Use Tax	46,798	47,700	44,000
Franchise Tax	22,794	22,500	23,500
Licenses, Permits & Fees	3,179	5,000	5,000
Charges for Trash Service	41,355	40,000	42,000
Reimbursement	2,555	2,500	2,500
Community Center Rental	7,798	7,500	8,000
Transfer from Special Sales Tax Fund		200,000	235,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	14,758	10,000	8,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**284,461**	**497,100**	**391,288**
Resources Available:	**410,427**	**586,384**	**425,153**
Expenditures:			
Personnel services	119,789	105,000	115,000
Contractual services	45,703	65,000	65,000
Streets materials and repairs	4,687	261,981	263,000
Materials and supplies	6,641	12,000	12,000
Facilities and equipment	88,894	41,538	55,000
Operations	35,103	42,000	42,000
Community Center	17,088	10,000	18,000
Capital Outlay		15,000	15,000
Cash Reserve (2025 column)			
Miscellaneous	3,238		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**321,143**	**552,519**	**585,000**
Unencumbered Cash Balance Dec 31	89,284	33,865	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	333,500	383,538	585,000
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	585,000
		Tax Required	159,847
	Delinquent Comp Rate:	2.3%	3,613
		Amount of 2024 Ad Valorem Tax	**163,460**

CPA Summary

City of Linwood 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	134,058	146,327	158,817
Receipts:			
State of Kansas Gas Tax	11,442	11,350	11,340
County Transfers Gas	827	1,140	1,140
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**12,269**	**12,490**	**12,480**
Resources Available:	**146,327**	**158,817**	**171,297**
Expenditures:			
Capital Outlay			171,297
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**171,297**
Unencumbered Cash Balance Dec 31	146,327	158,817	0
2023/2024/2025 Budget Authority Amount	146,721	159,188	171,297

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	32,714	13,858	10,158
Receipts:			
Charges for Service	90,839	95,000	100,000
Connects & Disconnects	2,450	4,000	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**93,289**	**99,000**	**104,000**
Resources Available:	**126,003**	**112,858**	**114,158**
Expenditures:			
Personnel	42,811	47,700	50,000
Contractual	4,482	10,000	5,000
Commodities	36,536	20,000	20,000
Facilities & Equipment	11,623	10,000	10,000
Operations & Insurance	16,693	15,000	15,000
Debt Service			12,243
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**112,145**	**102,700**	**112,243**
Unencumbered Cash Balance Dec 31	13,858	10,158	1,915
2023/2024/2025 Budget Authority Amount	123,652	127,014	112,243

CPA Summary

City of Linwood 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Sales Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	439,613	511,010	379,010
Receipts:			
Sales and Use Tax	71,397	68,000	66,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**71,397**	**68,000**	**66,000**
Resources Available:	**511,010**	**579,010**	**445,010**
Expenditures:			
Contractual			
Materials & Supplies			
Capital Outlay			
Transfer to General Fund		200,000	235,000
Cash Reserve (2025 column)			200,010
Miscellaneous			10,000
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**200,000**	**445,010**
Unencumbered Cash Balance Dec 31	511,010	379,010	0
2023/2024/2025 Budget Authority Amoun	125,000	287,222	445,010

Adopted Budget **Sewer Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	78,248	106,885	88,385
Receipts:			
Charges for Service	82,830	85,000	85,000
Connects & Disconnects	200	500	500
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**83,030**	**85,500**	**85,500**
Resources Available:	**161,278**	**192,385**	**173,885**
Expenditures:			
Personnel	42,432	44,000	48,000
Contractual	1,166	7,500	7,500
Facilities & Equipment	10,795	35,000	35,000
Operations		7,500	7,500
Capital Outlay		10,000	10,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**54,393**	**104,000**	**108,000**
Unencumbered Cash Balance Dec 31	106,885	88,385	65,885
2023/2024/2025 Budget Authority Amoun	502,500	149,215	108,000

CPA Summary

City of Linwood

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA		**Water Line Project**		**Improvement Reserves**		**Donations & Other**		**0**		
Unencumbered Cash Balance Jan 1	63,944	Unencumbered Cash Balance Jan 1	-58,848	Unencumbered Cash Balance Jan 1	262,708	Unencumbered Cash Balance Jan 1	1,460	Unencumbered Cash Balance Jan 1		Total 269,264
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	63,944	Resources Available:	-58,848	Resources Available:	262,708	Resources Available:	1,460	Resources Available:	0	269,264
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	63,944	Contractual	845,371							
		Operations	1,715							
Total Expenditures	63,944	Total Expenditures	847,086	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	911,030
Cash Balance Dec 31	0	Cash Balance Dec 31	-905,934	Cash Balance Dec 31	262,708	Cash Balance Dec 31	1,460	Cash Balance Dec 31	0	-641,766 **
			See Tab B							-641,766 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Linwood

will meet on August 20, 2024 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 2025 Expenditures and Amount of Current Year Estimate for 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	321,143	31.987	552,519	32.020	585,000	163,460	36.734
Debt Service							
Library							
Special Highway					171,297		
Water Utility	112,145		102,700		112,243		
Special Sales Tax			200,000		445,010		
Sewer Utility	54,393		104,000		108,000		
Non-Budgeted Funds	911,030						
Totals	1,398,711	31.987	959,219	32.020	1,421,550	163,460	36.734
						*Revenue Neutral Rate***	*31.187*
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Net Expenditure	1,398,711		759,219		1,186,550		
Total Tax Levied	122,531		138,780		xxxxxxxxxxxxxxxxx		
Assessed Valuation	3,830,593		4,334,091		4,449,809		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	350,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	350,000

*Tax rates are expressed in mills

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

City Official Title: City Clerk

Resolution No. 1-2024

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 31.187 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 August 20, 2024 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 31.187 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 20th day of August 20, 2024 and SIGNED by the Mayor.

____Brian Christenson_____

Mayor Attested:

____Karen Kane_____

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: August 20th, 2024.

RESOLUTION NO. 1-2024

Governing Body Member	Yes	No	Absent or Abstain
Brian Christenson, Mayor			Mayor
Tina Regnier, Council Member	✓		
Crystal Eismen, Council Member	✓		
Craig Walker, Council Member	✓		
David Denham, Council Member	✓		
Dylan Ritter, Council Member	✓		
TOTAL			

Certified by City of Linwood:

Kara A Kane

Signature & Title

8-20-2024

Dated:

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

I move that we adopt Resolution 1-2024 to levy a property tax rate exceeding the Revenue Neutral Rate.

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

Resolution No. 1-2024

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Mayor Attested:

City Clerk