2026

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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 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	416,080	185,048	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	78,906		
Water Utility		7	117,243		
Special Sales Tax		8	144,978		
Sewer Utility		8	98,000		
Totals		xxxxxx	855,207	185,048	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	35.333
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: September 9 2025

Fran Keppler
County Clerk

Dylan Ritter
Craig Walker
David Denham
Mayor Brianchristenson

Governing Body

City of Linwood

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	163,460	15,159	309	33	246	171
Debt Service						
Library						
TOTAL	163,460	15,159	309	33	246	171

County Treas Motor Vehicle Estimate 15,159

County Treas Recreational Vehicle Estimate 309

County Treas 16/20M Vehicle Estimate 33

County Treas Commercial Vehicle Tax Estimate 246

County Treas Watercraft Tax Estimate 171

Motor Vehicle Factor 0.09274

Recreational Vehicle Factor 0.00189

16/20 Vehicle Factor 0.00020

Commercial Vehicle Factor 0.00150

Watercraft Factor 0.00105

City of Linwood 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Special Sales Tax	Water Line Project	140,596			Grant agreement
Special Sales Tax	Water	32,197			Grant agreement
Special Sales Tax	General		235,000		KSA 12-1118
	Totals	172,793	235,000	0	
	Adjustments*				
	Adjusted Totals	172,793	235,000	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

State of Kansas
City

City of Linwood

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2023 GO Bond	5/10/2023	5/10/2063	1.75	350,000	343,882	5/10/	5/10	6,018	6,225	5,909	6,334
Total G.O. Bonds					**343,882**			**6,018**	**6,225**	**5,909**	**6,334**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**343,882**			**6,018**	**6,225**	**5,909**	**6,334**

City of Linwood

2026

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 2025	Payments Due 2025	Payments Due 2026
				Totals	**0**	**0**	**0**

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

City of Linwood 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	89,284	116,487	72,447
Receipts:			
Ad Valorem Tax	133,958	163,460	xxxxxxxxxxxxxxxx
Delinquent Tax	6,305		
Motor Vehicle Tax	15,308		15,159
Recreational Vehicle Tax			309
16/20M Vehicle Tax			33
Commercial Vehicle Tax			246
Watercraft Tax			171
Gross Earning (Intangible) Tax			0
Local Alcoholic Liquor	1,118	5,500	2,000
Sales & Compensating Use Tax	46,541	48,000	48,516
Franchise Tax	21,298	23,500	25,000
Licenses, Permits & Fees	12,443	5,000	8,000
Charges for Trash Service	39,220	42,000	42,000
Reimbursement	2,584	2,500	3,000
Community Center Rental	7,436	8,000	8,000
Transfer from Special Sales Tax Fund		235,000	
Grants	69,978		
In Lieu of Tax (IRB)			
Interest on Idle Funds	11,254	8,000	10,000
Neighborhood Revitalization Rebate			0
Miscellaneous	280		500
Does miscellaneous exceed 10% of Total R			
Total Receipts	**367,723**	**540,960**	**162,934**
Resources Available:	**457,007**	**657,447**	**235,381**
Expenditures:			
Personnel services	149,253	115,000	170,000
Contractual services	51,984	65,000	60,000
Streets materials and repairs	42,421	263,000	50,000
Materials and supplies	6,640	12,000	10,000
Facilities and equipment	26,544	55,000	32,000
Operations	46,769	42,000	50,000
Community Center	13,113	18,000	18,000
Capital Outlay	3,796	15,000	26,080
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**340,520**	**585,000**	**416,080**
Unencumbered Cash Balance Dec 31	116,487	72,447	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	383,538	585,000	416,080
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	416,080
		Tax Required	180,699
	Delinquent Comp Rate:	2.4%	4,349
		Amount of 2025 Ad Valorem Tax	**185,048**

CPA Summary

City of Linwood 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	146,327	56,146	67,526
Receipts:			
State of Kansas Gas Tax	9,819	11,380	11,380
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,819**	**11,380**	**11,380**
Resources Available:	**156,146**	**67,526**	**78,906**
Expenditures:			
Capital Outlay	100,000		78,906
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**100,000**	**0**	**78,906**
Unencumbered Cash Balance Dec 31	56,146	67,526	0
2024/2025/2026 Budget Authority Amount	159,188	171,297	78,906

Adopted Budget **Water Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	13,858	14,314	10,571
Receipts:			
Charges to Customers	92,633	100,000	105,000
Connects and Disconnects	1,750	4,000	2,000
Transfer in from General	32,197		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**126,580**	**104,000**	**107,000**
Resources Available:	**140,438**	**118,314**	**117,571**
Expenditures:			
Personnel	58,596	50,000	50,000
Contractual	12,198	500	10,000
Commodities	21,093	20,000	20,000
Facilities & Equipment	6,017	10,000	10,000
Operations & Insurance	15,977	15,000	15,000
Debt Service	12,243	12,243	12,243
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**126,124**	**107,743**	**117,243**
Unencumbered Cash Balance Dec 31	14,314	10,571	328
2024/2025/2026 Budget Authority Amount	127,014	112,243	117,243

CPA Summary

City of Linwood 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Sales Tax**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	511,010	310,321	74,978
Receipts:			
Sales Tax	72,104	70,000	70,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**72,104**	**70,000**	**70,000**
Resources Available:	**583,114**	**380,321**	**144,978**
Expenditures:			
Contractual	100,000		
Materials & Supplies			
Capital Outlay		60,343	144,978
Transfer to Water Line Project	140,596		
Transfer to Water Fund	32,197		
Transfer to General Fund		235,000	
Cash Reserve (2026 column)			
Miscellaneous		10,000	
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**272,793**	**305,343**	**144,978**
Unencumbered Cash Balance Dec 31	310,321	74,978	0
2024/2025/2026 Budget Authority Amoun	287,222	445,010	144,978

Adopted Budget **Sewer Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	26,165	3,665
Receipts:			
Charges for Service	87,824	85,000	90,000
Connects & Disconnects	4,500	500	4,500
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**92,324**	**85,500**	**94,500**
Resources Available:	**92,324**	**111,665**	**98,165**
Expenditures:			
Personnel	55,318	48,000	62,000
Contractual	8,980	7,500	9,500
Facilities & Equipment	1,356	35,000	10,000
Operations	505	7,500	7,500
Capital Outlay		10,000	9,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**66,159**	**108,000**	**98,000**
Unencumbered Cash Balance Dec 31	26,165	3,665	165
2024/2025/2026 Budget Authority Amoun	149,215	108,000	98,000

CPA Summary

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Linwood
will meet on September 2, 2025 at 7:00 PM at 306 Main Street, Linwood, KS 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 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	340,520	32.020	585,000	36.552	416,080	185,048	40.000
Debt Service							
Library							
Special Highway	100,000				78,906		
Water Utility	126,124		107,743		117,243		
Special Sales Tax	272,793		305,343		144,978		
Sewer Utility	66,159		108,000		98,000		
Totals	905,596	32.020	1,106,086	36.552	855,207	185,048	40.000
						*Revenue Neutral Rate***	*35.333*
Less: Transfers	172,793		235,000		0		
Net Expenditure	732,803		871,086		855,207		
Total Tax Levied	138,780		163,460		xxxxxxxxxxxxxxxxx		
Assessed Valuation	4,334,091		4,471,934		4,626,234		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	350,000	343,882
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	350,000	343,882

*Tax rates are expressed in mills

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

Karen Kane
City Official Title: City Manager

Roll Call Vote

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 held on 9/3/2025

Resolution No. 3-2025

Governing Body Member	Yes	No	No Vote
Dylan Ritter	X		
Craig Walker	X		
David Denham	X		
Mayor Brian Christenson			✓
TOTAL	3	0	1

Certified: City Clerk 9/3/2025

Resolution No. 3-2025

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 35.333 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 3rd, 2025 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 35.333 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 3rd day of September, 2025 and SIGNED by the Mayor.

____Brian Christenson

Mayor Attested:

____Jennifer White

City Clerk

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LAWRENCE JOURNAL WORLD

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

State of Florida, County of Orange, ss:

Anjana Bhadoriya, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Lawrence Journal-World, that this daily newspaper printed in the State of Kansas, and published in and of general circulation in Douglas County, Kansas, with a general paid circulation on a daily basis in Douglas County, Kansas, and that said newspaper is not a trade, religious or fraternal publication, and which newspaper has been admitted to the mails as periodicals class matter in said County, and that a notice of which is hereto attached, was published in the regular and entire issue of the Lawrence Daily Journal-World.

Said newspaper is published six days per week, 52 weeks per year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice and been admitted at the post office of Lawrence in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive days/weeks the first publication thereof being made as aforesaid on Jul. 31, 2025 with publications being made on the following dates: 07/31/2025

Anjana Bhadoriya

(Signed)_____

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH201456
Expires on August 17, 2029

VERIFICATION

State of Florida
County of Orange

Subscribed in my presence and sworn to before me on this: 08/04/2025

_____
Notary Public
Notarized remotely online using communication technology via Proof.

(First Published in the Lawrence Daily Journal-World on the 31st of July, 2025)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Linwood
will meet on September 2, 2025 at 7:00 PM at 306 Main Street, Linwood, KS 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.

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(Signed)_____

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH301656
Expires on August 17, 2026

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*Tax rates are expressed in mills

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

Karen Kane

City Official Title: City Manager