Special District
Library

2026

CERTIFICATE

To the Clerk of Leavenworth County, State of Kansas
We, the undersigned, officers of
Linwood Community Library
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 ; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the Budget.

Table of Contents:		Page No.	Adopted Budget: Budget Authority for Expenditures	Adopted Budget: Amount of 2025 Ad Valorem Tax	Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Computation to Determine State Library Grar		5			
Fund	**K.S.A.**				
General	75-2551	6	589,579	263,895	#VALUE!
Debt Service	10-113	7			
Employee Benefits	12-16,102	7	14,695	8,005	#VALUE!
Non-Budgeted Funds		8			
Totals		xxxx	604,274	271,900	#VALUE!
Budget Hearing Notice		9		County Clerk's Use Only	
Combined Rate and Budget Hearing Notice				Nov 1, 2025 Total Assessed Valuation	
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	2.595
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

County Clerk's Use Only - November 1, 2025 - Final Assessed Valuation			
County	Final Valuation	County	Final Valuation
Leavenworth County		0	
0		0	
0		0	
0		0	
0		0	
0		0	
0		0	
0		0	
		Total of all counties:	-

Assisted by:
Brian Nyp CPA

Address:
P.O. Box 295
Linwood, Ks 66052

Email:
brianwnyp@nypcpa.com

Attest: Sept 30, 2025

Grant Kippley
County Clerk

Governing Body

Linwood Community Library
Leavenworth County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	264,733	22,266	535	472	729	362
Debt Service	0	0	0	0	0	0
Employee Benefits	7,300	614	15	13	20	10
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	272,033	22,880	550	485	749	372

County Treas Motor Vehicle Estimate 22,880

County Treas Recreational Vehicle Estimate 550

County Treas 16/20M Vehicle Estimate 485

County Treas Commercial Vehicle Tax Estimate 749

County Treas Watercraft Tax Estimate 372

MVT Factor 0.08411

RVT Factor 0.00202

16/20M Factor 0.00178

Comm Veh Factor 0.00275

Watercraft Factor 0.00137

2026

Linwood Community Library
Leavenworth County

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
General	Capital Improvement	28,000	28,000	28,000	12-1258
	Totals	28000	28000	28000	
	Adjustments*				
	Adjusted Totals	28000	28000	28000	

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

Linwood Community Library
Leavenworth County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0.	0	0
Total				**0**			**0**	**0**	**0**	**0**

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, 2025	Payments Due 2025	Payments Due 2026
			Total	0	0	0	0

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: Linwood Community Library
Leavenworth County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem Tax	$264,733	$263,895
Delinquent Tax	$2,000	$3,000
Motor Vehicle Tax	$22,092	$22,266
16/20M Vehicle Tax	$562	$472
	$0	$0
TOTAL TAXES	$289,387	$289,633
Difference in Total Taxes:	$246	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$100,835,625	$104,813,303
Did Assessed Valuation Decrease?	No	
Levy Rate	2.625	2.518
Difference in Levy Rate:	(0.107)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

Linwood Community Library
Leavenworth County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	249,125	269,206	277,419
Receipts:			
Ad Valorem Tax	252,872	264,733	xxxxxxxxxxxxxxxxxx
Delinquent Tax	4,405	2,000	3,000
Motor Vehicle Tax	27,834	22,092	22,266
Recreational Vehicle Tax	165	554	535
16/20M Vehicle Tax	338	562	472
Commercial Vehicle Tax	928	655	729
Watercraft Tax	335	397	362
Donations	450	1,500	400
KanRe-E Rate	811	811	800
State Aid Grants	1,203	2,501	1,200
Daily Cash/Other	1,422	1,000	1,000
NEKLS Grants	5,769	6,000	5,500
Other Income	464		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	13,571	13,000	12,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**310,566**	**315,805**	**48,265**
Resources Available:	**559,691**	**585,011**	**325,684**
Expenditures:			
Wages/Benefits	131,748	150,349	217,719
Operating Expenses	68,523	71,289	90,468
Collection	33,020	33,758	43,838
Programing	21,814	21,675	25,874
Capital Outlay	7,381	2,521	15,575
Transfer to Capital Improvement	28,000	28,000	28,000
Cash Reserve (2026 column)			165,000
Miscellaneous			3,105
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**290,485**	**307,592**	**589,579**
Unencumbered Cash Balance Dec 31	269,206	277,419	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	574,715	547,992	589,579
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	589,579
		Tax Required	263,895
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	263,895

Qualifies for

CPA Summary

Linwood Community Library 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget Employee Benefits	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,589	9,526	6,018
Receipts:			
Ad Valorem Tax	14,063	7,300	xxxxxxxxxxxxxxxxx
Delinquent Tax	166		
Motor Vehicle Tax	1,123	611	614
Recreational Vehicle Tax	18	15	15
16/20M Vehicle Tax	296	26	13
Commercial Vehicle Tax	17	20	20
Watercraft Tax	16	20	10
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	15,699	7,992	672
Resources Available:	21,288	17,518	6,690
Expenditures:			
Payroll Expenses	11,762	11,500	14,695
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	11,762	11,500	14,695
Unencumbered Cash Balance Dec 31	9,526	6,018	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	24,000	15,480	14,695
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,695
		Tax Required	8,005
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	8,005

CPA Summary

Linwood Community Library

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement Fun		0		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	185,760	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		185,760
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from general	28,000									
Interest	7,118									
Total Receipts	35,118	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	35,118
Resources Available:	220,878	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	220,878
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	220,878	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	220,878 **
										220,878 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of
Linwood Community Library
Leavenworth County
will meet on 8/19/2025 at 7:00 PM at Linwood Community Library for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available at Linwood Community Library and will be available at this hearing.

SUPPORTING COUNTIES
Leavenworth County (home county)

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 Year 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	290,485	2.630	307,592	2.625	589,579	263,895	2.518
Debt Service							
Employee Benefits	11,762	0.146	11,500	0.072	14,695	8,005	0.076
Non-Budgeted Funds							
Totals	302,247	2.776	319,092	2.697	604,274	271,900	2.594
						Revenue Neutral Rate **	2.595
Less: Transfers	28,000		28,000		28,000		
Net Expenditures	274,247		291,092		576,274		
Total Tax Levied	272,034		272,033		xxxxxxxxxxxxxx		
Assessed Valuation	97,947,818		100,835,625		104,813,303		

Outstanding Indebtedness,

Jan 1.	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Linwood Community Library

Affidavit in Proof of Publication

STATE OF KANSAS
Leavenworth County

(Proof on next page)

Kelly Schellman of the Legal Dept. of the Tonganoxie Mirror being first duly sworn, deposes and says:

That this weekly newspaper printed in the State of Kansas, and published in and of general circulation in Leavenworth County, Kansas, with a general paid circulation on a weekly basis in Leavenworth 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 Tonganoxie Mirror

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 Tonganoxie 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 weeks the first publication thereof being made as aforesaid on 07/30/2025 with publications being made on the following dates:

07/30/2025

Subscribed and sworn to before me this 30th day of July, 2025.

Notary Public

My Appointment expires: 8/19/2024

Notary And Affidavit	$0.00
Additional Copies	$0.00
Publication Charges	$144.90
	$144.90

ALLISON TAIT
Notary Public - State of Kansas
My Appt. Expires 08/19/2024

JOURNAL-WORLD MEDIA

The Lawrence Journal-World
PO Box 888
Lawrence, Kansas 66044
(785) 843-1000
(800) 578-8748

LINWOOD LIBRARY
PO BOX 80
LINWOOD KS 66052

INVOICE / STATEMENT

Billing Date: 07/31/25

Customer Number: 10014631

Salesperson: 03-Tonganoxie-Peter

Phone:

Date of Insert	Doc Type	Order #	PO #	Description	# of Ins	Units of Measure Lines, Inches or Circulation	Rate	Total	Total Due
07/30/25	INV	10680483		Linwood Library 2025 Budget He		Public Notices		141.90	
				Tonganoxie	1				
				Tearsheet				3.00	
				Total for order # : 10680483					**144.90**

ACCOUNTS RECEIVABLE AGING	CURRENT	31-60	61-90	90-120	Over 120	
	144.90	.00	.00	.00	.00	

To ensure proper credit to your account, please write your customer number on your check. If you have any questions about your account, please contact Accounts Receivable at (785) 843-1000.

By sending your check, please be aware that you are authorizing The Lawrence Journal-World to use the information on your check to make a one-time electronic debit from your account at the financial institution indicated on your check. This electronic debit will be for the amount of your check.

Terms: Due Upon Receipt - Please detach and return this portion with payment

Billing Date	07/31/25
Customer Number	10014631
PLEASE PAY:	**$ 144.90**

The Lawrence Journal-World
PO Box 888
Lawrence, Kansas 66044

LINWOOD LIBRARY
PO BOX 80
LINWOOD KS 66052

(First Published in the Tonganoxie Mirror on the 30th of July, 2025)

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of

Linwood Community Library

Leavenworth County

will meet on 8/19/2025 at 7:00 PM at Linwood Community Library for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Linwood Community Library and will be available at this hearing.

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Leavenworth County (home county)

BUDGET SUMMARY

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	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year 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	290,485	2.630	307,592	2.625	589,579	263,895	2.518
Debt Service							
Employee Benefits	11,762	0.146	11,500	0.072	14,695	8,005	0.076
Non-Budgeted Funds							
Totals	302,247	2.776	319,092	2.697	604,274	271,900	2.594
						Revenue Neutral Rate **	2.595
Less: Transfers	28,000		28,000		28,000		
Net Expenditures	274,247		291,092		576,274		
Total Tax Levied	272,034		272,033		xxxxxxxxxxxxx		
Assessed Valuation	97,947,818		100,835,625		104,813,303		

Outstanding Indebtedness.

Jan 1.	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

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

Linwood Community Library

TO: Leavenworth County Clerk's Office

Fran Keppler

300 Walnut, Suite 106

Leavenworth, KS 66048

913-684-0422

fkeppler@leavenworthcounty.gov

NOTICE OF REVENUE NEUTRAL RATE INTENT

The Governing body of the Linwood Library, hereby notifies the Leavenworth County Clerk of intent to exceed the Revenue Neutral Rate:

_____ **Yes,** we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is: _____. The date of the hearing is _____ at _____ AM/PM and will be held at _____.

__✓__ **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, 2025.

WITNESS my hand and official seal on _____, 2025.

(SEAL)

Clerk of Office of Governing Body

DATE: 7/11/2025

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. Signed notice may be scanned and sent electronically.