State of Kansas
City

2022

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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: 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	324,434	100,565	32,906
Debt Service	10-113	7			
Library	12-1220	7			
Special Highway		8	66,844		
Water Utility		8	106,000		
Sewer Utility		9	86,600		
Special Sales Tax		9	90,000		
Non-Budgeted Funds-A		10			
Non-Budgeted Funds-B		11			
Totals		xxxxxx	673,878	100,565	32,906
Budget Summary		12			County Clerk's Use Only
Neighborhood Revitalization Rebate					3,056,052
					Nov 1, 2021 Total Assessed Valuation

Assisted by:
Carson Morrow
Gordon CPA, LLC
Address:
2500 W 31ST St, Ste G1-B
Lawrence, KS 66047
Email:
cmorrow@cpagordon.com

Attest: Nov. 8, 2021
Janet Klasinski
County Clerk
by D. Scheer

Governing Body

CPA Summary

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	89,436	15,467	249	46	150	0
Debt Service						
Library						
TOTAL	89,436	15,467	249	46	150	0

County Treas Motor Vehicle Estimate 15,467
County Treas Recreational Vehicle Estimate 249
County Treas 16/20M Vehicle Estimate 46
County Treas Commercial Vehicle Tax Estimate 150
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.17294
Recreational Vehicle Factor 0.00278
16/20M Vehicle Factor 0.00051
Commercial Vehicle Factor 0.00168
Watercraft Factor 0.00000

City of Linwood

2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
Debt Service	General	492			
Sewer	Sewer Reserve		55,000	55,000	KSA 12-631o
General	CIP		50,000	25,000	KSA 12-4, 118
	Totals	492	105,000	80,000	
	Adjustments*				
	Adjusted Totals	492	105,000	80,000	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

City of Linwood

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						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

2022

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 2021	Payments Due 2021	Payments Due 2022
Totals					0	0	0

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

City of Linwood

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	76,774	134,260	65,776
Receipts:			
Ad Valorem Tax	79,006	89,436	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,730	1,000	4,500
Motor Vehicle Tax	14,471	14,178	15,467
Recreational Vehicle Tax	211	219	249
16/20M Vehicle Tax		46	46
Commercial Vehicle Tax		151	150
Watercraft Tax		0	0
Gross Earning (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
Local Alcoholic Liquor	7,465	791	10,861
Compensating Use Tax	7,132	5,000	7,500
Local Sales Tax	26,830	15,000	28,500
Franchise Tax	18,679	20,000	20,000
Licenses	2,555	1,700	2,750
Building Permits	21,328	10,000	16,000
Fines	1,233	500	1,500
Trash Service	39,189	38,000	42,500
Reimbursements	19,021	3,000	0
Community Center Rental	4,872	8,500	5,500
Transfers In	492		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	2,503	1,500	500
Neighborhood Revitalization Rebate			0
Miscellaneous	16,947		5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**265,664**	**209,021**	**161,022**
Resources Available:	**342,438**	**343,281**	**226,798**

City of Linwood

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	342,438	343,281	226,798
Expenditures:			
General Government	122,782	118,100	130,400
Streets	31,574	52,500	33,700
Court	300	1,055	400
Trash	32,083	37,000	34,100
Community Center	21,440	8,850	22,900
Capital Outlay Projects	0	10,000	10,000
Sub-Total detail page	208,179	227,505	231,500
Transfer to CIP		50,000	25,000

City of Linwood

2022

Adopted Budget

General Fund - Detail Expenditures	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
General Government			
Salaries	56,833	60,000	60,300
Contractual	11,300	11,000	12,000
Commodities	3,031	5,500	3,300
Utilities	12,915	15,500	13,700
Facilities/Eqip Rep & Maint	14,661	8,000	15,600
Operations	17,358	11,600	18,400
Insuance	6,684	6,500	7,100
Total	**122,782**	**118,100**	**130,400**
Streets			
Salaries	11,249	9,500	12,000
Contractual	1,040	10,000	1,200
Street Materials & Repair	8,449	20,000	9,000
Utilities	10,836	13,000	11,500
Total	**31,574**	**52,500**	**33,700**
Court			
Contractual	300	1,055	400
Total	**300**	**1,055**	**400**
Trash			
Contractual	32,083	37,000	34,100
Total	**32,083**	**37,000**	**34,100**
Community Center			
Salaries	150	250	200
Contractual/Operations	3,186	1,200	3,400
Utilities	3,061	3,500	3,300
Appliances & Equiptment	15,043	3,900	16,000
Total	**21,440**	**8,850**	**22,900**
Capital Outlay Projects			
General		10,000	10,000
Total	**0**	**10,000**	**10,000**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page Total	**208,179**	**227,505**	**231,500**

(Note: Should agree with general sub-totals.)

City of Linwood

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	492	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	492	0	0
Expenditures:			
Transfers Out	492		
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	492	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	973	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 3.0%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 3.0%	0
		Amount of 2021 Ad Valorem Tax	0

CPA **Summary**

City of Linwood

2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Special Highway	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	101,406	112,994	54,954
Receipts:			
State of Kansas Gas Tax	10,519	10,830	10,770
County Transfers Gas	1,069	1,130	1,120
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11,588**	**11,960**	**11,890**
Resources Available:	**112,994**	**124,954**	**66,844**
Expenditures:			
Capital Outlay	0	70,000	66,844
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**70,000**	**66,844**
Unencumbered Cash Balance Dec 31	112,994	54,954	0
2020/2021/2022 Budget Authority Amount:	50,000	70,000	66,844

Adopted Budget

Water Utility	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	33,362	24,998	13,498
Receipts:			
Charges for Service	90,509	85,000	110,000
Connects & Disconnects	1,011	500	1,250
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**91,520**	**85,500**	**111,250**
Resources Available:	**124,882**	**110,498**	**124,748**
Expenditures:			
Personnel	42,367	45,000	44,950
Contractual	11,116	5,500	11,800
Commodities	20,754	19,500	22,000
Facilities & Equiptment	1,187	1,000	1,300
Operations & Insurance	24,460	26,000	25,950
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**99,884**	**97,000**	**106,000**
Unencumbered Cash Balance Dec 31	24,998	13,498	18,748
2020/2021/2022 Budget Authority Amount:	104,443	97,000	106,000

CPA Summary

City of Linwood

2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Sewer Utility	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	88,328	137,674	98,174
Receipts:			
Charges for Service	86,864	84,500	92,100
Connects & Disconnects	4,550	5,000	4,850
Reimbursements	50,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**141,414**	**89,500**	**96,950**
Resources Available:	**229,742**	**227,174**	**195,124**
Expenditures:			
Personnel	34,448	35,000	36,550
Contractual	37,276	15,000	39,550
Facilities & Equiptment	12,962	5,000	13,750
Operations	7,382	9,000	7,850
Capital Outlay		10,000	10,000
Transfers Out		55,000	55,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**92,068**	**129,000**	**86,600**
Unencumbered Cash Balance Dec 31	137,674	98,174	108,524
2020/2021/2022 Budget Authority Amount:	112,500	129,000	86,600

Adopted Budget

Special Sales Tax	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	260,925	318,870	248,870
Receipts:			
Sales and Use Tax	57,945	45,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**57,945**	**45,000**	**60,000**
Resources Available:	**318,870**	**363,870**	**308,870**
Expenditures:			
Contractual		20,000	20,000
Materials & Supplies		20,000	20,000
Capital Outlay		75,000	50,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**115,000**	**90,000**
Unencumbered Cash Balance Dec 31	318,870	248,870	218,870
2020/2021/2022 Budget Authority Amount:	100,000	115,000	90,000

CPA Summary

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2020 is to be shown)

Non-Budgeted Funds-A

(1) Fund Name: **Tornado Donations**		(2) Fund Name: **Donations & Other**		(3) Fund Name: **Cap Impr Reserve**		(4) Fund Name: **Park Impr Reserve**		(5) Fund Name: **Sewer Impr Reserve**		
Unencumbered Cash Balance Jan 1	5,453	Unencumbered Cash Balance Jan 1	1,460	Unencumbered Cash Balance Jan 1	77,387	Unencumbered Cash Balance Jan 1	2,513	Unencumbered Cash Balance Jan 1	190,000	Total 276,813
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	-	Total Receipts	0	Total Receipts	0	0
Resources Available:	5,453	Resources Available:	1,460	Resources Available:	77,387	Resources Available:	2,513	Resources Available:	190,000	276,813
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Miscellaneous	5,667			Facilities & Equipt	25,000					
Total Expenditures	5,667	Total Expenditures	0	Total Expenditures	25,000	Total Expenditures	0	Total Expenditures	0	30,667
Cash Balance Dec 31	-214	Cash Balance Dec 31	1,460	Cash Balance Dec 31	52,387	Cash Balance Dec 31	2,513	Cash Balance Dec 31	190,000	246,146 **
	See Tab B									246,146 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

0

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Impr Reserve		**Water Deposits**		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	29,843	Cash Balance Dec 31	1,725	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		31,568
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Paid In								
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	29,843	Resources Available:	1,725	Resources Available:	0	Resources Available:	0	Resources Available:	0	31,568
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Paid Out	850							
Total Expenditures	0	Total Expenditures	850	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	850
Cash Balance Dec 31	29,843	Cash Balance Dec 31	875	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**30,718** **
										30,718 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF BUDGET HEARING

The governing body of
City of Linwood
will meet on September 7, 2021 at 7:00PM at Linwood City Hall for the purpose of
hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Linwood City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	208,179	34.032	277,505	32.907	324,434	100,565	32.907
Debt Service	492						
Library							
Special Highway			70,000		66,844		
Water Utility	99,884		97,000		106,000		
Sewer Utility	92,068		129,000		86,600		
Special Sales Tax			115,000		90,000		
Non-Budgeted Funds-A	30,667						
Non-Budgeted Funds-B	850						
Totals	432,140	34.032	688,505	32.907	673,878	100,565	32.907
*Revenue Neutral Rate***							*29.266*
Less: Transfers	492		105,000		80,000		
Net Expenditure	431,648		583,505		593,878		
Total Tax Levied	82,448		89,436		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,422,648		2,717,867		3,056,052		

Outstanding Indebtedness, January 1,	2019	2020	2021
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 2021 Kansas Senate Bill 13.*

Karen Kane
City Official Title: City Clerk

Affidavit in Proof of Publication

STATE OF KANSAS
Douglas County

Emily Meisenheimer of the Legal Dept. of the Lawrence Journal-World being first duly sworn, deposes and says:

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 Journal-World

Said newspaper is published six days a week, 52 weeks a 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 a 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 08/21/2021 with publications being made on the following dates:

08/21/2021

Emily Seasholtz

Subscribed and sworn before me this 24th day of August, 2021.

Notary Public

My appointment expires 08/19/2024.

Notary and Affidavit	$	0.00
Additional Copies	$	0.00
Publication Charges	$	278.00
Total	$	278.00

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

(Published in the Lawrence Daily Journal-World on 21st of August, 2021)

State of Kansas
City

NOTICE OF BUDGET HEARING

The governing body of
City of Linwood
will meet on September 7, 2021 at 7:00PM at Linwood City Hall for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Linwood City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	208,179	34.032	277,505	32.907	324,434	100,565	32.907
Debt Service	492						
Library							
Special Highway			70,000		66,844		
Water Utility	99,884		97,000		106,000		
Sewer Utility	92,068		129,000		86,600		
Special Sales Tax			115,000		90,000		
Non-Budgeted Funds-A	30,667						
Non-Budgeted Funds-B	850						
Totals	432,140	34.032	688,505	32.907	673,878	100,565	32.907
Revenue Neutral Rate							29.266
Less: Transfers	492		105,000		80,000		
Net Expenditure	431,648		583,505		593,878		
Total Tax Levied	82,448		89,436		xxxxxxxxxxx		
Assessed Valuation	2,422,648		2,717,867		3,056,052		

Outstanding Indebtedness, January 1,	2019	2020	2021
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 2021 Kansas Senate Bill 13.*

Karen Kane
City Official Title: City Clerk

RESOLUTION 2-2021

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 29.266 mills by the Linwood City Accountants; 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 7, 2021 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 levy a property tax rate exceeding the Revenue Neutral Rate of 29.266 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 7th day of September, 2021 at the City Council meeting of the City of Linwood, and **SIGNED** by the Mayor.

Brian Christenson, Mayor

Attested:

Karen Kane, City Clerk