Special District
Library

2025

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 2024 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 2024 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 Grai		5			
Fund	**K.S.A.**				
General	12-1237	6	547,992	264,733	2.625
Debt Service	10-113	7			
Employee Benefits	12-16,102	7	15,480	7,300	.073
Non-Budgeted Funds		8			
Totals		xxxx	563,472	272,033	2.697
Budget Hearing Notice		9		County Clerk's Use Only	
Combined Rate and Budget Hearing Notice				Nov 1, 2024 Total Assessed Valuation	100,835,547
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	2.699
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

County Clerk's Use Only - November 1, 2024 - 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 W. Nyp, CPA

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

Email:
brianwnyp@nypcpa.com

Attest: 11-18, 2024

Janet Klosowski
County Clerk
by J. Keppler

Governing Body

Linwood Community Library
Leavenworth County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	257,660	22,087	554	559	655	397
Debt Service	0	0	0	0	0	0
Employee Benefits	14,374	1,232	31	31	37	22
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	272,034	23,319	585	590	692	419

County Treas Motor Vehicle Estimate 23,319

County Treas Recreational Vehicle Estimate 585

County Treas 16/20M Vehicle Estimate 590

County Treas Commercial Vehicle Tax Estimate 692

County Treas Watercraft Tax Estimate 419

MVT Factor 0.08572

RVT Factor 0.00215

16/20M Factor 0.00217

Comm Veh Factor 0.00254

Watercraft Factor 0.00154

2025

Linwood Community Library
Leavenworth County

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
General	Capital Improvement	31,500	21,000	21,000	12-1258
	Totals	31500	21000	21000	
	Adjustments*				
	Adjusted Totals	31500	21000	21000	

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

Linwood Community Library
Leavenworth County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
			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: 2025

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 2024	Proposed Year 2025
Ad Valorem Tax	$257,660	$264,733
Delinquent Tax	$1,236	$0
Motor Vehicle Tax	$27,054	$22,087
16/20M Vehicle Tax	$426	$559
	$0	$0
TOTAL TAXES	$286,376	$287,379
Difference in Total Taxes:	$1,003	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$97,947,818	$100,759,756
Did Assessed Valuation Decrease?	No	
Levy Rate	2.630	2.627
Difference in Levy Rate:	(0.003)	
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

2025 State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	207,401	249,126	238,148
Receipts:			
Ad Valorem Tax	258,952	257,660	xxxxxxxxxxxxxxxxxx
Delinquent Tax	4,633	1,236	
Motor Vehicle Tax	28,094	27,054	22,087
Recreational Vehicle Tax	768	633	554
16/20M Vehicle Tax	492	426	559
Commercial Vehicle Tax	930	1,157	655
Watercraft Tax	305	0	397
Donations	1,523	1,500	0
KanRen-E Rate	800	800	800
State Aid Grants	1,250	1,187	1,200
Daily Cash/Other	886	1,200	1,200
NEKLS/Other Grants	5,350	4,018	6,367
Other Income	299		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	13,606	13,200	13,200
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**317,888**	**310,071**	**47,018**
Resources Available:	**525,289**	**559,197**	**285,166**
Expenditures:			
Wages/Benefits	120,839	152,522	217,112
Operating Expenses	78,634	90,819	95,445
Collection	27,195	32,000	34,204
Programming	17,584	19,709	20,231
Capital Outlay	411	5,000	0
Transfer to Capital Improvement	31,500	21,000	21,000
Cash Reserve (2025 column)			160,000
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**276,163**	**321,050**	**547,992**
Unencumbered Cash Balance Dec 31	249,126	238,148	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	432,660	574,715	547,992
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	547,992
		Tax Required	262,826
	Delinquent Comp Rate:	0.7%	1,907
		Amount of 2024 Ad Valorem Tax	264,733

Qualifies for

CPA Summary

Linwood Community Library 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		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 (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.7%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	6,567	5,589	6,880
Receipts:			
Ad Valorem Tax	8,330	14,374	xxxxxxxxxxxxxxxxx
Delinquent Tax	151		
Motor Vehicle Tax	785	1,327	1,232
Recreational Vehicle Tax	37	31	31
16/20M Vehicle Tax	12	21	31
Commercial Vehicle Tax	43	57	37
Watercraft Tax	15	0	22
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	9,373	15,810	1,353
Resources Available:	15,940	21,399	8,233
Expenditures:			
Payroll Expenses	10,351	14,519	15,480
Cash Reserve (2025 column)			0
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	10,351	14,519	15,480
Unencumbered Cash Balance Dec 31	5,589	6,880	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	18,456	24,000	15,480
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	15,480
		Tax Required	7,247
	Delinquent Comp Rate:	0.7%	53
		Amount of 2024 Ad Valorem Tax	7,300

CPA Summary

Linwood Community Library

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:		
Capital Improvement Fun			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	150,996	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		150,996
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer From General	31,500									
Interest on Idle Funds	3,264									
Total Receipts	34,764	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	34,764
Resources Available:	185,760	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	185,760
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	185,760	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	185,760 **
										185,760 **

** 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 August 19, 2024 at 7 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 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 Year 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	276,163	3.063	321,050	2.630	547,992	264,733	2.627
Debt Service							
Employee Benefits	10,351	0.150	14,519	0.146	15,480	7,300	0.072
Non-Budgeted Funds							
Totals	286,514	3.213	335,569	2.776	563,472	272,033	2.699
						Revenue Neutral Rate **	2.699
Less: Transfers	31,500		21,000		21,000		
Net Expenditures	255,014		314,569		542,472		
Total Tax Levied	272,561		272,034		xxxxxxxxxxxxx		
Assessed Valuation	84,819,676		97,947,818		100,759,756		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
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

(First published in the Tonganoxie Mirror on the 7th of August, 2024)

NOTICE OF BUDGET HEARING
The governing body of
Linwood Community Library
Leavenworth County
will meet on August 19, 2024 at 7 PM at Linwood Community Library for the purpose of hearing and answering objections or taxpayers relating to the proposed use or 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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BUDGET SUMMARY
Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits or 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 Year 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	276,163	3.063	321,050	2.630	547,992	264,733	2.627
Debt Service							
Employee Benefits	10,351	0.150	14,519	0.146	15,480	7,300	0.072
Non-Budgeted Funds							
Totals	286,514	3.213	335,569	2.776	563,472	272,033	2.699
						*Revenue Neutral Rate**	2.699
Less: Transfers	31,500		21,000		21,000		
Net Expenditures	255,014		314,569		542,472		
Total Tax Levied	272,561		272,034		xxxxxxxxxxx		
Assessed Valuation	84,819,676		97,947,818		100,759,756		

Outstanding Indebtedness, Jan 1.	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Prine.	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

(First Published in the Lawrence Daily Journal-World on the 4th of August)

NOTICE OF BUDGET HEARING

The governing body of

Linwood Community Library

Leavenworth County

will meet on August 19, 2024 at 7 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 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	276,163	3.063	321,050	2.630	547,992	264,733	2.627
Debt Service							
Employee Benefits	10,351	0.150	14,519	0.146	15,480	7,300	0.072
Non-Budgeted Funds							
Totals	286,514	3.213	335,569	2.776	563,472	272,033	2.699
						*Revenue Neutral Rate **	2.699
Less: Transfers	31,500		21,000		21,000		
Net Expenditures	255,014		314,569		542,472		
Total Tax Levied	272,561		272,034		xxxxxxxxx		
Assessed Valuation	84,819,676		97,847,818		97,847,818		

Outstanding Indebtedness,

Jan 1,	2022	2023
G.O. Bonds	0	0
Revenue Bonds	0	0
Other	0	0
Lease Pur. Princ.	0	0
Total	0	0

*Tax rates are expressed in mills.

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

Linwood Community Library