

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.

			Adopted Budget		
			Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:					
	Page No.				
Allocation of MVT, RVT, 16/20M Veh	2				
Schedule of Transfers	3				
Statement of Indebt. & Lease/Purchase	4				
Computation to Determine State Library Grant	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	
RNR Hearing Notice				Assessed Valuation	
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		
0	0		
Total of all counties:			*

Assisted by:
Brian Nyp CPA

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

Email:
brianwnyp@nypcpa.com

Attest: _____, 2025

County Clerk

M. Smith
Chris Moore
Sheldon Wheaton
Ally Evans
Bobby Reno

Governing Body

Linwood Community Library

Leavenworth County

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.

**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 <u>2025</u>	Proposed Year <u>2026</u>
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
	<u>\$0</u>	<u>\$0</u>
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.

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	xxxxxxxxxxxxxxxxxxxx
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	xxxxxxxxxxxxxxxxxxxx
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
Uncumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
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
Uncumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
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
Uncumbered Cash Balance Jan 1	5,589	9,526	6,018
Receipts:			
Ad Valorem Tax	14,063	7,300	XXXXXXXXXXXXXXXXXX
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
Uncumbered Cash Balance Dec 31	9,526	6,018	XXXXXXXXXXXXXXXXXX
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

NOTICE OF BUDGET HEARING

The governing body of
Linwood Community Library
 Leavenworth County

State of Kansas
 Special District

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.

FUND	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
	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.

	2023	2024	2025
Jan 1,			
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
	<u>\$144.90</u>



JOURNAL-WORLD MEDIATM

LAWRENCE JOURNAL-WORLD • TONGANOXIE

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:
Page 1 of 1

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 Tonganoxie Tearsheet Total for order # : 10680483	1	Public Notices		141.90 3.00	144.90
ACCOUNTS RECEIVABLE				CURRENT	31-60	61-90	90-120	Over 120	
AGING				144.90	.00	.00	.00	.00	

<p>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.</p> <p><i>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.</i></p> <p>Terms: Due Upon Receipt - Please detach and return this portion with payment</p>	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)

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Debt Service							
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Linwood Community Library