

Agenda
Linwood Community Library
Budget Hearing
August 22, 2023 at 7:00 pm
Linwood Community Library
19649 Linwood Rd,
Linwood, Kansas 66052
Public Notice

Lisa Turney (Chair)
Stacey Schmitt

Lea Chrisman
Sheldon Wheaton

Robert Firth

Call to Order

Introduction of Guests, if present

Changes or additions to the agenda, if needed

Old Business

- Minutes from the August 23, 2022 Budget Hearing

New Business

- Notice of Budget Hearing
- Proposed Budget for 2024

Public Comments – Please state name and address. 2- minute time limit

Adjournment

Next Regular Board Meeting: Tuesday, August 22, 2023 at 7:00 pm

Linwood Community Library Board Budget Meeting: August 23, 2022

Linwood Community Building, 302 Main, Linwood Kansas.

7:00 P.M.

Call to Order

Board Members present: Christy Brice, Robert Firth, Stacey Schmitt, Dalton Torneden, Lisa Turney

Staff Members present: Kat McKee (Director)

Guests:

The meeting was called to order at: 7:02 P.M. by Christy Brice

Proper notice was published on the Lawrence Journal-World website, in the library newsletter, on the library website and posted in the library.

2023 Linwood Library District #1 Budget:

Mill levy was lowered 85 basis points.

We were not able to stay with the current revenue neutral rate because we were notified by some of our service providers and vendors that costs would be increasing significantly.

Due to a recent survey salary from NEKLS which indicated pay roll adjustments that have been factored into the budget as well.

2022 mill levy was 3.295

The Revenue Neutral Rate for 2023 will be 2.865

2023 mill levy for the Linwood Community Library will be 3.210

Motion to approve the 2023 Budget as presented:

Roll Call Vote:

Christy Brice Yes

Robert Firth Yes

Stacey Schmitt Yes

Melanie Morris Absent (not present at meeting)

Dalton Torneden Yes

Lisa Turney Yes

Approval: As there is a voting majority in favor of the motion to approve the 2023 Budget for the Linwood Community Library District #1, the motion is carried, 5-0. (With Melanie Morris absent and a Board Member Vacancy.)

Public Comments

None

Adjournment Bob moved to adjourn at 7:15 P.M. Lisa seconded. Motion carried 5-0

Next Meeting

The next regular Board meeting will be **Tuesday, September 27th, 2022 at 7:00 P.M.**

Submitted by: Dalton Torneden; Board Secretary

Linwood Community Library Board


Linwood Community Library Staff

Christy Brice; Chair	(03/2023)	Kat McKee; Director
Lisa Turney; Vice-Chair	(03/2026)	Mary Pawlowski, Collection Development
Robert Firth; Treasurer	(03/2025)	Jayne Hopkins; Youth Services
Stacey Schmitt; Vice-Treasurer	(03/2024)	Dennis Shelton; Teen and Marketing
Dalton Torneden; Secretary	(03/2025)	Theresa Reetz; Adult Programming
Melanie Morris	(03/2023)	Joyce Elder; Bookkeeper
	(03/2026)	

Linwood Community Library Board Committees (03/2022)

Building & Equipment:	Melanie Morris	Robert Firth	Christy Brice
Personnel & Policy:		Dalton Torneden	Lisa Turney
Finance:	Christy Brice	Stacey Schmitt	Robert Firth

Officer and Committee appointments updated March 22, 2022

 9/22/22

Christy Brice, Chairperson

Date:



9/22/22

Dalton Tornado, Secretary

Date:

CERTIFICATE

To the Clerk of Leavenworth County, State of Kansas
 We, the undersigned, officers of
Linwood Community Library District #1
 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 2023 Ad Valorem Tax are within statutory limitations for the Budget.

Table of Contents:		Page No.	Adopted Budget		
			Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	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 G		5			
Fund	K.S.A.				
General	75-2551	6	574,715	257,660	#VALUE!
Debt Service	10-113				
Employee Benefits	12-16,102		24,000	14,374	#VALUE!
Totals		xxxx	598,715	272,034	#VALUE!
Budget Hearing Notice			County Clerk's Use Only		
Combined Rate and Budget Hearing Notice			Nov 1, 2023 Total Assessed Valuation		
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

Revenue Neutral Rate 2.784

County Clerk's Use Only - November 1, 2023 - 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 W. Nyp, CPA

Address:
PO Box 295
Linwood, KS 66052

Email:
Brianwnyp@nypcpa.com

Attest: _____, 2023

 County Clerk

 Governing Body

Linwood Community Library District #1
Leavenworth County

2024

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

2023 Budgeted Funds	Tax Levy Amount in 2023 Budget	Allocation for Year 2024			
		MVT	RVT	16/20M Veh	Watercraft
General	259,814	27,054	633	426	1,157
Debt Service	0	0	0	0	0
Employee Benefits	12,747	1,327	31	21	57
	0	0	0	0	0
	0	0	0	0	0
Total	272,561	28,381	664	447	1,214

County Treas Motor Vehicle Estimate 28,381

County Treas Recreational Vehicle Estimate 664

County Treas 16/20M Vehicle Estimate 447

County Treas Commercial Vehicle Tax Estimate 1,214

County Treas Watercraft Tax Estimate 0

MVT Factor 0.10413

RVT Factor 0.00244

16/20M Factor 0.00164

Comm Veh Factor 0.00445

Watercraft Factor 0.00000

Linwood Community Library District #1

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1		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 Basis Reserve (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2022/2023/2024 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 2023 Ad Valorem Tax	0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	4,110	6,567	8,190
Receipts:			
Ad Valorem Tax	11,688	12,747	XXXXXXXXXXXXXXXXXX
Delinquent Tax	138	91	
Motor Vehicle Tax	791	741	1,327
Recreational Vehicle Tax	10	13	31
16/20M Vehicle Tax	18	12	21
Commercial Vehicle Tax	33	6	57
Watercraft Tax	9	15	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	12,687	13,624	1,436
Resources Available:	16,797	20,190	9,626
Expenditures:			
Payroll Expense	10,231	12,000	17,000
Cash Forward (2024 column)			7,000
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	10,231	12,000	24,000
Unencumbered Cash Balance Dec 31	6,567	8,190	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	14,420	18,456	24,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	24,000
		Tax Required	14,374
		Delinquent Comp Rate: 0.0%	0
		Amount of 2023 Ad Valorem Tax	14,374

CPA Summary

Linwood Community Library District #1

NON-BUDGETED FUNDS

2024

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
		0		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:		
Interest Income	2,000									
Total Receipts	2,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	2,000
Resources Available:	152,996	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	152,996

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital	150,000									
Total Expenditures	150,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	150,000
Cash Balance Dec 31	2,996	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	2,996

** Note: These two block figures should agree.

CPA Summary

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NOTICE OF BUDGET HEARING
The governing body of
Linwood Community Library District #1
Leavenworth County

State of Kansas
Special District

will meet on August 22, 2023 at 7:00 PM at 19649 Linwood Rd. Linwood KS 66052 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 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	193,828	3.134	225,207	3.063	574,715	257,660	2.632
Debt Service							
Employee Benefits	10,231	0.161	12,000	0.150	24,000	14,374	0.147
Totals	204,058	3.295	237,207	3.213	598,715	272,034	2.779
					<i>Revenue Neutral Rate **</i>		<i>2.784</i>
Less: Transfers	0		0		80,000		
Net Expenditures	204,058		237,207		518,715		
Total Tax Levied	243,330		272,561		xxxxxxxxxxxxxx		
Assessed Valuation	73,830,239		84,819,676		97,884,260		

Outstanding Indebtedness,

Jan 1,	2021	2022	2023
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 District No. 1

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

Budgeted Year: 2024

Library found in: Linwood Community Library District #1
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>2023</u>	Proposed Year <u>2024</u>
Unencumbered Cash Balance Jan 1	\$207,401	\$297,886
Ad Valorem Tax	\$259,814	\$257,660
Delinquent Tax	\$4,633	\$0
Motor Vehicle Tax	\$28,094	\$27,054
16/20M Vehicle Tax	\$492	\$426
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$500,435	\$583,026
Difference in Total Taxes:	\$82,592	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$84,819,676	\$97,884,260
Did Assessed Valuation Decrease?	No	
Levy Rate	3.063	2.632
Difference in Levy Rate:	(0.431)	
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.

PUBLIC NOTICES

TO PLACE AN AD: 785.832.2222 ijworld.column.us/place

(Published in the Lawrence Daily Journal-World on the 12th of August, 2023)

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Leavenworth County

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	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	193,828	3.134	225,207	3.063	574,715	257,660	2.83%
Debt Service							
Employee Benefits	10,231	0.161	12,000	0.150	24,000	14,374	0.14%
Totals	204,058	3.295	237,207	3.213	598,715	272,034	2.77%
Less: Transfers	0		0		80,000		
Net Expenditures	204,058		237,207		518,715		
Total Tax Levied	243,330		273,561				
Assessed Valuation	73,830,239		84,819,670		97,884,260		
							<i>Revenue Neutral Rate **</i> 2.784

Outstanding Indebtedness, Jan 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pay. 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 District No. 1



AFFIDAVIT IN PROOF OF PUBLICATION

STATE OF KANSAS
Douglas County

Kelly Schellman of the Legal Dept. of the Lawrence Daily 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 Daily Journal-World

Said newspaper is published six days per week, 52 weeks per year; has been so published continuously and uninterrupted 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 08/12/2023 with publications being made on the following dates:
08/12/2023



Subscribed and sworn to before me this 12th day of August 2023



Notary Public

My Commission Expires: 08/19/2024

Publication Charges: \$279.40



See Proof on Next Page

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Lease Pur. Princ	0	0	0
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**Revenue Neutral Rate as defined by KSA 79-2988

Linwood Community Library District No. 1