

**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			
<b>Fund</b>	<b>K.S.A.</b>				
General	75-2551	6	574,715	257,660	#VALUE!
Debt Service	10-113	7			
Employee Benefits	12-16,102	7	24,000	14,374	#VALUE!
Non-Budgeted Funds		8			
<b>Totals</b>		xxxx	598,715	272,034	#VALUE!
Budget Hearing Notice		9		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  
 \_\_\_\_\_

*Maureen A. Schmitt*  
 \_\_\_\_\_  
*Robert W. Firth*  
 \_\_\_\_\_  
*Lisa Turner*  
 \_\_\_\_\_  
*Lisa Christman*  
 \_\_\_\_\_  
*Sheldon Wheaton*  
 \_\_\_\_\_

Attest: \_\_\_\_\_, 2023

\_\_\_\_\_  
 County Clerk

\_\_\_\_\_  
 Governing Body

Linwood Community Library District #1  
Leavenworth County

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	Comm Veh	Watercraft
General	259,814	27,054	633	426	1,157	0
Debt Service	0	0	0	0	0	0
Employee Benefits	12,747	1,327	31	21	57	0
	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Total</b>	<b>272,561</b>	<b>28,381</b>	<b>664</b>	<b>447</b>	<b>1,214</b>	<b>0</b>

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

2024

Linwood Community Library District #1  
Leavenworth County

Schedule of Transfers

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2022</b>	<b>Current Amount for 2023</b>	<b>Proposed Amount for 2024</b>	<b>Transfers Authorized by Statute</b>
General	Capital			31,500	12-1258
	<b>Totals</b>	0	0	31500	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	0	0	31500	

\*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.



**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 2023	Proposed Year 2024
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
	\$0	\$0
<b>TOTAL TAXES</b>	<b>\$500,435</b>	<b>\$583,026</b>
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.

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	127,552	207,401	297,886
<b>Receipts:</b>			
Ad Valorem Tax	227,524	259,814	xxxxxxxxxxxxxxxxxx
Delinquent Tax	4,633	4,633	
Motor Vehicle Tax	28,094	28,094	27,054
Recreational Vehicle Tax	701	701	633
16/20M Vehicle Tax	492	492	426
Commercial Vehicle Tax	895	895	1,157
Watercraft Tax	255	255	0
LAVTR			0
Donations	2,398	2,555	1,900
KanRen-E Rate	1,003	1,003	800
State Aid Grants	1,268	2,848	1,187
Daily Cash/Other	2,008	2,284	1,200
NEKLS/Other Grants	1,423	2,118	2,118
Program Grant	875	0	0
Program Fees			
<b>In Lieu of Taxes (IRB)</b>			
Interest on Idle Funds	2,107	10,000	11,430
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>273,676</b>	<b>315,692</b>	<b>47,904</b>
<b>Resources Available:</b>	<b>401,229</b>	<b>523,093</b>	<b>345,791</b>
<b>Expenditures:</b>			
Wages/Benefits	105,911	128,102	216,265
Operating Expenses	58,619	61,580	92,950
Collection	21,605	26,784	38,500
Program Expense	7,692	8,741	17,000
Capital Outlay			10,000
Transfer to Capital 2024			31,500
Cash Forward (2024 column)			168,500
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
<b>Total Expenditures</b>	<b>193,828</b>	<b>225,207</b>	<b>574,715</b>
Unencumbered Cash Balance Dec 31	207,401	297,886	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	300,370	432,660	574,715
			Non-Appropriated Balance 28,736
			Total Expenditure/Non-Appr Balance 603,451
			Tax Required 257,660
			Delinquent Comp Rate: 0.0% 0
			Amount of 2023 Ad Valorem Tax 257,660

Qualifies for

CPA Summary

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			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditu			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
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			
<b>Total Receipts</b>	<b>12,687</b>	<b>13,624</b>	<b>1,436</b>
<b>Resources Available:</b>	<b>16,797</b>	<b>20,190</b>	<b>9,626</b>
Expenditures:			
Payroll Expense	10,231	12,000	17,000
Cash Forward (2024 column)			7,000
Miscellaneous			
Does misc. exceed 10% of Total Expenditu			
<b>Total Expenditures</b>	<b>10,231</b>	<b>12,000</b>	<b>24,000</b>
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





**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
Non-Budgeted Funds	150,000						
<b>Totals</b>	<b>354,058</b>	<b>3.295</b>	<b>237,207</b>	<b>3.213</b>	<b>598,715</b>	<b>272,034</b>	<b>2.779</b>
					<i>Revenue Neutral Rate **</i>		<b>2.784</b>
Less: Transfers	0		0		31,500		
Net Expenditures	354,058		237,207		567,215		
Total Tax Levied	243,330		272,561		XXXXXXXXXXXXX		
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

# PUBLIC NOTICES

TO PLACE AN AD: 785.832.2222 [ljworld.column.us/place](http://ljworld.column.us/place)

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

## NOTICE OF BUDGET HEARING

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**Linwood Community Library District #1**  
 Leavenworth County

will meet on August 22, 2023 at 7:00 PM at 19649 Linwood Rd. Linwood KS 66072 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be 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

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FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditure	Actual Tax Rate*	Expenditure	Actual Tax Rate*	Budget Authority for Expenditure	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	193,828	3.134	235,207	3.063	594,715	257,660	2.632
Debt Service							
Employee Benefits	10,331	0.161	12,000	0.150	24,000	14,374	0.147
<b>Totals</b>	<b>204,058</b>	<b>3.295</b>	<b>237,207</b>	<b>3.213</b>	<b>598,715</b>	<b>272,034</b>	<b>2.779</b>
Less: Transfers	0		0		80,000		
<b>Net Expenditures</b>	<b>204,058</b>		<b>237,207</b>		<b>518,715</b>		
Total Tax Levied	243,330		272,561				
Assessed Valuation	73,830,139		84,819,676			97,884,260	
							<b>Revenue Neutral Rate ** 2.781</b>

  

Outstanding Indebtedness:	2021	2022	2023
Jan 1,			
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 79-2958  
 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 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 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

**NOTICE OF BUDGET HEARING**

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 Leavenworth County

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**SUPPORTING COUNTIES**  
 Leavenworth County (home 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	2.632
Debt Service							
Employee Benefits	10,231	0.161	12,000	0.150	24,000	14,374	0.147
<b>Totals</b>	<b>204,058</b>	<b>3.295</b>	<b>237,207</b>	<b>3.213</b>	<b>598,715</b>	<b>272,034</b>	<b>2.779</b>
					<i>Revenue Neutral Rate **</i>		<b>2.784</b>
Less: Transfers	0		0		80,000		
Net Expenditures	204,058		237,207		518,715		
Total Tax Levied	243,330		272,561		XXXXXXXXXXXX		
Assessed Valuation	73,830,239		84,819,676		97,884,260		

**Outstanding Indebtedness.**

	2021	2022	2023
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 District No. 1

# Linwood Community Library Board Budget Meeting: August 22, 2023

## Call to Order

**Board Members present: Lisa Turney, Robert Firth, Stacey Schmitt, Sheldon Wheaton, Lea Chrisman**

**Staff Members present: Dalton Torneden**

**Guests: Lynn Shoemaker, Stefanie Brown**

**The meeting was called to order at: 7:06 P.M. by Lisa Turney**

- **Notice of Budget Hearing**  
Notice was published in Lawrence Journal World on August 12, 2023
- **Proposed Budget for 2024**  
Proposed Budget did not exceed Revenue Neutral Rate  
Proposed 2024 Revenue Neutral Rate is 2.784  
Proposed 2024 Budget Mill Levy will be 2.632, the 2023 mill levy was 3.063.

**Bob made a motion to accept the 2024 Proposed Budget as presented.  
Stacey seconded the motion. Motion carried 5-0**

**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 2 board member vacancies)**

### **Roll Call Vote:**

<b>Robert Firth</b>	<b>Yes</b>
<b>Stacey Schmitt</b>	<b>Yes</b>
<b>Lea Chrisman</b>	<b>Yes</b>
<b>Sheldon Wheaton</b>	<b>Yes</b>
<b>Lisa Turney</b>	<b>Yes</b>

### **Public Comments**

None

### **Adjournment**

**Bob made a motion to adjourn the meeting at 7:28 p.m. Stacey seconded. Motion carried 5/0.**

*Submitted by: Lea Chrisman; Board Secretary*

### **Linwood Community Library Board**

Lisa Turney; Chair

(03/2026)

### **Linwood Community Library Staff**

Open Position; Director

