### **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.

				Adopted Budget	
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 1	6/20M Veh	2			
Schedule of Transfers		3			
Statement of Indebt. & Leas	e/Purchase	4			
Computation to Determine S	tate Library G	5			
<u>Fund</u>	K.S.A.				
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!
	<u> </u>				
Non-Budgeted Funds		8			
Totals		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	
RNR Hearing Notice	·			Assessed Valuation	
Neighborhood Revitalization	Rebate				
				Revenue Neutral Rate	2.784

Assisted by: Brian W. Nyp, CPA	Alaca A. Valenitt
Address: PO Box 295	Robert W. Firth
Linwood, KS 66052	usa Turney
Email: Brianwnyp@nypcpa.com	Abeldon Wheaten
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	Tax Levy Amount in		Allo	Allocation for Year 2024	24	
Budgeted Funds	2023 Budget	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
Total	272,561	28,381	999	447	1,214	0
County Treas Motor Vel	Vehicle Estimate	THE PERSON NAMED IN COLUMN NAM	28,381			
unty Treas Recreation	County Treas Recreational Vehicle Estimate	1	664			
County Treas 16/20M V	Vehicle Estimate	1	447			
anty Treas Commerc.	County Treas Commercial Vehicle Tax Estimate		1,214			
County Treas Watercraft Tax Estimate	ft Tax Estimate	I	0			
MVT Factor	0.10413					
	RVT Factor	0.00244				
		16/20M Factor	0.00164			
		ŏ	Comm Veh Factor	0.00445		
				Watercraft Factor	0.00000	

Page No.2

2024

Linwood Community Library District #1 Leavenworth County

### **Schedule of Transfers**

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

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

### Linwood Community Library District #1 Leavenworth County

## STATEMENT OF INDEBTEDNESS

led 0 0 0 0	Type	Date	Interest		Amount			Ато	Amount Due	Amo	Amount Due
Debt         Issue         %         Issued         Jan 1, 2023         Interest         Principal         Interest         Principal           ral Obligation:         G.O.         0         <	Jo	Jo	Rate	Amount	Outstanding	Date	Due	20	23	20	2024
ral Obligation:  G.O. nue Bonds: Revenue :	Debt	Issue	%	Issued	Jan 1, 2023	Interest	Principal	Interest	Principal	Interest	Principal
G.O. nue Bonds: Revenue ::	neral Obligation:										
G.O. nue Bonds: Revenue ::					i.						
G.O. nue Bonds: Revenue ::											
nue Bonds: Revenue Cother	tal G.O.				0			0	0	0	0
Revenue	venue Bonds:										
Revenue ::											
Revenue Other											
Other	tal Revenue				0			0	0	0	0
Other	ner:										
Other				:	i						
Other											
13]	tal Other				0			0	0	0	0
	tal				0			0	0	0	0

# STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

				:			
			!				
2024	2023	Jan 1, 2023	(Beginning Principal) Jan 1, 2023	%	(Months)	Date	Purchased
Dae		Balance On	Financed	Rate	Contract	Contract	Items
Payments	Payments	Principal	Amount	Interest	of		
			Total		Term		-

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

Page No. 4

### 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
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.

### FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	127,552	207,401	
Receipts:			
Ad Valorem Tax	227,524	259.814	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	4,633		
Motor Vehicle Tax	28,094	28,094	
Recreational Vehicle Tax	701	701	
16/20M Vehicle Tax	492	492	
Commercial Vehicle Tax	895		
		895	
Watercraft Tax	255	255	
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	
Program Grant	875	0	
Program Fees	07.5		<u> </u>
rtogram rees			
In Lieu of Taxes (IRB)			
Interest on Idle Funds	2,107	10,000	11,430
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
	772 474	215 (02	47.004
Total Receipts	273,676	315,692	
Resources Available:	401,229	523,093	345,791
Expenditures:			
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	<u> </u>		10,000
Transfer to Capital 2024			31,500
Transier to Capital 2024			200,10
	-		
<del></del> -			
İ			
+			
Cook Formed (2024 - 1			100 000
Cash Forward (2024 column)			168,500
Viscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	193,828	225,207	574,715
Unencumbered Cash Balance Dec 31	207,401		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	300,370	432,660	574,715
,,		ppropriated Balance	28,736
		e/Non-Appr Balance	603,451
	- om: tycheneum		
5	linament Comm. But	Tax Required	257,660
Del	linquent Comp Rate:	0.0%	0
	Amount of 20	123 Ad Valorem Tax	257,660 Q

CPA Summary		

FUND PAGE FOR FUNDS WITH A TAX LEVY

TOND IAGE FOR FUNDS WITH A LA	De Day C a		
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	XXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		Î	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 Expenditu			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31			XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount		Ö	0
		Appropriated Balance	
		re/Non-Appr Balance	0
	Tomi Dispose	Tax Required	0
D	elinquent Comp Rate:	0.0%	0
		023 Ad Valorem Tax	
	- GHOWIS OF A	ODD TIO - SHOTON TON	

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 Expenditu			
Total Expenditures	10,231	12,900	24,000
Unencumbered Cash Balance Dec 31	6,567	8,190	DOCCOCCOCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCC
2022/2023/2024 Budget Authority Amount	14,420	18,456	24,000
		Appropriated Balance	
	Total Expenditur	e/Non-Appr Balance	24,000
	-	Tax Required	14,374
Dei	linquent Comp Rate:	0.0%	0
	Amount of 20	023 Ad Valorem Tax	14,374

CPA Summary	

NON-BUDGETED FUNDS

2024

(Only the actual budget year for 2022 is reported) Linwood Community Library District #1

Non-Budgeted Funds

\* \* 150,996 152,996 150,000 Total 2,996 2,000 2,996 0 0 0 0 (5) Fund Name: Cash Balance Dec 31 Resources Available: Cash Balance Jan 1 Total Expenditures Unencumbered Total Receipts Expenditures Receipts: 0 ٥ 0 0 (4) Fund Name: Cash Balance Dec 31 Resources Available: Cash Balance Jan 1 Total Expenditures Unencumbered Total Receipts Expenditures. Receipts: 0 0 0 0 (3) Fund Name: Cash Balance Dec 31 Resources Available: Cash Balance Jan 1 Total Expenditures Unencumbered Total Receipts Expenditures: Receipts: 0 0 0 0 (2) Fund Name: Cash Balance Dec 31 152,996 Resources Available: Cash Balance Jan 1 Total Expenditures Unencumbered Total Receipts Expenditures: Receipts: 150,000 150,996 150,000 2,996 2,000 2,000 (1) Fund Name: Capital Outlay Cash Balance Dec 31 Resources Available: Cash Balance Jan 1 Total Expenditures Unencumbered Interest Income Total Receipts Expenditures: Receipts: Capital

\*\* Note: These two block figures should agree.

CPA Summary

00 Page No.

### NOTICE OF BUDGET HEARING

The governing body of

### Linwood Community Library District #1

Leavenworth County

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.

	Prior Year Actual for 2022 Current Year Estimate for 2023				Proposed Budget Year for 2024		
FUND		Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget	Amount of	Proposed
	Expenditures				Authority for	2023 Ad	Estimated
					Expenditures	Valorem Tax	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						
Totals	354,058	3,295	237,207	3,213	598,715	272,034	2.779
					Revenue N	eutral Rate **	2.784
Less: Transfers	0		0		31,500		
Net Expenditures	354,058		237,207		567,215		
Total Tax Levied	243,330		272,561		xxxxxxxxxxx		
Assessed Valuation	73,830,239		84,819,676		97,884,260		
Outstanding Indebtedness,							
Jan 1,	2021		<u>2022</u>		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		

<sup>\*</sup>Tax rates are expressed in mills.

Linwood Community Library District No. 1

<sup>\*\*</sup>Revenue Neutral Rate as defined by KSA 79-2988

### PUBLIC NOTICES

TO PLACE AN AD: 785.832.2222

ljworld.column.us/place

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

NOTICE OF BUDGET HEARING

The government before the purpose of hearing and will meet on August 22, 2023 at 7:00 PM at 19649 Linwood R.5. f6052 for the purpose of hearing and answering objections of taxpayer: 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 Yaze 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.

	Prior Year Acts	Prior Year Actual for 2022 Current Year Estamate for 2023				Proposed Budget Year for 2024		
TUND	Expenditure;	Actual Tax Rate*	Expenditure:	Actual Tax Rate*	Budget Authority for Expenditure:	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*	
General Debt Service	193,828	3.134	225,207	3 063	374715			
Employee Benefits	10.231	0 161	12.000	0.150	24,000			
Totals	204,058	3.295	237,207	3.213	598.715	272,034	2,779	
Less, Transfers	ΔΙ					runal Rate **	. 34	
Net Expenditures	204,058	-	237,207	100	80.000	No.		
Total Tax Levied	243 350	=	272,561		518.715			
Assessed Valuation	73,830,239	-	\$4,819,676	12	97,884,260			
Outstanding Indebtodness, Jan 1, G O. Bonds	2021		2012		2023			
Levenne Bonds	0	-	0	<u> </u> _	0			
Other	0		0	_ <b>⊢</b>	0			
ease Pur. Princ Total	0		0		0			

Lawrood Community Library District No 1

<sup>\*</sup>Tax rates are expressed in mills.

\*Revenue Neural Rate as defined by ESA 79-2988



### IDAVIT 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

1401ghales Subscribed and sworn to before me this 12th day of August 2023

My Commission Expires: 08/19/2024

Publication Charges: \$279.40

**ALLISON TAIT** Notary Public - State of Kansa My Appl. Expires 06/19/2024 See Proof on Next Page

### NOTICE OF BUDGET HEARING

### The governing body of Linwood Community Library District #1 Leavenworth County

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 Fax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actu	Prior Year Actual for 2022 Current Year Est			nate for 2023 Proposed Budget Year for 2024		
FUND	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 2.784
	1		Ā		Revenue N 80.000	eutral Rate **	2.784
L.ess. Transfers	204,058		237,207		518,715		
Net Expenditures		1					
Total Tax Levied Assessed Valuation	243,330 73,830,239		272,561 84,819,676		97,884,260		
Outstanding Indebtedness,							
Jan 1,	2021		2022		2023	1	
G.O. Bonds	0		0	i	0		
Revenue Bonds	0		0	. ,	0		
Other	0		0	i	0		
Lease Pur, Princ.	0		0		0		
Total	0		0	ļ	0		

<sup>\*</sup>Tax rates are expressed in mills.

Linwood Community Library District No. 1

<sup>\*\*</sup>Revenue Neutral Rate as defined by KSA 79-2988

### 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:

Robert Firth Yes Stacey Schmitt Yes Lea Chrisman Yes Sheldon Wheaton Yes Lisa Turney Yes

### **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**

**Linwood Community Library Staff** 

Lisa Turney; Chair (03/2026) Open Position; Director

Sheldon Wheaton; Vice-Chair	(03/2027)	Dalton Torneden, Assistant Director
Robert Firth; Treasurer	(03/2025)	Jayne Hopkins; Youth Services
Stacey Schmitt; Vice-Treasurer	(03/2024)	Dennis Shelton; Teen and Marketing
Lea Chrisman; Secretary	(03/2026)	Teresa Reetz, Adult Programing/Collection
Open Position	(03/2027)	Joyce Elder, Bookkeeper
Open Position	(03/2025)	Amy Rosewicz; Programming Assistant

### **Linwood Community Library Board Committees**

Building & Equipment: Robert Firth

Personnel & Policy: Stacey Schmitt Sheldon Wheaton Lisa Turney

Finance: Lea Chrisman Stacey Schmitt Robert Firth

Officer and Committee appointments updated July 25, 2023

Date:
Date: