

Agenda
Linwood Community 2025 Budget Hearing
Monday, August 19, 2024 at 7:00 pm
Public Notice

Melissia Smitka (Chair)
Aly Evans (Vice Chair)
Chris Mensch

Lea Chrisman (Secretary)
Sheldon Wheaton (Treasurer)
Kathy Reno

Call to Order

Introduction of Guests, if present

Changes or additions to the agenda, if needed

Old Business

- Minutes From the August 22, 2023 Budget Hearing

New Business

- Notice of Budget Hearing
- Proposed 2025 Budget
- Roll Call Vote on 2025 Budget

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

Adjournment

Next Regular Board Meeting: Tuesday, August 27 at 7:00 PM

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

Lisa Turney; Chair

(03/2026)

Linwood Community Library Staff

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

Lisa Turney, Chairperson Date:

Lea Chrisman, Secretary Date:

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

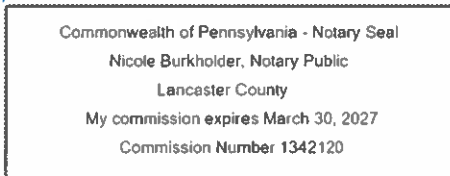
State of Pennsylvania, County of Lancaster, ss:

Laquansay Nickson Watkins, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Lawrence Journal-World, 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 Aug. 4, 2024 with publications being made on the following dates:
08/04/2024

(Signed) Laquansay Nickson Watkins



VERIFICATION

State of Pennsylvania
County of Lancaster

Subscribed in my presence and sworn to before me on this: 08/05/2024

Nicole Burkholder

Notary Public
Notarized remotely online using communication technology via Proof.

Column Software PBC
PO Box 208098
Dallas, TX 75320-8098
202-713-5613

Receipt number
Invoice number F5973291-0004
Date paid Jul 18, 2024
Payment method VISA - 0590
Notice Id Xeb6I9BmiObyZw6cncjf
Publisher Lawrence Journal-World

Paid by
Linwood Community Library District No 1

\$423.28 paid on Jul 18, 2024

=== Notes ===

Notice Name: Linwood Library Budget Hearing

Description	Qty	Unit price	Amount
08/04/2024: Custom Notice	1	423.28	423.28
Subtotal			\$423.28
Tax			0.00
Amount paid			\$423.28

(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	583,472	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		XXXXXXXX			
Assessed Valuation	84,819,676		97,947,818		97,947,818			

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

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	Amount of 2024 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 Grant		5			
Fund	K.S.A.				
General	12-1237	6	547,992	264,733	#VALUE!
Debt Service	10-113	7			
Employee Benefits	12-16,102	7	15,480	7,300	#VALUE!
Non-Budgeted Funds		8			
Totals		xxxx	563,472	272,033	#VALUE!
Budget Hearing Notice		9		County Clerk's Use Only	
Combined Rate and Budget Hearing Notice				Nov 1, 2024 Total	
RNR Hearing Notice				Assessed Valuation	
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	
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: _____, 2024

 County Clerk

 Governing Body

Linwood Community Library
Leavenworth County

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

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
Revenue Bonds:										
Total Revenue				0			0	0		0
Other:										
Total Other				0			0	0		0
Total				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 <u>2024</u>	Proposed Year <u>2025</u>
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
	<u>\$0</u>	<u>\$0</u>
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.

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	XXXXXXXXXXXXXXXXXXXX
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	XXXXXXXXXXXXXXXXXXXX
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	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
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	XXXXXXXXXXXXXXXXXXXX
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	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	6,567	5,589	6,880
Receipts:			
Ad Valorem Tax	8,330	14,374	XXXXXXXXXXXXXXXXXXXX
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	XXXXXXXXXXXXXXXXXXXX
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

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

Linwood Community Library

Non-Budgeted Funds

(1) Fund Name: Capital Improvement Fund		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
		0		0		0		0	
Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Total
Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	150,996
150,996	150,996								
Receipts:									
Transfer From General	31,500								
Interest on Idle Funds	3,264								
Total Receipts	34,764	0	0	0	0	0	0	0	34,764
Resources Available:	185,760	0	0	0	0	0	0	0	185,760
Expenditures:									
Total Expenditures	0	0	0	0	0	0	0	0	0
Cash Balance Dec 31	185,760	0	0	0	0	0	0	0	185,760

** Note: These two block figures should agree.

CPA Summary									
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NOTICE OF BUDGET HEARING

The governing body of
Linwood Community Library
 Leavenworth County

State of Kansas
 Special District

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)

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	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
					<i>Revenue Neutral Rate **</i>		
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

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 08/07/2024 with publications being made on the following dates:

08/07/2024



Subscribed and sworn to before me this 7th day
of August, 2024.



Notary Public

My Appointment expires: 8/19/2024

Notary And Affidavit	\$0.00
Additional Copies	\$0.00
Publication Charges	<u>\$153.90</u>
	\$153.90



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

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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
					<i>Revenue Neutral Rate**</i>		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		XXXXXXXXXX		
Assessed Valuation	84,819,676		97,947,818		100,759,756		

Outstanding Indebtedness.

	2022	2023	2024
Jan 1.	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Prin.	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