Agenda Linwood Community Library Budget Hearing August 23, 2022 Linwood Community Center 7:00 PM

Christy Brice (Chair)

Melanie Morris

Dalton Torneden

Stacey Schmitt

Robert Firth

Lisa Turney

Kat McKee (Director)

Call to Order

Introduction of Guests, if present

Changes or additions to the agenda, if needed

New Business

Proposed budget for 2023

Public Comments

Adjournment

12:00 PM 06/09/22 Cash Basis

Linwood Community Library Dist No 1 Profit & Loss Budget Overview

January through December 2023

	2020 Budget	2	021 Budget	2	022 Budget	2	022 to Date	2023 Draft
Audio Books	32,000.00	\$	2,150.00	\$	2,000.00	\$	1,143.72	1,200.00
Books								
Adult Books	11,120.00	\$	8,500.00	\$	8,500.00	5	4,865.52	9,000.00
Young Adult Books		\$	2,500.00	\$	2,500.00	5	694.41	2,500.00
Children's Books	5,900.00	\$	8,000.00	\$	8,500.00	\$	3,124.76	9,000.00
Total Books	2,800.00	\$	19,000.00	\$	19,500.00	\$	8,684.69	20,500.00
DVD	5,800.00	\$	8,000.00	\$	8,000.00	\$	1,832.19	4,000.00
Periodicals	750.00							
Electronic Serial Subscription	0.00	\$	1,250.00			\$	1,179.02	1,300.00
Periodicals - Other	15,250.00	\$	1,400.00			\$	258.97	1,200.00
Total Periodicals		\$	2,650.00	\$	2,275.00	\$	1,437.99	2,500.00
Total COLLECTIONS	8,250.00	\$	60,950.00	\$	58,275.00	\$	15,373.18	37,200.00
OPERATING EXPENSE	19,030.00							
Contractor Services	1,700.00	\$	6,000.00	\$	5,000.00	\$	2,343.80	5,000.00
Electronic Access Expense	28,980.00							
Internet		\$	2,500.00	\$	2,000.00	\$	1,217.57	2,500.00
Computer Update/Repairs	500.00	\$	1,500.00	\$	1,900.00	\$	726.95	1,500.00
Copy Machine Lease	150.00	\$	4,750.00	\$	4,750.00	\$	3,098.90	4,000.00
Software / Tech Support	0.00	\$	4,100.00	\$	4,000.00	\$	2,401.53	4,000.00
Total Electronic Access Expense	1,500.00	\$	12,850.00	\$	12,650.00	\$	7,464.82	12,000.00
Maintenance	2,500.00							
Insurance	6,500.00	\$	9,400.00	\$	8,900.00	\$	5,689.20	9,500.00
Utilities/Repair/Maint	300.00	\$	20,000.00	\$	12,000.00	\$	8,811.60	12,500.00
Telephone	400.00	\$	1,200.00	\$	1,100.00	\$	540.68	1,200.00
Total Maintenance	6,500.00	5	30,600.00	\$	22,000.00	\$	15,041.48	23,200.00
Office Expense	18,350.00							
Advertising / Public Notice		\$	250.00	\$	300.00	\$	522.63	1,000.00
Bank Services	800.00	\$	150.00	\$	150.00	\$	40.85	50.00
Licenses and Permits	200.00	\$	750.00	\$	750.00	\$	50.00	1,000.00
Other Equipment		\$	2,000.00	\$	2,000.00	\$	562.70	2,000.00
Postage / Delivery	0.00	\$	5,000.00	\$	2,500.00	\$	1,503.20	4,600.00

12:00 PM 06/09/22 Cash Basis

Linwood Community Library Dist No 1 Profit & Loss Budget Overview January through December 2023

	2020 Budget	2	021 Budget	20	22 Budget	20	22 to Date	2023 Draft
RV Tax	268,529.00	\$	609.00	\$	533.00	\$	221.77	857_37
Truck		\$	478.00	\$	514.00	\$	489.07	430.76
Prior Year Current						\$	(10.43)	4.01
Watercraft	9,936.00					\$	253.62	283.64
Total Unrestricted funds	0.00	\$	247,358.00	\$	258,113.00	\$	232,330.21	300,338.79
Total Leavenworth County General	0.00							300,338.79
Restricted Funds	0.00							
Employee Benefits	0.00							
Ad Valorem Prop Tax	0.00	\$	73,798.00	\$	7,232 00	\$	11,278.86	12,747.00
Commercial Vehicles	9,936.00					\$	29.20	384.00
Delindq PP Tax	9,936.00	\$	48.00			\$	69.32	158.06
Escaped Tax	283,965.00					\$	0.76	0.11
M V Tax	283,965.00	\$	1,237.00			\$	301.31	1,325.04
Prior year current	283,965 00					\$	18.31	0 17
RV Tax		\$	25.00			\$	7.84	33.92
Watercraft	36,000.00	\$	20.00			\$	8.83	11.82
Total Employee Benefits	0.00	\$	8,728.00	\$	7,232.00	\$	11,714.43	14,660.12
Total Restricted Funds		\$	8,728.00	\$	7,232.00	\$	11,714.43	14,660 12
Total INCOME	3,000.00	\$	269,457 00	\$	278,976.00	\$	250 625 55	322,724.75
Total Income	1,000.00	\$	269,457 00	\$	278,976.00	\$	250,625,55	322,724.75
Gross Profit	2,000.00					\$	250,625.55	322,724.75
Expense								
Paychex Payroll	7,000.00							0.00
Simple IRA	2,500.00			\$	3,051.00			0.00
GF CAPITAL OUTLAY EXPENSE	6,000.00							
Equipment	15,500.00	\$	23,000.00					10,595.87
GF CAPITAL OUTLAY EXPENSE - Other	8,000.00	\$	53,500.00					4,709.04
Total GF CAPITAL OUTLAY EXPENSE		\$	76,500.00					15,304.91
COLLECTIONS	1,250.00							
E-Books	1,250.00	\$	6,500.00	\$	6,000.00	\$	1,376.21	4,000.00
Videogames	2,500.00	\$	1,000.00	\$	1,000.00	\$	861.71	5,000.00

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 2022 Ad Valorem Tax are within statutory limitations for the Budge

(3) the Amount(s) of	N ZUZZ AG VB	norem .	rax are within stat	utory limitations for t	ne Budget
		1		Adopted Budget	
		1	Budget		Final Tax Rate
		Page	Authority for	Amount of 2022	(County Clerk's
Table of Contents:		No.	Expenditures	Ad Valorem Tax	Use Only)
Allocation of MVT, RVT,	6/20M Veh	2	-	L	
Schedule of Transfers	O/ZOWI VCII	3			
Statement of Indebt. & Leas	e/Purchase	1 4			
Computation to Determine		_			
Fund	K.S.A.				
General	75-2551	6	432,660	259,814	
Debt Service	10-113				
Employee Benefits	12-16,102		18,456	12,747	
7		!!!	,		
	1				
Totals		XXXX	451,116	272,561	
Budget Hearing Notice	•		,	County Clerk	's Use Only
Combined Rate and Budget	Hearing Notic			Nov I, 2022 Total	
RNR Hearing Notice				Assessed Valuation	
Neighborhood Revitalizatio	n Rebate		'		
				Revenue Neutral Rate	2 865
	Cou	nty Clerk	s Use Only - Novemi	ber I. 2022 - Final Assess	ed Valuation
	County		Final Valuation	County	Final Valuation
	Leavenworth	County		0	
	0			0	
	0			0	<u></u>
	0			0	
	0			.0	
	0			0	
	0			0	
	0			0	
				Total of all counties	
		`	11	. 1	
Assisted by:	•	ÝΔ	Major	186-	
Brian W. Nyp, CPA	_	×Z		-A	
	_	WIL	2 - (1)	ti d	
Address:		1-01	MA IVI	Jun	
PO Box 295	_		12 . 0 .	mark to the	V
Linwood, KS 66052	_	4	reland	e givoni	
	_		100	- Valle 1	11
Email		PQ	ducely	Some	Μ
Brianwnyp@nypcpa.com	_	7	- ()	-101	-
		1	01	Jum	X
		/			9
Attest	_, 2022	-64	Wy.		
0 . 0 .	_			Ci D-I-	
County Clerk			,	Governing Body	

Resolution	No.	23	
------------	-----	----	--

A RESOLUTION OF THE LINWOOD COMMUNITY LIBRARY, DISTRICT NO. 1, TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Linwood Community Library, District No. 1 was calculated as 2.865 mills by the Leavenworth County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Linwood Community Library, District No. 1 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on <u>August 23, 2022</u> allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Linwood Community Library, District No. 1, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF LINWOOD COMMUNITY LIBRARY, DISTRICT NO. 1:

Linwood Library District No. 1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.865 mills

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 23rd day of August, 2022 and SIGNED by the Governing Body.

(vv	Solta Toeneder
Robert W. Firth	Melanci Massis
Sleeg Schnitt	
Ina turn	

2023

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

2022	Tax Levy Amount in	Allocation for Year 2023							
Budgeted Funds	2022 Budget	MVT	RVT	16/20M Veh	Comm Veh	Watercraft			
General	231,388	25,669	601	411	1,098	0			
Debt Service	0	0	0	0	0	0			
Employee Benefits	11,942	1,325	31	21	57	0			
·	0	0	0	0	0	0			
	0	G	0	0	0	0			
Total	243,330	26,994	632	432	1,155	0			
County Treas Motor V	ehicle Estimate	_	26,994						
County Treas Recreation	onal Vehicle Estimate		632						
County Treas 16/20M	Vehicle Estimate		432						
County Treas Commer	cial Vehicle Tax Estimate		1,155						

County Treas Recreational Vehicle Estimate	632		
County Treas 16/20M Vehicle Estimate	432		
County Treas Commercial Vehicle Tax Estimate	1,155		
County Treas Watercraft Tax Estimate	0		
MVT Factor 0 11094			
RVT Factor	-		
16/20M Factor	0.00178		
	Comm Veh Factor	0.00475	
		Watercraft Factor	0.00000

Page No.2

2023

Linwood Community Library District #1 Leavenworth County

Schedule of Transfers

Expenditure Fund Transferred	Receipt Fund Transferred	Actual Amount for	Current Amount for	Proposed Amount for	Transfers Authorized by
From:	To:	2021	2022	2023	Statute
				-	
	Totals	0	0	0	
	Adjustments*			U	
	Adjusted Totals	0	0	0	

^{*}Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

Linwood Community Library District #1 Leavenworth County

STATEMENT OF INDEBTEDNESS

Type of	Date of	Interest Rate	Amount	Amount Due Amount Due Outstanding Date Due 2022				Amount Due 2023		
Debt	Issue	%	Issued	Jan 1, 2022	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:	13344		133000	741111, 2022		71110100				
Total G.O.				0			0	0	0	0
Revenue Bonds:	-									
Total Revenue				0			0	0	0	0
Other:										
Total Other				0		[0	0	0	. 0
Total				0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

ltems Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2022	Payments Due 2022	Payments Due 2023
			Total	0	0	0	0

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

Page No. 4

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	106,976	128,751	
Receipts			
Ad Valorem Tax	209,130		XXXXXXXXXXXXXXXXXX
Delinquent Tax	4,748	4,843	
Motor Vehicle Tax	33,158	33,821	
Recreational Vehicle Tax	857	874	
16/20M Vehicle Tax	431	439	
Commercial Vehicle Tax	1,375	1,403	
Watercraft Tax	284	290	0
1.AVTR	7	7	0
<u> </u>			
Donations	2,299	2,299	
KanRen-E Rate	790	790	
State Aid Grants	1.336	1,336	
Daily Cash/Other	887	887	
NEKLS/Other Grants	2,128	2,128	
Program Grant	313	313	
Program Fees	300	300	300
In Lieu of Taxes (IRB)			
Interest on Idle Funds	821		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc exceed 10% of Total Receipts			
Total Receipts	258,863	279,059	
Resources Available:	365,839	407,810	194,479
Expenditures			
Wages	117,039	120,550	
Operating Expenses	70,188	75,101	80,358
Collection and Programs Expense	34,556	38,012	41,813
Lease Payment			
Capital Outlay	15,305	15,500	16,500
Transfer to Capital Improvement			
	}		
	1		
			165,000
Miscellaneous			
Miscellaneous Does misc exceed 10% Total Expenditure	237,088	249,163	432,660
Miscellaneous Does misc exceed 10% Total Expenditure Total Expenditures	237,088 128,751		432,660 xxxxxxxxxxxxxxx
Cash Forward (2023 column) Miscellaneous Does mise exceed 10% Total Expenditure Total Expenditures Unencumbered Cash Balance Dec 31 2021/2022/2023 Budget Authority Amount			
Miscellaneous Does misc exceed 10% Total Expenditure Total Expenditures Unencumbered Cash Balance Dec 31	128.751 359.945	158,647	XXXXXXXXXXXXXXXXX
Miscellaneous Does misc exceed 10% Total Expenditure Total Expenditures Unencumbered Cash Balance Dec 31	128.751 359.945 Non-A	158,647 300,370	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Miscellaneous Does misc exceed 10% Total Expenditure Total Expenditures Unencumbered Cash Balance Dec 31	128.751 359.945 Non-A	158,647 300,370 ppropriated Balance	432,660 21,633
Miscellaneous Does misc exceed 10% Total Expenditure Total Expenditures Unencumbered Cash Balance Dec 31 2021/2022/2023 Budget Authority Amoun	128.751 359.945 Non-A	158,647 300,370 ppropriated Balance e/Non-Appr Balance	432,660 21,633 454,293

CPA Summary		

FUND PAGE FOR FUNDS WITH A TAX Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Sen ice	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan I	ACTUAL FOR 2021	U COMMINE ROY ZOZZ	
Receipts		,	
Ad Valorem Tax			XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Delinquent Tax		} 	
Motor Vehicle Tax			
Recreational Vehicle Tax		1	
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax		-	
Willeletant Fact		 	· ·
		-	
Interest on Idle Funds			
Neighborhood Revitalization Rebate		1	- (
Miscellaneous			ĺ
Does misc exceed 10% of Total Receipts		Ī	i
Total Receipts			
Resources Available:	0	0	
Expenditures		}	
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does mise exceed 10% of Total Expenditu			
Total Expenditures		0	
Unencumbered Cash Balance Dec 31	-0		NAKANANANANANANANANANANANANANANANANANAN
2021/2022/2023 Budget Authority Amount	0	0	
		Appropriated Balance	
	Total Expenditu	re/Non-Appr Balance	
		Tax Required	(
De	Imquent Comp Rate:		- (
	Amount of 2	022 Ad Valorem Tax	- (

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	7.233	3,906	4,276
Receipts			
Ad Valorem Tax	7,286	11,836	MARKALLIN MARKATAN
Delinquent Tax	158	15R	
Motor Vehicle Tax	1,325	1.325	1,325
Recreational Vehicle Tax	34	34	31
16/20M Vehicle Tax			21
Commercial Vehicle Tax	48	48	57
Watercraft Tax	12	12	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	- 1		0
Miscellaneous			
Does mise exceed 10% of Total Receipts			
Total Receipts	8,863	13,413	1,434
Resources Available:	16,096	17,319	5,718
Expenditures			
Payroll Expense	12,190	13,043	13,956
Cash Forward (2023 column)			4,500
Miscellaneous			
Does misc exceed 10% of Total Expenditu			
Total Expenditures	12,190	13,043	\$8,456
Unencumbered Cash Balance Dec 31	3,906		ANTANA AN
2021/2022/2023 Budget Authority Amount	14,420	14,420	18,456
	Non-A Total Expenditur		
	18,456		
		Tax Required	12,747
De	linquent Comp Rate	0.0%	Û
	Amount of 20	022 Ad Valorem Tax	12,747

CDA C				
CPA Summary				

2023

Linwood Community Library District #1

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

Non-Budgeted (1) Fund Name		(2) Fund Name		(3) Fund Name:		(4) Fund Name		(5) Fund Name:		
(1)1 4114 1 141110	5550	(2) (2.10 (1.11)	0	3.7	0	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	149,340	Cash Balance Jon 1		Cash Balance Jan 1		Cash Balance Jan I		Cash Balance Jan 1		149,340
Receipts		Receipts		Receipts		Receipts		Receipts		
Intal Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available	149,340	Resources Available	0	Resources Available	0	Resources Available	0	Resources Available	0	149,340
Expenditures		Expenditures		Expenditures		Expenditures		Expenditures		
	i					·				
			·							
						·				
Fotal Expenditures	O O	Total Expenditures	0	Fotal Expenditures	0	Fotal Expenditures	0	Total Expendances	0	0
Cash Balance Dec 31	149,340	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	149,340
										149,340
							** Not	e These two blo	ck figures sh	ould agree
CPA Summary	y .									
0.000.0										

Page No. 7

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Linwood Community Library District #1

Leavenworth County
will meet on August 23, 2022 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, the amount of tax to be levied and the revenue neutral rate 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 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021 Current Year Estimate for 2022 Proposed Budget Year						r 2023
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	237,088	3.186	249,163	3:134	432,660	259,814	3.060
Debt Service							
Employee Benefits	12,190	0.111	13,043	0.161	18,456	12,747	0.150
Totals	249,278	3.297	262,206	3.295		272,561 eutral Rate **	3.210 2,865
Less: Transfers	0		0		0	t iii ii i	2,000
Net Expenditures	249,278		262,206	i l	451,116		
Total Tax Levied	219,755		243,330		XXXXXXXXXXXX		
Assessed Valuation	66,648,168		73,830,239		84,908,285		
Outstanding Indebtedness,							
Jan 1,	2020		2021		2022		
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.

Linwood Community Library District No. 1

^{**}Revenue Neutral Rate as defined by KSA 79-2988