

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

	<u>2020 Budget</u>	2021 Budget	2022 Budget	2022 to Date	<u>2023 Draft</u>
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	\$ 4,865.52	9,000.00
Young Adult Books		\$ 2,500.00	\$ 2,500.00	\$ 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	\$ 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

	<u>2020 Budget</u>	2021 Budget	2022 Budget	2022 to Date	<u>2023 Draft</u>
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	<u>300,338.79</u>
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
Delinq 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	<u>14,660.12</u>
Total Restricted Funds		\$ 8,728.00	\$ 7,232.00	\$ 11,714.43	<u>14,660.12</u>
Total INCOME	3,000.00	\$ 269,457.00	\$ 278,976.00	\$ 250,625.55	<u>322,724.75</u>
Total Income	1,000.00	\$ 269,457.00	\$ 278,976.00	\$ 250,625.55	<u>322,724.75</u>
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			<u>4,709.04</u>
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 Budget

Table of Contents:			Adopted Budget		
			Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh	Page No	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	432,660	259,814	
Debt Service	10-113				
Employee Benefits	12-16,102		18,456	12,747	
Totals		XXXX	451,116	272,561	
Budget Hearing Notice				County Clerk's Use Only	
Combined Rate and Budget Hearing Notice				Nov 1, 2022 Total Assessed Valuation	
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

Revenue Neutral Rate 2.865

County Clerk's Use Only - November 1, 2022 - 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: _____, 2022

County Clerk

[Handwritten Signatures]

Governing Body

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 August 23, 2022 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:

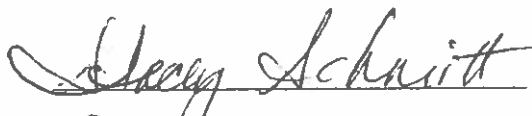
Linwood Library District No. 1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.865 mills.

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.



Robert W. Fiuth



Stacy Schmitt



Melanie Morris

Linwood Community Library District #1
Leavenworth County

2023

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

2022 Budgeted Funds	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		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	0	0	0	0	0
Total	243,330	26,994	632	432	1,155	0

County Treas Motor Vehicle Estimate 26,994

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 0.00260

16/20M Factor 0.00178

Comm Veh Factor 0.00475

Watercraft Factor 0.00000

Lawwood Community Library District #1

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts			
Ad Valorem Tax		0	XXXXXXXXXXXXXXX
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 (2023 column)			
Miscellaneous			
Does misc exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate	0.0%
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget Employee Benefits	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	7,233	3,906	4,276
Receipts			
Ad Valorem Tax	7,286	11,836	XXXXXXXXXXXXXXX
Delinquent Tax	158	158	
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			0
Miscellaneous			
Does misc 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 Expenditures			
Total Expenditures	12,190	13,043	18,456
Unencumbered Cash Balance Dec 31	3,906	4,276	XXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount	14,420	14,420	18,456
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	18,456
		Tax Required	12,747
		Delinquent Comp Rate	0.0%
		Amount of 2022 Ad Valorem Tax	12,747

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District

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.

FUND	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
	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	451,116	272,561	3.210
					<i>Revenue Neutral Rate **</i>		2.865
Less: Transfers	0		0		0		
Net Expenditures	249,278		262,206		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.
**Revenue Neutral Rate as defined by KSA 79-2988