State of Kansas
Special District
2022

CERTIFICATE

To the Clerk of Saline County, State of Kansas
We, the undersigned, officers of
Salina Public 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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: County Clerk's Use Only
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Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Computation to Determine State Library Grant		5			
Fund	**K.S.A.**				
General	75-2551	6	2,907,600	2,293,459	5.073
Debt Service	10-113	7			
Employee Benefits	12-16,102	7	593,000	431,649	.955
Non-Budgeted Funds					
Totals		xxxxxxxx	3,500,600	2,725,108	6.028
Budget Summary		12			
Neighborhood Revitalization Rebate					

County Clerk's use only for November 1,2021 - Final Assessed Valuation:			
County Name	Valuation	County Name	Valuation
Saline County		0	
0		0	
0		0	
0		0	
0		0	
0		0	
0		0	
0		0	
Total Assessed Valuation	459,861,906	Less TIF and Pending Exemptions = 452,126,522	

Assisted by:

Address:

Email:

Danielle Braun President

Gary R Fox Vice President

Attest: November 9, 2021

Jamie R Doss
County Clerk

SALINE COUNTY COUNTY CLERK STATE OF KANSAS

Governing Body

Salina Public Library
Saline County

2022

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

2021 Budgeted Funds	Tax Levy Amount in 2021 Budget	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,217,550	243,844	2,932	586	11,057	754
Debt Service	0	0	0	0	0	0
Employee Benefits	429,747	47,256	568	114	2,143	146
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2,647,297	291,100	3,500	700	13,200	900

County Treas Motor Vehicle Estimate 291,100

County Treas Recreational Vehicle Estimate 3,500

County Treas 16/20M Vehicle Estimate 700

County Treas Commercial Vehicle Tax Estimate 13,200

County Treas Watercraft Tax Estimate 900

MVT Factor 0.10996

RVT Factor 0.00132

16/20M Factor 0.00026

Comm Veh Factor 0.00499

Watercraft Factor 0.00034

2022

Salina Public Library
Saline County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General Fund	Capital Improvement Fu	270,000	130,000	130,000	12-1258
	Totals	270,000	130,000	130,000	
	Adjustments*				
	Adjusted Totals	270,000	130,000	130,000	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

State of Kansas
Special District

Salina Public Library
Saline County

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
None										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
None										
Total Revenue				0			0	0	0	0
Other:										
None										
Total Other				0			0	0	0	0
Total				**0**			**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 1,2021	Payments Due 2021	Payments Due 2022
None							
			Total	**0**	**0**	**0**	**0**

***If you are merely 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: 2022

Library found in: Salina Public Library
Saline County

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 2021	Proposed Year 2022
Unencumbered Cash Balance Jan 1	$2,217,550	$2,293,459
Receipts:	$20,000	$20,000
Ad Valorem Tax	$245,724	$243,844
Delinquent Tax	$2,679	$2,932
Motor Vehicle Tax	$0	$586
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$2,485,953	$2,560,821
Difference in Total Taxes:	$74,868	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	##########	##########
Did Assessed Valuation Decrease?	Yes	
Levy Rate	4.925	5.065
Difference in Levy Rate:	0.140	
Qualify for grant: 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.

Salina Public Library
Saline County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2022

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	300,616	509,455	398,324
Receipts:			
Ad Valorem Tax	2,148,818	2,217,550	xxxxxxxxxxxxxxxx
Delinquent Tax	53,899	20,000	20,000
Motor Vehicle Tax	251,279	245,724	243,844
Recreational Vehicle Tax	3,073	2,679	2,932
16/20M Vehicle Tax	586	0	586
Commercial Vehicle Tax		11,135	11,057
Watercraft Tax		753	754
LAVTR		0	0
Excise Tax		3,528	3,444
CKLS Processing	5,000	8,000	0
Interest	353		
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**2,463,008**	**2,509,369**	**282,617**
Resources Available:	**2,763,624**	**3,018,824**	**680,941**
Expenditures:			
Salaries	1,468,893	1,783,500	1,849,000
Security	18,253	6,000	6,000
Library Materials	240,784	329,000	374,100
Supplies	1,990	3,000	30,000
Postage	4,044	7,000	7,000
Water	3,452	7,500	9,000
Light & Heat	70,179	90,000	92,000
Phone/TV	4,056	6,500	6,500
Repairs and Maintenance	44,646	50,000	55,000
Furniture and Equipment	4,909	10,000	10,000
Staff Development	5,165	13,000	15,000
Accounting	7,275	8,500	14,500
Insurance	20,349	30,000	30,000
Connections	5,770	13,000	40,000
Public Relations	28,254	30,500	35,500
Technology	51,682	72,000	77,000
Contingency	4,468	11,000	25,000
Capital	270,000	150,000	130,000
Appropriated Reserve	0	0	62,000
Processing			40,000
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**2,254,169**	**2,620,500**	**2,907,600**
Unencumbered Cash Balance Dec 31	509,455	398,324	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	2,739,744	2,703,500	2,907,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,907,600
		Tax Required	2,226,659
	Delinquent Comp Rate:	3.0%	66,800
		Amount of 2021 Ad Valorem Tax	2,293,459

Qualifies for

CPA Summary

Salina Public Library 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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 (2022 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditu			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **Employee Benefits**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	109,025	164,198	121,040
Receipts:			
Ad Valorem Tax	418,043	429,747	xxxxxxxxxxxxxxxx
Delinquent Tax	10,092	7,000	2,000
Motor Vehicle Tax	46,845	47,776	47,256
Recreational Vehicle Tax	573	521	568
16/20M Vehicle Tax	108	114	114
Commercial Vehicle Tax		2,165	2,143
Watercraft Tax		147	146
Excise Tax		672	656
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**475,662**	**488,142**	**52,883**
Resources Available:	**584,687**	**652,340**	**173,923**
Expenditures:			
Social Security	104,533	138,000	142,000
KPERS	131,095	148,000	159,000
Unemployment Insurance	3,222	6,000	6,000
Health Insurance	165,636	227,000	274,000
Workmans Comp, EAP, Cafeteria Plan	16,003	12,300	12,000
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditu			
Total Expenditures	**420,489**	**531,300**	**593,000**
Unencumbered Cash Balance Dec 31	164,198	121,040	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	583,317	568,000	593,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	593,000
		Tax Required	419,077
	Delinquent Comp Rate:	3.0%	12,572
		Amount of 2021 Ad Valorem Tax	431,649

CPA Summary

Salina Public Library

NON-BUDGETED FUNDS

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement		**Programming**		**Fines & Misc.**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	601,201	Cash Balance Jan 1	11,917	Cash Balance Jan 1	156,979	Cash Balance Jan 1		Cash Balance Jan 1		770,097
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	270,000	Receipts:	8,724	Fines & Misc.	13,259					
				Donations/Memorials	25,133					
				Miscellaneous	41,173					
Total Receipts	270,000	Total Receipts	8,724	Total Receipts	79,565	Total Receipts	0	Total Receipts	0	358,289
Resources Available:	871,201	Resources Available:	20,641	Resources Available:	236,544	Resources Available:	0	Resources Available:	0	1,128,386
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Expense	127,470	Instructor	1,681	Equipment & Software	31,491					
		Supplies	1,574	Grants/Programs	6,262					
		Grants	466	Library Materials	1,331					
		Other	2,473	Miscellaneous	727					
Total Expenditures	127,470	Total Expenditures	6,194	Total Expenditures	39,811	Total Expenditures	0	Total Expenditures	0	173,475
Cash Balance Dec 31	743,731	Cash Balance Dec 31	14,447	Cash Balance Dec 31	196,733	Cash Balance Dec 31	0	Cash Balance Dec 31	0	954,911 **
										954,911 **

** Note: These two block figures should agree.

CPA Summary

Publisher's Affidavit

I Debbie Nelson being duly sworn declare that I am Advertising Inside Sales Consultant of THE SALINA JOURNAL, a daily newspaper published at Salina, Saline County, Kansas, and of general circulation in said county, which newspaper has been admitted to the mails as second class matter in said county, and continuously and uninterruptedly published for five consecutive years prior to first publication of attached notice, and that Salina Public Library Budget Hearing has been correctly published in the entire issues of said newspaper one time, first publication being given in the issue of August 1, 2021.

Debbie Nelson

Subscribed and sworn to before me, this

4th day of August A.D. 2021

Christy Fink
Notary Public

Printer's Fee $108.00

CHRISTY FINK
Notary Public - State of Kansas
My Appt. Expires 8-24-2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING 2022

The governing body of
Salina Public Library
Saline County

will meet on August 24, 2021 at 7 a.m. at Salina Public Library for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds. Detailed budget information is available at Salina Public Library and will be available at this hearing.

Salina Public Library 301 W. Elm Street, Salina, KS 67401

SUPPORTING COUNTIES
Saline County (home county)

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	2,254,169	4.950	2,620,500	4.925	2,907,500	2,293,459	5.065
Debt Service							
Employee Benefits	420,489	0.963	531,300	0.955	593,000	431,649	0.953
Non-Budgeted Funds	173,475						
Totals	2,848,133	5.913	3,151,800	5.880	3,500,600	2,725,108	6.018
*Revenue Neutral Rate***							5.843
Less: Transfers	270,000		130,000		130,000		
Net Expenditure	2,578,133		3,021,800		3,370,600		
Total Tax Levied	2,648,768		2,647,297		xxxxxxxxxx		
Assessed Valuation:	454,467,318		456,352,518		452,800,229		

Outstanding Indebtedness, Jan 1,	2019	2020	2021
G.O. Bonds	0	0	0
Remove 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 2021 Kansas Senate Bill 13.*

Melanie Hedgespeth
Director

SK-2007396623

SALINA PUBLIC LIBRARY

301 W. Elm
Salina, KS 67401

Notice of Revenue Neutral Rate Intent

Pursuant to KSA 79-1460, 79-1801, 79-2024, 79-2525c

The governing body of Salina Public Library, hereby notifies the Saline County Clerk the revenue neutral rate intent:

X	Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 6.018. The date of our hearing is August 24, 2021 at 7 AM and will be held at Salina Public Library - 301 W. Elm, Salina, KS.
	No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before AUgust 25, 2021.

Danielle N Brown (Jul 16, 2021 13:26 CDT)

Salina Public Library Board Chair - Danielle Brown

Jul 16, 2021

Date

3. ACTION - RESOLUTION TO EXCEED REVENUE NEUTRAL RATE

Resolution No. 21-23

A RESOLUTION OF THE Salina Public Library, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Salina Public Library was calculated as 5,843 mills by the Saline County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Salina Public Library will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 24, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Salina Public Library, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Salina Public Library:

The Salina Public Library shall levy a property tax rate exceeding the Revenue Neutral Rate of 6.018 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 24th day of August 2021 and SIGNED by the Governing Body.

Danielle N Brown

4. ADJOURNMENT - PUBLIC HEARING TO EXCEED REVENUE NEUTRAL RATE

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Salina Public Library

Saline County

will meet on August 24, 2021 at 7 a.m. at Salina Public Library for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds. Detailed budget information is available at Salina Public Library and will be available at this hearing.

SUPPORTING COUNTIES

Saline County (home county)

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	2,254,169	4.950	2,620,500	4.925	2,907,600	2,293,459	5.065
Debt Service							
Employee Benefits	420,489	0.963	531,300	0.955	593,000	431,649	0.953
Non-Budgeted Funds	173,475						
Totals	2,848,133	5.913	3,151,800	5.880	3,500,600	2,725,108	6.018
Revenue Neutral Rate **							*5.843*
Less: Transfers	270,000		130,000		130,000		
Net Expenditures	2,578,133		3,021,800		3,370,600		
Total Tax Levied	2,648,768		2,647,297		xxxxxxxxxxxxx		
Assessed Valuation	454,467,318		456,352,518		452,800,229		

Outstanding Indebtedness, Jan 1,	2019	2020	2021
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 2021 Kansas Senate Bill 13.*

Melanie Hedgespeth