

**CERTIFICATE**

To the Clerk of Norton County, State of Kansas

We, the undersigned, officers of

**Northwest Kansas Library System**

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 2020; and

(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

		Page No.	2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>					
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Allocation of MVT, RVT, 16/20M Veh		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	75-2551	6	609,700	567,457	
Employee Benefits	12-16,102	7	95,000	84,539	
Non-Budgeted Funds		8-9			
<b>Totals</b>		xxxxxxxxx	704,700	651,996	
Budget Summary		10			
			Resolution required? Vote publication required?	No	

County Clerk's use only for November 1,2019 - Final Assessed Valuation:			
County Name	Valuation	County Name	Valuation
Norton County		Trego County	
Cheyenne County		Wallace County	
Decatur County			
Gove County			
Logan County			
Sheridan County			
Sherman County			
Thomas County			
Total Assessed Valuation	0		

Attest: \_\_\_\_\_, 2019

\_\_\_\_\_  
Darla Deeds, 1st Vice Chair

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
DesiRae Churchwell, Treasurer

**Computation to Determine Limit for 2020**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2019 budget	+ \$ <u>648,157</u>
2. Debt service levy in 2019 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>648,157</u>

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+ <u>2,069,369</u>	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ <u>65,456,946</u>	
5b. Personal property 2018	- <u>61,735,683</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>3,721,263</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2019:		<u>548,307</u>
7. Total valuation adjustment (sum of 4, 5c, 6)		<u>6,338,939</u>
8. Total estimated valuation July, 1,2019	<u>614,843,017</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>608,504,078</u>
10. Factor for increase (7 divided by 9)		<u>0.01042</u>
11. Amount of increase (10 times 3)		+ \$ <u>6,752</u>
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>654,909</u>
13. Debt service levy in this 2020 budget		<u>0</u>
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>654,909</u>
15. Consumer Price Index for all urban consumers for calendar year 2018		<u>0.025</u>
16. Consumer Price Index adjustment (3 times 15)		\$ <u>16,204</u>
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$ <u>671,113</u>

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Northwest Kansas Library System  
Norton County

2020

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

2019 Budgeted Funds	Tax Levy Amount in 2019 Budget	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	561,590	21,688	530	4,937	1,622	166
Debt Service	0	0	0	0	0	0
Employee Benefits	86,567	3,343	82	761	250	25
	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Total</b>	<b>648,157</b>	<b>25,031</b>	<b>612</b>	<b>5,698</b>	<b>1,872</b>	<b>191</b>

County Treas Motor Vehicle Estimate 25,031

County Treas Recreational Vehicle Estimate 612

County Treas 16/20M Vehicle Estimate 5,698

County Treas Commercial Vehicle Tax Estimate 1,872

County Treas Watercraft Tax Estimate 191

MVT Factor 0.03862

RVT Factor 0.00094

16/20M Factor 0.00879

Comm Veh Factor 0.00289

Watercraft Factor 0.00029



Northwest Kansas Library System  
 Norton County

2020

**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
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\***

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2019	Payments Due 2019	Payments Due 2020
<b>Total</b>				0	0	0	0

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

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	13,471	16,408	12,000
Receipts:			
Ad Valorem Tax	543,263	561,590	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,759	1,600	
Motor Vehicle Tax	25,356	22,300	21,688
Recreational Vehicle Tax	576	500	530
16/20M Vehicle Tax	5,270	5,000	4,937
Commercial Vehicle Tax	1,996	1,900	1,622
Watercraft Tax	133	90	166
LAVTR			0
Tax Donation	611	0	0
Non Member Library Fees	484	115	100
Other	34	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,513	1,500	1,200
Neighborhood Revitalization Rebate	-2,080	-2,000	0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>578,914</b>	<b>592,595</b>	<b>30,243</b>
<b>Resources Available:</b>	<b>592,385</b>	<b>609,003</b>	<b>42,243</b>
Expenditures:			
Payroll Expenses	287,502	293,000	275,500
Operating Expenses	103,223	106,000	128,700
Grants to Member Libraries	79,926	90,000	96,000
Materials	78,637	80,000	75,000
Computer Support	11,689	26,000	32,500
Transfer to Capital Improvement	15,000	2,003	2,000
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>575,977</b>	<b>597,003</b>	<b>609,700</b>
Unencumbered Cash Balance Dec 31	16,408	12,000	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	603,068	604,270	609,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	609,700
		Tax Required	567,457
Delinquent Comp Rate:	0.0%		0
	Amount of 2019 Ad Valorem Tax		567,457

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**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Employee Benefits</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	6,000	6,088	6,000
Receipts:			
Ad Valorem Tax	77,466	86,567	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	278	240	
Motor Vehicle Tax	3,978	3,800	3,343
Recreational Vehicle Tax	90	70	82
16/20M Vehicle Tax	774	770	761
Commercial Vehicle Tax	316	310	250
Watercraft Tax	22	20	25
Tax Donation	87	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-297	-320	0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>82,714</b>	<b>91,457</b>	<b>4,461</b>
<b>Resources Available:</b>	<b>88,714</b>	<b>97,545</b>	<b>10,461</b>
Expenditures:			
KPERS	11,000	14,000	17,000
Health Insurance	51,626	57,545	58,000
Social Security	20,000	20,000	20,000
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>82,626</b>	<b>91,545</b>	<b>95,000</b>
Unencumbered Cash Balance Dec 31	6,088	6,000	xxxxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	89,800	92,200	95,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	95,000
		Tax Required	84,539
	Delinquent Comp Rate:	0.0%	0
	Amount of 2019 Ad Valorem Tax		84,539

Northwest Kansas Library System

**NON-BUDGETED FUNDS**  
*(Only the actual budget year for 2018 is to be shown)*

2020

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
<b>Capital Improvement</b>		<b>State Aid</b>		<b>BPH Grant 17-18</b>		<b>BPH Grant 18-19</b>		<b>Humanities Kansas Grant</b>		<b>Total</b>
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	29,814	Cash Balance Jan 1		Cash Balance Jan 1	7,022	Cash Balance Jan 1		Cash Balance Jan 1	119	36,954
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer	15,000	Grant	50,266			Grant	14,043	Grant	3,500	
Total Receipts	15,000	Total Receipts	50,266	Total Receipts	0	Total Receipts	14,043	Total Receipts	3,500	82,809
Resources Available:	44,814	Resources Available:	50,266	Resources Available:	7,022	Resources Available:	14,043	Resources Available:	3,619	119,764
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Operations	17,000	Payroll	7,022	Payroll	14,043	Operations	1,629	
		Payroll	18,000					Payroll	1,500	
		Grants	15,266							
Total Expenditures	0	Total Expenditures	50,266	Total Expenditures	7,022	Total Expenditures	14,043	Total Expenditures	3,129	74,459
Cash Balance Dec 31	44,814	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	490	45,304
										45,304

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



Northwest Kansas Library System

**NON-BUDGETED FUNDS**  
(Only the actual budget year for 2018 is to be shown)

2020

Non-Budgeted Funds

(6) Fund Name:		(7) Fund Name:		(8) Fund Name:		(9) Fund Name:		(10) Fund Name:		
<b>Memorial</b>		<b>KLA Contract</b>		<b>6 by 6 Replacement</b>						<b>Total</b>
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	54,003	Cash Balance Jan 1	0	Cash Balance Jan 1	2,677	Cash Balance Jan 1		Cash Balance Jan 1		56,680
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	1,010	Contract Income	19,500							
<b>Total Receipts</b>	<b>1,010</b>	<b>Total Receipts</b>	<b>19,500</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>0</b>	<b>20,510</b>
<b>Resources Available:</b>	<b>55,013</b>	<b>Resources Available:</b>	<b>19,500</b>	<b>Resources Available:</b>	<b>2,677</b>	<b>Resources Available:</b>	<b>0</b>	<b>Resources Available:</b>	<b>0</b>	<b>77,190</b>
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Marketing	50	Payroll	12,833	Supplies	103					
Supplies	500									
Computer Support	9,470									
<b>Total Expenditures</b>	<b>10,020</b>	<b>Total Expenditures</b>	<b>12,833</b>	<b>Total Expenditures</b>	<b>103</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>22,956</b>
Cash Balance Dec 31	44,993	Cash Balance Dec 31	6,667	Cash Balance Dec 31	2,575	Cash Balance Dec 31	0	Cash Balance Dec 31	0	54,234 **
										54,234 **

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

**NOTICE OF BUDGET HEARING**

The governing body of  
**Northwest Kansas Library System**  
**Norton County**

State of Kansas  
 Special District  
 2020

will meet on August 14, 2019 at 1:00 PM at City Limits Convention Center, 227 S Range Ave., Colby, Kansas 67701  
 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 Northwest Kansas Library System and will be available at this hearing.

**SUPPORTING COUNTIES**

Norton County (home county) Cheyenne County, Decatur County, Gove County, Logan County, Sheridan County  
 Sherman County, Thomas County, Trego County, Wallace County

**BUDGET SUMMARY**

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits  
 of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	575,977	1.066	597,003	1.007	609,700	567,457	0.923
Employee Benefits	82,626	0.152	91,545	0.155	95,000	84,539	0.137
Non-Budgeted Funds	74,459						
Totals	733,062	1.218	688,548	1.162	704,700	651,996	1.060
Less: Transfers	15,000		2,003		2,000		
Net Expenditures	718,062		686,545		702,700		
Total Tax Levied	628,764		648,157		xxxxxxxxxxxxxx		
Assessed Valuation	515,524,721		557,785,429		614,843,017		

Outstanding Indebtedness,

	2017	2018	2019
Jan 1,			
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.

George Seamon  
 Director