

**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 2016; and  
(3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations for the 2016 Budget.

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Statement of Indebt. & Lease/Purchase		5			
Computation to Determine State Library Grant		6			
<b>Fund</b>	<b>K.S.A.</b>				
General	75-2551	7	589,477	525,070	1.153
Employee Benefits	12-16,102	8	89,800	77,000	.169
Non-Budgeted Funds		9			
<b>Totals</b>		xxxxxxx	<b>679,277</b>	<b>602,070</b>	<b>1.322</b>
Budget Summary		12			
Neighborhood Revitalization Rebate					
			Vote publication required?	No	

County Clerk's use only for November 1, 2015 - Final Assessed Valuation:			
County Name	Valuation	County Name	Valuation
Norton County	38,953,650	Trego County	39,309,259
Cheyenne County		Wallace County	38,170,583
Decatur County	38,861,507		
Gove County	48,485,315		
Logan County	54,988,764		
Sheridan County	41,400,417		
Sherman County	55,454,325		
Thomas County	66,353,356		455,467,688
<b>Total Assessed Valuation</b>	<b>0</b>		

Attest \_\_\_\_\_ 2015  
*Charles A. Wyatt*  
County Clerk

*Sharon Lee DuBois*  
Sharon DuBois, Chair  
*Louella M. Kaiser*  
Louella Kaiser, Treasurer

Governing Body

Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ <u>626,954</u>
2. Debt service levy in 2015 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>626,954</u>

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015:	+ <u>3,064,910</u>	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ <u>12,284,057</u>	
5b. Personal property 2014	- <u>11,535,746</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>748,311</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2015:		<u>1,404,125</u>
7. Total valuation adjustment (sum of 4, 5c, 6)		<u>5,217,346</u>
8. Total estimated valuation July, 1,2015	<u>451,940,553</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>446,723,207</u>
10. Factor for increase (7 divided by 9)		<u>0.01168</u>
11. Amount of increase (10 times 3)		+ \$ <u>7,322</u>
12. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>634,276</u>
13. Debt service levy in this 2016 budget		<u>0</u>
14. 2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>634,276</u>
15. Consumer Price Index for all urban consumers for calendar year 2014		<u>1.60%</u>
16. Consumer Price Index adjustment (3 times 15)		\$ <u>10,031</u>
17. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16)		\$ <u>644,307</u>

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must 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

2016

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

2015 Budgeted Funds	Tax Levy Amount in 2015 Budget	Allocation for Year 2016				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	542,714	25,850	593	6,042	1,793	180
Debt Service	0	0	0	0	0	0
Employee Benefits	84,240	4,013	92	938	278	28
	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Total</b>	<b>626,954</b>	<b>29,863</b>	<b>685</b>	<b>6,980</b>	<b>2,071</b>	<b>208</b>

County Treas Motor Vehicle Estimate 29,863

County Treas Recreational Vehicle Estimate 685

County Treas 16/20M Vehicle Estimate 6,980

County Treas Commercial Vehicle Tax Estimate 2,071

County Treas Watercraft Tax Estimate 208

MVT Factor 0.04763

RVT Factor 0.00109

16/20M Factor 0.01113

Comm Veh Factor 0.00330

Watercraft Factor 0.00033





**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2016**

Library found in: Northwest Kansas Library System  
Norton 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 <u>2015</u>	Proposed Year <u>2016</u>
Ad Valorem Tax	\$542,714	\$525,070
Delinquent Tax	\$2,530	\$0
Motor Vehicle Tax	\$18,157	\$25,850
Recreational Vehicle Tax	\$298	\$593
16/20M Vehicle Tax	\$5,395	\$6,042
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
<b>TOTAL TAXES</b>	<b>\$569,094</b>	<b>\$557,555</b>
Difference in Total Taxes:	(\$11,539)	
Qualify for grant:	Not Qualify	

**Second test:**

Assessed Valuation	\$481,950,483	\$451,940,553
Did Assessed Valuation Decrease?	Yes	
Levy Rate	1.121	1.162
Difference in Levy Rate:	0.041	
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.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	18,982	35,490	29,649
Receipts:			
Ad Valorem Tax	525,169	542,714	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,563	2,530	
Motor Vehicle Tax	24,416	18,157	25,850
Recreational Vehicle Tax	287	298	593
16/20M Vehicle Tax	5,332	5,395	6,042
Commercial Vehicle Tax	1,459	1,706	1,793
Watercraft Tax		336	180
LAVTR			0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	282	350	300
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>559,508</b>	<b>571,486</b>	<b>34,758</b>
<b>Resources Available:</b>	<b>578,490</b>	<b>606,976</b>	<b>64,407</b>
Expenditures:			
Payroll Expense	241,026	244,477	305,177
Operating Expense	109,488	142,910	122,800
Grants to Member Libraries	87,938	93,841	75,000
Materials	75,460	73,000	61,000
Computer Support	29,057	23,099	25,500
Neighborhood Revitalization Rebate	31		
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>543,000</b>	<b>577,327</b>	<b>589,477</b>
Unencumbered Cash Balance Dec 31	35,490	29,649	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	573,228	577,328	589,477
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	589,477
		Tax Required	525,070
	Delinquent Comp Rate: 0.0%		0
	Amount of 2015 Ad Valorem Tax		525,070

Qualifies for

Northwest Kansas Library System

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	*****
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on lile Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	*****
2014/2015/2016 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	0.0%		0
		Amount of 2015 Ad Valorem Tax	0

Adopted Budget Employee Benefits	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	7,899	5,690	7,451
Receipts:			
Ad Valorem Tax	76,456	84,240	*****
Delinquent Tax	344	318	
Motor Vehicle Tax	3,090	1,971	4,013
Recreational Vehicle Tax	34	42	92
16/20M Vehicle Tax	820	692	938
Commercial Vehicle Tax	163	249	278
Watercraft Tax		49	28
Interest on lile Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	80,997	87,561	5,349
Resources Available:	88,806	93,251	12,800
Expenditures:			
Employee Benefits	83,112	85,800	89,800
Neighborhood Revitalization Rebate	4		
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	83,116	85,800	89,800
Unencumbered Cash Balance Dec 31	5,690	7,451	*****
2014/2015/2016 Budget Authority Amount:	86,800	89,800	89,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	89,800
		Tax Required	77,000
Delinquent Comp Rate:	0.0%		0
		Amount of 2015 Ad Valorem Tax	77,000

Northwest Kansas Library System

**NON-BUDGETED FUNDS**  
(Only the actual budget year for 2014 is to be shown)

2016

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
BPH Grant 13-14		BPH Grant 14-15		BPH Memorial		State Aid to Libraries		KHC Grant		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	14,718	Cash Balance Jan 1	0	Cash Balance Jan 1	15,679	Cash Balance Jan 1	0	Cash Balance Jan 1	2,251	32,648
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Grant	22,658	Donations	1,540	Grant	63,753	Grant	3,500	
Total Receipts	0	Total Receipts	22,658	Total Receipts	1,540	Total Receipts	63,753	Total Receipts	3,500	91,451
Resources Available:	14,718	Resources Available:	22,658	Resources Available:	17,219	Resources Available:	63,753	Resources Available:	5,751	124,099
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Payroll	14,718		0		0	Payroll	63,753	Operations	2,295	
Total Expenditures	14,718	Total Expenditures	0	Total Expenditures	0	Total Expenditures	63,753	Total Expenditures	2,295	80,766
Cash Balance Dec 31	0	Cash Balance Dec 31	22,658	Cash Balance Dec 31	17,219	Cash Balance Dec 31	0	Cash Balance Dec 31	3,456	43,333 **
										43,333 **

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



Northwest Kansas Library System

**NON-BUDGETED FUNDS**  
(Only the actual budget year for 2014 is to be shown)

2016

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
<b>6 By 6 Backpacks</b>		<b>LSTA Automation 2014</b>								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant	3,000	Grant	2,298							
<b>Total Receipts</b>	<b>3,000</b>	<b>Total Receipts</b>	<b>2,298</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>0</b>	<b>5,298</b>
<b>Resources Available:</b>	<b>3,000</b>	<b>Resources Available:</b>	<b>2,298</b>	<b>Resources Available:</b>	<b>0</b>	<b>Resources Available:</b>	<b>0</b>	<b>Resources Available:</b>	<b>0</b>	<b>5,298</b>
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Operations	2,298							
<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>2,298</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>2,298</b>
<b>Cash Balance Dec 31</b>	<b>3,000</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>3,000</b>
										<b>3,000</b>

\*\* 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  
2016

will meet on August 12, 2015 at 3:00 p.m. at Pioneer Memorial Library, Colby, Kansas 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, 2 Washington Sq, Norton, KS 67654 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 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget Year for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	543,000	1.264	577,327	1.121	589,477	525,070	1.162
Employee Benefits	83,116	0.184	85,800	0.174	89,800	77,000	0.170
Non-Budgeted Funds	80,766						
Non-Budgeted Funds	108,392						
Non-Budgeted Funds	2,298						
<b>Totals</b>	<b>817,572</b>	<b>1.448</b>	<b>663,127</b>	<b>1.295</b>	<b>679,277</b>	<b>602,070</b>	<b>1.332</b>
Less: Transfers	0		10,000		5,000		
<b>Net Expenditures</b>	<b>817,572</b>		<b>653,127</b>		<b>674,277</b>		
<b>Total Tax Levied</b>	<b>612,136</b>		<b>626,954</b>		<b>xxxxxxxxxxxxxx</b>		
<b>Assessed Valuation</b>	<b>423,087,261</b>		<b>481,950,483</b>		<b>451,940,553</b>		

\*Tax rates are expressed in mills.

George Seamon  
Director

**Proof of Publication**

State of Kansas, Norton County

Dana M. Paxton

of lawful age, being duly sworn upon oath, states that he/she is the designated representative of the Norton Telegram.

That said newspaper has been published at least one hundred (100) times a year and has been so published for at least on year prior to the first publication of the attached notice:

That said paper has a general paid circulation in Norton County, Kansas, and is not a trade, religious or fraternal publication and has been published in Norton County, Kansas.

The attached was published on the following dates in a regular issue of the said newspaper:

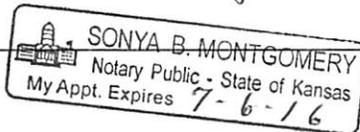
First publications was made  
 on the 24<sup>th</sup> day of JULY, 2015  
 Second publication was made  
 on the \_\_\_ day of \_\_\_\_\_, 2015  
 Third publication was made  
 on the \_\_\_ day of \_\_\_\_\_, 2015

Publication fee \$ 45.85  
 Affidavit, Notary's fees \$ \_\_\_\_\_  
 Additional copies \$ \_\_\_\_\_  
 TOTAL publication fees \$ 45.85

(Sign) Dana M. Paxton

Witness my hand this 5<sup>th</sup> day of  
AUGUST, 2015  
 Subscribed and Sworn to before me this 5<sup>th</sup>  
 day of AUGUST, 2015. State of Kansas,  
 County of Norton.

Sonya B. Montgomery



Published in The Norton Telegram on Friday, July 24, 2015 1(T)

**NOTICE OF BUDGET HEARING**  
 The governing body of  
**Northwest Kansas Library System**  
 Norton County

State of Kansas  
 Special District  
 2016

will meet on August 12, 2015 at 3:00 p.m. at Pioneer Memorial Library, Colby, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at Northwest Kansas Library System, 2 Washington Sq, Norton, KS 67654 and will be available at this hearing.

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**BUDGET SUMMARY**  
 Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget Year for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	543,000	1.264	577,327	1.121	589,477	525,070	1.162
Employee Benefits	83,116	0.184	85,800	0.174	89,800	77,000	0.170
Non-Budgeted Funds	80,766						
Non-Budgeted Funds	108,392						
Non-Budgeted Funds	2,298						
Totals	817,572	1.448	663,127	1.295	679,277	602,070	1.332
Less: Transfers	0		10,000		5,000		
Net Expenditures	817,572		653,127		674,277		
Total Tax Levied	612,136		626,954		XXXXXXXXXXXX		
Assessed Valuation	423,087,261		481,950,483		451,940,553		

\*Tax rates are expressed in mills.

George Seamon  
 Director