Special District
Library

2025

CERTIFICATE

To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
North Lyon County 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 ; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the Budget.

Table of Contents:		Page No.	Adopted Budget: Budget Authority for Expenditures	Adopted Budget: Amount of 2024 Ad Valorem Tax	Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Computation to Determine State Library Gr		5			
Fund	**K.S.A.**				
General	12-1247	6	54,261	27,895	1.700 ✓
Debt Service	10-113				
Employee Benefits	12-16,102				
		7			
Totals		xxxx	54,261	27,895	1.700
Budget Hearing Notice		8		County Clerk's Use Only	
Combined Rate and Budget Hearing Notice		8		Nov 1, 2024 Total Assessed Valuation	16,412,301
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

27,900

Revenue Neutral Rate	1.600
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

County Clerk's Use Only - November 1, 2024 - Final Assessed Valuation			
County	Final Valuation	County	Final Valuation
Lyon County		0	
0		0	
0		0	
0		0	
0		0	
0		0	
0		0	
0		0	
		Total of all counties:	-

Assisted by:
Pool & Associate, Chartered

Address:
528 Commercial
Emporia, KS 66801

Email:
jon@poolcpa.com

Christine A. Wallace - Chair

Carol Carlson Vice Chair

Attest: _____, 2024

County Clerk

Governing Body

REC'D LYON CO CLERK
SEP 9 2024 AM 9:31

North Lyon County Library
Lyon County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	26,240	2,640	84	213	45	6
Debt Service	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	26,240	2,640	84	213	45	6

County Treas Motor Vehicle Estimate 2,640

County Treas Recreational Vehicle Estimate 84

County Treas 16/20M Vehicle Estimate 213

County Treas Commercial Vehicle Tax Estimate 45

County Treas Watercraft Tax Estimate 6

MVT Factor 0.10061

RVT Factor 0.00320

16/20M Factor 0.00812

Comm Veh Factor 0.00171

Watercraft Factor 0.00023

2025

North Lyon County Library
Lyon County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Capital Improvements	-	11,000	4,450	
	Totals	0	11000	4450	
	Adjustments*				
	Adjusted Totals	0	11000	4450	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

North Lyon County Library
Lyon County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
			Total	**0**	**0**	**0**	**0**

***If 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: 2025

Library found in: North Lyon County Library
Lyon County

As provided in KSA 75-2553 *et seq.*, 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 2024	Proposed Year 2025
Ad Valorem Tax	$26,240	$27,895
Delinquent Tax	$0	$0
Motor Vehicle Tax	$2,289	$2,640
16/20M Vehicle Tax	$229	$213
	$0	$0
TOTAL TAXES	$28,758	$30,748
Difference in Total Taxes:	$1,990	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$15,673,111	$16,405,812
Did Assessed Valuation Decrease?	No	
Levy Rate	1.675	1.700
Difference in Levy Rate:	0.025	
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.

North Lyon County Library
Lyon County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2025

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	10,054	12,306	3,335
Receipts:			
Ad Valorem Tax	20,935	26,240	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	2,521	2,289	2,640
Recreational Vehicle Tax	74	76	84
16/20M Vehicle Tax	227	229	213
Commercial Vehicle Tax	60	65	45
Watercraft Tax	8	6	6
In Lieu of Taxes			
County Distribution	19,326	20,000	20,000
State Aid	295	295	295
Other Revenue	257	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**43,703**	**49,200**	**23,283**
Resources Available:	**53,757**	**61,506**	**26,618**
Expenditures:			
Salaries and Wages	16,579	18,600	18,600
Payroll Taxes	4,652	4,576	4,576
Utilities	4,188	5,200	5,700
Books and News magazines	4,834	6,200	6,700
Book Van	775	775	875
Maintence	311	660	660
Insurance	903	1,000	1,200
Postage	63	150	200
Office Supplies and Equipment	1,739	1,000	2,000
Program Supplies	1,070	1,500	1,700
Fees	2,168	2,700	2,700
Contracts	3,360	4,000	4,000
Budget and Publishing	572	650	650
Miscellaneous	237	160	250
Transfer to Capital Improvements	0	11,000	4,450
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**41,451**	**58,171**	**54,261**
Unencumbered Cash Balance Dec 31	12,306	3,335	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	58,371	58,171	54,261
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	54,261
		Tax Required	27,643
	Delinquent Comp Rate:	0.9%	252
		Amount of 2024 Ad Valorem Tax	27,895

Qualifies for

CPA Summary

North Lyon County Library

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
0		0		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	55,032	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		55,032
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	67									
Transfer from General	0									
Total Receipts	67	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	67
Resources Available:	55,099	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	55,099
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	55,099	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	55,099 **
										55,099 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

North Lyon County Library

Lyon County

will meet on August 27, 2024 at 7:00 PM at 421 Main, Allen, KS 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 North Lyon County Library, Allen, KS and will be available at this hearing.

SUPPORTING COUNTIES

Lyon County (home county)

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	41,451	1.424	58,171	1.675	54,261	27,895	1.700
Debt Service							
Employee Benefits							
Totals	41,451	1.424	58,171	1.675	54,261	27,895	1.700
						Revenue Neutral Rate **	*1.600*
Less: Transfers	0		11,000		4,450		
Net Expenditures	41,451		47,171		49,811		
Total Tax Levied	21,498		26,240		xxxxxxxxxxxx		
Assessed Valuation	15,098,662		15,673,111		16,405,812		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
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*

Karen Pio

Resolution No. 2025

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

WHEREAS, the Revenue Neutral Rate for the library was calculated as 1.7 mills by the Lyon County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 8-27-24 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the 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 library**:**

The library shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.7 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 27 day of August (month and year) and **SIGNED** by the Governing Body.

Christine A. Wallace

Carol Giles

Greg L. Phillips

REC'D LYON CO CLERK
SEP 9 2024 AM 10:59

Roll Call Vote

A Roll Call Vote of the North Lyon County Library Dist. #1 To Levy a Property Tax Exceeding the Revenue Neutral Rate.

Hearing to Exceed Revenue Neutral Rate held on 8/27/24

Resolution No. 2025

Governing Body Member	Yes	No
Christine Wallace	✓	
Carol Curless	✓	
Amy Phillips	✓	
Nichole Kuhn	✓	
Dorothy Aye	✓	
Total	5	

Certified:

Christine Wallace

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF North Lyon Co. Dist. #1 Library, HEREBY NOTIFIES THE Lyon COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 1.70. The date of our hearing is Aug 27, 24 at 7:00 AM/PM and will be held at 421 Main address in Allen, Kansas.

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, 20___.

WITNESS my hand and official seal on _____, 20___.

(Seal)

Christine A Wallace
Clerk or Officer of Governing Body

RECD LYON CO CLERK
JUL 1 2024 @ 11:02

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State of Kansas
Special District

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Lyon County

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Debt Service							
Employee Benefits							
Totals	41,451	1.424	58,171	1.675	54,261	27,895	1.700
						Revenue Neutral Rate **	*1.600*
Less: Transfers	0		11,000		4,450		
Net Expenditures	41,451		47,171		49,811		
Total Tax Levied	21,498		26,240		xxxxxxxxxxxx		
Assessed Valuation	15,098,662		15,673,111		16,405,812		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
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*

Karen Pio

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Emporia Gazette
109 W. 6th Ave
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Aug. 3, 2024

Notice ID: 6urHouMnHgoVGK5gJst1
Notice Name: NLC Library BH

PUBLICATION FEE: $72.04

Bettina Shank
Operations Manager

VERIFICATION

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 04-10-2027

STATE OF KANSAS
COUNTY OF LYON

Signed or attested before me on this
5th day of August, A.D. 2024.

Notary Public