State of Kansas
Special District

CERTIFICATE

2023

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
maximum expenditures for the various funds for the year 2023; and (3) the
Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	12-1247	5	58,371	21,498	1.424
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	58,371	21,498	1.424
Budget Hearing Notice		7			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

21,500

County Clerk's Use Only

15,098,662

Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 1.424

Assisted by:
Pool & Associate, Chartered

Address:
528 Commercial St
Emporia, KS 66801
Email:
~~alicia~~@poolcpa.com

Christine A Wallace chairman

secretary

Treasurer

Governing Body

Attest: _____, 2022

County Clerk

CPA Summary

State of Kansas
Special District

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Attest: _____, 2022

County Clerk

CPA Summary

07/20/2022 09:30 FAX 620 208 7435 POOL & ASSOCIATE 0003/0008

North Lyon County Library
Lyon 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	21,473	2,521	74	227	60	8
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	21,473	2,521	74	227	60	8

County Treas Motor Vehicle Estimate 2,521

County Treas Recreational Vehicle Estimate 74

County Treas 16/20M Vehicle Estimate 227

County Treas Commercial Vehicle Tax Estimate 60

County Treas Watercraft Tax Estimate 8

MVT Factor 0.11740

RVT Factor 0.00345

16/20M Factor 0.01057

Comm Veh Facto 0.00279

Watercraft Factor 0.00037

State of Kansas
Special District

2023

North Lyon County Library
Lyon County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Capital Improvements	12,000	16,000	17,500	
Capital Improvements	General	11,067	-	-	
	Totals	23,067	16,000	17,500	
	Adjustments*				
	Adjusted Totals	23,067	16,000	17,500	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

North Lyon County Library
Lyon County

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
					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, 2022	Payments Due 2022	Payments Due 2023
			Total	**0**	**0**	**0**	**0**

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

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

2023

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	8,909	13,801	10,812
Receipts:			
Ad Valorem Tax	17,128	21,473	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	2,117	2,356	2,521
Recreational Vehicle Tax	47	45	74
16/20M Vehicle Tax	202	197	227
Commercial Vehicle Tax	46	41	60
Watercraft Tax	11	6	8
LAVTR			0
In Lieu of Taxes			
County Distributions	21,829	24,093	23,000
State Aid	280	351	352
Miscellaneous Income	799		
Grant Income	6,100		
Transfer from Capital Improvements	11,067		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**59,626**	**48,562**	**26,242**
Resources Available:	**68,535**	**62,363**	**37,054**
Expenditures:			
Salaries and Wages	13,150	14,000	14,000
Payroll Taxes	4,320	3,500	4,400
Utilities	3,254	3,500	3,500
Books & News Magazines	5,658	4,000	5,000
Book Van	775	750	750
State Aid	280	351	351
Maintenance	344	500	500
Insurance	880	1,700	1,700
Postage	210	200	200
Office Supplies & Equipment	8,839	2,000	4,000
Program Supplies	726	2,000	2,000
Fees	1,128	1,200	1,400
Contracts	2,191	1,200	2,100
Budget & Publication	574	650	670
Labor	300	0	300
Miscellaneous	105	0	0
Transfer to Capital Improvements	12,000	16,000	17,500
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**54,734**	**51,551**	**58,371**
Unencumbered Cash Balance Dec 31	13,801	10,812	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	55,447	51,951	58,371
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	58,371
		Tax Required	21,317
	Delinquent Comp Rate:	0.9%	181
		Amount of 2022 Ad Valorem Tax	21,498

CPA Summary

07/20/2022 09:32 FAX 620 208 7435 POOL & ASSOCIATE 0007/0008

North Lyon County Library

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	43,055	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		43,055
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	25									
Transfer from General	12,000									
Total Receipts	12,025	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	12,025
Resources Available:	55,080	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	55,080
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Transfer to General	9,000									
Commodities	2,070									
Total Expenditures	11,070	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	11,070
Cash Balance Dec 31	44,010	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	44,010 **
										44,010 **

** Note: These two block figures should agree.

CPA Summary

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Emporia Gazette
517 Merchant St.
(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:
20 Sep 2022

Notice ID: dqcsQLyO8ckhulCYAkRU
Notice Name: NLC Library BH 22/23

PUBLICATION FEE: $67.74

Bettina Shank
Operations Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp.4-10-2023

Signed or attested before me on this
20 day of September, A.D. 2022.

Notary Public

State of Kansas
Special District

NOTICE OF BUDGET HEARING

2023

The governing body of
North Lyon County Library
Lyon County
will meet on September 30, 2022 at 7:00 pm at North Lyon County Library, Allen, KS 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 North Lyon County Library, Allen, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 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.

	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	54,734	1.500	51,551	1.579	58,371	21,498	1.424
Debt Service							
Non-Budgeted Funds	11,070						
Totals	65,804	1.500	51,551	1.579	58,371	21,498	1.424
						*Revenue Neutral Rate**	*1.424*
Less: Transfers	23,067		16,000		17,500		
Net Expenditures	42,737		35,551		40,871		
Total Tax Levied	19,099		21,473		xxxxxxxxxxxxxxx		
Assessed Valuation	12,732,534		13,589,427		15,096,670		

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*

Karen Pio, Treasurer

Page No. 7

State of Kansas
Special District

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Column
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COUNTY OF LYON

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp.4-10-2023

Signed or attested before me on this
20th day of September, A.D. 2022.

Notary Public