State of Kansas
Special District

2023

CERTIFICATE

To the Clerk of Seward County, State of Kansas
We, the undersigned, officers of
Kismet Public Library District #1

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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	12-1247	5	74,000	46,475	0.706
Debt Service	10-113				
Capital Improvement		6	114,709		
		6			
Totals		xxxxxxxxxx	188,709	46,475	0.706
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			65,626,298
RNR Hearing Notice					Nov. 1, 2022 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 0.688

Assisted by:
Liz Headrick

Address:
PO Box 216
Kismet, KS 67859
Email:

Liz Headrick
Denise Vetter
Lana Hottle
Louise Wyrick
Carol Ritscher
Christine M. J. Standard

Governing Body

Attest: 9-19, 2022
Stacie D. Long
County Clerk

CPA Summary

Resolution No. ___2022-1___

A RESOLUTION OF THE KISMET PUBLIC LIBRARY DISTRICT #1 TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Kismet Public Library District #1 was calculated as 0.688 mills by the Seward County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Kismet Public Library District #1 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 8, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Kismet Public Library District #1, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE KISMET PUBLIC LIBRARY DISTRICT #1:

The Kismet Public Library District #1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 0.709 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 8th day of September 2022 and SIGNED by the Governing Body.

Ty Headrick

Christine M. J. Standley

Louise Wyrick

Denise Velthuis

Carol Rittscher

Lana Hittle

Attested:

Roll Call Vote

A Roll Call Vote of the Kismet Public Library To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on September 8, 2022
Resolution No. _____2022-1_____

Governing Body Member	Yes	No	No Vote
Liz Headrick	X		
Denise Veltri	X		
Lana Hittle	X		
Louise Wyrick	X		
Carol Rittscher	X		
Christine M.J. Standard	X		
TOTAL	6	0	

Certified:
Christine M. J. Standard

Kismet Public Library District #1
Seward 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	45,035	1,830	18	0	145	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	45,035	1,830	18	0	145	0

County Treas Motor Vehicle Estimate 1,830

County Treas Recreational Vehicle Estimate 18

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 145

County Treas Watercraft Tax Estimate 0

MVT Factor 0.04064

RVT Factor 0.00040

16/20M Factor 0.00000

Comm Veh Factor 0.00322

Watercraft Factor 0.00000

2023

Kismet Public Library District #1
Seward 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 Improvement	6,800	7,000	7,000	12-1258
	Totals	6,800	7,000	7,000	
	Adjustments*				
	Adjusted Totals	6,800	7,000	7,000	

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

Kismet Public Library District #1
Seward 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:										
None										
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
None							
			Total	**0**	**0**	**0**	**0**

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

Kismet Public Library District #1
Seward 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	42,048	41,850	20,465
Receipts:			
Ad Valorem Tax	45,055	45,035	xxxxxxxxxxxxxxxxx
Delinquent Tax	445		
Motor Vehicle Tax	1,844	1,722	1,830
Recreational Vehicle Tax	18	15	18
16/20M Vehicle Tax			0
Commercial Vehicle Tax	140	118	145
Watercraft Tax			0
LAVTR			0
In Lieu of Taxes			
County Redemption	228		
State of Kansas	641		
Grants/Programs	7,313	5,000	5,000
Copies, Fines, etc.	166		
Interest on Idle Funds	12	25	15
Neighborhood Revitalization Rebate			0
Miscellaneous	639	200	200
Does misc. exceed 10% of Total Receipts			
Total Receipts	**56,501**	**52,115**	**7,208**
Resources Available:	**98,549**	**93,965**	**27,673**
Expenditures:			
Personnel Expense	26,451	33,000	33,000
Books & Periodicals	2,104	7,000	7,000
Telephone & Internet	3,706	4,000	4,000
Rent & Utilities	6,000	6,000	6,000
Insurance	5,362	5,500	6,000
Professional Fees	200	1,000	1,000
Equipment & Equipment Rental	1,220	2,500	2,500
Postage & Supplies	792	2,000	2,000
Travel & Meal Reimbursement	72	500	500
Restricted Grant/Program Expense	3,471	5,000	5,000
Transfer to Capital Improvement Fund	6,800	7,000	7,000
Cash Forward (2023 column)			
Miscellaneous	521		
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**56,699**	**73,500**	**74,000**
Unencumbered Cash Balance Dec 31	41,850	20,465	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	73,800	73,500	74,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	74,000
		Tax Required	46,327
	Delinquent Comp Rate:	0.3%	148
		Amount of 2022 Ad Valorem Tax	46,475

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	92,644	99,709	107,209
Receipts:			
Transfer from General Fund	6,800	7,000	7,000
Interest on Idle Funds	265	500	500
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	7,065	7,500	7,500
Resources Available:	99,709	107,209	114,709
Expenditures:			
Capital Expenditures			114,709
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	114,709
Unencumbered Cash Balance Dec 31	99,709	107,209	0
2021/2022/2023 Budget Authority Amount:	99,427	107,944	114,709

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	0	0	0

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District
2023

The governing body of

Kismet Public Library District #1

Seward County

will meet on September 8, 2022 at 7:00 P.M. at Kismet Public Library for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Kismet Public Library 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	56,699	0.735	73,500	0.723	74,000	46,475	0.709
Debt Service							
Capital Improvement					114,709		
Totals	56,699	0.735	73,500	0.723	188,709	46,475	0.709
						*Revenue Neutral Rate***	*0.688*
Less: Transfers	6,800		7,000		7,000		
Net Expenditures	49,899		66,500		181,709		
Total Tax Levied	45,667		45,035		xxxxxxxxxxxxxxx		
Assessed Valuation	62,169,147		62,367,479		65,584,464		

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*

Liz Headrick
Treasurer

PROOF OF PUBLICATION

STATE OF KANSAS, SEWARD COUNTY, ss:

Leslie Bales, being first duly sworn, deposes and says That he is the publisher - principal clerk - of

HIGH PLAINS DAILY LEADER & TIMES

a newspaper printed in the State of Kansas and published in and of general circulation in Seward County Kansas, with a general paid circulation on a daily basis in Seward County Kansas and that said newspaper is not a trade religious or fraternal publication.

Said newspaper is published at least weekly 50 times a year; has been so published continuously and uninterrupted y in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Liberal in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time, the publication thereof being made as aforesaid on the 23 day of August, 2022

Leslie Bales

SUBSCRIBED AND SWORN to before me this 23 day of August, 2022.

Leslie Bales
Notary Public

My Commission Expires, 7-22, 2024

Printer's Fee . . . $ 54.00

NOTARY PUBLIC - STATE OF KANSAS
Leslie Bales
My Commission Expires 7-22-24

(First Published in the High Plains Daily Leader & Times, Liberal Kansas August 23, 2022)t1

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

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Kismet Public Library District #1
Seward County . . .

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	56,699	0.735	73,500	0.723	73,800	46,275	0.706
Debt Service							
Capital Improvement					114,709		
Totals	56,699	0.735	73,500	0.723	188,509	46,275	0.706
Less: Transfers	6,800		7,000		7,000		
Net Expenditures	49,899		66,500		181,509		
Total Tax Levied	45,667		45,035		xxxxxxxxxxxxxxx		
Assessed Valuation	62,169,147		62,367,479		65,584,464		
					*Keeping Neutral Rate**		0.688

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

Liz Hendrick