State of Kansas
Special District

CERTIFICATE

2024

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 2024; and (3) the *Amount(s) of 2023* Ad Valorem Tax are within statutory limitations for the *2024* Budget.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 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	87,700	55,344	0.860
Debt Service	10-113				
Capital Improvement		6	76,797		
		6			
Totals		xxxxxxxxx	164,497	55,344	0.860
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only
64,372,382
Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 0.749

Assisted by:
Liz Headrick

Address:
PO Box 216
Kismet, KS 67859
Email:

Attest: 9-18 2023
Stacie D. Long
County Clerk

Louise Wyrick Carol Rittscher
Lana Kittle
Dawee Wilson
Liz Headrick
Melissa Lark
Christina M. J. Standard
Governing Body

CPA Summary

Page No. 4

Kismet Public Library District #1
Seward County

2024

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

2023 Budgeted Funds	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	46,275	1,811	18	0	124	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	46,275	1,811	18	0	124	0

County Treas Motor Vehicle Estimate 1,811

County Treas Recreational Vehicle Estimate 18

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 124

County Treas Watercraft Tax Estimate 0

MVT Factor 0.03914

RVT Factor 0.00039

16/20M Factor 0.00000

Comm Veh Facto 0.00268

Watercraft Facto 0.00000

2024

Kismet Public Library District #1
Seward County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Capital Improvement	5,000	5,000	5,000	12-1258
	Totals	5,000	5,000	5,000	
	Adjustments*				
	Adjusted Totals	5,000	5,000	5,000	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

Kismet Public Library District #1
Seward County

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					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, 2023	Payments Due 2023	Payments Due 2024
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

2024

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	41,850	41,215	25,298
Receipts:			
Ad Valorem Tax	44,037	46,275	xxxxxxxxxxxxxxxx
Delinquent Tax	531		
Motor Vehicle Tax	1,959	1,830	1,811
Recreational Vehicle Tax	21	18	18
16/20M Vehicle Tax			0
Commercial Vehicle Tax	139	145	124
Watercraft Tax			0
LAVTR			0
In Lieu of Taxes			
County Redemption	231		
State of Kansas		600	
Grants/Programs	7,645	5,000	5,000
Copies, Fines, Etc.	140		
Southwest Kansas Library System	1,000	1,000	
Interest on Idle Funds	12	15	15
Neighborhood Revitalization Rebate			0
Miscellaneous	260	200	200
Does misc. exceed 10% of Total Receipts			
Total Receipts	**55,975**	**55,083**	**7,168**
Resources Available:	**97,825**	**96,298**	**32,466**
Expenditures:			
Personnel Expense	27,381	33,000	45,000
Books & Periodicals	2,501	6,000	5,000
Telephone & Internet	3,682	4,000	4,000
Rent & Utilities	6,000	6,000	6,000
Insurance	5,652	6,000	12,000
Professional Fees	492	1,000	1,000
Equipment & Equipment Rental	529	2,500	2,000
Postage & Supplies	1,409	2,000	2,000
Travel & Meal Reimbursement	20	500	500
Restricted Grant/Program Expense	3,289	5,000	5,000
Dues & Fees	186		200
Transfer to Capital Improvement Fund	5,000	5,000	5,000
Cash Forward (2024 column)			
Miscellaneous	469		
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**56,610**	**71,000**	**87,700**
Unencumbered Cash Balance Dec 31	41,215	25,298	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	73,500	73,800	87,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	87,700
		Tax Required	55,234
	Delinquent Comp Rate:	0.2%	110
		Amount of 2023 Ad Valorem Tax	55,344

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	99,709	104,797	71,797
Receipts:			
Transfer from General Fund	5,000	5,000	5,000
Interest on Idle Funds	452		
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**5,452**	**5,000**	**5,000**
Resources Available:	**105,161**	**109,797**	**76,797**
Expenditures:			
Capital Expenditures	364	38,000	76,797
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**364**	**38,000**	76,797
Unencumbered Cash Balance Dec 31	104,797	71,797	0
2022/2023/2024 Budget Authority Amount	107,944	114,709	76,797

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING State of Kansas
Special District

The governing body of

Kismet Public Library District #1

Seward County

will meet on September 14, 2023 at 7:00 PM 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	56,610	0.723	71,000	0.706	87,700	55,344	0.895
Debt Service							
Capital Improvement	364		38,000		76,797		
Totals	56,974	0.723	109,000	0.706	164,497	55,344	0.895
						*Revenue Neutral Rate***	*0.749*
Less: Transfers	5,000		5,000		5,000		
Net Expenditures	51,974		104,000		159,497		
Total Tax Levied	45,035		46,275		xxxxxxxxxxxxxxxx		
Assessed Valuation	62,367,479		65,626,298		61,842,361		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
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:

Shay 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 uninterruptedly 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 29 day of August, 2023

Shay Bales

SUBSCRIBED AND SWORN to before me this 29 day of August, 2023

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 29, 2023)t1

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Kismet Public Library District #1
Seward County
will meet on September 14, 2023 at 7:00 PM 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	56,610	0.723	71,000	0.706	87,700	55,344	0.895
Debt Service							
Capital Improvement	364		38,000		76,797		
Totals	56,974	0.723	109,000	0.706	164,497	55,344	0.895
					*Revenue Neutral Rate**		0.749
Less: Transfers	5,000		5,000		5,000		
Net Expenditures	51,974		104,000		159,497		
Total Tax Levied	45,035		46,275		xxxxxxxxxxxxxxxxx		
Assessed Valuation	62,367,479		65,626,298		61,842,361		

Outstanding Indebtedness, Jan 1,

	2021	2022	2023
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

Resolution No. ___2023-1___

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 0.749 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 14, 2023 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 0.895 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 14th day of September 2023 and SIGNED by the Governing Body.

Liz Headrick

Christina M. Standley

Carol Rittaker

Louise Wyrick

Lana Mittle

Denise Vatha

Attested:

Roll Call Vote

A Roll Call Vote of the Kismet Public Library District #1 To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 14, 2023
Resolution No. _____2023-1_____

Governing Body Member	Yes	No	No Vote
Louise Wyrick	✓		
Carol Rittscher	✓		
Liz Headrick	✓		
Chris Standard	✓		
Denise Veltri	✓		
Lana Hittle	✓		
Melissa Langhofer	✓		
TOTAL	7	—	—

Certified:
Liz Headrick