Special District
Library

2024

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 2023 Ad Valorem Tax are within statutory limitations for the Budget.

Table of Contents:		Page No.	Adopted Budget: Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	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 G		5			
Fund	**K.S.A.**				
General	75-2551	6	58,171	26,240	1.675
Debt Service	10-113				
Employee Benefits	12-16,102				
Non-Budgeted Funds		7			
Totals		xxxx	58,171	26,240	1.675
Budget Hearing Notice				County Clerk's Use Only	
Combined Rate and Budget Hearing Notice		8		Nov 1, 2023 Total Assessed Valuation	15,673,111
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

26,252

Revenue Neutral Rate 1.372

County Clerk's Use Only - November 1, 2023 - 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 Commerical
Emporia, KS 66801

Email:
jon@poolcpa.com

Attest: , 2023

County Clerk

Governing Body

07/25/2023 10:28 FAX 620 208 7435 POOL & ASSOCIATE 0002/0008

State of Kansas
Special District

North Lyon County Library
Lyon 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	21,498	2,289	76	229	65	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	21,498	2,289	76	229	65	6

County Treas Motor Vehicle Estimate 2,289

County Treas Recreational Vehicle Estimate 76

County Treas 16/20M Vehicle Estimate 229

County Treas Commercial Vehicle Tax Estimate 65

County Treas Watercraft Tax Estimate 6

MVT Factor 0.10648

RVT Factor 0.00354

16/20M Factor 0.01065

Comm Veh Factor 0.00302

Watercraft Factor 0.00028

State of Kansas
Special District

2024

North Lyon County Library
Lyon 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 Improvements	11,000	3,500	11,000	
	Totals	11000	3500	11000	
	Adjustments*				
	Adjusted Totals	11000	3500	11000	

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

North Lyon County Library
Lyon 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:										
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
			Total	**0**	**0**	**0**	**0**

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

07/25/2023 10:29 FAX 620 208 7435 POOL & ASSOCIATE ☑0004/0008

State of Kansas
City

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

Budgeted Year: 2024

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 2023	Proposed Year 2024
Unencumbered Cash Balance Jan 1	$10,054	$9,259
Ad Valorem Tax	$21,498	$26,240
Delinquent Tax	$0	$0
Motor Vehicle Tax	$2,521	$2,289
16/20M Vehicle Tax	$227	$229
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$34,300	$38,017
Difference in Total Taxes:	$3,717	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$15,098,662	$15,660,702
Did Assessed Valuation Decrease?	No	
Levy Rate	1.424	1.676
Difference in Levy Rate:	0.252	
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

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	13,801	10,054	9,259
Receipts:			
Ad Valorem Tax	21,290	21,498	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	2,356	2,521	2,289
Recreational Vehicle Tax	45	74	76
16/20M Vehicle Tax	197	227	229
Commercial Vehicle Tax	41	60	65
Watercraft Tax	6	8	6
LAVTR			0
In Lieu of Taxes			
County Distribution	19,326	20,000	20,000
State Aid	274	295	295
Other Revenue		250	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	43,535	44,933	22,960
Resources Available:	57,336	54,987	32,219
Expenditures:			
Salaries and Wages	13,559	15,100	18,600
Payroll Taxes	3,894	4,038	4,576
Utilities	3,979	4,500	5,200
Books and News Magazines	5,301	5,300	6,200
Book Van	775	780	775
Maintenance	660	660	660
Insurance	900	1,000	1,000
Postage	179	200	150
Office Supplies and Equipment	2,689	2,000	1,000
Program Supplies	1,005	2,000	1,500
Fees	1,627	2,000	2,700
Contracts	600	4,000	4,000
Budget and Publishing	547	650	650
Miscellaneous	567		160
Transfer to Capital Improvements	11,000	3,500	11,000
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	47,282	45,728	58,171
Unencumbered Cash Balance Dec 31	10,054	9,259	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	51,951	58,371	58,171
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	58,171
		Tax Required	25,952
	Delinquent Comp Rate:	1.1%	288
		Amount of 2023 Ad Valorem Tax	26,240

Qualifies for

CPA Summary

07/25/2023 10:30 FAX 620 208 7435 POOL & ASSOCIATE 0007/0008

North Lyon County Library

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

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 Cash Balance Jan 1	44,010	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 44,010
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	22									
Transfer from General	11,000									
Total Receipts	11,022	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	11,022
Resources Available:	55,032	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	55,032
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	55,032	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	55,032 **
										55,032 **

** 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 29, 2023 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, 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 2024 Expenditures and Amount of Current Year Estimate for 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 for 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	47,282	1.579	45,728	1.424	58,171	26,240	1.676
Debt Service							
Employee Benefits							
Non-Budgeted Funds							
Totals	47,282	1.579	45,728	1.424	58,171	26,240	1.676
						*Revenue Neutral Rate ** *	*1.372*
Less: Transfers	11,000		3,500		11,000		
Net Expenditures	36,282		42,228		47,171		
Total Tax Levied	21,473		21,498		xxxxxxxxxxxx		
Assessed Valuation	13,589,427		15,098,662		15,660,702		

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*

Karen Pio

Resolution No. 2024

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 1.579 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 8-29-23 (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 1.579 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 29 day of August (month and year) and **SIGNED** by the Governing Body.

Christine A Wallace

Roger Fin Tres

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:
12 Aug 2023

Notice ID: Y1Nnnc4N8J65uTZNT9s7
Notice Name: 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
14 day of August, A.D. 2023.

Notary Public

Newspaper page size: Width: 10.12 in., Height: 20.31 in.

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 29, 2023 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, 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 the hearing.

SUPPORTING COUNTIES

Lyon County (Home county)

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	Prior Year Actual for 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	43,292	1.279	45,228	1.434	58,131	26,240	1.676
Debt Service							
Employee Benefits							
Non-budgeted Funds							
Totals	43,292	1.279	45,228	1.434	58,131	26,240	1.676
					*Revenue Neutral Rate **		1.432
Less: Transfers	12,000		3,500		11,000		
Net Expenditures	31,292		41,728		47,131		
Total Tax Levied	22,471		23,498		xxxxxxxxxxx		
Assessed Valuation	17,790,427		18,068,662		15,660,760		

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

Karen Pio

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF North Lyon County Library Dist #1 **, 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 1.579. The date of our hearing is August 29 at 7:00 AM/PM and will be held at NLC Library in Allen, Kansas.
421 S. Main 66833

☐ 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

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.