State of Kansas
Special District

CERTIFICATE

2025

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 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 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	72,793	1.208
Debt Service	10-113				
Capital Improvement		6	79,955		
		6			
Totals		xxxxxxxxx	167,655	72,793	1.208
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

60,275,893
Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	0.919
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Liz Headrick

Address:
PO Box 216
Kismet, KS 67859
Email:

Liz Headrick
Christine M. J. Standard
Carol Bittasher

Attest: 9-24, 2024
Stacia D. Long
County Clerk

Governing Body

CPA Summary

Kismet Public Library District #1
Seward 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	55,344	2,040	17	0	133	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	55,344	2,040	17	0	133	0

County Treas Motor Vehicle Estimate 2,040

County Treas Recreational Vehicle Estimate 17

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 133

County Treas Watercraft Tax Estimate 0

MVT Factor 0.03686

RVT Factor 0.00031

16/20M Factor 0.00000

Comm Veh Facto 0.00240

Watercraft Facto 0.00000

2025

Kismet Public Library District #1
Seward 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 Fund	Capital Improvement Fu	-	-	2,000	12-1258
	Totals	0	0	2,000	
	Adjustments*				
	Adjusted Totals	0	0	2,000	

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

Kismet Public Library District #1
Seward 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:										
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, 2024	Payments Due 2024	Payments Due 2025
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

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	41,215	25,279	6,829
Receipts:			
Ad Valorem Tax	45,462	55,344	xxxxxxxxxxxxxxxx
Delinquent Tax	168		
Motor Vehicle Tax	1,874	1,811	2,040
Recreational Vehicle Tax	18	18	17
16/20M Vehicle Tax			0
Commercial Vehicle Tax	120	124	133
Watercraft Tax			0
County Redemption	581		
State of Kansas	613		
Grants/Donations	6,395	5,000	5,000
Southwest Kansas Library System	1,000	1,000	1,000
Copies, Fax, Fines, etc.	298		
Interest on Idle Funds	13		
Neighborhood Revitalization Rebate			0
Miscellaneous	657	200	200
Does misc. exceed 10% of Total Receipts			
Total Receipts	**57,199**	**63,497**	**8,390**
Resources Available:	**98,414**	**88,776**	**15,219**
Expenditures:			
Personnel Expense	38,232	45,000	45,000
Books & Resources	2,726	5,000	5,000
Telephone & Internet	3,707	4,000	4,000
Rent & Utilities	7,474	5,000	6,000
Insurance	10,113	12,247	13,000
Professional Fees	675	1,000	1,000
Equipment & Equipment Rental	1,748	2,000	2,000
Postage & Supplies	2,936	2,000	2,000
Travel & Meal Reimbursement	561	500	500
Restricted Grant/Program Expense	4,403	5,000	5,000
Dues & Fees	516	200	200
Repairs & Maintenance			2,000
Transfer to Capital Improvement Fund			2,000
Cash Reserve (2025 column)			
Miscellaneous	44		
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**73,135**	**81,947**	**87,700**
Unencumbered Cash Balance Dec 31	25,279	6,829	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	74,000	87,700	87,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	87,700
		Tax Required	72,481
	Delinquent Comp Rate:	0.4%	312
		Amount of 2024 Ad Valorem Tax	72,793

CPA Summary

Kismet Public Library District #1
Seward County
FUND PAGE FOR FUNDS WITH NO TAX LEVY

2025

State of Kansas
Special District

Adopted Budget **Capital Improvement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	104,797	97,755	77,855
Receipts:			
Grants	8,400		
Transfer from General Fund			2,000
Interest on Idle Funds	434	100	100
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**8,834**	**100**	**2,100**
Resources Available:	**113,631**	**97,855**	**79,955**
Expenditures:			
Capital Expenditures	15,876	20,000	79,955
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**15,876**	**20,000**	**79,955**
Unencumbered Cash Balance Dec 31	97,755	77,855	0
2023/2024/2025 Budget Authority Amount	114,709	76,797	79,955

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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 Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 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 12, 2024 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 2025 Expenditures and Amount of 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 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	73,135	0.706	81,947	0.860	87,700	72,793	1.208
Debt Service							
Capital Improvement	15,876		20,000		79,955		
Totals	89,011	0.706	101,947	0.860	167,655	72,793	1.208
						*Revenue Neutral Rate***	*0.919*
Less: Transfers	0		0		2,000		
Net Expenditures	89,011		101,947		165,655		
Total Tax Levied	46,275		55,344		xxxxxxxxxxxxxxxx		
Assessed Valuation	65,626,298		64,372,382		60,260,958		

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*

Liz Headrick
Treasurer

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 12, 2024
Resolution No. ___2024-1___

Governing Body Member	Yes	No	No Vote
Melissa Langhofer	✓		
Chris Standard	✓		
Lana Hittle ~~not present~~			
Liz Headrick	✓		
Carol Rittscher	✓		
Louise Wyrick ~~not present~~			
TOTAL	4		

Certified:
Liz Headrick

Resolution No. _2024-1_

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 0.919 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 12, 2024 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 1.208 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 12th day of September, 2024 and SIGNED by the Governing Body.

Liz Headrick

Melissa Ruffin

Christine M. J. Standard

Carol Rittscher

Attested:

(First Published in the High Plains Daily Leader & Times, Liberal Kansas August 27, 2024)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 12, 2024 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 2025 Expenditures and Amount of 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 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	73,135	0.706	81,947	0.860	87,700	72,793	1.208
Debt Service							
Capital Improvement	15,876		20,000		81,955		
Totals	89,011	0.706	101,947	0.860	169,655	72,793	1.208
					*Revenue Neutral Rate***		0.919
Less: Transfers	0		0		2,000		
Net Expenditures	89,011		101,947		167,655		
Total Tax Levied	46,275		55,344		xxxxxxxxxxxxxxxxx		
Assessed Valuation	65,626,298		64,372,382		60,260,958		

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*

Liz Hendrick

PROOF OF PUBLICATION

AS, SEWARD COUNTY, ss:

Shay Bales, being first duly sworn, deposes and
he publisher - principal clerk - of

I PLAINS DAILY LEADER & TIMES

ited in the State of Kansas, and published in and of general
rd County, Kansas, with a general paid circulation on a daily basis in
nsas, and that said newspaper is not a trade, religious or fraternal

published at least weekly 50 times a year; has been so published
ninterruptedly in said county and state for a period of more than
the first publication of said notice; and has been admitted at the
l in said County as second class matter.
otice is a true copy thereof and was published in the regular and

newspaper for one time, the publication thereof being made as
27 day of August, 2024

Shay Bales

SUBSCRIBED AND SWORN to before me this 27 day of
August, 2024

Leslie Bales
Notary Public

My Commission Expires, 7-22, 2028

Printer's Fee . . . $ 54.00

NOTARY PUBLIC - STATE OF KANSAS
Leslie Bales
My Commission Expires 7-22-28