Special District
Library

2025

CERTIFICATE

To the Clerk of Saline County, State of Kansas
We, the undersigned, officers of
Salina Public 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 2024 Ad Valorem Tax are within statutory limitations for the Budget.

Table of Contents:		Page No.	Adopted Budget: Budget Authority for Expenditures	Adopted Budget: Amount of 2024 Ad Valorem Tax	Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh		2			
Schedule of Transfers		3			
of Indebt. & Lease/Purchase		4			
Computation to Determine State Library Grant		5			
Fund	**K.S.A.**				
General	12-1215	6	3,134,500	2,479,088	4.729
Debt Service	10-113				
Employee Benefits	12-16,102	7	655,000	454,042	.8666
Non-Budgeted Funds		11			
Totals		x	3,789,500	2,933,130	5.595
Budget Hearing Notice		12		[redacted]	
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate		13			

[redacted] 541,238,681

value - TIF + Pending exemption
524,309,422

TIF 9,354,845
PE 7,754,414

Revenue Neutral Rate	5.582
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

[redacted]

County	Final Valuation	County	Final Valuation
Saline County			
		Total of all counties:	-

Assisted by:
[redacted]
Address:
[redacted]
Email:
[redacted]

Allison President
Crystal Stuart Treasurer
Greg R Goff Vice President
Gloria Woods

Attest: 11/18 2024
Jamie R Doss
County Clerk

SALINE COUNTY COUNTY CLERK STATE OF KANSAS

Governing Body

CPA Summary

Salina Public Library
Saline 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	2,466,506	238,208	3,038	506	11,476	844
Debt Service	0	0	0	0	0	0
Employee Benefits	456,553	44,092	562	94	2,124	156
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2,923,059	282,300	3,600	600	13,600	1,000

County Treas Motor Vehicle Estimate 282,300

County Treas Recreational Vehicle Estimate 3,600

County Treas 16/20M Vehicle Estimate 600

County Treas Commercial Vehicle Tax Estimate 13,600

County Treas Watercraft Tax Estimate 1,000

MVT Factor 0.09658

RVT Factor 0.00123

16/20M Factor 0.00021

Comm Veh Factor 0.00465

Watercraft Factor 0.00034

2025

Salina Public Library
Saline 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	185,000	135,000	40,000	12-1258
	Totals	185,000	135,000	40,000	
	Adjustments*				
	Adjusted Totals	185,000	135,000	40,000	

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

Salina Public Library
Saline 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:										
None										
Total Revenue				0			0	0	0	0
Other:										
None										
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**

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

Budgeted Year: 2025

Library found in: Salina Public Library
Saline 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 2024	Proposed Year 2025
Ad Valorem Tax	$2,466,506	$2,479,088
Delinquent Tax	$25,000	$25,000
Motor Vehicle Tax	$240,000	$238,208
16/20M Vehicle Tax	$600	$506
	$0	$0
TOTAL TAXES	$2,732,106	$2,742,802
Difference in Total Taxes:	$10,696	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	##########	##########
Did Assessed Valuation Decrease?	Yes	
Levy Rate	4.737	4.709
Difference in Levy Rate:	(0.028)	
Qualify for grant: Not 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.

Salina Public Library 2025
Saline County
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	562,217	513,187	368,493
Receipts:			
Ad Valorem Tax	2,384,319	2,466,506	x
Delinquent Tax	42,418	25,000	25,000
Motor Vehicle Tax	258,581	240,000	238,208
Recreational Vehicle Tax	3,287	3,000	3,038
16/20M Vehicle Tax	604	600	506
Commercial Vehicle Tax	12,744	12,000	11,476
Watercraft Tax	0	0	844
Excise Tax	3,642	3,000	3,612
Transfer In - CKLS	10,000	0	0
Interest Income	27,198	20,000	20,000
Anticipated Delinquency		-50,000	
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**2,742,793**	**2,720,106**	**302,684**
Resources Available:	**3,305,010**	**3,233,293**	**671,177**
Expenditures:			
Salaries	1,615,196	1,800,000	1,940,000
Security	7,127	16,000	20,000
Materials	361,349	385,000	405,500
Supplies/Postage	31,329	33,000	40,500
Utilities (Water - Light & Heat)	87,713	95,000	118,500
Phone/TV	8,573	14,000	17,000
Repairs & Maintenence	118,595	90,000	92,000
Furniture & Equipment	18,660	19,000	20,000
Staff Development	7,431	14,000	15,000
Accounting	18,695	28,000	32,000
Insurance	29,313	24,000	35,000
Connections	29,231	42,800	46,000
Public Relations	43,498	50,000	51,000
Technology	68,166	79,000	80,000
Contingency	2,869	15,000	22,000
Capital	159,078	25,000	45,000
Materials Processing	0	0	30,000
Transfer To Capital Improvement Fund	185,000	135,000	40,000
Cash Reserve (2025 column)			85,000
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**2,791,823**	**2,864,800**	**3,134,500**
Unencumbered Cash Balance Dec 31	513,187	368,493	x
2023/2024/2025 Budget Authority Amoun	3,134,500	3,206,200	3,134,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,134,500
		Tax Required	2,463,323
	Delinquent Comp Rate:	0.6%	15,765
		Amount of 2024 Ad Valorem Tax	2,479,088

CPA Summary

Salina Public Library 2025

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	276,056	190,532	151,145
Receipts:			
Ad Valorem Tax	283,230	456,553	x
Delinquent Tax	7,456	5,000	5,000
Motor Vehicle Tax	48,678	29,000	44,092
Recreational Vehicle Tax	619	370	562
16/20M Vehicle Tax	117	100	94
Commercial Vehicle Tax	2,399	1,400	2,124
Watercraft Tax	0	0	156
Excise Tax	686	590	672
Transfers In	0	0	0
Anticipated Delinquency		-6,500	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**343,185**	**486,513**	**52,700**
Resources Available:	**619,241**	**677,045**	**203,845**
Expenditures:			
SS	116,985	135,000	160,000
KPERS	137,819	164,000	190,000
Unemployemnt	1,550	1,900	3,000
Health Insurance	168,621	213,000	275,000
Workmans Comp, EAP	3,734	12,000	12,000
Cash Reserve (2025 column)			15,000
Miscellaneous			
Does misc. exceed 10% of Total Expenditu			
Total Expenditures	**428,709**	**525,900**	**655,000**
Unencumbered Cash Balance Dec 31	190,532	151,145	x
2023/2024/2025 Budget Authority Amount:	563,000	629,500	655,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	655,000
		Tax Required	451,155
	Delinquent Comp Rate:	0.6%	2,887
		Amount of 2024 Ad Valorem Tax	454,042

CPA Summary

Salina Public Library

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement		**Fines & Misc.**		**Donations**		**State Aid**		**CKLS**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,126,564	Cash Balance Jan 1	202,492	Cash Balance Jan 1	59,145	Cash Balance Jan 1	0	Cash Balance Jan 1	0	1,388,201
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	10,624	Fines	17,083	Donations	571,532	State Aid	13,105	CKLS	80,374	
Transfers	461,571	Misc.	295,669					CKLS Processing	40,000	
Total Receipts	472,195	Total Receipts	312,752	Total Receipts	571,532	Total Receipts	13,105	Total Receipts	120,374	1,489,958
Resources Available:	1,598,759	Resources Available:	515,244	Resources Available:	630,677	Resources Available:	13,105	Resources Available:	120,374	2,878,159
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Expense	182,003	Equipment	25,505	Expenses	12,164	Misc.	13,105	Supplies	21,599	
		Materials	127					Other	57,624	
		Transfer	276,571					Misc.	18,805	
		Misc.	489					Cataloging	12,346	
								Transfer	10,000	
Total Expenditures	182,003	Total Expenditures	302,692	Total Expenditures	12,164	Total Expenditures	13,105	Total Expenditures	120,374	630,338
Cash Balance Dec 31	1,416,756	Cash Balance Dec 31	212,552	Cash Balance Dec 31	618,513	Cash Balance Dec 31	0	Cash Balance Dec 31	0	2,247,821 **
										2,247,821 **

** Note These two block figures should agree.

CPA Summary

2025

NOTICE OF BUDGET HEARING

The governing body of

Salina Public Library

Saline County

will meet on August 13, 2024 at 7 a.m. at Salina Public Library 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 Salina Public Library and will be available at this hearing.

SUPPORTING COUNTIES

Saline County (home county)

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 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 for 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	2,791,823	4.925	2,864,800	4.737	3,134,500	2,479,088	4.709
Debt Service							
Employee Benefits	428,709	0.585	525,900	0.877	655,000	454,042	0.862
Non-Budgeted Funds	630,338						
Totals	3,850,870	5.510	3,390,700	5.614	3,789,500	2,933,130	5.571
						Revenue Neutral Rate **	*5.582*
Less: Transfers	185,000		135,000		40,000		
Net Expenditures	3,665,870		3,255,700		3,749,500		
Total Tax Levied	2,736,697		2,923,059		x		
Assessed Valuation	503,880,021		531,447,506		526,506,180		

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*

Melanie Hedgespeth

Director

Salina Public Library 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	0		0
Debt Service			0
Employee Benefits	0		0
			0
			0
			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 526,506,180

Valuation Factor: 526,506.180

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2025 Budget Summary page. See instructions tab step #12 for completi the Neighborhood Revitalization Rebate table.

AFFIDAVIT OF PUBLICATION

Salina311
P.O. Box 3257
Salina, KS 67402
(785) 256-0841

I, Joshua Barnhart, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Director of Salina311, a publication that is a "legal newspaper" as that phrase is defined for the for the County of Saline, 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:

7/24/24

Publication Fee: $190

Joshua Barnhart

Signature

Verification

STATE OF KANSAS
COUNTY OF SALINE

NOTARY PUBLIC - State of Kansas
STEPHANIE TINAY
My Appt. Exp. 5-07-28

7/24/24

SEE PROOF NEXT PAGE

NOTICE OF BUDGET HEARING

The governing body of

SALINA PUBLIC LIBRARY SALINE COUNTY

will meet on August 13, 2024 at 7 a.m. at Salina Public Library 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 Salina Public Library and will be available at this hearing.

BUDGET SUMMARY

Saline County (home county)

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 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	of 2024 Ad Valo	Proposed Estimated Tax Rate*
General	2,791,823	4.925	2,864,800	4.737	3,134,500	2,479,088	4.709
Debt Service							
Employee Benefits	428,709	0.585	525,900	0.877	655,000	454,042	0.862
Non-Budgeted Funds	630,338						
Totals	3,850,870	5.510	3,390,700	5.614	3,789,500	2,933,130	5.571
						Revenue Neutral Rate **	5.582
Less: Transfers	185,000		135,000		40,000		
Net Expenditures	3,665,870		3,255,700		3,749,500		
Total Tax Levied	2,736,697		2,923,059		xxxxxxxxxx		
Assessed Valuation	503,880,021		531,447,506		526,506,180		

Outstanding Indebtedness, Jan 1,

	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds Other	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*

Melanie Hedgespeth

Director

Saline County Clerk/Election Office

Jamie R Doss – County Clerk/Election Officer

Phone: (785) 309-5820
FAX: (785) 309-5826
E-mail: dossj@salinecountyks.gov
www.salinecountyks.gov

300 W Ash St, Rm 215
P.O. Box 5040
Salina, KS 67402-5040

Notice of Revenue Neutral Rate Intent

PURSUANT TO K.S.A 79-1460, 79-1801, 79-2024, 79-2925c

THE GOVERNING BODY OF SALINA PUBLIC LIBRARY **, HEREBY NOTIFIES THE SALINE COUNTY CLERK THE REVENUE NEUTRAL RATE INTENT;**

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

✓ 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, 2024.

WITNESS my hand and official seal on _____, 20___.

(Seal)

LISA MAHLER, BOARD PRESIDENT
Clerk or Officer of Governing Body

M. Clarice Hedgepeth
LIBRARY DIRECTOR

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.