State of Kansas
Special District

2025

CERTIFICATE

To the Clerk of Reno County, State of Kansas
We, the undersigned, officers of
South Central Kansas Library System, Kansas
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 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 of MVT, RVT, 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	75-2551	5	5,982,911	1.061 3,285,576	1.061
Debt Service	10-113				
Employee Benefits		6	464,070	.100 308,649	.099
		6			
Capital Improvement		7	900,583		
		7			
Non-Budgeted Funds		8			
Totals		xxxx	7,347,564	3,594,225	
Budget Hearing Notice		9		County Clerk's Use Only	
Combined Rate and Budget Hearing Notice		9		Nov 1, 2024 Total Assessed Valuation	3,096,032,820
RNR Hearing Notice					
Neighborhood Revitalization Rebate		10			

1.160

Revenue Neutral Rate	1.130

County Clerk's Use Only - November 1, 2024 - Final Assessed Valuation			
County	Final Valuation	County	Final Valuation
Reno County		Barber	
Harper		McPherson	
Stafford		Butler	
Kingman		Sedgwick	
Rice		0	
Harvey		0	
Cowley		0	
Sumner		0	
		Total of all counties:	-

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
Address:
Loyd Group, LLC
P.O. Box 7
Galva, KS 67443
Email:
scot@loyd-group.com, chenson@loyd-group.com

Attest: _____, 2024

County Clerk

FILED
SEP 20 2024
Donna Patton
COUNTY CLERK

Governing Body

2025

South Central Kansas Library System, Kansas
Reno County

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	3,195,064	224,949	5,618	9,305	11,014	569
Debt Service	0	0	0	0	0	0
Employee Benefits	301,296	21,213	530	878	1,039	54
	0	0	0	0	0	0
Total	3,496,360	246,162	6,148	10,183	12,053	623

County Treas Motor Vehicle Estimate 246,162

County Treas Recreational Vehicle Estimate 6,148

County Treas 16/20M Vehicle Estimate 10,183

County Treas Commercial Vehicle Tax Estimate 12,053

County Treas Watercraft Tax Estimate 623

MVT Factor 0.07041

RVT Factor 0.00176

16/20M Factor 0.00291

Comm Veh Factor 0.00345

Watercraft Factor 0.00018

No assurance is provided.

2025

South Central Kansas Library System, Kansas
Reno 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
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

No assurance is provided.

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

2025

South Central Kansas Library System, Kansas
Reno County

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

No assurance is provided.

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

South Central Kansas Library System, Kansas
Reno County

2025 State of Kansas
Special District

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	1,465,840	2,111,590	2,420,930
Receipts:			
Ad Valorem Tax	3,140,587	3,195,064	xxxxxxxxxxxxxxxxxx
Delinquent Tax	66,785	19,794	19,794
Motor Vehicle Tax	235,662	230,223	224,949
Recreational Vehicle Tax	5,022	5,641	5,618
16/20M Vehicle Tax	8,608	10,626	9,305
Commercial Vehicle Tax	8,957	12,615	11,014
Watercraft Tax	3,832	2,820	569
LAVTR	0	0	0
Excise Tax	740	41	41
Charges for Services		2,000	2,000
Pilot	1,786	0	0
In Lieu of Taxes (IRB)	72	0	0
Interest on Idle Funds	153,812	7,500	7,500
Neighborhood Revitalization Rebate		-4,934	-4,385
Miscellaneous	308	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**3,626,171**	**3,481,390**	**276,405**
Resources Available:	**5,092,011**	**5,592,980**	**2,697,335**
Expenditures:			
Personal Services	891,146	959,732	998,121
Contractual Services	196,359	214,000	208,500
Commodities	104,155	132,500	173,000
Grants	249,929	266,250	322,400
Travel Expenses	16,795	25,500	25,500
Vehicle Expenses	4,525	7,000	7,000
Capital Outlay	37,198	0	0
Services Contingency	11,007	12,000	31,000
OCLC	0	17,000	18,000
Aid to System Units	1,452,325	1,469,068	1,619,068
CE & Training	10,140	37,000	24,000
Technology	6,842	32,000	40,000
Cash Reserve (2025 column)			2,516,322
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**2,980,421**	**3,172,050**	**5,982,911**
Unencumbered Cash Balance Dec 31	2,111,590	2,420,930	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	4,826,995	5,313,820	5,982,911
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,982,911
		Tax Required	3,285,576
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	3,285,576

No assurance is provided.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	75,650	115,402	130,853
Receipts:			
Ad Valorem Tax	278,164	301,296	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	5,228	1,216	1,216
Motor Vehicle Tax	16,635	16,258	21,213
Recreational Vehicle Tax	351	405	530
16/20M Vehicle Tax	724	640	878
Commercial Vehicle Tax	582	805	1,039
Watercraft Tax	66	192	54
Excise Tax	270	50	50
Pilot	45	0	0
In Lieu of Tax	7	0	0
Neighborhood Revitalization Rebate		-465	-412
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	302,072	320,397	24,568
Resources Available:	377,722	435,799	155,421
Expenditures:			
Health Insurance	85,092	130,000	133,630
Unemployment Insurance	893	846	950
Life Insurance	3,152	3,000	3,250
Non-Insured Benefits	14,515	16,500	68,000
Workers Compensation	0	3,500	3,500
Social Security & Medi	68,335	62,000	62,000
KPERS	83,739	79,000	95,000
Cafeteria Management	1,330	1,600	1,600
Wellness	5,264	8,500	8,500
Cash Forward (2025 Column)			87,640
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	262,320	304,946	464,070
Unencumbered Cash Balance Dec 31	115,402	130,853	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	332,413	413,151	464,070
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	464,070
		Tax Required	308,649
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	308,649

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:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
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	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

No assurance is provided.

South Central Kansas Library System, Kansas
Reno County
FUND PAGE FOR FUNDS WITH NO TAX LEV

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	1,044,228	965,583	900,583
Receipts:			
Interest on Idle Funds	2,264	0	0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**2,264**	**0**	**0**
Resources Available:	**1,046,492**	**965,583**	**900,583**
Expenditures:			
Equipment & Maintenance	80,909	65,000	900,583
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**80,909**	**65,000**	**900,583**
Unencumbered Cash Balance Dec 31	965,583	900,583	0
2023/2024/2025 Budget Authority Amount:	929,267	979,228	900,583

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

No assurance is provided.

South Central Kansas Library System, Kansas

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name: Kansas State Aid		(2) Fund Name: Library Foundation		(3) Fund Name: Member Library Reimb.		(4) Fund Name: Flexible Spending Reimb.		(5) Fund Name: Miscellaneous Grants Fund		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	5,920	Cash Balance Jan 1	13,935	Cash Balance Jan 1	0	Cash Balance Jan 1	0	19,855
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
State Aid	50,632	Donations	117	Billings to Units	98,265	FSA Reimbursement	33,831	ARPA	0	
		Interest Income	3	Miscellaneous	1,577					
Total Receipts	50,632	Total Receipts	120	Total Receipts	99,842	Total Receipts	33,831	Total Receipts	0	184,425
Resources Available:	50,632	Resources Available:	6,040	Resources Available:	113,777	Resources Available:	33,831	Resources Available:	0	204,280
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	50,632	Grant/Donation	0	Cost of Books, Equipment	92,908	FSA Expenses	33,831	ALA LTC 2 Grant	0	
Total Expenditures	50,632	Total Expenditures	0	Total Expenditures	92,908	Total Expenditures	33,831	Total Expenditures	0	177,371
Cash Balance Dec 31	0	Cash Balance Dec 31	6,040	Cash Balance Dec 31	20,869	Cash Balance Dec 31	0	Cash Balance Dec 31	0	26,909 **
										26,909 **

** Note: These two block figures should agree.

No assurance is provided.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
South Central Kansas Library System, Kansas
Reno County
will meet on August 20, 2024 at 9:00 AM at SCKLS, South Hutchinson, KS 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 and Revenue Neutral Rate.
Detailed budget information is available at SCKLS, 321 N. Main, South Hutchinson, KS and will be available at this hearing.

SUPPORTING COUNTIES
Reno County (home county) Harper, Stafford, Kingman, Rice, Harve
Cowley, Sumner, Barber, McPherson, Butler, Sedgwic

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	2,980,421	1.129	3,172,050	1.061	5,982,911	3,285,576	1.061
Debt Service							
Employee Benefits	262,320	0.100	304,946	0.100	464,070	308,649	0.100
Capital Improvement	80,909		65,000		900,583		
Non-Budgeted Funds	177,371						
Totals	3,501,021	1.229	3,541,996	1.161	7,347,564	3,594,225	1.161
					*Revenue Neutral Rate***		*1.130*
Less: Transfers	0		0		0		
Net Expenditures	3,501,021		3,541,996		7,347,564		
Total Tax Levied	3,502,086		3,496,360		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,847,137,066		3,012,154,510		3,095,800,769		

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*

Paul Hawkins
Director

No assurance is provided.

South Central Kansas Library System, Kansas

2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	3,285,576	1.061	4,385
Debt Service			0
Employee Benefits	308,649	0.100	412
			0
			0
			0
TOTAL	3,594,225	1.161	4,797

2024 July 1 Valuation: 3,095,800,769

Valuation Factor: 3,095,800.769

Neighborhood Revitalization Subj to Rebate: 4,131,415

Neighborhood Revitalization factor: 4131.415

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

South Central Kansas Library System
Resolution 2024-02

A RESOLUTION OF THE SOUTH CENTRAL KANSAS LIBRARY SYSTEM, SOUTH HUTCHINSON, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the South Central Kansas Library System was calculated as 1.130 mills by the Reno County Clerk; and

WHEREAS, the budget proposed by the System Board of the South Central Kansas Library System will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the System Board held hearings on August 20 and September 20, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the System Board of the South Central KS Library System, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE SYSTEM BOARD OF THE SOUTH CENTRAL KANSAS LIBRARY SYSTEM:

The South Central Kansas Library System shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.161 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 System Board.

ADOPTED this 20th day of August and 20th day of September 2024 and SIGNED by the System Board Executive Committee of the South Central Kansas Library System.

ATTEST: Paul Hawkins, Recorder

South Central Kansas Library System
System Board Meeting
August 20, 2024, 9:00 a.m.
321 North Main Street, South Hutchinson, KS

RNR Resolution 2024-02 Adopted 21 in favor, 0 Opposed
Budget: 2025 Official Budget

ROLL CALL VOTE TO AUTHORIZE RESOLUTION 2024-02

RNR "Yes"	RNR "No"	First Name	Last Name
x		Gail	Becker
x		Noelle	Barrick
x		Cari	Cusick
x		Mary	Evans
x		Eric	Gustafson
x		Tabitha	Hogan
x		Mica	Hunter
x		Rhoda	MacLaughlin-Ramirez
x		Julie	Mills
x		Jeff	Roberson
x		Janice	Sharp
x		Cina	Shirley
x		Melissa	Smith
x		Kerri	Steffen
x		Suzanna	Swenson
x		Jean	Thiessen
x		Becky	Wasson
x		Virginia Kay	Williams
x		Cindy	Witherspoon
x		Eldon	Younce
x		Christina	Zenner

Attest: Julie Rogers, Recorder

South Central Kansas Library System
System Board Meeting
September 20, 2024, 9:00 a.m.
321 North Main Street, South Hutchinson, KS

RNR Resolution 2024-02 Adopted 14 in favor, 0 Opposed
Budget: 2025 Official Budget

ROLL CALL VOTE TO AUTHORIZE RESOLUTION 2024-02

RNR "Yes"	RNR "No"	First Name	Last Name
x		Gail	Becker
x		Cari	Cusick
x		Lisa	Daniels
x		Rhoda	MacLaughlin-Ramirez
x		Becky	McBeth
x		Julie	Mills
x		Janice	Sharp
x		Barb	Theisen
x		Suzanna	Swenson
x		Tom	Taylor
x		Jean	Thiessen
x		Becky	Wasson
x		Virginia Kay	Williams
x		Eldon	Younce

Attest: _____
Julie Rogers, Recorder

RENO

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District
2025

The governing body of

South Central Kansas Library System, Kansas

Reno County

will meet on August 20, 2024 at 9:00 AM at SCKLS, South Hutchinson, KS 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 and Revenue Neutral Rate. Detailed budget information is available at SCKLS, 321 N. Main, South Hutchinson, KS and will be available at this hearing.

SUPPORTING COUNTIES

Reno County (home county) Harper, Stafford, Kingman, Rice, Harvey, Cowley, Sumner, Barber, McPherson, Butler, Sedgwick

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	2,980,421	1.129	3,172,050	1.061	5,982,911	3,285,576	1.061
Debt Service							
Employee Benefits	262,320	0.100	304,946	0.100	464,070	308,649	0.100
Capital Improvement	80,909		65,000		900,583		
Non-Budgeted Funds	177,371						
Totals	3,501,021	1.229	3,541,996	1.161	7,347,564	3,594,225	1.161
						*Revenue Neutral Rate***	*1.130*
Less: Transfers	0		0		0		
Net Expenditures	3,501,021		3,541,996		7,347,564		
Total Tax Levied	3,502,086		3,496,360		xxxxxxxxxxxxxxx		
Assessed Valuation	2,847,137,066		3,012,154,510		3,095,800,769		

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*

Published Rural Messenger, July 10, 2024

Paul Hawkins
Director

No assurance is provided.