Special District
Library

2024

CERTIFICATE

To the Clerk of Norton County, State of Kansas
We, the undersigned, officers of
Northwest Kansas Library System
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	Adopted Budget: Amount of 2023 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			
Statement of Indebt. & Lease/Purchase		4			
Computation to Determine State Library Grant		5			
Fund	**K.S.A.**				
General	75-2551	6	784,600	695,382	1.178
Employee Benefits	12-16,102	7	108,000	103,759	.176
Capital Improvement		8	61,450		
Non-Budgeted Funds		9			
Non-Budgeted Funds (B)		10			
Totals		xxxxxxx	954,050	799,141	1.354
Budget Hearing Notice				County Clerk's Use Only	
Combined Rate and Budget Hearing Notice		11		Nov 1, 2023 Total Assessed Valuation	590,276,365
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 1.106

County Clerk's Use Only - November 1, 2023 - Final Assessed Valuation			
County	Final Valuation	County	Final Valuation
Norton County	51,313,682	Trego County	60,033,890
Cheyenne County	51,766,370	Wallace County	33,736,368
Decatur County	50,977,784	0	
Gove County	68,424,174	0	
Logan County	53,114,582	0	
Sheridan County	61,460,689	0	
Sherman County	63,176,113	0	
Thomas County	96,272,713	0	
		Total of all counties:	590,276,365

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: Sept, 2023
Roberta D. Wyatt
County Clerk

Governing Body

No assurance is provided.

Northwest Kansas Library System
Norton 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	586,007	20,618	625	5,073	2,257	243
Debt Service	0	0	0	0	0	0
Employee Benefits	69,082	2,431	74	598	266	29
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	655,089	23,049	699	5,671	2,523	272

County Treas Motor Vehicle Estimate 23,049

County Treas Recreational Vehicle Estimate 699

County Treas 16/20M Vehicle Estimate 5,671

County Treas Commercial Vehicle Tax Estimate 2,523

County Treas Watercraft Tax Estimate 272

MVT Factor 0.03518

RVT Factor 0.00107

16/20M Factor 0.00866

Comm Veh Factor 0.00385

Watercraft Factor 0.00042

No assurance is provided.

Roll Call Vote

A Roll Call Vote of the NWKLS To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 22, 2023
Resolution No. _____

Governing Body Member	Yes	No	No Vote	Signature
Darla Deeds - Cheyenne County Appointee	✓			
Betty Hockersmith - Logan County Appointee			✓	
Bob Talbott - Sheridan County Appointee	✓			
Nancy Saddler - Thomas County Appointee	✓			
Cathy Sherfick - Trego County Appointee	✓			
Harold Rivera - Almena City Library	✓			
John Vincent - USD 212 Northern Valley Schools	✓			
Grace Kastens - Atwood Public Library	✓			
Connie Chambers - Bird City Public Library	✓			
Melissa Dart - USD 103 Cheylin Schools			✓	
Chris Hoyt - USD 314 Brewster Schools			✓	
Kathleen Fulwider - Northwest Kansas Heritage Center	✓			
Katey Schmidt - Pioneer Memorial Library	✓			
Tara Schroer - HF Davis Memorial Library Colby Community College	✓			
Ronda Myers - Heartland Christian School			✓	
Jody McCain - Northwest Kansas Groudwater	✓			
TOTAL				

Certified:

_____

Roll Call Vote (Continued)

A Roll Call Vote of the NWKLS To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 22, 2023
Resolution No. _____

Governing Body Member	Yes	No	No Vote	Signature
Sandy Wilks - USD 315 Colby Schools	✓			Rafela B ("Sandy") Wilks
Karen Gillihan - Goodland Public Library	✓			Karen Gillihan
Barb Bedore - USD 352 Goodland Schools			✓	
Ferol Powers - Gove City Library	✓			Ferol Powers
Paula Chapin - USD 292 Wheatland Schools	✓			
Lisa Rieth - Grainfield City Library	✓			
Patricia Baalman - USD 291 Grinnell Schools			✓	
Kaylene Oelke - Sheridan County Library	✓			Kaylene Oelke
Cyndie Aumiller - USD 412 Hoxie Schools	✓			Via Zoom
Joan McKenna - Jennings City Library	✓			Joan McKenna
Maxine Mai - Lenora Public Library	✓			Maxine Mai
Brenton Bogart - Norton Correctional Facility			✓	
Patricia Hart - Norton Public Library			✓	
Ashley Smith-Maybon - USD 211 Norton Schools	✓			Via Zoom
Steve Johnson - Oakley Public Library	✓			Steve Johnson
Lana Steiner - USD 274 Oakley Schools			✓	
TOTAL				

Certified:

_____

Roll Call Vote (Continued)

A Roll Call Vote of the NWKLS To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 22, 2023
Resolution No. _____

Governing Body Member	Yes	No	No Vote	Signature
Marcia Lohoefener - Oberlin City Library	✓			Marcia Lohoefener
Leia Gallentine - USD 294 Oberlin Schools			✓	
Desirae Churchwell - Jay Johnson Public Library	✓			Desirae Churchwell
Valerie Brown-Kuchera - USD 293 Quinter Schools	✓			Valerie Brown-Kuchera
Judith Rogers - USD 316 Golden Plains Schools	✓			Judy Rogers
Shaylee Krueger - St. Francis Public Library	✓			Shaylee Krueger
Nancy Walraven - USD 297 St. Francis Schools	✓			Nancy Walraven
Marsha Rogers - Selden Public Library	✓			Marsha Rogers
Sharon Van Allen - Sharon Springs Public Library	✓			Via Zoom
Jamie Hawkins - USD 241 Wallace County Schools			✓	
Mary Deaver - WaKeeney City Library	✓			Mary Deaver
Cindy Harold - USD 242 Weskan Schools			✓	
Christi Schertz - USD 275 Triplains Schools			✓	
TOTAL				

Certified:

_____

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF NORTHWEST KANSAS LIBRARY SYSTEM HEREBY NOTIFIES THE NORTON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

__x__ Yes, we intend to exceed the Revenue Neutral Rate.

Our proposed mill levy rate is: 1.354.

Our proposed ad valorem tax (dollar amount) is $799,141.

The date of our hearing is: August 22, 2023.

The time of our hearing is: 4:00pm.

The location of our hearing is: 1200 S Franklin Ave, Colby, KS 67701; Colby Event Center.

_____ 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, 2023.

WITNESS my hand and official seal on July 17th, 2023.

(Seal)

Mary G. Boller

Clerk or Officer of Governing Body

#1184001

PATRICIA G. HART
Notary Public - State of Kansas
My Appt. Expires 05-17-25

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.

PUBLIC NOTICE

NORTHWEST KANSAS LIBRARY SYSTEM BUDGET HEARING

Published in The Norton Telegram on Wednesday, July 26, 2023. 1(T)

State of Kansas
Special District

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Northwest Kansas Library System

Norton County

will meet on at 4pm CST at Colby Event Center 1200 S Franklin Ave, Colby, KS 67701 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 nwkls.org and will be available at this hearing.

SUPPORTING COUNTIES

Norton County (home county) Cheyenne County , Decatur County, Gove County, Logan County, Sheridan County Sherman County, Thomas County, Trego County, Wallace 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	557,475	1.010	707,555	0.975	784,600	695,382	1.178
Debt Service							
Employee Benefits	62,759	0.141	102,000	0.115	108,000	103,759	0.176
Capital Improvement					61,450		
Non-Budgeted Funds	70,805						
Non-Budgeted Funds (B)	953						
Totals	691,992	1.151	809,555	1.090	954,050	799,141	1.354
					Revenue Neutral Rate **		*1.106*
Less: Transfers	0		0		49,277		
Net Expenditures	691,992		809,555		904,773		
Total Tax Levied	673,776		655,089		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	596,453,113		601,152,124		590,276,363		

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*

Mary Boller
Director

No assurance is provided.

NOTICE OF BUDGET HEARING CITY OF ALMENA

Published in The Norton Telegram Wednesday, July 26, 2023. 1(T)

NOTICE OF BUDGET HEARING

The governing body of

City of Almena

will meet on August 7, 2023 at 7:00 PM at Almena Community Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Office and will be available at this hearing.

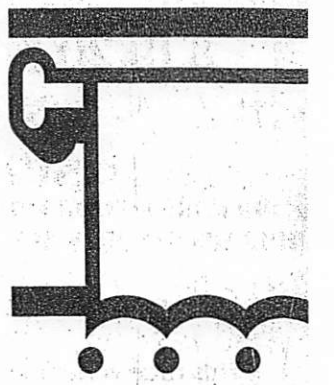
BUDGET SUMMARY

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 for 2022		Current Year Estimate for 2023		Proposed Budget 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	210,001	60.788	196,800	59.480	229,950	89,815	55.192
Debt Service							
Library	15,629	4.098	17,900	3.997	19,600	6,303	3.872
Special Highway	1,363		10,000	-	33,635		
Water & Sewer	175,397		173,653		177,400		
Trash Collection	46,426		54,685		55,525		
Non-Budgeted Funds-A	78,753						
Non-Budgeted Funds-B	101,321						
Totals	579,092	64.886	452,238	63.477	516,110	96,117	59.064
					*Revenue Neutral Rate**		*59.129*
Less: Transfers	110,764		96,900		117,900		
Net Expenditure	468,327		355,338		398,210		
Total Tax Levied	96,591		96,242		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,488,660		1,516,160		1,627,626		

Outstanding Indebtedness, January 1,

	2021	2022	2023
G.O. Bonds	1,600,624	1,572,635	1,548,016
Revenue Bonds	0	0	0
Other	88,088	41,475	14,037



•PU

N

Published in The Norton T
26, and Wednesday, Augu

IN THE DISTRICT

SOLUTIONS NORTH BA
Pla

vs

MICHAEL J. MADDEN a
JESSICA E. MADDEN,
Defend

NO

Under and by virtue of a
trict Court in and for th
certain cause in said Co
above named were resp
undersigned Sheriff of s
lic auction and sell to th
on 8/22/23, at the 1st
the following describe
State of Kansas, to wit:

Lot Two (2), Block
Norton, Norton C
308 West Ave., No

Respectfully Submitted
/s/Andrew J. Walter
Andrew J. Walter, #252
WALTER, WALTER & PI
211 E. Main - PO Box 3
Norton, Kansas 67654
785-874-4440
Email: andrew@walterla
Attorneys for Plaintiff

•PU

IN THE MATTER

Published in The Norto
August 2, and Wednesc

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF NORTHWEST KANSAS LIBRARY SYSTEM HEREBY NOTIFIES THE NORTON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

__x__ Yes, we intend to exceed the Revenue Neutral Rate.

Our proposed mill levy rate is: 1.354.

Our proposed ad valorem tax (dollar amount) is $799,141.

The date of our hearing is: August 22, 2023.

The time of our hearing is: 4:00pm.

The location of our hearing is: 1200 S Franklin Ave, Colby, KS 67701; Colby Event Center.

_____ 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, 2023.

WITNESS my hand and official seal on July 17th, 2023.

(Seal)

Mary G. Baker

Clerk or Officer of Governing Body

1184001

PATRICIA G. HART
Notary Public - State of Kansas
My Appt. Expires 05-17-25

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.