

CERTIFICATE

To the Clerk of Lyon, State of Kansas

We, the undersigned, officers of

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.

		Adopted Budget		
		Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:	Page No.			
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	304,818	274,553	1.380 #VALUE!
Debt Service	10-113			
Employee Benefits	12-16,102			
Totals	xxxx	304,818	274,553	1.380 #VALUE!
Budget Hearing Notice				County Clerk's Use Only
Combined Rate and Budget Hearing Notice				Nov 1, 2023 Total Assessed Valuation
RNR Hearing Notice				199,079,078
Neighborhood Revitalization Rebate				

274,729 ✓

Revenue Neutral Rate 1.200

County Clerk's Use Only - November 1, 2023 - Final Assessed Valuation			
County	Final Valuation	County	Final Valuation
Lyon		0	
0		0	
0		0	
0		0	
0		0	
0		0	
0		0	
0		0	
0		0	
		Total of all counties:	-

Assisted by:

 Address:

 Email:

Attest: _____, 2023

 County Clerk

 Governing Body

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	238,569	15,846	492	1,499	1,066	166
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	238,569	15,846	492	1,499	1,066	166

County Treas Motor Vehicle Estimate 15,846

County Treas Recreational Vehicle Estimate 492

County Treas 16/20M Vehicle Estimate 1,499

County Treas Commercial Vehicle Tax Estimate 1,066

County Treas Watercraft Tax Estimate 166

MVT Factor 0.06642

RVT Factor 0.00206

16/20M Factor 0.00628

Comm Veh Factor 0.00447

Watercraft Factor 0.00069

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

Budgeted Year: 2024

Library found in: County Library
Lyon

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 <u>2023</u>	Proposed Year <u>2024</u>
Unencumbered Cash Balance Jan 1	\$27,726	\$20,194
Ad Valorem Tax	\$238,569	\$274,553
Delinquent Tax	\$1,758	\$0
Motor Vehicle Tax	\$17,000	\$15,846
16/20M Vehicle Tax	\$0	\$1,499
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$285,052	\$312,092
Difference in Total Taxes:	\$27,040	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	#####	#####
Did Assessed Valuation Decrease?	No	
Levy Rate	1.230	1.381
Difference in Levy Rate:	0.151	
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.

NOTICE OF BUDGET HEARING

State of Kansas
Special District

The governing body of

County Library

Lyon

will meet on September 7th 2023 at 10:00AM at Lyon County Courthouse 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 County Clerk Office and will be available at this hearing.

SUPPORTING COUNTIES

Lyon (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.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	260,058		264,858	1.230	304,818	274,553	1.381
Debt Service							
Employee Benefits							
Totals	260,058	0.000	264,858	1.230	304,818	274,553	1.381
					<i>Revenue Neutral Rate **</i>		<i>1.200</i>
Less: Transfers	0		0		0		
Net Expenditures	260,058		264,858		304,818		
Total Tax Levied	249,789		238,569		xxxxxxxxxxxx		
Assessed Valuation	211,709,679		193,977,074		198,809,357		

Outstanding Indebtedness,

Jan 1,	<u>2021</u>	<u>2022</u>	<u>2023</u>
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

Tammy Vopat

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District

The governing body of

County Library

Lyon

will meet on September 7th 2023 at 10:00AM at Lyon County Courthouse 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 County Clerk Office and will be available at this hearing.

SUPPORTING COUNTIES

Lyon (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.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*	
General	260,058		264,858	1.230	304,818	274,553	1.381	
Debt Service								
Employee Benefits								
Totals	260,058	0.000	264,858	1.230	304,818	274,553	1.381	
<i>Revenue Neutral Rate **</i>							<i>1.200</i>	
Less: Transfers	0		0		0			
Net Expenditures	260,058		264,858		304,818			
Total Tax Levied	249,789		238,569		xxxxxxxxxxxx			
Assessed Valuation	211,709,679		193,977,074		198,809,357			

Outstanding Indebtedness,

	2021	2022	2023
Jan 1,			
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

Tammy Vopat

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
County Library
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Lyon (home county)

Revenue Neutral Rate*	1.200	Proposed Tax Rate	1.381
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Tax Rates are expressed in mills

* Revenue Neutral Rate as defined by KSA 79-2988

Page No.

County Library

2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General			0
Debt Service			0
Employee Benefits			0
			0
			0
			0
TOTAL	0	0.000	0

2023 July 1 Valuation: 198,809,357

Valuation Factor: 198,809.357

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2024 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF LYON COUNTY LIBRARY, 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 1.381. The date of our hearing is September 7th, 2023 at 10:00 AM and will be held at 430 Commercial in Emporia, Kansas.
X _____

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 July 20th, 2023.

(Seal)

Clerk or Officer of Governing Body

Resolution No. 14-23

A RESOLUTION OF LYON COUNTY LIBRARY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County Library was calculated as 1.200 mills by the Lyon County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Lyon County Library will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on Sept.7th 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Lyon County Library, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF LYON COUNTY:

That Lyon County Library shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.200 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 7th day of September 2023 and SIGNED by the Governing Body.

Sign By:

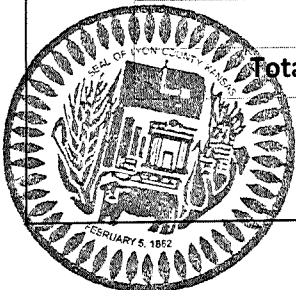
Rollie Martin, Doug Peck, Ken Duft

ROLL Call Vote of Lyon County Library to Levy a property

tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate

held on September 7th 2023.

Governing Body Member	Yes	No	No Vote
Rollie Martin	X		
Doug Peck	X		
Ken Duft	X		
Totals:			



Certified: Annie A. Jackson, Deputy

Resolution No. 14-23

A RESOLUTION OF LYON COUNTY LIBRARY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County Library was calculated as 1.200 mills by the Lyon County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Lyon County Library will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on Sept.7th 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Lyon County Library, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF LYON COUNTY:

That Lyon County Library shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.200 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 7th day of September 2023 and SIGNED by the Governing Body.

Sign By:

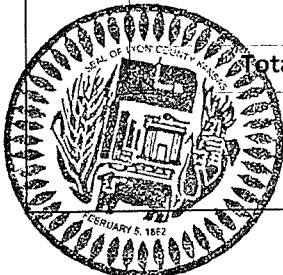
Rollie Martin *Doug Peck* *Ken Duft*

ROLL Call Vote of Lyon County Library to Levy a property

tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate

held on September 7th 2023.

Governing Body Member	Yes	No	No Vote
Rollie Martin			
Doug Peck			
Ken Duft			
Totals:			



Certified: *Amie S. Jackson* Deputy

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:

29 Jul 2023

Notice ID: ROT2LX4a0ImBnlsE6d8P

Notice Name: Budget Hearing

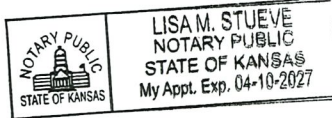
PUBLICATION FEE: \$190.16

Bettina Shank

Operations Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON



Signed or attested before me on this

31st day of July, A.D. 2023.

[Signature]
Notary Public

Resolution No. 10-23

A RESOLUTION OF THE COUNTY OF LYON, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County of Lyon was calculated as 49.236 mills by the Lyon County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the County of Lyon will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body intends to hold and hear testimony from all interested taxpayers desiring to be heard as required by state law.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF Lyon:

Section 1. The Governing Body of Lyon County hereby sets a public hearing regarding its intention to exceed the Revenue Neutral Rate for September 7, 2023, at 10:00 AM to be held at the Lyon County Commission Chambers at 430 Commercial and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of Lyon County expresses its intention to exceed the Revenue Neutral Rate with a proposed mill levy of 57.783 Mills.

Section 3. The Governing Body of Lyon County provides this resolution to the Lyon County Clerk as notice of the County's proposed intent to exceed the Revenue Neutral Rate.

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 20th day of July, 2023 and **SIGNED** by the Governing Body.

Rollie M. [Signature]

[Signature] _____
[Signature] _____

Attested:
Amie L. Jackson, Deputy
County Clerk



Hearing date same as Lyon

NOTICE OF BUDGET HEARING

The governing body of

County Library

Lyon

will meet on at at 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 and will be available at this hearing.

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Debt Service							
Employee Benefits							
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<i>Revenue Neutral Rate **</i>						<i>1.200</i>	
Less: Transfers	0		0		0		
Net Expenditures	260,058		264,858		304,818		
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Jan 1,	2021	2022	2023
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Revenue Bonds	0	0	0
Other	0	0	0
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*Tax rates are expressed in mills.

**Revenue Neutral Rate as defined by KSA 79-2988

Notice of Revenue Neutral Rate Intent

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X

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 July 20th, 2023.



Amie B. Jackson, Deputy
Clerk or Officer of Governing Body