

CERTIFICATE

State of Kansas
Special District

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 expenditure for the various funds for the year 2012;
and (3) the Amount(s) of 2011 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2012 Adopted Budget		County Clerk's Use Only
			Budget Authority for Expenditures	Amount of 2011 Ad Valorem Tax	
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Statement of Indebtedness		4			
Statement of Lease-Purchases		4			
<u>Fund</u>	<u>K.S.A.</u>				
General	75-2551	5	431,970	368,258	. 978
Employee Benefits	12-16,102	6	60,800	57,281	. 152
Totals		XXXXXXXXXXXXXX	492,770	425,539	
Is a Resolution required to be passed and attached to the budget			Yes		
Worksheet		3			
Publication		7			

County Clerk's Use Only
376,441,775
Nov 1, 2011 Total
Assessed Valuation

Assisted by:
Mapes & Miller, CPA's
418 E. Holme
Norton, KS 67654

Monna Coupsal
Mary Pickett
Karen Hillman

Date Attested: Oct 25, 2011

James D. Sept
County Clerk



Governing Body

Norton County

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. 2011-01

A resolution expressing the property taxation policy of the Board of Northwest Kansas Library System with respect to financing the 2012 annual budget for Northwest Kansas Library System, Norton County, Kansas.

Whereas, budgeting, taxing and service level decisions for all district services are the responsibility of the district board; and

Whereas, it is the policy of the Northwest Kansas Library System to minimize the property taxes used to finance district at the lowest possible level, while exercising our stewardship responsibility to maintain basic services for our citizens; and

Whereas, it is the policy of the Northwest Kansas Library System that, to the extent possible within the context of the needs of district residents, as 2012 budget for Northwest Kansas Library System will be adopted that does not require property taxes to be levied for district purposes in an amount exceeding an amount levied to finance the 2011 Northwest Kansas Library System budget, except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year; or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, despite the desire of the Northwest Kansas Library System Board to adopt a 2012 budget adhering to a maximum level of property taxation described in the forgoing paragraph, the residents of the Northwest Kansas Library System are to be aware that the 2012 Northwest Kansas Library System budget will require property taxes to be levied in an amount greater than the level defined in the desired maximum level defined in the preceding paragraph, due to the cost of provision of these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Board of the Northwest Kansas Library System of Norton County that is our desire to notify the public of the increased property taxes to finance the 2012 Northwest Kansas Library System budget as defined above and in 2004 Senate Bill 45.

Adopted this 10th day of August, 2011 by the Northwest Kansas Library System, Norton County, Kansas.

NORTHWEST KANSAS LIBRARY SYSTEM BOARD

Mona Coupell
Member

Mary Pickett
Member

Karen Gilligan
Member

NOTICE OF BUDGET HEARING

The governing body of

Northwest Kansas Library System

will meet on the 10th day of August, 2011 at 3:00 p.m. at Pioneer Memorial Library, Colby, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.

Detailed budget information is available at Northwest Kansas Library System, Norton, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2012 Expenditures and Amount of 2011 Ad Valorem Tax establish the maximum limits of the 2012 budget. Estimated Tax Rate* is subject to slight change depending on the final assessed valuation.

FUND	2010		2011		Proposed Budget 2012		
	Prior Year Actual Expenditures	Actual Tax Rate*	Current Year Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2011 Ad Valorem Tax	Est. Tax Rate*
General	341,706	1.084	376,702	0.993	431,970	368,258	0.978
Employee Benefits	23,520	0.064	24,675	0.070	60,800	57,281	0.152
Total	365,226	1.148	401,377	1.063	492,770	425,539	1.130
Total Tax Levied	342,793		354,116		425,539		
Assessed Valuation	307,742,367		332,409,981		376,370,100		

*Tax rates are expressed in mills.

George Seamon
System Director

Adopted Budget General	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	55,980	68,450	48,621
Receipts:			
Ad Valorem Tax	329,376	330,708	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	18,046	20,877	20,490
Recreational Vehicle Tax	778	475	452
16/20M Vehicle Tax	3,219	3,813	4,085
Interest on Idle Funds	2,186	1,000	1,000
Grants			
Miscellaneous	571		
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	354,176	356,873	26,027
Resources Available:	410,156	425,323	74,648
Expenditures:			
Salaries	91,588	118,860	144,620
Sec. 125 Benefit Plan	33,500	36,000	0
Health Insurance	195	0	35,000
Audio-visual	6,999	7,000	8,000
Bibliographic Service	6,860	7,500	7,000
Books	28,690	30,000	32,000
Building Utilities	6,184	7,000	7,500
Building Maintenance	3,533	2,860	3,000
Building Rent	8,500	8,500	12,500
Capital Outlay	413	1,000	16,000
Computer Support	1,108	1,000	2,500
Contractual Services	16,868	16,520	20,000
Education	290	500	500
Grants to member libraries	70,827	69,000	72,000
Insurance	6,537	7,500	8,000
KPERS	14,992	14,362	15,000
KS Emp Sec.	276	500	1,000
Off Equip Mntn		100	0
Online Serv/Intern	29	300	300
Periodicals	1,258	1,200	2,300
Postage	7,075	10,500	7,500
Printing	4,282	4,000	5,000
Required Fees	5,466	5,500	6,000
Social Security		0	0
Supplies	3,897	4,500	4,500
Telephone	673	1,000	750
Travel	13,248	14,000	14,000
Vehicle Mntn	944	1,000	1,000
Workshops	1,119	2,000	2,000
Miscellaneous	6,355	4,500	4,000
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	341,706	376,702	431,970
Unencumbered Cash Balance Dec 31	68,450	48,621	xxxxxxxxxxxxxxxxxxxx
2010/2011 Budget Authority Amount:	360,495	376,702	Non-Appr Bal 7,621
Violation of Budget Law for 2010/2011:	<u>No</u>	<u>No</u>	Tot Exp/Non-Appr Bal 439,591
Possible Cash Violation for 2010:	<u>No</u>		Tax Required 364,943
Del Comp Rate		0.90 %	3,314
		Amount of 2011 Ad Valorem Tax	368,258

Adopted Budget Employee Benefits	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	5,038	2,262	2,472
Receipts:			
Ad Valorem Tax	19,450	23,408	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	1,059	1,225	1,450
Recreational Vehicle Tax	46	28	32
16/20M Vehicle Tax	189	224	289
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	20,744	24,885	1,771
Resources Available:	25,782	27,147	4,243
Expenditures:			
Social Security	23,520	18,800	20,000
KPERS	0	5,875	5,800
Sec. 125 Benefit Plan	0		
Health Insurance			35,000
Kansas Unemployment	0		
Workers Compensation Insurance	0		
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	23,520	24,675	60,800
Unencumbered Cash Balance Dec 31	2,262	2,472	xxxxxxxxxxxxxxxxxxxx
2010/2011 Budget Authority Amount:	24,227	24,675	Non-Appr Bal 209
Violation of Budget Law for 2010/2011:	No	No	Tot Exp/Non-Appr Bal 61,009
Possible Cash Violation for 2010:	No		Tax Required 56,766
	Del Comp Rate	0.90 %	516
		Amount of 2011 Ad Valorem Tax	57,281

Northwest Kansas Library System
Norton County

WORKSHEET

County	Total Est Valuation July 1, 2011	Amount Uncoll	Largest Fund of 2009 Tax Levy (2010 Budget)		2010 Tax Levy Rate (2011 Column)		MVT	RVT	16/20M Veh	Slider
			Amount Levied	General Fund	Employee Benefits	Fund				
Home	28,619,094		20,578	25,147	1,780	0	2,113	54	268	
Cheyenne	25,437,135		18,290	22,351	1,582	41	1,513	41	668	
Decatur	52,413,218		37,686	46,054	3,260	45	1,470	45	41	
Gove	47,467,771		34,130	41,709	2,952	21	1,337	21	199	
Norton	29,103,397		20,926	25,573	1,810	62	1,980	62	635	
Sheridan	37,049,579		26,639	32,555	2,304	53	2,476	53	569	
Sherman	40,378,071		29,032	35,479	2,511	61	3,134	61	578	
Thomas	48,506,434		34,877	42,622	3,017	70	4,751	70	704	
Trego	40,346,044		29,009	35,451	2,509	58	1,899	58	529	
Wallace	27,049,357		19,449	23,768	1,682	19	1,267	19	183	
Total	376,370,100	0	270,616	330,708	23,408	0	21,940	484	4374	0

ALLOCATION OF MOTOR, RECREATIONAL, AND 16/20M VEHICLE TAXES

2011 Budgeted Fund	Tax Levy Amount in 2011 Budget	Allocation for Year 2012			
		MVT	RVT	16/20M Veh	Slider
General	330,708	20,490	452	4,085	0
Employee Benefits	23,408	1,450	32	289	0
Total	354,116	21,940	484	4,374	0

County Treas MVT Estimate 21,940

County Treas RVT Estimate 484

County Treas 16/20 M Vehicle Tax Estimate 4,374

Slider 0

MVT Factor 0.06196

RVT Factor 0.00137

16/20M Factor 0.01235

Slider 0.00000

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding 1/1/2011	Date Due		Amount Due 2011		Amount Due 2012		
					Interest	Principal	Interest	Principal	Interest	Principal	
NONE											
Total				0			0	0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On 1/1/2011	Payments Due 2011	Payments Due 2012
NONE							
Total					0	0	0

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

Computation to Determine Limit for 2012

		Amount of Levy
1. Total Tax Levy Amount in 2011 Budget		+ \$ <u>354,116</u>
2. Debt Service Levy in 2011 Budget		- \$ _____
3. Tax Levy Excluding Debt Service		\$ <u>354,116</u>
2011 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2011:	+ _____	<u>2,021,825</u>
5. Increase in Personal Property for 2011:		
5a. Personal Property 2011	+ _____	<u>13,323,688</u>
5b. Personal Property 2010	- _____	<u>13,665,903</u>
5c. Increase in Personal Property (5a minus 5b)	+ _____	<u>0</u>
		(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2011:		<u>1,929,735</u>
7. Total Valuation Adjustment (Sum of 4, 5c, 6)		<u>3,951,560</u>
8. Total Est Valuation July 1, 2011	<u>376,370,100</u>	
9. Total Valuation less Valuation Adjustment (8 minus 7)		<u>372,418,540</u>
10. Factor for Increase (7 divided by 9)		<u>0.01061</u>
11. Amount of Increase (10 times 3)		+ \$ <u>3,757</u>
12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)		\$ <u>357,873</u>
13. Debt Service Levy in this 2012 Budget		_____
14. Maximum levy, including debt service, without a Resolution (12 plus 13)		<u>357,873</u>

If the 2012 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

Proof of Publication

State of Kansas
NORTON COUNTY

MARCIA J SHELTON of lawful age, being duly sworn upon oath, states that he/she is the designated representative of the Norton Telegram.

THAT said newspaper has been published at least one hundred (100) times a year and has been so published for at least one year prior to the first publication of the attached notice:

THAT said paper was entered as second class mail matter at the post office of its publication:

THAT said paper has a general paid circulation in NORTON County, Kansas, and is NOT a trade, religious or fraternal publication and has been published in NORTON County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of the said newspaper:

1st publication was made on the 26th day of JULY, 2011
 2nd publication was made on the ___ day of ___, 2011
 3rd publication was made on the ___ day of ___, 2011
 4th publication was made on the ___ day of ___, 2011
 5th publication was made on the ___ day of ___, 2011
 " 9 " Publication fee \$ 56.70
 Affidavit, Notary's fees \$ _____
 Additional copies \$ _____
 TOTAL publication fees \$ 56.70
 (Sign) Marcia Shelton

Witness my hand this 2nd day of AUGUST, 2011

SUBSCRIBED and Sworn to before me this 2nd day of AUGUST, 2011. State of Kansas, County of Norton.

Cheryl L. Keiswetter

CHERYL L. KEISWETTER
Notary Public - State of Kansas
My Appt. Expires 1/27/2011

Published in The Norton Telegram on Tuesday, July 26, 2011

NOTICE OF BUDGET HEARING

The governing body of Northwest Kansas Library System will meet on the 10th day of August, 2011 at 3:00 p.m. at Pioneer Memorial Library, Colby, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at Northwest Kansas Library System, Norton, Kansas and will be available at this hearing.

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George Seimmon
System Director

Publisher's Affidavit

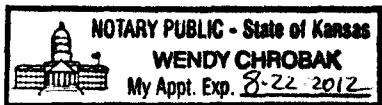
I, Tiffani Emmel, being duly sworn declare that I am the Inside Sales Marketing Consultant of THE SALINA JOURNAL, a daily newspaper published at Salina, Saline County, Kansas, and of general circulation in said county, which newspaper has been admitted to the mails as second class matter in said county, and continuously and uninterruptedly published for five consecutive years prior to first publication of attached notice, and that the Budget Hearing Notice

has been correctly published in the entire issues of said newspaper one time, publication being given in the issue of July 26, 2011

Tiffani Emmel
Subscribed and sworn to before me, this 28th

day of July A.D. 20 11

[Signature]
Notary Public



7/26/2011

BUDGET HEARING
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Northeast Kansas Library System
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George Seaman
System Director