

# CERTIFICATE

To the Clerk of Jefferson County, State of Kansas

We, the undersigned, officers of

**Library District #1, County of Jefferson, State of 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 2020; and

(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

Table of Contents:		Page No.	2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2020		2			
Allocation of MVT, RVT, 16/20M Veh		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Computation to Determine State Library Grant		6			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-1247	7	300,149	240,972	6,079
Debt Service	10-113				1,581
Employee Benefits	12-16,102		24,738	23,004	
Non-Budgeted Funds					
<b>Totals</b>		xxxxxxx	324,887	263,976	
Budget Summary		0			
Neighborhood Revitalization Rebate			Resolution required? Vote publication required?		Yes

County Clerk's use only for November 1, 2019 - Final Assessed Valuation:			
County Name	Valuation	County Name	Valuation
Jefferson County	0		39,644,047
0	0		
0	0		
0	0		
0	0		
0	0		
0	0		
0	0		
Total Assessed Valuation	0		

Assisted by:

Address:

Email:

Attest: 8/19 2019

*Linda M. Butcher*  
County Clerk

*Kristine K. Welton*  
*Ally Ann Gansinger*  
*J. Bersing*  
*Michelle Donnelly*  
*Joel Brockhoff*

Governing Body

**Computation to Determine Limit for 2020**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2019 budget	+ \$ 249,748
2. Debt service levy in 2019 budget	- \$ 0
3. Tax levy excluding debt service	\$ 249,748

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+ 333,738	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ 519,529	
5b. Personal property 2018	- 508,576	
5c. Increase in personal property (5a minus 5b)	+ 10,953	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019:	32,248	
7. Total valuation adjustment (sum of 4, 5c, 6)	376,939	
8. Total estimated valuation July, 1, 2019	39,635,974	
9. Total valuation less valuation adjustment (8 minus 7)	39,259,035	
10. Factor for increase (7 divided by 9)	0.00960	
11. Amount of increase (10 times 3)	+ \$ 2,398	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 252,146	
13. Debt service levy in this 2020 budget	0	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	252,146	
15. Consumer Price Index for all urban consumers for calendar year 2018	0.025	
16. Consumer Price Index adjustment (3 times 15)	\$ 6,244	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 258,390	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

**Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates**

2019 Budgeted Funds	Tax Levy Amount in 2019 Budget	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	235,493	33,309	774	477	975	563
Debt Service	0	0	0	0	0	0
Employee Benefits	14,255	2,016	47	29	59	34
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	249,748	35,325	821	506	1,034	597

County Treas Motor Vehicle Estimate 35,325

County Treas Recreational Vehicle Estimate 821

County Treas 16/20M Vehicle Estimate 506

County Treas Commercial Vehicle Tax Estimate 1,034

County Treas Watercraft Tax Estimate 597

MVT Factor 0.14144

RVT Factor 0.00329

16/20M Factor 0.00203

Comm Veh Factor 0.00414

Watercraft Factor 0.00239



Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
None										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				0			0	0	0	0

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2019	Payments Due 2019	Payments Due 2020
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Page 5

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

## Budgeted Year: 2020

Library found in: Library District #1, County of Jefferson, State of Kansas  
Jefferson County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved,

### First test:

	Current Year <u>2019</u>	Proposed Year <u>2020</u>
Unencumbered Cash Balance Jan 1	\$235,493	\$240,972
Receipts:	\$0	\$0
Ad Valorem Tax	\$28,412	\$33,309
Delinquent Tax	\$601	\$774
Motor Vehicle Tax	\$603	\$477
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$265,109	\$275,532
Difference in Total Taxes:	\$10,423	
Qualify for grant:	Qualify	

### Second test:

Assessed Valuation	\$37,498,603	\$39,635,974
Did Assessed Valuation Decrease	No	
Levy Rate	6.28	6.080
Difference in Levy Rate:	(0.200)	
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

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	9,992	20,421	20,350
Receipts:			
Ad Valorem Tax	195,137	235,493	xxxxxxxxxxxxxxx
Delinquent Tax	2,627		
Motor/Vehicle Tax	30,520	28,412	33,309
Recreational Vehicle Tax	649	601	774
16/20M Vehicle Tax	631	603	477
Commercial Vehicle Tax	885	946	975
Watercraft Tax	500	492	563
LAVTR			0
Deliquent Taxes - Rock Creek	6		
Book Sales in Library	395	800	300
Copies	2,362	2,000	2,000
E-Rate	1,923	1,000	1,800
Donations	2,042	1,525	1,775
Nekls	500	500	500
State of Kansas	1,287	1,355	1,000
Government Grant	985		
Miscellaneous	527	500	80
In Lieu of Taxes (IRB)			
Interest on Idle Funds	536	300	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	241,510	274,527	43,553
Resources Available:	251,503	294,948	63,902
Expenditures:			
Library Operations	216,082	259,598	285,149
Transfer to Capitol Improvement	15,000	15,000	15,000
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	231,082	274,598	300,149
Unencumbered Cash Balance Dec 31	20,421	20,350	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	244,610	280,212	300,149
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			300,149
Tax Required			236,247
Delinquent Comp Rate: 2.0%			4,725
Amount of 2019 Ad Valorem Tax			240,972

### CPA Summary

## FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXX
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 Basis Reserve (2020 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	2.0%		
Amount of 2019 Ad Valorem Tax			

Adopted Budget Employee Benefits	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	1,793	0
Receipts:			
Ad Valorem Tax	18,243	14,255	XXXXXXXXXXXXXXX
Delinquent Tax	174	50	
Motor Vehicle Tax		2,656	2,016
Recreational Vehicle Tax		56	47
16/20M Vehicle Tax	35	56	29
Commercial Vehicle Tax		88	59
Watercraft Tax	37	46	34
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	18,489	17,207	2,185
Resources Available:	18,489	19,000	2,185
Expenditures			
Employee Benefits	16,696	19,000	24,738
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	16,696	19,000	24,738
Unencumbered Cash Balance Dec 31	1,793	0	XXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	20,321	19,000	24,738
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	2.0%		
Amount of 2019 Ad Valorem Tax			

CPA Summary



**NOTICE OF BUDGET HEARING**

The governing body of

**Library District #1, County of Jefferson, State of Kansas****Jefferson County**

will meet on August 5, 2019 at 7:00 P M at Meriden-Ozawkie 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 Meriden-Ozawkie Public Library and will be available at this hearing.

**SUPPORTING COUNTIES**

Jefferson County (home county)

**BUDGET SUMMARY**

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	231,082	5.680	274,598	6.280	300,149	240,972	6.080
Debt Service							
Employee Benefits	16,696	0.531	19,000	0.380	24,738	23,004	0.580
Non-Budgeted Funds							
Totals	247,778	6.211	293,598	6.660	324,887	263,976	6.660
Less: Transfers	15,000		15,000		15,000		
Net Expenditures	232,778		278,598		309,887		
Total Tax Levied	217,753		249,748		XXXXXXXXXXXXXXXX		
Assessed Valuation	0		37,498,603		39,635,974		

## Outstanding Indebtedness,

Jan 1,	-3	-2	-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.

Jo Dee Brockhoff  
Board Treasurer

Page No. XXXXXXXXXX



Library District #1, County of  
Jefferson, State of Kansas  
Jefferson County  
2020

RESOLUTION NO. 2020-1

*A resolution expressing the property taxation policy of the Library District #1, County of Jefferson, State of Kansas with respect to financing the annual budget for 2020*

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2020 budget of the Library District #1, County of Jefferson, State of Kansas exceeding the amount levied to finance the 2019 budget of the Library District #1, County of Jefferson, State of Kansas, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2018, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy, and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year, and

Whereas, Library District #1, County of Jefferson, State of Kansas provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Library District #1, County of Jefferson, State of Kansas that a levy of property taxes in support of the 2020 budget exceeding the amount levied in 2019, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 5<sup>th</sup> day of August, 2019 by the Library District #1, County of Jefferson, State of Kansas governing body, Jefferson County, Kansas.

Library District #1, County of Jefferson, State of Kansas Governing Body

Kristine K. Welbon

Mildred Janette Weber

John Brockhoff

Charles A. Gannan

J. B. Boring

\_\_\_\_\_

# AFFIDAVIT OF PUBLICATION

STATE OF KANSAS )  
 ) ss:  
JEFFERSON COUNTY )

Clarke E. Davis and/or Marveta F. Davis and/or Corey L. Davis, being first duly sworn, deposes and says: That they are the business managers of *The Valley Falls Vindicator* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Jefferson County, Kansas, with a general paid circulation on a weekly, monthly, or yearly basis in Jefferson County, Kansas, and that said newspaper is not a trade, religious, or fraternal publication.

Said newspaper is a weekly published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Valley Falls, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one

consecutive weeks, the first publication thereof being made as aforesaid on the 15th day of

August, 2019, with subsequent publications being made on the following dates:

\_\_\_\_\_, 20\_\_\_\_\_  
\_\_\_\_\_, 20\_\_\_\_\_  
\_\_\_\_\_, 20\_\_\_\_\_  
\_\_\_\_\_, 20\_\_\_\_\_

Clarke E. Davis  
Subscribed and sworn to before me this 15th day of August, 2019  
Margaret A. Collier  
Notary Public

My commission expires 9-3-22  
Printer's fee \$ 13.75  
Proof \$ 4.00  
Total Charge \$ 17.75

## PUBLIC NOTICE

(Published in The Valley Falls Vindicator August 15, 2019)11

### NOTICE OF VOTE

**Library District #1, County of Jefferson, State of Kansas**  
In adopting the 2020 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2019 budget, adjusted by the 2018 CPI for all urban consumers. 5 members voted in favor of the budget and 0 members voted against the budget.

