Special District
Library

2024

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 2024 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	447,332	355,170	6.087
Debt Service	10-113				
Employee Benefits	12-16,102		20,893	11,058	.189
Totals		xxxxx	468,225	366,228	
Budget Hearing Notice				County Clerk's Use Only:	
Combined Rate and Budget Hearing Notice				Nov 1, 2023 Total Assessed Valuation	58342992
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 6.172

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

Assisted by:

Address:

Email:

Attest: 9/12, 2023

County Clerk

Governing Body

CPA Summary

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

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	332,002	40,843	1,195	912	2,123	0
Debt Service	0	0	0	0	0	0
Employee Benefits	28,422	3,496	102	78	182	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	360,424	44,339	1,297	990	2,305	0

County Treas Motor Vehicle Estimate 44,339

County Treas Recreational Vehicle Estimate 1,297

County Treas 16/20M Vehicle Estimate 990

County Treas Commercial Vehicle Tax Estimate 2,305

County Treas Watercraft Tax Estimate 0

MVT Factor 0.12302

RVT Factor 0.00360

16/20M Factor 0.00275

Comm Veh Factor 0.00639

Watercraft Factor 0.00000

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

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General Fund	Capital Improvement Fund	26,500	15,000	15,000	K.S.A 12-1258
	Totals	26500	15000	15000	
	Adjustments*				
	Adjusted Totals	26500	15000	15000	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					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**

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, 2023	Payments Due 2023	Payments Due 2024
			Total	**0**	**0**	**0**	**0**

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

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

Budgeted Year: 2024

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

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State

First test:

	Current Year 2023	Proposed Year 2024
Unencumbered Cash Balance Ja	$67,171	$43,889
Ad Valorem Tax	$332,002	$355,170
Delinquent Tax	$0	$0
Motor Vehicle Tax	$40,904	$40,843
16/20M Vehicle Tax	$737	$912
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$440,814	$440,814
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$50,007,821	$58,383,500
Did Assessed Valuation Decrea:	No	
Levy Rate	6.639	6.083
Difference in Levy Rate:	(0.556)	
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 assistance from the State Library.

Library District #1, County of Jefferson, State of Kansas 2024
Jefferson County
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	30,914	67,171	43,889
Receipts:			
Ad Valorem Tax	307,466	332,002	xxxxxxxxxxxxxxxxx
Delinquent Tax	4,503		
Motor Vehicle Tax	32,013	40,904	40,843
Recreational Vehicle Tax	1,012	1,032	1,195
16/20M Vehicle Tax	4,369	737	912
Commercial Vehicle Tax	1,727	1,564	2,123
Watercraft Tax		0	0
LAVTR		0	0
Book Reimburement	0		
Book Sales in Library	0		
Copies	0		
Donations	0		
E-Rate	720	1,500	1,500
Grants	1,124		
NEKLS	500	500	500
Memorials			
Miscellaneous	0		
State of Kansas	1,295	1,200	1,200
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**354,729**	**379,439**	**48,273**
Resources Available:	**385,643**	**446,610**	**92,162**
Expenditures:			
Library Operations	303,472	392,721	432,332
Transfer to Capital Improvement	15,000	10,000	15,000
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**318,472**	**402,721**	**447,332**
Unencumbered Cash Balance Dec 31	67,171	43,889	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	375,011	410,721	447,332
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	447,332
		Tax Required	355,170
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	355,170

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
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 (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	0	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2022/2023/2024 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 2023 Ad Valorem Tax	0

Adopted Budget **Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	6,125	5,977
Receipts:			
Ad Valorem Tax	24,451	28,422	xxxxxxxxxxxxxxxxxx
Delinquent Tax	382		
Motor Vehicle Tax	2,973	3,810	3,496
Recreational Vehicle Tax	94	111	102
16/20M Vehicle Tax	405	61	78
Commercial Vehicle Tax	159	130	182
Watercraft Tax		0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**28,464**	**32,534**	**3,858**
Resources Available:	**28,464**	**38,659**	**9,835**
Expenditures:			
Employee Benefits	22,339	32,682	20,893
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**22,339**	**32,682**	**20,893**
Unencumbered Cash Balance Dec 31	6,125	5,977	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	30,949	32,682	20,893
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	20,893
		Tax Required	11,058
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	11,058

CPA Summary

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS)
) ss.
JEFFERSON COUNTY)

Holly Allen, being first duly sworn, deposes and says: That she is the business manager of *The Valley Falls Vindicator*, a weekly newspaper published 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 10th day of August, 2023 with subsequent publications being made on the following dates:

_____, 20____
_____, 20____
_____, 20____
_____, 20____

Holly Allen

Subscribed and sworn to before me this 10th day of Aug, 2023

Bridget A. Welshaar
Notary Public

My commission expires 5.28.25

Printer's fee $ 108.00
Proof $ 4.00
Total Charge $ 112.00

PUBLIC NOTICE

(Published in The Valley Falls Vindicator August 10, 2023)1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Library District #1, County of Jefferson, State of Kansas
Jefferson County
will meet on 8/21/2023 at 6:30 at Meriden-Ozawkie Public Library 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 Meriden-Ozawkie Public Library and will be available at this hearing.

SUPPORTING COUNTIES
Jefferson County (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.

	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	318,472	7.313	402,721	6.639	447,332	355,170	6.093
Debt Service							
Employee Benefits	22,339	0.599	32,682	0.568	20,893	11,058	0.189
Totals	340,811	7.812	435,403	7.207	468,225	366,228	6.272
						Revenue Neutral Rate **	6.172
Less: Transfers	26,500		15,000		15,000		
Net Expenditure	314,311		420,403		453,225		
Total Tax Levied	338,219		360,424		xxxxxxxxxx		
Assessed Valuation	43,296,854		50,007,421		58,383,500		

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*

Nanette Johnson

PAID
8.29.23

NOTARY PUBLIC
State of Kansas
Bridget A. Welshaar
MY APPT. EXPIRES 5.28.25

Resolution No. 2023-5

A RESOLUTION OF LIBRARY DISTRICT #1, COUNTY OF JEFFERSON, STATE OF KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Library District #1, County of Jefferson, State of Kansas was calculated as 6.172 mills by the Jefferson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Library District #1, County of Jefferson, State of Kansas will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 21, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Library District #1, County of Jefferson, State of Kansas, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Library District #1, County of Jefferson, State of Kansas

The Library District #1, County of Jefferson, State of Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate of 6.272 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 21 day of August, 2023 and **SIGNED** by the Governing Body.

Roll Call Vote

A Roll Call Vote of the Library District #1, County of Jefferson, State of Kansas To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 21ST, 2023
Resolution No. 2024-5

Governing Body Member	Yes	No	No Vote
Jennifer Lloyd	✓		
Sheena Payne	✓		
Nanette Johnson	✓		
Heather Williams	✓		
Anne Mcatzek	✓		
TOTAL			

Certified:

Jennifer Lloyd
Sheena Payne
Anne Sam

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

Stat
Sp

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SUPPORTING COUNTIES

Jefferson County (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.

	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	318,472	7.213	402,721	6.639	447,332	355,170	6.083
Debt Service							
Employee Benefits	22,339	0.599	32,682	0.568	20,893	11,058	0.189
Totals	340,811	7.812	435,403	7.207	468,225	366,228	6.272
						Revenue Neutral Rate **	6.172
Less: Transfers	26,500		15,000		15,000		
Net Expenditures	314,311		420,403		453,225		
Total Tax Levied	338,219		360,424		xxxxxxxxxxxx		
Assessed Valuation	43,296,854		50,007,321		58,383,500		

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*

Nanette Johnson

Board Treasurer

Nanette Johnson

Aaron Sprang
785-220-7600
aaronsprang@gmail.com
7488 162nd St., Valley Falls, KS 66088
25-39-tfc

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Now PD, storm spotters activation, 1230 Walnut, Oskaloosa; Ozawkie FD, citizen assist, 10728 Overbrook Ln.; Oskaloosa FD, traumatic injury, 94th St./U.S. 59 Hwy.; Union FD, sick person, 301 S. Cedar, McLouth; traffic problem, 70th St./ Washington Rd., McLouth; Norton FD, power lines down, 412 Walnut, Nortonville.

July 31: Nortonville PD, disturbance, 112 N. Railroad; disturbance, 112 N. Railroad; Kaw FD, sick person, 3200 27th ST., Topeka; Kentucky FD, unconscious/fainting subject, 910 E. Front, Perry; Oskaloosa FD, fall, 405 Liberty; assist call, 300 Jefferson; Union FD, fall, 405 Liberty, Oskaloosa; investigation, 302 Countryside Dr., McLouth; District 11 FD, fall, 508 Walnut, Valley Falls; Norton FD, power lines down, 412 E. Walnut, Nortonville; breathing problems, 116 Elm, Nortonville; investigation, 412 Walnut, Nortonville; unconscious/fainting subject, 112 N. Railroad, Nortonville.

Aug. 1: Nortonville PD, disturbance, 122 N. Railroad; Perry PD, 4 car stops; Sarcoxie FD, sick person, 2422 Union Rd., Lawrence; Rock Creek FD, stroke, 107 S. Miller, Meriden; Fairview FD, sick person, 9801 Glenwood Dr., Ozawkie; Oskaloosa FD, unconscious/fainting subject, 11598 Osage Rd.

Aug. 2: McLouth PD, unsecured building, 211 S. Union; Nortonville PD, assist call, 112 N. Taggart; code enforcement, 808 Locust; juvenile call, 407 Main; Valley Falls PD, unknown problem/man down, 906 Broadway; 1 car stop; Winchester PD, traffic problem, 107 Grasshopper Rd.; 1 car stop; Kansas Highway Patrol, non-injury accident, MM 388 U.S. 24 Hwy., Perry; Union FD, injury accident, 243rd St./Fairmount Rd., McLouth; Jefferson FD, unconscious/fainting subject, 15055 Wellman Rd., Winchester; District 11 FD, breathing problems, 906 Broadway, Valley Falls; Norton FD, unconscious/fainting subject, 415 Walnut, Nortonville.

Phone calls: 911 calls, 155; Administrative calls, 825; Controlled burn calls, 29; Total phone calls, 1009; Total dispatch calls, 326; Total burn permits, 24.

	2021	2022	2023
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

Delaware Watershed Joint District No. 10

PUBLIC NOTICE

(Published in The Valley Falls Vindicator August 10, 2023)1t

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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 79-298

Nanette Johnson