CERTIFICATE

To the Clerk of Montgomery County, State of Kansas
We, the undersigned, officers of
Independence Public 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 maximum expenditures for the various funds for the year 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5			
Debt Service	10-113				
Library General					
Library Benevolent					
Library General		2	717,178		
		2	30,000		
Totals		xxxxxxxxxx	747,178	0	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	0.000
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
John D. Carroll C.P.A.

Address:
P.O. Box 707
Independence, Kansas 67301
Email:
dcarroll@ymcpa.com

Attest: Oct 1st 2025

County Clerk

Governing Body

CPA Summary

Independence Public Library
Montgomery County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	0	0	0	0	0	0

County Treas Motor Vehicle Estimate 0

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.00000

RVT Factor 0.00000

16/20M Factor 0.00000

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

2026

Independence Public Library
Montgomery County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

2026

Independence Public Library
Montgomery County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
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, 2025	Payments Due 2025	Payments Due 2026
			Total	**0**	**0**	**0**	**0**

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

Independence Public Library
Montgomery County
FUND PAGE FOR FUNDS WITH NO TAX LEVY

2026

State of Kansas
Special District

Adopted Budget **Library General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	50,973	140,374	131,723
Receipts:			
USD #446	422,889	420,099	442,828
City of Independence	231,994	250,000	260,000
Desk Collections	22,020	6,000	13,000
Interest on Idle Funds	209	250	250
Miscellaneous	7,165	6,100	6,100
Does misc. exceed 10% of Total Receipts			
Total Receipts	**684,277**	**682,449**	**722,178**
Resources Available:	**735,250**	**822,823**	**853,901**
Expenditures:			
Salaries & Wages	367,224	405,018	417,554
Employee Benefits	88,550	105,197	112,874
Capital Outlay	4,080	13,500	12,000
Library Materials	46,551	59,500	60,500
Operating Expense	88,471	107,885	114,250
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**594,876**	**691,100**	**717,178**
Unencumbered Cash Balance Dec 31	140,374	131,723	136,723
2024/2025/2026 Budget Authority Amount	0	717,178	717,178

See Tab A

Adopted Budget **Library Benevolent**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	32,290	8,136	8,136
Receipts:			
Grants & Donations	7,000	30,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**7,000**	**30,000**	**30,000**
Resources Available:	**39,290**	**38,136**	**38,136**
Expenditures:			
Library Materials	23,940	25,000	25,000
Other Expense	7,214	5,000	5,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**31,154**	**30,000**	**30,000**
Unencumbered Cash Balance Dec 31	8,136	8,136	8,136
2024/2025/2026 Budget Authority Amount	0	30,000	30,000

See Tab A

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of
Independence Public Library
Montgomery County
will meet on September 17th at 5:15 p.m. at Independence 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 Independence Public Library and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 202		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General							
Debt Service							
Library General	594,876		691,100		717,178		
Library Benevolent	31,154		30,000		30,000		
Totals	626,030	0.000	721,100	0.000	747,178	0	0.000
						*Revenue Neutral Rate***	*0.000*
Less: Transfers	0		0		0		
Net Expenditures	626,030		721,100		747,178		
Total Tax Levied	0		0		xxxxxxxxxxxxxxx		
Assessed Valuation	0		0		0		

Outstanding Indebtedness, Jan 1,

	2023	2024	2025
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*

Independence Public Library

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Laurie L. Sanford

2025.

Notary Public
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(First published in the Independence Daily Reporter August 14, 2025)

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State of Kansas
2026 Special District

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BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2024 Expenditures	Prior Year Actual 2024 Actual Tax Rate*	Current Year Estimate for 202 Expenditures	Current Year Estimate for 202 Actual Tax Rate*	Proposed Budget Year for 2026 Budget Authority for Expenditures	Proposed Budget Year for 2026 Amount of 2025 Ad Valorem Tax	Proposed Budget Year for 2026 Proposed Estimated Tax Rate*
General							
Debt Service							
Library General	594,876		691,100		717,178		
Library Benevolent	31,154		30,000		30,000		
Totals	626,030	0.000	721,100	0.000	747,178	0	0.000
						*Revenue Neutral Rate**	0.000
Less: Transfers	0		0		0		
Net Expenditures	626,030		721,100		747,178		
Total Tax Levied	0		0		xxxxxxxxxxxxxxxxx		
Assessed Valuation	0		0		0		

Outstanding Indebtedness, Jan 1,

	2023	2024	2025
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*

Independence Public Library

August 14, 2025

INDEPENDENCE PUBLIC LIBRARY

Board of Trustees Public Hearing

September 17, 2025

REGULAR SESSION

Board Members Present: Chairman, Michelle Avery, Trustees: England Porter, Ron Schwatken, Andy Taylor, Carolyn Torrance and Lauri Zimmerman

Also Attending: Library Director, John

I **CALL TO ORDER**: The public hearing of the library board was called to order by Chairman, Michelle A. at 5:20 p.m.

A. **Adoption of Agenda**: **Andy T**. moved and **Carolyn T**. seconded a motion to approve the agenda as printed. **Motion carried**.

VII **ADJOURNMENT: Meeting was adjourned at 5:22 p.m.**

RON SCHWATKEN **DATE OF APPROVAL**

Ron Schwatken 10/1/25