Special District
Library

2025

CERTIFICATE

To the Clerk of Jewell County, State of Kansas
We, the undersigned, officers of
Library District 1
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 2024 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 2024 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 Gran		5			
Fund	**K.S.A.**				
General	75-2551	6	23,950	22,221	2.148
Debt Service	10-113				
Employee Benefits	12-16,102				
Systems Grant		7	10,097		
		7			
Totals		xxxx	34,047	22,221	2.148
Budget Hearing Notice				County Clerk's Use Only	
Combined Rate and Budget Hearing Notice		8		Nov 1, 2024 Total Assessed Valuation	10,346,179
RNR Hearing Notice		9			
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	1.676
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

County Clerk's Use Only - November 1, 2024 - Final Assessed Valuation			
County	Final Valuation	County	Final Valuation
Jewell County		0	
0		0	
0		0	
0		0	
0		0	
0		0	
0		0	
0		0	
		Total of all counties:	-

Assisted by:

Address:

Email:

Attest: Oct 8, 2024

County Clerk

Governing Body

Roll Call Vote

A Roll Call Vote of the Jewell County Library District 1 To Levy a Property Tax
Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on 9/9/24
Resolution: 20241

Governing Body Member	Yes	No	No Vote
Alyce Gillett	X		
[illegible]	X		
Kim Davis	X		
Pam Sammon	X		
[illegible]	X		
Pam Sammon	X		
TOTAL	6	0	0

Certified:

Alyce Gillett, Pres.

Resolution No. 20241

A RESOLUTION OF THE JEWELL COUNTY, KANSAS LIBRARY 1 TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Jewell County Library District 1 was calculated as 1.676 mills by the Jewell County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 9/9/24 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE JEWELL COUNTY LIBRARY DISTRICT 1:

The Jewell County Library District 1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.149 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 9th day of September, 2024 and SIGNED by the Governing Body.

Attested:

Library District 1
Jewell County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	17,402	737	27	126	75	9
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	17,402	737	27	126	75	9

County Treas Motor Vehicle Estimate 737

County Treas Recreational Vehicle Estimate 27

County Treas 16/20M Vehicle Estimate 126

County Treas Commercial Vehicle Tax Estimate 75

County Treas Watercraft Tax Estimate 9

MVT Factor 0.04234

RVT Factor 0.00157

16/20M Factor 0.00726

Comm Veh Factor 0.00430

Watercraft Factor 0.00054

2025

Library District 1
Jewell County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
capital improvement	general	6,500	-	-	12-1258
capital improvement	general		3,040		12-1258
	Totals	6500	3040	0	
	Adjustments*				
	Adjusted Totals	6500	3040	0	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

2025

Library District 1
Jewell County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
capital improvement	general	6,500	-	-	12-1258
capital improvement	general		3,040		12-1258
	Totals	6500	3040	0	
	Adjustments*				
	Adjusted Totals	6500	3040	0	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Library District 1
Jewell County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
			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: 2025

Library found in: Library District 1
Jewell County

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 vear.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$17,402	$22,221
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	$737
16/20M Vehicle Tax	$0	$126
	$0	$0
TOTAL TAXES	$17,402	$23,084
Difference in Total Taxes:	$5,682	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$11,059,371	$10,338,543
Did Assessed Valuation Decrease?	Yes	
Levy Rate	1.575	2.149
Difference in Levy Rate:	0.574	
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.

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	4	2
Receipts:			
Ad Valorem Tax	18,558	17,402	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			737
Recreational Vehicle Tax			27
16/20M Vehicle Tax			126
Commercial Vehicle Tax			75
Watercraft Tax			9
State of Kansas	97	97	1,097
other	770	905	
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**19,425**	**18,404**	**2,072**
Resources Available:	**19,425**	**18,408**	**2,074**
Expenditures:			
payroll	14,749	14,046	17,900
contractual	4,662	4,360	6,050
commodities			
capital outlay	10		
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**19,421**	**18,406**	**23,950**
Unencumbered Cash Balance Dec 31	4	2	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	22,185	18,471	23,950
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	23,950
		Tax Required	21,876
	Delinquent Comp Rate:	1.6%	345
		Amount of 2024 Ad Valorem Tax	22,221

Qualifies for

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Systems Grant**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	80	80
Receipts:			
Central Kansas Library System	8,323	8,465	10,097
capital improvement	2,200		
donations	30		
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**10,553**	**8,465**	**10,097**
Resources Available:	**10,553**	**8,545**	**10,177**
Expenditures:			
contractual	4,219	4,051	5,785
commodities	4,254	4,414	4,312
capital outlay	2,000		
	0		
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**10,473**	**8,465**	**10,097**
Unencumbered Cash Balance Dec 31	80	80	80
2023/2024/2025 Budget Authority Amount	10,480	8,465	10,097

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

CPA Summary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Library District 1

Jewell County

will meet on 9/9/24 at 5:00 p.m. at Burr Oak Community 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 Burr Oak Community Library and will be available at this hearing.

SUPPORTING COUNTIES

Jewell County (home county)

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	19,421	1.601	18,406	1.575	23,950	22,221	2.149
Debt Service							
Employee Benefits							
Systems Grant	10,473		8,465		10,097		
Totals	29,894	1.601	26,871	1.575	34,047	22,221	2.149
						Revenue Neutral Rate **	*1.676*
Less: Transfers	6,500		3,040		0		
Net Expenditures	23,394		23,831		34,047		
Total Tax Levied	17,411		17,402		xxxxxxxxxxxx		
Assessed Valuation	10,653,001		11,059,371		10,338,543		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
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*

Pam Garman

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Library District 1

Jewell County

will meet on 9/9/24 at 5:00 p.m. at Burr Oak Community 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 Burr Oak Community Library and will be available at this hearing.

SUPPORTING COUNTIES

Jewell County (home county)

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	19,421	1.601	18,406	1.575	23,950	22,221	2.149
Debt Service							
Employee Benefits							
Systems Grant	10,473		8,465		10,097		
Totals	29,894	1.601	26,871	1.575	34,047	22,221	2.149
						Revenue Neutral Rate **	*1.676*
Less: Transfers	6,500		3,040		0		
Net Expenditures	23,394		23,831		34,047		
Total Tax Levied	17,411		17,402		xxxxxxxxxxxxx		
Assessed Valuation	10,653,001		11,059,371		10,338,543		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
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*

Pam Garman

AFFIDAVIT OF PUBLICATION

JEWELL COUNTY RECORD

PO Box 305, Mankato, Kansas 66956

Phone: 402-879-3291 email: jcr@nckcn.com

STATE OF KANSAS, JEWELL COUNTY, SS:

William A. Blauvelt, being first duly sworn, deposes and says: That he is the publisher of the Jewell County Record, a weekly newspaper published in and of general circulation in Jewell County, Kansas, with a general paid circulation on a weekly basis in Jewell County Kansas and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published at least 50 times a year and has been published continuously and uninterruptedly in said county for a period of more than five years prior to the first publication notice; and has been admitted at the post office of Mankato in said county as periodical class.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made on the 15th day of Aug, 2024 with subsequent publications being made on the following dates

Second publication on the _____ day of _____, 20____

Third publication on the _____ day of _____, 20____

Fourth publication on the _____ day of _____, 20____

Fifth publication on the _____ day of _____, 20____

Sixth publication on the _____ day of _____, 20____

Signed W A Blauvelt

Subscribed and sworn to before me on the 15th day of Aug, 2024

Printer (publication) Fee $ 66.00 Total Publication Fees $ 66.00

Notary Public Reta I. Boswell

GENERAL NOTARY - State of Nebraska
RETA I BOSWELL
My Comm. Exp. July 26, 2025

#19763.22