Special District
Library

2025

CERTIFICATE

To the Clerk of Doniphan County, State of Kansas
We, the undersigned, officers of
Library District No.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 Gr		5			
Fund	**K.S.A.**				
General	75-2551	6	610,000	521,549	4.148
Debt Service	10-113	7			
Employee Benefits	12-16,102	7	113,350	105,580	.840
Capital Improvement		8	34,000		
		8			
Totals		xxxx	757,350	627,129	4.988
Budget Hearing Notice				County Clerk's Use Only	
Combined Rate and Budget Hearing Notice		9		Nov 1, 2024 Total Assessed Valuation	125,735,982
RNR Hearing Notice		10			
Neighborhood Revitalization Rebate		11			

Revenue Neutral Rate	4.675
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
Doniphan County		0	
0		0	
0		0	
0		0	
0		0	
0		0	
0		0	
0		0	
		Total of all counties:	-

Assisted by:
Peggy Franken, County Clerk
785-985-3513
Address:
PO Box 278
Troy, KS 66087

Email:
clerk@dpcountyks.com

Attest: Sept 5, 2024

Peggy Franken
County Clerk

Gregory M. Bevis
Don Flynn
Monty Watkins
Melanie Dawes
Dr Greg Foley
Ryker Reiter
Governing Body

Library District No.1
Doniphan 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	482,461	37,981	857	5,525	2,173	534
Debt Service	0	0	0	0	0	0
Employee Benefits	106,130	8,355	188	1,215	478	118
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	588,591	46,336	1,045	6,740	2,651	652

County Treas Motor Vehicle Estimate 46,336

County Treas Recreational Vehicle Estimate 1,045

County Treas 16/20M Vehicle Estimate 6,740

County Treas Commercial Vehicle Tax Estimate 2,651

County Treas Watercraft Tax Estimate 652

MVT Factor 0.07872

RVT Factor 0.00178

16/20M Factor 0.01145

Comm Veh Factor 0.00450

Watercraft Factor 0.00111

2025

Library District No.1
Doniphan 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
General	Capital Improvement	30,000	30,000	15,000	12-1258
General (Stifel)	Capital Improvement		10,000	10,000	12-1258
	Totals	30000	40000	25000	
	Adjustments*				
	Adjusted Totals	30000	40000	25000	

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

Library District No.1
Doniphan 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 No.1
Doniphan 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 year.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$482,461	$521,549
Delinquent Tax	$3,118	$0
Motor Vehicle Tax	$32,559	$37,981
16/20M Vehicle Tax	$5,102	$5,525
	$0	$0
TOTAL TAXES	$523,240	$565,055
Difference in Total Taxes:	$41,815	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	##########	##########
Did Assessed Valuation Decrease?	Yes	
Levy Rate	3.799	4.151
Difference in Levy Rate:	0.352	
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.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	28,799	38,829	10,810
Receipts:			
Ad Valorem Tax	498,463	482,461	xxxxxxxxxxxxxxxxx
Delinquent Tax	6,522	3,118	
Motor Vehicle Tax	31,323	32,559	37,981
Recreational Vehicle Tax	678	720	857
16/20M Vehicle Tax	4,725	5,102	5,525
Commercial Vehicle Tax	1,789	1,991	2,173
Watercraft Tax		366	534
Payment in Lieu of Tax			
Donations/Trusts	12,900	12,000	12,000
Grants	44,113	15,000	15,000
State Aid			
Fees		3,000	3,000
Reimbursements/Rent	12,333	7,200	4,500
Stifel (Euler)	150,644	10,000	10,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	2,585	2,386	2,300
Neighborhood Revitalization Rebate	-13,738	-14,804	-16,229
Miscellaneous		5,505	
Does misc. exceed 10% of Total Receipts			
Total Receipts	**752,337**	**566,604**	**77,641**
Resources Available:	**781,136**	**605,433**	**88,451**
Expenditures:			
Capital Improvements	118,865	5,000	5,000
Commodities	35,934	40,000	40,000
Materials	85,158	71,803	78,000
Operating Expenses	96,427	97,820	97,000
Personnel	309,439	325,000	350,000
Technology	16,783	15,000	15,000
Capital Improvement Transfer	30,000	30,000	15,000
Continuing Ed	4,538		
Stifel (Euler) Transfer to Capital Imp		10,000	10,000
Cash Reserve (2025 column)			
Miscellaneous	45,163		
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**742,307**	**594,623**	**610,000**
Unencumbered Cash Balance Dec 31	38,829	10,810	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	573,360	609,623	610,000
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	610,000
		Tax Required	521,549
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	521,549

CPA Summary

Qualifies for

Library District No.1 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Rent in Lieu of Tax			
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:			
Health Insurance			
FICA			
Retirement			
Unemployment			
Other			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 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 2024 Ad Valorem Tax	0

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	1,311	986
Receipts:			
Ad Valorem Tax	83,487	106,130	xxxxxxxxxxxxxxxx
Delinquent Tax	1,141		
Motor Vehicle Tax	6,542		8,355
Recreational Vehicle Tax	142		188
16/20M Vehicle Tax	845		1,215
Commercial Vehicle Tax	375		478
Watercraft Tax			118
Rent In Lieu of Tax	1		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,301	-3,105	-3,570
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**90,232**	**103,025**	**6,784**
Resources Available:	**90,232**	**104,336**	**7,770**
Expenditures:			
Health Insurance	57,641	75,000	85,000
FICA	19,303	25,000	25,000
Retirement	2,527	3,000	3,000
Unemployment	230	350	350
Other	9,220		
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**88,921**	**103,350**	**113,350**
Unencumbered Cash Balance Dec 31	1,311	986	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	96,045	103,350	113,350
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	113,350
		Tax Required	105,580
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	105,580

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	37,399	19,151	9,151
Receipts:			
Transfer from General	30,000	30,000	15,000
Stifel (Euler)		10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**30,000**	**40,000**	**25,000**
Resources Available:	**67,399**	**59,151**	**34,151**
Expenditures:			
Furnishings	14,640		
Building Repair	33,608	50,000	34,000
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**48,248**	**50,000**	**34,000**
Unencumbered Cash Balance Dec 31	19,151	9,151	151
2023/2024/2025 Budget Authority Amount:	46,000	41,398	34,000
	See Tab A	**See Tab C**	

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 No.1

Doniphan County

will meet on September 4, 2024 at 7:00 P.M. at Troy Library Branch 105 N Main St Troy, KS 66087 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 Troy Library Branch 105 N Main St Troy KS 66087 and will be available at this hearing.

SUPPORTING COUNTIES

Doniphan 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	742,307	3.989	594,623	3.799	610,000	521,549	4.151
Debt Service							
Employee Benefits	88,921	0.668	103,350	0.826	113,350	105,580	0.840
Capital Improvement	48,248		50,000		34,000		
Totals	879,476	4.657	747,973	4.625	757,350	627,129	4.991
						Revenue Neutral Rate **	*4.675*
Less: Transfers	30,000		40,000		25,000		
Net Expenditures	849,476		707,973		732,350		
Total Tax Levied	588,591		588,591		xxxxxxxxxxxxxxx		
Assessed Valuation	126,432,180		127,009,991		125,648,280		

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*

Greg Bevis

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Library District No.1

will meet on at at for the purpose of hearing and

answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Doniphan County (home county)

Revenue Neutral Rate*	4.675	Proposed Tax Rate	4.991

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Library District No.1

2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	482,461	3.840	16,229
Debt Service			0
Employee Benefits	106,130	0.845	3,570
			0
			0
			0
TOTAL	588,591	4.684	19,799

2024 July 1 Valuation: 125,648,280

Valuation Factor: 125,648.280

Neighborhood Revitalization Subj to Rebate: 4,226,469

Neighborhood Revitalization factor: 4226.469

**This information comes from the 2025 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF LIBRARY DISTRICT NO. 1, HEREBY NOTIFIES THE DONIPHAN COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

x Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 4.991. The date of our hearing is September 4, 2024 at 7:00 PM and will be held at Troy Library Branch 105 N Main St. Troy, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 3, 2024.

(Seal)

Gregory M. Lewis
Clerk or Officer of Governing Body

Roll Call Vote

A Roll Call Vote of the Library District No. 1 To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 4, 2024
Resolution No. 2024-01

Governing Body Member	Yes	No	No Vote
Gregory M. Bevis	X		
Dan Lyman	X		
Melanie Davis	X		
Tiffany C Foley	X		
Ruth Reuter	X		
Morris Watkins			X
Kerry Braithwait			X
TOTAL			

Certified: Reuter

Resolution No. 2024-01

A RESOLUTION OF THE LIBRARY DISTRICT NO. 1, TROY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Library District No. 1 was calculated as 4.675 mills by the Doniphan County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Library District No. 1 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 4, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Library District No. 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 LIBRARY DISTRICT NO. 1:

The Library District No. 1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 4.675 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 4 day of September (month and year) and SIGNED by the Governing Body.

Gregory M. Bever

Attested:

(First published in the Kansas Chief August 15, 2024)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Library District No.1

Doniphan County

will meet on September 4, 2024 at 7:00 P.M. at Troy Library Branch 105 N Main St Troy, KS 66087 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 Troy Library Branch 105 N Main St Troy KS 66087 and will be available at this hearing.

SUPPORTING COUNTIES

Doniphan County (home county)

BUDGET SUMMARY

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	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	742,307	3.989	594,623	3.799	610,000	521,549	4.151
Debt Service							
Employee Benefits	88,921	0.668	103,350	0.826	113,350	105,580	0.840
Capital Improvement	48,248		50,000		34,000		
Totals	879,476	4.657	747,973	4.625	757,350	627,129	4.991
						Revenue Neutral Rate **	4.675
Less: Transfers	30,000		40,000		25,000		
Net Expenditures	849,476		707,973		732,350		
Total Tax Levied	588,591		588,591		xxxxxxxxxxxx		
Assessed Valuation	126,432,180		127,009,991		125,648,280		

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

Greg Bevis

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, DONIPHAN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Kansas Chief* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Doniphan County, Kansas, with a general paid circulation on a yearly basis in Doniphan County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is weekly published at least weekly 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 Wathena, Kansas, in said County as periodicals postage paid.

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 as aforesaid on the 15 day of August, 2024, with subsequent publications being made on the following dates:

_____, 20__

_____, 20__

_____, 20__

Publisher

Subscribed and sworn to before me this 15th day of August, 2024.

Dwight D. Foley

Notary Public

My commission expires 1-24-26

Printer's fee/ Affidavit fee $_____

DWIGHT D. FOLEY
Notary Public - State of Kansas
My Appt. Exp: 1-24-26