Special District
Library

2025

CERTIFICATE

To the Clerk of Linn County, State of Kansas
We, the undersigned, officers of
Library District #5-Pleasanton
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	209,412	166,499	8.226 #VALUE!
Debt Service	10-113				
Employee Benefits	12-16,102				
Capital Improvement		7	10,000		
Totals		xxxx	219,412	166,499	8.226 #VALUE!
Budget Hearing Notice		8		County Clerk's Use Only	
Combined Rate and Budget Hearing Notice				Nov 1, 2024 Total Assessed Valuation	20,241,887
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	8.227
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

Assisted by:
David L. Lamb
County Clerk
Address:
PO Box 350
Mound City, KS 66056

Email:
dlamb@linncountyks.com

Attest: 11-30, 2024
County Clerk

SEAL

Governing Body

Special District
Library

2025

CERTIFICATE

To the Clerk of Linn County, State of Kansas
We, the undersigned, officers of
Library District #5-Pleasanton
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	209,412	166,499	8.226 ~~#VALUE!~~
Debt Service	10-113				
Employee Benefits	12-16,102				
Capital Improvement		7	10,000		
Totals		xxxx	219,412	166,499	8.226 ~~#VALUE!~~
Budget Hearing Notice		8		County Clerk's Use Only	
Combined Rate and Budget Hearing Notice				Nov 1, 2024 Total Assessed Valuation	20,241,887
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	8.227
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

Assisted by:
David L. Lamb
County Clerk
Address:
PO Box 350
Mound City, KS 66056

Email:
dlamb@linncountyks.com

Attest: 11-30, 2024
County Clerk

SEAL

Governing Body

Special District
Library

2025

CERTIFICATE

To the Clerk of Linn County, State of Kansas
We, the undersigned, officers of
Library District #5-Pleasanton
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			
of Indebt. & Lease/Purchase		4			
Computation to Determine State Library Grant		5			
Fund	**K.S.A.**				
General	75-2551	6	209,412	166,499	#DIV/0!
Debt Service	10-113				
Employee Benefits	12-16,102				
Capital Improvement		7	10,000		
Totals		x	219,412	166,499	#DIV/0!
Budget Hearing Notice		8		County Clerk's Use Only	
Combined Rate and Budget Hearing Notice				Nov 1, 2024 Total Assessed Valuation	
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	8.227
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

Assisted by:
David L. Lamb
County Clerk
Address:
PO Box 350
Mound City, KS 66056

Email:
dlamb@linncountyks.com

Attest: _____, 2024

_____
County Clerk

_____ _____
_____ _____
_____ _____
_____ _____
_____ _____
_____ _____
Governing Body

CPA Summary

Library District #5-Pleasanton
Linn 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	166,504	13,020	366	734	178	137
Debt Service		0	0	0	0	0
Employee Benefits		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
Total	166,504	13,020	366	734	178	137

County Treas Motor Vehicle Estimate 13,020

County Treas Recreational Vehicle Estimate 366

County Treas 16/20M Vehicle Estimate 734

County Treas Commercial Vehicle Tax Estimate 178

County Treas Watercraft Tax Estimate 137

MVT Factor 0.07819

RVT Factor 0.00220

16/20M Factor 0.00441

Comm Veh Factor 0.00107

Watercraft Factor 0.00082

2025

Library District #5-Pleasanton
Linn 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 Improvements		24,860		12-1258
	Totals	-	24,860	-	
	Adjustments*				
	Adjusted Totals	-	24,860	-	

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

Library District #5-Pleasanton
Linn 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 #5-Pleasanton
Linn 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	$166,504	$166,499
Delinquent Tax	$5,820	$100
Motor Vehicle Tax	$14,788	$13,020
16/20M Vehicle Tax	$637	$734
	$0	$0
TOTAL TAXES	$187,749	$180,352
Difference in Total Taxes:	($7,397)	
Qualify for grant: Not Qualify		

Second test:

Assessed Valuation	$18,444,274	$20,236,878
Did Assessed Valuation Decrease?	No	
Levy Rate	9.027	8.227
Difference in Levy Rate:	(0.800)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Not Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

Proposed Budget Year – Possible Loss of Library State Aid

Welcome. You have been directed to this section because the amount of revenue from qualifying sources in your 2025 library fund is not equal to or greater than the amount from the same sources in 2024.

In municipalities supporting a library the municipality must budget as much or more for the budget year as received in the current year for its library to be eligible for a state grant-in-aid through the State Library of Kansas.

Is this a violation?

No. However, it may cost the library valuable supplemental state—and in some cases, regional—revenue.

Why did this happen?

To answer this question, review K.S.A. 75-2556 *et seq.* to see how it applies to your library fund. No public library is eligible for a grant-in-aid if the total amount of current year ad valorem property tax, delinquent tax, and MV, recreational vehicle, and 16/20M tax is less than the total amount produced from such sources for the previous year.

The statute only includes the library fund. If a separate library employee fund exists, it is not included in the calculation.

Note also that although you are eligible to expend carryover from the previous year, the statute does not include carryover and it is not considered for determination of eligibility.

Who determines eligibility?

K.S.A. 75-2556 *et seq.* makes the State Library of Kansas responsible for determining eligibility and distribution of library grants-in-aid.

Can this issue be corrected at this time?

If the 2025 municipal budget has not been published and has not been submitted to the County Clerk the library fund can be fixed before the submission of the budget to the County Clerk.

What should I do?

First, review the budget summary page to ensure that the ad valorem tax mill rate for Proposed Budget Year 2025 is equal to or greater than that for Current Year Estimate 2024.

If the mill rate is lower, check to see if the lesser amount is due to a decline in the assessed valuation. K.S.A. 75-2556(c) says that if the assessed valuation decreases the library will remain eligible as long as the ad valorem tax mill rate has not been reduced below the mill rate imposed for such purpose for the previous (2024) year.

Next, look to see if delinquent tax for 2025 is budgeted. Often this line is budgeted at $0 or left blank. If an amount is budgeted for the Proposed Budget Year it may improve the total to help the library's eligibility as well as provide the library with authority under the cash basis law to spend any delinquent taxes it receives.

Further options

The State Library can continue eligibility if after evaluation of all circumstances it is determined that the maintenance of local tax support for the operations of the library is being met.

These circumstances might include authorized transfer from the other funds, additional tax funds spent for support of the library that do not appear in the library fund, or special circumstances in this budget year. The State Library requires a letter of certification from the municipality to continue eligibility. For more information contact the State Library of Kansas at 785.296.3296, or e-mail: Alice.Smith@ks.gov.

Library District #5-Pleasanton 2025
Linn County
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	163,217	149,787	17,547
Receipts:			
Ad Valorem Tax	158,407	166,504	x
Delinquent Tax	9,083	5,820	100
Motor Vehicle Tax	15,623	14,788	13,020
Recreational Vehicle Tax	437	374	366
16/20M Vehicle Tax		637	734
Commercial Vehicle Tax		339	178
Watercraft Tax		107	137
In Lieu of Taxes		1,121	339
Petty Cash	2,124	3,000	3,000
SEKLS Allocation	5,704	5,600	5,600
State Grants in Aid	540	540	540
SEK Other Grants	7,014	4,200	4,200
Grants, donations, fund raisers	300	400	400
Craw-Kan Rebate	250	250	250
KS Notable Books	176	250	250
Interest on Idle Funds			
Summer Reading Donations	1,000		
Other Grants			
E-Rate Discount	768	700	700
Craw-Kan Capital Credit			
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,388	845	845
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**202,816**	**205,475**	**30,657**
Resources Available:	**366,033**	**355,262**	**48,204**
Expenditures:			
Wages & Benefits	105,290	133,097	115,052
Tax accountant	1,428	2,200	2,200
Taxes	26,154	40,000	30,000
Adult Books	2,485	2,460	2,639
Adult Supplies & Programs	1,746	3,500	570
Adult Education		3,500	570
Teen Activities & Programs		3,500	570
Damaged, unreturned books	50	120	120
Children's Books	1,722	2,860	1,860
Magazines			

DVDs	1,176	1,200	1,200
eBooks	100		
Computer Products	332	900	900
Computer Support / Automation	800		
Audio	1,001	1,020	1,020
Marketing	1,265	900	900
Children's Supplies		5,000	1,740
Maker Space Support		570	570
Literacy Support		570	570
Courier Fee	3,850	4,000	4,000
Postage	211	360	360
Office & Cleaning Supplies	2,731	1,992	1,992
Accessibility (physical/digital)		570	570
Legal Counsel		570	570
Insurance	8,440	15,000	11,000
Mileage / Meals / Continuing Education	1,595	2,400	4,900
Remodeling / Contract Labor	15,375	30,400	5,400
Maintenance / Repair	26,458	29,500	4,500
Utilities (Phone, Water, Electric)	8,746	12,000	9,249
eRate filing fee	100	250	250
Computer Replacement	4,315	7,000	5,000
Transfer to Capital Improvement Fund		24,860	
Friends & Foundation		570	570
Strategic Planning Committee	452	2,000	570
Cash Reserve (2025 column)			
Miscellaneous	426	4,846	
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**216,246**	**337,715**	**209,412**
Unencumbered Cash Balance Dec 31	149,787	17,547	x
2023/2024/2025 Budget Authority Amount:	297,229	337,715	209,412
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	209,412
		Tax Required	161,208
	Delinquent Comp Rate:	3.3%	5,291
		Amount of 2024 Ad Valorem Tax	166,499

CPA Summary

Library District #5-Pleasanton 2025
Linn County
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	30,024	19,140	10,000
Receipts:			
Transfer from General Fund		24,860	
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**24,860**	**0**
Resources Available:	**30,024**	**44,000**	**10,000**
Expenditures:			
Capital Improvements	10,884	34,000	10,000
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**10,884**	**34,000**	**10,000**
Unencumbered Cash Balance Dec 31	19,140	10,000	0
2023/2024/2025 Budget Authority Amount:	72,274	34,884	10,000

CPA Summary

2025

NOTICE OF BUDGET HEARING

The governing body of

Library District #5-Pleasanton

Linn County

will meet on July 24, 2024 at 5:15 PM at Library Dist. #5, Pleasanton, KS 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 Library Dist. #5, Pleasanton, KS and will be available at this hearing.

SUPPORTING COUNTIES

Linn 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	of 2024 Ad Valo	Proposed Estimated Tax Rate*
General	216,246	10.113	337,715	9.027	209,412	166,499	8.227
Capital Improvement	10,884		34,000		10,000		
Totals	227,130	10.113	371,715	9.027	219,412	166,499	8.227
						Revenue Neutral Rate **	*8.227*
Less: Transfers	0		24,860		0		
Net Expenditures	227,130		346,855		219,412		
Total Tax Levied	166,504		166,504		x		
Assessed Valuation	16,465,121		18,444,274		20,236,878		

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*

Tel-Lea Cox

Treasurer

PROOF OF PUBLICATION

State of Kansas, Linn County, ss.

JACQUELYN I. TAYLOR

of lawful age, being duly sworn upon oath states that Jacquelyn I. Taylor is the PUBLISHER **of the Linn County News, Pleasanton, Kansas;**

That said newspaper has been published at least weekly fifty (50) times a year and has been so published for at least one year prior to the first publication of the attached notice;

That said paper was entered as second class mail matter at the post office of its publication; That said paper has a general circulation on a weekly, or monthly, or yearly basis in LINN County, Kansas, and is not a trade, religious or fraternal publication and has been printed and published in LINN County, Kansas;

The attached was published on the following dates in a regular issue of said newspaper:

1st publication was made on the 10th day of July, 2024
2nd publication was made on the day of
3rd publication was made on the day of
4th publication was made on the day of

Publication Fee $53.63
Total Publication Fee $53.63

Witness my hand this 10th day of July, 2024

Subscribed and sworn to before me this day 10 of July, 2024

Meredith Johnson
(Notary Public)

MEREDITH JOHNSON
NOTARY PUBLIC
STATE OF KANSAS
My App. Exp. 8/1/27

Library District #5 Budget Hearing

Published in the *Linn County News* July 10, 2024 (28-1tc)

State:0025 Kansas
Special District

NOTICE OF BUDGET HEARING
The governing body of
Library District #5-Pleasanton
Linn County
will meet on July 24, 2024 at 5:15 PM at Library Dist. #5, Pleasanton, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.
Detailed budget information is available at Library Dist. #5, Pleasanton, KS and will be available at this hearing.

SUPPORTING COUNTIES
Linn 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	216,246	10.113	337,715	9.025	209,412	166,695	8.237
Capital Improvement	10,884		34,000		10,000		
Totals	227,130	10.113	371,715	9.025	219,412	166,695	8.237
					Revenue Neutral Rate **		8.237
Less: Transfers	0		24,866		0		
Net Expenditures	227,130		346,849		219,412		
Total Tax Levied	166,704		166,704		XXXXXXXXXXXXXXXXX		
Assessed Valuation	16,465,127		18,444,725		20,236,873		

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

Tel-Lea Cox
Treasurer

Page No. 8

PROOF OF PUBLICATION

State of Kansas, Linn County, ss.

JACQUELYN I. TAYLOR

of lawful age, being duly sworn upon oath states that Jacquelyn I. Taylor is the PUBLISHER

of the Linn County News, Pleasanton, Kansas;

That said newspaper has been published at least weekly fifty (50) times a year and has been so published for at least one year prior to the first publication of the attached notice;

That said paper was entered as second class mail matter at the post office of its publication; That said paper has a general circulation on a weekly, or monthly, or yearly basis in LINN County, Kansas, and is not a trade, religious or fraternal publication and has been printed and published in LINN County, Kansas;

The attached was published on the following dates in a regular issue of said newspaper:

1st publication was made on the 10th day of July, 2024

2nd publication was made on the ..... day of .....

3rd publication was made on the ..... day of .....

4th publication was made on the ..... day of .....

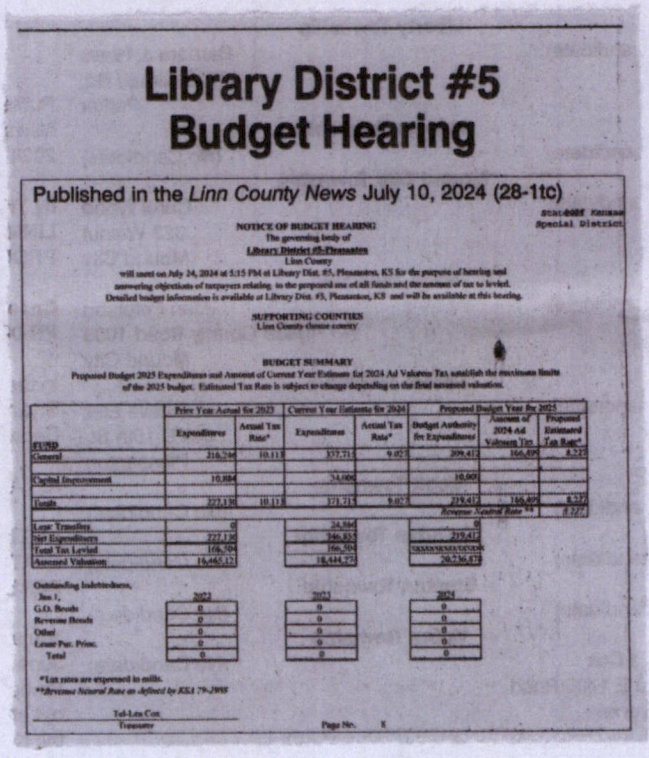
Publication Fee $53.63

Total Publication Fee $53.63

Witness my hand this 10th day of July, 2024

Subscribed and sworn to before me this day 10th of July, 2024

Meredith Johnson
(Notary Public)



Library District #5 Budget Hearing

Published in the *Linn County News* July 10, 2024 (28-1tc)

State of Kansas
Special District

NOTICE OF BUDGET HEARING
The governing body of
Library District #5-Pleasanton
Linn County
will meet on July 24, 2024 at 5:15 PM at Library Dist. #5, Pleasanton, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.
Detailed budget information is available at Library Dist. #5, Pleasanton, KS and will be available at this hearing.

SUPPORTING COUNTIES
Linn 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	216,746	10.113	337,711	9.027	309,412	166,409	8.727
Capital Improvement	10,884		34,000		10,000		
Totals	227,130	10.113	371,711	9.027	319,412	166,409	8.727
					Revenue Neutral Rate **		8.727
Less: Transfers	0		34,884		0		
Net Expenditures	227,130		346,855		319,412		
Total Tax Levied	166,504		166,504		XXXXXXXXXXXXXXXX		
Assessed Valuation	16,465,121		18,444,775		20,736,875		

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

*Lin rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988

Tel-Lex Cox
Treasurer

Page No. 1

NOTARY PUBLIC
STATE OF KANSAS

MEREDITH JOHNSON
NOTARY PUBLIC
STATE OF KANSAS
My App. Exp. 8/1/27