Special District
Library

2026

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 2025 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 2025 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 Gi		5			
Fund	**K.S.A.**				
General	75-2551	6	603,200	526,484	4.231
Debt Service	10-113	7			
Employee Benefits	12-16,102	7	120,925	100,625	.809
Capital Improvement		8	25,000		
		8			
Totals		xxxx	749,125	627,109	5.040
Budget Hearing Notice				County Clerk's Use Only	
Combined Rate and Budget Hearing Notice		9		Nov 1, 2025 Total Assessed Valuation	124,422,731
RNR Hearing Notice		10			
Neighborhood Revitalization Rebate		11			

Revenue Neutral Rate	5.040
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

County Clerk's Use Only - November 1, 2025 - 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
120 E Chestnut St
Troy, KS 66087
Email:
clerk@dpcountyks.com

Attest: September 3, 2025

Peggy Franken
County Clerk

Gregory M. Bowers
Maria Walsh
Daniel Clymer
Edward Daft
Effie C Foley
Kerry Weathers
Ruth Reiter
Governing Body

Library District No. 1
Doniphan 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	521,549	37,101	744	7,049	1,947	537
Debt Service	0	0	0	0	0	0
Employee Benefits	105,580	7,511	151	1,427	394	109
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	627,129	44,612	895	8,476	2,341	646

County Treas Motor Vehicle Estimate 44,612

County Treas Recreational Vehicle Estimate 895

County Treas 16/20M Vehicle Estimate 8,476

County Treas Commercial Vehicle Tax Estimate 2,341

County Treas Watercraft Tax Estimate 646

MVT Factor 0.07114

RVT Factor 0.00143

16/20M Factor 0.01352

Comm Veh Factor 0.00373

Watercraft Factor 0.00103

2026

Library District No. 1
Doniphan 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
General	Capital Improvement	15,000	9,700	10,000	12-1258
General (Stifel)	Capital Improvement				12-1258
	Totals	15000	9700	10000	
	Adjustments*				
	Adjusted Totals	15000	9700	10000	

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

Library District No. 1
Doniphan County

2026

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.

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

Budgeted Year: 2026

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 2025	Proposed Year 2026
Ad Valorem Tax	$521,549	$526,484
Delinquent Tax	$1,000	$0
Motor Vehicle Tax	$37,981	$37,101
16/20M Vehicle Tax	$5,525	$7,049
	$0	$0
TOTAL TAXES	$566,055	$570,634
Difference in Total Taxes:	$4,579	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	##########	##########
Did Assessed Valuation Decrease?	Yes	
Levy Rate	4.148	4.231
Difference in Levy Rate:	0.083	
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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	39,050	34,066	31,400
Receipts:			
Ad Valorem Tax	474,290	521,549	xxxxxxxxxxxxxxxx
Delinquent Tax	8,254	1,000	
Motor Vehicle Tax	34,511	37,981	37,101
Recreational Vehicle Tax	735	857	744
16/20M Vehicle Tax	5,723	5,525	7,049
Commercial Vehicle Tax	1,847	2,173	1,947
Watercraft Tax		534	537
Donations/Trusts	9,954	7,245	7,200
Grants	6,479	4,833	4,500
State Aid		3,420	
Fees	2,199	1,500	1,100
Reimbursement (Rent)	5,916	4,036	3,600
Stifel (Euler)		1,310	
Treasury Index	3,512		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	3,372	900	900
Neighborhood Revitalization Rebate	-14,766	-16,229	-19,362
Miscellaneous	50,036		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**592,062**	**576,634**	**45,316**
Resources Available:	**631,112**	**610,700**	**76,716**
Expenditures:			
Capital Improvements	19,349	5,000	5,000
Commodities	32,812	40,000	40,000
Materials	64,281	73,200	73,200
Operating Expenses	116,213	110,400	115,000
Personnel	323,155	331,000	350,000
Technology	26,236	10,000	10,000
Capital Improvement Transfer	15,000	9,700	10,000
Transfer to Stifel Account (Reimb)			
Employee Benefit Balance			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**597,046**	**579,300**	**603,200**
Unencumbered Cash Balance Dec 31	34,066	31,400	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	609,623	610,000	603,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	603,200
		Tax Required	526,484
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	526,484

Qualifies for

CPA Summary

Library District No. 1 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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
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 Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditu			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 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 2025 Ad Valorem Tax	0

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,979	2,547	7,500
Receipts:			
Ad Valorem Tax	103,095	105,580	xxxxxxxxxxxxxxxx
Delinquent Tax	1,399	500	
Motor Vehicle Tax	5,819	8,355	7,511
Recreational Vehicle Tax	125	188	151
16/20M Vehicle Tax	1,201	1,215	1,427
Commercial Vehicle Tax	310	478	394
Watercraft Tax		118	109
General		7,500	7,127
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,210	-3,570	-3,919
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**108,739**	**120,364**	**12,800**
Resources Available:	**113,718**	**122,911**	**20,300**
Expenditures:			
Health Insurance	82,978	86,052	90,000
FICA	24,721	25,322	26,775
Retirement	3,136	3,687	3,800
Unemployment	336	350	350
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditu			
Total Expenditures	**111,171**	**115,411**	**120,925**
Unencumbered Cash Balance Dec 31	2,547	7,500	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	103,350	113,350	120,925
		Non-Appropriated Balance	
See Tab A **See Tab C**		Total Expenditure/Non-Appr Balance	120,925
		Tax Required	100,625
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	100,625

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		15,000	15,000
Receipts:			
Transfer from General	15,000	9,700	10,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**15,000**	**9,700**	**10,000**
Resources Available:	**15,000**	**24,700**	**25,000**
Expenditures:			
Furnishings			
Building Repair		9,700	25,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**9,700**	**25,000**
Unencumbered Cash Balance Dec 31	15,000	15,000	0
2024/2025/2026 Budget Authority Amount	41,398	34,000	25,000

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 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 3, 2025 at 7:00 PM at 105 N Main St 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 Library District No.1 Main Branch Troy, KS and will be available at this hearing.

SUPPORTING COUNTIES

Doniphan County (home county)

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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 for 2024		Current Year Estimate for 2025		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	597,046	3.799	579,300	4.148	603,200	526,484	4.231
Debt Service							
Employee Benefits	111,171	0.826	115,411	0.840	120,925	100,625	0.809
Capital Improvement			9,700		25,000		
Totals	708,217	4.625	704,411	4.988	749,125	627,109	5.040
						Revenue Neutral Rate **	*5.040*
Less: Transfers	15,000		9,700		10,000		
Net Expenditures	693,217		694,711		739,125		
Total Tax Levied	588,591		627,129		xxxxxxxxxxxx		
Assessed Valuation	127,009,991		125,735,982		124,441,274		

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*

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*	5.040	Proposed Tax Rate	5.040

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by KSA 79-2988

Library District No. 1

2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	521,549	4.191	19,362
Debt Service			0
Employee Benefits	105,580	0.848	3,919
			0
			0
			0
TOTAL	627,129	5.040	23,281

2025 July 1 Valuation: 124,441,274

Valuation Factor: 124,441.274

Neighborhood Revitalization Subj to Rebate: 4,619,663

Neighborhood Revitalization factor: 4619.663

**This information comes from the 2026 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;

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be _____ held at _____ address in _____, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

X No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on 7/1, 2025.

(Seal)

Gregory M. Ewing
Clerk or Officer of Governing Body

(First published in the Kansas Chief August 14, 2025).

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 3, 2025 at 7:00 PM at 105 N Main St 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 Library District No.1 Main Branch Troy, KS and will be available at this hearing.

SUPPORTING COUNTIES
Doniphan County (home county)

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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 for 2024		Current Year Estimate for 2025		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	597,046	3.799	579,300	4.148	603,200	526,484	4.231
Debt Service							
Employee Benefits	111,171	0.826	115,411	0.840	120,925	100,625	0.809
Capital Improvement			9,700		25,000		
Totals	708,217	4.625	704,411	4.988	749,125	627,109	5.040
					Revenue Neutral Rate **		5.040
Less: Transfers	15,000		9,700		10,000		
Net Expenditures	693,217		694,711		739,125		
Total Tax Levied	588,391		627,129		xxxxxxxxxxxx		
Assessed Valuation	127,009,991		125,735,982		124,441,274		

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*

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 14 day of AUGUST, 2025, with subsequent publications being made on the following dates:

_____, 20___

_____, 20___

_____, 20___

Dana D. Foley
Publisher

Subscribed and sworn to before me this 14 day of AUGUST, 2025.

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