Special District
Library

2026

CERTIFICATE

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
Library District #1, County of Jefferson, State of Kansas
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
: Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the Budget.

Table of Contents:		Page No.	Adopted Budget: Budget Authority for	Amount of 2025 Ad	Final Tax Rate (County Clerk's Use	
Allocation of MVT, RVT, 16/2		2				
Schedule of Transfers		3				
Statement of Indebt. & Lease/P		4				
Computation to Determine Stat		5				
Fund	K.S.A.					
General	75-2551	6	490,655	376,212	#VALUE!	5.634
Debt Service	10-113					
Employee Benefits	12-16,102		40,892	37,130	#VALUE!	0.556
						6.190
Totals		xxxxxxxx	531,547	413,342	#VALUE!	
Budget Hearing Notice				County Clerk's Use Only		
Combined Rate and Budget He				2025 Total	66,769,910	
RNR Hearing Notice						
Neighborhood Revitalization R						

	5.819
:et require a resolution to exceed the Revenue Neutral Rate?	YES

County Clerk's Use Only - November 1, 2025 - Final Assessed Valuatio			
County	inal Valuatio	County	Final Valuation
Jefferson 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: Sept. 19 2025

County Clerk

Governing Body

CPA Summary

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	357,353	39,282	919	769	2,128	0
Debt Service	0	0	0	0	0	0
Employee Benefits	31,197	3,429	80	67	186	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	388,550	42,711	999	836	2,314	0

County Treas Motor Vehicle Estimate 42,711

County Treas Recreational Vehicle Estimate 999

County Treas 16/20M Vehicle Estimate 836

County Treas Commercial Vehicle Tax Estimate 2,314

County Treas Watercraft Tax Estimate 0

MVT Factor 0.10992

RVT Factor 0.00257

16/20M Factor 0.00215

Comm Veh Fact 0.00596

Watercraft Fact 0.00000

Library District #1, County of Jefferson, State of Kansas
Jefferson 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 Fund	Capital Improvement	15,000	15,000	15,000	K.S.A. 12-1258
	Totals	15000	15000	15000	
	Adjustments*				
	Adjusted Totals	15000	15000	15000	

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

Jefferson County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding #REF!	Date Due		Amount Due #REF!		Amount Due #REF!	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
None										
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 #REF!	Payments Due #REF!	Payments Due #REF!
			Total	**0**	**0**	**0**	**0**

[redacted]

Library District #1, County of Jefferson, State of Kansas 2026
Jefferson County
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	57,270	84,952	70,845
Receipts:			
Ad Valorem Tax	349,323	357,353	xxxxxxxxxxxxxx
Delinquent Tax	5,924		
Motor Vehicle Tax	45,047	40,843	39,282
Recreational Vehicle Tax	1,070	1,195	919
16/20M Vehicle Tax	789	912	769
Commercial Vehicle Tax	2,400	2,123	2,128
Watercraft Tax			0
Book Reimbursement	417		
E-Rate		1,500	
Grants	3,380	500	500
State of Kansas	1,243	1,200	
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Recei			
Total Receipts	**409,593**	**405,626**	**43,598**
Resources Available:	**466,863**	**490,578**	**114,443**
Expenditures:			
Library Operations	366,911	404,733	475,655
Transfer to Capital Improvement	15,000	15,000	15,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expendit			
Total Expenditures	**381,911**	**419,733**	**490,655**
Unencumbered Cash Balance Dec 31	84,952	70,845	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Am	449,733	449,733	490,655
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	490,655
		Tax Required	376,212
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	376,212

CPA Summary

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	xxxxxxxxxxxxxxx
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 Receip			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expend			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amo	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	8,447	2,470	0
Receipts:			
Ad Valorem Tax	11,058	31,197	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	3,496	1,206	3,429
Recreational Vehicle Tax	102	28	80
16/20M Vehicle Tax	78	27	67
Commercial Vehicle Tax	182	66	186
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receip			
Total Receipts	**14,916**	**32,524**	**3,762**
Resources Available:	**23,363**	**34,994**	**3,762**
Expenditures			
Employee Benefits	20,893	34,994	40,892
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expend			
Total Expenditures	**20,893**	**34,994**	**40,892**
Unencumbered Cash Balance Dec 31	2,470	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amo	34,994	34,994	40,892
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	40,892
		Tax Required	37,130
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	37,130

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Library District #1, County of Jefferson, State of Kansas

Jefferson County

will meet on September 15, 2025* at 6:00 P. M. at Meriden-Ozawkie Public Library for the purpose of hearing and swering objections of taxpayers relating to the proposed use of all funds, the amount of tax to be levied and the revenue neutral rat Detailed budget information is available at Meriden-Ozawkie Public Library and will be available at this hearing.

SUPPORTING COUNTIES

Jefferson 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 202		Current Year Estimate for 202		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for	Amount of 2025 Ad	Proposed Estimated
General	381,911	6.087	419,733	5.694	490,655	376,212	5.635
Debt Service							
Employee Benefits	20,893	0.189	34,994	0.497	40,892	37,130	0.556
Totals	402,804	6.276	454,727	6.191	531,547	413,342	6.191
					*Revenue Neutral Rate ** *		*5.819*
Less: Transfers	15,000		15,000		15,000		
Net Expenditures	387,804		439,727		516,547		
Total Tax Levied	306,228		388,550		xxxxxxxxxxx		
Assessed Valuation	58,342,992		62,758,521		66,764,995		

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*

Nanette Johnson
Board Treasurer

PUBLIC NOTICE

(Published in The Valley Falls Vindicator August 28 and September 4, 2025)2t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Library District #1, County of Jefferson, State of Kansas

Jefferson County

will meet on September 15, 2025 at 6:00 P. M. at Meriden-Ozawkie Public 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 Meriden-Ozawkie Public Library and will be available at this hearing.

SUPPORTING COUNTIES

Jefferson 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	Proposed Estimated Tax
General	381,911	6.087	419,733	5.694	490,655	376,212	5.635
Debt Service							
Employee Benefits	20,893	0.189	34,994	0.497	40,892	37,130	0.556
Totals	402,804	6.276	454,727	6.191	531,547	413,342	6.191
						Revenue Neutral Rate **	*5.819*
Less: Transfers	15,000		15,000		15,000		
Net Expenditures	387,804		439,727		516,547		
Total Tax Levied	306,228		388,550		xxxxxxxxxxxxx		
Assessed Valuation	58,342,992		62,758,521		66,764,995		

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*

Nanette Johnson

Board Treasurer

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS }
} ss:
JEFFERSON COUNTY }

Holly Allen, being first duly sworn, deposes and says: That she is the business manager of *The Valley Falls Vindicator*, a weekly newspaper published in the State of Kansas, and published in and of general circulation in Jefferson County, Kansas, with a general paid circulation on a weekly, monthly, or yearly basis in Jefferson County, Kansas, and that said newspaper is not a trade, religious, or fraternal publication.

Said newspaper is a weekly published at least 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 Valley Falls, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for ~~one~~ two consecutive weeks, the first publication thereof being made as aforesaid on the 28th day of August, 2025 with subsequent publications being made on the following dates:

Sept. 4, 2025

, 20

, 20

, 20

Holly Allen

Subscribed and sworn to before me this 28th day of Aug. 2025

Rachel A. Woodman
Notary Public

My commission expires 5-28-29

$52.00

PUBLIC NOTICE

(Published in The Valley Falls Vindicator August 28 and September 4, 2025)21

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Library District #1, County of Jefferson, State of Kansas

Jefferson County

will meet on September 15, 2025 at 6:00 P. M. at Meiden Granville Public 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 revised budget year.

Detailed budget information is available at Meiden Granville Public Library and will be available at this hearing.

SUPPORTING COUNTIES

Jefferson County (levied county)

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Revenue for 2026 All Values Tax worksheet the maximum limit of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2024 Expenditures	Prior Year Actual for 2024 Actual Tax Rate*	Current Year Estimate for 2025 Expenditures	Current Year Estimate for 2025 Actual Tax Rate*	Proposed Budget Year for 2026 Budget Authority for Expenditures	Proposed Budget Year for 2026 Amount of 2025	Proposed Budget Year for 2026 Proposed Estimated Tax
General	111,911	4.081	419,727	3.894	460,853	376,212	3.615
Debt Service							
Employee Benefits	120,893	0.189	34,994	0.097	40,692	37,132	0.356
Totals	465,804	4.270	454,727	4.191	501,545	413,342	3.971
						*Revenue Neutral Rate**	3.819
Less: Transfers	15,000		15,000		15,000		
Net Expenditures	387,804		419,727		460,853		
Total Tax Levied	396,228		388,596				
Assessed Valuation	58,167,692		67,758,521		66,768,915		

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

Nanette Johnson

Title: District Treasurer

PAID
9-8-25

Resolution No. 2025-5

A RESOLUTION OF THE LIBRARY DISTRICT #1, COUNTY OF JEFFERSON, STATE OF KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE

WHEREAS, the Revenue Neutral Rate for the LIBRARY DISTRICT #1 was calculated as 5.819 mills by the JEFFERSON County Clerk; and

WHEREAS, the budget proposed by the Governing Body of 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 SEPTEMBER 15, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the 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 LIBRARY DISTRICT #1:

The LIBRARY DISTRICT #1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 5.819 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 15TH day of SEPTEMBER, 2025 and SIGNED by the Governing

Attested:

Roll Call Vote

A Roll Call Vote of the Library District #1, County of Jefferson, State of Kansas To Levy a Property Hearing to Exceed Revenue Neutral Rate held on September 15, 2025
Resolution Number 2025-05

Governing Body Member	Yes	No	No Vote
Nanette Johnson			X
Jennifer Lloyd	✓		
Kelly Martin	✓		
Kristina Orndorff	✓		
Heather Williams			X
Reagan Towne	✓		
TOTAL	4		

Certified: