

**CERTIFICATE**

To the Clerk of Douglas County, State of Kansas

We, the undersigned, officers of

**Northeast Kansas Library System**

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 2022; and  
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

			2022 Adopted Budget		
		Page No.	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
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<b>Fund</b>	<b>K.S.A.</b>				
General	75-2551	6	2,910,479	1,927,791	
Debt Service	10-113	7			
Employee Benefits	12-16,102	7	368,758	252,529	
Kansas Library Express Courier		8	754,000		
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<b>Totals</b>		xxxxxxx	4,033,237	2,180,320	
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County Clerk's use only for November 1,2021 - Final Assessed Valuation:			
County Name	Valuation	County Name	Valuation
Douglas County		Miami County	
Atchison County		Nemaha County	
Brown County		Osage County	
Doniphan County	0		
Franklin County	0		
Jackson County	0		
Jefferson County	0		
Leavenworth County	0		
Total Assessed Valuation	0		

Assisted by:

\_\_\_\_\_

\_\_\_\_\_  
Michael McDonald, Director

Address:

\_\_\_\_\_

\_\_\_\_\_  
Robert Miller, President

Email:

\_\_\_\_\_

\_\_\_\_\_  
Carolyn Little, Treasurer

Attest: \_\_\_\_\_, 2021

\_\_\_\_\_  
Ashley Creek, Secretary

\_\_\_\_\_

County Clerk

\_\_\_\_\_

Governing Body

Northeast Kansas Library System  
Douglas County

2022

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

2021 Budgeted Funds	Tax Levy Amount in 2021 Budget	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,870,083	160,613	3,944	10,066	7,686	1,898
Debt Service	0	0	0	0	0	0
Employee Benefits	305,622	26,248	644	1,645	1,256	310
	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Total</b>	<b>2,175,705</b>	<b>186,861</b>	<b>4,588</b>	<b>11,711</b>	<b>8,942</b>	<b>2,208</b>

County Treas Motor Vehicle Estimate 186,861

County Treas Recreational Vehicle Estimate 4,588

County Treas 16/20M Vehicle Estimate 11,711

County Treas Commercial Vehicle Tax Estimate 8,942

County Treas Watercraft Tax Estimate 2,208

MVT Factor 0.08589

RVT Factor 0.00211

16/20M Factor 0.00538

Comm Veh Facto 0.00411

Watercraft Factor 0.00101



Northeast Kansas Library System  
 Douglas County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
					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 Jan 1,2021	Payments Due 2021	Payments Due 2022
None							
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	716,905	428,285	626,041
Receipts:			
Ad Valorem Tax	1,798,629	1,870,083	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	24,449	26,298	20,000
Motor Vehicle Tax	180,222	186,541	160,613
Recreational Vehicle Tax	4,393	5,284	3,944
16/20M Vehicle Tax	8,739	8,929	10,066
Commercial Vehicle Tax	7,936	6,460	7,686
Watercraft Tax	1,244	1,314	1,898
Other	146	309	0
State Aid	50,840	50,840	50,840
Grants, Contracts & Sponsorships	2,558	17,000	0
E-Rate Income	8,035	6,400	8,000
Next Fees	80,425	78,700	80,500
Kansas EZ Library	1,450	3,500	0
Apple Income	0	9,500	0
Other	7,070	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,361	1,025	700
Neighborhood Revitalization Rebate			0
Miscellaneous	10,750	8,397	12,400
Does misc. exceed 10% of Total Receipt			
<b>Total Receipts</b>	<b>2,188,247</b>	<b>2,280,580</b>	<b>356,647</b>
<b>Resources Available:</b>	<b>2,905,152</b>	<b>2,708,865</b>	<b>982,688</b>
Expenditures:			
Operating Expense	868,981	956,964	1,266,614
Grants to Libraries	1,009,006	1,078,251	1,319,292
Capital Expense	10,772	26,159	24,200
Statewide Courier Expense	117,460	1,450	2,800
Transfer to Capital Improvement Fund	202,000	20,000	75,000
Building remodel	268,648	0	0
Cash Forward (2022 column)			222,573
Miscellaneous			
Does misc. exceed 10% Total Expenditu			
<b>Total Expenditures</b>	<b>2,476,867</b>	<b>2,082,824</b>	<b>2,910,479</b>
Unencumbered Cash Balance Dec 31	428,285	626,041	xxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amo	2,721,217	2,791,828	2,910,479
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,910,479
Tax Required			1,927,791
Delinquent Comp Rate:			0.0%
Amount of 2021 Ad Valorem Tax			1,927,791

Qualifies

<b>CPA Summary</b>
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Adopted Budget <b>Employee Benefits</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	3,522	31,910	85,636
Receipts:			
Ad Valorem Tax	283,523	305,622	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,144	3,813	
Motor Vehicle Tax	23,487	26,235	26,248
Recreational Vehicle Tax	573	742	644
16/20M Vehicle Tax	1,138	1,164	1,645
Commercial Vehicle Tax	1,034	986	1,256
Watercraft Tax	161	207	310
Other Tax	23	49	50
Direct Reimbursements	528	443	440
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>313,611</b>	<b>339,261</b>	<b>30,593</b>
<b>Resources Available:</b>	<b>317,133</b>	<b>371,171</b>	<b>116,229</b>
Expenditures:			
Social Security and Medicare	45,213	44,035	51,873
KPERS & KPERS 401(a)	67,799	63,848	78,619
Health Insurance	166,886	172,349	230,757
Worker's Compensation	719	645	749
State Unemployment Insurance	391	643	1,498
Short Term Disability	4,215	4,015	5,262
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditu			
<b>Total Expenditures</b>	<b>285,223</b>	<b>285,535</b>	<b>368,758</b>
Unencumbered Cash Balance Dec 31	31,910	85,636	xxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	320,000	357,670	368,758
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	368,758
		Tax Required	252,529
	Delinquent Comp Rate: 0.0%		0
	Amount of 2021 Ad Valorem Tax		252,529

<b>CPA Summary</b>
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Adopted Budget <b>Kansas Library Express Courier</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	332,224	647,486	346,855
Receipts:			
Fees	558,720	253,885	478,500
State Grant	180,000	180,000	180,000
State Grant - supplemental	200,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>938,720</b>	<b>433,885</b>	<b>658,500</b>
<b>Resources Available:</b>	<b>1,270,944</b>	<b>1,081,371</b>	<b>1,005,355</b>
Expenditures:			
Management Contract Fee	55,000	55,000	55,000
Operating Expense	22,220	23,193	24,000
Contractual Courier	546,238	656,323	675,000
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
<b>Total Expenditures</b>	<b>623,458</b>	<b>734,516</b>	<b>754,000</b>
Unencumbered Cash Balance Dec 31	647,486	346,855	251,355
2020/2021/2022 Budget Authority Amount	744,511	734,578	754,000

Northeast Kansas Library System

**NON-BUDGETED FUNDS**

2022

*(Only the actual budget year for 2020 is to be shown)*

Non-Budgeted Funds

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

<b>Capital Improvement Fu</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	542,010	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		542,010

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	163									
Transfer In	202,000									
<b>Total Receipts</b>	<b>202,163</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>0</b>	<b>202,163</b>
<b>Resources Available:</b>	<b>744,173</b>	<b>Resources Available:</b>	<b>0</b>	<b>Resources Available:</b>	<b>0</b>	<b>Resources Available:</b>	<b>0</b>	<b>Resources Available:</b>	<b>0</b>	<b>744,173</b>

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Office remodel	113,920									
<b>Total Expenditures</b>	<b>113,920</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>113,920</b>
<b>Cash Balance Dec 31</b>	<b>630,253</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>630,253</b>
										<b>630,253</b>

\*\* Note: These two block figures should agree.

<b>CPA Summary</b>
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**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of  
**Northeast Kansas Library System**  
**Douglas County**

will meet on September 14, 2021 at 2:00 p.m. CT at Northeast Kansas Library System (4317 W. 6th St., Lawrence, KS) and online (visit www.nekls.org for the online link) for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate, the amount of ad valorem tax and the proposed use of all funds. Detailed budget information is available at Northeast Kansas Library System (nekls.org) and will be available at this hearing.

**SUPPORTING COUNTIES**

Douglas County (home county) Atchison County, Brown County, Doniphan County, Franklin County, Jackson Cour Jefferson County, Leavenworth County, Miami County, Nemaha County, Osage Count

**BUDGET SUMMARY**

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Proposed Tax Rate is subject to change dependent on the final assessed valuation.

FUND	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Proposed Tax Rate*
General	2,476,867	1.167	2,082,824	1.167	2,910,479	1,927,791	1.145
Debt Service							
Employee Benefits	285,223	0.184	285,535	0.184	368,758	252,529	0.150
Kansas Library Express	623,458		734,516		754,000		
Non-Budgeted Funds	113,920						
Totals	3,499,468	1.351	3,102,875	1.351	4,033,237	2,180,320	1.295
Revenue Neutral Rate **							1.292
Less: Transfers	202,000		150,000		75,000		
Net Expenditures	3,297,468		2,952,875		3,958,237		
Total Tax Levied	2,113,078		2,175,705		xxxxxxxxxxxxxx		
Assessed Valuation	1,564,196,964		1,610,965,795		1,683,478,875		

Outstanding Indebtedness,

Jan 1,	2019	2020	2021
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 2021 Kansas Senate Bill 13.

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Carolyn Little  
Treasurer