

**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 ; and

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

Table of Contents:		Page No.	Adopted Budget		
			Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
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Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Computation to Determine State Library G		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	75-2551	6	3,044,697	2,163,228	
Debt Service	10-113	7			
Employee Benefits	12-16,102	7	344,357	229,750	
Kansas Library Express Couri		8	1,101,625		
Non-Budgeted Funds		9			
<b>Totals</b>		xxxx	4,490,679	2,392,978	
Budget Hearing Notice				County Clerk's Use Only	
Combined Rate and Budget Hearing Notice		10		Nov 1, 2022 Total Assessed Valuation	
RNR Hearing Notice					
Neighborhood Revitalization Rebate		11			

Revenue Neutral Rate 1.176

County Clerk's Use Only - November 1, 2022 - Final Assessed Valuation			
County	Final Valuation	County	Final 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 of all counties:	

Assisted by:

\_\_\_\_\_

Michael McDonald, Director

Address: \_\_\_\_\_

\_\_\_\_\_

Robert Miller, President

Email: \_\_\_\_\_

\_\_\_\_\_

Carolyn Little, Treasurer

Attest: \_\_\_\_\_, 2022

\_\_\_\_\_  
County Clerk

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

Governing Body

Northeast Kansas Library System  
Douglas County

2023

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

2022 Budgeted Funds	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,927,791	166,435	4,377	10,771	8,698	1,523
Debt Service	0	0	0	0	0	0
Employee Benefits	252,529	21,802	573	1,411	1,139	200
	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Total</b>	<b>2,180,320</b>	<b>188,237</b>	<b>4,950</b>	<b>12,182</b>	<b>9,837</b>	<b>1,723</b>

County Treas Motor Vehicle Estimate 188,237

County Treas Recreational Vehicle Estimate 4,950

County Treas 16/20M Vehicle Estimate 12,182

County Treas Commercial Vehicle Tax Estimate 9,837

County Treas Watercraft Tax Estimate 1,723

MVT Factor 0.08633

RVT Factor 0.00227

16/20M Factor 0.00559

Comm Veh Facto 0.00451

Watercraft Factor 0.00079

2023

Northeast Kansas Library System  
Douglas County

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2021</b>	<b>Current Amount for 2022</b>	<b>Proposed Amount for 2023</b>	<b>Transfers Authorized by Statute</b>
General Fund	Capital Improvement	150,000	-	-	K.S.A. 12-1258
	<b>Totals</b>	150000	0	0	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	150000	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.



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

**Budgeted Year: 2023**

Library found in: Northeast Kansas Library System  
Douglas 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 <u>2022</u>	Proposed Year <u>2023</u>
Ad Valorem Tax	\$1,927,791	\$2,163,228
Delinquent Tax	\$20,000	\$20,000
Motor Vehicle Tax	\$160,613	\$166,435
Recreational Vehicle Tax	\$3,944	\$4,377
16/20M Vehicle Tax	\$10,066	\$10,771
LAVTR	\$0	\$0
<b>TOTAL TAXES</b>	<b>\$2,122,414</b>	<b>\$2,364,811</b>
Difference in Total Taxes:	\$242,397	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$1,681,745,699	\$1,854,043,734
Did Assessed Valuation Decrease?	No	
Levy Rate	1.145	1.167
Difference in Levy Rate:	0.022	
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 <b>General</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	428,285	650,576	517,450
Receipts:			
Ad Valorem Tax	1,856,613	1,927,791	xxxxxxxxxxxxxxxx
Delinquent Tax	25,766	20,000	20,000
Motor Vehicle Tax	187,498	160,613	166,435
Recreational Vehicle Tax	5,010	3,944	4,377
16/20M Vehicle Tax	8,881	10,066	10,771
Commercial Vehicle Tax	9,237	7,686	8,698
Watercraft Tax	1,321	1,898	1,523
Other Tax	488	479	
LAVTR			0
State Aid	50,840	50,840	50,840
Grants, Contracts & Sponsorships	38,414	0	0
E-Rate Income	8,035	8,000	8,000
Next Fees	77,350	78,700	80,575
Kansas EZ Library	4,820	0	0
Apple Income	11,000	-1,800	0
Other			0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	821	395	400
Neighborhood Revitalization Rebate			0
Miscellaneous	11,811	12,400	12,400
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>2,297,905</b>	<b>2,281,012</b>	<b>364,019</b>
<b>Resources Available:</b>	<b>2,726,190</b>	<b>2,931,588</b>	<b>881,469</b>
Expenditures:			
Operating Expense	874,660	1,072,449	1,327,753
Grants to Libraries	984,520	1,147,885	1,201,541
Capital Expense	18,738	27,955	24,200
Statewide Courier Expense	36,950	165,849	193,850
Transfer to Capital Improvement Fund	150,000	0	0
Building remodel	10,746	0	0
Cash Forward (2023 column)			297,353
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
<b>Total Expenditures</b>	<b>2,075,614</b>	<b>2,414,138</b>	<b>3,044,697</b>
Unencumbered Cash Balance Dec 31	650,576	517,450	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	2,791,828	2,910,479	3,044,697
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,044,697
Tax Required			2,163,228
Delinquent Comp Rate:	0.0%		0
Amount of 2022 Ad Valorem Tax			2,163,228

Qualifies fo

CPA Summary

Northeast Kansas Library System

2023

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Debt Service</b>	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
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			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2021/2022/2023 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 2022 Ad Valorem Tax			0

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Employee Benefits</b>	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	31,910	95,534	89,262
Receipts:			
Ad Valorem Tax	292,680	252,529	XXXXXXXXXXXXXXXXXX
Delinquent Tax	3,683	1,846	
Motor Vehicle Tax	28,874	26,248	21,802
Recreational Vehicle Tax	773	644	573
16/20M Vehicle Tax	1,158	1,645	1,411
Commercial Vehicle Tax	1,443	1,256	1,139
Watercraft Tax	208	310	200
Other	77	63	
Direct Reimbursements	458	279	220
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>329,354</b>	<b>284,820</b>	<b>25,345</b>
<b>Resources Available:</b>	<b>361,264</b>	<b>380,354</b>	<b>114,607</b>
Expenditures:			
Social Security and Medicare	43,646	50,166	54,519
KPERS & KPERS 401(a)	60,480	71,265	80,660
Health Insurance	156,390	164,231	203,045
Worker's Compensation	721	375	743
State Unemployment Insurance	621	284	297
Short Term Disability	3,872	4,771	5,093
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>265,730</b>	<b>291,092</b>	<b>344,357</b>
Unencumbered Cash Balance Dec 31	95,534	89,262	XXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	357,670	368,758	344,357
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	344,357
		Tax Required	229,750
Delinquent Comp Rate:	0.0%		0
Amount of 2022 Ad Valorem Tax			229,750

**CPA Summary**

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
<b>Kansas Library Express Courier</b>			
Unencumbered Cash Balance Jan 1	647,486	341,038	158,432
Receipts:			
Fees	256,880	528,394	753,193
State Grant	180,000	180,000	190,000
State Grant - supplemental	0	20,000	0
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>436,880</b>	<b>728,394</b>	<b>943,193</b>
<b>Resources Available:</b>	<b>1,084,366</b>	<b>1,069,432</b>	<b>1,101,625</b>
Expenditures:			
Management Contract Fee	55,000	55,000	55,000
Operating Expense	21,827	24,000	24,000
Contractual Courier	666,501	832,000	973,561
Cash Basis Reserve (2023 column)			49,064
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>743,328</b>	<b>911,000</b>	<b>1,101,625</b>
Unencumbered Cash Balance Dec 31	341,038	158,432	0
2021/2022/2023 Budget Authority Amount:	734,578	754,000	1,101,625

See Tab A

See Tab C

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	0	0	0

**Footnote:** The Kansas Library Express Courier funds are not controlled by NEKLS (NEKLS is just the administrator) - the Courier has its own Policy Committee that approves and controls the budget. When the 2021 and 2022 Budget Workbooks were submitted, the "Cash Basis Reserve" amount was erroneously omitted from the "Proposed Budget" column. If the "Cash Basis Reserve" amount had been included in those budgets, the 2021 Budget Authority amount would have been \$1,106,503 (which includes Reserves of \$371,925) and the 2022 Budget Authority amount would have been \$1,004,277 (which includes Reserves of \$250,277). In addition to the Reserves oversight, the significant increase in the cost of fuel in 2022 impacted the operations of the courier service and, therefore, the Contracted Courier invoked a fuel surcharge per the contract to cover the unforeseen hike in gas prices. It is now projected that the Contractual Courier cost will increase by about \$157,000 due to the fuel surcharge. These increased costs will be covered by the Cash Basis Reserve and by additional funding received through a grant and added financial support from regional library systems such as NEKLS.



Northeast Kansas Library System

**NON-BUDGETED FUNDS**  
*(Only the actual budget year for 2021 is reported)*

2023

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
<b>Capital Improvement Fund</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	630,253	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	630,253
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Interest	183								
Transfer In	150,000								
<b>Total Receipts</b>	<b>150,183</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>150,183</b>
<b>Resources Available:</b>	<b>780,436</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>780,436</b>
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Office Renovation	73,793								
<b>Total Expenditures</b>	<b>73,793</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>73,793</b>
Cash Balance Dec 31	706,643	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	706,643
									706,643

\*\* 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 12, 2022 at 9:30 a.m. CDT 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 proposed use of all funds, the amount of tax to be levied and the revenue neutral rate. 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 County, Jefferson County, Leavenworth County, Miami County, Nemaha County, Osage County

**BUDGET SUMMARY**

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,075,614	1.167	2,414,138	1.145	3,044,697	2,163,228	1.167
Debt Service							
Employee Benefits	265,730	0.184	291,092	0.150	344,357	229,750	0.124
Kansas Library Express Courier	743,328		911,000		1,101,625		
Non-Budgeted Funds	73,793						
Totals	3,158,465	1.351	3,616,230	1.295	4,490,679	2,392,978	1.291
					<i>Revenue Neutral Rate **</i>		<i>1.176</i>
Less: Transfers	150,000		0		0		
Net Expenditures	3,008,465		3,616,230		4,490,679		
Total Tax Levied	2,175,705		2,180,320		xxxxxxxxxxxxxx		
Assessed Valuation	1,610,965,795		1,681,745,699		1,854,043,734		

Outstanding Indebtedness,

	<u>2020</u>	<u>2021</u>	<u>2022</u>
Jan 1,			
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

Carolyn Little

Treasurer