

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 2023 Ad Valorem Tax are within statutory limitations for the Budget

		Adopted Budget			
		Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)	
Table of Contents:	Page No.				
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	3,201,570	2,044,518		
Debt Service	10-113				
Employee Benefits	12-16,102	374,217	305,499		
Kansas Library Express Cour	8	1,232,309			
	8				
Non-Budgeted Funds	9				
Totals	xxxx	4,808,096	2,350,017		
Budget Hearing Notice	10			County Clerk's Use Only	
Combined Rate and Budget Hearing Notice				Nov 1, 2023 Total	
RNR Hearing Notice				Assessed Valuation	-
Neighborhood Revitalization Rebate	11				

Revenue Neutral Rate 1.160

County Clerk's Use Only - November 1, 2023 - 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: _____, 2023

_____ County Clerk

Ashley Creek, Secretary

Governing Body

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

2023 Budgeted Funds	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,163,228	164,734	4,503	10,804	8,970	2,346
Debt Service	0	0	0	0	0	0
Employee Benefits	229,750	17,496	478	1,147	953	249
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2,392,978	182,230	4,981	11,951	9,923	2,595

County Treas Motor Vehicle Estimate 182,230

County Treas Recreational Vehicle Estimate 4,981

County Treas 16/20M Vehicle Estimate 11,951

County Treas Commercial Vehicle Tax Estimate 9,923

County Treas Watercraft Tax Estimate 2,595

MVT Factor 0.07615

RVT Factor 0.00208

16/20M Factor 0.00499

Comm Veh Factor 0.00415

Watercraft Factor 0.00108

2024

Northeast Kansas Library System
Douglas County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General Fund	Capital Improvement	200,000	-	-	K.S.A. 12-1258
Capital Improvement	General Fund			200,000	K.S.A. 12-1258
Totals		200000	0	200000	
Adjustments*				200000	
Adjusted Totals		200000	0	0	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

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

Budgeted Year: 2024

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>2023</u>	Proposed Year <u>2024</u>
Ad Valorem Tax	\$2,163,228	\$2,044,518
Delinquent Tax	\$20,000	\$20,000
Motor Vehicle Tax	\$166,435	\$164,734
Recreational Vehicle Tax	\$4,377	\$4,503
16/20M Vehicle Tax	\$10,771	\$10,804
LAVTR	\$0	\$0
TOTAL TAXES	\$2,364,811	\$2,244,559
Difference in Total Taxes:	(\$120,252)	
Qualify for grant:	Not Qualify	

Second test:

Assessed Valuation	\$1,854,866,154	\$2,064,628,596
Did Assessed Valuation Decrease?	No	
Levy Rate	1.167	0.990
Difference in Levy Rate:	(0.177)	
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.

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	650,576	525,847	591,805
Receipts:			
Ad Valorem Tax	1,899,663	2,163,228	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	21,472	20,000	20,000
Motor Vehicle Tax	169,148	166,435	164,734
Recreational Vehicle Tax	4,234	4,377	4,503
16/20M Vehicle Tax	9,156	10,771	10,804
Commercial Vehicle Tax	8,635	8,698	8,970
Watercraft Tax	1,396	1,523	2,346
Other Tax	981	611	
LAVTR			0
State Aid	50,840	50,840	50,840
Grants, Contracts & Sponsorships	0	0	0
E-Rate Income	8,035	8,000	8,000
Next Fees	78,700	79,750	81,650
Kansas EZ Library	1,300	0	0
Apple Income	-1,800	5,300	0
Transfer in from CIF	0	0	200,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	434	1,712	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous	16,410	12,400	12,400
Does misc. exceed 10% of Total Receipts			
Total Receipts	2,268,604	2,533,645	565,247
Resources Available:	2,919,180	3,059,492	1,157,052
Expenditures:			
Operating Expense	956,811	1,107,134	1,297,969
Grants/Subsidies for Libraries	1,067,455	1,182,223	1,404,199
Capital Expense	20,618	26,804	22,929
Statewide Courier Expense/Subsidy	148,449	151,526	179,120
Transfer to Capital Improvement Fund	200,000	0	0
Cash Forward (2024 column)			297,353
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	2,393,333	2,467,687	3,201,570
Unencumbered Cash Balance Dec 31	525,847	591,805	xxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	2,910,479	3,044,697	3,201,570
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,201,570
Tax Required			2,044,518
Delinquent Comp Rate:	0.0%		0
Amount of 2023 Ad Valorem Tax			2,044,518

See 'Library

CPA Summary

Northeast Kansas Library System

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2022	Estimate for 2023	Year for 2024
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			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2022/2023/2024 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 2023 Ad Valorem Tax		0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	95,534	94,083	48,175
Receipts:			
Ad Valorem Tax	248,928	229,750	XXXXXXXXXXXXXXXXXX
Delinquent Tax	3,179	1,585	
Motor Vehicle Tax	26,669	21,802	17,496
Recreational Vehicle Tax	668	573	478
16/20M Vehicle Tax	1,443	1,411	1,147
Commercial Vehicle Tax	1,361	1,139	953
Watercraft Tax	220	200	249
Other	129	65	
Direct Reimbursements	565	220	220
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	283,162	256,745	20,543
Resources Available:	378,696	350,828	68,718
Expenditures:			
Social Security and Medicare	48,993	51,885	55,526
KPERS & KPERS 401(a)	69,471	73,608	88,158
Health Insurance	160,994	171,918	224,647
Worker's Compensation	375	604	626
State Unemployment Insurance	284	269	249
Short Term Disability	4,496	4,369	5,011
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	284,613	302,653	374,217
Unencumbered Cash Balance Dec 31	94,083	48,175	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	368,758	344,357	374,217
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	374,217
		Tax Required	305,499
	Delinquent Comp Rate:	0.0%	0
	Amount of 2023 Ad Valorem Tax		305,499

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Kansas Library Express Courier	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	341,038	223,471	213,209
Receipts:			
Fees	528,520	756,464	817,600
State Grant	180,000	190,000	190,000
ARPA Subgrant	30,677	0	0
IDL P Subsidy Subgrant	20,000	0	0
Reimbursement for Damaged Materials	0	0	11,500
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	759,197	946,464	1,019,100
Resources Available:	1,100,235	1,169,935	1,232,309
Expenditures:			
Management Contract Fee	55,000	55,000	55,000
Operating Expense	17,233	24,000	24,000
Contractual Courier	804,531	866,226	929,721
Damaged Materials	0	11,500	0
Cash Forward (2024 column)			223,588
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	876,764	956,726	1,232,309
Unencumbered Cash Balance Dec 31	223,471	213,209	0
2022/2023/2024 Budget Authority Amount	754,000	1,101,625	1,232,309

See Tab A

Adopted Budget 0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 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 2022 Budget Workbook was submitted, the "Cash Basis Reserve" amount was erroneously omitted from the "Proposed Budget" column. If the "Cash Basis Reserve" amount had been included in that budget, 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. This increased cost 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 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Capital Improvement Fund		0		0		0		0	
Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Total
Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	706,643
Receipts:									
Interest	209								
Transfer In	200,000								
Total Receipts	200,209	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	200,209
Resources Available:	906,852	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	906,852
Expenditures:									
None	0		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	906,852	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	906,852

** Note: These two block figures should agree.

CPA Summary	

NOTICE OF BUDGET HEARING

The governing body of

Northeast Kansas Library System

Douglas County

will meet on August 10, 2023 at 10:00 a.m. 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 and the amount of tax to be levied.

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 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,393,333	1.145	2,467,687	1.167	3,201,570	2,044,518	0.990
Debt Service							
Employee Benefits	284,613	0.150	302,653	0.124	374,217	305,499	0.148
Kansas Library Express Courier	876,764		956,726		1,232,309		
Non-Budgeted Funds							
Totals	3,554,710	1.295	3,727,066	1.291	4,808,096	2,350,017	1.138
					<i>Revenue Neutral Rate **</i>		<i>1.160</i>
Less: Transfers	200,000		0		0		
Net Expenditures	3,354,710		3,727,066		4,808,096		
Total Tax Levied	2,180,320		2,392,978		XXXXXXXXXXXXXXX		
Assessed Valuation	1,681,745,699		1,854,866,154		2,064,628,596		

Outstanding Indebtedness,

Jan 1,	2021	2022	2023
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

	2022 Actual		2023 Budget		2024 Estimated Budget	
Salaries	\$	642,850.18	\$	713,758.00	\$	735,171.00
Materials	\$	33,531.33	\$	39,790.00	\$	40,915.00
Telephone	\$	2,262.18	\$	3,110.00	\$	8,510.00
Online Services/Internet	\$	19,271.99	\$	23,620.00	\$	35,020.00
Bibliographic Services	\$	1,423.62	\$	1,800.00	\$	1,800.00
Postage	\$	1,672.61	\$	2,050.00	\$	2,050.00
Printing	\$	13,161.93	\$	21,350.00	\$	17,965.00
Insurance & Bonding	\$	9,125.33	\$	11,150.00	\$	10,600.00
Supplies	\$	2,136.72	\$	25,000.00	\$	26,000.00
Contractual Services	\$	124,680.65	\$	241,000.00	\$	190,600.00
Contractual Courier	\$	2,600.00	\$	3,850.00	\$	4,120.00
Accounting & Audit Fees	\$	6,645.76	\$	8,125.00	\$	7,825.00
Budget & Legal Fees	\$	3,205.49	\$	25,200.00	\$	25,200.00
Travel	\$	7,219.98	\$	41,250.00	\$	34,250.00
Staff Development	\$	9,583.39	\$	22,270.00	\$	23,400.00
Utilities & Cleaning	\$	12,364.80	\$	15,875.00	\$	16,000.00
Workshops	\$	19,040.01	\$	57,500.00	\$	48,500.00
Summer Reading Program	\$	5,904.57	\$	10,000.00	\$	10,000.00
Repair/Maintenance	\$	21,696.52	\$	21,800.00	\$	21,200.00
Vehicle Expense	\$	5,087.00	\$	8,200.00	\$	8,200.00
Grants to Libraries	\$	1,213,304.07	\$	1,391,541.00	\$	1,579,199.00
Software & Support	\$	9,280.49	\$	34,520.00	\$	34,328.00
Other Expenses	\$	185.00	\$	385.00	\$	435.00
APPLE	\$	6,481.23	\$	-	\$	-
Capital Outlay	\$	20,618.05	\$	24,200.00	\$	22,929.00
Benefits- General Fund	\$	-	\$	-	\$	-
Transfer to CIF	\$	200,000.00	\$	-	\$	-
Cash Carry Forward	\$	-	\$	297,353.00	\$	297,353.00
Subtotal	\$	2,393,332.90	\$	3,044,697.00	\$	3,201,570.00
Employee Ben. Fund Exp.	\$	284,612.52	\$	344,357.00	\$	374,217.00
TOTAL Expense	\$	2,677,945.42	\$	3,389,054.00	\$	3,575,787.00