

NEKLS 2026 Proposed Budget Workbook

Certificate Page

Special District						2026
Library						
CERTIFICATE						
To the Clerk of Douglas County, State of Kansas						
We, the undersigned, officers of						
<u>Northeast Kansas Library System</u>						
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.						
				Adopted Budget		
				Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
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Statement of Indebt. & Lease/Purchase			4			
Computation to Determine State Library Grant			5			
Fund		K.S.A.				
General		75-2551	6	3,338,622	2,279,573	
Debt Service		10-113	7			
Employee Benefits		12-16,102	7	429,384	399,453	
Kansas Library Express Courier			8	1,457,487		
Non-Budgeted Funds			9			
Totals			xxxxx	5,225,493	2,679,026	
Budget Hearing Notice				County Clerk's Use Only		
Combined Rate and Budget Hearing Notice				Nov 1, 2025 Total		
RNR Hearing Notice				Assessed Valuation		
Neighborhood Revitalization Rebate				11		
				Revenue Neutral Rate		
				1.093		
Does budget require a resolution to exceed the Revenue Neutral Rate?				YES		
County Clerk's Use Only - November 1, 2025 - 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:		
				-		

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

Northeast Kansas Library System							
Douglas 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	2,090,713	159,052	4,074	9,745	8,545	2,197	
Debt Service	0	0	0	0	0	0	
Employee Benefits	328,221	24,969	639	1,530	1,342	345	
	0	0	0	0	0	0	
	0	0	0	0	0	0	
Total	2,418,934	184,021	4,713	11,275	9,887	2,542	
County Treas Motor Vehicle Estimate			184,021				
County Treas Recreational Vehicle Estimate			4,713				
County Treas 16/20M Vehicle Estimate			11,275				
County Treas Commercial Vehicle Tax Estimate			9,887				
County Treas Watercraft Tax Estimate			2,542				
MVT Factor	0.07608						
	RVT Factor	0.00195					
		16/20M Factor	0.00466				
			Comm Veh Factor	0.00409			
				Watercraft Factor	0.00105		

General Fund

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	659,791	688,201	695,221
Receipts:			
Ad Valorem Tax	2,012,730	2,090,713	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	29,065	20,000	20,000
Motor Vehicle Tax	186,800	150,783	159,052
Recreational Vehicle Tax	4,824	4,038	4,074
16/20M Vehicle Tax	9,066	10,123	9,745
Commercial Vehicle Tax	9,884	7,947	8,545
Watercraft Tax	2,034	2,510	2,197
Other Tax	1,185	674	
State Aid	50,853	109,358	50,840
Grants, Contracts & Sponsorships	23,000	18,314	
E-Rate Income	7,157	8,000	7,000
Next Fees	86,175	83,625	85,775
Kansas EZ Library	6,500	0	0
Apple Income	10,100	8,900	0
Transfer in from CIF	130,000	100,000	
In Lieu of Taxes (IRB)			
Interest on Idle Funds	6,270	4,566	4,200
Neighborhood Revitalization Rebate			0
Miscellaneous	10,819	12,400	12,400
Does misc. exceed 10% of Total Receipts			
Total Receipts	2,586,462	2,631,951	363,828
Resources Available:	3,246,253	3,320,152	1,059,049
Expenditures:			
Operating Expense	1,122,401	1,120,366	1,417,015
Grants/Subsidies for Libraries	1,252,480	1,316,506	1,410,000
Capital Expense	18,561	24,449	26,354
Statewide Courier Expense/Subsidy	164,610	163,610	187,900
Transfer to Capital Improvement Fund	0	0	0
Cash Reserve (2026 column)			297,353
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	2,558,052	2,624,931	3,338,622
Unencumbered Cash Balance Dec 31	688,201	695,221	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	3,201,570	3,344,136	3,338,622
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		3,338,622
		Tax Required	2,279,573
Delinquent Comp Rate:		0.0%	0
	Amount of 2025 Ad Valorem Tax		2,279,573

Employee Benefits Fund

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	47,090	48,060	1,106
Receipts:			
Ad Valorem Tax	300,865	328,221	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,687	1,760	
Motor Vehicle Tax	20,462	22,531	24,969
Recreational Vehicle Tax	528	603	639
16/20M Vehicle Tax	1,188	1,513	1,530
Commercial Vehicle Tax	1,079	1,187	1,342
Watercraft Tax	217		345
Other Tax	177	106	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	328,203	355,921	28,825
Resources Available:	375,293	403,981	29,931
Expenditures:			
Social Security and Medicare	55,042	63,007	64,573
KPERS & KPERS 401(a)	86,440	101,688	102,426
Health Insurance	179,767	231,944	256,170
Worker's Compensation	781	789	791
State Unemployment Insurance	461	0	0
Short Term Disability	4,742	5,447	5,424
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	327,233	402,875	429,384
Unencumbered Cash Balance Dec 31	48,060	1,106	xxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	374,217	402,915	429,384
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		429,384
	Tax Required		399,453
	Delinquent Comp Rate:	0.0%	0
	Amount of 2025 Ad Valorem Tax		399,453

Kansas Library Express Courier – a non-taxing fund

Northeast Kansas Library System			2026
Douglas County			
FUND PAGE FOR FUNDS WITH NO TAX LEVY			
Adopted Budget	Prior Year	Current Year	Proposed Budget
Kansas Library Express Courier	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	235,434	308,614	303,737
Receipts:			
Fees	815,011	839,600	958,750
State Grant	195,000	195,000	195,000
Reimbursement for Damaged Materials	0	11,660	0
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	1,010,011	1,046,260	1,153,750
Resources Available:	1,245,445	1,354,874	1,457,487
Expenditures:			
Management Contract Fee	55,000	55,000	55,000
Operating Expense	24,798	23,000	25,000
Contractual Courier	857,033	973,137	1,086,600
Cash Reserve (2026 column)			290,887
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	936,831	1,051,137	1,457,487
Unencumbered Cash Balance Dec 31	308,614	303,737	0
2024/2025/2026 Budget Authority Amount:	1,232,309	1,262,553	1,457,487

Capital Improvement Fund

Northeast Kansas Library System		NON-BUDGETED FUNDS						2026	
		(Only the actual budget year for 2024 is reported)							
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	Total
Cash Balance Jan 1	907,124	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	907,124
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Interest	271								
Total Receipts	271	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	271
Resources Available:	907,395	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	907,395
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Transfer out	130,000								
Total Expenditures	130,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	130,000
Cash Balance Dec 31	777,395	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	777,395
								777,395	

Note: The 2025 year-end balance for this fund projects to be less than \$500,000 after the following expenses are incurred in the current fiscal year:

- 2025 NEKLS budget calls for a Transfer IN from Capital Improvement = \$200,000
- New roof for single-story portion of the NEKLS administrative office at 4317 W 6th Street, Lawrence
- Minor remodel of two interior rooms at administrative office

Notice of Hearing to Exceed Revenue Neutral Rate and Budget Hearing

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 8, 2025 at 10 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, 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 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.

FUND	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,558,052	0.990	2,624,931	0.980	3,338,622	2,279,573	1.030
Debt Service							
Employee Benefits	327,233	0.148	402,875	0.154	429,384	399,453	0.180
Kansas Library Express Courier	936,831		1,051,137		1,457,487		
Non-Budgeted Funds	130,000						
Totals	3,952,116	1.138	4,078,943	1.134	5,225,493	2,679,026	1.210
Revenue Neutral Rate **							1.093
Less: Transfers	130,000		0		0		
Net Expenditures	3,822,116		4,078,943		5,225,493		
Total Tax Levied	2,350,017		2,418,934		xxxxxxxxxxxxxxxx		
Assessed Valuation	2,065,510,890		2,091,193,067		2,213,940,128		

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

Rachael Hissong

Treasurer