

NEKLS 2027 Proposed Budget Workbook

Certificate Page

Special District						2027
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 2026 Ad Valorem Tax are within statutory limitations for the Budget.						
				Adopted Budget		
			Page	Budget Authority	Amount of 2026 Ad	Final Tax Rate
			No.	for Expenditures	Valorem Tax	(County Clerk's Use Only)
Table of Contents:						
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Statement of Indebt. & Lease/Purchase			4			
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Fund		K.S.A.				
General	75-2551	6	3,459,743	2,853,117		
Debt Service	10-113	7	0	0		
Employee Benefits	12-16,102	7	479,050	424,738		
Kansas Library Express Courier			8	1,486,124		
Non-Budgeted Funds			9			
Totals			xxxxx	5,424,917	3,277,855	
Budget Hearing Notice				County Clerk's Use Only		
Combined Rate and Budget Hearing Notice				Nov 1, 2026 Total		
RNR Hearing Notice				Assessed Valuation		
Neighborhood Revitalization Rebate			11			
				Revenue Neutral Rate	1.165	
Does budget require a resolution to exceed the Revenue Neutral Rate?				YES		
County Clerk's Use Only - November 1, 2026 - 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, and Commercial Vehicle Tax Estimates

Northeast Kansas Library System						
Douglas County						2027

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

2026 Budgeted Funds	Tax Levy Amount in 2026 Budget	Allocation for Year 2027				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,279,573	170,914	3,821	8,382	9,921	0
Debt Service	0	0	0	0	0	0
Employee Benefits	399,453	29,950	670	1,469	1,739	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2,679,026	200,864	4,491	9,851	11,660	0
County Treas Motor Vehicle Estimate			200,864			
County Treas Recreational Vehicle Estimate			4,491			
County Treas 16/20M Vehicle Estimate			9,851			
County Treas Commercial Vehicle Tax Estimate			11,660			
County Treas Watercraft Tax Estimate			0			
MVT Factor	0.07498					
	RVT Factor	0.00168				
		16/20M Factor	0.00368			
			Comm Veh Factor	0.00435		
				Watercraft Factor	0.00000	

General Fund

Northeast Kansas Library System			2027
Douglas County			
FUND PAGE FOR FUNDS WITH A TAX LEVY			
Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	688,201	669,348	271,480
Receipts:			
Ad Valorem Tax	2,055,797	2,279,573	XXXXXXXXXXXXXXX
Delinquent Tax	25,133	20,000	0
Motor Vehicle Tax	173,640	153,052	170,914
Recreational Vehicle Tax	4,322	4,074	3,821
16/20M Vehicle Tax	9,156	9,745	8,382
Commercial Vehicle Tax	8,878	8,545	9,921
Watercraft Tax	1,568	2,197	0
Other Tax	1,348	0	
State Aid	109,358	50,840	50,840
Grants, Contracts & Sponsorships	1,338	0	0
E-Rate Income	7,203	7,000	7,000
Next Fees	80,252	85,775	85,775
Kansas EZ Library	0	0	0
Apple Income	8,900	0	0
Transfer in from CIF	183,000	0	0
Other Income	1,732	12,400	0
Interest on Idle Funds	8,294	4,200	4,200
Neighborhood Revitalization Rebate			-5,707
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	2,679,919	2,643,401	335,146
Resources Available:	3,368,120	3,312,749	606,626
Expenditures:			
Salaries	821,151	884,835	840,500
Materials	59,782	47,000	37,735
Telephone and Internet Services	22,669	29,275	34,790
Bibliographic Services	7,233	2,800	2,250
Meter & Stamp Postage	3,586	4,300	3,850
Printing	16,528	23,065	21,665
Insurance and Bonding	12,184	14,000	13,475
Supplies	2,120	20,000	10,630
Contractual Services	100,252	183,000	184,500
NEKLS Corier Expense	4,245	4,900	5,000
Contractual Courier (Subsidy)	159,766	187,900	183,000
Accounting, Audit, Legal, Budget and B	13,518	34,165	31,165
Travel	16,881	34,250	29,650
Staff Development	16,140	23,400	19,604
Utilities and Cleaning	14,396	16,000	16,210
Workshops	12,313	36,500	24,500
SummerReading Program	3,872	13,000	9,900
Repairs and Maintenance	11,056	25,600	20,200
Vehicle Expense	2,600	8,200	5,300
Grants to Libraries	1,335,009	1,395,100	1,425,212
Software & Support	10,164	27,190	18,940
Other Expenses	175	435	435
Apple	7,078	0	0
CSLP	16,787	0	0
Capital Outlay	29,267	26,354	26,554
Contingency	0	0	35,000
Cash Reserve (2027 column)	0	0	453,678
Miscellaneous			
Does misc. exceed 10% Total Expendit			
Total Expenditures	2,698,772	3,041,269	3,459,743
Unencumbered Cash Balance Dec 31	669,348	271,480	XXXXXXXXXXXXXXX
2025/2026/2027 Budget Authority Amou	3,344,136	3,338,622	3,459,743
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		3,459,743
		Tax Required	2,853,117
	Delinquent Comp Rate:	0.0%	0
	Amount of 2026 Ad Valorem Tax		2,853,117

Employee Benefits Fund

Northeast Kansas Library System			2027
Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	48,060	22,440	21,334
Receipts:			
Ad Valorem Tax	314,223	399,453	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	12,004	0	0
Motor Vehicle Tax	24,669	24,969	29,950
Recreational Vehicle Tax	618	639	670
16/20M Vehicle Tax	972	1,530	1,469
Commercial Vehicle Tax	1,274	1,342	1,739
Watercraft Tax	234	345	0
Other Tax	212	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-850
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	354,206	428,278	32,978
Resources Available:	402,266	450,718	54,312
Expenditures:			
Payroll Taxes	64,687	64,573	68,000
Retirement - KPERS	90,763	102,426	107,550
Retirement 401A	13,400	16,170	15,000
Health Insurance	209,467	240,000	280,000
Workman's Compensation	1,509	791	2,500
Unemployment Tax	0	5,424	6,000
Cash Reserve (2027 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	379,826	429,384	479,050
Unencumbered Cash Balance Dec 31	22,440	21,334	xxxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	402,915	429,384	479,050
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		479,050
		Tax Required	424,738
	Delinquent Comp Rate:	0.0%	0
	Amount of 2026 Ad Valorem Tax		424,738

Kansas Library Express Courier – a non-taxing fund

Northeast Kansas Library System			2027
Douglas County			
FUND PAGE FOR FUNDS WITH NO TAX LEVY			
Adopted Budget	Prior Year	Current Year	Proposed Budget
Kansas Library Express Courier	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	308,614	360,978	348,128
Receipts:			
Fees	836,191	958,750	955,820
State Grant	195,000	195,000	195,000
Additional Grant Income	0	0	96,650
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	1,031,191	1,153,750	1,247,470
Resources Available:	1,339,805	1,514,728	1,595,598
Expenditures:			
Salaries	30,445	30,445	33,000
Benefits - Courier	24,555	24,555	29,000
Supplies	15,138	16,000	20,000
Contractual Courier	908,689	1,095,600	1,109,124
Cash Reserve (2027 column)			295,000
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	978,827	1,166,600	1,486,124
Unencumbered Cash Balance Dec 31	360,978	348,128	109,474
2025/2026/2027 Budget Authority Amount:	1,262,553	1,262,553	1,486,124

Capital Improvement Fund – a non-taxing fund

Northeast Kansas Library System		NON-BUDGETED FUNDS						2027	
		(Only the actual budget year for 2025 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	777,395	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	777,395
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Interest	135								
Total Receipts	135	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	135
Resources Available:	777,530	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	777,530
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Capital Outlay	29,465								
Transfer out	183,000								
Total Expenditures	212,465	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	212,465
Cash Balance Dec 31	565,065	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	565,065
									565,065

Note:

- The 2026 year-end balance for this fund will be reduced after roof replacement expenses are incurred in the current fiscal year.
- Future planned expenditures include replacement of HVAC systems, which have exceeded their life expectancy.

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 15, 2026 at 10 AM 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 2027 Expenditures and Amount of Current Year Estimate for 2026 Ad Valorem Tax establish the maximum limits of the 2027 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2025		Current Year Estimate for 2026		Proposed Budget Year for 2027		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,698,772	0.980	3,041,269	1.030	3,459,743	2,853,117	1.241
Debt Service	0		0		0	0	0.000
Employee Benefits	379,826	0.154	429,384	0.180	479,050	424,738	0.185
Kansas Library Express Courier	978,827		1,166,600		1,486,124		
Non-Budgeted Funds	212,465						
Totals	4,269,890	1.134	4,637,253	1.210	5,424,917	3,277,855	1.426
<i>Revenue Neutral Rate **</i>							<i>1.165</i>
Less: Transfers	183,000		0		0		
Net Expenditures	4,086,890		4,637,253		5,424,917		
Total Tax Levied	2,418,934		2,679,026		xxxxxxxxxxxxxxxx		
Assessed Valuation	2,091,193,067		2,213,841,065		2,299,699,282		

Outstanding Indebtedness,

Jan 1,	2024	2025	2026
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 K.S.A. 79-2988

Rachael Hissong

Treasurer