

**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 2024 Ad Valorem Tax are within statutory limitations for the Budget.

Table of Contents:		Page No.	Adopted Budget		
			Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh		4			
<b>Fund</b>	<b>K.S.A.</b>				
General	75-2551	2	3,344,136	2,090,713	
Employee Benefits	12-16,102	3	402,915	328,221	
Kansas Library Express Co		5	1,262,553		
Non-Budgeted Funds		6			
<b>Totals</b>		xxxx	5,009,604	2,418,934	
			County Clerk's Use Only		
Combined Rate and Budget Hearing Not		7		Nov 1, 2024 Total Assessed Valuation	

Revenue Neutral Rate 1.103

Does budget require a resolution to exceed the Revenue Neutral Rate? YES

County Clerk's Use Only - November 1, 2024 - 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: \_\_\_\_\_ 2024

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

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

Governing Body



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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Employee Benefits</b>	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	94,083	47,090	48,265
Receipts:			
Ad Valorem Tax	226,829	305,499	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,614	1,860	
Motor Vehicle Tax	22,487	17,496	22,531
Recreational Vehicle Tax	550	478	603
16/20M Vehicle Tax	1,449	1,147	1,513
Commercial Vehicle Tax	1,146	953	1,187
Watercraft Tax	185	249	375
Other Tax	130	87	
Direct Reimbursements	220	220	220
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>256,610</b>	<b>327,989</b>	<b>26,429</b>
<b>Resources Available:</b>	<b>350,693</b>	<b>375,079</b>	<b>74,694</b>
Expenditures:			
Social Security and Medicare	52,546	55,265	62,707
KPERS & KPERS 401(a)	74,696	86,662	101,072
Health Insurance	170,820	178,973	232,426
Worker's Compensation	783	701	790
State Unemployment Insurance	265	513	505
Short Term Disability	4,493	4,700	5,415
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditu			
<b>Total Expenditures</b>	<b>303,603</b>	<b>326,814</b>	<b>402,915</b>
Unencumbered Cash Balance Dec 31	47,090	48,265	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	344,357	374,217	402,915
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	402,915
		Tax Required	328,221
	Delinquent Comp Rate: 0.0%		0
	Amount of 2024 Ad Valorem Tax		328,221

**CPA Summary**

Northeast Kansas Library System  
Douglas County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,044,518	150,783	4,038	10,123	7,947	2,510
Debt Service	0	0	0	0	0	0
Employee Benefits	305,499	22,531	603	1,513	1,187	375
	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Total</b>	<b>2,350,017</b>	<b>173,314</b>	<b>4,641</b>	<b>11,636</b>	<b>9,134</b>	<b>2,885</b>

County Treas Motor Vehicle Estimate 173,314

County Treas Recreational Vehicle Estimate 4,641

County Treas 16/20M Vehicle Estimate 11,636

County Treas Commercial Vehicle Tax Estimate 9,134

County Treas Watercraft Tax Estimate 2,885

MVT Factor 0.07375

RVT Factor 0.00197

16/20M Factor 0.00495

Comm Veh Facto 0.00389

Watercraft Factor 0.00123

Adopted Budget <b>Kansas Library Express Courier</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	223,471	235,434	243,093
Receipts:			
Fees	752,407	813,718	829,460
State Grant	190,000	190,000	190,000
Reimbursement for Damaged Materials	0	11,660	0
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>942,407</b>	<b>1,015,378</b>	<b>1,019,460</b>
<b>Resources Available:</b>	<b>1,165,878</b>	<b>1,250,812</b>	<b>1,262,553</b>
Expenditures:			
Management Contract Fee	55,000	55,000	55,000
Operating Expense	21,323	23,000	24,000
Contractual Courier	842,461	929,719	959,075
Damaged Materials	11,660	0	0
Cash Reserve (2025 column)			224,478
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
<b>Total Expenditures</b>	<b>930,444</b>	<b>1,007,719</b>	<b>1,262,553</b>
Unencumbered Cash Balance Dec 31	235,434	243,093	0
2023/2024/2025 Budget Authority Amount	1,101,625	1,232,309	1,262,553

<b>CPA Summary</b>
--------------------

Northeast Kansas Library System

**NON-BUDGETED FUNDS**  
*(Only the actual budget year for 2023 is reported)*

2025

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	906,852	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		906,852
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	272									
Total Receipts	272	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	272
Resources Available:	907,124	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	907,124
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	907,124	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	907,124
										907,124

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

<b>CPA Summary</b>
--------------------

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

2025  
State of Kansas  
Special District

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

will meet on September 10, 2024 at 10:00 a.m. at Northeast Kansas Library System (4317 W. 6th St., Lawrence, KS) and online (visit [www.nekls.org](http://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](http://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 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,400,774	1.167	2,657,903	0.990	3,344,136	2,090,713	0.980
Debt Service							
Employee Benefits	303,603	0.124	326,814	0.148	402,915	328,221	0.154
Kansas Library Express Courier	930,444		1,007,719		1,262,553		
Non-Budgeted Funds							
<b>Totals</b>	<b>3,634,821</b>	<b>1.291</b>	<b>3,992,436</b>	<b>1.138</b>	<b>5,009,604</b>	<b>2,418,934</b>	<b>1.134</b>
					<i>Revenue Neutral Rate **</i>		<i>1.103</i>
Less: Transfers	0		0		0		
Net Expenditures	3,634,821		3,992,436		5,009,604		
Total Tax Levied	2,392,978		2,350,017		xxxxxxxxxxxxx		
Assessed Valuation	1,854,866,154		2,065,510,890		2,132,321,466		

Outstanding Indebtedness,

	2022	2023	2024
Jan 1,	0	0	0
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