Special District
Library

2026

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 2025 Ad Valorem Tax are within statutory limitations for the Budget.

Table of Contents:		Page No.	Adopted Budget: Budget Authority for Expenditures	Adopted Budget: Amount of 2025 Ad Valorem Tax	Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh		2			
Schedule of Transfers		3			
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	1.030
Debt Service	10-113	7			
Employee Benefits	12-16,102	7	429,384	399,453	.180
Kansas Library Express Courier		8	1,457,487		
Non-Budgeted Funds		9			
Totals		xxxx	5,225,493	2,679,026	1.210
Budget Hearing Notice				County Clerk's Use Only	
Combined Rate and Budget Hearing Notice				Nov 1, 2025 Total Assessed Valuation	2,213,953,304
RNR Hearing Notice					
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	-

Assisted by:

Address:

Email:

Attest: October 17, 2025

County Clerk

Michael McDonald

Michael McDonald, Director

John R. Granath

John Granath, President

Rachael R. Hissong

Rachael Hissong, Treasurer

Ashley Nicole Creek

Ashley Creek, Secretary

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

Northeast Kansas Library System
Douglas County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Capital Improvement	General Fund	130,000	100,000		K.S.A. 12-1258
	Totals	130000	100000	0	
	Adjustments*		100000		
	Adjusted Totals	130000	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
None										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
None										
Total Revenue				0			0	0	0	0
Other:										
None										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
None							
			Total	**0**	**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases

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

Budgeted Year: 2026

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 2025	Proposed Year 2026
Ad Valorem Tax	$2,090,713	$2,279,573
Delinquent Tax	$20,000	$20,000
Motor Vehicle Tax	$150,783	$159,052
16/20M Vehicle Tax	$10,123	$9,745
	$0	$0
TOTAL TAXES	$2,271,619	$2,468,370
Difference in Total Taxes:	$196,751	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	###########	$2,213,940,128
Did Assessed Valuation Decrease?	No	
Levy Rate	0.980	1.030
Difference in Levy Rate:	0.050	
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.

Northeast Kansas Library System 2026
Douglas County
FUND PAGE FOR FUNDS WITH A TAX LEVY

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	xxxxxxxxxxxxxxxx
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	xxxxxxxxxxxxxxxx
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

Qualifies for

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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 Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditu			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 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 2025 Ad Valorem Tax	0

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	47,090	48,060	1,106
Receipts:			
Ad Valorem Tax	300,865	328,221	xxxxxxxxxxxxxxxx
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 Expenditu			
Total Expenditures	**327,233**	**402,875**	**429,384**
Unencumbered Cash Balance Dec 31	48,060	1,106	xxxxxxxxxxxxxxxx
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

CPA Summary

Northeast Kansas Library System 2026
Douglas County
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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 Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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 Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Northeast Kansas Library System 2026
Douglas County
FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Kansas Library Express Courier**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget 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 Expenditure			
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 Amoun	1,232,309	1,262,553	1,457,487

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	0	0

CPA Summary

(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 Fu			**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	0	271
Resources Available:	907,395	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	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	0	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	0	777,395 **
										777,395 **

** 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 at at for the purpose of hearing and

answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

Detailed budget information is available at 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.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	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		xxxxxxxxxxxxxxx		
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*

0

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING 2026

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.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	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		xxxxxxxxxxxxx		
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

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Northeast Kansas Library System

will meet on at at for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

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

Revenue Neutral Rate*	1.093	Proposed Tax Rate	1.210

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General			0
Debt Service			0
Employee Benefits			0
			0
			0
			0
TOTAL	0	0.000	0

2025 July 1 Valuation: 2,213,940,128

Valuation Factor: 2,213,940.128

Neighborhood Revitalization Subj to Rebate: 4,192,577

Neighborhood Revitalization factor: 4192.577

**This information comes from the 2026 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

NORTHEAST KANSAS LIBRARY SYSTEM
@your library
NEKLS

Revenue Neutral Rate Hearing for 2026 Budget

September 8, 2025 at 10:00 a.m.

Held at the NEKLS office, 4317 W 6th St, Lawrence, KS 66049
and online via Zoom

Shall the Governing Body pass RESOLUTION 2025-7 *to exceed the Revenue Neutral Rate?*

System Representative	System Board Affiliation	Vote
Alexandra Teske	Member Library, Silver Lake Public Library	YES
Amber Oyak	Executive Board, At-Large (Academics)	YES
Anne Liebst	Executive Board, Douglas County	YES
Ashley Creek	Executive Board, Leavenworth County	YES
Ashley Gupta	Member Library, Winchester Public Library	YES
Bailey Burnd	Member Library, Meriden-Ozawkie Public Library	YES
Beverly Sunderman	Executive Board, Brown County	YES
Brad Allen	Member Library, Lawrence Public Library	YES
Brenda Hough	Executive Board, Shawnee County	YES
Brian Cleveland	Member Library, Atchison Public Library	YES
Carol Wakeford	Member Library, Eudora Community Library	YES
Christi McKenzie	Member Library, Baldwin Community Library	YES
Christy Angell	Member Library, Tonganoxie-USD 464	YES
Cindy Davis	Executive Board, Doniphan County	YES
David Tyler	Executive Board, Franklin County	YES
DeAnna Bean	Member Library, Burlingame Community Library	YES
Dennis Shelton	Member Library, Linwood Community Library	YES
Erin Verbick	Member Library, Morrill Public Library	YES
Fred Diver	County Appointee, Osage County	YES
Gordon Myers	Executive Board, Atchison County	YES
Greta Funk	Member Library, Nortonville Public Library	YES
Heather Carroll	Member Library, Bern Community Library	YES
Heather Garrison	Member Library, Carbondale City Library	YES
Jeanette Stromgren	Member Library, Osage City Public Library	YES
Jennifer Lloyd	Executive Board, Jefferson County	YES
Jennifer Sosna	Member Library, De Soto-USD 232	YES

NORTHEAST KANSAS LIBRARY SYSTEM
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Jeri Clark	Member Library, Delaware Township Library	YES
Jess Knox	Member Library, Pomona Community Library	YES
John B. Granath	Executive Board, Wyandotte County	YES
Julie Clark	Member Library, Olathe Public Library	YES
Kate Haynie	Executive Board, Nemaha County	YES
Kiersten Allen	Executive Board, Miami County	YES
Kim Hochard	Member Library, Mclouth Public Library	YES
Kim Priest	Member Library, Mary Cotton Public Library	YES
Laurie Costlow	Member Library, Overbrook Public Library	NO
Lisa LaFountain	Member Library, Baldwin City Library	YES
Liz Krumins	Member Library, Seaman High School-USD 345	YES
Lori Franklin	Executive Board, At Large (Schools)	YES
Mandy Shultz	Member Library, Spring Hill Schools-USD 230	YES
Marcia Baserle	Member Library, Prairie Hills Schools-USD 113	YES
Marcy Sandberg	Member Library, Auburn Washburn-USD 437	YES
Mary Junod	Member Library, Centralia Community Library	YES
Matthew Oberly	Member Library, Richmond Public Library	YES
Matti Nojonen	Member Library, Leavenworth Public Library	YES
Michael Spangler	Member Library, Jefferson West-USD 340	YES
Michelle Larsen	Member Library, Horton Public Library	YES
Mike Washburn	Member Library, Basehor Community Library	YES
Morgan Menefee	Member Library, Paola Free Library	YES
Rachael Hissong	Executive Board, At Large	YES
Rita Anderson	Member Library, Wellsville City Library	YES
Sam Mook	Member Library, Osawatomie Public Library	YES
Sammy Herzberg	Member Library, Oskaloosa Public Library	YES
Sara S. Eccles	Executive Board, Johnson County	YES
Shoe Crowley	Member Library, Williamsburg Community Library	YES
Timothy Moran	Member Library, Lansing Community Library	YES
Virginia Schirmer	Executive Board, Jackson County	YES

Phone: (785) 838-4090 • Fax: (785) 838-3989 • 4317 W 6th Street • Lawrence, KS 66049

NORTHEAST KANSAS LIBRARY SYSTEM
@your library
NEKLS

Vote certified September 8, 2025 by the Northeast Kansas Library System.

John A. Granath

Jack Granath, President

Ashley Nicole Creek

Ashley Creek, Secretary

Rachael R. Hissong

Rachael Hissong, Treasurer

Phone: (785) 838-4090 • Fax: (785) 838-3989 • 4317 W. 6th Street • Lawrence, KS 66049

NORTHEAST KANSAS LIBRARY SYSTEM

NEKLS

Resolution No. 2025-6

A RESOLUTION OF THE NORTHEAST KANSAS LIBRARY SYSTEM, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Northeast Kansas Library System was calculated as 1.093 mills by the Douglas County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Northeast Kansas Library System enables the System to fulfill its purpose as prescribed in K.S.A. 75-2547 et seq.; and

WHEREAS, the budget proposed by the Governing Body will result in a total proposed mill levy rate that is higher than the 2025 budgeted mill levy rate; and

WHEREAS, the budget proposed by the Governing Body will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body intends to hold a hearing and hear testimony from all interested taxpayers desiring to be heard as required by state law.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE NORTHEAST KANSAS LIBRARY SYSTEM:

Section 1. The Governing Body of the Northeast Kansas Library System hereby sets a public hearing regarding its intention to exceed the Revenue Neutral Rate for September 8, 2025 at 10 a.m. to be held online (Zoom link available at https://nekls.org) and at NEKLS headquarters, 4317 W. 6th Street, Lawrence, Kansas, and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of the Northeast Kansas Library System expresses its intention to exceed the Revenue Neutral Rate with a proposed total mill levy of 1.210 mills.

Section 3. The Governing Body of the Northeast Kansas Library System directs the System Director to provide this resolution to the Douglas County Clerk as notice of the Northeast Kansas Library System's proposed intent to exceed the Revenue Neutral Rate.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

Phone: (785) 838-4090 • Fax: (785) 838-3989 • 4317 W. 6th Street • Lawrence, KS 66049

NORTHEAST KANSAS LIBRARY SYSTEM

NEKLS

ADOPTED this 26 day of June, 2025 and signed by the Governing Body.

Jack Granath, President

Ashley Nicole Creek

Ashley Creek, Secretary

Rachael Hissong, Treasurer

Phone: (785) 838-4090 • Fax: (785) 838-3989 • 4317 W. 6th Street • Lawrence, KS 66049

NORTHEAST KANSAS LIBRARY SYSTEM

NEKLS

RESOLUTION NO. 2025-7

A RESOLUTION OF THE NORTHEAST KANSAS LIBRARY SYSTEM OF LAWRENCE, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Northeast Kansas Library System was calculated as 1.093 mills by the Douglas County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Northeast Kansas Library System will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 8, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Northeast Kansas Library System, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE NORTHEAST KANSAS LIBRARY SYSTEM:

The Northeast Kansas Library System shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.093 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 8th day of September, 2025 and **SIGNED** by the Governing Body.

NORTHEAST KANSAS LIBRARY SYTEM

Jack Granath, President

Ashley Nicole Creek

Ashley Creek, Secretary

Rachael Hissong, Treasurer

Phone: (785) 838-4090 • Fax: (785) 838-3989 • 4317 W. 6th Street • Lawrence, KS 66049

2026
State of Kansas
Special District

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.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	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	402,873	0.154	420,334	399,453	0.180
Kansas Library Express Courier	936,831		1,051,137		1,457,467		
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 ***		*1.593*
Less: Transfers	130,000		0		0		
Net Expenditures	3,822,116		4,078,943		5,225,493		
Total Tax Levied	2,350,810		2,418,934		xxxxxxxxxxxxx		
Assessed Valuation	2,065,510,890		2,091,193,067		2,213,945,128		

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

Column

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

Atchison Globe
308 Commercial Street
(913) 367-0583

State of New Jersey, County of Burlington, ss:

I, Laquansay Nickson Watkins, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Atchison Globe, a publication that is a "legal newspaper" as that phrase is defined for the city of Atchison, for the County of Atchison, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates.

Publication Dates:
- Jul 31, 2025

Notice ID: D2pPCWjW05lMOUwfKmkR
Publisher ID: 3677860
Notice Name: 2026 NEKLS Special_Dist - RNR & Budget

Publication Fee: $173.66

Laquansay Nickson Watkins
Agent

VERIFICATION
State of New Jersey
County of Burlington

LIZA DANTZ
NOTARY PUBLIC
STATE OF NEW JERSEY
My Commission Expires November 21, 2028

Signed or attested before me on this: 08/01/2025

Notary Public
Notarized remotely online using communication technology via Proof.

PUBLIC NOTICE PUBLIC NOTICE PUBLIC NOTICE

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.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	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	3,624,931	0.980	3,338,622	2,279,575	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	2,679,028	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	2,250,917		2,419,934		xxxxxxxxxxxx		
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 Hesong
Treasurer

(CH-360018)

AFFIDAVIT OF PUBLICATION

HIAWATHA WORLD
PO BOX 1283
HUTCHINSON, KS 67504-1283

STATE OF KANSAS } SS
COUNTY OF BROWN }

Account Number: 132912
Ad Number: 3693190
Description: Northeast Kansas Library Syste
Ad Cost: $156.00

Elaine Suever, being first duly sworn, says:

That she is the Agent of the the Hiawatha World, a weekly newspaper of general circulation, printed and published in Hiawatha, Brown County, Kansas; that the publication, a copy of which is attached hereto, was published in said newspaper on the following dates:

July 31, 2025

That said newspaper was regularly issued and circulated on those dates.
SIGNED:

Agent

Subscribed to and sworn to me this 15th day of August 2025.

STACI WOODS
Notary ID #13171683
My Commission Expires
September 7, 2028

LISA MILLER
NORTHEAST KANSAS LIBRARY SYSTEM-SCS
4317 W 6TH ST
LAWRENCE, KS 66049
accounting@nekls.org

(First published in the Kansas Chief July 31, 2025)

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.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	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		xxxxxxxxxxxx		
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

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, DONIPHAN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Kansas Chief* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Doniphan County, Kansas, with a general paid circulation on a yearly basis in Doniphan County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Wathena, Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive week, the first publication thereof being made as aforesaid on the 31 day of July, 2025, with subsequent publications being made on the following dates:

, 20

, 20

, 20

Publisher

Subscribed and sworn to before me this 31st day of July, 20 25.

DWIGHT D. FOLEY
Notary Public - State of Kansas
My Appt. Exp. 1-24-26

Notary Public

My commission expires 1-24-26

Printer's fee/ Affidavit fee $

(First Published in the Lawrence Daily Journal-World on the 31st of July, 2025)

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 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.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUNDS	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,558,650	0.990	3,424,931	0.990	3,318,402	2,279,577	1.038
Debt Service							
Employee Benefits	377,213	0.148	453,875	0.114	439,364	399,453	0.180
Kansas Library Express Courier	936,857		1,651,137		1,467,408		
Non-Budgeted Funds	130,000						
Totals	3,972,720	1.138	5,529,943	1.104	5,225,174	2,679,030	1.218
					Revenue Neutral Rate**		1.093
Less: Transfers	130,000		0		0		
Net Expenditures	3,972,720		4,878,943		5,225,174		
Total Tax Levied	2,358,017		2,418,934		xxxxxxxxxxx		
Assessed Valuation	2,065,516,896		2,191,193,967		2,213,948,128		

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 rate are expressed in mills

**Revenue Neutral Rate as defined by KSA 79-2988

Rachel Hissong
Treasurer

LJ WORLD.com
LAWRENCE.COM | KANSAS

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

State of Florida, County of Orange, ss:

Anjana Bhadoriya, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Lawrence Journal-World, that this daily newspaper printed in the State of Kansas, and published in and of general circulation in Douglas County, Kansas, with a general paid circulation on a daily basis in Douglas County, Kansas, and that said newspaper is not a trade, religious or fraternal publication, and which newspaper has been admitted to the mails as periodicals class matter in said County, and that a notice of which is hereto attached, was published in the regular and entire issue of the Lawrence Daily Journal-World.

Said newspaper is published six days per week, 52 weeks per year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice and been admitted as the post office of Lawrence in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive days/weeks the first publication thereof being made as aforesaid on Jul 31, 2025 with publications being made on the following dates: 07/31/2025

Anjana Bhadoriya

Signature

VERIFICATION

State of Florida
County of Orange

Subscribed in my presence and sworn to before me on this: 08/04/2025

Notary Public

Notarized remotely online using communication technology via Proof.

Newspaper page size: Width: 10 in., Height: 17.69 in

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.

State of Kansas
2025 Special District

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.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,538,052	0.990	2,624,951	0.980	3,338,622	2,279,373	1.030
Debt Service							
Employee Benefits	329,233	0.148	402,875	0.154	429,384	399,453	0.180
Kansas Library Express Courier	936,831		1,051,137		1,857,487		
Non-Budgeted Funds	130,000						
Totals	3,932,116	1.138	4,078,963	1.134	5,225,493	2,678,826	1.210
					Revenue Neutral Rate **		*1.093*
Less: Transfers	130,000		0		0		
Net Expenditures	3,802,116		4,078,963		5,225,493		
Total Tax Levied	2,350,017		2,418,954		xxxxxxxxxxxxx		
Assessed Valuation	2,068,510,898		2,091,193,067		2,213,940,126		

Outstanding Indebtedness,

	2023	2024	2025
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*
Published in Ottawa Herald, *July 30, 2025.*

Rachael Hissong
Treasurer

3678590

The Ottawa Herald

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

I, Edmar Corachia, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of The Ottawa Herald, of Franklin County, State of Kansas, state that this newspaper is a qualified newspaper, published and of general circulation in said county, was published in regular edition of said paper, and that the notice of which the annexed is a copy was published on the following date(s).

Publication Dates:
- Jul 30, 2025

Advertising Fee: $181.13

Edmar Corachia

Agent

VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 07/31/2025

Notary Public

Notarized remotely online using communication technology via Proof.

AFFIDAVIT OF PUBLICATION

THE STATE OF KANSAS } ss.
JACKSON COUNTY }

DAVID POWLS, being first duly sworn, deposes and says that he is The Publisher of

THE HOLTON RECORDER

a Weekly Newspaper printed in the State of Kansas, and published in and of general circulation in Jackson County, Kansas, with a general paid circulation on a yearly basis in Jackson County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published at least weekly 50 times a year, has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Holton, Kansas in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for One ~~consecutive weeks~~, the first publication thereof being made as aforesaid on the day of July 23 20 25 with subsequent publications being made on the following dates:

_____, 20__ _____, 20__

_____, 20__ _____, 20__

_____, 20__ _____, 20__

David M. Powls

Publisher

Subscribed and sworn to before me this 30th day of July, 20 25.

Kendra Moppin

Notary Public

My commission expires 4-13-26

Printer's Fee $ 146.25

Additional Copies $ 90

KENDRA MOPPIN
Notary Public - State of Kansas
My Appt. Expires 4/13/26

EXHIBIT "A"

Public Notice

(Published in The Holton Recorder, Holton, Kan., on Wednesday, July 23, 2025.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026
State of Kansas
Special District

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.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,338,015	0.900	2,631,937	0.900	2,218,827	2,379,470	1.026
Debt Service							
Employee Benefits	339,210	0.149	401,977	0.154	429,384	399,453	0.989
Special Library Expense Courses	936,851		1,039,137		1,457,447		
Non-Budgeted Funds	150,000						
Totals	3,764,076	1.049	4,073,043	1.054	5,105,658	3,879,026	1.026
					Revenue Neutral Rate **		1.003
Adj. Transfers	150,000		0		0		
Total Expenditures	3,914,076		4,073,043		5,105,658		
Prior Tax Levied	3,780,017		3,418,956		3,739,443		
Assessed Valuation	3,065,510,890		3,091,143,367		3,781,945,176		

Outstanding Indebtedness

	2023	2024	2025
Lease 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

Tax rates are expressed in mills

Revenue Neutral Rate as defined by KSA 79-2988

Rachel Hinsong
Treasurer

L3081

PUBLIC NOTICE

(Published in The Oskaloosa Independent July 31, 2025)It

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.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	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		xxxxxxxxxxxx		
Assessed Valuation	2,065,510,890		2,091,193,067		2,213,940,126		

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

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS)
) ss
JEFFERSON COUNTY)

Holly Allen, being first duly sworn, deposes and says: That she is the business manager of *The Oskaloosa Independent*, a weekly newspaper published in the State of Kansas, and published in and of general circulation in Jefferson County, Kansas, with a general paid circulation on a weekly, monthly, or yearly basis in Jefferson County, Kansas, and that said newspaper is not a trade, religious, or fraternal publication.

Said newspaper is a weekly published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Oskaloosa, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for One consecutive weeks, the first publication thereof being made as aforesaid on the 31 day of July, 20 25 with subsequent publications being made on the following dates:

_____, 20____
_____, 20____
_____, 20____
_____, 20____

Holly Allen

Subscribed and sworn to before me this 31 day of July, 20 25

_____
Notary Public

My commission expires_____