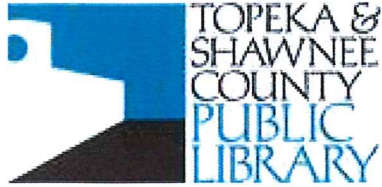


**July 7, 2021**

**Board of Trustees 2022 Budget Work Session #2**

**Legend of Documents:**

1. Budget Work Session Agenda for July 7<sup>th</sup> Session
2. Select Pages from Funding Matrices for the Facilities Master Plan Initiatives
3. Graph of Budgeted Expenditures – 10-year Retrospective with 2022 Proposed Budget
4. Graph of Mill Rate Values - 10-Year Retrospective with 2022 Proposed Budget
5. Assessed Value and Tax Revenue Information and Mill Levy Impact on Residential and Commercial Properties
6. Summary of Proposed 2022 Budget
7. High-Level 2022 Budget Summary
8. Narrative
9. Draft “Notice of Budget Hearing” & Comparison Key
10. TSCPL Special District Budget Required Format
11. Minutes – Board Budget Work Session #1, June 1, 2021



Topeka and Shawnee County Public Library Agenda  
Board of Trustees  
2022 Budget Work Session #2

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**July 7, 2021: Budget Work Session #2 (Zoom meeting, 1:00 pm to 3:00 pm)**

<https://tscpl.zoom.us/j/95537174895?pwd=WWt3K1FHdXVJOFdyTlhzaJIT1Z4QT09>

Meeting ID: 955 3717 4895

**Meeting Purpose:** Review proposed FY 2022 budget, including county property valuations

**Expected Product:** Reach consensus on the FY 2022 budget proposal to allow action at the July 15<sup>th</sup> Board meeting for publication requirements

**Agenda**

- Review phased approach to updating wayfinding signage – Diana Friend, Communications and Marketing Director
- Review listing of future infrastructure projects and other facilities projects with estimated costs – Thad Hartman, Chief of Staff
- Review updated information for property valuations and other key expenditures for the budgeted funds: General, Employee Benefit and State Aid – Kim Strube, Chief Financial Officer
- Review proposed documents to be published: Revenue Neutral Rate, Notice of Hearing and Budget Summary, Notice of Budget Hearing – Kim Strube, Chief Financial Officer

# Facilities Master Plan

PROJECT TASKS	EST COST	FUNDING SOURCES					TOTAL FUNDING
		GENERAL	CAP IMPROVMT	FRIENDS	FOUNDATION	STATE AID	
Living Room F&E	\$200,000.00	\$200,000.00					\$200,000.00
2nd Floor F&E	\$200,000.00	\$151,000.00				\$49,000.00	\$200,000.00
Wing Layout and Shelving Testing	\$25,000.00	\$25,000.00					\$25,000.00
Meeting Room AV Upgrade	\$128,000.00	\$128,000.00					\$128,000.00
Replace air conditioning chillers (M5)	\$550,000.00	\$550,000.00					\$550,000.00
Replace boilers (M2)	\$350,000.00	\$350,000.00					\$350,000.00
Gallery Lighting	\$3,300.00	\$3,300.00					\$3,300.00
Staff room update	\$15,000.00	\$15,000.00					\$15,000.00
Wayfinding / signage update (part 1)	\$100,000.00	\$100,000.00					\$100,000.00
Arch Fees Chillers	\$53,000.00	\$53,000.00					\$53,000.00
Arch Fees Boilers	\$37,500.00	\$37,500.00					\$37,500.00
Arch Fees Living Room	\$37,200.00	\$37,200.00					\$37,200.00
<b>Subtotal</b>	<b>\$1,699,000.00</b>	<b>\$1,650,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$49,000.00</b>	<b>\$1,699,000.00</b>
<b>Budget</b>		<b>\$1,650,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$49,000.00</b>	<b>\$1,699,000.00</b>
<b>Remaining</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

2022

Wing Redo	\$750,000.00						
Outdoor sculpture for north side for building	\$25,000.00	\$25,000.00					\$25,000.00
Replace AMH System	\$600,000.00	\$600,000.00					\$600,000.00
Comprehensive review of ILS market?							
Begin surveying marketplace for self-check replacement in 2024							
Create Pedestrian Plaza	\$100,000.00	\$100,000.00					\$100,000.00
Staff Spaces	\$100,000.00	\$100,000.00					\$100,000.00
Staff parking lot resurfacing? (2022?)							
Repair / replace select window, doors and atrium framing (A4)	\$22,500.00	\$22,500.00					\$22,500.00
Arc Fees Dock		\$10,000.00					\$10,000.00
Resurface dock drive		\$220,000.00					\$220,000.00
<b>Subtotal</b>	<b>\$750,000.00</b>	<b>\$750,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$750,000.00</b>
<b>Budget</b>		<b>\$750,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$750,000.00</b>
<b>Remaining</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

2023

# Facilities Master Plan

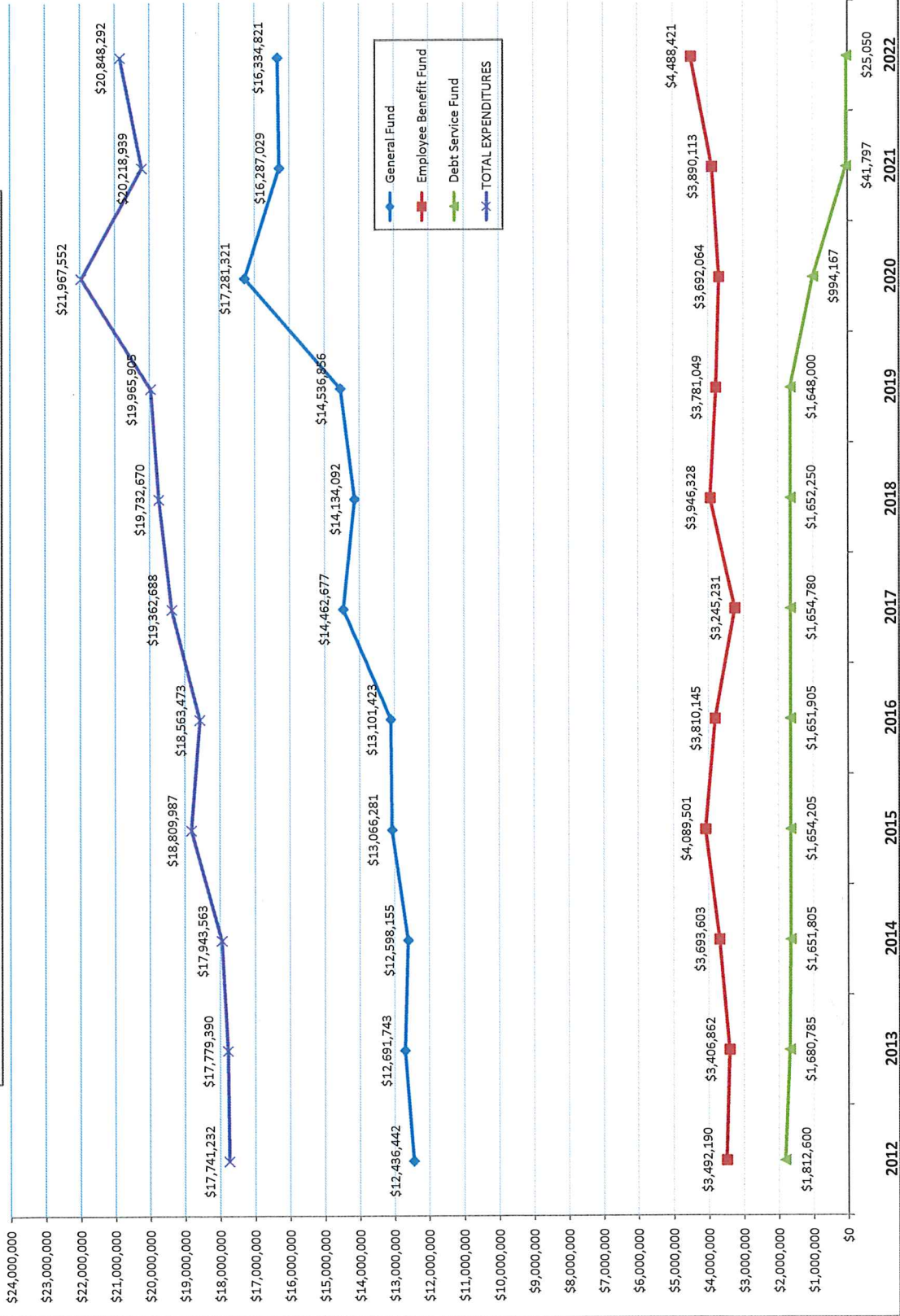
PROJECT TASKS	EST COST	FUNDING SOURCES					TOTAL FUNDING
		GENERAL	CAP IMPROVMT	FRIENDS	FOUNDATION	STATE AID	
Arc Fees Wings	\$100,000.00	\$100,000.00					
Studio space in The Edge???	\$200,000.00	\$200,000.00					
<b>Subtotal</b>	<b>\$1,897,500.00</b>	<b>\$2,105,000.00</b>	<b>\$25,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,130,000.00</b>
<b>Budget</b>		<b>-\$2,105,000.00</b>	<b>-\$25,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$2,130,000.00</b>
<b>Remaining</b>							

Kids Library	Design	\$1,000,000.00					
Selfcheck kiosk replacement							
Floor in YS (A15) + new YS carpet (need cost for carpet)	Maint	\$85,000.00					
<b>Subtotal</b>		<b>\$1,085,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,085,000.00</b>
<b>Budget</b>		<b>-\$1,085,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$1,085,000.00</b>
<b>Remaining</b>							

# Facilities Master Plan

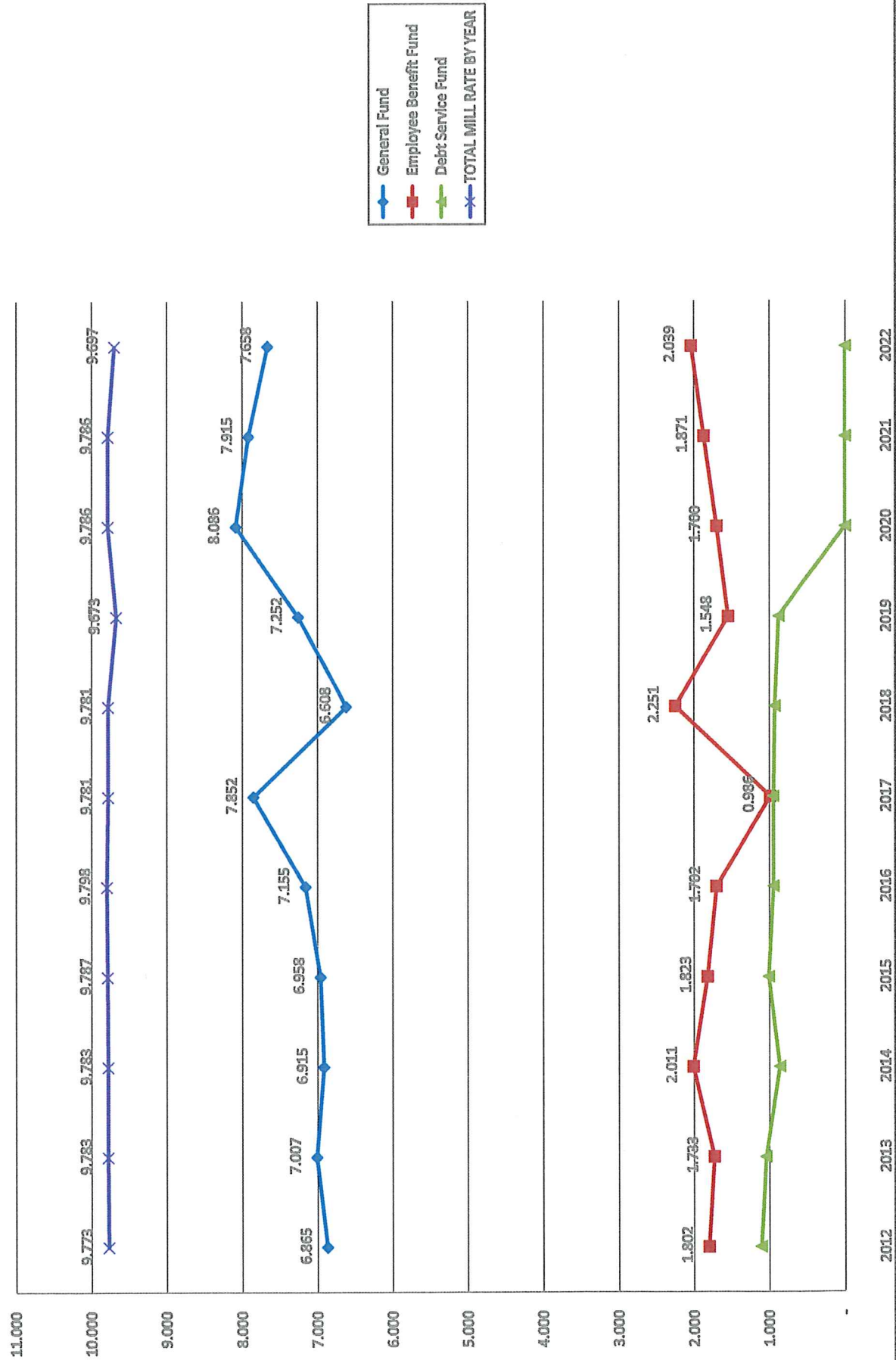
PROJECT TASKS	EST COST	FUNDING SOURCES							TOTAL FUNDING
		GENERAL	CAP IMPROVMENT	FRIENDS	FOUNDATION	STATE AID			
Upgrade generator (E2)	Maint \$288,000.00		\$288,000.00						\$288,000.00
<b>Subtotal</b>	<b>\$288,000.00</b>	<b>\$0.00</b>	<b>\$288,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$288,000.00</b>
<b>Budget</b>		<b>\$0.00</b>	<b>-\$288,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$288,000.00</b>
<b>Remaining</b>									

TSCPL 10-Yr Retrospective - Budgeted Expenditures with Proposed 2022 Budget - Document 3





TSCPL 10-Yr Retrospective - Actual Mill Rate Values with Proposed 2022 Budget - Document 4



Topeka and Shawnee County Public Library  
Assessed Value and Tax Revenue Information  
FY 2022 Budget - July 7, 2021

**Valuation Information for 2021**

Assessed values minus TIF

	2021 Budget	Final Base for 2021 Levies	Difference
Total	\$ 1,733,247,692	\$ 1,731,805,649	\$ (1,442,043)

Actual 2021 Mill Rate	
7.915	General
1.871	Employee Benefit
0.000	Debt Service
9.786	Levied
9.697	Budgeted
0.089	Decrease

**Valuation Information for 2022 Budget, as of July 1, 2021**

Assessed values minus TIF

Total	2022 Budget	Base for 2021 Levies	Change
	\$ 1,796,529,362	\$ 1,731,805,649	\$ 64,723,713
<b>Value of One Mill</b>	<b>\$ 1,796,529</b>	<b>\$ 1,731,806</b>	<b>\$ 64,723</b>

**Revenues Generated @ Current Levy \$ 17,420,942 \$ 16,961,565 \$ 459,377**  
(originally budgeted) (from original)\*

\* (\$14,111) of this is due to the change in the valuations on which the mill rates were set by the County Clerk & levy rounding

**Mill Rate Impact Analysis**

Total Valuation 2022 \$ 1,796,529,362 Proposed 2022 Mill Rate 9.697

Mill Rate	Additional Revenues	Annual Impact on Residential Properties*	Annual Impact on Commercial Properties**
9.697	\$ 50,000	\$ 100,000	\$ 200,000
<b>9.697</b>	<b>\$ 55.76</b>	<b>\$ 111.52</b>	<b>\$ 223.03</b>
			<b>\$ 334.55</b>

**Formula:** Increased Property Tax / Value of one mill = Increased Mill Rate  
Value of Home X .115 = Assessed Value; Assessed Value X Mill Rate / 1,000 = Annual Tax  
\* Residential properties are assessed at 11.5% of value pursuant to K.S.A. 79-1439(b)(1)(A).

Mill Rate	Additional Revenues	Annual Impact on Residential Properties**	Annual Impact on Commercial Properties**
9.697	\$ 121.21	\$ 242.43	\$ 484.85
			<b>\$ 727.28</b>

**Formula:** Increased Property Tax / Value of one mill = Increased Mill Rate  
Value of Property X .25 = Assessed Value; Assessed Value X Mill Rate / 1,000 = Annual Tax  
\*\* Commercial, industrial, railroad and improved ag land properties are assessed at 25% of value pursuant to K.S.A. 79-1439(b)(1)(F).



Topeka and Shawnee County Public Library  
 FY 20212 - All Budgeted Funds - Proposed Budget  
 Board Budget Work Session #2 - July 7, 2021

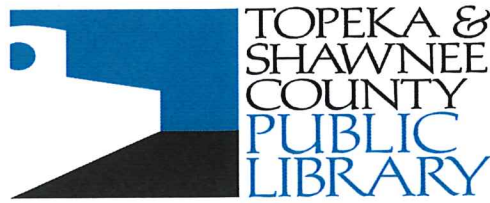
	2020 Actuals Cash Basis	% of Total	2021 Budget Adopted	% of Total	2021 Budget Adjusted	% of Total	2022 Budget Proposed	% of Total	(Over)/Under 2021 (-) 2022 Budgets
<b>Beginning Cash Balance January 1</b>	\$ 5,502,047		\$ 4,569,106		\$ 4,569,106		\$ 3,338,529		
<b>Revenues:</b>									
Ad Valorem Property Tax	\$ 16,078,133		\$ 16,961,565		\$ 16,961,565		\$ 17,421,034		\$ (459,469)
Delinquent Tax	\$ 243,622		\$ 25,000		\$ 15,000		\$ 25,000		\$ (8,382)
Motor Vehicle Tax	\$ 1,920,247		\$ 1,896,247		\$ 1,902,147		\$ 1,904,629		\$ (1,333)
Recreational Vehicle Tax	\$ 19,475		\$ 18,273		\$ 18,322		\$ 19,606		\$ 20
16/20 M Vehicle Tax	\$ 8,166		\$ 7,369		\$ 7,951		\$ 7,349		\$ (24,929)
In Lieu of Tax	\$ 45,367		\$ 3,508		\$ 11,508		\$ 28,437		\$ (625)
Watercraft Special Tax	\$ 66,146		\$ 9,815		\$ 9,815		\$ 10,440		\$ (4,138)
Commercial Vehicle Fees	\$ -		\$ 59,488		\$ 59,951		\$ 63,626		\$ -
Estimated Uncollectible Tax	\$ (230,990)		\$ (193,123)		\$ (375,263)		\$ (183,066)		\$ (10,057)
Revitalization Rebates	\$ 18,150,166	97.8%	\$ 18,788,142	97.8%	\$ 18,417,873	97.9%	\$ 19,297,055	98.4%	\$ (508,913)
<b>Sub-total Tax Revenues</b>									
E-Rate Reimbursement	\$ 23,325		\$ 18,258		\$ 23,993		\$ 19,902		\$ (1,644)
Reimbursements-Friends, Foundation, Retirees, County	\$ 243,519		\$ 243,608		\$ 244,508		\$ 198,705		\$ 44,903
Refund - Blue Cross/Blue Shield	\$ -		\$ -		\$ -		\$ -		\$ -
Refund - Workers Compensation	\$ 46,487		\$ 61,000		\$ 31,750		\$ 16,000		\$ 45,000
Fees and Fines	\$ 313,331	1.7%	\$ 322,866	1.7%	\$ 300,251	1.6%	\$ 234,507	1.2%	\$ 88,259
<b>Sub-total Reimbursements &amp; Fees</b>									
State Aid	\$ 49,946	0.3%	\$ 53,000	0.28%	\$ 49,170	0.26%	\$ 52,000	0.27%	\$ 1,000
Investment Income	\$ 45,579	0.25%	\$ 3,850	0.02%	\$ 2,810	0.01%	\$ 3,050	0.02%	\$ 800
Cash Transfer to Close Debt Service Fund	\$ 994,167		\$ 41,797		\$ 35,287		\$ 25,050		\$ -
<b>Total Revenues</b>	\$ 18,559,022	100.0%	\$ 19,209,655	99.8%	\$ 18,805,391	99.8%	\$ 19,611,762	99.9%	\$ (418,854)
	(0)		-		-		0		

Topeka and Shawnee County Public Library  
 FY 20212 - All Budgeted Funds - Proposed Budget  
 Board Budget Work Session #2 - July 7, 2021

	2020		2021		2021		2022		(Over)/Under 2021 (-) 2022 Budgets
	Actuals Cash Basis	% of Total	Budget Adopted	% of Total	Budget Adjusted	% of Total	Budget Proposed	% of Total	
<b>Expenditures:</b>									
Gross Salaries	\$ 8,558,029	48.0%	\$ 8,844,867	47.9%	\$ 8,839,867	48.3%	\$ 8,891,386	43.7%	\$ (46,519)
Employer-Paid Fringe Benefits	\$ 1,618,703	9.1%	\$ 1,590,181	8.6%	\$ 1,585,181	8.7%	\$ 1,617,790	8.0%	\$ (27,609)
Health/Dental Insurance @ Bdgt Yr Increase: 40%/5%	\$ 1,668,716	9.4%	\$ 2,299,932	12.4%	\$ 2,254,932	12.3%	\$ 2,870,631	14.1%	\$ (570,699)
<b>Sub-total Salaries and Benefits</b>	\$ 11,845,448	66.4%	\$ 12,734,980	68.9%	\$ 12,679,980	69.3%	\$ 13,379,807	65.8%	\$ (644,827)
Library Materials & Collections	\$ 1,710,728	9.6%	\$ 1,902,500	10.3%	\$ 1,902,500	10.4%	\$ 1,919,500	9.4%	\$ (17,000)
Facilities & Utilities	\$ 770,112	4.3%	\$ 875,017	4.7%	\$ 875,017	4.8%	\$ 902,270	4.4%	\$ (27,253)
Furniture & Equipment	\$ 3,510	0.0%	\$ 100,000	0.5%	\$ 100,000	0.5%	\$ 99,465	0.5%	\$ 535
Payments to Other Libraries	\$ 114,384	0.6%	\$ 116,672	0.6%	\$ 116,629	0.6%	\$ 118,962	0.6%	\$ (2,290)
Postage/Printing/Marketing	\$ 104,329	0.6%	\$ 251,794	1.4%	\$ 221,794	1.2%	\$ 244,564	1.2%	\$ 7,230
Programming	\$ 19,671	0.1%	\$ 32,000	0.2%	\$ 32,000	0.2%	\$ 57,000	0.3%	\$ (25,000)
Technology & Telecommunications	\$ 849,712	4.8%	\$ 766,722	4.1%	\$ 766,722	4.2%	\$ 934,478	4.6%	\$ (167,756)
Vehicle Operations	\$ 30,600	0.2%	\$ 86,500	0.5%	\$ 81,500	0.4%	\$ 81,500	0.4%	\$ 5,000
Special Projects	\$ 1,599,297	9.0%	\$ 786,150	4.3%	\$ 782,320	4.3%	\$ 1,702,000	8.4%	\$ (915,850)
Other Operating Expenditures	\$ 787,006	4.4%	\$ 827,808	4.5%	\$ 725,808	4.0%	\$ 885,696	4.4%	\$ (57,888)
<b>Sub-total Other Operating Expenditures</b>	\$ 5,989,349	33.6%	\$ 5,745,163	31.1%	\$ 5,604,290	30.7%	\$ 6,945,435	34.2%	\$ (1,200,272)
Debt Service	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -
<b>Total Expenditures</b>	\$ 17,834,797	100.0%	\$ 18,480,143	100.0%	\$ 18,284,270	100.0%	\$ 20,325,241	100.0%	\$ (1,845,098)
Cash Carry Forward Balance & Cash Basis Reserve							\$ 2,050,000		
Cash Transfer to General Fund and Cap Impr Fund	\$ 2,703,972		\$ 1,791,797		\$ 1,785,287		\$ 575,050		
							(0)		
<b>Plus Prior Year Cancelled Purchase Orders</b>	\$ 52,639				\$ 33,589				
<b>Ending Cash Balance December 31</b>	\$ 4,569,106		\$ 3,506,821		\$ 3,338,529		\$ (0)		
<b>Total Mill Levy</b>	\$ 9,786		\$ 9,786		\$ 9,786		\$ 9,697		
							0		

**Topeka and Shawnee County Public Library      Document 7**  
**FY 2022 - All Budgeted Funds - Budget High-Level Summary**  
**Board Budget Work Session #2 - July 7, 2021**

	2020 Actuals Cash Basis	2021 Budget Adopted	2021 Budget Adjusted	2022 Budget Proposed
<b>Beginning Cash Balance January 1</b>	\$ 5,502,047	\$ 4,569,106	\$ 4,569,106	\$ 3,338,529
<b>Revenues:</b>				
Sub-total Tax Revenues	\$ 18,150,166	\$ 18,788,142	\$ 18,417,873	\$ 19,297,055
Sub-total Reimbursements & Fees	\$ 313,331	\$ 322,866	\$ 300,251	\$ 234,607
State Aid	\$ 49,946	\$ 53,000	\$ 49,170	\$ 52,000
Investment Income	\$ 45,579	\$ 3,850	\$ 2,810	\$ 3,050
Cash Transfer to Close Debt Service Fund	\$ 994,167	\$ 41,797	\$ 35,287	\$ 25,050
<b>Total Revenues</b>	<b>\$ 19,553,189</b>	<b>\$ 19,209,655</b>	<b>\$ 18,805,391</b>	<b>\$ 19,611,762</b>
<b>Expenditures:</b>				
Sub-total Salaries and Benefits	\$ 11,845,448	\$ 12,734,980	\$ 12,679,980	\$ 13,379,807
Sub-total Other Operating Expenditures	\$ 5,989,349	\$ 5,745,163	\$ 5,604,290	\$ 6,945,435
Debt Service	\$ -	\$ -	\$ -	\$ 2,050,000
Cash Carry Forward Balance & Cash Basis Reserve	\$ -	\$ -	\$ -	\$ 575,050
Cash Transfers to General Fund and Cap Impr Fund	\$ 2,703,972	\$ 1,791,797	\$ 1,785,287	\$ -
<b>Total Expenditures</b>	<b>\$ 17,834,797</b>	<b>\$ 18,480,143</b>	<b>\$ 18,284,270</b>	<b>\$ 22,950,291</b>
<b>Expenditures Net of Cash Carry forward and Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>Plus Prior Year Cancelled Purchase Orders</b>	<b>52,639</b>	<b>33,589</b>	<b>33,589</b>	<b>(0)</b>
<b>Ending Cash Balance December 31</b>	<b>\$ 4,569,106</b>	<b>\$ 3,506,821</b>	<b>\$ 3,338,529</b>	<b>\$ 9,697</b>
<b>Total Mill Levy</b>	<b>9.786</b>	<b>9.786</b>	<b>0</b>	<b>(0)</b>



**Budget Narrative/Staff Recommendation  
Board of Trustees 2022 Budget Work Session #2 - July 7, 2021**

**Staff Budget Recommendation**

- Fund the 2022 budget year operations and projects within the resources provided at a total mill levy of 9.697 which is below the 2021 mill levy rate of 9.786.

In March 2019, the Board of Trustees resolved to increase the budget levy for 2020 and following years not to exceed 9.786 mills. Adoption of a mill levy less of 9.697 still allows an increase in ad valorem tax revenues of \$459,469 due to increased property valuations.

The 2021 Kansas Legislature enacted Senate Bill 13 (SB 13) and House Bill (HB 2104) which repeals the tax lid and establishes a base levy limit. This legislation establishes new notice and public hearing requirements if the proposed budget will exceed the property tax levy’s revenue neutral rate (RNR). These requirements take effect in 2021 for the 2022 budget. The RNR is defined as the tax rate in mills that would generate the same property tax revenue in dollars as levied the previous tax year using the current tax year’s total assessed valuation. The RNR as calculated the Shawnee County Clerk is 9.460 for the 2022 budget (see below for calculation):

	<b>*2021 Revenue Generated (1)</b>	<b>*July 1, 2021 Assessed Valuation (2)</b>	<b>Revenue Neutral Rate in Mills ((1)/(2))*1000</b>
General Fund	\$ 13,744,153	\$ 1,796,529,362	7.65
Employee Benefit Fund	\$ 3,248,934	\$ 1,796,529,362	1.81
<b>Revenue Neutral Rate for 2022 Budgets</b>			<b>9.46</b>
*Figures provided by SN County Clerk			

The budgeted 2022 mill levy of 9.697 is more than the RNR of 9.46 and will require the Library to notify the County Clerk in writing of the Board’s intent to exceed the RNR by .089 mills. A public tax rate hearing will be scheduled on the same day as the public budget hearing which is tentatively planned for August 26, 2021.

- Modify the split of the total mill levy between the General and Employee Benefit funds.
  - *Employee Benefit Fund* – In recent years, a greater proportion of the total mill levy had to be allocated from the General Fund to the Employee Benefit Fund due to increasing employee benefit costs, including KPERS rate increases required by Kansas law. Favorable claims experience in 2018 and 2020 resulted in the Employee Benefit Fund having some cash available to fund the current year’s expenditures and the mill levy to partially return to the General Fund.

Unfortunately, the latest review of health plan usage with Blue Cross Blue Shield resulted in instructions to expect a premium increase of approximately 30% for the 2022 plan year. Because there are two more months remaining in this review period, and more significant claims could be processed which would increase the loss ratio beyond the current rate of 106%, a 40% increase is budgeted. The dental plan has a rate increase cap of 5% for the 2022 plan year.

Thus, the mill levy change between the General Fund and Employee Benefit Fund will be slightly broader than originally expected.

- Maintain prudent and sufficient cash balances to: (1) fund next year operations before tax revenues are received; (2) allow for unforeseen situations, such as the medical plan increases; and (3) maintain the Library's exceptional financial rating of Aa2.
- Continue the design concept projects on the Facilities Master Plan in phases in accordance with the specific funding matrix and timeline. Infrastructure projects are expected to be funded by the Capital Improvement Fund (not a budgeted fund) and any available operating funds. The available fund balance as of May 31, 2021 is \$2,924,048.
- Use existing resources with a focus on supporting strategies and tactics for implementation of the Community Impact Goals:
  1. Every child will be ready for kindergarten.
  2. Everyone will discover their passion for learning.
  3. Everyone will continue learning new ways to live their best life.
  4. Topeka & Shawnee County will be an engaged community of readers.
  5. The library will be a learning organization committed to excellence in: leadership, planning, customer focus, process management and partner focus.
- Lead and fund technological advancements, including electronic materials, to support the expectations and requirements of customers and the community, and to demonstrate how technology can enhance learning and living.

## **Challenges/Issues for the 2022 Budget**

### **Employee Benefits**

- As a result of actions from the TSCPL executive management team, the health plan is stabilized, while still providing employees with exceptional, accessible benefits at a reasonable cost. However, as previously described, the 2022 plan year has, or is expected to have, a significant increase. This is solely based on usage, as well as the way in which the current providers project costs and necessary reserves. A 40% price increase is projected for health insurance and a 5% increase is expected with dental insurance.

At this point, the budget has been conservatively projected to account for the potential worst case. Funding to offset these costs is sourced from: (1) additional funding dollars from the increased valuations; (2) salary savings through not funding seven full-time vacant positions; and

(3) maintaining the shrinkage rate for expected employee turnover and the length of time positions are held open.

## Revenues

- Property valuations have increased and provide an additional \$459,469 in revenues at a *reduced* mill levy rate from the prior year.
- Motor/commercial/watercraft vehicle tax and fee and revitalization rebate estimates provided by Shawnee County are \$13,834 more than 2021.
- Reimbursements and fees decreased \$88,259 which is net of some offsets: (1) the renewal of the 2 year contract with Shawnee County Parks and Recreation in November 2019 which reimburses 50% of a computer technician's salary/fringe costs for support of the computers in the community centers; this may be renewed by the County, but revenues were conservatively not budgeted in 2022 and (2) an additional decrease in overdue fine revenues due to the decision to no longer charge fines on children's materials, the implementation of auto-renewals, the suspension of meeting room fees and obituary fees, and a decline in circulation.
- E-rate revenues for reimbursement increased slightly for select internet and telecommunication costs by \$1,644. In 2019, E-rate discounts were discontinued for local and long distance telephone service by the Federal Communications Commission, which administers the program.
- State Aid decreases by about 1% per the recent trend and has been adjusted to preserve spending authority.

## Special Projects/Facilities Master Plan

- The Facilities Master Plan encompasses the priority needs and upcoming special projects. A document is included in the budget work session packet that lists the initiatives of the Facilities Master Plan.
- All items for 2022 on the Facilities Master Plan are funded in the proposed operating budget. Funding from The Library Foundation, the Friends of the Library and the Capital Improvement Fund may also be necessary for the proposed projects.
- The Special Projects line item is primarily for select design concept phases on the Facilities Master Plan, including architectural design fees. Please refer to the Facilities Master Plan funding matrix for 2022 for a complete summary. The Special Project line item includes \$1,702,000 for these projects. This funding is available from savings from the operating budget and a revenue increase from assessed valuations.

The projects currently underway are: (1) paving and landscaping of the lot at 1001 Garfield; and (2) upgrading the fire alarm panel.

These design projects are planned for 2022:

- Create public space on the second level, \$203,000
- Create new living room layout, purchase furnishings, \$237,200
- Upgrade audio/visual equipment in 2<sup>nd</sup> floor meeting rooms, \$128,000
- Replace air conditioning chillers, \$603,000
- Replace boilers, \$387,500
- Upgrade signage/wayfinding (phase 1), \$100,000
- Staff room update, new gallery lighting, and wing layout redesign, \$43,300

These projects total \$1,702,000. These projected costs are estimates only and will change.

Some of the project costs will be funded with State Aid funds. If the full funding in the operating budget is not needed, the cash can be carried forward to 2023 to be reappropriated for that year's budget.

### **Staff Resources**

- When salary savings occur, the Board has several choices: (1) allow the savings to increase the balance carried forward to the next year to fund cost increases or new projects at a stable mill levy; (2) allow the savings to increase the balance carried forward to reduce new year revenues, if in excess of costs; or (3) decide late in the budget year to redirect the savings elsewhere.
- In 2015, a gross salary reduction of 1.5% was enacted (on regular staff salaries only – not maintenance, shelvers or security). This allows for a modest reduction in budgeted maximum salaries and anticipates salary savings from retirements and normal turnover so that the funds can be directed by the Board for other purposes during budget preparation. This is referred to in other governmental organizations as shrinkage or vacancy credits. Reallocating expected savings during budget preparation avoids either last-minute decisions/projects to use savings or waiting until the next budget when the savings are available in cash carried forward.
- For the 2022 budget, a 1.85% reduction from gross maximum salaries for regular staff allows savings of \$147,419 in gross salary and \$26,019 in related percentage-based fringe benefits to be budgeted elsewhere (total \$173,438).
- Care must be used when implementing this type of strategy. Performance pay is budgeted at an average rate of 2.68% on a maximum 3%. Savings from turnover provides for funding any pay increases in excess of 2.68%. Some salary savings is needed to fund leave payouts upon termination or retirement which aren't budgeted.
- At the end of 2020, at least 42 employees were eligible to accept KPERS full or reduced retirement. During 2020, five employees retired and one has retired or submitted notice thus far in 2021. If that trend continues, salary savings can be expected as higher paid employees leave and positions are reviewed, possibly reallocated, and filled with lower paid employees.

### **Revisions of the Current Year Estimates (2021)**

It is recommended that the current year be reviewed and revised as necessary when preparing the budget. This ensures sufficient funds are available, assists with budget year projections and calculates more accurate cash carry forward balances for use in the budget year. Changes in the 2021 estimates (for budget preparation purposes only) include:

- A 2% uncollectible tax revenue reduction of \$375,263 for the three tax funds has been projected. Recent years' tax revenue collections have been high, but this is not within the Library's control. In 2012, tax revenues were about \$291,500 less than projections. A tax revenue shortfall of about \$364,000 occurred in 2010. Including a possible uncollectible amount helps prevent overspending in the budget year.
- General Fund reimbursements and fee revenues, including overdue fines and e-rate reimbursements, have been decreased based on 2020 actuals and 2021 year-to-date revenues. The Library suspended all overdue fines beginning March 15, 2020 through December 31, 2020 due to COVID. The General Fund overdue fees budget has been decreased \$35,000 and meeting



room charges have been reduced by \$2,500. Interest earnings have also been adjusted since rates have fallen to nearly zero. Total fee and interest income are decreased by \$41,390.

- General Fund expenditures have been adjusted for: (1) a decrease in conferences/external training by \$90,000 due to a moratorium on all travel, effective March 15, 2020 to June 1, 2021; (2) mileage due to reduced services in first half of the year (\$2,000-); (3) decrease staff development/training costs (\$10,000-); (4) postage/shipping (\$30,000-); (5) salaries-auto allowance has been adjusted until a new CEO is hired (\$5,000-); and (6) vehicle gas has been decreased (\$5,000-). Total expenditures are decreased \$142,043.
- Employee Benefit Fund revenues have been adjusted for the actual In Lieu of Taxes received to date. Total revenues are increased \$8,000.
- Employee Benefit Fund expenditures have been adjusted for: (1) decreases in projected costs for health and dental insurance premiums and employer contributions to the health savings accounts (\$45,000-); and (2) decrease in workers compensation from the annual audit (\$5,000-). Total expenditures are decreased \$50,000.
- The Debt Service Fund interest earnings were decreased by \$90.
- State Aid revenues and expenditures are decreased by \$3,830 to the actual amount received of \$49,170; 2020 revenues were \$49,946.
- All of these adjustments impact the amount of cash available to help fund the 2022 budget.

## **2022 Schedule of Transfers Projection**

The debt incurred with the bond issue was paid in full in September 2019. A one-time cash transfer was budgeted in 2021 from the Debt Service Fund to the General Fund in the amount of \$41,797 to close the fund. However, this amount has been adjusted to \$35,287 to reflect year to date tax revenue received. This amount includes the 2021 projected cash forward, motor/commercial/watercraft vehicle tax and an estimate for delinquent taxes which may be received. This amount also includes estimated interest earnings. Because residual back taxes continue to be deposited to the Debt Service Fund, another transfer of \$25,050 is budgeted in 2022. This transfer will be from the Debt Service Fund to the General Fund.

A cash transfer is planned from the General Fund to the Capital Improvement Fund (non-budgeted) in 2022 for \$550,000. K.S.A. 12-1268 allows the Board of Trustees to direct a transfer annually from the General Fund not to exceed 20% of the money credited to the fund. These funds will be utilized for infrastructure needs and building improvements.

## **2022 Revenue Projections**

Assessed valuations as of July 1, 2021 will produce \$64,723 more per mill. At a reduced, combined levy of 9.697, revenue increases by \$627,619 for the three taxed funds. The change from the budgeted to actual valuations for the 2021 budget produced \$168,242 less in annual ad valorem tax revenue. Thus, the total increase in ad valorem tax revenue from the 2021 budget could be \$459,377. The debt service mill levy was eliminated in 2019 with the retirement of the bond.

Please refer to the Document 5 for a summary comparison of assessed valuations, the value of one mill and the annual impact of the Library's levy on residential and commercial property at various values.

Motor (all categories)/commercial/water vehicle tax/fee revenues and revitalization rebates increases by a net \$13,834 per estimates provided by Shawnee County.

Fee revenues continue to decline since the decision was made in 2016 to enact auto-renewals and to eliminate overdue fines on kid materials. Meeting room charges and obituary fees were suspended in 2020 and the decrease in circulation of physical materials has also impacted fee revenues.

Other fees decreased slightly based on 2020 actuals and 2021 year-to-date figures. Investment income is decreased due to unfavorable interest rates for a net decrease of \$860.

For the four budgeted funds, net revenues are expected to increase from the 2021 budget by \$418,854.

## 2022 Expenditure Projections

Overall, expenditures for the four budgeted funds increase from the approved 2021 budget by \$1,845,098. The net decrease detail is: (1) a net increase in health insurance of \$570,698; (2) an increase in the special projects budget line for facilities master plan projects of \$916,850; and (3) a net increase in salary and other operating expenditures of \$358,550.

### Salaries and Fringe Benefits:

- The Library has 226 full-time and part-time positions *but is not funding seven full-time positions*. There were 220 positions funded in 2021. At any given time, approximately 210 positions are usually filled due to turnover and seasonal staffing.
- Human resources are the most important expenditure in providing exceptional library services to the community. Salaries and fringe benefits comprise 58.3% of the total budgeted expenditures and 67% of the General Fund and Employee Benefit Fund expenditures.
- Overall, gross salaries increase by \$46,519 from the 2021 budget. These numbers are before any shrinkage factor is applied.
- The shrinkage concept, in which 98.15% of the gross salaries and related percentage-based fringe benefits are funded for regular staff, is being continued in 2022. This provides a better plan to fund library operations and the funding matrix initiatives to fulfill the strategic plan. It will also assist with avoiding last minute, end-of-year spending decisions and projects or the one-year delay or budget amendment required to use the savings in a future year.
- An up to 3% merit pay increase is included for employees. This is granted strictly based on performance and no increase is guaranteed. This is budgeted at 2.68% overall since turnover has historically offset any costs above this rate. The annualized cost of the gross pay increase is estimated just above \$240,000, to begin in 2022 and finish in 2023. The portion estimated to be paid in 2023 is about \$117,400.
- The careful consideration and review of every vacant position, as well as five retirements in 2020 and at least one in 2021, have kept gross salaries starting only about \$46,500 above those budgeted for 2021 (with the annualization of 2021 merit pay, but before any 2022 merit raise). These savings help fund a modest merit increase for staff in 2022. Staffing levels remain constant with no increase.

- Budgeted employee benefit costs increase by about \$598,000, primarily due to the previously explained significant increases in the cost of the medical insurance plans. A 40% increase in health insurance and a 5% increase in dental insurance are budgeted. To retain employees in the health savings accounts, the employer contributions will remain the same for at least 2022. The retiree health premium subsidy by TSCPL will also remain at \$300 monthly, regardless of coverage.
- Unemployment will remain unchanged at .1% of gross wages. Workers compensation ratings continue to decrease. A 9% decrease in workers compensation over 2021 actual to-date is projected due to employees being paid while the library was closed during the pandemic.

### **Information Technology (Digital Branch) Plan and Expenditures**

- In accordance with the previously approved strategic and information technology plans, the 2022 budget can fund the prioritized initiatives. Information technology is vital to keep pace with the ever-changing world, the use of the Digital Branch, the community impact goals and the relevancy of the Library to its constituency.
- Contracted Digital Services' budget increases but will fund: (1) Digital Asset Management system software (\$30,000+), (2) Learning Management System from Paycom (\$14,000+), and (3) additional Zoom licenses (\$5,000+). This line item consists mostly of support/subscription/access agreements for existing software and systems, so the budget is only impacted by the cost differential of support costs for old and new equipment, as well as the completion of one-time projects replaced by new projects. The total increase for 2022 is \$57,956.
- Digital Services Support budget increases by \$109,800 and will fund: (1) 80 replacement personal computers on the regular 4-year cycle; (2) staff intranet redesign and upgrade; (3) additional security cameras for the West Parking Lot; (4) 3 new MondoPads with stands; (5) replace older security cameras; and (6) iMac replacements for staff. This budget line item fluctuates from year to year as equipment is purchased and new purchases are planned.
- The telecommunications budget has remain flat due to the bid process for services eligible for e-rate reimbursement and the addition of wireless cards and cell phones.

### **Strategic, Community and Facilities Plans**

The 2022 budget continues the incorporation of an emphasis on strategic planning based on the Community Impact Goals. This is a logical and responsible progression for funding the approved initiatives in the strategic, information technology and facilities plans, as well as fulfilling the Library's mission and goals.

- In July 2016, the Board approved the Facilities Master Plan. This approval was contingent upon it being a multi-year plan, to be done in phases likely over 10 years, and subject to available public and private funding, with each project specifically approved by the Board.

The Plan encompasses both infrastructure needs and building remodeling and renovation to ensure relevancy and to support the way in which customers need to use the Library now, as well as support the Community Impact goals.

- As previously mentioned in the Challenges/Issues section of this document, the Special Projects line item includes funding for design and construction including:
  - Create public space on the second level, \$203,000
  - Create new living room layout, purchase furnishings, \$237,200
  - Upgrade audio/visual equipment in 2<sup>nd</sup> floor meeting rooms, \$128,000
  - Replace air conditioning chillers, \$603,000
  - Replace boilers, \$387,500
  - Upgrade signage/wayfinding (phase 1), \$100,000
  - Staff room update, new gallery lighting, and wing layout redesign, \$43,300

This funding is from expenditure savings in the operating budget and a revenue increase from assessed valuations.

Other portions of these projects may be funded from the Library Foundation and the Friends of the Library. Infrastructure projects can be funded by the non-budgeted Capital Improvement Fund.

- The Furniture and Equipment budget decreases by \$535 and is comprised of: (1) public chair replacement (\$50,000); (2) replace route truck (\$36,465); and (3) base for overall Library needs (\$5,000). Most furnishings will be part of the Facilities Master Plan.
- A line item for the purchase of art for the Gallery was restored in 2015 and continues in the base 2022 budget (\$8,000).
- The Contracted Facilities budget decreases by \$2,700 (based on projections starting with 2020 actual expenditures). The Facilities Master Plan encompasses most of the infrastructure costs and can be paid by the Capital Improvement Fund. This line item includes all the support contracts for the major building systems and allows for cost increases for renewals, as well as any type of professional repair and service, such as snow removal, pest control, trash disposal, fire alarm testing, etc.
- The Contracted Office Equipment budget increases by \$200 (based on projections starting with 2020 actual expenditures). This line item is primarily for public and staff copies and related maintenance and fees, and postage and mailing equipment leases. Service professionals will be called when needed for one-time needs.
- The Contracted Professional Services budget increases by \$26,700 (based on projections starting with 2020 actual expenditures). The Library is using more professional consulting services for specialized issues in order to become fully educated before spending resources on major projects. This ultimately saves money. However, some changes have occurred that have resulted in savings.
  - Bidding of the annual audit services.
  - Re-categorizing future architectural services fees from Contracted Professional Services to be included in the total project cost and budgeted in the Special Projects line item.
  - Elimination of the contract to administer COBRA.
- Possible professional service needs in 2022 include: (1) develop marketing campaign for Communications and Marketing; (2) continuation of digitation and preservation of special collections; (3) additional Orangeboy consulting services; and (4) a \$20,000 placeholder for unexpected consulting needs.

Other expenditures paid in this line item are credit card processing and bank fees, new hire and employee testing, courier service between libraries, and notary fees

## Library Materials

- The 2022 budget allows for \$17,000 additional funding for library materials. The materials' budget represents 12.2% of the total General Fund budget (and 13.6% without Special Projects) but drops to 9.6% of the four budgeted funds.
- The library materials budget for 2022 reflects the library's response in providing digital collections during the extended closure due to the COVID-19 pandemic. The library materials budget plans for robust digital content in 2022.
- If the State Library's funding to public libraries continues to decline, TSCPL needs to plan for continuation of databases that are currently paid and made accessible by the State Library. They can provide access statewide at a substantial discount. State Library staff have confirmed that database funding is intact for this year. It appears that the State Library can continue to provide this service for another year. However, for forthcoming budget years sufficient budget should be maintained to continue to fund databases without the State Library subsidy.

## Other Expenditures

Expenditures are increased for basic operating costs and for conferences, including attendance by Trustees.

- Cataloging and interlibrary loan service database costs increase by \$440 based on communications from the vendor (OCLC) and 2021 year-to-date actuals.
- Conferences – Training needs exist for many staff, both those in the librarian profession and in other professions needed to support the Library. Managers submitted specific proposals for conferences for 2022 and the CEO requested funds for Trustees to attend national conferences. Several staff serve on national councils and boards and must attend the conferences. The Public Library Association conference is held every other year and 2022 is a conference year. Thus, the budget for this line item is decreased by \$37,000. The estimated cost for the Public Library Association conference is \$47,500 so the conference budget decreases by \$11,106 from the prior year.
- Insurance is increased by \$1,000 based on 2021 actual expenditures to-date. The pricing is locked for all but vehicles through 2022, but the Library receives the benefit of any rate decreases. No addition in the vehicle fleet is anticipated in 2022.
- Marketing budget line item remains flat in 2022.
- Membership/Dues budget line item remains flat in 2022.
- By Kansas statute, TSCPL is required to support 50% of the budget requests for the libraries in Rossville and Silver Lake. These costs continue to increase. An additional 1.9% increase from 2021 *actual* now known (\$2,290) is budgeted at a total of \$118,962 for both libraries.
- Market increases are budgeted for postage/shipping and printing. The publication and mailing of *Library News* was discontinued in 2020 and may be replaced with a new publication. Funding

has been included to wrap the new route truck and the Alice Bookmobile in 2022. Total increase from 2021 for these line items is \$17,500.

- Programming budget line increases \$25,000 to replace the Friends' programming funding in 2022.
- Staff training budgets remain flat in 2022.
- Supplies increase by \$13,083 based on 2020 actual expenditures. A base for the replacement of staff office chairs and gallery/office supplies continues.
- Electric costs have been increased by 2% or \$7,344, per the state budget indices. However, the utility market can become volatile and is subject to weather.
- Vehicle repair budget line item is based on 2021 actual expenditures to-date and remains flat in 2022. The base budget for vehicle fuel has been reduced \$5,000 in 2022 based on 2021 actual expenditures to-date. No fleet additions are projected.

### **How Was the 2022 Budget Accomplished and Will this Continue Every Year?**

- The continued use of data-driven, process improvement techniques, and the objective review of each vacant position have stabilized the amount of the budget spent on salaries, without a sacrifice in the quality or quantity of customer services. This is now a standard and proven practice at TSCPL with tangible benefits and should provide budget flexibility in the future as retirements and opportunities occur.
- Process improvement will be even more important as technology drives the use of the Library and the needs of its customers.
- The entire budget is crafted to use one-time funding sources for one-time expenditures so the mill levy remains stable. The increase in property valuations and other expenditure savings allows the budget to fund nearly all requested purchases and projects, including projects in the Facilities Master Plan and the non-Facilities Master Plan funding matrix. The General Fund unencumbered cash balance carried forward to 2021 is estimated to be about \$2,536,000. The 2022 budgeted Employee Benefit Fund ending cash carry forward is \$400,000 to preserve cash and have it available in the event of unforeseen situations and for the 2023 budget since some revenue reductions may be permanent. However, the health plan costs have been conservatively estimated to avoid such situations and costs may eventually be reduced based on data at the time of renewal and/or plan changes.
- The General Fund 2022 budgeted ending cash carry forward is \$1,650,000 in the event of further unforeseen situations and cost increases.
- A standard budget process must be done every year. The formula of beginning cash balance plus budgeted revenues minus budgeted expenditures and budgeted cash carry forward balance must total zero. Thus, any amount of starting cash over the budgeted cash carry forward to the next year represents cash to be "spent" in the budget year. The budget process and required format make some assumptions that are not likely to happen, including that almost the whole expenditure authority in 2021 will be spent and that expenditures will be significantly more than revenues, and that revenue collections will be 2% short. Historically, that is not what has occurred, but the budget needs to be conservative in its presentation.

- There is no base budget for projects in the Facilities Master Plan. The funding available in 2022 is solely from 2021 savings carried forward to 2022 and from the State Aid Fund. Future movement along the Facilities Master Plan timeline for project completion may be possible with additional funding from a mill levy increase. The other option is to fund more of these projects from non-operating sources. The Library Foundation and Friends of the Library have already contributed to many projects in the Plan. Further, resolutions requesting fund raising by the Library Foundation for additional projects have been approved and efforts are underway. It should also be noted that The Library Foundation in particular has done much of the heavy lifting financially during the first years of the Facilities Plan implementation. Given the downturn in the economy and investments, it would be prudent to allow the Foundation time to grow assets under management in the near future.
- The 2022 budget includes some atypical issues, but much of these can be controlled and anticipated through careful and prudent financial management planning, use of the Facilities Master Plan, and the benefit of stable property valuations. As the Board of Trustees and staff work to be more strategic, the development of budget forecasts continues to improve and issues are better anticipated.



**Topeka and Shawnee County Public Library  
Key to 2019 and 2020 Budget Comparison  
Board Budget Work Session #2 - July 7, 2021**

**Has the amount of tax requested increased or decreased? *Increased;***

*revenue neutral rate not sufficient to meet budgeted obligations*

1 - Actual Tax Rate 2021	9.786	
2 - Estimated Tax Rate 2022	9.697	<i>RNR is 9.460</i>
<b>Net Change</b>	<b>-0.089</b>	

**Ad valorem tax dollars by year.**

3 - Total Amount of 2021 (2022) Budget Ad Valorem Tax	\$ 17,421,034
4 - Total Tax Levied 2021	\$ 16,961,565
<b>Total Increase in Annual Ad Valorem Tax Revenues</b>	<b>\$ 459,469</b>

**Did the Library ask for this additional revenue? *Yes***

7 - Assessed Valuation - 2022	\$ 1,796,529,362
8 - Assessed Valuation - 2021 (final)	\$ 1,731,805,649
<b>Total Increase in Assessed Valuation</b>	<b>\$ 64,723,713</b>
<b>Increased Value of One Mill</b>	<b>\$ 64,723</b>
<b>Increased Revenues based on Budgeted Valuation</b>	<b>\$ 627,619</b>
<b>Reduction in Revenues due to Statutory Computation of Maximum Tax*</b>	<b>\$ -</b>
<b>Decrease due to Final Valuation &amp; Setting of 2021 Mill Levy by Cty Clerk</b>	<b>\$ (168,150)</b>
<b>Increased Revenues When RNR is Increased</b>	<b>\$ 459,469</b>

**Why does the Library need an over \$20 million budget and why did it increase over 2021?**

5 - Net Expenditures 2021	\$ 18,284,271
Add Back Revisions to 2021 Estimates for 2022 Budget:	
General Fund - Facilities Master Plan projects carryforward	\$ -
General Fund estimated cost decreases due to COVID and library closure - net	\$ 142,043
Employee Benefit Fund - 2021 health plan cost decrease	\$ 45,000
Employee Benefit Fund known savings - net	\$ 5,000
State Aid Reduction to Actual	\$ -
<b>Original 2021 Expenditure Authority - excluding cash carry forward and transfers</b>	<b>\$ 18,476,314</b>
6 - Net Expenditures 2022	\$ 22,375,242
Less Cash Carry Forward/Reserves classified as "Expenditures":	
General Fund	\$ (1,650,000)
Employee Benefit Fund	\$ (400,000)
<b>2022 Actual Authority for Expenditures</b>	<b>\$ 20,325,242</b>
<b>Actual Increased Expenditure Authority in 2022</b>	<b>\$ 1,848,928</b>
<b>% Increase in Expenditure Authority in 2022*</b>	<b>10.01%</b>
<b>Actual Increased Taxes due to Increased RNR</b>	<b>\$ 459,469</b>
<b>% Increase in Ad Valorem Tax Revenues in 2022*</b>	<b>2.71%</b>

**NOTICE OF BUDGET HEARING**  
 The governing body of  
**Topeka and Shawnee County Public Library**  
**Shawnee County**

Document 9  
 2022  
 State of Kansas  
 Special District

will meet on August 26, 2021 at 5:30 PM at 1515 SW 10th Avenue, Topeka, KS 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 <http://www.tscpl.org>, or hard copies from TSCPL and will be available at this hearing.

**SUPPORTING COUNTIES**  
 Shawnee County (home county)

**BUDGET SUMMARY**

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	16,207,239	8.070	16,144,987	7.915	17,984,821	13,757,845	7.658
Debt Service	994,167		35,288		25,050		
Employee Benefits	3,287,419	1.716	3,840,113	1.871	4,888,421	3,663,189	2.039
State Aid	49,946		49,170		52,000		
Non-Budgeted Funds	600,776						
<b>Totals</b>	<b>21,139,547</b>	<b>9.786</b>	<b>20,069,558</b>	<b>9.786</b>	<b>22,950,292</b>	<b>17,421,034</b>	<b>9.697</b>
<i>Revenue Neutral Rate**</i>				<b>1</b>		<b>3</b>	<b>9.460</b>
Less: Transfers	2,703,972		1,785,287		575,050		
Net Expenditures	18,435,575		18,284,271	<b>5</b>	22,375,242	<b>6</b>	
Total Tax Levied	16,700,518		16,961,565	<b>4</b>	xxxxxxxxxxxxxxx		
Assessed Valuation	1,691,199,327		1,731,805,649		1,796,529,362		
			<b>8</b>		<b>7</b>		

Outstanding Indebtedness,

	2019	2020	2021
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.

Joan Hicks  
 Secretary

**CERTIFICATE**

To the Clerk of Shawnee County, State of Kansas  
 We, the undersigned, officers of

**Topeka and Shawnee County Public Library**

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 2022; and  
 (3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

Table of Contents:		Page No.	2022 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	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			
<b>Fund</b>	<b>K.S.A.</b>				
General	75-2551	6	17,984,821	13,757,845	
Debt Service	10-113	7	25,050		
Employee Benefits	12-16,102	7	4,888,421	3,663,189	
State Aid		8	52,000		
		8			
Non-Budgeted Funds		9			
<b>Totals</b>		xxxxxxx	22,950,292	17,421,034	
Budget Summary		10			
Neighborhood Revitalization Rebate		11			

County Clerk's use only for November 1,2021 - Final Assessed Valuation:			
County Name	Valuation	County Name	Valuation
Shawnee County	0		
0	0		
0	0		
0	0		
0	0		
0	0		
0	0		
0	0		
0	0		
<b>Total Assessed Valuation</b>	<b>0</b>		

Assisted by:

\_\_\_\_\_

Address:

\_\_\_\_\_

Email:

\_\_\_\_\_

Attest: \_\_\_\_\_, 2021

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

\_\_\_\_\_  
 Governing Body

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

2021 Budgeted Funds	Tax Levy Amount in 2021 Budget	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	13,722,658	1,540,929	15,862	5,946	51,476	8,446
Debt Service	0	0	0	0	0	0
Employee Benefits	3,238,907	363,700	3,744	1,403	12,150	1,994
	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Total</b>	<b>16,961,565</b>	<b>1,904,629</b>	<b>19,606</b>	<b>7,349</b>	<b>63,626</b>	<b>10,440</b>

County Treas Motor Vehicle Estimate 1,904,629

County Treas Recreational Vehicle Estimate 19,606

County Treas 16/20M Vehicle Estimate 7,349

County Treas Commercial Vehicle Tax Estimate 63,626

County Treas Watercraft Tax Estimate 10,440

MVT Factor 0.11229

RVT Factor 0.00116

16/20M Factor 0.00043

Comm Veh Factor: 0.00375

Watercraft Factor 0.00062





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

**Budgeted Year: 2022**

Library found in: Topeka and Shawnee County Public Library  
Shawnee County

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>2021</u>	Proposed Year <u>2022</u>
Unencumbered Cash Balance Jan 1	\$13,722,658	\$13,757,845
Receipts:	\$0	\$0
Ad Valorem Tax	\$1,566,866	\$1,540,929
Delinquent Tax	\$15,099	\$15,862
Motor Vehicle Tax	\$6,089	\$5,946
LAVTR	\$0	\$0
	\$0	\$0
<b>TOTAL TAXES</b>	<b>\$15,310,712</b>	<b>\$15,320,582</b>
Difference in Total Taxes:	\$9,870	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$1,731,805,649	\$1,796,529,362
Did Assessed Valuation Decrease?	No	
Levy Rate	7.915	7.658
Difference in Levy Rate:	(0.257)	
Qualify for grant:	Not 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.



Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	3,596,302	3,489,711	2,536,202
Receipts:			
Ad Valorem Tax	13,262,139	13,722,658	XXXXXXXXXXXXXXXXXX
Delinquent Tax	178,960		
Motor Vehicle Tax	1,434,934	1,566,866	1,540,929
Recreational Vehicle Tax	14,579	15,099	15,862
16/20M Vehicle Tax	5,530	6,089	5,946
Commercial Vehicle Tax	49,015	49,155	51,476
Watercraft Tax		8,110	8,446
LAVTR			0
Reimbursements-Fdtn/Friends/County	156,222	154,600	129,620
Fees	46,488	31,750	16,000
E-Rate Reimbursement	23,325	23,993	19,902
Prior Year Canceled Encumbrances	52,639	33,589	
Estimated Uncollectible Tax Revenue		-304,291	
Transfer from Debt Service	994,167	35,288	25,050
In Lieu of Taxes (IRB)	37,412	2,817	20,115
Interest on Idle Funds	35,719	2,000	2,000
Neighborhood Revitalization Rebate	-190,481	-156,245	-144,572
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>16,100,648</b>	<b>15,191,478</b>	<b>1,690,774</b>
<b>Resources Available:</b>	<b>19,696,950</b>	<b>18,681,189</b>	<b>4,226,976</b>
Expenditures:			
Salaries	8,558,029	8,839,867	8,891,386
Library Materials	1,710,729	1,902,500	1,919,500
Furniture, Equip & Digital Services Suppo	193,544	279,500	388,765
Operating Expenditures	2,320,853	2,518,341	2,811,208
Special Projects	1,599,297	733,150	1,650,000
Payments to Other Libraries	114,384	116,629	118,962
Transfer to Capital Improvement	1,709,805	1,750,000	550,000
Cash Forward (2022 column)			
Miscellaneous	598	5,000	1,655,000
Does misc. exceed 10% Total Expenditure			
<b>Total Expenditures</b>	<b>16,207,239</b>	<b>16,144,987</b>	<b>17,984,821</b>
Unencumbered Cash Balance Dec 31	3,489,711	2,536,202	XXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount	18,931,321	17,937,029	17,984,821
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		17,984,821
	Tax Required		13,757,845
Delinquent Comp Rate:	0.0%		0
Amount of 2021 Ad Valorem Tax			13,757,845

Qualifies for

<b>CPA Summary</b>
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TOPEKA & SHAWNEE COUNTY PUBLIC LIBRARY

July 7, 2021

General Fund - Expenditures

	FY 2020 Actuals	FY 2021 Approved Budget	FY 2021 Adjusted Budget (for 2022 Estimates only)	FY 2022 Proposed Budget	Budgeted Expenditure Difference FY 2022 Proposed (-) FY 2021 Adopted
Cataloging & ILL Services	\$ 92,596	\$ 105,365	\$ 105,365	\$ 105,805	\$ 440
Contracted-Digital Services	545,542	480,122	480,122	538,078	57,956
Contracted - Erate Services	1,799	1,643	1,643	1,791	148
Contracted-Facilities	279,251	329,100	329,100	326,400	(2,700)
Contracted-Office Equipment	50,068	50,900	50,900	51,100	200
Contracted-Professional	429,103	277,700	277,700	304,400	26,700
Digital Services Support	191,742	187,500	187,500	297,300	109,800
Furniture/Equipment	1,802	92,000	92,000	91,465	(535)
Gallery Art Purchases	1,708	8,000	8,000	8,000	-
Insurance	54,182	55,000	55,000	56,000	1,000
Marketing	46,488	47,500	47,500	47,500	-
Materials	1,710,728	1,902,500	1,902,500	1,919,500	17,000
Memberships/Dues	18,658	30,900	30,900	30,900	-
Mileage	2,951	9,200	7,200	9,100	(100)
Miscellaneous	607	5,000	5,000	5,000	-
Payments to other Libraries	114,384	116,672	116,629	118,962	2,290
Postage/Shipping	21,774	107,494	77,494	82,764	(24,730)
Printing	36,067	96,800	96,800	114,300	17,500
Programming	19,671	32,000	32,000	57,000	25,000
Salaries and Wages	8,558,029	8,844,867	8,839,867	8,891,386	46,519
Special Projects	1,599,297	733,150	733,150	1,650,000	916,850
Staff Conferences	40,318	120,000	30,000	157,000	37,000
Staff Training	9,772	30,000	20,000	30,000	-
Supplies	184,921	219,517	219,517	232,600	13,083
Telecommunications	62,482	99,100	99,100	99,100	-
Utilities	392,892	468,500	468,500	477,870	9,370
Vehicle Fuel and Maintenance	30,600	86,500	81,500	81,500	(5,000)
Fund Balance Carry Forward				1,650,000	1,650,000
<b>TOTAL</b>	<b>\$ 14,497,432</b>	<b>\$ 14,537,030</b>	<b>\$ 14,394,987</b>	<b>\$ 17,434,821</b>	<b>\$ 2,897,791</b>
Less Fund Balance Carryover Considered an "Expenditure" Only in the Budget Year					(1,650,000)
<b>Net Budgeted Expenditure Difference</b>					<b>\$ 1,247,791</b>

Topeka and Shawnee County Public Library

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	804,582	13,284	0
Receipts:			
Ad Valorem Tax	(4,050)	0	XXXXXXXXXXXXXXXXXX
Delinquent Tax	22,632	15,000	25,000
Motor Vehicle Tax	173,527	5,900	0
Recreational Vehicle Tax	1,759	49	0
16/20M Vehicle Tax	771	582	0
Commercial Vehicle Tax	6,000	463	0
Watercraft Tax			0
In Lieu of Tax	0	0	
Interest on Idle Funds	2,235	10	50
Neighborhood Revitalization Rebate	(5)	0	0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>202,869</b>	<b>22,004</b>	<b>25,050</b>
<b>Resources Available:</b>	<b>1,007,451</b>	<b>35,288</b>	<b>25,050</b>
Expenditures:			
Bond Principal Payment	0	0	
Bond Interest Payments	0	0	
Transfer to General Fund	994,167	35,288	25,050
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>994,167</b>	<b>35,288</b>	<b>25,050</b>
Unencumbered Cash Balance Dec 31	13,284	0	XXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount	994,167	41,797	25,050
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,050
		Tax Required	0
Delinquent Comp Rate:	0.0%		0
Amount of 2021 Ad Valorem Tax			0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	1,101,163	1,066,111	802,327
Receipts:			
Ad Valorem Tax	2,820,044	3,238,907	XXXXXXXXXXXXXXXXXX
Delinquent Tax	42,030		
Motor Vehicle Tax	311,786	329,381	363,700
Recreational Vehicle Tax	3,138	3,174	3,744
16/20M Vehicle Tax	1,865	1,280	1,403
Commercial Vehicle Tax	11,131	10,333	12,150
Watercraft Tax		1,705	1,994
Estimated Uncollectible Tax Revenue		-70,972	
In Lieu of Tax	7,955	8,691	8,323
Reimbursements and Refunds	87,297	89,908	69,085
Prior Year Canceled Encumbrances			
Interest on Idle Funds	7,625	800	1,000
Neighborhood Revitalization Rebate	-40,504	-36,878	-38,494
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>3,252,367</b>	<b>3,576,329</b>	<b>422,905</b>
<b>Resources Available:</b>	<b>4,353,530</b>	<b>4,642,440</b>	<b>1,225,232</b>
Expenditures:			
Social Security & Medicare	609,853	676,632	680,191
KPERS	809,370	840,258	864,426
Workers' Compensation	46,019	49,000	54,000
Unemployment Tax	5,974	8,845	8,891
Health/Dental Insurance	1,806,541	2,254,932	2,870,631
Employee Assistance Program	6,717	6,881	7,137
Cafeteria Plan Admin Fees	2,945	3,565	3,145
Miscellaneous			400,000
Does misc. exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>3,287,419</b>	<b>3,840,113</b>	<b>4,888,421</b>
Unencumbered Cash Balance Dec 31	1,066,111	802,327	XXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount	4,042,064	4,290,113	4,888,421
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,888,421
		Tax Required	3,663,189
Delinquent Comp Rate:	0.0%		0
Amount of 2021 Ad Valorem Tax			3,663,189

CPA Summary

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget State Aid	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
State Aid	49,946	49,170	52,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>49,946</b>	<b>49,170</b>	<b>52,000</b>
<b>Resources Available:</b>	<b>49,946</b>	<b>49,170</b>	<b>52,000</b>
Expenditures:			
Special Projects	49,946	49,170	52,000
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>49,946</b>	<b>49,170</b>	<b>52,000</b>
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	53,000	53,000	52,000

Adopted Budget 0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

**CPA Summary**

2022

Topeka and Shawnee County Public Library  
**NON-BUDGETED FUNDS**  
*(Only the actual budget year for 2020 is to be shown)*

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Capital Improvement		Special Revenue		Permanent Funds				0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	1,292,746	Cash Balance Jan 1	273,924	Cash Balance Jan 1	214,075	Cash Balance Jan 1		Cash Balance Jan 1	1,780,745
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Interest	12,957	Intergovt Revenue	1,650	Investment Growth	33,402				
Transfer In	1,709,805	Investment Income	12,516						
		Contributions	25,000						
		Component (Fdn)	633,873						
		Miscellaneous	805						
		Prio Yr Cancel Enc	28,522						
<b>Total Receipts</b>	<b>1,722,762</b>	<b>Total Receipts</b>	<b>702,366</b>	<b>Total Receipts</b>	<b>33,402</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>0</b>
<b>Resources Available:</b>	<b>3,015,508</b>	<b>Resources Available:</b>	<b>976,290</b>	<b>Resources Available:</b>	<b>247,477</b>	<b>Resources Available:</b>	<b>0</b>	<b>Resources Available:</b>	<b>4,239,275</b>
<b>Expenditures:</b>		<b>Expenditures:</b>		<b>Expenditures:</b>		<b>Expenditures:</b>		<b>Expenditures:</b>	
Capital Outlay	94,159	Library Materials	10,103						
		Library Services	128,816						
		Miscellaneous	0						
		Capital Outlay	367,698						
<b>Total Expenditures</b>	<b>94,159</b>	<b>Total Expenditures</b>	<b>506,617</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>600,776</b>
<b>Cash Balance Dec 31</b>	<b>2,921,349</b>	<b>Cash Balance Dec 31</b>	<b>469,673</b>	<b>Cash Balance Dec 31</b>	<b>247,477</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>Cash Balance Dec 31</b>	<b>3,638,499</b>
									<b>**</b>
									<b>**</b>

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

<b>CPA Summary</b>	
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**NOTICE OF BUDGET HEARING**  
The governing body of  
**Topeka and Shawnee County Public Library**  
**Shawnee County**

State of Kansas  
Special District

will meet on August 26, 2021 at 5:30 PM at 1515 SW 10th Avenue, Topeka, KS 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 <http://www.tscpl.org>, or hardcopies from TSCCPL and will be available at this hearing.

**SUPPORTING COUNTIES**  
Shawnee County (home county)

**BUDGET SUMMARY**

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	16,207,239	8.070	16,144,987	7.915	17,984,821	13,757,845	7.658
Debt Service	994,167		35,288		25,050		
Employee Benefits	3,287,419	1.716	3,840,113	1.871	4,888,421	3,663,189	2.039
State Aid	49,946		49,170		52,000		
Non-Budgeted Funds	600,776						
Totals	21,139,547	9.786	20,069,558	9.786	22,950,292	17,421,034	9.697
Revenue Neutral Rate **							9.460
Less: Transfers	2,703,972		1,785,287		575,050		
Net Expenditures	18,435,575		18,284,271		22,375,242		
Total Tax Levied	16,700,518		16,961,565		xxxxxxxxxxxxxx		
Assessed Valuation	1,691,199,327		1,731,805,649		1,796,529,362		

Outstanding Indebtedness,

Jan 1,	2019	2020	2021
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 2021 Kansas Senate Bill 13.

Joan Hicks

**2022 Neighborhood Revitalization Rebate**

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General	13,757,845	7.658	144,572
Debt Service			0
Employee Benefits	3,663,189	2.039	38,494
			0
			0
			0
<b>TOTAL</b>	<b>17,421,034</b>	<b>9.697</b>	<b>183,066</b>

2021 July 1 Valuation: 1,796,529,362

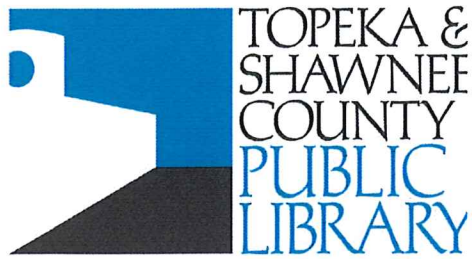
Valuation Factor: 1,796,529.362

Neighborhood Revitalization Subj to Rebate: 18,878,478

Neighborhood Revitalization factor: 18878.478

\*\*This information comes from the 2022 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.





Minutes  
Board of Trustees Budget Work Session 1  
June 1, 2021  
9:00 am – 12:00 pm  
Zoom Meeting  
<https://tscpl.zoom.us/j/92064984713>  
Meeting ID: 92064984713  
Passcode: 641686

### **Board Members Present**

Jim Edwards, Board Chair, Kacy Simonsen, Vice Chair, Joan Hicks, Treasurer, Shawn Leisinger, Secretary, Liz Post, Beth Dobler, and Kristen O'Shea.

### **Board Members Absent**

Jennifer Miller

### **Others Present**

Interim Chief Executive Officer/Chief of Staff Thad Hartman, Chief Financial Officer Kim Strube, Chief Human Resources Officer Jesse Maddox, Library Counsel Chuck Engel, and Executive Assistant Margo Rangel.

### **Call To Order**

Chair Jim Edwards welcomed everyone at 9:00 am to the first of two planned Board Budget Work Sessions.

### **Fiscal Year 2021 and 2022 Budget Overview**

Chief Financial Officer Kim Strube reviewed the documents in the meeting packet.

Strube facilitated a discussion about the challenges created by the passage of Senate Bill (SB) 13. Property valuation information and the revenue neutral rate will not be available from the County Clerk until June 15th. Strube will present a draft 2022 budget at the second Board budget work session on July 7<sup>th</sup>, 2021 from noon to 3:00 pm.

Discussion followed with no further questions.

### **Facilities Master Plan update and funding**

Chief of Staff Thad Hartman provided a detailed overview of current and completed projects for 2021 and projects slated for 2022.

Discussion followed with no further questions.

### **Review anticipated employee benefit expenses**

Chief Human Resources Officer Jesse Maddox reviewed the health insurance loss ratio to date and noted an increase of insurance claims filed in April. Maddox suggested that we budget more monies for health insurance premiums in 2022 and review benefit plans.

Discussion followed with no further questions.

### **Adjournment**

On a motion by Jim Edwards, seconded by Shawn Leisinger, the meeting was adjourned at 10:30 am.

Motion passed unanimously.

Next meeting:

July 7, 2021

12:00-3:00 pm

Zoom Meeting

<https://tscpl.zoom.us/j/95537174895?pwd=WWt3K1FHdXVJOFdyTlhzaJIT1Z4QT09>

**Meeting ID: 955 3717 4895**

**Passcode: 973736**