

CERTIFICATE

To the Clerk of Shawnee County, State of Kansas

We, the undersigned, officers of

Topoka & 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 ; 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	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
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Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Computation to Determine State Library Gr		5			
Fund	K.S.A.				
General	75-2551	6	20,374,895	14,401,098	#VALUE!
Debt Service	10-113		18,241		
Employee Benefits	12-16,102		5,503,381	3,472,687	#VALUE!
State Aid			62,000		
Non-Budgeted Funds					
Totals		xxxx	25,958,517	17,873,785	#VALUE!
Budget Hearing Notice				County Clerk's Use Only	
Combined Rate and Budget Hearing Notice				Nov 1, 2025 Total	
RNR Hearing Notice				Assessed Valuation	
Neighborhood Revitalization Rebate					

Revenue Neutral Rate

7.563

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

NO

County Clerk's Use Only - November 1, 2025 - Final Assessed Valuation			
County	Final Valuation	County	Final Valuation
Shawnee County	0		
0		0	
0		0	
0		0	
0		0	
0		0	
0		0	
0		0	
0		0	
Total of all counties:			-

Assisted by:

Address:

Email:

Attest: _____, 2025

County Clerk

Elizabeth a. Post
Elizabeth a. Post
Margaret Dunlap
Margaret Dunlap
Mary G. O'Connell
Mary G. O'Connell

Governing Body

Topeka & Shawnee County Public Library
Shawnee 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	14,367,436	1,291,774	13,852	5,231	48,309	9,638
Debt Service	0	0	0	0	0	0
Employee Benefits	3,511,423	315,712	3,386	1,278	11,807	2,356
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	17,878,859	1,607,486	17,238	6,509	60,116	11,994

County Treas Motor Vehicle Estimate 1,607,486

County Treas Recreational Vehicle Estimate 17,238

County Treas 16/20M Vehicle Estimate 6,509

County Treas Commercial Vehicle Tax Estimate 60,116

County Treas Watercraft Tax Estimate 11,994

MVT Factor 0.08991

RVT Factor 0.00096

16/20M Factor 0.00036

Comm Veh Factor 0.00336

Watercraft Factor 0.00067

2026

Topeka & Shawnee County Public Library
Shawnee 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
Debt Service	General	-	10,010	18,241	10-117a
Totals		0	10010	18241	
Adjustments*					
Adjusted Totals		0	10010	18241	

*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:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				0			0	0	0	0

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
			Total	0	0	0	0

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

Budgeted Year: 2026

Library found in: Topeka & Shawnee County Public Library
Shawnee 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 <u>2025</u>	Proposed Year <u>2026</u>
Ad Valorem Tax	\$14,367,436	\$14,401,098
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$1,285,204	\$1,291,774
16/20M Vehicle Tax	\$5,398	\$5,231
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$15,658,038	\$15,698,103
Difference in Total Taxes:	\$40,065	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$2,260,895,667	\$2,363,319,455
Did Assessed Valuation Decrease?	No	
Levy Rate	6.355	6.094
Difference in Levy Rate:	(0.261)	
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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,442,133	5,227,960	4,256,291
Receipts:			
Ad Valorem Tax	13,794,622	14,367,436	xxxxxxxxxxxxxxxx
Delinquent Tax	296,544		
Motor Vehicle Tax	1,462,575	1,285,204	1,291,774
Recreational Vehicle Tax	15,795	14,586	13,852
16/20M Vehicle Tax	6,501	5,398	5,231
Commercial Vehicle Tax	50,066	42,362	48,309
Watercraft Tax		10,323	9,638
Reimbursements-Fdtn/Friends/County	140,177	180,808	180,750
Fees	76,866	49,285	33,500
E-Rate Reimbursement	14,208	19,926	15,245
Prior Year Canceled Encumbrances	167,487	119,362	
Estimated Uncollectible Tax Revenue		-312,964	
Transfer from Debt Service	0	10,010	18,241
In Lieu of Taxes (IRB)	58,634	56,978	57,806
Interest on Idle Funds	420,473	250,000	150,000
Neighborhood Revitalization Rebate	-122,453	-119,568	-106,840
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	16,381,495	15,979,146	1,717,506
Resources Available:	20,823,628	21,207,106	5,973,797
Expenditures:			
Salaries	8,528,108	9,719,157	10,263,474
Library Materials	1,977,664	2,210,000	2,274,000
Furniture, Equip & Digital Services Suppo	521,380	500,400	1,005,787
Operating Expenditures	2,883,654	3,358,219	3,460,693
Special Projects	1,526,576	1,000,000	1,550,000
Payments to Other Libraries	153,436	158,039	165,941
Transfer to Capital Improvement	0	0	0
Cash Reserve (2026 column)			
Miscellaneous	4,850	5,000	1,655,000
Does misc. exceed 10% Total Expenditure			
Total Expenditures	15,595,668	16,950,815	20,374,895
Unencumbered Cash Balance Dec 31	5,227,960	4,256,291	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	18,848,897	19,025,487	20,374,895
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			20,374,895
Tax Required			14,401,098
Delinquent Comp Rate: 0.0%			0
Amount of 2025 Ad Valorem Tax			14,401,098

Qualifies for

CPA Summary

General Fund - Expenditures

	FY 2024 Actuals	FY 2025 Approved Budget	FY 2025 Adjusted Budget (for 2026 Estimates only)	FY 2026 Proposed Budget	Budgeted Expenditure Difference FY 2026 Proposed (-) FY 2025 Adopted
Cataloging & ILL Services	\$ 97,670	\$ 92,900	\$ 93,900	\$ 96,500	\$ 3,600
Contracted-Digital Services	802,188	771,955	771,955	909,135	137,180
Contracted - Erate Services	1,793	1,793	1,793	1,372	(421)
Contracted-Facilities	335,394	346,000	346,000	316,000	(30,000)
Contracted-Office Equipment	79,506	79,600	79,600	85,500	5,900
Contracted-Professional	249,250	278,000	278,000	250,500	(27,500)
Digital Services Support	478,971	450,400	450,400	936,787	486,387
Furniture/Equipment	34,802	50,000	50,000	69,000	19,000
Gallery Art Purchases	7,607	8,000	8,000	10,000	2,000
Insurance	64,807	87,000	87,000	93,000	6,000
Marketing	59,407	95,000	95,000	124,010	29,010
Materials	1,977,663	2,210,000	2,210,000	2,274,000	64,000
Memberships/Dues	30,416	30,900	30,900	31,673	773
Mileage	7,850	13,056	13,056	8,969	(4,087)
Miscellaneous	4,820	5,000	5,000	5,000	-
Payments to other Libraries	153,436	165,711	158,039	165,941	230
Postage/Shipping	48,925	69,090	59,090	62,990	(6,100)
Printing	38,711	86,750	86,750	86,750	-
Programming	86,101	118,900	118,900	119,100	200
Salaries and Wages	8,528,108	10,117,157	9,719,157	10,263,474	146,317
Special Projects	1,526,576	1,000,000	1,000,000	1,550,000	550,000
Staff Conferences	141,919	171,000	171,000	195,900	24,900
Staff Training	28,411	50,000	50,000	51,500	1,500
Supplies	204,826	267,546	267,546	239,082	(28,464)
Telecommunications	110,921	215,064	215,064	204,100	(10,964)
Utilities	418,736	462,898	462,898	451,926	(10,972)
Vehicle Fuel and Maintenance	76,854	131,767	121,767	122,686	(9,081)
Fund Balance Carry Forward				1,650,000	1,650,000
TOTAL	\$ 15,595,668	\$ 17,375,487	\$ 16,950,815	\$ 20,374,895	\$ 2,999,408
Less Fund Balance Carryover Considered an "Expenditure" Only in the Budget Year					(1,650,000)
Net Budgeted Expenditure Difference					\$ 1,349,408

Topeka & Shawnee County Public Library

2026

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	1,095	8,231	8,231
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXX
Delinquent Tax	6,511	10,000	10,000
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax	5		0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds	620	10	10
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	7,136	10,010	10,010
Resources Available:	8,231	18,241	18,241
Expenditures:			
Transfer to General Fund	0	10,010	18,241
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	0	10,010	18,241
Unencumbered Cash Balance Dec 31	8,231	8,231	XXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	10,010	10,010	18,241
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			18,241
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	2,313,752	2,520,666	1,540,890
Receipts:			
Ad Valorem Tax	3,471,224	3,511,423	XXXXXXXXXXXXXXX
Delinquent Tax	74,529		
Motor Vehicle Tax	380,960	323,260	315,712
Recreational Vehicle Tax	4,113	3,669	3,386
16/20M Vehicle Tax	1,727	1,358	1,278
Commercial Vehicle Tax	13,056	10,655	11,807
Watercraft Tax		2,596	2,356
Estimated Uncollectible Tax Revenue		-76,688	
In Lieu of Tax	14,755	13,933	14,344
Reimbursements and Refunds	85,622	116,177	111,684
Prior Year Canceled Encumbrances	0	150	
Interest on Idle Funds	134,509	85,000	55,000
Neighborhood Revitalization Rebate	-30,835	-29,223	-25,763
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	4,149,660	3,962,310	489,804
Resources Available:	6,463,412	6,482,976	2,030,694
Expenditures:			
Social Security & Medicare	605,600	762,820	771,687
KPERS	854,672	1,043,421	1,046,063
Workers' Compensation	59,918	66,756	66,300
Unemployment Tax	8,988	9,963	10,087
Health/Dental Insurance	2,406,128	3,050,875	3,201,053
Employee Assistance Program	6,726	7,080	7,080
Cafeteria Plan Admin Fees	714	1,171	1,111
Cash Reserve (2026 column)			
Miscellaneous			400,000
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	3,942,746	4,942,086	5,503,381
Unencumbered Cash Balance Dec 31	2,520,666	1,540,890	XXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	5,757,209	5,537,630	5,503,381
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			5,503,381
Tax Required			3,472,687
Delinquent Comp Rate:	0.0%		0
Amount of 2025 Ad Valorem Tax			3,472,687

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget State Aid	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
State Aid	48,744	52,000	62,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	48,744	52,000	62,000
Resources Available:	48,744	52,000	62,000
Expenditures:			
Special Projects	48,744	52,000	62,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	48,744	52,000	62,000
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	52,000	52,000	62,000

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 Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

CPA Summary

Topeka & Shawnee County Public Library

NON-BUDGETED FUNDS
(Only the actual budget year for 2024 is reported)

2026

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		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	Total
Cash Balance Jan 1	6,533,723	Cash Balance Jan 1	716,975	Cash Balance Jan 1	251,285	Cash Balance Jan 1		Cash Balance Jan 1	7,501,983
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Interest	343,887	Intergovt Revenue	20,723	Investment Growth	28,429				
Transfer In	0	Investment Income	14,827						
		Contributions	85,000						
		Component (Fdn)	540,808						
		Miscellaneous	1,168						
		Prior Yr Cancel Enc	1,993						
Total Receipts	343,887	Total Receipts	664,519	Total Receipts	28,429	Total Receipts	0	Total Receipts	1,036,835
Resources Available:	6,877,610	Resources Available:	1,381,494	Resources Available:	279,714	Resources Available:	0	Resources Available:	8,538,818
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Capital Outlay	0	Library Materials	27,024						
		Library Services	587,381						
		Miscellaneous	166						
		Capital Outlay	0						
Total Expenditures	0	Total Expenditures	614,571	Total Expenditures	0	Total Expenditures	0	Total Expenditures	614,571
Cash Balance Dec 31	6,877,610	Cash Balance Dec 31	766,923	Cash Balance Dec 31	279,714	Cash Balance Dec 31	0	Cash Balance Dec 31	7,924,247 **
								7,924,247	**

** Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of

Topeka & Shawnee County Public Library

Shawnee County

will meet on August 21, 2025 at 5:00 pm at 1515 SW 10th Ave., 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 TSCPL and will be available at this hearing.

SUPPORTING COUNTIES

Shawnee County (home county)

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	15,595,668	6.545	16,950,815	6.355	20,374,895	14,401,098	6.094
Debt Service			10,010		18,241		
Employee Benefits	3,942,746	1.647	4,942,086	1.554	5,503,381	3,472,687	1.469
State Aid	48,744		52,000		62,000		
Non-Budgeted Funds	614,571						
Totals	20,201,729	8.192	21,954,911	7.909	25,958,517	17,873,785	7.563
Revenue Neutral Rate **							7.563
Less: Transfers	0		10,010		18,241		
Net Expenditures	20,201,729		21,944,901		25,940,276		
Total Tax Levied	17,710,807		17,878,859		xxxxxxxxxxxxxx		
Assessed Valuation	2,162,283,640		2,260,895,667		2,363,319,455		

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

Hannah Uhlrig

Secretary

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2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	14,401,097	6.094	106,840
Debt Service			0
Employee Benefits	3,472,687	1.469	25,763
			0
			0
			0
TOTAL	17,873,784	7.563	132,603

2025 July 1 Valuation: 2,363,319,455

Valuation Factor: 2,363,319.455

Neighborhood Revitalization Subj to Rebate: 17,533,207

Neighborhood Revitalization factor: 17533.207

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