

CERTIFICATE

To the Clerk of Shawnee County, State of Kansas

We, the undersigned, officers of

Topoka 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 ; and

(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the Budget.

		Adopted Budget			
		Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)	
<b>Table of Contents:</b>	Page No.				
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Computation to Determine State Library Gr	5				
<u>Fund</u>	<u>K.S.A.</u>				
General	75-2551	19,025,487	14,367,436	#VALUE!	
Debt Service	10-113	10,010			
Employee Benefits	12-16,102	5,537,630	3,511,423	#VALUE!	
State Aid		52,000			
Non-Budgeted Funds					
<b>Totals</b>	xxxx	24,625,127	17,878,859	#VALUE!	
Budget Hearing Notice				County Clerk's Use Only	
Combined Rate and Budget Hearing Notice				Nov 1, 2024 Total Assessed Valuation	
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

Revenue Neutral Rate **7.837**

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

County Clerk's Use Only - November 1, 2024 - Final Assessed Valuation			
County	Final Valuation	County	Final Valuation
Shawnee County		0	
0		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: \_\_\_\_\_, 2024

County Clerk

Governing Body

*[Handwritten signatures]*  
 Elizabeth Dobler  
 Elizabeth Post  
 Jim Edwards  
 Mark J. J...  
 Margaret (Reg) Dunlap  
 Alan ...

Topeka and Shawnee County Public Library  
Shawnee County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	14,151,388	1,285,204	14,586	5,398	42,362	10,323
Debt Service	0	0	0	0	0	0
Employee Benefits	3,559,419	323,260	3,669	1,358	10,655	2,596
	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Total</b>	<b>17,710,807</b>	<b>1,608,464</b>	<b>18,255</b>	<b>6,756</b>	<b>53,017</b>	<b>12,919</b>

County Treas Motor Vehicle Estimate 1,608,464

County Treas Recreational Vehicle Estimate 18,255

County Treas 16/20M Vehicle Estimate 6,756

County Treas Commercial Vehicle Tax Estimate 53,017

County Treas Watercraft Tax Estimate 12,919

MVT Factor 0.09082

RVT Factor 0.00103

16/20M Factor 0.00038

Comm Veh Factor 0.00299

Watercraft Factor 0.00073

2025

Topeka and Shawnee County Public Library  
Shawnee County

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2023</b>	<b>Current Amount for 2024</b>	<b>Proposed Amount for 2025</b>	<b>Transfers Authorized by Statute</b>
Debt Service	General	2,039	10,010	10,010	10-117a
<b>Totals</b>		<b>2039</b>	<b>10010</b>	<b>10010</b>	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		<b>2039</b>	<b>10010</b>	<b>10010</b>	

\*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Topeka and Shawnee County Public Library  
Shawnee County

**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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

**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, 2024	Payments Due 2024	Payments Due 2025
<b>Total</b>				0	0	0	0

\*\*\*If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.  
Page No. 4

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

**Budgeted Year: 2025**

Library found in: Topeka and 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>2024</u>	Proposed Year <u>2025</u>
Ad Valorem Tax	\$14,151,388	\$14,367,436
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$1,369,020	\$1,285,204
16/20M Vehicle Tax	\$6,546	\$5,398
	\$0	\$0
<b>TOTAL TAXES</b>	<b>\$15,526,954</b>	<b>\$15,658,038</b>
Difference in Total Taxes:	\$131,084	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$2,162,283,640	\$2,260,326,084
Did Assessed Valuation Decrease?	No	
Levy Rate	6.545	6.356
Difference in Levy Rate:	(0.189)	
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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,415,932	4,442,133	2,984,061
<b>Receipts:</b>			
Ad Valorem Tax	13,556,173	14,151,388	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	197,855		
Motor Vehicle Tax	1,525,815	1,369,020	1,285,204
Recreational Vehicle Tax	17,554	15,594	14,586
16/20M Vehicle Tax	7,366	6,546	5,398
Commercial Vehicle Tax	50,855	47,606	42,362
Watercraft Tax		11,508	10,323
Reimbursements-Fdtn/Friends/County	136,649	153,662	180,808
Fees	74,152	40,250	32,500
E-Rate Reimbursement	18,680	14,209	19,926
Prior Year Canceled Encumbrances	126,254	152,219	
Estimated Uncollectible Tax Revenue		-310,296	
Transfer from Debt Service	2,039	10,010	10,010
In Lieu of Taxes (IRB)	45,535	39,347	42,441
Interest on Idle Funds	361,902	200,000	150,000
Neighborhood Revitalization Rebate	-125,353	-126,213	-119,568
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>15,995,476</b>	<b>15,774,850</b>	<b>1,673,990</b>
<b>Resources Available:</b>	<b>20,411,408</b>	<b>20,216,983</b>	<b>4,658,051</b>
<b>Expenditures:</b>			
Salaries	8,212,481	8,689,166	10,117,156
Library Materials	1,973,466	2,074,000	2,210,000
Furniture, Equip & Digital Services Suppo	252,570	668,612	500,400
Operating Expenditures	2,693,483	3,942,708	3,377,220
Special Projects	1,695,360	1,700,000	1,000,000
Payments to Other Libraries	137,535	153,436	165,711
Transfer to Capital Improvement	1,000,000	0	0
Cash Reserve (2025 column)			
Miscellaneous	4,380	5,000	1,655,000
Does misc. exceed 10% Total Expenditure			
<b>Total Expenditures</b>	<b>15,969,275</b>	<b>17,232,922</b>	<b>19,025,487</b>
Unencumbered Cash Balance Dec 31	4,442,133	2,984,061	xxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	18,713,678	18,848,897	19,025,487
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		19,025,487
	Tax Required		14,367,436
	Delinquent Comp Rate: 0.0%		0
	Amount of 2024 Ad Valorem Tax		14,367,436

Qualifies for

CPA Summary

General Fund - Expenditures

	FY 2023 Actuals	FY 2024 Approved Budget	FY 2024 Adjusted Budget (for 2025 Estimates only)	FY 2025 Proposed Budget	Budgeted Expenditure Difference FY 2025 Proposed (-) FY 2024 Adopted
Cataloging & ILL Services	\$ 101,217	\$ 104,959	\$ 104,959	\$ 92,900	\$ (12,059)
Contracted-Digital Services	681,237	667,991	667,991	771,955	103,964
Contracted - Erate Services	1,279	1,279	1,279	1,793	514
Contracted-Facilities	301,790	348,600	348,600	346,000	(2,600)
Contracted-Office Equipment	74,586	66,900	71,900	79,600	12,700
Contracted-Professional	201,276	282,000	282,000	278,000	(4,000)
Digital Services Support	202,013	623,112	623,112	450,400	(172,712)
Furniture/Equipment	50,557	45,500	45,500	50,000	4,500
Gallery Art Purchases	7,955	8,000	8,000	8,000	-
Insurance	76,317	87,000	87,000	87,000	-
Marketing	68,474	60,208	80,208	95,000	34,792
Materials	1,973,466	2,074,000	2,074,000	2,210,000	136,000
Memberships/Dues	24,218	30,900	30,900	30,900	-
Mileage	7,417	7,800	12,800	13,057	5,257
Miscellaneous	4,380	5,000	5,000	5,000	-
Payments to other Libraries	137,535	144,411	153,436	165,711	21,300
Postage/Shipping	46,646	64,270	64,270	69,090	4,820
Printing	24,099	116,408	106,408	86,750	(29,658)
Programming	78,090	113,227	93,227	118,900	5,673
Salaries and Wages	8,212,481	9,377,450	9,377,450	10,117,156	739,706
Special Projects	1,695,360	1,700,000	1,700,000	1,000,000	(700,000)
Staff Conferences	117,436	174,000	174,000	171,000	(3,000)
Staff Training	23,559	50,000	50,000	50,000	-
Supplies	203,601	263,532	263,532	267,546	4,014
Telecommunications	130,496	165,064	165,064	215,064	50,000
Utilities	449,416	511,881	511,881	462,898	(48,983)
Vehicle Fuel and Maintenance	74,374	105,405	130,405	131,767	26,362
Fund Balance Carry Forward				1,650,000	1,650,000
<b>TOTAL</b>	<b>\$ 14,969,275</b>	<b>\$ 17,198,897</b>	<b>\$ 17,232,922</b>	<b>\$ 19,025,487</b>	<b>\$ 1,826,590</b>
Less Fund Balance Carryover Considered an "Expenditure" Only in the Budget Year					(1,650,000)
<b>Net Budgeted Expenditure Difference</b>					<b>\$ 176,590</b>

Topeka and Shawnee County Public Library

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Debt Service</b>			
Unencumbered Cash Balance Jan 1	0	1,095	0
<b>Receipts:</b>			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax	2,962	8,905	10,000
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax	35		0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds	116	10	10
Neighborhood Revitalization Rebate	21		0
<b>Miscellaneous</b>			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>3,134</b>	<b>8,915</b>	<b>10,010</b>
<b>Resources Available:</b>	<b>3,134</b>	<b>10,010</b>	<b>10,010</b>
<b>Expenditures:</b>			
Transfer to General Fund	2,039	10,010	10,010
<b>Cash Reserve (2025 column)</b>			
<b>Miscellaneous</b>			
Does misc. exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>2,039</b>	<b>10,010</b>	<b>10,010</b>
Unencumbered Cash Balance Dec 31	1,095	0	XXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount:	25,050	10,010	10,010
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,010
		Tax Required	0
Delinquent Comp Rate:		0.0%	0
Amount of 2024 Ad Valorem Tax			0

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Employee Benefits</b>			
Unencumbered Cash Balance Jan 1	1,962,697	2,313,998	1,502,060
<b>Receipts:</b>			
Ad Valorem Tax	3,529,135	3,559,419	XXXXXXXXXXXXXXXXXX
Delinquent Tax	49,159		
Motor Vehicle Tax	404,871	356,200	323,260
Recreational Vehicle Tax	4,663	4,057	3,669
16/20M Vehicle Tax	1,739	1,703	1,358
Commercial Vehicle Tax	13,392	12,387	10,653
Watercraft Tax		2,994	2,596
Estimated Uncollectible Tax Revenue		-78,331	
In Lieu of Tax	11,852	11,540	10,655
Reimbursements and Refunds	57,643	110,802	116,177
Prior Year Canceled Encumbrances	443	246	
Interest on Idle Funds	138,117	105,000	85,000
Neighborhood Revitalization Rebate	-32,645	-31,746	-29,223
<b>Miscellaneous</b>			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>4,178,369</b>	<b>4,054,271</b>	<b>524,147</b>
<b>Resources Available:</b>	<b>6,141,066</b>	<b>6,368,269</b>	<b>2,026,207</b>
<b>Expenditures:</b>			
Social Security & Medicare	585,335	717,375	762,820
KPERS	753,735	943,675	1,043,421
Workers' Compensation	51,038	62,000	62,300
Unemployment Tax	30,170	15,004	9,963
Health/Dental Insurance	2,399,003	3,118,770	3,250,875
Employee Assistance Program	7,391	7,080	7,080
Cafeteria Plan Admin Fees	396	2,305	1,171
Cash Reserve (2025 column)			
Miscellaneous			400,000
Does misc. exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>3,827,068</b>	<b>4,866,209</b>	<b>5,537,630</b>
Unencumbered Cash Balance Dec 31	2,313,998	1,502,060	XXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount:	5,249,505	5,757,209	5,537,630
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,537,630
		Tax Required	3,511,423
Delinquent Comp Rate:		0.0%	0
Amount of 2024 Ad Valorem Tax			3,511,423

CPA Summary



Adopted Budget State Aid	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
State Aid	49,187	48,744	52,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>49,187</b>	<b>48,744</b>	<b>52,000</b>
<b>Resources Available:</b>	<b>49,187</b>	<b>48,744</b>	<b>52,000</b>
Expenditures:			
Special Projects	49,187	48,744	52,000
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>49,187</b>	<b>48,744</b>	<b>52,000</b>
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	52,000	52,000	52,000

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
0			
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 Reserve (2025 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
2023/2024/2025 Budget Authority Amount	0	0	0

CPA Summary

Topeka and Shawnee County Public Library

**NON-BUDGETED FUNDS**

2025

*(Only the actual budget year for 2023 is reported)*

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
<b>Capital Improvement</b>		<b>Special Revenue</b>		<b>Permanent Funds</b>		<b>0</b>		<b>0</b>		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	<b>Total</b>	
Cash Balance Jan 1	5,275,080	Cash Balance Jan 1	601,270	Cash Balance Jan 1	299,809	Cash Balance Jan 1		Cash Balance Jan 1	6,176,159	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	258,643	Intergovt Revenue	0	Investment Growth	-48,524					
Transfer In	1,000,000	Investment Income	12,223							
		Contributions	80,000							
		Component (Fdm)	153,374							
		Miscellaneous	1,130							
		Prior Yr Cancel Enc	4,305							
<b>Total Receipts</b>	<b>1,258,643</b>	<b>Total Receipts</b>	<b>251,032</b>	<b>Total Receipts</b>	<b>-48,524</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>0</b>	<b>1,461,151</b>
<b>Resources Available:</b>	<b>6,533,723</b>	<b>Resources Available:</b>	<b>852,302</b>	<b>Resources Available:</b>	<b>251,285</b>	<b>Resources Available:</b>	<b>0</b>	<b>Resources Available:</b>	<b>0</b>	<b>7,637,310</b>
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	0	Library Materials	3,715							
		Library Services	131,579							
		Miscellaneous	33							
		Capital Outlay	0							
<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>135,327</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>135,327</b>
<b>Cash Balance Dec 31</b>	<b>6,533,723</b>	<b>Cash Balance Dec 31</b>	<b>716,975</b>	<b>Cash Balance Dec 31</b>	<b>251,285</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>7,501,983</b>
										<b>7,501,983</b>

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

<b>CPA Summary</b>
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**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of  
**Topoka and Shawnee County Public Library**  
 Shawnee County

State of Kansas  
 Special District

will meet on August 22, 2024 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, the amount of tax to be levied and the revenue neutral rate. 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 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	15,969,275	7.054	17,232,922	6.545	19,025,487	14,367,436	6.356
Debt Service	2,039		10,010		10,010		
Employee Benefits	3,827,068	1.836	4,866,209	1.647	5,537,630	3,511,423	1.554
State Aid	49,187		48,744		52,000		
Non-Budgeted Funds	135,327						
<b>Totals</b>	<b>19,982,896</b>	<b>8.890</b>	<b>22,157,885</b>	<b>8.192</b>	<b>24,625,127</b>	<b>17,878,859</b>	<b>7.910</b>
<i>Revenue Neutral Rate **</i>							<b>7.837</b>
Less: Transfers	2,039		10,010		10,010		
Net Expenditures	19,980,857		22,147,875		24,615,117		
Total Tax Levied	17,565,783		17,710,807		xxxxxxxxxxxxxx		
Assessed Valuation	1,976,304,148		2,162,283,640		2,260,326,084		

Outstanding Indebtedness,

Jan 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*Tax rates are expressed in mills.

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

Joan Hicks  
 Secretary

**2025 Neighborhood Revitalization Rebate**

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	14,367,436	6.356	119,568
Debt Service			0
Employee Benefits	3,511,423	1.554	29,223
			0
			0
			0
<b>TOTAL</b>	<b>17,878,859</b>	<b>7.910</b>	<b>148,791</b>

2024 July 1 Valuation: 2,260,326,084

Valuation Factor: 2,260,326.084

Neighborhood Revitalization Subj to Rebate: 18,810,757

Neighborhood Revitalization factor: 18810.757

\*\*This information comes from the 2025 Budget Summary page. See instructions tab step #12 for complete the Neighborhood Revitalization Rebate table.