

CERTIFICATE

2027

To the Clerk of Shawnee County, State of Kansas
We, the undersigned, officers of
Topeka & 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
maximum expenditures for the various funds for the year 2027; and (3) the
Amount(s) of 2026 Ad Valorem Tax are within statutory limitations for the 2027 Budget.

			2027 Adopted Budget		
Table of Contents:			Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT, 16/20M Vehicle Tax		Page No. 2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	12-1267	5	18,418,176	13,536,247	
Debt Service	10-113	7	10,010		
Employee Benefits	12-16,102	6	6,161,948	4,327,601	
		6			
State Aid		8	62,000		
		8			
Non-Budgeted Funds		9			
Totals		xxxxxxx	24,652,134	17,863,848	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate		11			
					Nov. 1, 2026 Total Assessed Valuation

Revenue Neutral Rate 7.269
Does budget require a resolution to exceed the Revenue Neutral Rate? NO

Assisted by:

Address:

Email:

Attest: _____, 2026

County Clerk

Governing Body

CPA Summary

Topeka & Shawnee County Public Library
Shawnee County

2027

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

2026 Budgeted Funds	Tax Levy Amount in 2026 Budget	Allocation for Year 2027				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	14,401,098	1,315,393	13,555	5,747	45,076	0
Debt Service	0	0	0	0	0	0
Employee Benefits	3,472,687	317,195	3,269	1,386	10,870	0
	0	0	0	0	0	0
Total	17,873,785	1,632,588	16,824	7,133	55,946	0

County Treas Motor Vehicle Estimate 1,632,588

County Treas Recreational Vehicle Estimate 16,824

County Treas 16/20M Vehicle Estimate 7,133

County Treas Commercial Vehicle Tax Estimate 55,946

County Treas Watercraft Tax Estimate 0

MVT Factor 0.09134

RVT Factor 0.00094

16/20M Factor 0.00040

Comm Veh Facto 0.00313

Watercraft Facto 0.00000

2027

Topeka & Shawnee County Public Library
Shawnee County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2025	Current Amount for 2026	Proposed Amount for 2027	Transfers Authorized by Statute
Debt Service	General Fund	10,010	10,623	10,010	10-117a
Totals		10,010	10,623	10,010	
Adjustments*			0		
Adjusted Totals		10,010	10,623	10,010	

*Note: Adjustments are required only if the transfer is being made in 2026 and/or 2027 from a non-budgeted fund.

2027

Topeka & Shawnee County Public Library
Shawnee County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2026	Date Due		Amount Due 2026		Amount Due 2027	
					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, 2026	Payments Due 2026	Payments Due 2027
Total				0	0	0	0

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

TOPEKA & SHAWNEE COUNTY PUBLIC LIBRARY

General Fund - Expenditures

	FY 2025 Actuals	FY 2026 Approved Budget	FY 2026 Adjusted Budget (for 2027 Estimates only)	FY 2027 Proposed Budget	Budgeted Expenditure Difference FY 2027 Proposed (-) FY 2026 Adopted
Cataloging & ILL Services	\$ 93,685	\$ 96,500	\$ 97,500	\$ 106,300	\$ 9,800
Contracted-Digital Services	793,612	909,135	909,135	971,967	62,832
Contracted - Erate Services	1,372	1,372	1,372	1,137	(235)
Contracted-Facilities	261,425	316,000	316,000	296,150	(19,850)
Contracted-Office Equipment	64,613	85,500	85,500	62,000	(23,500)
Contracted-Professional	218,076	250,500	250,500	264,000	13,500
Digital Services Support	243,650	936,787	936,787	265,000	(671,787)
Furniture/Equipment	46,854	69,000	69,000	36,500	(32,500)
Gallery Art Purchases	5,350	10,000	10,000	8,000	(2,000)
Insurance	76,619	93,000	93,000	85,000	(8,000)
Marketing	58,685	124,010	124,010	95,000	(29,010)
Materials	2,087,853	2,274,000	2,274,000	2,342,000	68,000
Memberships/Dues	32,970	31,673	31,673	32,465	792
Mileage	7,656	8,969	8,969	9,193	224
Miscellaneous	3,022	5,000	5,000	5,000	-
Payments to other Libraries	163,462	165,941	162,780	170,919	4,978
Postage/Shipping	18,485	62,990	62,990	66,832	3,842
Printing	60,711	86,750	86,750	86,750	-
Programming	99,167	119,100	119,100	124,000	4,900
Salaries and Wages	9,257,525	10,263,474	10,273,474	10,366,186	102,712
Special Projects	992,413	1,550,000	1,550,000	446,794	(1,103,206)
Staff Conferences	146,795	195,900	195,900	191,100	(4,800)
Staff Training	45,836	51,500	51,500	51,500	-
Supplies	186,453	239,082	239,082	215,445	(23,637)
Telecommunications	162,842	204,100	204,100	99,940	(104,160)
Utilities	411,793	451,926	451,926	505,897	53,971
Vehicle Fuel and Maintenance	65,002	122,686	112,686	113,101	(9,585)
Fund Balance Carry Forward				1,400,000	1,400,000
TOTAL	\$ 15,605,926	\$ 18,724,895	\$ 18,722,734	\$ 18,418,176	\$ (306,719)
Less Fund Balance Carryover Considered an "Expenditure" Only in the Budget Year					(1,400,000)
Net Budgeted Expenditure Difference					\$ (1,706,719)

Adopted Budget	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Employee Benefits			
Unencumbered Cash Balance Jan 1	2,520,911	2,335,763	1,288,957
Receipts:			
Ad Valorem Tax	3,386,761	3,472,687	xxxxxxxxxxxxxxx
Delinquent Tax	57,231		
Motor Vehicle Tax	356,824	315,712	317,195
Recreational Vehicle Tax	3,705	3,386	3,269
16/20M Vehicle Tax	1,542	1,278	1,386
Commercial Vehicle Tax	12,238	11,807	10,870
Watercraft Tax		2,356	0
Estimated Uncollectible Tax Revenue		-75,916	
In Lieu of Tax	13,933	14,344	14,139
Reimbursements and Refunds	114,573	126,684	171,050
Prior Year Canceled Encumbrances	150		
Interest on Idle Funds	106,808	60,000	55,000
Neighborhood Revitalization Rebate	-29,065	-25,763	-27,519
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	4,024,700	3,906,575	545,390
Resources Available:	6,545,611	6,242,338	1,834,347
Expenditures:			
Social Security & Medicare	660,946	771,687	780,123
KPERs	972,716	1,046,063	1,049,134
Workers' Compensation	62,917	66,300	69,240
Unemployment Tax	10,657	10,087	10,198
Health/Dental Insurance	2,494,971	3,051,053	3,845,062
Employee Assistance Program	6,611	7,080	7,080
Cafeteria Plan Admin Fees	1,030	1,111	1,111
Cash Reserve (2027 column)			
Miscellaneous			400,000
Does misc. exceed 10% Total Expenditures			
Total Expenditures	4,209,848	4,953,381	6,161,948
Unencumbered Cash Balance Dec 31	2,335,763	1,288,957	xxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	5,537,630	5,503,381	6,161,948
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			6,161,948
Tax Required			4,327,601
Delinquent Comp Rate:	0.0%		0
Amount of 2026 Ad Valorem Tax			4,327,601

Adopted Budget

0	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1			0
Receipts:			
Ad Valorem Tax			0 xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2027 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate:	0.0%		0
Amount of 2026 Ad Valorem Tax			0

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget State Aid	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
State Aid	61,561	59,410	62,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	61,561	59,410	62,000
Resources Available:	61,561	59,410	62,000
Expenditures:			
Special Projects	61,561	59,410	62,000
Cash Reserve (2027 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	61,561	59,410	62,000
Unencumbered Cash Balance Dec 31	0	0	0
2025/2026/2027 Budget Authority Amount	52,000	62,000	62,000

See Tab A

Adopted Budget 0	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
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:			
		0	
Cash Reserve (2027 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2025/2026/2027 Budget Authority Amount	0	0	0

CPA Summary

Topeka & Shawnee County Public Library

NON-BUDGETED FUNDS
(Only the actual budget year for 2025 is reported)

2027

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	
Cash Balance Jan 1	6,877,610	Cash Balance Jan 1	766,923	Cash Balance Jan 1	279,714	Cash Balance Jan 1		Cash Balance Jan 1	7,924,247
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Interest	289,569	Intergovt Revenue	1,256	Investment Growth	19,151				
Transfer In	0	Investment Income	16,981						
		Contributions	100,000						
		Component (Fdm)	169,784						
		Miscellaneous	3,448						
		Prior Yr Cancel Enc	8,978						
Total Receipts	289,569	Total Receipts	300,447	Total Receipts	19,151	Total Receipts	0	Total Receipts	609,167
Resources Available:	7,167,179	Resources Available:	1,067,370	Resources Available:	298,865	Resources Available:	0	Resources Available:	8,533,414
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Capital Outlay	342,565	Library Materials	3,361						
		Library Services	201,199						
		Miscellaneous	2,164						
		Capital Outlay	342,565						
Total Expenditures	342,565	Total Expenditures	549,289	Total Expenditures	0	Total Expenditures	0	Total Expenditures	891,854
Cash Balance Dec 31	6,824,614	Cash Balance Dec 31	518,081	Cash Balance Dec 31	298,865	Cash Balance Dec 31	0	Cash Balance Dec 31	7,641,560
									7,641,560

** Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

State of Kansas
2027 Special District

The governing body of
Topeka & Shawnee County Public Library
Shawnee County

will meet on August 20, 2026 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.

BUDGET SUMMARY

Proposed Budget 2027 Expenditures and Amount of 2026 Ad Valorem Tax establish the maximum limits of the 2027 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2025		Current Year Estimate for 2026		Proposed Budget Year for 2027		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	15,605,926	6.355	18,722,734	6.112	18,418,176	13,536,247	5.508
Debt Service	10,010		10,623		10,010		
Employee Benefits	4,209,848	1.554	4,953,381	1.474	6,161,948	4,327,601	1.761
State Aid	61,561		59,410		62,000		
Non-Budgeted Funds	891,854						
Totals	20,779,199	7.909	23,746,148	7.586	24,652,134	17,863,848	7.269
Revenue Neutral Rate**							7.269
Less: Transfers	10,010		10,623		10,010		
Net Expenditures	20,769,189		23,735,525		24,642,124		
Total Tax Levied	17,878,859		17,873,785		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,260,895,667		2,356,265,058		2,457,538,585		

Outstanding Indebtedness,

Jan 1,	2024	2025	2026
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

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

Hannah Uhlrig

Topeka & Shawnee County Public Library

2027

2027 Neighborhood Revitalization Rebate

Budgeted Funds for 2027	2026 Ad Valorem before Rebate**	2026 Mil Rate before Rebate	Estimate 2027 NR Rebate
General	13,536,247	5.508	86,078
Debt Service			0
Employee Benefits	4,327,601	1.761	27,519
			0
			0
			0
TOTAL	17,863,848	7.269	113,597

2026 July 1 Valuation: 2,457,538,585

Valuation Factor: 2,457,538.585

Neighborhood Revitalization Subj to Rebate: 15,627,615

Neighborhood Revitalization factor: 15627.615

****This information comes from the 2027 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.**