



July 10, 2024

Board of Trustees 2025 Budget Work Session #2

Legend of Documents:

1. Budget Work Session Agenda for July 10th Session
2. Select Pages from Funding Matrices for the Facilities Master Plan Initiatives
3. Graph of Budgeted Expenditures – 10-year Retrospective with 2025 Proposed Budget
4. Graph of Mill Rate Values - 10-Year Retrospective with 2025 Proposed Budget
5. Assessed Value and Tax Revenue Information and Mill Levy Impact on Residential and Commercial Properties
6. Summary of Proposed 2025 Budget
7. High-Level 2025 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 4, 2024
12. Minutes – Board Budget Work Session #1.5, June 20, 2024



July 10, 2024: Budget Work Session #2 (Menninger Room 206, 1:00 pm to 3:00 pm)

<https://tscpl.zoom.us/j/89553953184?pwd=4ymZOuHknDoANObYX5nGCO6Ami5arp.1>

Meeting ID: 895 5395 3184

Meeting Purpose: Review proposed FY 2025 budget, including county property valuations

Expected Product: Reach consensus on the FY 2025 budget proposal to allow action at the July 18th Board meeting for publication requirements

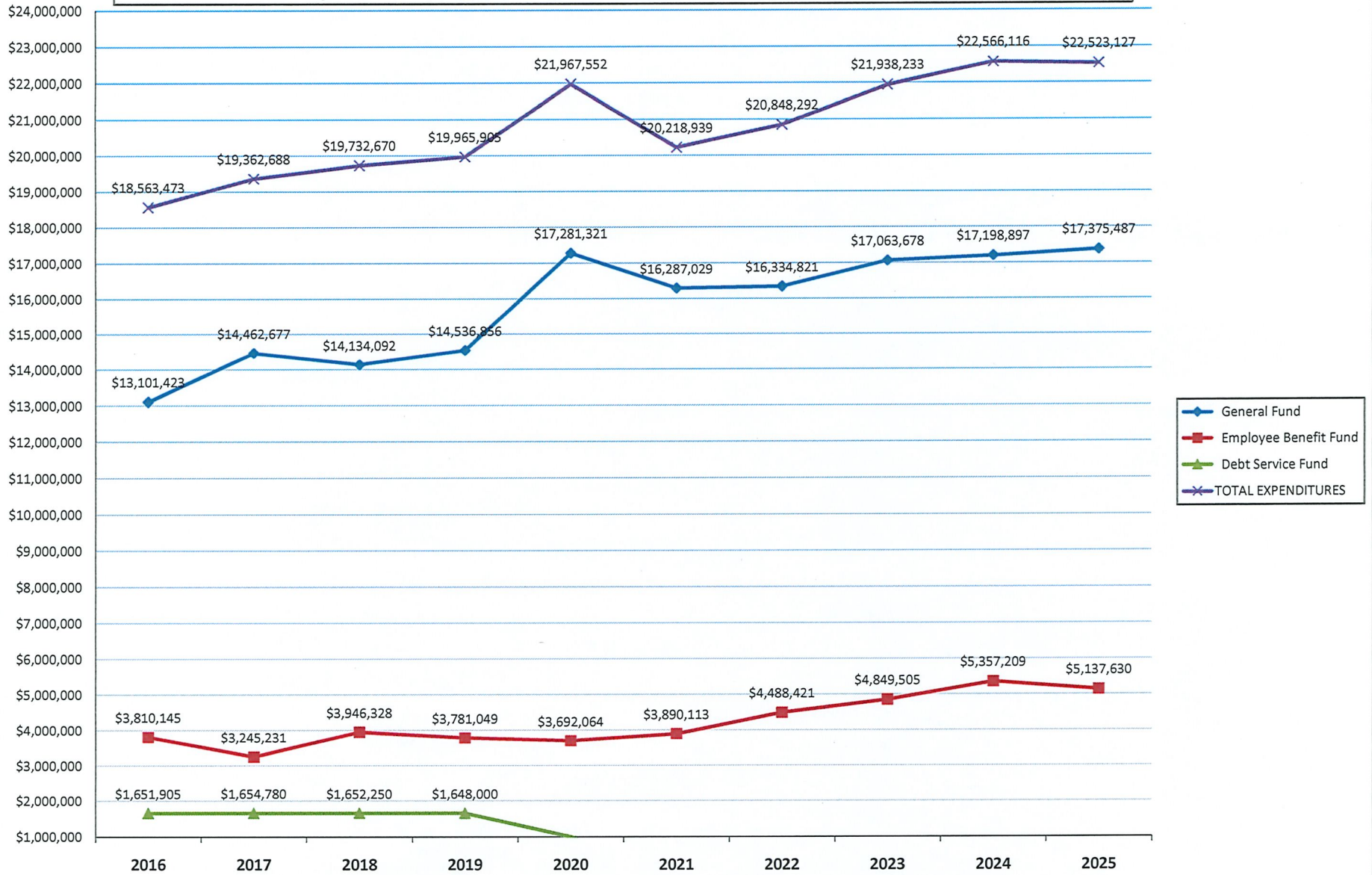
Agenda

- Review additional information requests from Budget Work Session #1.5:
 - Review the compensation study cost of labor calculation and cost of living percentage – Jesse Maddox, Chief Human Resources Officer
 - Review scenarios for implementation of the compensation study – Kim Strube, Chief Financial Officer
- 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

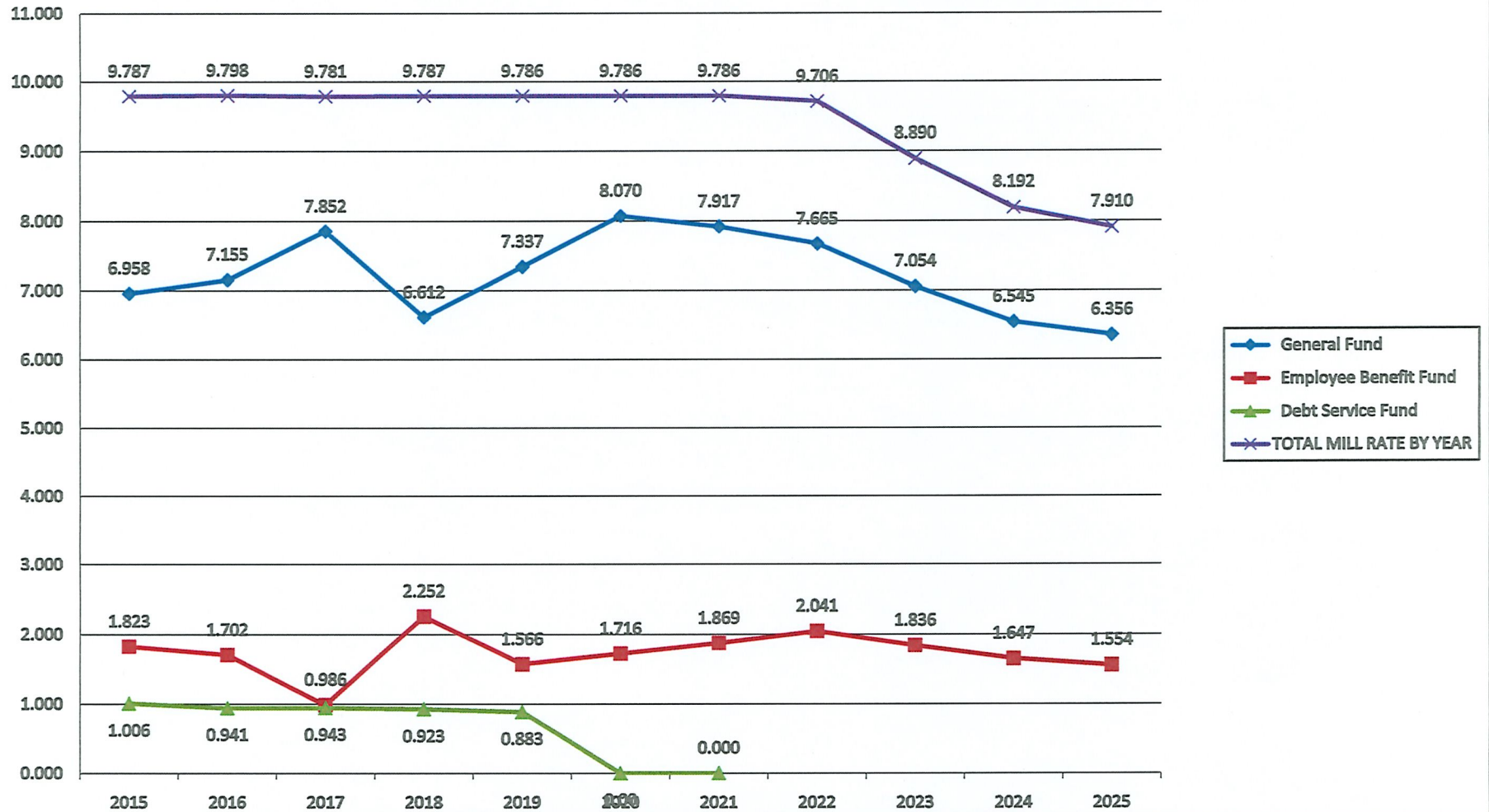
**Facilities Master Plan
General Fund**

2025	
Landscaping/Building Envelope	
Parking Lot Lights	\$ 20,000
Clean Masonry	\$ 15,000
Parking Lot Maintenance	\$ 5,500
Sub-Total	\$ 40,500
Main Building	
Kids Library	\$ 349,600
Elevator Upgrade	\$ 200,000
Lower Level Restroom Renovations	\$ 200,000
Staff Spaces Renovation (Circulation)	\$ 75,000
Sub-Total	\$ 824,600
1020 Building	
Lower Level Restroom Renovations	\$ 45,000
Replace Annex Cabinets on 2nd Floor	\$ 4,900
Sub-Total	\$ 49,900
Outreach Services	
New Route Vehicle	\$ 55,000
New Delivery Vehicle	\$ 30,000
Sub-Total	\$ 85,000
Total:	\$ 1,000,000

TSCPL 10-Yr Retrospective - Budgeted Expenditures with Proposed 2025 Budget - Document 3



TSCPL 10-Yr Retrospective - Actual Mill Rate Values with Proposed 2025 Budget - Document 4



**Topeka and Shawnee County Public Library
FY 2025 - All Budgeted Funds - Proposed Budget
Board Budget Work Session #2 - July 10, 2024**

Document 6

	2023 Actuals Cash Basis	% of Total	2024 Budget Adopted	% of Total	2024 Budget Adjusted	% of Total	2025 Budget Proposed	% of Total	(Over)/Under 2024 (-) 2025 Budgets
Beginning Cash Balance January 1	\$ 6,378,629		\$ 6,757,226		\$ 6,757,226		\$ 4,486,121		
Revenues:									
Ad Valorem Property Tax	\$ 17,085,308		\$ 17,710,807		\$ 17,710,807		\$ 17,878,859		\$ (168,052)
Delinquent Tax	\$ 249,976		\$ 10,000		\$ 8,905		\$ 10,000		\$ -
Motor Vehicle Tax	\$ 1,930,686		\$ 1,725,220		\$ 1,725,220		\$ 1,592,166		\$ 133,054
Excise Tax	\$ -		\$ -		\$ -		\$ 16,298		
Recreational Vehicle Tax	\$ 22,217		\$ 19,651		\$ 19,651		\$ 18,255		\$ 1,396
16/20 M Vehicle Tax	\$ 9,140		\$ 8,249		\$ 8,249		\$ 6,756		\$ 1,493
In Lieu of Tax	\$ 57,387		\$ 50,887		\$ 50,887		\$ 53,096		\$ (2,209)
Watercraft Special Tax			\$ 14,502		\$ 14,502		\$ 12,919		\$ 1,583
Commercial Vehicle Fees	\$ 64,247		\$ 59,993		\$ 59,993		\$ 53,017		\$ 6,976
Estimated Uncollectible Tax					\$ (388,627)				\$ -
Revitalization Rebates	\$ (157,977)		\$ (157,959)		\$ (157,959)		\$ (148,791)		\$ (9,168)
Sub-total Tax Revenues	\$ 19,260,984	95.8%	\$ 19,441,350	97.1%	\$ 19,051,628	96.5%	\$ 19,492,575	96.8%	\$ (34,927)
E-Rate Reimbursement	\$ 18,680		\$ 14,209		\$ 14,209		\$ 19,926		\$ (5,717)
Reimbursements-Friends, Foundation, Retirees, County	\$ 216,023		\$ 252,774		\$ 264,464		\$ 296,985		\$ (44,211)
Refund - Blue Cross/Blue Shield	\$ -				\$ -				\$ -
Refund - Workers Compensation	\$ (21,731)				\$ -				\$ -
Fees and Fines	\$ 74,152		\$ 26,050		\$ 40,250		\$ 32,500		\$ (6,450)
Sub-total Reimbursements & Fees	\$ 287,124	1.4%	\$ 293,033	1.5%	\$ 318,923	1.6%	\$ 349,411	1.7%	\$ (56,378)
State Aid	\$ 49,187	0.2%	\$ 52,000	0.26%	\$ 48,744	0.25%	\$ 52,000	0.26%	\$ -
Investment Income	\$ 500,135	2.49%	\$ 235,010	1.17%	\$ 305,010	1.55%	\$ 235,010	1.17%	\$ -
Cash Transfer to Close Debt Service Fund	\$ 2,039		\$ 10,010		\$ 10,010		\$ 10,010		
Total Revenues	\$ 20,097,430	100.0%	\$ 20,031,403	100.0%	\$ 19,734,315	99.9%	\$ 20,139,006	100.0%	\$ (91,305)

**Topeka and Shawnee County Public Library
FY 2025 - All Budgeted Funds - Proposed Budget
Board Budget Work Session #2 - July 10, 2024**

Document 6

	2023		2024		2024		2025		(Over)/Under
	Actuals	% of	Budget	% of	Budget	% of	Budget	% of	2024 (-) 2025
	Cash Basis	Total	Adopted	Total	Adjusted	Total	Proposed	Total	Budgets
Expenditures:									
Gross Salaries	\$ 8,212,481	43.6%	\$ 9,377,450	41.5%	\$ 9,377,450	42.3%	\$ 10,117,156	44.8%	\$ (739,706)
Employer-Paid Fringe Benefits	\$ 1,592,325	8.4%	\$ 1,738,439	7.7%	\$ 1,747,439	7.9%	\$ 1,886,755	8.4%	\$ (148,316)
Health/Dental Insurance @ Bdgt Yr Increase: 8.7%/5%	\$ 2,234,743	11.9%	\$ 3,618,770	16.0%	\$ 3,118,770	14.1%	\$ 3,250,875	14.4%	\$ 367,895
Sub-total Salaries and Benefits	\$ 12,039,549	63.9%	\$ 14,734,659	65.2%	\$ 14,243,659	64.3%	\$ 15,254,786	67.6%	\$ (520,127)
Library Materials & Collections	\$ 1,973,466	10.5%	\$ 2,074,000	9.2%	\$ 2,074,000	9.4%	\$ 2,210,000	9.8%	\$ (136,000)
Facilities & Utilities	\$ 848,806	4.5%	\$ 979,017	4.3%	\$ 979,017	4.4%	\$ 929,870	4.1%	\$ 49,147
Furniture & Equipment	\$ 58,512	0.3%	\$ 53,500	0.2%	\$ 53,500	0.2%	\$ 58,000	0.3%	\$ (4,500)
Payments to Other Libraries	\$ 137,535	0.7%	\$ 144,411	0.6%	\$ 153,436	0.7%	\$ 165,711	0.7%	\$ (21,300)
Postage/Printing/Marketing	\$ 139,219	0.7%	\$ 240,886	1.1%	\$ 250,886	1.1%	\$ 250,840	1.1%	\$ (9,954)
Programming	\$ 78,090	0.4%	\$ 113,227	0.5%	\$ 93,227	0.4%	\$ 118,900	0.5%	\$ (5,673)
Technology & Telecommunications	\$ 1,062,933	5.6%	\$ 1,456,167	6.4%	\$ 1,456,167	6.6%	\$ 1,437,419	6.4%	\$ 18,748
Vehicle Operations	\$ 74,374	0.4%	\$ 105,405	0.5%	\$ 130,405	0.6%	\$ 131,767	0.6%	\$ (26,362)
Special Projects	\$ 1,695,360	9.0%	\$ 1,752,000	7.7%	\$ 1,748,744	7.9%	\$ 1,052,000	4.7%	\$ 700,000
Other Operating Expenditures	\$ 737,686	3.9%	\$ 954,834	4.2%	\$ 964,834	4.4%	\$ 955,823	4.2%	\$ (989)
Sub-total Other Operating Expenditures	\$ 6,805,981	36.1%	\$ 7,873,447	34.8%	\$ 7,904,216	35.7%	\$ 7,310,331	32.4%	\$ 563,116
Debt Service	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Total Expenditures	\$ 18,845,530	100.0%	\$ 22,608,106	100.0%	\$ 22,147,875	100.0%	\$ 22,565,116	100.0%	\$ 42,990
Cash Carry Forward Balance & Cash Basis Reserve							\$ 2,050,000		
Cash Transfer to General Fund and Cap Impr Fund	\$ 1,002,039		\$ 10,010		\$ 10,010		\$ 10,010		
	-		-		-		0		
Plus Prior Year Cancelled Purchase Orders	126,697				152,465				
Ending Cash Balance December 31	\$ 6,757,226		\$ 4,170,513		\$ 4,486,121		\$ 1		
Total Mill Levy	8.192		8.192				7.91		
	-		-		-		(0)		

Topeka and Shawnee County Public Library
FY 2025 - All Budgeted Funds - Budget High-Level Summary
Board Budget Work Session #2 - July 10, 2024

Document 7

	2023 Actuals Cash Basis	2024 Budget Adopted	2024 Budget Adjusted	2025 Budget Proposed
Beginning Cash Balance January 1	\$ 6,378,629	\$ 6,757,226	\$ 6,757,226	\$ 4,486,121
Revenues:				
Sub-total Tax Revenues	\$ 19,260,984	\$ 19,441,350	\$ 19,051,628	\$ 19,492,575
Sub-total Reimbursements & Fees	\$ 287,124	\$ 293,033	\$ 318,923	\$ 349,411
State Aid	\$ 49,187	\$ 52,000	\$ 48,744	\$ 52,000
Investment Income	\$ 500,135	\$ 235,010	\$ 305,010	\$ 235,010
Cash Transfer to Close Debt Service Fund	\$ 2,039	\$ 10,010	\$ 10,010	\$ 10,010
Total Revenues	\$ 20,099,469	\$ 20,031,403	\$ 19,734,315	\$ 20,139,006
	-	-	-	-
Expenditures:				
Sub-total Salaries and Benefits	\$ 12,039,549	\$ 14,734,659	\$ 14,243,659	\$ 15,254,786
Sub-total Other Operating Expenditures	\$ 6,805,981	\$ 7,873,447	\$ 7,904,216	\$ 7,310,330
Debt Service	\$ -	\$ -	\$ -	\$ -
Cash Carry Forward Balance & Cash Basis Reserve				\$ 2,050,000
Cash Transfers to General Fund and Cap Impr Fund	\$ 1,002,039	\$ 10,010	\$ 10,010	\$ 10,010
Total Expenditures	\$ 18,845,530	\$ 22,608,106	\$ 22,147,875	\$ 24,625,126
	-	-	-	(0)
Expenditures Net of Cash Carry forward and Transfers				\$ 22,565,116
Plus Prior Year Cancelled Purchase Orders	126,697		152,465	
Ending Cash Balance December 31	\$ 6,757,226	\$ 4,170,513	\$ 4,486,121	\$ 1
Total Mill Levy	8.192	8.192		7.91
	-	-	-	0



Budget Narrative/Staff Recommendation

Board of Trustees 2025 Budget Work Session #2 - July 10, 2024

Staff Budget Recommendation

- Fund the 2025 budget year operations and projects within the resources provided at a total mill levy of 7.910 which is below the 2024 mill levy rate of 8.192.

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 7.910 still allows an increase in ad valorem tax revenues of \$168,052 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). 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 7.837 for the 2025 budget.

The budgeted 2025 mill levy of 7.910 is slightly higher than the RNR of 7.837 and will require the Library to notify the County Clerk in writing of the Board's intent to exceed the RNR by .073 mills. A public tax rate hearing will be scheduled on the same day as the public budget hearing which is planned for August 22, 2024.

- Maintain prudent and sufficient cash balances to: (1) fund next year operations before tax revenues are received; (2) allow for unforeseen situations; and (3) maintain the Library's exceptional financial rating.
- 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, 2024, is \$6,674,207.
- Use existing resources with a focus on supporting strategies and tactics for implementation of the new strategic plan.

The library's new 2024 – 2029 strategic plan was approved by the Board of Trustees in January 2024. The plan was developed using information from more than 1,750 Shawnee County residents' responses to a community survey along with focus groups and stakeholder meetings of hundreds of individuals who shared what matters to them about the future of the library. It is a working plan that is focused on areas of connection, learning, space, joy, and people that will benefit the community.

- Prioritizing and funding phases, projects and infrastructure needs proposed in the Facilities Master Plan.
- 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 2025 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.

Effective with the 2025 plan year, the Library's experience rating period has changed from August 1 to July 31 to June 1 to May 31. This change allows Blue Cross Blue Shield (BCBS) to accurately calculate the next year's health insurance premiums by July 1 of each year. This is the first year to accurately budget health insurance premiums instead of using an estimate. The premiums will increase 8.7% for the 2025 plan year per the renewal documents from BCBS.

The dental plan is expected to increase 5% for the 2025 plan year.

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 two full-time and twelve part-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 \$168,052 in revenues at a *reduced* mill levy rate from the prior year.
- Motor/commercial/watercraft vehicle tax and fee estimates provided by Shawnee County are \$126,621 less than 2024.
- Reimbursements and fees increased \$56,378 which is net of some offsets: (1) the renewal of the 2 year contract with Shawnee County Parks and Recreation in January 2024 which reimburses 50% of a computer technician's salary/fringe costs for support of the computers in the community centers; revenues are budgeted in 2025; and (2) the addition of the Friends of the Library, Booktique Manager salary/fringe costs, which is reimbursed to the Library at 50%.
- E-rate revenues for reimbursement increased for select internet and telecommunication costs by \$5,717. 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 remains flat in 2025 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 2025 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. The Special Project line item includes \$1,000,000 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) renovating the Kids Library; (2) staff space redesign; and (3) replacing the Automated Material Handling (AMH) System.

These design projects are planned for 2025:

- Parking lot lights and maintenance, \$25,500
- Clean building masonry, \$15,000
- Renovate the Kids Library (part 2), \$349,600
- Elevator upgrade, \$200,000
- Restroom renovations (lower level and 1020 Washburn), \$245,000
- Staff space redesign, \$75,000
- Cabinet replacement at 1020 Washburn, \$4,900
- Replace (2) route vehicles, \$85,000

These projects total \$1,000,000. 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 2026 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 2025 budget, a 1.85% reduction from gross maximum salaries for regular staff allows savings of \$154,241 in gross salary and \$28,473 in related percentage-based fringe benefits to be budgeted elsewhere (total \$182,714).

- Care must be used when implementing this type of strategy. Performance pay is budgeted at an average rate of 4.8% on a maximum 5%. Savings from turnover provides for funding any pay increases more than 4.8%. Some salary savings is needed to fund leave payouts upon termination or retirement which aren't budgeted.
- At the end of 2023, at least 43 employees were eligible to accept KPERs full or reduced retirement. During 2023, five employees retired and four have retired or submitted notice thus far in 2024. 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 (2024)

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 2024 estimates (for budget preparation purposes only) include:

- A 2% uncollectible tax revenue reduction of \$388,627 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. Including a possible uncollectible amount helps prevent overspending in the budget year.
- General Fund reimbursements and fee revenues, including overdue fines and salary reimbursements from Shawnee County, have been increased based on 2023 actuals and 2024 year-to-date revenues. The General Fund miscellaneous revenue budget has been increased \$13,000 and interest earnings have also been increased \$50,000 since rates continue to remain high. Although the Library suspended all overdue fines in March 2020 due to COVID, all revenues from the kiosks are recorded as overdue fees due to limited reporting capabilities. Total fee and interest income are increased by \$64,200.
- General Fund expenditures have been adjusted for: (1) an increase in marketing of \$20,000; (2) payments to other libraries increased \$9,025; (3) programming expense has been decreased \$20,000; (4) vehicle repair has been increased \$25,000; (5) contracted office equipment and miscellaneous have each been increased \$5,000; and (6) printing expense and has been decreased \$10,000. Total expenditures are increased \$34,025.
- Employee Benefit Fund revenues have been increased for the retiree insurance reimbursements by \$11,690. The contract with Shawnee County was renewed for the period January 2024 to December 2025 so revenue was budgeted. Interest earning have been increased by \$20,000 since interest rates remain high. Total revenues are increased \$31,690.
- 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 (\$500,000-); and (2) an increase in workers' compensation (\$9,000). Total expenditures are decreased \$491,000.
- The Debt Service Fund delinquent tax has been decreased \$1,095.
- State Aid revenues and expenditures are decreased by \$3,256 to the actual amount received of \$48,744; 2023 revenues were \$49,187.
- All of these adjustments impact the amount of cash available to help fund the 2025 budget.

2025 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, residual back taxes continue to be deposited to the Debt Service Fund. A transfer of \$10,010 is budgeted in 2025 and includes the estimated delinquent taxes which may be received. This amount also includes estimated interest earnings. This transfer will be from the Debt Service Fund to the General Fund.

There is no cash transfer planned from the General Fund to the Capital Improvement Fund (non-budgeted) in 2025. K.S.A. 12-1268 does allow the Board of Trustees to direct a transfer annually from the General Fund not to exceed 20% of the money credited to the fund.

2025 Revenue Projections

Assessed valuations as of July 1, 2024, will produce \$98,042 more per mill. At a flat, combined levy of 8.192, revenue would increase by \$775,512 for the three taxed funds. The change from the budgeted to actual valuations for the 2024 budget would produce \$607,460 less in annual ad valorem tax revenue. Thus, the total increase in ad valorem tax revenue from the 2024 budget could be \$168,052 at a reduced levy of 7.91. 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 decreases by a net \$126,621 per estimates provided by Shawnee County.

Reimbursements and fees increased based on 2023 actuals and 2024 year-to-date figures. Investment income is flat due to interest rates remaining steady.

For the four budgeted funds, net revenues are expected to increase from the 2024 budget by \$91,305.

2025 Expenditure Projections

Overall, expenditures for the four budgeted funds decrease from the approved 2024 budget by \$42,990. The net decrease detail is: (1) a net decrease in health insurance of \$367,895; (2) an increase in gross salaries of \$739,706; (3) an increase in library materials of \$136,000; (4) a decrease in special projects (facilities master plan budget) of \$700,000; (5) an increase in employer paid fringe benefits of \$148,316; and (6) a net increase in other operating expenditures of \$883.

Salaries and Fringe Benefits:

- The Library has 222 full-time and part-time positions *but is not funding twelve part-time positions and two full-time positions*. There were 208 positions funded in 2024. At any given time, approximately 185 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 67.6% of the total budgeted expenditures.
- Overall, gross salaries increase by \$739,706 from the 2024 budget. The cost to implement the Lockton compensation study recommendation has been added (\$645,000). 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 2025. 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 5% merit pay increase is included for employees. This is granted strictly based on performance and no increase is guaranteed. This is budgeted at 4.8% overall since turnover has historically offset any costs above this rate. The annualized cost of the gross pay increase is estimated at \$443,000, to begin in 2025 and finish in 2026. The portion estimated to be paid in 2026 is about \$212,000.
- Budgeted employee benefit costs decrease by about \$219,600, primarily due to the previously explained change in how health insurance premiums are now budgeted. Historically, an *estimated* increase has been budgeted for health insurance because renewal costs were not known when the budget was prepared. The policy rating period has been changed so health insurance costs are known by July 1 and are accurately included in the budget. An 8.7% 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 2025. The retiree health premium subsidy by TSCPL will also remain at \$300 monthly, regardless of coverage.
- No increase is anticipated for unemployment insurance or in future workers compensation ratings and cost.

Information Technology (Digital Branch) Plan and Expenditures

- In accordance with the previously approved strategic and information technology plans, the 2025 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) new security incident software (\$10,000+), and (2) various software subscriptions identified during the annual audit that have not been included in the budget in past years (\$64,800+). 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 2025 is \$109,364.

- Digital Services Support budget decreases by \$172,712 and will fund: (1) 80 replacement personal computers on the regular 4-year cycle; (2) migration to a new system for door access, glass breaks, etc.; and (3) replacement of 41 security cameras. This budget line item fluctuates from year to year as equipment is purchased and new purchases are planned.

Strategic, Community and Facilities Plans

The 2025 budget supports the implementation of the new strategic plan, which is focused on connection, learning, space, joy and people. 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:
 - Parking lot lights and maintenance, \$25,500
 - Clean building masonry, \$15,000
 - Renovate the Kids Library (part 2), \$349,600
 - Elevator upgrade, \$200,000
 - Restroom renovations (lower level and 1020 Washburn), \$245,000
 - Staff space redesign, \$75,000
 - Cabinet replacement at 1020 Washburn, \$4,900
 - Replace (2) route vehicles, \$85,000

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 increases by \$4,500 and is comprised of: (1) public chair replacement (\$20,000); (2) vacuums/scrubbers (\$15,000); and (3) base for overall Library needs (\$15,000). 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 2025 budget (\$8,000).
- The Contracted Facilities budget decreases by \$2,600 (based on projections starting with 2023 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 \$12,700 (based on projections starting with 2023 actual expenditures). This line item is primarily for public and staff copiers 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 decreases by \$4,000 (based on projections starting with 2023 actual expenditures). The Library is using more professional consulting services for specialized issues 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 2025 include: (1) consulting work to explore satellite location/services in more detail; (2) continuation of digitation and preservation of special collections; (3) additional expenses anticipated for job postings and drug testing; and (4) a \$25,000 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 2025 budget allows for \$136,000 additional funding for library materials. The materials' budget represents 12.7% of the total General Fund budget (and 13.5% without Special Projects).
- The library materials budget for 2025 reflects the library's response in providing high-quality, diverse physical and digital library collections to the community.
- 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 decrease by \$12,059 based on communications from the vendor (OCLC) and 2024 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 2025 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; 2025 is not a conference year. Thus, the budget for this line item is decreased by \$3,000. The estimated cost for the Public Library Association conference is \$45,000 but the conference budget actually increases by \$33,500 from the prior year due to increasing travel/conference costs.

- Marketing is increased by \$20,000 for increased print, radio, and television advertising in 2025.
- Insurance and membership/dues remain flat in 2025.
- 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 6.2% increase from 2024 actual now known (\$9,025) is budgeted at a total of \$153,436 for both libraries.
- A 7.5% market adjustment (\$4,820+) is budgeted for postage/shipping, per the state budget indices.
- Printing decreases \$29,658. The publication and mailing of *Library News* was discontinued in 2020 and is not planned to be replaced with a new targeted direct publication in 2025.
- Programming budget line increases \$5,673 in 2025 for additional events including L2TC and core tech programs, and expanded genealogy and community services programs.
- Staff training budgets remain flat in 2025.
- Supplies increase by \$4,014 based on 2023 actual expenditures and 2024 expenditure to-date. A base for the replacement of staff office chairs and gallery/office supplies continues.
- Telecommunication costs have been increased \$50,000 to add 100 mifi devices for patron check out.
- Vehicle repair budget line item increases \$25,000. The base budget for vehicle fuel is based on 2024 actual expenditures to-date. No fleet additions are projected.

How Was the 2025 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 2025 is estimated to be about \$2,984,000. The 2025 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 2026 budget since some revenue reductions may be permanent.

- The General Fund 2025 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 2024 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 2025 is solely from 2024 savings carried forward to 2025 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.
- The 2025 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.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Topeka and Shawnee County Public Library

Shawnee County

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	Amount of 2024 Ad Valorem	Proposed Estimated Tax
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 Benef	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 F	135,327						
Totals	19,982,896	8.890	22,157,885	8.192	24,625,127	17,878,859	7.910
<i>Revenue Neutral Rate **</i>				1		3	7.837
Less: Transfers	2,039		10,010		10,010		
Net Expenditures	19,980,857		22,147,875	5	24,615,117	6	
Total Tax Levied	17,565,783		17,710,807	4	xxxxxxxxxxxxxx		
Assessed Valuat	1,976,304,148		2,162,283,640		2,260,326,084		
			8		7		

2

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
Total	0	0	0

*Tax rates are expressed in mills.

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

Joan Hicks
Secretary

**Topeka and Shawnee County Public Library
Key to 2024 and 2025 Budget Comparison
Board Budget Work Session #2 - July 10, 2024**

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

1 - Actual Tax Rate 2024	8.192	
2 - Estimated Tax Rate 2025	7.91	<i>RNR is 7.837</i>
Net Change	-0.282	

Ad valorem tax dollars by year.

3 - Total Amount of 2024 (2025) Budget Ad Valorem Tax	\$	17,878,859
4 - Total Tax Levied 2024	\$	17,710,807
Total Increase in Annual Ad Valorem Tax Revenues	\$	168,052

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

7 - Assessed Valuation - 2025	\$	2,260,326,084
8 - Assessed Valuation - 2023 (final)	\$	2,162,283,640
Total Increase in Assessed Valuation	\$	98,042,444
Increased Value of One Mill	\$	98,042
Increased Revenues based on Budgeted Valuation	\$	775,512
Decrease due to Final Valuation & Setting of 2024 Mill Levy by Cty Clerk	\$	(607,460)
Increased Revenues When RNR is Increased	\$	168,052

Why does the Library need an over \$20 million budget and why did it increase over 2024?

5 - Net Expenditures 2024	\$	22,147,875
Add Back Revisions to 2024 Estimates for 2025 Budget:		
General Fund - Facilities Master Plan projects carryforward	\$	-
General Fund estimated cost increases - net	\$	(34,025)
Employee Benefit Fund - 2024 health plan cost decrease	\$	500,000
Employee Benefit Fund - 2024 workers compensation increase	\$	(9,000)
State Aid Reduction to Actual	\$	3,256
Original 2024 Expenditure Authority - excluding cash carry forward and transfers	\$	22,608,106
6 - Net Expenditures 2025	\$	24,615,117
Less Cash Carry Forward/Reserves classified as "Expenditures":		
General Fund	\$	(1,650,000)
Employee Benefit Fund	\$	(400,000)
2025 Actual Authority for Expenditures	\$	22,565,117
Actual Increased Expenditure Authority in 2025	\$	(42,989)
% Increase in Expenditure Authority in 2025		-0.19%
Actual Increased Taxes due to Increased RNR	\$	168,052
% Increase in Ad Valorem Tax Revenues in 2025		0.95%

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			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Computation to Determine State Library Gr		5			
Fund	K.S.A.				
General	75-2551	6	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					
Totals		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	
Total of all counties:			-

Assisted by:

Address:

Email:

Attest: _____, 2024

County Clerk

Governing Body

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
Total	17,710,807	1,608,464	18,255	6,756	53,017	12,919

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

**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
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$15,526,954	\$15,658,038
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.

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
TOTAL	\$ 14,969,275	\$ 17,198,897	\$ 17,232,922	\$ 19,025,487	\$ 1,826,590
Less Fund Balance Carryover Considered an "Expenditure" Only in the Budget Year					(1,650,000)
Net Budgeted Expenditure Difference					\$ 176,590

Topeka and Shawnee County Public Library

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	1,095	0
Receipts:			
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
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	3,134	8,915	10,010
Resources Available:	3,134	10,010	10,010
Expenditures:			
Transfer to General Fund	2,039	10,010	10,010
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	2,039	10,010	10,010
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 Employee Benefits	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,962,697	2,313,998	1,502,060
Receipts:			
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	10,655
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
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	4,178,369	4,054,271	524,147
Resources Available:	6,141,066	6,368,269	2,026,207
Expenditures:			
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			
Total Expenditures	3,827,068	4,866,209	5,537,630
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

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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			
Total Receipts	49,187	48,744	52,000
Resources Available:	49,187	48,744	52,000
Expenditures:			
Special Projects	49,187	48,744	52,000
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	49,187	48,744	52,000
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			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
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:

Capital Improvement		Special Revenue		Permanent Funds		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	Total
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 (Fdn)	153,374						
		Miscellaneous	1,130						
		Prior Yr Cancel Enc	4,305						
Total Receipts	1,258,643	Total Receipts	251,032	Total Receipts	-48,524	Total Receipts	0	Total Receipts	0
Resources Available:	6,533,723	Resources Available:	852,302	Resources Available:	251,285	Resources Available:	0	Resources Available:	0
									7,637,310

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Capital Outlay	0	Library Materials	3,715						
		Library Services	131,579						
		Miscellaneous	33						
		Capital Outlay	0						
Total Expenditures	0	Total Expenditures	135,327	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0
Cash Balance Dec 31	6,533,723	Cash Balance Dec 31	716,975	Cash Balance Dec 31	251,285	Cash Balance Dec 31	0	Cash Balance Dec 31	0
									7,501,983
									7,501,983

** Note: These two block figures should agree.

CPA Summary

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Topeka and Shawnee County Public Library
 Shawnee County

State of Kansas
 Special District

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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						
Totals	19,982,896	8.890	22,157,885	8.192	24,625,127	17,878,859	7.910
<i>Revenue Neutral Rate **</i>							7.837
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,

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

*Tax rates are expressed in mills.

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

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
TOTAL	17,878,859	7.910	148,791

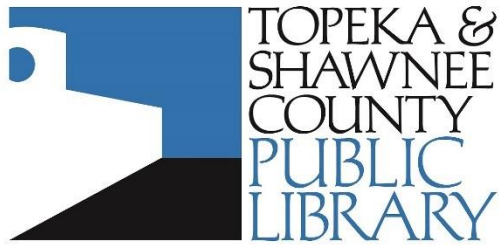
2024 July 1 Valuation: 2,260,326,084

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.



Minutes
Board of Trustees Budget Work Session #1
June 4, 2024, 9:00 am – 11:00 am
Menninger Room 205 and via Zoom

BOARD MEMBERS PRESENT

Shawn Leisinger – Chair, Peg Dunlap – Vice Chair, Joan Hicks – Secretary, Hannah Uhrig - Treasurer, Jim Edwards, Jim Ramos, Mark Zillinger, Liz Post, Beth Dobler

BOARD MEMBERS ABSENT

Fred Patton

OTHERS PRESENT

Chief Executive Officer Marie Pyko, Chief of Staff Thad Hartman, Chief Financial Officer Kim Strube, Chief Human Resources Officer Jesse Maddox, Access Services Manager Kelli Smith, and Executive Assistant Aubrey Conner.

CALL TO ORDER

The meeting was called to order at 9:00 am for the first of two planned Board Budget Work Sessions. Chief Executive Officer Marie Pyko welcomed the Board to the Budget Work Session 1.

Chief Financial Officer Kim Strube introduced the purpose of today's meeting and went through the agenda.

Lockton Companies Compensation Study presentation

Joe Meyer and Maggie Schomaker from Lockton Companies spoke about the compensation study. Meyer explained the process thus far and shared recommendations and comparisons. Lockton will continue to work closely with the library even after implementation.

Discussion followed.

Fiscal Year 2024 Review and 2025 Budget Overview

Chief Financial Officer Kim Strube reviewed the documents in the meeting packet. Strube spoke about the 2024 budget moving along as expected.

Strube spoke about the assessed valuations on property. She reported 85% of properties in Shawnee County saw a rise in their assessed values. Strube shared she has received motor vehicle tax assessments from Shawnee County. The library is expecting \$126,000 less revenue from motor vehicles in 2025. Strube shared that no transfer is budgeted from the general fund to the capital improvement fund in 2024, there likely will not be a transfer made in 2025 either.

Strube spoke about FY 2025 budget planning. Strube discussed the annual line items and the one-time fund needs including the 2025 Facilities Master Plan projects. Strube shared that the employer share of KPERS will increase by 0.45%.

Strube explained that legislators added language that if an entity accepts the RNR set by the county, even if assessed valuations come in lower, they will still get the same amount of dollars for their budget that was requested in the previous year. Strube said she still anticipates the library to exceed the RNR by a small amount.

Discussion followed with no further questions.

Facilities Master Plan Update and Outreach/Satellite Plan discussion

Chief of Staff Thad Hartman and Access Services Manager Kelli Smith presented about outreach services and satellites.

Discussion followed.

Chief of Staff Thad Hartman provided an overview of projects slated for 2025.

Discussion followed with no further questions.

Review anticipated employee benefit expenses

Chief Human Resources Officer Jesse Maddox stated that he is preparing for a 7-9% increase in health insurance costs. He will have final insurance numbers prior to the July 10 Budget Work Session.

Discussion followed with no further questions.

Adjournment

The meeting was adjourned at 11:23 am.

Next meeting:

July 10, 2024

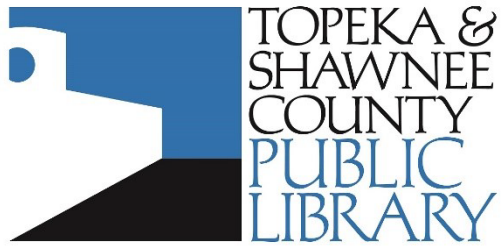
1:00-3:00 pm

Menninger Room 206 and via Zoom

<https://tscpl.zoom.us/j/88610697334?pwd=eErfcwMlxdxK6M8w3UEX7VHDt3gH7P.1>

Meeting ID: 886 1069 7334

Passcode: 782997



Minutes
Board of Trustees Budget Work Session #1.5
June 20, 2024, Following the Board Meeting
Menninger Room 205 and via Zoom

BOARD MEMBERS PRESENT

Shawn Leisinger – Chair, Hannah Uhlrig – Treasurer, Joan Hicks – Secretary, Jim Edwards, Jim Ramos, Liz Post, Beth Dobler, Mark Zillinger, Fred Patton

BOARD MEMBERS ABSENT

Peg Dunlap – Vice Chair

OTHERS PRESENT

Chief Executive Officer Marie Pyko, Chief of Staff Thad Hartman, Chief Financial Officer Kim Strube, Library Counsel Chuck Engel, and Executive Assistant Aubrey Conner.

CALL TO ORDER

The meeting was called to order at 5:00 pm for the second of three planned Board Budget Work Sessions. Chief Executive Officer Marie Pyko welcomed the Board to the Budget Work Session 1.5.

Marie Pyko introduced the purpose of today’s meeting and went through the agenda.

Further discussion of FY2025 Budget

Marie Pyko and Chief Financial Officer Kim Strube led a discussion about the salary survey. Questions and discussion included proposed pay grades and merit-based increases.

Marie Pyko and Chief of Staff Thad Hartman led a conversation about outreach services and satellites.

Discussion included cost of vehicles and delivery services.

Marie Pyko facilitated a brief discussion about benefits.

The board was in consensus of having an RNR hearing.

ADJOURNMENT

On a motion by Jim Edwards, seconded by Liz Post, the meeting was adjourned at 5:56 pm.

Next meeting:

July 10, 2024
1:00-3:00 pm

Menninger Room 206 and via Zoom

<https://tscpl.zoom.us/j/88610697334?pwd=eErfcwMlxdxK6M8w3UEX7VHDt3gH7P.1>

Meeting ID: 886 1069 7334

Passcode: 782997