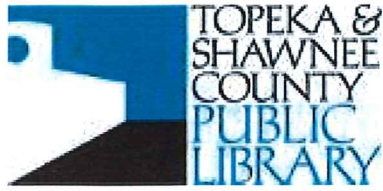


July 9, 2018

Board of Trustees 2019 Budget Work Session #2

Legend of Documents:

1. Budget Work Session Agenda for July 9th Session
2. Select Pages from Funding Matrices for the Facilities Master Plan and Non-Facilities-Master-Plan Initiatives
3. Graph of Budgeted Expenditures – 10-year Retrospective with 2019 Proposed Budget
4. Graph of Mill Rate Values - 10-Year Retrospective with 2019 Proposed Budget
5. Assessed Value and Tax Revenue Information and Mill Levy Impact on Residential and Commercial Properties
6. Summary of Proposed 2019 Budget
7. High-Level 2019 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 11, 2018



**July 9, 2018: Budget Work Session #2
(Hughes Room 205, noon to 3:00 pm)**

Meeting Purpose: Review proposed 2019 budget, including county property valuations

Expected Product: Reach agreement on the 2019 budget proposal to allow action at the July 19th Board meeting for publication requirements

Agenda

- Review changes and trends in managing Library Collections – Scarlett Fisher-Herreman, Technical Services Supervisor and Paul Brennan, Collections Director
- Review upcoming significant security upgrades – Greg Gaul, Safety and Security Supervisor and David King, Digital Services Director
- Review updated information for property valuations and other key expenditures for the budgeted funds: General, Employee Benefit, Debt Service and State Aid – Kim Torrey, Chief Financial Officer
- Review proposed documents to be published: Budget Summary, Notice of Budget Hearing –Kim Torrey, Chief Financial Officer

Lunch will be provided at this session.

Facilities Master Plan

| PROJECT TASKS | EST COST | FUNDING SOURCES | | | | | TOTAL FUNDING |
|----------------------------------------------|-----------------------|---------------------|---------------------|---------------|---------------------|---------------|-----------------------|
| | | GENERAL | CAP IMPROVMT | FRIENDS | FOUNDATION | STATE AID | |
| Gallery | \$475,000.00 | | | | \$475,000.00 | | \$475,000.00 |
| Architectural Fees for 2020 | \$175,000.00 | \$175,000.00 | | | | | \$175,000.00 |
| Exterior masonry (A9) | \$4,025.00 | \$4,025.00 | | | | | \$4,025.00 |
| Exterior masonry mortar and sealant (A10) | \$11,500.00 | \$11,500.00 | | | | | \$11,500.00 |
| Interior finishes (A13) | \$51,750.00 | \$51,750.00 | | | | | \$51,750.00 |
| Pedestrian paving (A11) | \$8,625.00 | \$8,625.00 | | | | | \$8,625.00 |
| Railings (A12) | \$17,250.00 | \$17,250.00 | | | | | \$17,250.00 |
| 1001 Garfield | | | | | | | \$0.00 |
| Parking Lot | \$25,000.00 | | | \$25,000.00 | | | \$25,000.00 |
| Landscaping | \$25,000.00 | | | \$25,000.00 | | | \$25,000.00 |
| Pub Serv and Tech Serv staff space relocated | \$611,850.00 | \$611,850.00 | | | | | \$611,850.00 |
| Subtotal | \$1,405,000.00 | \$880,000.00 | \$0.00 | \$0.00 | \$525,000.00 | \$0.00 | \$1,405,000.00 |
| Budget | | \$880,000.00 | \$979,022.00 | | \$525,000.00 | | \$2,384,022.00 |
| Remaining | | \$0.00 | \$979,022.00 | \$0.00 | \$0.00 | \$0.00 | \$979,022.00 |

Foundation - \$75,000 designated for Gallery + \$75,000 = \$150,000

Foundation - NEH matching fund for remained of Gallery

Foundation - NEH matching fund for arch fees???



DRAFT

Document 2

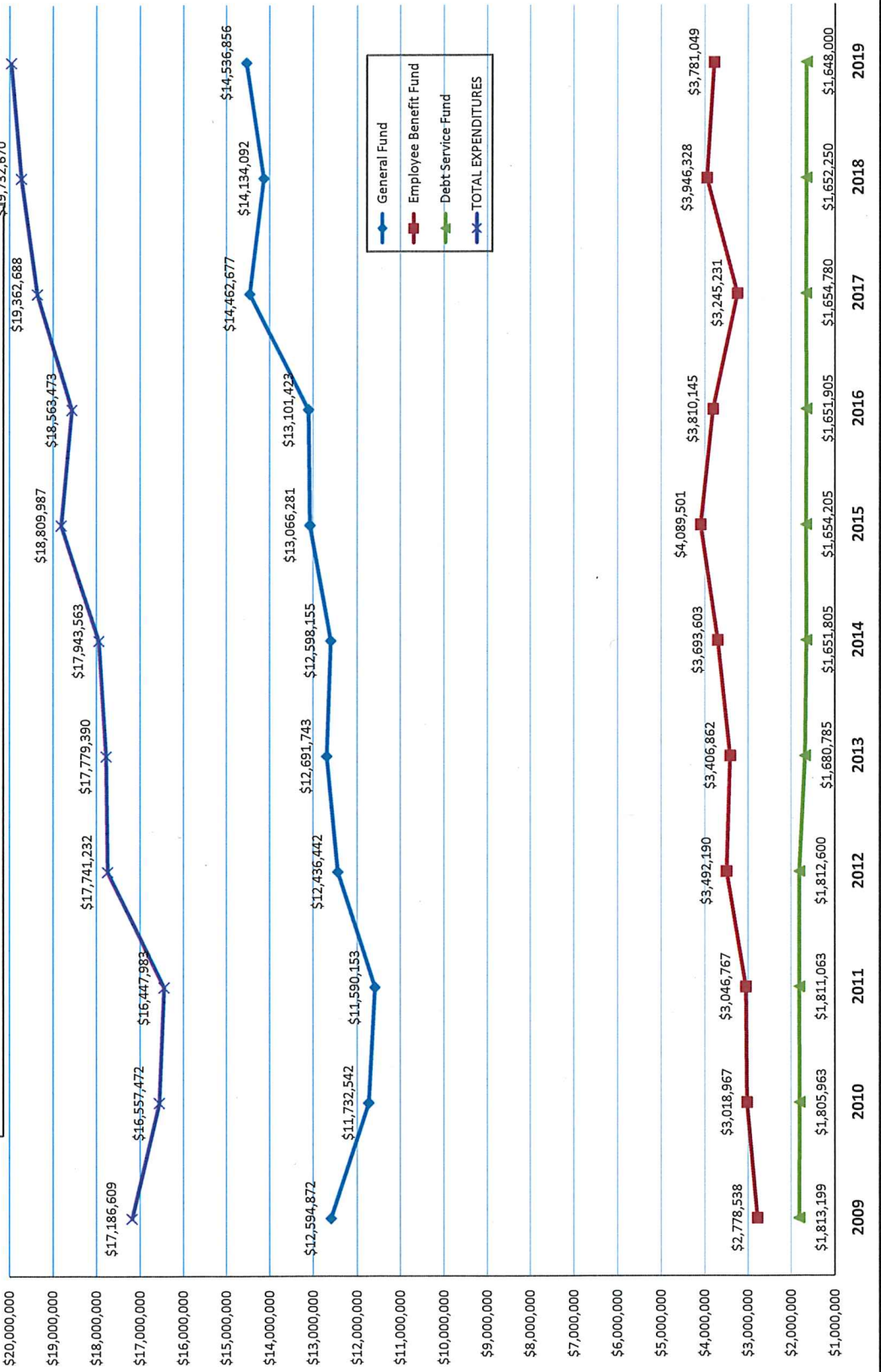
**Major Initiatives Funding Matrix for Non-Facilities-Master-Plan Initiatives
As of July 9, 2018 - Board 2019 Budget Work Session #2**

Proposed Funding Source:

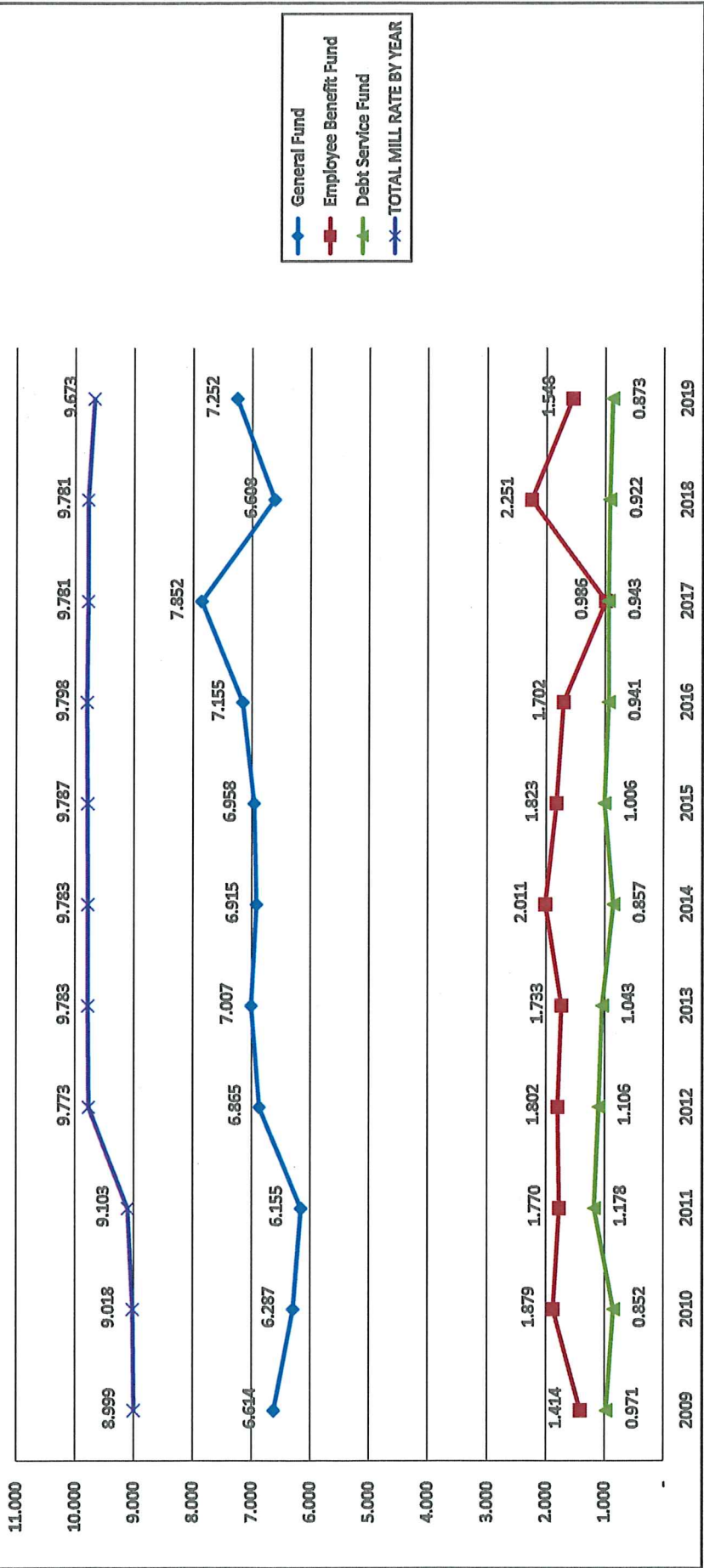
| Initiative | Priority | Estimated Cost | Operating Budget | Bdgt Line Item | Existing Non-Budgeted Fund | Friends of TSCPL | The Library Foundation | Capital Improvement Fund |
|-------------------------------------------------------------------------------------------------------------|-----------|----------------|-------------------|----------------|----------------------------|------------------|------------------------|--------------------------|
| 2019 | | | | | | | | |
| Carpeting- Youth Services | \$ | 50,000 | \$ 50,000 | OP | | | | |
| Replacement of kiosk hardware (computers, money handlers only) | | 55,000 | 55,000 | DS/SA | | | | |
| Furniture Replacement - Chairs in meeting rooms & public spaces - likely will require a multi-year approach | | 50,000 | 50,000 | FE | | | | |
| Security system upgrade | | 66,500 | 66,500 | OP | | | | |
| Salary adjustments per Springsted compensation study | | 325,000 | 325,000 | OP | | | | |
| Sub-total | \$ | 546,500 | \$ 546,500 | | \$ - | \$ - | \$ - | \$ - |

Budget Line Item: DS - Digital Services Support (Genl Fd); FE - Furniture & Equipment (Genl Fd); OP - operating budget (Genl Fd); SA - State Aid Fund; SP - Special Projects (Genl Fd)

TSCPL 10-Yr Retrospective - Budgeted Expenditures with Proposed 2019 Budget - Document 3



TSCPL 10-Yr Retrospective - Actual Mill Rate Values with Proposed 2019 Budget - Document 4



Topeka and Shawnee County Public Library
Assessed Value and Tax Revenue Information
FY 2019 Budget - July 9, 2018

Valuation Information for 2018

Assessed values minus TIF

| | | | |
|-------|------------------|-------------------------------|--------------|
| | 2018 Budget | Final Base for 2018 Levies | Difference |
| Total | \$ 1,591,078,393 | \$ 1,590,296,753 | \$ (781,640) |

| Actual 2018 Mill Rate | |
|-----------------------|------------------|
| 6.612 | General |
| 2.252 | Employee Benefit |
| 0.923 | Debt Service |
| 9.787 | Levied |
| 9.781 | Budgeted |
| 0.006 | Increase |

Valuation Information for 2019 Budget, as of July 1, 2018

Assessed values minus TIF

| | | | |
|--------------------------|---------------------|----------------------|------------------|
| | 2019 Budget | Base for 2018 Levies | Change |
| Total | \$ 1,677,050,096 | \$ 1,590,296,753 | \$ 86,753,343 |
| Value of One Mill | \$ 1,677,050 | \$ 1,590,297 | \$ 86,753 |

Revenues Generated @ Current Levy \$ 16,413,288 \$ 15,562,334
(subject to statutory property tax limit formula)** (originally budgeted)

* \$1,902 of this is due to the change in the valuations on which the mill rates were set by the County Clerk & levy rounding
** statutory limit is \$659,528 unless the Board of Trustees increased mill levy to 9.787; no resolution/publication of vote required

Mill Rate Impact Analysis

Total Valuation 2019 \$ 1,677,050,096 Proposed 2019 Mill Rate 9.673

| Mill Rate | Additional Revenues | Annual Impact on Residential Properties* | Annual Impact on Residential Properties* |
|--------------|---------------------|------------------------------------------|------------------------------------------|
| 9.673 | \$ 55,621 | \$ 111.24 | \$ 222.48 |
| | \$ 50,000 | \$ 100,000 | \$ 200,000 |
| | \$ 50,000 | \$ 100,000 | \$ 300,000 |
| | \$ 55,621 | \$ 111.24 | \$ 222.48 |
| | \$ 55,621 | \$ 111.24 | \$ 333.72 |

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

| Mill Rate | Additional Revenues | Annual Impact on Commercial Properties** | Annual Impact on Commercial Properties** |
|--------------|---------------------|------------------------------------------|------------------------------------------|
| 9.673 | \$ 120,911 | \$ 241.83 | \$ 483.65 |
| | \$ 50,000 | \$ 100,000 | \$ 200,000 |
| | \$ 50,000 | \$ 100,000 | \$ 300,000 |
| | \$ 120,911 | \$ 241.83 | \$ 483.65 |
| | \$ 120,911 | \$ 241.83 | \$ 725.48 |

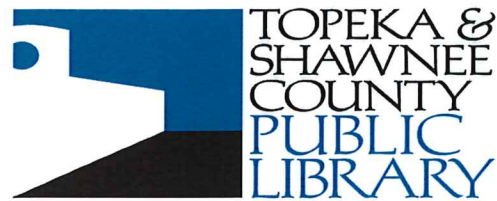
Formula: Increased Property Tax / Value of one mill = Increased Mill Rate
Value of Property X .25 = Assessed Value; Assessed Value X Mill Rate / 1,000 = Annual Tax
** Commercial, industrial, railroad and improved ag land properties are assessed at 25% of value pursuant to K.S.A. 79-1439(b)(1)(F).

Topeka and Shawnee County Public Library
 FY 2019 - All Budgeted Funds - Proposed Budget
 Board Budget Work Session #2 - July 9, 2018

| | 2017 Actuals Cash Basis | % of Total | 2018 Budget Adopted | % of Total | 2018 Budget Adjusted | % of Total | 2019 Budget Proposed | % of Total | (Over)/Under 2018 (-) 2019 Budgets |
|------------------------------------------------------|-------------------------------|---------------|---------------------------|---------------|----------------------------|---------------|----------------------------|---------------|------------------------------------------|
| Beginning Cash Balance January 1 | \$ 5,813,386 | | \$ 5,849,379 | | \$ 5,849,379 | | \$ 4,103,412 | | |
| Revenues: | | | | | | | | | |
| Ad Valorem Property Tax | \$ 14,980,979 | | \$ 15,562,334 | | \$ 15,562,334 | | \$ 16,221,862 | | \$ (659,528) |
| Delinquent Tax | \$ 243,134 | | \$ - | | \$ - | | \$ - | | \$ (243,134) |
| Motor Vehicle Tax | \$ 1,897,153 | | \$ 1,848,872 | | \$ 1,848,872 | | \$ 1,884,108 | | \$ (35,236) |
| Recreational Vehicle Tax | \$ 17,401 | | \$ 15,866 | | \$ 15,866 | | \$ 17,273 | | \$ (1,407) |
| 16/20 M Vehicle Tax | \$ 7,725 | | \$ 7,270 | | \$ 7,270 | | \$ 7,288 | | \$ (18) |
| In Lieu of Tax | \$ 805 | | \$ 14,272 | | \$ 14,272 | | \$ 7,538 | | \$ 6,734 |
| Watercraft Special Tax | \$ - | | \$ 9,556 | | \$ 9,556 | | \$ 9,818 | | \$ (262) |
| Commercial Vehicle Fees | \$ 59,799 | | \$ 58,078 | | \$ 58,078 | | \$ 63,888 | | \$ (5,810) |
| Estimated Uncollectible Tax | \$ - | | \$ - | | \$ (349,119) | | \$ - | | \$ (349,119) |
| Revitalization Rebates | \$ (197,661) | | \$ (206,728) | | \$ (206,728) | | \$ (206,617) | | \$ (111) |
| Sub-total Tax Revenues | \$ 17,009,335 | 96.7% | \$ 17,309,520 | 96.9% | \$ 16,960,401 | 96.3% | \$ 18,005,158 | 96.7% | \$ (695,638) |
| E-Rate Reimbursement | \$ 32,699 | | \$ 70,235 | | \$ 70,235 | | \$ 73,250 | | \$ (3,015) |
| Reimbursements-Friends, Foundation, Retirees, County | \$ 253,364 | | \$ 244,802 | | \$ 282,052 | | \$ 245,530 | | \$ (728) |
| Refund - Blue Cross/Blue Shield | \$ - | | \$ - | | \$ - | | \$ - | | \$ - |
| Refund - Workers Compensation | \$ - | | \$ - | | \$ - | | \$ - | | \$ - |
| Fees and Fines | \$ 169,565 | | \$ 171,670 | | \$ 171,730 | | \$ 172,155 | | \$ (485) |
| Sub-total Reimbursements & Fees | \$ 455,628 | 2.6% | \$ 486,707 | 2.7% | \$ 524,017 | 3.0% | \$ 490,935 | 2.6% | \$ (4,228) |
| State Aid | \$ 52,708 | 0.3% | \$ 55,000 | 0.31% | \$ 50,002 | 0.28% | \$ 53,000 | 0.28% | \$ 2,000 |
| Investment Income | \$ 73,661 | 0.42% | \$ 17,400 | 0.10% | \$ 70,400 | 0.40% | \$ 66,400 | 0.36% | \$ (4,000) |
| Total Revenues | \$ 17,591,332 | 100.0% | \$ 17,868,627 | 100.0% | \$ 17,604,820 | 100.0% | \$ 18,615,493 | 100.0% | \$ (746,866) |

Topeka and Shawnee County Public Library
 FY 2019 - All Budgeted Funds - Budget High-Level Summary
 Board Budget Work Session #2 - July 9, 2018

| | 2017 Actuals Cash Basis | 2018 Budget Adopted | 2018 Budget Adjusted | 2019 Budget Proposed |
|-------------------------------------------------|-------------------------------|---------------------------|----------------------------|----------------------------|
| Beginning Cash Balance January 1 | \$ 5,813,386 | \$ 5,849,379 | \$ 5,849,379 | \$ 4,103,412 |
| Revenues: | | | | |
| Sub-total Tax Revenues | \$ 17,009,335 | \$ 17,309,520 | \$ 16,960,401 | \$ 18,005,158 |
| Sub-total Reimbursements & Fees | \$ 455,628 | \$ 486,707 | \$ 524,017 | \$ 490,935 |
| State Aid | \$ 52,708 | \$ 55,000 | \$ 50,002 | \$ 53,000 |
| Investment Income | \$ 73,661 | \$ 17,400 | \$ 70,400 | \$ 66,400 |
| Total Revenues | \$ 17,591,332 | \$ 17,868,627 | \$ 17,604,820 | \$ 18,615,493 |
| Expenditures: | | | | |
| Sub-total Salaries and Benefits | \$ 11,295,969 | \$ 12,367,550 | \$ 11,935,692 | \$ 12,554,088 |
| Sub-total Other Operating Expenditures | \$ 4,621,544 | \$ 5,767,870 | \$ 5,775,298 | \$ 5,816,817 |
| Debt Service | \$ 1,654,750 | \$ 1,652,250 | \$ 1,652,250 | \$ 1,648,000 |
| Cash Carry Forward Balance & Cash Basis Reserve | | | | \$ 2,700,000 |
| Total Expenditures | \$ 17,572,263 | \$ 19,787,670 | \$ 19,363,240 | \$ 22,718,905 |
| Expenditures Net of Cash Carry forward | | | | |
| Plus Prior Year Cancelled Purchase Orders | 16,924 | | 12,453 | |
| Ending Cash Balance December 31 | \$ 5,849,379 | \$ 3,930,336 | \$ 4,103,412 | \$ - |
| Total Mill Levy | 9.781 | 9.787 | | 9.673 |



Budget Narrative/Staff Recommendation
Board of Trustees 2019 Budget Work Session #2 - July 9, 2018

Staff Budget Recommendation

- Fund the 2019 budget year operations and projects within the resources provided at a total mill levy of 9.673 which is below the 2018 mill levy rate of 9.787.
- Allow for a decrease in the mill levy rate based on the statutory computation (see pages 2 and 11 of the required budget form). The requirement to pass a resolution prior to the adoption of a budget and publish a notice of vote (K.S.A. 79-2925b) is not met with the proposed 2019 budget. This requirement applies to local taxing authorities in which a majority of governing body members vote to set a budget which increases ad valorem property taxes beyond the prior year, adjusted by certain types of valuation increases and the *Consumer Price Index for All Urban Consumers* (2.1% this year). The proposed budget is at exactly the amount of ad valorem property tax allowed by statutory formula. A flat mill levy from 2018 applied to valuations for the 2019 budget would result in taxes exceeding the formula by \$191,426 and the statutory provisions would be required to be enacted.
- Modify the split of the total mill levy between the General and Employee Benefit funds.
 - *Employee Benefit Fund* – In recent years, a greater proportion of the total mill levy had to be allocated from the General Fund to the Employee Benefit Fund due increasing employee benefit costs, including KPERS rate increases required by Kansas law. However, favorable claims experience and a missed projection by the insurance company for the cost increase for the 2018 budget, have resulted in the Employee Benefit Fund having some cash available to fund the current year’s expenditures and the mill levy to partially return to the General Fund.

The 2019 mill levy split between the General Fund and the Employee Benefit Fund would then revert to more usual rates and cash balances.

- Maintain prudent and sufficient cash balances to: (1) fund next year operations before tax revenues are received; (2) allow for unforeseen situations, such as the medical plan increases; and (3) maintain the Library’s exceptional financial rating of Aa2. With the shift in spending between the General Fund and the Employee Benefit Fund, the ending cash balances between the two funds have been adjusted by \$50,000 to comply with statutorily allowed ending balances.
- 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, 2018 is \$1,825,181.

- Use existing resources with a focus on supporting strategies and tactics for implementation of the Community Impact Goals:
 1. Every child will be ready for kindergarten.
 2. Everyone will discover their passion for learning.
 3. Everyone will continue learning new ways to live their best life.
 4. Topeka & Shawnee County will be an engaged community of readers.
 5. The library will be a learning organization committed to excellence in: leadership, planning, customer focus, process management and partner focus.
- Lead and fund technological advancements, including electronic materials, to support the expectations and requirements of customers and the community, and to demonstrate how technology can enhance learning and living.

Challenges/Issues for the 2019 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. An 8% price increase is projected for health insurance and a 9% increase is expected with dental insurance.

If a lower than projected health plan increase occurs for plan year 2019, it is proposed that the deductible for the traditional plan be increased for both individual and dependent plans. This would be a step in the direction of continuing to plan for the future and avoid large employee cost increases in a single year. These decisions cannot be made until closer to renewal and the conclusion of the review period in August. 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 five vacant positions; and (3) increasing 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 \$659,528 in revenues at a *reduced* mill levy rate from the prior year. This is the maximum increase allowed under the statutory tax increase formula without the requirement for a resolution and publication of vote.
- Motor/commercial/watercraft vehicle tax and fee and revitalization rebate estimates provided by Shawnee County are \$36,109 more than 2018.
- Reimbursements and fees increased \$1,213 which is net of some offsets: (1) increased refunds from the Library Foundation and Friends of the Library for salary and fringes, to include the previously discussed increased KPERS WAR rates; (2) the renewal of the 2 year contract with Shawnee County Parks and Recreation in November 2017 which reimburses 50% of a computer technician's

salary/fringe costs for support of the computers in the community centers; revenues were conservatively not budgeted in 2018; and (3) an additional decrease in health insurance premium payments by retirees based on projected enrollments.

- E-rate revenues for reimbursement of 50% to 90% of select internet and telecommunication costs increase by \$3,015, but related expenditures increase as well.
- State Aid decreases by 5% per the recent trend in these revenues.

Special Projects/Major Initiatives Funding Matrix/Facilities Master Plan

- The Major Initiatives Funding Matrix is a multi-year planning and funding tool that has proven successful for all three Boards – Library, Foundation and Friends. However, with the Facilities Master Plan encompassing most of the priority needs on the Funding Matrix, two documents have been prepared for: (1) the initiatives within or related to the Facilities Master Plan; and (2) for all other initiatives. Select pages from each for the 2019 proposals are included in the budget work session packet.
- All items for 2019 on both matrices are funded at least in part 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. Also included are architectural design fees for projects scheduled for 2020, a book bike trailer and cargo box, and carpeting for the youth services area. Please refer to the Facilities Master Plan funding matrix for 2019 for a complete summary. The Special Project line item includes \$935,000 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) the construction of Claire's Courtyard; (2) redesign and remodeling of the circulation plaza, including flooring replacement in the rotunda; (3) two monument signs for the north side of the building; and (4) roof replacement.

These design projects are planned for 2019:

- Relocation of public services and technical services staff office space \$611,850
- Miscellaneous exterior and interior repairs, including masonry mortar and sealant \$93,150

These projects, together with architectural fees of \$175,000 for 2020 project design, the book bike of \$5,000 and \$50,000 for carpeting in the youth services area total \$935,000. These projected costs are estimates only and will change.

Some of these project costs are planned on the matrix to be funded with known funds available from the Library Foundation and the Friends of the Library. If the full funding in the operating budget is not needed, the cash can be again carried forward to 2020 to be reappropriated for that year's budget.

The Special Projects line item is comprised of:
\$ 880,000 projects on the Facilities Master Plan funding matrix
 50,000 replace carpet in youth services area
 5,000 book bike with trailer and cargo box
\$ 935,000 Total General Fund – Special Projects line item

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 2019 budget, a 1.85% reduction from gross maximum salaries for regular staff allows savings of \$136,581 in gross salary and \$24,093 in related percentage-based fringe benefits to be budgeted elsewhere (total \$160,674).
- Care must be used when implementing this type of strategy. Performance pay is budgeted at an average rate of 2.48% on a maximum 3% scale (a non-weighted average of the most recent actual pay increase rates is 2.6%, but is 2.48% based on actual annualized salary changes). Savings from turnover provides for funding any pay increases in excess of 2.48%. Some salary savings is needed to fund leave payouts upon termination or retirement which aren't budgeted.
- At the end of 2017, at least 41 employees were eligible to accept KPERs full or reduced retirement. During 2017, five employees retired and four have retired or submitted notice thus far in 2018. 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 (2018)

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 2018 estimates (for budget preparation purposes only) include:

- A 2% uncollectible tax revenue reduction of \$349,119 for the three tax funds has been projected. Recent years' tax revenue collections have been high, but this is not within the Library's control. In 2012, tax revenues were about \$291,500 less than projections. A tax revenue shortfall of about \$364,000 occurred in 2010. Including a possible uncollectible amount helps prevent overspending in the budget year.
- General Fund reimbursements and fee revenues have been increased based on 2017 actuals, 2018 year-to-date revenues, and the renewal of the contract to support the County's community centers in November 2017. Interest earnings are expected to increase due to favorable bid rates. Total fee and interest income are increased \$53,228.
- General Fund expenditures have been adjusted for: (1) an increase in cataloging services based on 2018 year-to-date actuals (\$9,500+); (2) gallery art purchases not expected this year (\$5,000-); and (3) the known statutory payments to Rossville and Silver Lake libraries increase (\$7,926+). Total expenditures are increased \$12,426.
- Employee Benefit Fund revenues have been adjusted for: (1) the latest projections for salary/fringe reimbursements from the Library Foundation and the Friends of the Library, as well as retirees on the health plan; (2) the expiration of the County's community center support contract; and (3) favorable interest rates. Total revenues are increased \$15,287.
- 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 (\$434,970+); and (2) increase in workers compensation from the annual audit (\$3,112+). Total expenditures are decreased \$431,858.
- The Debt Service Fund interest earnings were increased by \$4,000.
- State Aid revenues and expenditures are decreased by \$4,998 to the actual amount received of \$50,002. This source continues to decline; 2017 revenues were \$52,708.
- All of these adjustments impact the amount of cash available to help fund the 2019 budget.

2019 Revenue Projections

Assessed valuations as of July 1, 2018 will produce \$86,753 more per mill. At a *reduced*, combined levy of 9.673, revenue increases by \$849,052 for the three taxed funds. The change from the budgeted to actual valuations for the 2018 budget produced an additional \$1,902 in annual ad valorem tax revenue. Thus, the total increase in ad valorem tax revenue from the 2018 budget could be \$850,954.

However, the statutory formula for ad valorem tax increases limits this increase to the recommended amount of \$659,528, without the need to pass a resolution or publish the vote for budget approval. It is recommended the additional \$191,426 available per the computation be forfeited to avoid a mill levy increase, which would require the Board to pass a resolution or publish the vote for budget approval; a mill levy increase is not the Board's current strategy.

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

Motor (all categories)/commercial/water vehicle tax/fee revenues and revitalization rebates increases by a net \$36,110 per estimates provided by Shawnee County.

Expenditures eligible for e-rate reimbursement (internet and telephone service) are more certain this year. Those expenditures have now been approved so a higher amount of erate revenues (50% to 90% reimbursement) are projected (\$3,015 more than the 2018 budget).

Fee revenues have stabilized since the decision was made in 2016 to enact auto-renewals and to eliminate overdue fines on kid materials.

Other fees increased slightly based on 2017 actuals and 2018 year-to-date figures. Investment income is also increased due to favorable bid rates for a net increase of \$44,485.

For the four budgeted funds, net revenues are expected to increase from the 2018 budget by \$746,866.

2019 Expenditure Projections

Overall, expenditures for the four budgeted funds increase from the approved 2018 budget by \$231,235. This is somewhat misleading since this increase is mostly funded by: (1) existing cash balances; (2) a *reduced* mill levy; and (3) an increase in ad valorem property tax of \$659,528 solely from increased valuations, as well as increased motor vehicle taxes of \$36,110.

The General Fund increases the Salaries - Staff budget line by \$325,000 and the Digital Services Support line by \$99,000 from 2018 and ad valorem taxes directed to the General Fund increase by \$1,648,594. Thus, this is clearly an adjustment to the allocation of the mill levy from the Employee Benefit Fund to the General Fund.

Salaries and Fringe Benefits:

- The Library has 234 full-time and part-time positions, *but is not funding five full-time Librarian positions and one 15.18% time Uniformed Officer (both vacant) in 2018*. There were 232.5 positions funded in 2018. At any given time, approximately 220 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 62.7% of the total budgeted expenditures and 68.5% of the General Fund and Employee Benefit Fund expenditures.
- Overall, gross salaries increase by \$351,817 from the 2018 budget. This is due to the addition of \$325,000 to adjust staff salaries to the recommended minimum pay plus a 2% increase, per the Springsted classification and compensation study. 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 2019. This provides a better plan to fund library operations and the funding matrix initiatives to fulfill the strategic plan. It will also assist with avoiding last minute, end-of-year spending decisions and projects or the one-year delay or budget amendment required to use the savings in a future year.
- An up to 3% merit pay increase is included for employees. This is granted strictly based on performance and no increase is guaranteed. This is budgeted at 2.48% overall since turnover has historically offset any costs above this rate. The annualized cost of the gross pay increase is estimated at almost \$201,500, to begin in 2019 and finish in 2020. The portion estimated to be paid in 2020 is about \$94,200.
- The careful consideration and review of every vacant position, as well as five retirements in 2017 and at least four in 2018, have kept gross salaries starting only about \$26,789 above those budgeted for 2018 (with the annualization of 2018 merit pay, but before any 2019 merit raise). Because five positions are not funded in 2019, the comparison of starting gross wages is below 2018 by about \$275,000. These savings help fund a modest merit increase for staff in 2019. Staffing levels remain constant with no increase.
- Budgeted employee benefit costs decrease by about \$165,280, primarily due to the previously explained significant decreases in the cost of the medical insurance plans. An 8% increase in health insurance and a 9% increase in dental insurance are budgeted. To retain employees in the health savings accounts, the employer contributions will remain the same for at least 2019. The retiree health premium subsidy by TSCPL will also remain at \$300 monthly, regardless of coverage.
- Unemployment will remain unchanged at .1% of gross wages. Workers compensation ratings continue to decrease, but recent experience anticipates an increase in future ratings and cost. However, costs did not increase as much or as quickly as expected. A less than 3.8% increase in workers compensation over 2018 actual to-date is projected, and is \$3,100 more than the 2017 budget.

Information Technology (Digital Branch) Plan and Expenditures

- In accordance with the previously approved strategic and information technology plans, the 2019 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 includes increases for a MuseumPlus software upgrade for the Gallery (\$8,000), BiblioEvents management software (\$10,000) and various new software to include digital collection management. 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 2019 is \$22,040.
- Digital Services Support budget increases by \$99,600 but will fund: (1) 80 replacement personal computers on the regular 4-year cycle; (2) Bibliotheca self-check upgrade kit; (3) Nutanix storage node increase for data center; (4) building security camera upgrade; (5) security camera systems for Learn & Play bus and Adventuremobile; and (6) wireless wall clock system. This budget line item fluctuates from year to year as equipment is purchased and new purchases are planned.
- The telecommunications budget has increased by \$7,083 due to the bid process for services eligible for e-rate reimbursement and the addition of public Wi-Fi for bookmobiles.

Strategic, Community and Facilities Plans

The 2019 budget continues the incorporation of an emphasis on strategic planning based on the Community Impact Goals. This is a logical and responsible progression for funding the approved initiatives in the strategic, information technology and facilities plans, as well as fulfilling the Library's mission and goals.

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

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

- As previously mentioned in the Challenges/Issues section of this document, the Special Projects line item is almost solely for the design concept phases on the Facilities Master Plan and includes \$880,000 for these projects. This funding is from expenditure savings in the operating budget and a revenue increase from assessed valuations.
 - Relocation of public services and technical services staff office space \$611,850
 - Miscellaneous exterior and interior repairs, including masonry mortar and sealant \$93,150

- Architectural design fees for the 2020 projects \$175,000

The Special Projects line item also includes funding for a book bike with trailer and cargo box (\$5,000) and the replacement carpeting in the youth services area (\$50,000). Total Special Projects line item for all funds is \$935,000. Other portions of these projects may be funded from the Library Foundation and the Friends of the Library. Infrastructure projects can be funded by the non-budgeted Capital Improvement Fund.

- The Furniture and Equipment budget decreases by \$22,000 and is comprised of: (1) first public chair replacement cycle (\$50,000); (2) replacement café equipment (as needed - \$10,000); (3) one-half the cost of two Smartlockers for placement within the community (\$30,000 – remainder paid by the Library Foundation); (4) base for overall Library needs (\$5,000). Most furnishings will be part of the Facilities Master Plan.
- A line item for the purchase of art for the Gallery was restored in 2015 and continues in the base 2019 budget (\$8,000).
- The Contracted Facilities budget increases by \$39,100 (based on projections starting with 2017 actual expenditures). The increase is mainly comprised of the painting of the rotunda and signage for new circulation plaza, Claire's Courtyard and other area inside the Library. 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 decreases by \$6,150 (based on projections starting with 2017 actual expenditures). This line item is primarily for public and staff copies and related maintenance and fees, and postage and mailing equipment leases. Service professionals will be called when needed for one-off needs. The copier lease was renewed in 2018 for 3 public copiers rather than the previous lease of 5 copiers.
- The Contracted Professional Services budget decreases by \$31,570 (based on projections starting with 2017 actual expenditures). The Library is using more professional consulting services for specialized issues in order to become fully educated before spending resources on major projects. This ultimately saves money. However, some changes have occurred that have resulted in savings.
 - The decision to move from ADP to Paycom for human resources/payroll/timekeeping/leave management software services. The 2017 budget anticipated staying with ADP, but an upgrade was needed and service pricing would have increased. Thus, the 2018 budget is a reduction from those projected increases and an even further reduction since Paycom's base services are less expensive.
 - Bidding of the annual audit services.
 - Re-categorizing future architectural services fees from Contracted Professional Services to instead be part of the project cost and budgeted in the Special Projects line item.
 - Elimination of the contract to administer COBRA.

- Possible professional service needs in 2019 include: (1) testing for those holding commercial driver's licenses; (2) continuation of digitation and preservation of special collections; (3) art appraisals for a few select pieces; (4) staff ergonomic study; (5) services to rekey building lock system; and (6) a \$10,000 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 2019 budget allows for a 2.7% increase in the funding for library materials. This is in a large part due to the increasing demand for digital materials and the associated costs. The materials' budget represents 12.6% of the total General Fund budget (and 13.5% without Special Projects), but drops to 9.2% of the four budgeted funds.
- The budget reflects changes in customer demand for digital materials. Digital downloads by customers, particularly for Overdrive ebooks/eaudio and Hoopla content, continues to increase. From January to April 2018, customer usage of Hoopla increased by 34% over the same time period in 2017. For that same comparative time period, Overdrive checkouts increased by 24%. Additionally, purchase requests submitted by customers continue to accelerate in Overdrive. From January – April 2018, TSCPL responded to 6,284 ebook and eaudio purchase requests in Overdrive compared to 5,833 in that same time period in 2017. It is imperative that wait times for digital content be reduced and resources be allocated accordingly. However, the same shift from print to digital is not occurring in the juvenile collection. (Juvenile print circulation has experienced a modest increase.)
- If the State Library's funding continues to deplete, TSCPL needs to plan for continuation of databases that are currently paid and access made available 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 databases as an individual library if necessary.

Other Expenditures

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

- Cataloging and interlibrary loan service database costs increase by \$9,500 based on communications from the vendor (OCLC) and 2018 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 2019 and the CEO requested funds for Trustees to attend national conferences. Several staff serve on national councils and boards and must attend the conferences. The Public Library Association conference is held every other year and 2019 is not a conference year. The budget for this line item is increased by \$3,770.
- Insurance is decreased by \$246 based on 2018 actual expenditures to-date. The pricing is locked for all but vehicles through 2020, but the Library receives the benefit of any rate decreases. No addition in the vehicle fleet is anticipated.
- Marketing is increased by \$8,000 for a new mascot.
- Membership/Dues have been increased by \$1,181 for potential new executive team staff needs.
- 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 11.5% increase from 2018 actual now known (\$13,066) is budgeted at a total of \$113,189 for both libraries.
- Market increases are budgeted for postage/shipping and printing, as well as continued distribution by mail of *Library News* to all district households. Soffit banners will become a new method of marketing and are an increase in the base Printing budget. Total increase from 2018 for these line items is \$2,160.
- Programming and staff training budgets remain flat from 2018.
- Supplies increase by \$9,938 based on 2017 actual expenditures and an increase of \$8,000 increase in the technical services budget for the additional quantity/cost of RFID tags. A base for the replacement of staff office chairs continues.
- Utility budgets remain flat from 2018. However, the utility market can become volatile and is subject to weather.
- Vehicle repair costs have stabilized and the base budget is retained. Actual fuel costs were projected to increase by 20% in 2018 and a budget adjustment was made. The base budget for vehicle fuel should suffice in 2019. No fleet additions are projected.

The Lingo bookmobile is currently being used for Adventuremobile services until the replacement vehicle is received in the fall of 2018. Since the Lingo is older, the base for vehicle repairs will remain intact. Additionally, there have been continued mechanical issues with the new Bookmobiles and staff are working with the manufacturer to resolve them if possible. Large vehicle repairs can be expensive and the Library will have three Bookmobiles (Lingo used for Adventuremobile), the Learn and Play bus, the Red Carpet vehicle and the box truck.

- Debt service expenditures decrease by \$4,250 in accordance with the repayment schedule and elimination of wire transfer fees.

How Was the 2019 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 proposed to carefully use any 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 on the Facilities Master Plan and the non-Facilities Master Plan funding matrix. This has been accomplished within a *reduced* mill levy. The General Fund unencumbered cash balance carried forward to 2019 is estimated to be about \$2,317,000. The 2019 budgeted General Fund ending cash carry forward is increased by \$50,000 to \$1.6 million to preserve cash and have it available in the event of unforeseen situations and for the 2020 budget since some revenue reductions may be permanent.
- The Employee Benefit Fund 2019 budgeted ending cash carry forward is \$350,000 in the event of further unforeseen situations and cost increases. However, the health plan costs have been conservatively estimated to avoid such situations and costs may eventually be reduced based on data at the time of renewal and/or plan changes.
- 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 2018 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 on the Facilities Master Plan. The funding available in 2019 is solely from 2018 savings carried forward to 2019 and from the State Aid Fund. Future movement along the Facilities Master Plan timeline for project completion may be delayed unless and until other costs are reduced or valuations continue to increase. The other option is of course to fund more of these projects from non-operating sources. The Library Foundation and Friends of the Library are already contributing to the completion of many components of the Plan. Further, resolutions requesting fund raising by the Library Foundation for additional projects have been approved and efforts are underway.

- The 2019 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 other initiatives funding matrices, and the benefit of stable property valuations. As the Board of Trustees and staff work to be more strategic, the development of budget forecasts continues to improve and issues are better anticipated.

**Topeka and Shawnee County Public Library
Key to 2018 and 2019 Budget Comparison
Board Budget Work Session #2 - July 9, 2018**

Has the amount of tax requested increased or decreased? *Remained flat*

| | |
|-----------------------------|---------------|
| 1 - Actual Tax Rate 2018 | 9.787 |
| 2 - Estimated Tax Rate 2019 | <u>9.673</u> |
| Net Change | -0.114 |

The mix of the levy between General Fund, Employee Benefit Fund and Debt Service Fund has changed, but the total remains the same.

Even though the levy is less is the Library receiving more ad valorem tax dollars? *Yes*

| | |
|---------------------------------------------------------|----------------------|
| 3 - Total Amount of 2018 (2019) Budget Ad Valorem Tax | \$ 16,221,862 |
| 4 - Total Tax Levied 2018 | <u>\$ 15,562,334</u> |
| Total Increase in Annual Ad Valorem Tax Revenues | \$ 659,528 |

Did the Library ask for this additional revenue? *No*

| | |
|-------------------------------------------------------------------------------------|-------------------------|
| 7 - Assessed Valuation - 2019 | \$ 1,677,050,096 |
| 8 - Assessed Valuation - 2018 (final) | <u>\$ 1,590,296,753</u> |
| Total Increase in Assessed Valuation | \$ 86,753,343 |
| Increased Value of One Mill | \$ 86,753 |
| Increased Revenues based on Budgeted Valuation | \$ 849,052 |
| Reduction in Revenues due to Statutory Computation of Maximum Tax* | \$ - |
| Decrease due to Final Valuation & Setting of 2018 Mill Levy by Cty Clerk | \$ 1,902 |
| Increased Revenues At Flat Mill Levy | \$ 850,954 |

* statutory limit is \$659,528 causing the mill levy to decrease to increase to 9.673; no resolution/publication of vote required

Why does the Library need an over \$20 million budget and why did it increase over 2018?

| | |
|---------------------------------------------------------------------------|----------------------|
| 5 - Net Expenditures 2018 | \$ 19,363,240 |
| Add Back Revisions to 2018 Estimates for 2019 Budget: | |
| General Fund - Facilities Master Plan projects carryforward | \$ - |
| General Fund known cost increases - net | \$ (12,426) |
| Employee Benefit Fund - 2017 health plan cost increase | \$ - |
| Employee Benefit Fund known savings - net | \$ 431,858 |
| State Aid Reduction to Actual | <u>\$ 4,998</u> |
| Original 2018 Expenditure Authority - excluding cash carry forward | \$ 19,787,670 |
| 6 - Net Expenditures 2019 | \$ 22,718,905 |
| Less Cash Carry Forward/Reserves classified as "Expenditures": | |
| General Fund | \$ (1,600,000) |
| Employee Benefit Fund | \$ (350,000) |
| Debt Service Fund | <u>\$ (750,000)</u> |
| 2019 Actual Authority for Expenditures | \$ 20,018,905 |
| Actual Increased Expenditure Authority in 2019 | \$ 231,235 |
| % Increase in Expenditure Authority in 2019* | 1.17% |
| Actual Increased Taxes due to Increased Property Valuations | \$ 659,528 |
| % Increase in Ad Valorem Tax Revenues in 2019* | 4.24% |

*most of the spending authority increase is due to increased valuations at a flat mill levy

NOTICE OF BUDGET HEARING

The governing body of

Topeka & Shawnee County Public Library

Shawnee County

will meet on August 9, 2018 at 5:30 PM at Topeka & Shawnee County Public Library for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at <http://www.tscpl.org>, or hard copies from TSCPL and will be available at this hearing.

SUPPORTING COUNTIES

Shawnee County (home county)

BUDGET SUMMARY

Proposed Budget Expenditures and Amount of -1 Ad Valorem Tax establish the maximum limits of the budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual for -2 | | Current Year Estimate for - | | Proposed Budget Year for | | |
|--------------------|--------------------------|------------------|-----------------------------|------------------|-----------------------------------|-----------------------------|--------------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of -1 Ad Valorem Tax | Estimate Tax Rate* |
| General | 12,734,245 | 7.852 | 14,146,518 | 6.612 | 16,136,856 | 12,162,389 | 7.252 |
| Debt Service | 1,654,750 | 0.943 | 1,652,250 | 0.923 | 2,398,000 | 1,463,467 | 0.873 |
| Employee Benefits | 3,130,560 | 0.986 | 3,514,470 | 2.252 | 4,131,049 | 2,596,006 | 1.548 |
| State Aid | 52,708 | | 50,002 | | 53,000 | | |
| Non-Budgeted Funds | 564,429 | | | | | | |
| Totals | 18,136,692 | 9.781 | 19,363,240 | 9.787 | 22,718,905 | 16,221,862 | 9.673 |
| Less: Transfers | 0 | | 0 | 1 | 0 | 3 | 2 |
| Net Expenditures | 18,136,692 | | 19,363,240 | 5 | 22,718,905 | 6 | |
| Total Tax Levied | 15,293,734 | | 15,562,334 | 4 | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 1,563,794,695 | | 1,590,296,753 | | 1,677,050,096 | | |
| | | | 8 | | 7 | | |

Outstanding Indebtedness,

| | -3 | -2 | -1 |
|-------------------|-----------|-----------|-----------|
| Jan 1, | | | |
| G.O. Bonds | 6,100,000 | 4,650,000 | 3,150,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 0 | 0 | 0 |
| Total | 6,100,000 | 4,650,000 | 3,150,000 |

*Tax rates are expressed in mills.

Elizabeth Dobler

Secretary

CERTIFICATE

Document 10

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
 as the maximum expenditures for the various funds for the year 2019; and
 (3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

| Table of Contents: | | Page No. | 2019 Adopted Budget | | |
|----------------------------------------------|---------------|----------|-----------------------------------|-------------------------------|-------------------------|
| | | | Budget Authority for Expenditures | Amount of 2018 Ad Valorem Tax | County Clerk's Use Only |
| Computation to Determine Limit for 2019 | | 2 | | | |
| Allocation of MVT, RVT, 16/20M Veh | | 3 | | | |
| Schedule of Transfers | | 4 | | | |
| Statement of Indebt. & Lease/Purchase | | 5 | | | |
| Computation to Determine State Library Grant | | 6 | | | |
| Fund | K.S.A. | | | | |
| General | 75-2551 | 7 | 16,136,856 | 12,162,389 | |
| Debt Service | 10-113 | 7 | 2,398,000 | 1,463,467 | |
| Employee Benefits | 12-16,102 | 7 | 4,131,049 | 2,596,006 | |
| | | | | | |
| State Aid | | 9 | 53,000 | | |
| | | 9 | | | |
| Non-Budgeted Funds | | 10 | | | |
| Totals | | xxxxxxx | 22,718,905 | 16,221,862 | |
| Budget Summary | | 11 | | | |
| Neighborhood Revitalization Rebate | | 12 | Resolution required? | Vote publication required? | No |

| County Clerk's use only for November 1,2018 - Final Assessed Valuation: | | | |
|-------------------------------------------------------------------------|-----------|-------------|-----------|
| County Name | Valuation | County Name | Valuation |
| Shawnee County | 0 | | |
| 0 | 0 | | |
| 0 | 0 | | |
| 0 | 0 | | |
| 0 | 0 | | |
| 0 | 0 | | |
| 0 | 0 | | |
| 0 | 0 | | |
| 0 | 0 | | |
| Total Assessed Valuation | 0 | | |

Assisted by: _____

Address: _____

Email: _____

Attest: _____, 2018

 County Clerk

 Governing Body

Computation to Determine Limit for 2019

| | Amount of Levy |
|-----------------------------------------|------------------------|
| 1. Total tax levy amount in 2018 budget | + \$ <u>15,562,334</u> |
| 2. Debt service levy in 2018 budget | - \$ <u>1,467,546</u> |
| 3. Tax levy excluding debt service | \$ <u>14,094,788</u> |

2018 Valuation Information for Valuation Adjustments

| | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------|
| 4. New improvements for 2018: | + <u>24,195,036</u> | |
| 5. Increase in personal property for 2018: | | |
| 5a. Personal property 2018 | + <u>41,330,844</u> | |
| 5b. Personal property 2017 | - <u>42,274,555</u> | |
| 5c. Increase in personal property (5a minus 5b) | + <u>0</u> | |
| | | (Use Only if > 0) |
| 6. Valuation of property that has changed in use during 2018: | | <u>18,433,451</u> |
| 7. Total valuation adjustment (sum of 4, 5c, 6) | | <u>42,628,487</u> |
| 8. Total estimated valuation July, 1,2018 | <u>1,677,050,096</u> | |
| 9. Total valuation less valuation adjustment (8 minus 7) | | <u>1,634,421,609</u> |
| 10. Factor for increase (7 divided by 9) | | <u>0.02608</u> |
| 11. Amount of increase (10 times 3) | | + \$ <u>367,616</u> |
| 12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11) | | \$ <u>14,462,404</u> |
| 13. Debt service levy in this 2019 budget | | <u>1,463,467</u> |
| 14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13) | | <u>15,925,871</u> |
| 15. Consumer Price Index for all urban consumers for calendar year 2017 | | <u>0.021</u> |
| 16. Consumer Price Index adjustment (3 times 15) | | \$ <u>295,991</u> |
| 17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) | | \$ <u>16,221,862</u> |

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

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

| 2018 Budgeted Funds | Tax Levy Amount in 2018 Budget | Allocation for Year 2019 | | | | |
|---------------------|--------------------------------|--------------------------|---------------|--------------|---------------|--------------|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 10,513,795 | 1,272,889 | 11,669 | 4,924 | 43,162 | 6,633 |
| Debt Service | 1,467,546 | 177,674 | 1,629 | 687 | 6,025 | 926 |
| Employee Benefits | 3,580,993 | 433,545 | 3,975 | 1,677 | 14,701 | 2,259 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 15,562,334 | 1,884,108 | 17,273 | 7,288 | 63,888 | 9,818 |

County Treas Motor Vehicle Estimate 1,884,108

County Treas Recreational Vehicle Estimate 17,273

County Treas 16/20M Vehicle Estimate 7,288

County Treas Commercial Vehicle Tax Estimate 63,888

County Treas Watercraft Tax Estimate 9,818

MVT Factor 0.12107

RVT Factor 0.00111

16/20M Factor 0.00047

Comm Veh Factor 0.00411

Watercraft Factor 0.00063

General Fund - Expenditures

| | FY 2017 Actuals | FY 2018 Approved Budget | FY 2018 Adjusted Budget (for 2019 Estimates only) | FY 2019 Proposed Budget | Budgeted Expenditure Difference FY 2019 Proposed (-) FY 2018 Adopted |
|---------------------------------------------------------------------------------|----------------------|-------------------------------|---------------------------------------------------------------|-------------------------------|----------------------------------------------------------------------------------|
| Cataloging & ILL Services | \$ 84,428 | \$ 75,500 | \$ 85,000 | \$ 89,921 | \$ 14,421 |
| Contracted-Digital Services | 303,182 | 351,560 | 351,560 | 373,600 | 22,040 |
| Contracted - Erate Services | 4,168 | 6,325 | 6,325 | 6,600 | 275 |
| Contracted-Facilities | 244,452 | 255,000 | 255,000 | 294,100 | 39,100 |
| Contracted-Office Equipment | 54,802 | 51,500 | 51,500 | 45,350 | (6,150) |
| Contracted-Professional | 221,330 | 279,800 | 279,800 | 248,230 | (31,570) |
| Digital Services Support | 147,753 | 244,900 | 244,900 | 344,500 | 99,600 |
| Furniture/Equipment | 26,500 | 117,000 | 117,000 | 95,000 | (22,000) |
| Gallery Art Purchases | - | 5,000 | - | 8,000 | 3,000 |
| Insurance | 47,868 | 53,300 | 53,300 | 53,054 | (246) |
| Marketing | 29,650 | 40,000 | 40,000 | 48,000 | 8,000 |
| Materials | 1,729,705 | 1,786,930 | 1,786,930 | 1,836,600 | 49,670 |
| Memberships/Dues | 19,331 | 23,625 | 23,625 | 24,806 | 1,181 |
| Mileage | 8,653 | 9,990 | 9,990 | 9,400 | (590) |
| Miscellaneous | 3,738 | 5,000 | 5,000 | 5,000 | - |
| Payments to other Libraries | 96,271 | 100,123 | 108,049 | 113,189 | 13,066 |
| Postage/Shipping | 79,165 | 108,000 | 108,000 | 110,160 | 2,160 |
| Printing | 97,148 | 106,600 | 106,600 | 113,800 | 7,200 |
| Programming | 29,996 | 30,000 | 30,000 | 30,000 | - |
| Salaries and Wages | 8,165,409 | 8,421,222 | 8,421,222 | 8,773,039 | 351,817 |
| Special Projects | 490,000 | 1,100,000 | 1,100,000 | 935,000 | (165,000) |
| Staff Conferences | 79,572 | 132,800 | 132,800 | 136,570 | 3,770 |
| Staff Training | 14,515 | 34,000 | 34,000 | 30,000 | (4,000) |
| Supplies | 164,551 | 191,800 | 191,800 | 201,737 | 9,937 |
| Telecommunications | 75,470 | 85,617 | 85,617 | 92,700 | 7,083 |
| Utilities | 456,093 | 450,000 | 450,000 | 450,000 | - |
| Vehicle Fuel and Maintenance | 60,495 | 68,500 | 68,500 | 68,500 | - |
| Fund Balance Carry Forward | | | | 1,600,000 | 1,600,000 |
| TOTAL | \$ 12,734,245 | \$ 14,134,092 | \$ 14,146,518 | \$ 16,136,856 | \$ 2,002,764 |
| Less Fund Balance Carryover Considered an "Expenditure" Only in the Budget Year | | | | | (1,600,000) |
| Net Budgeted Expenditure Difference | | | | | \$ 402,764 |

Topeka & Shawnee County Public Library

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget Debt Service | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|---------------------------------------------|-------------------------------|------------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 811,866 | 808,664 | 763,318 |
| Receipts: | | | |
| Ad Valorem Tax | 1,444,334 | 1,467,546 | XXXXXXXXXXXXXXXXXXXXX |
| Delinquent Tax | 23,867 | 0 | |
| Motor Vehicle Tax | 182,553 | 178,209 | 177,674 |
| Recreational Vehicle Tax | 1,673 | 1,529 | 1,629 |
| 16/20M Vehicle Tax | 796 | 701 | 687 |
| Commercial Vehicle Tax | 5,767 | 5,598 | 6,025 |
| Watercraft Tax | 0 | 921 | 926 |
| Estimated Uncollectible Tax Revenue | | -35,655 | |
| | | | |
| In Lieu of Tax | 77 | 1,350 | 714 |
| Interest on Idle Funds | 11,537 | 6,200 | 2,200 |
| Neighborhood Revitalization Rebate | (19,056) | -19,495 | -18,640 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| Total Receipts | 1,651,548 | 1,606,904 | 171,215 |
| Resources Available: | 2,463,414 | 2,415,568 | 934,533 |
| Expenditures: | | | |
| Bond Principal Payment | 1,500,000 | 1,550,000 | 1,600,000 |
| Bond Interest Payments | 154,750 | 102,250 | 48,000 |
| Bank Fees | 0 | | |
| | | | |
| Cash Basis Reserve (2019 column) | | | 750,000 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| Total Expenditures | 1,654,750 | 1,652,250 | 2,398,000 |
| Unencumbered Cash Balance Dec 31 | 808,664 | 763,318 | XXXXXXXXXXXXXXXXXXXXX |
| 2017/2018/2019 Budget Authority Amount: | 2,404,780 | 2,402,250 | 2,398,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 2,398,000 |
| | | Tax Required | 1,463,467 |
| Delinquent Comp Rate: | 0.0% | | 0 |
| | Amount of 2018 Ad Valorem Tax | | 1,463,467 |

Topeka & Shawnee County Public Library

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|---------------------------------------------|-------------------------------|------------------------------------|----------------------|
| Adopted Budget | Prior Year | Current Year | Proposed Budget |
| Employee Benefits | Actual for 2017 | Estimate for 2018 | Year for 2019 |
| Unencumbered Cash Balance Jan 1 | 1,895,762 | 750,732 | 1,022,227 |
| Receipts: | | | |
| Ad Valorem Tax | 1,510,966 | 3,580,993 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 42,349 | 0 | |
| Motor Vehicle Tax | 330,205 | 186,260 | 433,545 |
| Recreational Vehicle Tax | 3,027 | 1,598 | 3,975 |
| 16/20M Vehicle Tax | 1,436 | 732 | 1,677 |
| Commercial Vehicle Tax | 10,432 | 5,851 | 14,701 |
| Watercraft Tax | 0 | 963 | 2,259 |
| Estimated Uncollectible Tax Revenue | 0 | -74,633 | |
| In Lieu of Tax | 81 | 2,800 | 1440 |
| Reimbursements and Refunds | 96,437 | 122,935 | 82,284 |
| Prior Year Canceled Encumbrances | 331 | 35 | |
| Interest on Idle Funds | 10,426 | 6,000 | 6,000 |
| Neighborhood Revitalization Rebate | -20,160 | -47,569 | -33,065 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| Total Receipts | 1,985,530 | 3,785,965 | 512,816 |
| Resources Available: | 3,881,292 | 4,536,697 | 1,535,043 |
| Expenditures: | | | |
| Social Security & Medicare | 581,671 | 644,212 | 646,275 |
| KPERS | 685,524 | 758,224 | 803,259 |
| Workers' Compensation | 65,065 | 76,312 | 76,100 |
| Unemployment Tax | 6,041 | 8,421 | 8,448 |
| Health/Dental Insurance | 1,782,288 | 2,016,550 | 2,236,385 |
| Employee Assistance Program | 6,564 | 6,886 | 6,777 |
| Cafeteria Plan Admin Fees | 3,407 | 3,865 | 3,805 |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | 350,000 |
| Does misc. exceed 10% of Total Expenditures | | | |
| Total Expenditures | 3,130,560 | 3,514,470 | 4,131,049 |
| Unencumbered Cash Balance Dec 31 | 750,732 | 1,022,227 | xxxxxxxxxxxxxxxxxxxx |
| 2017/2018/2019 Budget Authority Amount: | 3,595,231 | 4,346,328 | 4,131,049 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 4,131,049 |
| | | Tax Required | 2,596,006 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | Amount of 2018 Ad Valorem Tax | | 2,596,006 |

| |
|--------------------|
| CPA Summary |
| |
| |
| |

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget State Aid | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|------------------------------------------|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| State Aid | 52,708 | 50,002 | 53,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| Total Receipts | 52,708 | 50,002 | 53,000 |
| Resources Available: | 52,708 | 50,002 | 53,000 |
| Expenditures: | | | |
| Special Projects | 37,097 | 50,002 | |
| Digital Services Support | 15,611 | | 53,000 |
| | | | |
| | | | |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| Total Expenditures | 52,708 | 50,002 | 53,000 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2017/2018/2019 Budget Authority Amount | 60,000 | 55,000 | 53,000 |

| Adopted Budget | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|------------------------------------------|-------------------------------|-----------------------------------|----------------------------------|
| 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 Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2017/2018/2019 Budget Authority Amount | 0 | 0 | 0 |

CPA Summary

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

State of Kansas
Special District

will meet on August 9, 2018 at 5:30 PM at Topeka & Shawnee County Public Library 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 Topeka & Shawnee County Public Library - Finance Office and will be available at this hearing.

SUPPORTING COUNTIES
Shawnee County (home county)

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual for 2017 | | Current Year Estimate for 2018 | | Proposed Budget Year for 2019 | | |
|--------------------|----------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|--------------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2018 Ad Valorem Tax | Estimate Tax Rate* |
| General | 12,734,245 | 7.852 | 14,146,518 | 6.612 | 16,136,856 | 12,162,389 | 7.252 |
| Debt Service | 1,654,750 | 0.943 | 1,652,250 | 0.923 | 2,398,000 | 1,463,467 | 0.873 |
| Employee Benefits | 3,130,560 | 0.986 | 3,514,470 | 2.252 | 4,131,049 | 2,596,006 | 1.548 |
| | | | | | | | |
| State Aid | 52,708 | | 50,002 | | 53,000 | | |
| | | | | | | | |
| Non-Budgeted Funds | 564,429 | | | | | | |
| Totals | 18,136,692 | 9.781 | 19,363,240 | 9.787 | 22,718,905 | 16,221,862 | 9.673 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 18,136,692 | | 19,363,240 | | 22,718,905 | | |
| Total Tax Levied | 15,293,734 | | 15,562,334 | | xxxxxxxxxxxxxx | | |
| Assessed Valuation | 1,563,794,695 | | 1,590,296,753 | | 1,677,050,096 | | |

Outstanding Indebtedness,

| Jan 1, | 2016 | 2017 | 2018 |
|-------------------|-----------|-----------|-----------|
| G.O. Bonds | 6,100,000 | 4,650,000 | 3,150,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 0 | 0 | 0 |
| Total | 6,100,000 | 4,650,000 | 3,150,000 |

*Tax rates are expressed in mills.

Elizabeth Dobler
Secretary

2019 Neighborhood Revitalization Rebate

| Budgeted Funds for 2019 | 2018 Ad Valorem before Rebate** | 2018 Mil Rate before Rebate | Estimate 2019 NR Rebate |
|----------------------------|------------------------------------------|--------------------------------|----------------------------|
| General | 12,162,389 | 7.252 | 154,912 |
| Debt Service | 1,463,467 | 0.873 | 18,640 |
| Employee Benefits | 2,596,006 | 1.548 | 33,065 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| TOTAL | 16,221,862 | 9.673 | 206,617 |

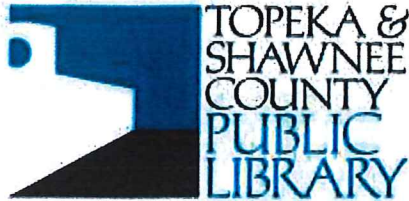
2018 July 1 Valuation: 1,677,050,096

Valuation Factor: 1,677,050.096

Neighborhood Revitalization Subj to Rebate: 21,360,601

Neighborhood Revitalization factor: 21360.601

**This information comes from the 2019 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.



Minutes
Board of Trustees Budget Work Session
June 11, 2018
12:00 – 3:00 PM
Hughes Room 205

BOARD MEMBERS PRESENT:

Kerry Onstott Storey, Chair, Liz Post, Vice-Chair, Beth Dobler, Secretary, Jim Edwards, Treasurer (via telephone), David Monical, Shawn Leisinger, Kacy Simonsen

BOARD MEMBERS ABSENT:

Kristen O'Shea, Julie Swift, Jennifer Miller

OTHERS PRESENT:

Gina Millsap, Kim Torrey, Jesse Maddox, Thad Hartman, Ted Yungclas, Ann Antonsen, Chuck Engle

CALL TO ORDER:

Board Chair Kerry Onstott Storey welcomed everyone at 12:00 PM to the first of two planned Board Budget Work Sessions. She asked everyone to introduce themselves and she provided a brief overview of the meeting agenda.

SPRINGSTED CLASSIFICATION AND COMPENSATION STUDY REPORT

Human Resources Director Jesse Maddox introduced Ann Antonsen, Vice President and Consultant for Springsted, Inc. who presented findings from the Classification and Compensation Study Report. Ann provided background information for the study and reported that the last time the Library reviewed its employee classifications and compensation was in 2008. She reviewed several examples that are indicators the Library is off market with its salary schedules. She discussed Springsted's methodology in reviewing positions to assure their summaries are valid in the market place. They use a comprehensive survey. She clarified that "market" consists of organizations that are similar to our entity and for whom we compete with for employment and comparison salaries.

Ann guided the presentation using a PowerPoint and handouts that included comparison salaries, market survey, job evaluation, pay philosophy, proposed pay plan, pay grades (25 levels) which is an open range system that provides flexibility and she reviewed the process for how the range works. She clarified that it is important for an organization to have a clear understanding of how the open range works, which the Library does.

Ann also reviewed factors that allow jobs to be compared to one another.

Ann discussed three options for funding the implementation of the compensation plan. The library's range is compressed and this makes it more challenging to differentiate between job performance.

She recommended ongoing administration of the compensation plan through annual adjustments that establish guidelines for base adjustments and adjustments of pay ranges and wages of employees.

It was noted in the discussion that many library employees are at the top of the pay range and this needs to factor into the formula. Other discussion included the overall survey, options, keeping salaries more competitive, the effect of benefits, reclassification of positions when needed as well as updating position descriptions to reflect the work being done.

Jesse will develop a timeline for working through and implementing the plan along with a proposal that includes benefits. The proposal should include options relating to the budget. Options might include a multi-year phase in of a plan.

FUNDING MATRIX AND TIMELINE FOR INFRASTRUCTURE AND BUILDING PROJECTS RELATED TO THE FACILITIES MASTER PLAN

Thad Hartman, Community and Strategic Services Manager reviewed the history of the library building's construction and the building timeline. He discussed how the library and library usage has changed over the last 50 years. He reviewed the process for the development of the current facilities master plan and showed some before and after photographs of projects that have been completed. He also showed architectural renderings of upcoming projects.

Thad showed an outline for planned projects from 2018 and beyond. He also reviewed anticipated costs for projects for 2017, 2018, 2019, 2020, 2021 and 2022.

Discussion included flexibility of some projects verses others especially when cost savings could be implemented by combining projects and/or changing the order in which they are completed.

Funding sources include dollars from the operational budget, capital improvement funds, some state funding, The Library Foundation, and the Friends of the library.

ELIMINATION OF THE DEBT SERVICE MILL LEVY IN 2019

Library Attorney Chuck Engel reviewed the state statute relating to the mill levy, bonding and the elimination of the debt service on the new building, There was discussion regarding raising the mill rate, how to engage the public in plans for raising the mill rate and developing a time line to coincide with the elimination of the debt service.

There are three areas for which we need to find additional funds:

- Employee classification and compensation
- Capital Improvement Fund
- Facilities Master Plan

We will work with Chuck on process and time line.

TSCPL EMPLOYEE BENEFIT PLANS

Jesse Maddox distributed group health plan compensation comparisons for 2018 and explained the difficulty comparing plans as the coverage for the entities differ. He used Shawnee County data and city of Topeka data for his comparative study. There was discussion about insurance rates for next year and Jesse reported that he continues to remain in touch with Blue Cross Blue Shield. The library cost for this year have not been exorbitant and Jesse remains hopeful that there will not be a large increase in premiums for FY 2019. There was discussion regarding comparison of benefits from the city and county.

Chief Executive Officer Gina Millsap reminded the trustees that during her annual review last year she had been asked to regularly report on insurance benefits and updates. Board members indicated that they appreciated this and the manner in which they had been kept informed was satisfactory.

Jesse reported that the library offers good coverage for its employees. There was discussion that we consider adding a short term disability option – much like the vision care plan.

HISTORICAL DATA, 2019 BUDGET STRATEGY AND FUNDING MATRIX FOR NON-FACILITIES MASTER PLAN BUDGET ITEMS

Chief Financial Officer Kim Torrey referred to the Board Budget Work Session packet and the Summary of the Budget on the back of the green sheet for highlights of non-facilities master plan items. There was brief discussion.

Kim reported that Shawnee County motor vehicle assessment is higher than last year. She is still waiting on the property tax assessment report.

It was once again discussed that what the library is going to be able to do in 2020 will depend on the mill levy. The group will need to look at plans and scenarios in 2019 for raising the mill.

Meeting ended at 3:00 PM

Next meeting

July 9, 2018

12:00-3:00PM

Hughes Room 205