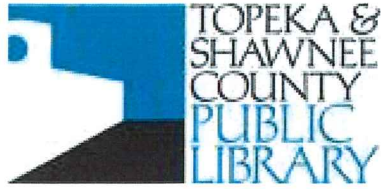


June 1, 2020

Board of Trustees 2020 Budget Work Session #1

Legend of Documents:

1. Budget Work Session Agenda for June 1st and July 8th Sessions
2. Narrative of 2021 Budget Strategy and Key Issues
3. 10-Year Retrospective of Budgeted Revenues and Expenditures, Actual Cash Balances and Mill Rates
4. 10-Year Retrospective of Budgeted Expenditures, Graphed
5. 10-Year Retrospective of Mill Rate Values, Graphed
6. Funding Matrix and Timeline for Facilities Master Plan



Topeka and Shawnee County Public Library Agenda
Board of Trustees
2021 Budget Work Sessions

June 1, 2020: Budget Work Session #1 (Zoom meeting, 9:00 am to noon)

<https://tscpl.zoom.us/j/91917125608> Meeting ID: 919 1712 5608

Meeting Purpose: Discuss potential FY 2020 budget adjustments, first review of FY 2021 budget strategy, review funding matrices for the Facilities Master Plan and all other non-Facilities-Master-Plan budget items

Expected Product: Engage Trustees in FY 2021 budget planning and development, discuss key issues and consider priorities and funding strategies

Agenda

1. FY 2020 Budget Review – Kim Strube, Chief Financial Officer
2. FY 2021 Budget Overview – Gina Millsap, Chief Executive Officer and Kim Strube, Chief Financial Officer
3. Facilities Master Plan update and funding – Thad Hartman, Chief of Staff and Kim Strube, Chief Financial Officer
4. Review anticipated employee benefit expenses – Jesse Maddox, Chief Human Resources Officer
5. Identify issues, concerns, and questions as we consider the economic, social, and operational impact of the COVID-19 crisis on TSCPL and the community
6. Succession Planning

July 8, 2020: Budget Work Session #2 (Anton Room 202, noon to 3:00 pm)

Meeting Purpose: Review proposed FY 2021 budget, including county property valuations

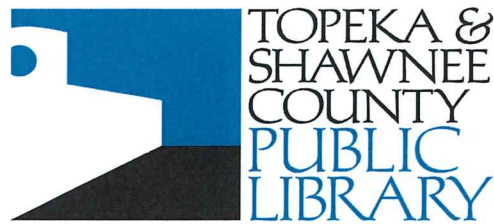
Expected Product: Reach consensus on the FY 2021 budget proposal to allow action at the July 16th Board meeting for publication requirements

Agenda

- 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: Budget Summary, Notice of Budget Hearing –Kim Strube, Chief Financial Officer

Lunch will be provided at this session.



Budget Narrative

June 1, 2020

Board of Trustees 2021 Budget Work Session #1

Overview

The Board of Trustees and Library management have worked to develop a budget review and preparation process that is based on a comprehensive assessment of operational and strategic needs. This is a logical and responsible progression for funding, and more importantly accomplishing, the initiatives within strategic, community and facilities plans, as well as fulfilling Topeka and Shawnee County Public Library's (TSCPL's) mission and goals. This methodology is particularly important as the Library finalizes its implementation of a strategic plan for the next decade based on five Community Impact Goals and makes decisions regarding prioritization and completion of projects in the multi-year Facilities Master Plan. Further, the Library's past successes have been accomplished by wisely using its resources and maintaining a stable mill levy rate.

Starting with the 2016 budget preparation process, the first Board budget work session was re-designed to focus more on education, review, and discussion of key issues and prioritization of initiatives. This seemed to work well, in advance of the property valuations, actual budget numbers and the technical budget document. Thus, this year's first budget work session will follow a similar approach.

These key goals, initiatives and issues must guide the 2021 budget preparation:

- Supporting mission and vision statements, strategic plan, and tasks 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.
- Prioritizing and funding phases, projects and infrastructure needs proposed in the Facilities Master Plan.
- Leading and funding technological advancements, including digital content, to support the expectations and requirements of customers and the community, and to demonstrate how technology can enhance learning and living.

The budget should emphasize: (1) an exceptional customer experience everywhere library services are provided; (2) a responsible approach to building infrastructure and maintenance, as well as ensuring the building serves 21st century library customer needs; (3) leadership by the Library to provide opportunities for the community in support of literacy and learning based on a fundamental set of core values; and (4) funding operations within the resources provided at the current mill levy rate.

This may present some challenges and decisions will be necessary on how best to continue the Library's current momentum and community impact. Property valuation information will not be available from the County Clerk until June 15th. The 2021 budget could have multiple scenarios presented anticipating some decrease in revenues. These scenarios may be presented at the second Board budget work session on July 8th, depending on the outcome of trustees' discussion at the first budget work session.

Note that Administration would not be recommending across-the-board cuts to expenses, if the loss of revenues was significant enough to require cost cutting. There would be a careful and strategic review of library operations to determine what budget adjustments would be in the best interests of library customers and the library's ability to maintain service levels and quality.

Status, Issues and Initiatives

Here is what is known at this point in the process:

- There has been little reported in local media this year regarding property valuations. However, the *Topeka Capital-Journal* reported on February 17, 2020 that about 80% of properties in Shawnee County saw a rise in their valuation. Shawnee County Appraiser Steve Bauman provided the following statistics to the County Commission in February, 2020:
 - Commercial market values are increasing this year by about 3% and new commercial construction has added a little more than \$39 million to Shawnee County property values.
 - Residential market values are rising approximately 4% and new residential construction has added a little more than \$53 million to Shawnee County property values.

The actual valuations for budget preparation purposes by taxing entities will be distributed by the Shawnee County Clerk no later than June 15th.

- Estimates of motor vehicle tax revenues provided by Shawnee County for use in the budget are a little more than \$29,000 than 2020 for the three levied funds.

- Cash balances remain generally healthy and have sufficient fund reserves in the event of an emergency or other unplanned situation. Adjustments have been made to the 2020 Facilities Master Plan, deferring several projects until 2021, as well as placing a moratorium on conference travel for the remainder of 2020 in preparation of an unplanned tax revenue shortfall.
- In August, 1996, Topeka and Shawnee County voters approved a \$23,000,000 bond issue to expand and renovate the library. The Board is permitted under K.S.A. 12-1270 to levy a tax (a separate mill levy) for the purpose of paying principal and interest on the bonds. In 1998, ground was broken for the 100,000 square foot addition. The Library remained open during the expansion project. On January 12, 2002 the Library opened its new doors to the public.

The Topeka and Shawnee County Public Library Board of Trustees and management have practiced sound financial management and responsible stewardship in the use of tax monies including refinancing of the debt in 2012 to realize almost \$995,166 in savings over the remainder of the debt and maintaining a nearly flat mill levy since 2012.

The outstanding bonds were paid in full on September 1, 2019. The elimination of the debt service in 2019 provides an opportunity to allow the Library to continue to fund Facilities Master Plan projects in 2021 and future years without incurring debt if the total amount of current funding is maintained.

It is important to note that the aggregate level of funding and the levy limit will be the same as it has been for the past 10 years (i.e. funds previously allocated for debt service are now used for operational, maintenance and capital expenditures).

In addition to the implementation of the Facilities Master Plan, this level of funding is also necessary to the continued successful implementation of the Library's multi-year strategic plan based on its Community Impact Goals.

In March, 2019, the Board of Trustees resolved to increase the budget levy for 2020 and following years to not exceed 9.786 mills, which equals the 2019 budget and bond levies.

Another aspect of the end of bonded indebtedness concerns possible options for the ending balance in the Bond and Interest Fund. This fund balance was originally sourced from an allocation of General Fund monies by the Board and has since been funded from the specific mill levy for debt service payments. Currently the target ending cash reserve is \$750,000.

It has been legally determined that any ending balance in the Bond and Interest Fund, remaining after the indebtedness has been paid, can be transferred to the General Fund

for other purposes or be allocated from the General Fund to the special accruing fund (capital improvements). These actions will occur in the budget preparation since residual tax collections are estimated to be received in the Bond and Interest Fund in 2021.

This would allow the money to be saved without limit in the special accruing fund for future years' expenditures, subject to the limited purposes of these funds as defined by K.S.A. 12-1268. This statute restricts any such transfer to the special accruing fund to 20% of "any annual budget prepared, published and approved by the board". This is assumed to be approved expenditures. General Fund budgeted expenditures in 2020, excluding carry forward cash balance, are \$15,571,516. A 20% maximum of this amount is \$3.1 million which is beyond what the Library will have to transfer, probably in any year.

A one-time cash transfer was budgeted from the Debt Service Fund to the General Fund in the amount of \$994,167 to close the fund in 2020. This amount includes the 2020 projected cash forward, motor/commercial/watercraft vehicle tax and an estimate for delinquent taxes which may be received. This amount also includes estimated interest earnings. A second cash transfer is planned from the General Fund to the Capital Improvement Fund (non-budgeted) in 2020 for \$1,709,805. These funds will be utilized for infrastructure needs and building improvements.

These transfer amounts appear in the expenditure section of the 2020 approved budget which makes the increase in total expenditures from 2019 to 2020 appear somewhat misleading. Overall, expenditures for the 2020 budgeted funds actually decrease from the approved 2019 budget by about \$700,000 when the one-time transfers are removed from the budget.

- K.S.A. 12-1258 states that "If the library board determines that money which has been transferred to such fund (capital improvement fund) or any part thereof is not needed for the purpose for which transferred, the library board is hereby authorized to direct a retransfer of such amount not needed to the general operating fund..."
- The Board of Trustees approved the Facilities Master Plan on July 21, 2016. 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.
- This is a major initiative and an important and responsible action for good stewardship of the Library's resources and assets. Here is a brief history of the events that led to the approval of the Plan:

- On July 22, 2015, the Board approved the Chief Executive Officer to contract with an architect for the development of a multi-year Facilities Master Plan. This plan was expected to:
 - allow the Library to support service changes;
 - keep the library current and relevant to 21st century library users;
 - minimize inconvenience to customers;
 - allow the Board to fund any structural changes in a reasonable and cost-effective manner;
 - address long-standing challenges with way-finding and awareness of collections and services;
 - redesign the children's library.

The local architectural firm, Tevis Architects, was selected to develop the Master Facilities Plan.

- On March 17, 2016, the Board adopted and approved guidelines for the draft Facilities Master Plan, with these guidelines intended to provide direction and set priorities in the Plan's development and implementation.
 1. Maintain optimal conditions and operation of the building, its site, systems, furnishings, technology and other physical infrastructure.
 2. Increase public space used to support learning, literacy and civic engagement.
 3. Preserve the Library's architectural integrity and character.
 4. Improve people's ability to use the services, programs, collections and learning experiences provided by a 21st century library.
 5. Exercise good stewardship of public and private resources in maintaining and improving the building, its site, its systems, furnishings, technology and other physical infrastructure.
- In 2019, the Topeka office of Tevis Architects formed Civium Architects, an independent firm separate from Tevis Architects. With the creation of this new firm and the majority of the Facilities Master Plan complete, library management decided it would be beneficial to reexamine the architectural landscape in the community. A request for qualifications was posted and a committee was formed to evaluate submissions and to interview architects. After a lengthy process that included several qualified candidates, HTK Architects of Topeka was selected to update and implement the Facilities Master Plan. The Facilities Master Plan will continue to follow the guidelines set forth by the

board in 2016 with a focus on maintaining optimal conditions for the operation of the building and support of the library's community impact goals.

- Funding for the phases and projects of the Facilities Master Plan is expected to originate from a combination of the General Fund operating budget, the Capital Improvements Fund, the State Aid Fund, contributions by the Friends of the Library, and gifts to the Library Foundation. The Capital Improvements unencumbered fund balance as of April 30, 2020 is \$1,203,651.
- Several projects, including renovating the public restrooms and café, demolition of the Hearing Aid building then paving the area at 1001 Garfield, and replacing the fire panel are still planned in 2020. These projects are funded with the General Fund.
- The Facilities Master Plan includes creating public spaces on the second floor, redesigning the Living Room, and re-working and improving staff spaces. These projects are planned for 2021 and will be part of the discussion regarding funding facilities projects.
- During the past few years, the administration team has been working to find the best way to continue to deliver health benefits of the highest quality and value at a competitive cost for the Library and its employees. Cost containment must continue, to maximize the ability to meet the Library's public service goals. This will continue to be important given the uncertainty of the budget moving forward due to the possible impact of COVID-19. Below is a summary of changes already enacted and actions still necessary.
 - A qualified high deductible health plan (QHDHP), with pre-loaded Health Savings Accounts (HSA) as an incentive, was implemented for the 2015 plan year. This plan is expected to provide significant savings over the long term. It also dovetails with the team's opinion that the Library and its employees will benefit from increasing emphasis on wellness and from a consumer's perspective on health care costs.
 - The use of the QHDHP has increased over the past few years resulting in savings for the library due to the savings in premium costs. 46% of active employees were enrolled in the plan in 2018. This figure increased to 49% in 2019 and is now at 52.5% in 2020.
 - The QHDHP is accompanied by Health Savings Accounts with contributions made by the employer. The initial recommendation for 2021 is to continue the employer contributions at their current rates:

Single Plans: \$15 in each of 24 pay periods; 2-\$500 lump-sum contributions in January and June

Dependent Plans: \$30 in each of 24 pay periods; 2-\$1,000 lump-sum contributions in January and June

The lump-sum contributions are split since these accounts belong to the employee and will not be repaid should an employee leave the Library.

Employer contributions for part-time employees are one-half of the listed amounts.

- The premium cost sharing between the employee and the Library for the traditional medical plan, as well as some of the co-payments, were changed beginning with the 2016 plan year. Employees who choose this plan are charged slightly more under the assumption that less risk generally means increased price. The co-payment also was increased from \$25 to \$35 per visit. The co-payment is expected to be the same for plan year 2021.

Beginning with the 2019 plan year, the deductible for the traditional plan was increased to \$1,000 from \$500 for an individual and to \$2,000 from \$1,000 for dependent plans.

- The retiree post-employment health care policy for participation in the health plan was significantly amended by the Board effective April 16, 2015. The Library moved from a 50% premium subsidy to a flat dollar premium reduction. For 2019 the premium contribution by the Library for all retiree health plans is \$300 per month. No subsidy of dental plans is offered. This rate of subsidy is recommended to continue for 2021.
- The health and dental plans were taken to market for the 2016 plan year. This was the first time in many years that the plans were opened for competitive pricing. The medical plan remained very competitive in premium pricing, provided the best local network of health care providers and had excellent negotiated service rates. Blue Cross Blue Shield was again selected as the medical insurance carrier. However, the bid process resulted in a dental premium savings of over 25% by moving from Blue Cross Blue Shield to Delta Dental with virtually identical benefits. An employee-paid vision plan also was offered for the first time.
- The premiums decreased slightly in 2020 by 0.1% for the traditional family health plan. That plan also experienced a decrease of 9.1% in 2019. The premiums for the QHDHP plan decreased 2.8% in 2020. In 2019, the rated decreased 5.9%.
- The usage (claims) versus premiums through April 2020 is 74%. Comparatively, usage at this time in 2019 was at 61%. We have three months left of the twelve month rating period. We had a very large usage month in April with 150%. Last

year our largest usage month was March with 92%. With things being more unknown with health insurance due to COVID-19 it is hard to say what this may mean for plan year 2021, but it could mean an increase in premiums depending on what the final usage rate is. A meeting will occur with the Blue Cross and Blue Shield representative later in June to review the most recent data and determine potential renewal costs for budget purposes.

- The Delta Dental plan has a rate increase cap of 6% for the 2021 plan year.
- The employer share of KPERS will *increase* by .26% on January 1, 2021 in accordance with state law; from 8.61% to 8.87%. The death and disability insurance rate for employers will remain at 1% effective January 1, 2021.
- No communication has yet been received from State Librarian Eric Norris regarding state budget reductions to the State Library and their potential impact on individual libraries.
- Just a brief history of “tax lid” laws concerning the Library:

The 1992 enacting legislation (K.S.A. 12-1267) for the Topeka and Shawnee County Public Library District imposed restrictions and requirements on setting mill levies: (1) set an original mill levy limit of five mills; (2) authorized the Board to annually increase the levy by up to a one-quarter mill maximum, with a total levy to never exceed eight mills; and (3) required the Board pass a resolution for any increase in the mill levy beyond five mills and publish the resolution twice in the official county newspaper, once per week for two weeks. Provided no petition signed by at least 5% of the qualified electors was filed to request an election to contest the increase, it could be implemented for the budget year and all subsequent budget years. If a qualified petition was filed, the tax increase would be contingent upon approval by the majority of electors or otherwise denied.

The 1999 Kansas Legislature suspended all existing mill levy rates and limits by passing a bill to create K.S.A. 79-5040. This law did not amend every specific statute with a mill levy rate or limit and instead served as an “umbrella” law effectively suspending these limits in all statutory cities. However, it did not suspend the resolution and publication requirements shown in item (3) in the above paragraph, nor the right for the constituency to petition for a public vote to contest a tax increase, if there is *any increase* in the mill levy (now that the limits are all removed). This has most recently been confirmed by *Attorney General Opinion No. 2007-34*.

Each year at the State’s municipal budget training this tax lid suspension statute is discussed, as well as the Attorney General Opinion regarding the lack of a suspension of procedural requirements for tax increases which “evidences an intent to allow the electorate a means of challenging specific proposed tax increases”. A specific request

was made by Sheryl Weller to the State training team to review the Library's K.S.A. 12-1267 that includes the suspended tax levy limits, as well as procedural requirements for tax increases. Their non-legal interpretation was that the Board would have to follow the resolution and publication requirements for a potential public petition for any increase in the mill levy beyond the original limit of 5 mills. Of course, the Library's mill levy has been in excess of five mills for many years. The Shawnee County Clerk's website has all county taxing entities' mill levies published back to 2002 (for the 2003 budget year) when the Library's total levy was 9.821 mills.

The State's interpretation was submitted for legal review which found that the resolution and publication requirements in K.S.A. 12-1267 are only necessary if the Board makes *any increase* in the mill levy. This is not required if the budget increases without a Board-approved mill levy increase, i.e. valuation increase, and not because the Library's levy now exceeds five mills.

Since the 1999 global tax lid suspension legislation, the Kansas legislature has enacted K.S.A. 79-7925b which sets limits in tax increases, contingent upon the *Consumer Price Index for All Urban Consumers*, and requires a resolution be passed and the Board's vote published, should a tax increase beyond the allowable limit be approved.

Under this law, the Library's taxing limit and requirements for a proposal to exceed it would apply as follows.

- If and when the property (ad valorem) tax funding in the approved 2021 budget exceeds the property tax funding for 2020 by more than the *Consumer Price Index for Urban Consumers* for the prior calendar year (2019 is 1.8%), the statutory calculation would be exceeded. (This is based solely on a dollar amount increase, even if that increase occurs from applying a flat total mill levy to increased valuations).
- If the increase in property tax funding exceeds the limit and is approved by a majority vote of the Board, a resolution must be passed and the notice of vote must be published in the official county newspaper. The vote by individual Trustee need not be published and the publication cannot occur until after the Board approves its budget, currently scheduled for August 15th. A copy of the dated newspaper clipping must accompany the budget filed with the County Clerk (done by the CFO).

The Kansas Department of Administration offers this sample publication:

Notice of Vote – Topeka and Shawnee County Public Library

In adopting the 2020 budget, the governing body voted to increase property taxes in an amount greater than the amount levied for the 2019 budget, adjusted by the 2018 CPI for urban consumers.

- Given the legal review and the Attorney General Opinion, how do K.S.A. 12-1267 and K.S.A. 79-7925b interact and be complied with should the Board choose to increase the mill levy beyond the limits? A legal review indicates that the Board may increase the budget without a mill levy increase over the prior year by a majority vote. If the increase is solely due to increased property valuations, the mill levy must be reduced to the amount allowable by the increase in the *Consumer Price Index for All Urban Consumers*. If the Board chooses not to lower the mill levy to meet the allowable increase or chooses to enact any mill levy increase, then the resolution and publication requirements within K.S.A. 12-1267 must be followed and the electorate allowed to petition for a public vote on the tax increase.

- The biggest concern with K.S.A. 79-7925b is that the requirement that cities and counties must conduct a *public vote*, if the proposed property tax revenues exceed the *Consumer Price Index* test, could be eventually applied to all taxing subdivisions.

TOPEKA & SHAWNEE COUNTY PUBLIC LIBRARY
SUMMARY BUDGETED AD VALOREM TAX, TOTAL REVENUES AND EXPENDITURES AND TOTAL MILL RATES - 2011 - 2020

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Actual Mill Rate										
General Fund	6.155	6.865	7.007	6.915	6.958	7.155	7.852	6.612	7.337	8.070
Employee Benefit Fund	1.770	1.802	1.733	2.011	1.823	1.702	0.986	2.252	1.566	1.716
Debt Service Fund	1.178	1.106	1.043	0.857	1.006	0.941	0.943	0.923	0.883	-
TOTAL MILL RATE BY YEAR	9.103	9.773	9.783	9.783	9.787	9.798	9.781	9.787	9.786	9.786
Difference from Prior Year	0.085	0.670	0.010	-	0.004	0.011	(0.017)	0.006	(0.001)	-
% Change from Prior Year	0.94%	7.36%	0.10%	0.00%	0.04%	0.11%	-0.17%	0.06%	-0.01%	0.00%
									budgeted mill	9.786

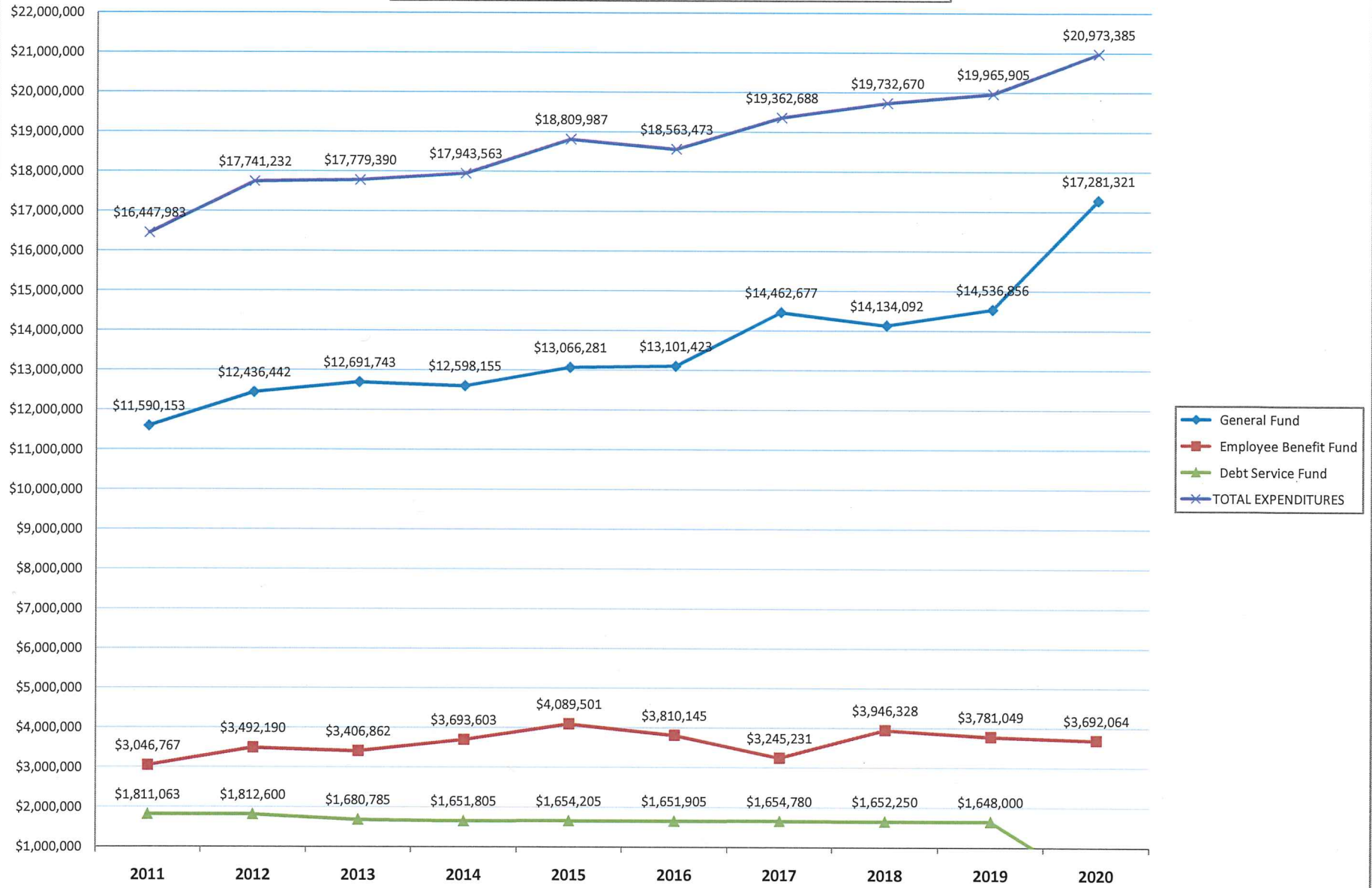
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Total Budgeted Ad Valorem Property Taxes										
General Fund	8,909,342	10,040,747	10,228,960	10,375,781	10,444,222	11,007,194	12,278,880	10,513,795	12,162,389	13,799,614
Employee Benefit Fund	2,561,476	2,634,392	2,529,505	3,016,383	2,735,758	2,618,296	1,540,725	3,580,993	2,596,006	2,900,904
Debt Service Fund	1,704,531	1,617,713	1,522,370	1,285,760	1,509,009	1,446,979	1,474,129	1,467,546	1,463,467	-
TOTAL	13,175,349	14,292,852	14,280,835	14,677,924	14,688,989	15,072,469	15,293,734	15,562,334	16,221,862	16,700,518
% of Total Budgeted Revenues	83.77%	85.22%	85.41%	87.29%	85.75%	86.19%	87.55%	87.36%	87.39%	83.87%

Total Budgeted Revenues										
General Fund	10,823,376	11,845,801	12,026,117	11,940,924	12,242,743	12,747,755	13,900,546	12,334,393	13,818,989	16,455,026
Employee Benefit Fund	3,040,055	3,094,495	2,992,599	3,453,950	3,240,757	3,125,474	1,930,408	3,840,675	3,108,822	3,250,030
Debt Service Fund	1,864,001	1,831,295	1,701,456	1,420,636	1,646,673	1,613,496	1,638,148	1,638,559	1,634,682	207,282
TOTAL	15,727,432	16,771,591	16,720,172	16,815,510	17,130,173	17,486,725	17,469,102	17,813,627	18,562,493	19,912,338

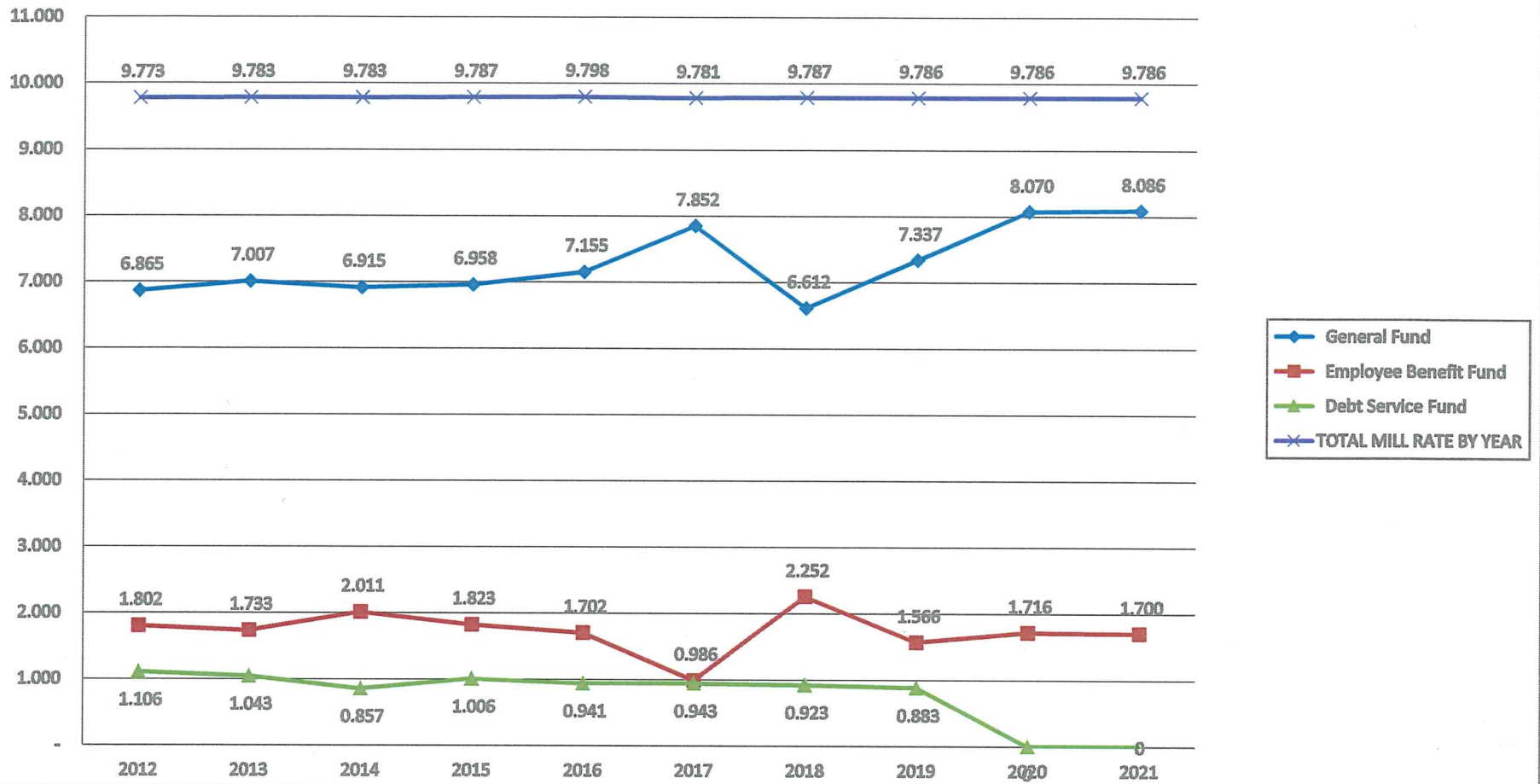
Total Budgeted Expenditures										
General Fund	11,590,153	12,436,442	12,691,743	12,598,155	13,066,281	13,101,423	14,462,677	14,134,092	14,536,856	17,281,321
Employee Benefit Fund	3,046,767	3,492,190	3,406,862	3,693,603	4,089,501	3,810,145	3,245,231	3,946,328	3,781,049	3,692,064
Debt Service Fund	1,811,063	1,812,600	1,680,785	1,651,805	1,654,205	1,651,905	1,654,780	1,652,250	1,648,000	994,167
TOTAL	16,447,983	17,741,232	17,779,390	17,943,563	18,809,987	18,563,473	19,362,688	19,732,670	19,965,905	21,967,552

Actual Unencumbered Beginning Cash Balance										
General Fund	2,557,418	2,694,568	2,532,937	2,619,880	2,616,796	2,789,460	3,105,758	4,289,984	3,504,014	3,596,303
Employee Benefit Fund	628,427	891,375	1,072,681	852,355	1,361,347	1,407,737	1,895,762	750,732	1,308,607	1,101,163
Debt Service Fund	928,367	981,384	994,896	1,017,984	828,862	836,900	811,866	808,664	806,781	804,582
TOTAL	4,114,212	4,567,327	4,600,514	4,490,219	4,807,005	5,034,097	5,813,386	5,849,380	5,619,402	5,502,048

TSCPL 10-Yr Retrospective - Budgeted Expenditures



TSCPL 10-Yr Retrospective - Actual Mill Rate Values (2021 proposed rate @ 9.786 mills)



Facilities Master Plan

PROJECT TASKS	EST COST	FUNDING SOURCES					TOTAL FUNDING	
		GENERAL	CAP IMPROVMNT	FRIENDS	FOUNDATION	STATE AID		
Architectural Fees	Design							
Restrooms	\$39,200.00	\$39,200.00					\$39,200.00	
Hearing Aid Demo	\$6,750.00	\$6,750.00					\$6,750.00	
FMP	\$85,000.00	\$85,000.00					\$85,000.00	
Café	\$34,500.00	\$34,500.00					\$34,500.00	
Restrooms	Design	\$400,000.00	\$400,000.00				\$400,000.00	
Meeting Room AV Upgrade	Digital Svc	\$129,000.00	\$129,000.00				\$129,000.00	
Gallery AV	Digital Svc	\$54,606.98	\$54,606.98				\$54,606.98	
Café	Design	\$300,000.00	\$300,000.00				\$300,000.00	
1001 Garfield							\$0.00	
Terracon	Garfield	\$2,400.00	\$2,400.00				\$2,400.00	
Demo	Garfield	\$35,000.00	\$35,000.00				\$35,000.00	
Landscaping / Parking	Garfield	\$200,000.00	\$200,000.00				\$200,000.00	
Maintenance							\$0.00	
Upgrade fire alarm control panel (E3)	Maint	\$156,250.00	\$156,250.00				\$156,250.00	
Furniture Replacement							\$0.00	
Chair carts		\$3,763.60	\$3,763.60				\$3,763.60	
Gallery chair covering		\$700.98	\$700.98				\$700.98	
Planters		\$988.90	\$988.90				\$988.90	
Subtotal		\$1,448,160.46	\$1,448,160.46	\$0.00	\$0.00	\$0.00	\$0.00	\$1,448,160.46
Budget			\$1,704,750.00	\$0.00				\$1,704,750.00
Remaining			\$256,589.54	\$0.00	\$0.00	\$0.00	\$0.00	\$256,589.54

Facilities Master Plan

PROJECT TASKS	EST COST	FUNDING SOURCES					TOTAL FUNDING
		GENERAL	CAP IMPROVMNT	FRIENDS	FOUNDATION	STATE AID	
Public spaces on second level and Topeka Room	Design	\$600,000.00	\$600,000.00				\$600,000.00
Architectural Fees	Architects	\$75,000.00	\$75,000.00				\$75,000.00
Wood paneling (A14)	Maint	\$18,000.00	\$18,000.00				\$18,000.00
Interior finishes (A13) (Painting in other areas)	Maint	\$51,750.00	\$51,750.00				\$51,750.00
Exterior masonry (A9)	Maint	\$4,025.00	\$4,025.00				\$4,025.00
Exterior masonry mortar and sealant (A10)	Maint	\$11,500.00	\$11,500.00				\$11,500.00
Pedestrian paving (A11)	Maint	\$8,625.00	\$8,625.00				\$8,625.00
Railings (A12)	Maint	\$17,250.00	\$17,250.00				\$17,250.00
Subtotal		\$786,150.00	\$786,150.00	\$0.00	\$0.00	\$0.00	\$786,150.00
Budget				\$0.00			\$0.00
Remaining			-\$786,150.00	\$0.00	\$0.00	\$0.00	-\$786,150.00

2021