

**CERTIFICATE**

2027

To the Clerk of Shawnee County, State of Kansas

We, the undersigned, officers of

**Topeka & Shawnee County Public Library**

certify that: (1) the hearing mentioned in the attached publication was held;

(2) after the Budget Hearing this budget was duly approved and adopted maximum expenditures for the various funds for the year 2027; and (3) the

Amount(s) of 2026 Ad Valorem Tax are within statutory limitations for the 2027 Budget.

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

Revenue Neutral Rate 7.269

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

Assisted by:

Address:

Email:

Attest: \_\_\_\_\_, 2026

County Clerk

Governing Body

**CPA Summary**

Topeka & Shawnee County Public Library  
Shawnee County

2027

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

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

County Treas Motor Vehicle Estimate 1,632,588

County Treas Recreational Vehicle Estimate 16,824

County Treas 16/20M Vehicle Estimate 7,133

County Treas Commercial Vehicle Tax Estimate 55,946

County Treas Watercraft Tax Estimate 0

MVT Factor 0.09134

RVT Factor 0.00094

16/20M Factor 0.00040

Comm Veh Facto 0.00313

Watercraft Facto: 0.00000

2027

Topeka & Shawnee County Public Library  
Shawnee County

**Schedule of Transfers**

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

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

Topeka & Shawnee County Public Library  
Shawnee County

2027

**STATEMENT OF INDEBTEDNESS**

| Type<br>of<br>Debt  | Date<br>of<br>Issue | Interest<br>Rate<br>% | Amount<br>Issued | Amount<br>Outstanding<br>Jan 1, 2026 | Date Due |           | Amount Due<br>2026 |           | Amount Due<br>2027 |           |
|---------------------|---------------------|-----------------------|------------------|--------------------------------------|----------|-----------|--------------------|-----------|--------------------|-----------|
|                     |                     |                       |                  |                                      | Interest | Principal | Interest           | Principal | Interest           | Principal |
| General Obligation: |                     |                       |                  |                                      |          |           |                    |           |                    |           |
|                     |                     |                       |                  |                                      |          |           |                    |           |                    |           |
|                     |                     |                       |                  |                                      |          |           |                    |           |                    |           |
| Total G.O.          |                     |                       |                  | 0                                    |          |           | 0                  | 0         | 0                  | 0         |
| Revenue Bonds:      |                     |                       |                  |                                      |          |           |                    |           |                    |           |
|                     |                     |                       |                  |                                      |          |           |                    |           |                    |           |
|                     |                     |                       |                  |                                      |          |           |                    |           |                    |           |
| Total Revenue       |                     |                       |                  | 0                                    |          |           | 0                  | 0         | 0                  | 0         |
| Other:              |                     |                       |                  |                                      |          |           |                    |           |                    |           |
|                     |                     |                       |                  |                                      |          |           |                    |           |                    |           |
|                     |                     |                       |                  |                                      |          |           |                    |           |                    |           |
| Total Other         |                     |                       |                  | 0                                    |          |           | 0                  | 0         | 0                  | 0         |
| Total               |                     |                       |                  | 0                                    |          |           | 0                  | 0         | 0                  | 0         |

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

| Items<br>Purchased | Contract<br>Date | Term<br>of<br>Contract<br>(Months) | Interest<br>Rate<br>% | Total<br>Amount<br>Financed<br>(Beginning Principal) | Principal<br>Balance On<br>Jan 1, 2026 | Payments<br>Due<br>2026 | Payments<br>Due<br>2027 |
|--------------------|------------------|------------------------------------|-----------------------|------------------------------------------------------|----------------------------------------|-------------------------|-------------------------|
|                    |                  |                                    |                       |                                                      |                                        |                         |                         |
|                    |                  |                                    |                       |                                                      |                                        |                         |                         |
|                    |                  |                                    |                       |                                                      |                                        |                         |                         |
|                    |                  |                                    |                       |                                                      |                                        |                         |                         |
|                    |                  |                                    |                       |                                                      |                                        |                         |                         |
|                    |                  |                                    |                       |                                                      |                                        |                         |                         |
|                    |                  |                                    |                       |                                                      |                                        |                         |                         |
|                    |                  |                                    |                       |                                                      |                                        |                         |                         |
|                    |                  |                                    |                       |                                                      |                                        |                         |                         |
|                    |                  |                                    |                       |                                                      |                                        |                         |                         |
|                    |                  |                                    |                       |                                                      |                                        |                         |                         |
|                    |                  |                                    |                       |                                                      |                                        |                         |                         |
|                    |                  |                                    | <b>Total</b>          | 0                                                    | 0                                      | 0                       | 0                       |

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

| Adopted Budget<br>General                 | Prior Year<br>Actual for 2025 | Current Year<br>Estimate for 2026 | Proposed Budget<br>Year for 2027 |
|-------------------------------------------|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1           | 5,227,960                     | 5,872,973                         | 3,133,469                        |
| Receipts:                                 |                               |                                   |                                  |
| Ad Valorem Tax                            | 13,851,472                    | 14,401,098                        | xxxxxxxxxxxxxxxx                 |
| Delinquent Tax                            | 226,644                       |                                   |                                  |
| Motor Vehicle Tax                         | 1,416,507                     | 1,291,774                         | 1,315,393                        |
| Recreational Vehicle Tax                  | 14,715                        | 13,852                            | 13,555                           |
| 16/20M Vehicle Tax                        | 5,934                         | 5,231                             | 5,747                            |
| Commercial Vehicle Tax                    | 48,345                        | 48,309                            | 45,076                           |
| Watercraft Tax                            |                               | 9,638                             | 0                                |
| In Lieu of Taxes                          | 56,978                        | 57,806                            | 57,392                           |
| Reimbursements-Fdtn/Friends/County        | 161,796                       | 180,750                           | 188,935                          |
| Fees                                      | 87,829                        | 50,799                            | 35,800                           |
| E-Rate Reimbursement                      | 19,445                        | 15,245                            | 12,630                           |
| Prior Year Canceled Encumbrances          | 124,435                       | 119,362                           |                                  |
| Estimated Uncollectible Tax Revenue       | 0                             | -314,417                          |                                  |
| Transfer from Debt Service                | 10,010                        | 10,623                            | 10,010                           |
|                                           |                               |                                   |                                  |
|                                           |                               |                                   |                                  |
|                                           |                               |                                   |                                  |
|                                           |                               |                                   |                                  |
|                                           |                               |                                   |                                  |
|                                           |                               |                                   |                                  |
|                                           |                               |                                   |                                  |
| Interest on Idle Funds                    | 345,625                       | 200,000                           | 150,000                          |
| Neighborhood Revitalization Rebate        | -118,796                      | -106,840                          | -86,078                          |
| Miscellaneous                             |                               |                                   |                                  |
| Does misc. exceed 10% of Total Receipts   |                               |                                   |                                  |
| <b>Total Receipts</b>                     | <b>16,250,939</b>             | <b>15,983,230</b>                 | <b>1,748,460</b>                 |
| <b>Resources Available:</b>               | <b>21,478,899</b>             | <b>21,856,203</b>                 | <b>4,881,929</b>                 |
| Expenditures:                             |                               |                                   |                                  |
| Salaries                                  | 9,257,525                     | 10,273,474                        | 10,366,186                       |
| Library Materials                         | 2,087,853                     | 2,274,000                         | 2,342,000                        |
| Furniture, Equip & Digital Services Suppo | 290,504                       | 1,005,787                         | 301,500                          |
| Operating Expenditures                    | 2,811,147                     | 3,451,693                         | 3,385,777                        |
| Special Projects                          | 992,413                       | 1,550,000                         | 446,794                          |
| Payments to Other Libraries               | 163,462                       | 162,780                           | 170,919                          |
|                                           |                               |                                   |                                  |
| Transfer to Capital Improvement           | 0                             | 0                                 | 0                                |
|                                           |                               |                                   |                                  |
|                                           |                               |                                   |                                  |
|                                           |                               |                                   |                                  |
|                                           |                               |                                   |                                  |
|                                           |                               |                                   |                                  |
|                                           |                               |                                   |                                  |
|                                           |                               |                                   |                                  |
|                                           |                               |                                   |                                  |
|                                           |                               |                                   |                                  |
|                                           |                               |                                   |                                  |
| Cash Reserve (2027 column)                |                               |                                   |                                  |
| Miscellaneous                             | 3,022                         | 5,000                             | 1,405,000                        |
| Does misc. exceed 10% Total Expenditure   |                               |                                   |                                  |
| <b>Total Expenditures</b>                 | <b>15,605,926</b>             | <b>18,722,734</b>                 | <b>18,418,176</b>                |
| Unencumbered Cash Balance Dec 31          | 5,872,973                     | 3,133,469                         | xxxxxxxxxxxxxxxx                 |
| 2025/2026/2027 Budget Authority Amount    | 19,025,487                    | 20,374,895                        | 18,418,176                       |
| Non-Appropriated Balance                  |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance        |                               |                                   | 18,418,176                       |
| Tax Required                              |                               |                                   | 13,536,247                       |
| Delinquent Comp Rate: 0.0%                |                               |                                   | 0                                |
| Amount of 2026 Ad Valorem Tax             |                               |                                   | 13,536,247                       |

|                    |
|--------------------|
| <b>CPA Summary</b> |
|                    |

**TOPEKA & SHAWNEE COUNTY PUBLIC LIBRARY**

**General Fund - Expenditures**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

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

Adopted Budget

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

|             |
|-------------|
| CPA Summary |
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### FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget<br>Debt Service          | Prior Year<br>Actual for 2025 | Current Year<br>Estimate for 2026 | Proposed Budget<br>Year for 2027 |
|-----------------------------------------|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 8,231                         | 613                               | 0                                |
| Receipts:                               |                               |                                   |                                  |
| Ad Valorem Tax                          |                               | 0                                 | xxxxxxxxxxxxxxxx                 |
| Delinquent Tax                          | 1,632                         | 10,000                            | 10,000                           |
| Motor Vehicle Tax                       |                               |                                   | 0                                |
| Recreational Vehicle Tax                |                               |                                   | 0                                |
| 16/20M Vehicle Tax                      | 1                             |                                   | 0                                |
| Commercial Vehicle Tax                  |                               |                                   | 0                                |
| Watercraft Tax                          |                               |                                   | 0                                |
|                                         |                               |                                   |                                  |
|                                         |                               |                                   |                                  |
|                                         |                               |                                   |                                  |
|                                         |                               |                                   |                                  |
|                                         |                               |                                   |                                  |
|                                         |                               |                                   |                                  |
|                                         |                               |                                   |                                  |
| In Lieu of Tax (IRB)                    |                               |                                   |                                  |
| Interest on Idle Funds                  | 759                           | 10                                | 10                               |
| Neighborhood Revitalization Rebate      |                               |                                   | 0                                |
| Miscellaneous                           |                               |                                   |                                  |
| Does misc. exceed 10% of Total Receipts |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>2,392</b>                  | <b>10,010</b>                     | <b>10,010</b>                    |
| <b>Resources Available:</b>             | <b>10,623</b>                 | <b>10,623</b>                     | <b>10,010</b>                    |
| Expenditures:                           |                               |                                   |                                  |
| Transfer to General Fund                | 10,010                        | 10,623                            | 10,010                           |
|                                         |                               |                                   |                                  |
|                                         |                               |                                   |                                  |
|                                         |                               |                                   |                                  |
|                                         |                               |                                   |                                  |
|                                         |                               |                                   |                                  |
|                                         |                               |                                   |                                  |
|                                         |                               |                                   |                                  |
|                                         |                               |                                   |                                  |
|                                         |                               |                                   |                                  |
|                                         |                               |                                   |                                  |
|                                         |                               |                                   |                                  |
|                                         |                               |                                   |                                  |
| Cash Reserve (2027 column)              |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does misc. exceed 10% Total Expenditure |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>10,010</b>                 | <b>10,623</b>                     | <b>10,010</b>                    |
| Unencumbered Cash Balance Dec 31        | 613                           | 0                                 | xxxxxxxxxxxxxxxx                 |
| 2025/2026/2027 Budget Authority Amount  | 10,010                        | 18,241                            | 10,010                           |
| Non-Appropriated Balance                |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance      |                               |                                   | 10,010                           |
| Tax Required                            |                               |                                   | 0                                |
| Delinquent Comp Rate:                   |                               |                                   | 0.0%                             |
| Amount of 2026 Ad Valorem Tax           |                               |                                   | 0                                |

**CPA Summary**

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

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

See Tab A

| Adopted Budget<br>0                      | Prior Year<br>Actual for 2025 | Current Year<br>Estimate for 2026 | Proposed Budget<br>Year for 2027 |
|------------------------------------------|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          |                               | 0                                 | 0                                |
| Receipts:                                |                               |                                   |                                  |
|                                          |                               |                                   |                                  |
|                                          |                               |                                   |                                  |
|                                          |                               |                                   |                                  |
|                                          |                               |                                   |                                  |
| Interest on Idle Funds                   |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does misc. exceed 10% of Total Receipts  |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>0</b>                      | <b>0</b>                          | <b>0</b>                         |
| <b>Resources Available:</b>              | <b>0</b>                      | <b>0</b>                          | <b>0</b>                         |
| Expenditures:                            |                               |                                   |                                  |
|                                          |                               |                                   |                                  |
|                                          |                               | 0                                 |                                  |
|                                          |                               |                                   |                                  |
|                                          |                               |                                   |                                  |
| Cash Reserve (2027 column)               |                               |                                   |                                  |
| Miscellaneous                            |                               |                                   |                                  |
| Does misc. exceed 10% Total Expenditures |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>0</b>                      | <b>0</b>                          | <b>0</b>                         |
| Unencumbered Cash Balance Dec 31         | 0                             | 0                                 | 0                                |
| 2025/2026/2027 Budget Authority Amount   | 0                             | 0                                 | 0                                |

**CPA Summary**

Topeka & Shawnee County Public Library

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

2027

Non-Budgeted Funds

|                            |           |                        |           |                        |         |                      |   |                      |              |
|----------------------------|-----------|------------------------|-----------|------------------------|---------|----------------------|---|----------------------|--------------|
| (1) Fund Name:             |           | (2) Fund Name:         |           | (3) Fund Name:         |         | (4) Fund Name:       |   | (5) Fund Name:       |              |
| <b>Capital Improvement</b> |           | <b>Special Revenue</b> |           | <b>Permanent Funds</b> |         | <b>0</b>             |   | <b>0</b>             |              |
| Unencumbered               |           | Unencumbered           |           | Unencumbered           |         | Unencumbered         |   | Unencumbered         | <b>Total</b> |
| Cash Balance Jan 1         | 6,877,610 | Cash Balance Jan 1     | 766,923   | Cash Balance Jan 1     | 279,714 | Cash Balance Jan 1   |   | Cash Balance Jan 1   | 7,924,247    |
| Receipts:                  |           | Receipts:              |           | Receipts:              |         | Receipts:            |   | Receipts:            |              |
| Interest                   | 289,569   | Intergovt Revenue      | 1,256     | Investment Growth      | 19,151  |                      |   |                      |              |
| Transfer In                | 0         | Investment Income      | 16,981    |                        |         |                      |   |                      |              |
|                            |           | Contributions          | 100,000   |                        |         |                      |   |                      |              |
|                            |           | Component (Fdn)        | 169,784   |                        |         |                      |   |                      |              |
|                            |           | Miscellaneous          | 3,448     |                        |         |                      |   |                      |              |
|                            |           | Prior Yr Cancel Enc    | 8,978     |                        |         |                      |   |                      |              |
|                            |           |                        |           |                        |         |                      |   |                      |              |
|                            |           |                        |           |                        |         |                      |   |                      |              |
| Total Receipts             | 289,569   | Total Receipts         | 300,447   | Total Receipts         | 19,151  | Total Receipts       | 0 | Total Receipts       | 609,167      |
| Resources Available:       | 7,167,179 | Resources Available:   | 1,067,370 | Resources Available:   | 298,865 | Resources Available: | 0 | Resources Available: | 8,533,414    |
| Expenditures:              |           | Expenditures:          |           | Expenditures:          |         | Expenditures:        |   | Expenditures:        |              |
| Capital Outlay             | 342,565   | Library Materials      | 3,361     |                        |         |                      |   |                      |              |
|                            |           | Library Services       | 201,199   |                        |         |                      |   |                      |              |
|                            |           | Miscellaneous          | 2,164     |                        |         |                      |   |                      |              |
|                            |           | Capital Outlay         | 342,565   |                        |         |                      |   |                      |              |
|                            |           |                        |           |                        |         |                      |   |                      |              |
|                            |           |                        |           |                        |         |                      |   |                      |              |
|                            |           |                        |           |                        |         |                      |   |                      |              |
|                            |           |                        |           |                        |         |                      |   |                      |              |
| Total Expenditures         | 342,565   | Total Expenditures     | 549,289   | Total Expenditures     | 0       | Total Expenditures   | 0 | Total Expenditures   | 891,854      |
| Cash Balance Dec 31        | 6,824,614 | Cash Balance Dec 31    | 518,081   | Cash Balance Dec 31    | 298,865 | Cash Balance Dec 31  | 0 | Cash Balance Dec 31  | 7,641,560    |
|                            |           |                        |           |                        |         |                      |   |                      | 7,641,560    |

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

|                    |
|--------------------|
| <b>CPA Summary</b> |
|                    |

# NOTICE OF BUDGET HEARING

State of Kansas  
2027 Special District

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

will meet on August 20, 2026 at 5:00 pm at 1515 SW 10th Ave., Topeka, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at <http://www.tscpl.org> or hardcopies from TSCPL and will be available at this hearing.

## BUDGET SUMMARY

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

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

### Outstanding Indebtedness,

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

\*Tax rates are expressed in mills.

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

Hannah Uhlrig

**2027 Neighborhood Revitalization Rebate**

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

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

Valuation Factor: 2,457,538.585

Neighborhood Revitalization Subj to Rebate: 15,627,615

Neighborhood Revitalization factor: 15627.615

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