July 8, 2026
Board of Trustees 2027 Budget Work Session #2

Legend of Documents:

1. Budget Work Session Agenda for July 8th Session
2. Select Pages from Funding Matrices for the Facilities Master Plan Initiatives
3. Graph of Budgeted Expenditures – 10-year Retrospective with 2027 Proposed Budget
4. Graph of Mill Rate Values - 10-Year Retrospective with 2027 Proposed Budget
5. Assessed Value and Tax Revenue Information and Mill Levy Impact on Residential and Commercial Properties
6. Summary of Proposed 2027 Budget
7. High-Level 2027 Budget Summary
8. Narrative
9. Draft “Notice of Budget Hearing” & Comparison Key
10. TSCPL Special District Budget Required Format
11. Minutes – Board Budget Work Session #1, June 9, 2026

Topeka and Shawnee County Public Library Agenda
Board of Trustees
2027 Budget Work Session #2

July 8, 2026: Budget Work Session #2 (Menninger Room 206, 1:00 pm to 3:00 pm)

https://tscpl.zoom.us/j/81699430287?pwd=CEWpF2EKDa0Lsb6QC90cautOmVbg5Q.1
Meeting ID: 816 9943 0287

Meeting Purpose: Review proposed FY 2027 budget, including county property valuations

Expected Product: Reach consensus on the FY 2027 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

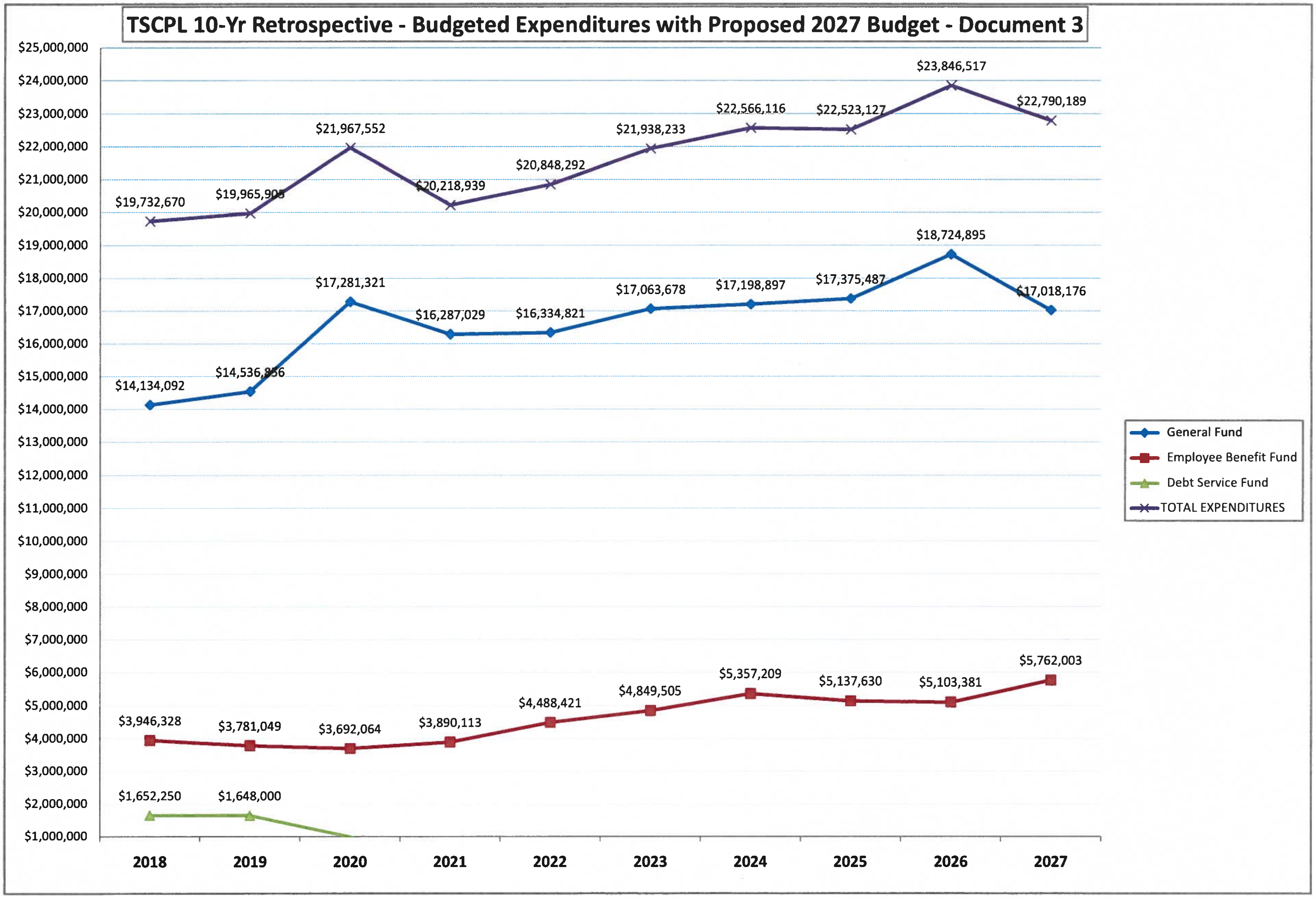
- Review proposed documents to be published: Notice of Budget Hearing –Kim Strube, Chief Financial Officer

Facilities Master Plan

2027

Landscaping / Building Envelope	General	Foundation	Friends	Cap Imp
Repaint / replace exterior handrails	$20,000			
Reseal sidewalk exapansion joints	$1,500			
Replace Tech Services office windows	$25,000			
Main Building				
Building static sensor control panel	$1,400			
Building Automation System upgrade (including 1020)				$550,000
Staff spaces - PS & CG	$300,000			
Upgrade Generator	$200,000			
Café freezer	$15,000			
Meeting Room update	$75,000			
Arc Fees	$50,000			
Extended Access Changes	$5,000			
Gallery lighting	$11,000			
Terrazo floor repair	$20,000			
Signs	$40,000			
Badge readers	$50,000			
Building rekey	$15,000			
1020 Building				
Replace blower coil units in garage	$16,000			
Elevator upgrade				$155,000
Crack Seal Conrete at Sand/Oil Separator	$600			
Outreach Services				
New Delivery Vehicle			$40,000	
New Facilities Truck		$55,000		
Potential Shared Spaces	$100,000			
Civic Spaces		$50,000		
Fund Totals	$945,500	$105,000	$40,000	$705,000

Total	$1,795,500


TSCPL 10-Yr Retrospective - Budgeted Expenditures with Proposed 2027 Budget - Document 3
$25,000,000
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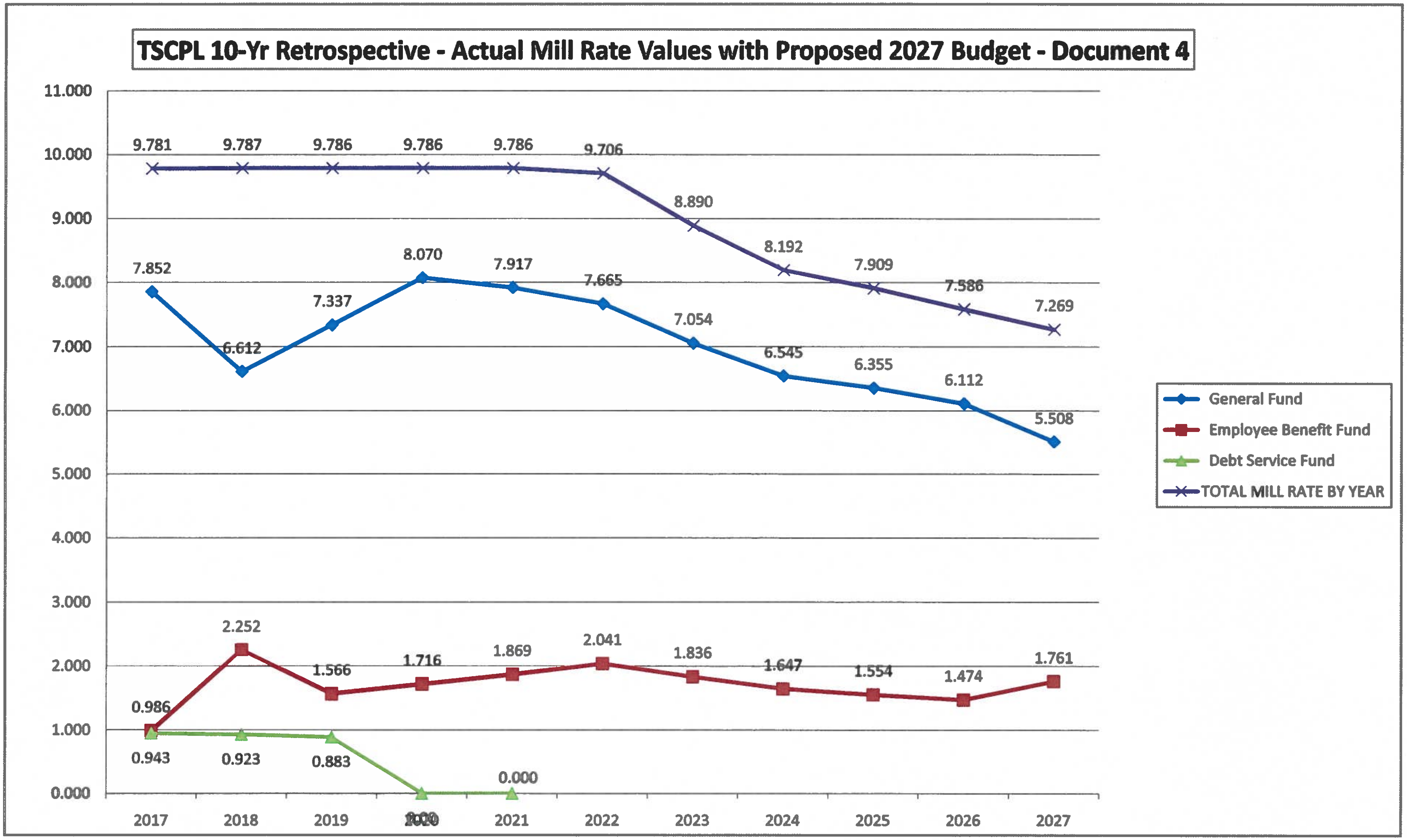
$19,965,905
$21,967,552
$20,218,939
$20,848,292
$21,938,233
$22,566,116
$22,523,127
$23,846,517
$22,790,189
$14,134,092
$14,536,856
$17,281,321
$16,287,029
$16,334,821
$17,063,678
$17,198,897
$17,375,487
$18,724,895
$17,018,176
$3,946,328
$3,781,049
$3,692,064
$3,890,113
$4,488,421
$4,849,505
$5,357,209
$5,137,630
$5,103,381
$5,762,003
$1,652,250
$1,648,000
General Fund
Employee Benefit Fund
Debt Service Fund
TOTAL EXPENDITURES


TSCPL 10-Yr Retrospective - Actual Mill Rate Values with Proposed 2027 Budget - Document 4
11.000
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9.786
9.786
9.786
9.706
8.890
8.192
7.909
7.586
7.269
7.852
6.612
7.337
8.070
7.917
7.665
7.054
6.545
6.355
6.112
5.508
2.252
0.986
1.566
1.716
1.869
2.041
1.836
1.647
1.554
1.474
1.761
0.943
0.923
0.883
0.000
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
2027
General Fund
Employee Benefit Fund
Debt Service Fund
TOTAL MILL RATE BY YEAR

Document 5

Topeka and Shawnee County Public Library
Assessed Value and Tax Revenue Information
FY 2027 Budget - July 8, 2026

Valuation Information for 2026

Assessed values minus TIF	2026 Budget	Final Base for 2026 Levies	Difference
Total	$ 2,363,319,455	$ 2,356,265,058	$ (7,054,397)

Actual 2026 Mill Rate	
6.112	General
1.474	Employee Benefit
0.000	Debt Service
7.586	Levied
7.563	Budgeted
0.023	Increase

Valuation Information for 2027 Budget, as of July 1, 2026

Assessed values minus TIF	2027 Budget	Base for 2026 Levies	Change
Total	$ 2,457,538,585	$ 2,356,265,058	$ 101,273,527
Value of One Mill	**$ 2,457,539**	**$ 2,356,265**	$ 101,274
Revenues Generated @ Current Levy	**$ 17,863,848**	**$ 17,873,785** (originally budgeted)	**$ (9,937)** (from original)*

Mill Rate Impact Analysis

Total Valuation 2027 $ 2,457,538,585 Proposed 2027 Mill Rate 7.269

Annual Impact on Residential Properties*						
Mill Rate	**Additional Revenues**	**$50,000**	**$100,000**		**$200,000**	**$300,000**
7.269	**Total Current Mill**	**$ 41.80**	**$ 83.59**		**$ 167.19**	**$ 250.78**

Formula: Increased Property Tax / Value of one mill = Increased Mill Rate
Value of Home X .115 = Assessed Value; Assessed Value X Mill Rate / 1,000 = Annual Tax

* Residential properties are assessed at 11.5% of value pursuant to K.S.A. 79-1439(b)(1)(A).

Annual Impact on Commercial Properties**						
Mill Rate	**Additional Revenues**	**$50,000**	**$100,000**		**$200,000**	**$300,000**
7.269	**Total Current Mill**	**$ 90.86**	**$ 181.73**		**$ 363.45**	**$ 545.18**

Formula: Increased Property Tax / Value of one mill = Increased Mill Rate
Value of Property X .25 = Assessed Value; Assessed Value X Mill Rate / 1,000 = Annual Tax

** Commercial, industrial, railroad and improved ag land properties are assessed at 25% of value pursuant to K.S.A. 79-1439(b)(1)(F).

Document 6

Topeka and Shawnee County Public Library
FY 2027 - All Budgeted Funds - Proposed Budget
Board Budget Work Session #2 - July 8, 2026

	2025 Actuals Cash Basis	% of Total	2026 Budget Adopted	% of Total	2026 Budget Adjusted	% of Total	2027 Budget Proposed	% of Total	(Over)/Under 2025 (-) 2026 Budgets
Beginning Cash Balance January 1	**$ 7,757,102**		**$ 8,209,349**		**$ 8,209,349**		**$ 4,422,440**		
Revenues:									
Ad Valorem Property Tax	$ 17,238,233		$ 17,873,784		$ 17,873,784		$ 17,863,848		$ 9,936
Delinquent Tax	$ 285,507		$ 10,000		$ 10,000		$ 10,000		$ -
Motor Vehicle Tax	$ 1,773,331		$ 1,607,486		$ 1,607,486		$ 1,613,601		$ (6,115)
Excise Tax	$ -		$ -		$ -		$ 18,986		$ (18,986)
Recreational Vehicle Tax	$ 18,420		$ 17,238		$ 17,238		$ 16,824		$ 414
16/20 M Vehicle Tax	$ 7,477		$ 6,509		$ 6,509		$ 7,134		$ (625)
In Lieu of Tax	$ 70,911		$ 72,150		$ 72,150		$ 71,531		$ 620
Watercraft Special Tax			$ 11,994		$ 11,994		$ -		$ 11,994
Commercial Vehicle Fees	$ 60,583		$ 60,116		$ 60,116		$ 55,947		$ 4,169
Estimated Uncollectible Tax					$ (390,333)				$ -
Revitalization Rebates	$ (147,861)		$ (132,603)		$ (132,603)		$ (113,597)		$ (19,006)
Sub-total Tax Revenues	**$ 19,306,601**	**95.6%**	**$ 19,526,674**	**96.9%**	**$ 19,136,341**	**96.4%**	**$ 19,544,274**	**96.6%**	**$ (17,600)**
E-Rate Reimbursement	$ 19,445		$ 15,245		$ 15,245		$ 12,630		$ 2,615
Reimbursements-Friends, Foundation, Retirees, County	$ 276,369		$ 292,434		$ 307,434		$ 359,985		$ (67,551)
Refund - Blue Cross/Blue Shield	$ -				$ -				$ -
Refund - Workers Compensation	$ -				$ -				$ -
Fees and Fines	$ 87,829		$ 33,500		$ 50,800		$ 35,841		$ (2,341)
Sub-total Reimbursements & Fees	**$ 383,643**	**1.9%**	**$ 341,179**	**1.7%**	**$ 373,479**	**1.9%**	**$ 408,456**	**2.0%**	**$ (67,277)**
State Aid	$ 61,561	0.3%	$ 62,000	0.31%	$ 62,000	0.31%	$ 62,000	0.31%	$ -
Investment Income	$ 453,192	2.24%	$ 205,010	1.02%	$ 260,010	1.31%	$ 205,010	1.01%	$ -
Cash Transfer to Close Debt Service Fund	$ -		$ 18,241	0.09%	$ 10,623	0.05%	$ 10,010		$ 8,231
Total Revenues	**$ 20,204,997**	**100.0%**	**$ 20,153,104**	**100.0%**	**$ 19,842,453**	**99.9%**	**$ 20,229,750**	**100.0%**	**$ (76,646)**
	0		-		-		-		

Topeka and Shawnee County Public Library
FY 2027 - All Budgeted Funds - Proposed Budget
Board Budget Work Session #2 - July 8, 2026

Document 6

	2025 Actuals Cash Basis	% of Total	2026 Budget Adopted	% of Total	2026 Budget Adjusted	% of Total	2027 Budget Proposed	% of Total	(Over)/Under 2025 (-) 2026 Budgets
Expenditures:									
Gross Salaries	$ 9,257,525	46.6%	$ 10,263,474	43.0%	$ 10,273,474	43.3%	$ 10,366,186	45.4%	$ (102,712)
Employer-Paid Fringe Benefits	$ 1,714,877	8.6%	$ 1,902,328	8.0%	$ 1,902,328	8.0%	$ 1,916,886	8.4%	$ (14,558)
Health/Dental Insurance @ Bdgt Yr Increase: **32.5%/6%**	$ 2,494,971	12.6%	$ 3,201,053	13.4%	$ 3,051,053	12.9%	$ 3,845,117	16.8%	$ (644,064)
Sub-total Salaries and Benefits	**$ 13,467,373**	**67.8%**	**$ 15,366,855**	**64.3%**	**$ 15,226,855**	**64.1%**	**$ 16,128,189**	**70.6%**	**$ (761,334)**
Library Materials & Collections	$ 2,087,853	10.5%	$ 2,274,000	9.5%	$ 2,274,000	9.6%	$ 2,342,000	10.3%	$ (68,000)
Facilities & Utilities	$ 765,540	3.9%	$ 875,193	3.7%	$ 875,193	3.7%	$ 896,677	3.9%	$ (21,484)
Furniture & Equipment	$ 52,204	0.3%	$ 79,000	0.3%	$ 79,000	0.3%	$ 44,500	0.2%	$ 34,500
Payments to Other Libraries	$ 163,462	0.8%	$ 165,941	0.7%	$ 162,780	0.7%	$ 170,919	0.7%	$ (4,978)
Postage/Printing/Marketing	$ 137,881	0.7%	$ 273,750	1.1%	$ 273,750	1.2%	$ 248,582	1.1%	$ 25,168
Programming	$ 99,167	0.5%	$ 119,100	0.5%	$ 119,100	0.5%	$ 124,000	0.5%	$ (4,900)
Technology & Telecommunications	$ 1,200,104	6.0%	$ 2,050,022	8.6%	$ 2,050,022	8.6%	$ 1,336,907	5.9%	$ 713,116
Vehicle Operations	$ 65,002	0.3%	$ 122,686	0.5%	$ 112,686	0.5%	$ 113,101	0.5%	$ 9,585
Special Projects	$ 1,053,974	5.3%	$ 1,612,000	6.7%	$ 1,612,000	6.8%	$ 508,794	2.2%	$ 1,103,206
Other Operating Expenditures	$ 784,775	3.9%	$ 951,729	4.0%	$ 952,729	4.0%	$ 928,510	4.1%	$ 23,219
Sub-total Other Operating Expenditures	**$ 6,409,962**	**32.2%**	**$ 8,523,421**	**35.7%**	**$ 8,511,260**	**35.9%**	**$ 6,713,990**	**29.4%**	**$ 1,809,431**
Debt Service	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -
Total Expenditures	**$ 19,877,335**	**100.0%**	**$ 23,890,276**	**100.0%**	**$ 23,738,115**	**100.0%**	**$ 22,842,179**	**100.0%**	**$ 1,048,097**
Cash Carry Forward Balance & Cash Basis Reserve							$ 1,800,000		
Cash Transfer to General Fund and Cap Impr Fund	$ -		$ 18,241		$ 10,623		$ 10,010		
	-		-		-		0		
Plus Prior Year Cancelled Purchase Orders	124,585				119,376				
Ending Cash Balance December 31	**$ 8,209,349**		**$ 4,453,936**		**$ 4,422,440**		**$ 1**		
Total Mill Levy	**7.909**		**7.586**				**7.559**		
	0		0		0		(0)		

Topeka and Shawnee County Public Library **Document 7**

FY 2027 - All Budgeted Funds - Proposed Budget

Board Budget Work Session #2 - July 8, 2026

	2025 Actuals Cash Basis	2026 Budget Adopted	2026 Budget Adjusted	2027 Budget Proposed
Beginning Cash Balance January 1	**$ 7,757,102**	**$ 8,209,349**	**$ 8,209,349**	**$ 4,422,440**
Revenues:				
Sub-total Tax Revenues	$ 19,306,601	$ 19,526,674	$ 19,136,341	$ 19,544,274
Sub-total Reimbursements & Fees	$ 383,643	$ 341,179	$ 373,479	$ 408,456
State Aid	$ 61,561	$ 62,000	$ 62,000	$ 62,000
Investment Income	$ 453,192	$ 205,010	$ 260,010	$ 205,010
Cash Transfer to Close Debt Service Fund	$ -	$ 18,241	$ 10,623	$ 10,010
Total Revenues	**$ 20,204,997**	**$ 20,153,104**	**$ 19,842,453**	**$ 20,229,750**
	0	-	-	-
Expenditures:				
Sub-total Salaries and Benefits	$ 13,467,373	$ 15,366,855	$ 15,226,855	$ 16,128,189
Sub-total Other Operating Expenditures	$ 6,409,962	$ 8,523,421	$ 8,511,260	$ 6,713,990
Debt Service	$ -	$ -	$ -	$ -
Cash Carry Forward Balance & Cash Basis Reserve				$ 1,800,000
Cash Transfer to General Fund and Cap Impr Fund	$ -	$ 18,241	$ 10,623	$ 10,010
Total Expenditures	**$ 19,877,335**	**$ 23,890,276**	**$ 23,738,115**	**$ 24,652,189**
Expenditures Net of Cash Carry Forward and Transfers				**$ 22,842,179**
Plus Prior Year Cancelled Purchase Orders	124,585		119,376	
Ending Cash Balance December 31	**$ 8,209,349**	**$ 4,453,936**	**$ 4,422,440**	**$ 1**
Total Mill Levy	**7.909**	**7.586**		**7.559**
	0	0	0	(0)

Budget Narrative/Staff Recommendation
Board of Trustees 2027 Budget Work Session #2 - July 8, 2026

Staff Budget Recommendation

- Fund the 2027 budget year operations and projects within the resources provided at a total mill levy of 7.269 which is below the 2026 mill levy rate of 7.586.

  The 2021 Kansas Legislature enacted Senate Bill 13 (SB 13) and House Bill (HB 2104) which repeals the tax lid and establishes a base levy limit. This legislation establishes new notice and public hearing requirements if the proposed budget will exceed the property tax levy's revenue neutral rate (RNR). The RNR is defined as the tax rate in mills that would generate the same property tax revenue in dollars as levied the previous tax year using the current tax year's total assessed valuation. The RNR as calculated the Shawnee County Clerk is 7.269 for the 2027 budget.

  The budgeted 2027 mill levy of 7.269 is equal to the RNR so a public tax rate hearing will not be required for the 2027 budget. The public budget hearing is planned for August 20, 2026.

- Maintain prudent and sufficient cash balances to: (1) fund next year's operations before tax revenues are received; (2) allow for unforeseen situations; and (3) maintain the Library's exceptional financial rating.

- Continue the design concept projects on the Facilities Master Plan in phases in accordance with the specific funding matrix and timeline. Infrastructure projects are expected to be funded by the Capital Improvement Fund (not a budgeted fund) and any available operating funds. The available fund balance as of May 31, 2026, is $6,929,246.

- Use existing resources with a focus on supporting strategies and tactics for implementation of the new strategic plan.

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

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

- Lead and fund technological advancements, including electronic materials, to support the expectations and requirements of customers and the community, and to demonstrate how technology can enhance learning and living.

Challenges/Issues for the 2027 Budget

Employee Benefits

- The narrative document from Board Budget Work Session #1 in June 2026 provides a comprehensive historical summary of actions and decisions related to the medical plans. The goal is to stabilize these plans, while still providing employees with exceptional, accessible benefits at a reasonable cost.

  Effective with the 2025 plan year, the Library's experience rating period has changed from August 1 to July 31 to June 1 to May 31. This change allows Blue Cross Blue Shield (BCBS) to accurately calculate the next year's health insurance premiums by July 1 of each year. Unfortunately, the premiums will increase 32.5% for the 2027 plan year per the renewal documents from BCBS. Potential plan changes will be reviewed with BCBS in the coming weeks to try to reduce premium costs in 2027.

  The dental plan is expected to increase by 6% for the 2027 plan year.

  At this point, the budget has been conservatively projected to account for the potential worst case. Funding to offset these costs is sourced from: (1) additional funding dollars from the increased valuations; (2) salary savings through not funding five full-time and sixteen part-time vacant positions; and (3) maintaining the shrinkage rate for expected employee turnover and the length of time positions are held open.

Revenues

- Property valuations have increased, however the 2027 budget at the RNR of 7.269 provides a decrease in revenue of $9,937 from the prior year.

- Motor/commercial/watercraft vehicle tax and fee estimates provided by Shawnee County are $21,142 more than 2026.

- Reimbursements and fees increased $22,684 which is net of some offsets: (1) the renewal of the 2 year contract with Shawnee County Parks and Recreation is expected in January 2027 which reimburses 50% of a computer technician's salary/fringe costs for support of the computers in the community centers; revenues are budgeted in 2027; and (2) the addition of the Friends of the Library, Booktique Manager salary/fringe costs, which is reimbursed to the Library at 50%.

- E-rate revenues for reimbursement increased for select internet and telecommunication costs decreased by $2,615. In 2019, E-rate discounts were discontinued for local and long-distance telephone service by the Federal Communications Commission, which administers the program.

- State Aid budget remained flat in 2027 and is based on the actual amount received in 2026.

Special Projects/Facilities Master Plan

- The Facilities Master Plan encompasses the priority needs and upcoming special projects. A document is included in the budget work session packet that lists the initiatives of the Facilities Master Plan.

- All items for 2027 on the Facilities Master Plan are funded in the proposed operating budget. Funding from The Library Foundation, the Friends of the Library, State Aid and the Capital Improvement Fund will be necessary for the proposed projects.

- The Special Projects line item is primarily for select design concept phases on the Facilities Master Plan, including architectural design fees. The Special Project line item includes $446,794 from the General Fund for these projects.

  The projects currently underway are: (1) renovating staff spaces in the lower level; (2) replacing the air conditioner unit and boilers at the 1020 Washburn building; (3) elevator modernization; and (4) renovating The Edge.

  These design projects were originally planned for 2027:
    - Repaint exterior handrails, reseal expansion joints, replace Tech Services windows $46,500
    - Building automation system upgrade (including 1020), $550,000
    - Upgrade generator, $200,000
    - Meeting room updates, $75,000
    - Elevator upgrade, $155,000
    - New Signage, $40,000
    - Replace badge readers/rekey building, $65,000
    - Shared spaces estimated cost, $100,000
    - Staff space redesign (Public Services/Creative Group), $300,000
    - New delivery vehicle and facilities truck, $95,000
    - Other, including Café freezer replacement, Terrazo floor repair, replace blower coils in garage and architectural fees, $169,000

  These projects total $1,795,500 but available funding currently is $1,297,500. Tentatively, the funding for these projects is $105,000 from The Library Foundation, $40,000 from Friends of the Library, $705,000 from the Capital Improvement Fund and $446,794 from the General Fund. Several of the projects originally planned for 2027 will either be moved to 2026 or delayed until 2028 depending on the actual costs. These projected costs are estimates only and will change.

  Some of the project costs will be funded with State Aid funds. If the full funding in the operating budget is not needed, the cash can be carried forward to 2028 to be reappropriated for that year's budget.

Staff Resources

- When salary savings occur, the Board has several choices: (1) allow the savings to increase the balance carried forward to the next year to fund cost increases or new projects at a stable mill levy; (2) allow the savings to increase the balance carried forward to reduce new year revenues, if in excess of costs; or (3) decide late in the budget year to redirect the savings elsewhere.

- In 2015, a gross salary reduction of 1.5% was enacted (on regular staff salaries only – not maintenance, shelvers or security). This allows for a modest reduction in budgeted maximum salaries and anticipates salary savings from retirements and normal turnover so that the funds can be directed by the Board for other purposes during budget preparation. This is referred to in other governmental organizations as shrinkage or vacancy credits. Reallocating expected savings during budget preparation avoids either last-minute decisions/projects to use savings or waiting until the next budget when the savings are available in cash carried forward.

- For the 2027 budget, a 1.85% reduction from gross maximum salaries for regular staff allows savings of $168,494 in gross salary and $30,650 in related percentage-based fringe benefits to be budgeted elsewhere (total $199,144).

- Care must be used when implementing this type of strategy. Performance pay is budgeted at an average rate of 4.8% or a maximum 5%. Savings from turnover provides funding for pay increases more than 4.8%. Some salary savings are needed to fund leave payouts upon termination or retirement which aren't budgeted.

- At the end of 2025, at least 43 employees were eligible to accept KPERS full or reduced retirement. During 2025, seven employees retired and six have retired or submitted notice thus far in 2026. If that trend continues, salary savings can be expected as higher paid employees leave and positions are reviewed, possibly reallocated, and filled with lower paid employees.

Revisions of the Current Year Estimates (2026)

It is recommended that the current year be reviewed and revised as necessary when preparing the budget. This ensures sufficient funds are available, assists with budget year projections and calculates more accurate cash carry forward balances for use in the budget year. Changes in the 2026 estimates (for budget preparation purposes only) include:

- A 2% uncollectible tax revenue reduction of $390,333 for the three tax funds has been projected. Recent years' tax revenue collections have been high, but this is not within the Library's control. Including a possible uncollectible amount helps prevent overspending in the budget year.

- General Fund reimbursements and fee revenues, including overdue fines and salary reimbursements from Shawnee County, have been increased based on 2025 actuals and 2026 year-to-date revenues. The General Fund miscellaneous revenue budget has been increased $17,000 and interest earnings have also been increased $50,000 since rates continue to remain steady. Although the Library suspended all overdue fines in March 2020 due to COVID, all revenues from the kiosks are recorded as overdue fees due to limited reporting capabilities. Total fee and interest income are increased by $67,300.

- General Fund expenditures have been adjusted for: (1) an increase in cataloging and ILL services of $1,000; (2) payments to other libraries decreased $3,161; (3) overtime expense has been increased $10,000; and (4) vehicle gas expense has been decreased $10,000. Total expenditures are decreased $2,161.

- The Employee Benefit Fund revenue budget has been increased $25,000 for retiree BCBS reimbursements and $5,000 for interest earnings. Total revenues are increased $20,000.

- Employee Benefit Fund expenditures have been adjusted for decreases in projected costs for health and dental insurance premiums and employer contributions to the health savings accounts $150,000.

- There were no adjustments to the Debt Service Fund.

- State Aid revenues and expenditures are decreased by $2,590 to the actual amount received of $59,410; 2025 revenues were $61,561.

- All of these adjustments impact the amount of cash available to help fund the 2027 budget.

2027 Schedule of Transfers Projection

The debt incurred with the bond issue was paid in full in September 2019. A one-time cash transfer was budgeted in 2021 from the Debt Service Fund to the General Fund in the amount of $41,797 to close the fund. However, residual back taxes continue to be deposited to the Debt Service Fund. A transfer of $10,010 is budgeted in 2027 and includes the estimated delinquent taxes which may be received. This amount also includes estimated interest earnings. This transfer will be from the Debt Service Fund to the General Fund.

There is no cash transfer planned from the General Fund to the Capital Improvement Fund (non-budgeted) in 2027. K.S.A. 12-1268 does allow the Board of Trustees to direct a transfer annually from the General Fund not to exceed 20% of the money credited to the fund.

2027 Revenue Projections

Assessed valuations as of July 1, 2026, will produce $101,274 more per mill. At a flat, combined levy of 7.586, revenue would increase by $769,106 for the three taxed funds. The 2027 budget has been prepared using the RNR of 7.269 provided by the County Clerk, thus the total *decrease* in ad valorem tax revenue from the 2026 budget will be $9,937. The debt service mill levy was eliminated in 2019 with the retirement of the bond.

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

Motor (all categories)/commercial/water vehicle tax/fee revenues and revitalization rebates increases by a net $21,142 per estimates provided by Shawnee County.

Reimbursements and fees increased based on 2025 actuals and 2026 year-to-date figures. Investment income is flat due to interest rates remaining steady.

For the four budgeted funds, net revenues are expected to increase from the 2026 budget by $76,646.

2027 Expenditure Projections

Overall, expenditures for the four budgeted funds decrease from the approved 2026 budget by $1,048,097. The net increase detail is: (1) a net increase in health insurance of $644,064; (2) an increase in gross salaries of $102,712; (3) an increase in library materials of $68,000; (4) a decrease in special projects (facilities master plan budget) of $1,103,206; (5) a decrease in contracted digital services and digital services support of $713,116; and (6) a net decrease in other operating expenditures of $46,551.

Salaries and Fringe Benefits:

- The Library has 222 full-time and part-time positions *but is not funding sixteen part-time positions and five full-time positions.* There were 201 positions funded in 2025. At any given time, approximately 185 positions are usually filled due to turnover and seasonal staffing.

- Human resources are the most important expenditure in providing exceptional library services to the community. Salaries and fringe benefits comprise 70.6% of the total budgeted expenditures.

- Overall, gross salaries increase by $102,712 from the 2026 budget. These numbers are before any shrinkage factor is applied.

- The shrinkage concept, in which 98.15% of the gross salaries and related percentage-based fringe benefits are funded for regular staff, is being continued in 2027. This provides a better plan to fund library operations and the funding matrix initiatives to fulfill the strategic plan. It will also assist with avoiding last minute, end-of-year spending decisions and projects or the one-year delay or budget amendment required to use the savings in a future year.

- An up to 5% merit pay increase is included for employees. This is granted strictly based on performance and no increase is guaranteed. This is budgeted at 4.8% overall since turnover has historically offset any costs above this rate. The annualized cost of the gross pay increase is estimated at $484,000, to begin in 2027 and finish in 2028. The portion estimated to be paid in 2028 is about $216,000.

- Budgeted employee benefit costs increase by about $658,600, primarily due to the previously explained change in how health insurance premiums are now budgeted. Historically, an *estimated* increase has been budgeted for health insurance because renewal costs were not known when the budget was prepared. The policy rating period has been changed so health insurance costs are known by July 1 and are accurately included in the budget. A 32.5% increase in health insurance and a 6% increase in dental insurance are budgeted. To retain employees in the health savings accounts, the employer contributions will remain the same for at least 2027. The retiree health premium subsidy by TSCPL will also remain at $300 monthly, regardless of coverage.

- No increase is anticipated for unemployment insurance or in future workers compensation ratings and cost.

Information Technology (Digital Branch) Plan and Expenditures

- In accordance with the previously approved strategic and information technology plans, the 2027 budget can fund the prioritized initiatives. Information technology is vital to keep pace with the ever-changing world, the use of the Digital Branch, the community impact goals and the relevancy of the Library to its constituency.

- Contracted Digital Services' budget line item consists mostly of support/subscription/access agreements for existing software and systems, so the budget is only impacted by the cost differential of support costs for old and new equipment, as well as the completion of one-time projects replaced by new projects. The total increase for 2027 is $62,831.

- Digital Services Support budget decreases by $671,787 but will fund: (1) 80 replacement personal computers on the regular 4-year cycle; (2) security camera upgrade; and (3) a new projector for Gallery. The CISCO/switch blade replacement ($506,000) was a one-time project included in the 2026 budget and largely accounts for the 2027 decrease in this line item. This budget line item fluctuates from year to year as equipment is purchased and new purchases are planned.

Strategic, Community and Facilities Plans

The 2027 budget supports the implementation of the new strategic plan, which is focused on connection, learning, space, joy and people. This is a logical and responsible progression for funding the approved initiatives in the strategic, information technology and facilities plans, as well as fulfilling the Library's mission and goals.

- The Facilities Master Plan continues to guide the library's commitment to ensuring the building effectively serves the community for the next decade.

  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 strategic plan.

- As previously mentioned in the Challenges/Issues section of this document, the Special Projects line item includes funding for design and construction including:

  - Repaint exterior handrails, reseal expansion joints, replace Tech Services windows $46,500
  - Building automation system upgrade (including 1020), $550,000
  - Upgrade generator, $200,000
  - Meeting room updates, $75,000
  - Elevator upgrade, $155,000
  - New Signage, $40,000
  - Replace badge readers/rekey building, $65,000
  - Shared spaces estimated cost, $100,000
  - Staff space redesign (Public Services/Creative Group), $300,000
  - New delivery vehicle and facilities truck, $95,000
  - Other, including Café freezer replacement, Terrazo floor repair, replace blower coils in garage and architectural fees, $169,000

  This funding is from expenditure savings in the operating budget and from the State Aid fund.

  Other portions of these projects will be funded by The Library Foundation and the Friends of the Library. Infrastructure projects will also be funded by the non-budgeted Capital Improvement Fund in 2027.

- The Furniture and Equipment budget decreases by $32,500 and is comprised of: (1) various custodial equipment ($15,000); (2) L2TC and The Edge chair replacement ($6,500); and (3) base for overall Library needs ($15,000). Most furnishings will be part of the Facilities Master Plan.

- An $8,000 line item for the purchase of art for the Gallery was restored in 2015 and continues in the base budget.

- The Contracted Facilities budget decreases by $19,850 (based on projections starting with 2025 actual expenditures). The Facilities Master Plan encompasses most of the infrastructure costs and can be paid by the Capital Improvement Fund. This line item includes all the support contracts for the major building systems and allows for cost increases for renewals, as well as any type of professional repair and service, such as snow removal, pest control, trash disposal, fire alarm testing, etc.

- The Contracted Office Equipment budget decreases by $23,500 (based on projections starting with 2025 actual expenditures). This line item is primarily for public and staff copiers and related maintenance and fees, and postage and mailing equipment leases. Service professionals will be called when needed for one-time needs.

- The Contracted Professional Services budget increases by $13,500 (based on projections starting with 2025 actual expenditures). The Library is using more professional consulting services for specialized issues to become fully educated before spending resources on major projects. This ultimately saves money. However, some changes have occurred that have resulted in savings.
    - Bidding of the annual audit services.
    - Re-categorizing future architectural services fees from Contracted Professional Services to be included in the total project cost and budgeted in the Special Projects line item.
    - Elimination of the contract to administer COBRA.

- Possible professional service needs in 2027 include: (1) continuation of digitation and preservation of special collections; and (2) a $25,000 placeholder for unexpected consulting needs.

  Other expenditures paid in this line item are credit card processing and bank fees, new hire and employee testing, courier service between libraries, aquarium maintenance fees and notary fees.

Library Materials

- The 2027 budget for library materials increases by $68,000. The materials' budget represents 10.3% of the total General Fund budget (and 10.5% without Special Projects).

- The library materials budget for 2027 reflects the library's response in providing high-quality, diverse physical and digital library collections to the community.

- If the State Library's funding to public libraries continues to decline, TSCPL needs to plan for continuation of databases that are currently paid and made accessible by the State Library. They can provide access statewide at a substantial discount. State Library staff have confirmed that database funding is intact for this year. It appears that the State Library can continue to provide this service for another year. However, for forthcoming budget years sufficient budget should be maintained to continue to fund databases without the State Library subsidy.

Other Expenditures

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

- Cataloging and interlibrary loan service database costs increase by $9,800 based on communications from the vendor (OCLC) and 2026 year-to-date actuals.

- Conferences – Training needs exist for many staff, both those in the librarian profession and in other professions needed to support the Library. Managers submitted specific proposals for conferences for 2027 and the CEO requested funds for Trustees to attend national conferences. Several staff serve on national councils and boards and must attend the conferences. The Public Library Association conference is held every other year; 2027 is not a conference year. Thus, the budget for this line item is decreased by $4,800. The estimated cost for the Public Library

Association conference is $72,000 but the conference budget actually increases by $76,800 from the prior year.

- Marketing is decreased by $29,010 for (2) one-time Orangeboy marketing campaigns that were budgeted in 2026.

- Insurance and membership/dues decreases slightly by $7,208 in 2027.

- By Kansas statute, TSCPL is required to support 50% of the budget requests for the libraries in Rossville and Silver Lake. These costs continue to rise. This line item increases 3% in 2027 to $170,919.

- An increase of $3,842 is budgeted for postage/shipping, per actual 2025 expenditures and 2026 expenditures to date.

- Printing budget remains flat in 2027.

- Programming budget line increases by $4,900 in 2027.

- Staff training budgets remain flat in 2027.

- Supplies decrease by $23,637 based on 2025 actual expenditures and 2026 expenditure to-date. A base for the replacement of staff office chairs and gallery/office supplies continues.

- Telecommunication budget line item decreases by $104,000 in 2027 due to a reduction in the cost of hotspots.

- Vehicle repair budget line item remains flat in 2027. The base budget for vehicle fuel decreases $9,585 and is based on 2026 actual expenditures to-date.

How Was the 2027 Budget Accomplished and Will this Continue Every Year?

- The continued use of data-driven, process improvement techniques, and the objective review of each vacant position have stabilized the amount of the budget spent on salaries, without a sacrifice in the quality or quantity of customer services. This is now a standard and proven practice at TSCPL with tangible benefits and should provide budget flexibility in the future as retirements and opportunities occur.

- Process improvement will be even more important as technology drives the use of the Library and the needs of its customers.

- The entire budget is crafted to use one-time funding sources for one-time expenditures so the budgeted ad valorem tax dollars remain stable. The increase in property valuations and other expenditure savings allows the budget to fund nearly all requested purchases and projects, including projects in the Facilities Master Plan and the non-Facilities Master Plan funding matrix. The General Fund unencumbered cash balance carried forward to 2027 is estimated to be about $3,133,469. The 2027 budgeted Employee Benefit Fund ending cash carry forward is $400,000 to preserve cash and have it available in the event of unforeseen situations and for the 2027 budget since some revenue reductions may be permanent.

- The General Fund 2027 budgeted ending cash carry forward is $1,400,000 in the event of further unforeseen situations and cost increases.

- A standard budget process must be done every year. The formula of beginning cash balance plus budgeted revenues minus budgeted expenditures and budgeted cash carry forward balance must total zero. Thus, any amount of starting cash over the budgeted cash carry forward to the next year represents cash to be "spent" in the budget year. The budget process and required format make some assumptions that are not likely to happen, including that almost the whole expenditure authority in 2026 will be spent and that expenditures will be significantly more than revenues, and that revenue collections will be 2% short. Historically, that is not what has occurred, but the budget needs to be conservative in its presentation.

- There is no base budget for projects in the Facilities Master Plan. The funding available in 2027 is solely from 2026 savings carried forward to 2027 and from the State Aid Fund and Capital Improvement Fund. Future movement along the Facilities Master Plan timeline for project completion may be possible with additional funding from a mill levy increase. The other option is to fund more of these projects from non-operating sources. The Library Foundation and Friends of the Library have already contributed to many projects in the Plan. It should also be noted that The Library Foundation in particular has done much of the heavy lifting financially during the first years of the Facilities Plan implementation.

- The 2027 budget includes some atypical issues, but much of these can be controlled and anticipated through careful and prudent financial management planning, use of the Facilities Master Plan, and the benefit of stable property valuations. As the Board of Trustees and staff work to be more strategic, the development of budget forecasts continues to improve and issues are better anticipated.

Document 9
2027

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Topeka and Shawnee County Public Library

Shawnee County

will meet on August 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 be levied.
Detailed budget information is available at http://www.tscpl.org or hardcopies from TSCPL and will be available at this hearing.

SUPPORTING COUNTIES

Shawnee County (home county)

BUDGET SUMMARY

Proposed Budget 2027 Expenditures and Amount of Current Year Estimate for 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.

	Prior Year Actual for 2025		Current Year Estimate for 2026		Proposed Budget Year for 2027			
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for	Amount of 2026 Ad Valorem	Proposed Estimated Tax	
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 Benef	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 F	891,854							
Totals	20,779,199	7.909	23,746,148	7.586	24,652,134	17,863,848	7.269	2
*Revenue Neutral Rate ***				1		3	*7.269*	
Less: Transfers	10,010		10,623		10,010			
Net Expenditure	20,769,189		23,735,525	5	24,642,124	6		
Total Tax Levie	17,878,859		17,873,785	4	xxxxxxxxxxxxx			
Assessed Valuat	2,260,895,667		2,356,265,058		2,457,538,585			
			8		7			

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

Secretary

Schedule C

Topeka and Shawnee County Public Library
Key to 2026 and 2027 Budget Comparison
2027 Budget - Public Hearing - August 20, 2026

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

1 - Actual Tax Rate 2026	7.586	
2 - Estimated Tax Rate 2027	7.269	*RNR is 7.269*
Net Change	**-0.317**	

Ad valorem tax dollars by year.

3 - Total Amount of 2026 (2027) Budget Ad Valorem Tax	$	17,863,848
4 - Total Tax Levied 2026	$	17,873,785
Total Decrease in Annual Ad Valorem Tax Revenues	**$**	**(9,937)**

Did the Library ask for this additional revenue? No

7 - Assessed Valuation - 2027	$	2,457,538,585
8 - Assessed Valuation - 2025 (final)	$	2,356,265,058
Total Increase in Assessed Valuation	$	101,273,527
Increased Value of One Mill	$	101,274
Increased Revenues based on Budgeted Valuation	$	768,265
Decrease due to Final Valuation & Setting of 2026 Mill Levy by Cty Clerk	$	841
Increased Revenues When Budgeting at Flat Mill Levy (7.586)	**$**	**769,106**

Why does the Library need an over $20 million budget?

5 - Net Expenditures 2026	$	23,735,525
Add Back Revisions to 2026 Estimates for 2026 Budget:		
General Fund - overtime increase	$	(10,000)
General Fund - other estimated cost decreases - net	$	12,161
Employee Benefit Fund - 2026 health plan cost decrease	$	150,000
Original 2026 Expenditure Authority - excluding cash carry forward and transfers	**$**	**23,887,686**
6 - Net Expenditures 2027	$	24,642,124
Less Cash Carry Forward/Reserves classified as "Expenditures":		
General Fund	$	(1,400,000)
Employee Benefit Fund	$	(400,000)
2027 Actual Authority for Expenditures	**$**	**22,842,124**
Actual Decreased Expediture Authority in 2027	**$**	**(1,045,562)**
% Increase in Expenditure Authority in 2027		**-4.38%**
Actual Decreased Taxes Due to Budgeting at the RNR	**$**	**(9,937)**
% Increase in Ad Valorem Tax Revenues in 2027		**-0.06%**

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.

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

County Clerk's Use Only

Nov. 1, 2026 Total Assessed Valuation

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

Assisted by:

Address:

Email:

Attest: ________________, 2026

County Clerk

Governing Body

CPA Summary

Topeka & Shawnee County Public Library
Shawnee County

2027

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

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

County Treas Motor Vehicle Estimate 1,632,588

County Treas Recreational Vehicle Estimate 16,824

County Treas 16/20M Vehicle Estimate 7,133

County Treas Commercial Vehicle Tax Estimate 55,946

County Treas Watercraft Tax Estimate 0

MVT Factor 0.09134

RVT Factor 0.00094

16/20M Factor 0.00040

Comm Veh Facto 0.00313

Watercraft Facto: 0.00000

2027

Topeka & Shawnee County Public Library
Shawnee County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2025	Current Amount for 2026	Proposed Amount for 2027	Transfers Authorized by Statute
Debt Service	General Fund	10,010	18,241	10,010	10-117a
	Totals	10,010	18,241	10,010	
	Adjustments*		7618		
	Adjusted Totals	10,010	10,623	10,010	

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

Topeka & Shawnee County Public Library
Shawnee County

2027

STATEMENT OF INDEBTEDNESS

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

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2026	Payments Due 2026	Payments Due 2027
			Total	**0**	**0**	**0**	**0**

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

State of Kansas
Special District

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget 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	xxxxxxxxxxxxxxxxx
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			
Total Receipts	**16,250,939**	**15,983,230**	**1,748,460**
Resources Available:	**21,478,899**	**21,856,203**	**4,881,929**
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			
Total Expenditures	**15,605,926**	**18,722,734**	**18,418,176**
Unencumbered Cash Balance Dec 31	5,872,973	3,133,469	xxxxxxxxxxxxxxxxx
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

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

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

Adopted Budget

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

Topeka & Shawnee County Public Library — 2027
Shawnee County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget 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			
Total Receipts	**2,392**	**10,010**	**10,010**
Resources Available:	**10,623**	**10,623**	**10,010**
Expenditures:			
Transfer to General Fund	10,010	10,623	10,010
Cash Reserve (2027 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**10,010**	**10,623**	**10,010**
Unencumbered Cash Balance Dec 31	613	0	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amoun	10,010	18,241	10,010
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,010
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2026 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

See Tab A

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

CPA Summary

Topeka & Shawnee County Public Library

NON-BUDGETED FUNDS

(Only the actual budget year for 2025 is reported)

2027

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement		**Special Revenue**		**Permanent Funds**			**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
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 (Fdtn)	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	0	609,167
Resources Available:	7,167,179	Resources Available:	1,067,370	Resources Available:	298,865	Resources Available:	0	Resources Available:	0	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	0	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	0	7,641,560 **
										7,641,560 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

State of Kansas
2027 Special District

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

BUDGET SUMMARY

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

	Prior Year Actual 2025		Current Year Estimate for 2026		Proposed Budget Year for 2027		
FUND	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

Topeka & Shawnee County Public Library 2027

2027 Neighborhood Revitalization Rebate

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

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

Valuation Factor: 2,457,538.585

Neighborhood Revitalization Subj to Rebate: 15,627,615

Neighborhood Revitalization factor: 15627.615

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

Minutes
Board of Trustees Budget Work Session #1
June 18, 2026, immediately following the Board Meeting
Menninger Room and/or Zoom Meeting

Board Members Present
Peg Dunlap – Chair, Mark Zillinger – Vice Chair, Hannah Uhlrig – Secretary, Fred Patton – Treasurer, Liz Post, Shawn Leisinger, Jim Edwards, Beth Dobler, Valerie Peckham, Lori Finney

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

Call To Order
The meeting was called to order at 4:50 pm for the first of two planned Board Budget Work Sessions. Chief Executive Officer Marie Pyko welcomed the Board to the First Budget Work Session.

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

Fiscal Year 2026 Review and 2027 Budget Overview
Chief Financial Officer Kim Strube reviewed the documents in the meeting packet. Strube shared that the 2026 budget is moving along as expected.

Strube shared that the library is not expecting to exceed the Revenue Neutral Rate (RNR). Strube spoke about FY 2027 budget planning. Strube discussed the annual line items and the one-time fund needs including the 2027 Facilities Master Plan projects.

The budget will be presented at the board meeting in August and the board will vote whether to adopt the budget at the meeting in September.

Discussion followed with no further questions.

Facilities Master Plan Update
Chief of Staff Thad Hartman and Facilities Director Joe Hobbs presented about the Facility Master Plan Projects slated for 2027-2030.

Strube shared that the library will plan to use some Capital Improvement Fund monies to offset costs to the general fund for some of the Facilities Master Plan projects. The Capital Improvement Fund currently sits at around $7 million.

Discussion followed with no further questions.

Review Anticipated Employee Benefit Expenses
Strube shared that health insurance costs are estimated to increase by 20%. The library had a loss ratio of 83% in 2025, but through April 2026, the loss ratio is at 114%. Chief Human Resources Officer Jesse Maddox has been doing research alongside the Health Insurance Review Committee to look at other options for health insurance. They will have more numbers to present at the second budget work session.

Discussion followed with no further questions.

Revenue Neutral Rate (RNR) and Budget Timeline Discussion
There was a conversation about the RNR. Strube shared that the budget is due October 1 regardless of if the board would like to exceed the RNR or not. Entities have to hold their public hearing by September 20. Strube explained that if an entity accepts the RNR set by the county, even if assessed valuations come in lower, they will still get the same amount of dollars for their budget that was assessed in the previous year. Strube will put together a couple of scenarios based on the RNR and what it might look like if the library exceeds the RNR or not.

Adjournment
The meeting was adjourned at 7:31 pm.

Next Meeting
July 8, 2026
1:00-3:00 pm
Menninger Room 206 and via Zoom
https://tscpl.zoom.us/j/81699430287?pwd=CEWpF2EKDa0Lsb6QC90cautOmVbg5Q.1
Meeting ID: 816 9943 0287
Passcode: 188994