

CERTIFICATE

To the Clerk of Shawnee County, State of Kansas

We, the undersigned, officers of

Topoka and Shawnee County Public Library

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

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

(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the Budget.

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			Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
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Statement of Indebt. & Lease/Purchase		4			
Computation to Determine State Library Gr		5			
Fund	K.S.A.				
General	75-2551	6	19,025,487	14,367,436	#VALUE!
Debt Service	10-113		10,010		
Employee Benefits	12-16,102		5,537,630	3,511,423	#VALUE!
State Aid			52,000		
Non-Budgeted Funds					
Totals		xxxx	24,625,127	17,878,859	#VALUE!
Budget Hearing Notice				County Clerk's Use Only	
Combined Rate and Budget Hearing Notice				Nov 1, 2024 Total	
RNR Hearing Notice				Assessed Valuation	
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	7.837
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

County Clerk's Use Only - November 1, 2024 - Final Assessed Valuation			
County	Final Valuation	County	Final Valuation
Shawnee County			
0		0	
0		0	
0		0	
0		0	
0		0	
0		0	
0		0	
0		0	
Total of all counties:			-

Assisted by:

Address:

Email:

Attest: _____, 2024

County Clerk

Governing Body

Topeka and Shawnee County Public Library
Shawnee County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	14,151,388	1,285,204	14,586	5,398	42,362	10,323
Debt Service	0	0	0	0	0	0
Employee Benefits	3,559,419	323,260	3,669	1,358	10,655	2,596
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	17,710,807	1,608,464	18,255	6,756	53,017	12,919

County Treas Motor Vehicle Estimate 1,608,464

County Treas Recreational Vehicle Estimate 18,255

County Treas 16/20M Vehicle Estimate 6,756

County Treas Commercial Vehicle Tax Estimate 53,017

County Treas Watercraft Tax Estimate 12,919

MVT Factor 0.09082

RVT Factor 0.00103

16/20M Factor 0.00038

Comm Veh Factor 0.00299

Watercraft Factor 0.00073

Topeka and Shawnee County Public Library
Shawnee County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Debt Service	General	2,039	10,010	10,010	10-117a
Totals		2039	10010	10010	
Adjustments*					
Adjusted Totals		2039	10010	10010	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Topeka and Shawnee County Public Library
 Shawnee County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
Total				0	0	0	0

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

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2025

Library found in: Topeka and Shawnee County Public Library
Shawnee County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2024</u>	Proposed Year <u>2025</u>
Ad Valorem Tax	\$14,151,388	\$14,367,436
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$1,369,020	\$1,285,204
16/20M Vehicle Tax	\$6,546	\$5,398
	\$0	\$0
TOTAL TAXES	\$15,526,954	\$15,658,038
Difference in Total Taxes:	\$131,084	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$2,162,283,640	\$2,260,326,084
Did Assessed Valuation Decrease?	No	
Levy Rate	6.545	6.356
Difference in Levy Rate:	(0.189)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

General Fund - Expenditures

	FY 2023 Actuals	FY 2024 Approved Budget	FY 2024 Adjusted Budget (for 2025 Estimates only)	FY 2025 Proposed Budget	Budgeted Expenditure Difference FY 2025 Proposed (-) FY 2024 Adopted
Cataloging & ILL Services	\$ 101,217	\$ 104,959	\$ 104,959	\$ 92,900	\$ (12,059)
Contracted-Digital Services	681,237	667,991	667,991	771,955	103,964
Contracted - Erate Services	1,279	1,279	1,279	1,793	514
Contracted-Facilities	301,790	348,600	348,600	346,000	(2,600)
Contracted-Office Equipment	74,586	66,900	71,900	79,600	12,700
Contracted-Professional	201,276	282,000	282,000	278,000	(4,000)
Digital Services Support	202,013	623,112	623,112	450,400	(172,712)
Furniture/Equipment	50,557	45,500	45,500	50,000	4,500
Gallery Art Purchases	7,955	8,000	8,000	8,000	-
Insurance	76,317	87,000	87,000	87,000	-
Marketing	68,474	60,208	80,208	95,000	34,792
Materials	1,973,466	2,074,000	2,074,000	2,210,000	136,000
Memberships/Dues	24,218	30,900	30,900	30,900	-
Mileage	7,417	7,800	12,800	13,057	5,257
Miscellaneous	4,380	5,000	5,000	5,000	-
Payments to other Libraries	137,535	144,411	153,436	165,711	21,300
Postage/Shipping	46,646	64,270	64,270	69,090	4,820
Printing	24,099	116,408	106,408	86,750	(29,658)
Programming	78,090	113,227	93,227	118,900	5,673
Salaries and Wages	8,212,481	9,377,450	9,377,450	10,117,156	739,706
Special Projects	1,695,360	1,700,000	1,700,000	1,000,000	(700,000)
Staff Conferences	117,436	174,000	174,000	171,000	(3,000)
Staff Training	23,559	50,000	50,000	50,000	-
Supplies	203,601	263,532	263,532	267,546	4,014
Telecommunications	130,496	165,064	165,064	215,064	50,000
Utilities	449,416	511,881	511,881	462,898	(48,983)
Vehicle Fuel and Maintenance	74,374	105,405	130,405	131,767	26,362
Fund Balance Carry Forward				1,650,000	1,650,000
TOTAL	\$ 14,969,275	\$ 17,198,897	\$ 17,232,922	\$ 19,025,487	\$ 1,826,590
Less Fund Balance Carryover Considered an "Expenditure" Only in the Budget Year					(1,650,000)
Net Budgeted Expenditure Difference					\$ 176,590

Topeka and Shawnee County Public Library

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	1,095	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax	2,962	8,905	10,000
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax	35		0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds	116	10	10
Neighborhood Revitalization Rebate	21		0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	3,134	8,915	10,010
Resources Available:	3,134	10,010	10,010
Expenditures:			
Transfer to General Fund	2,039	10,010	10,010
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	2,039	10,010	10,010
Unencumbered Cash Balance Dec 31	1,095	0	XXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount:	25,050	10,010	10,010
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,010
		Tax Required	0
Delinquent Comp Rate:		0.0%	0
Amount of 2024 Ad Valorem Tax			0

Adopted Budget Employee Benefits	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,962,697	2,313,998	1,502,060
Receipts:			
Ad Valorem Tax	3,529,135	3,559,419	XXXXXXXXXXXXXXXXXX
Delinquent Tax	49,159		
Motor Vehicle Tax	404,871	356,200	323,260
Recreational Vehicle Tax	4,663	4,057	3,669
16/20M Vehicle Tax	1,739	1,703	1,358
Commercial Vehicle Tax	13,392	12,387	10,655
Watercraft Tax		2,994	2,596
Estimated Uncollectible Tax Revenue		-78,331	
In Lieu of Tax	11,852	11,540	10,655
Reimbursements and Refunds	57,643	110,802	116,177
Prior Year Canceled Encumbrances	443	246	
Interest on Idle Funds	138,117	105,000	85,000
Neighborhood Revitalization Rebate	-32,645	-31,746	-29,223
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	4,178,369	4,054,271	524,147
Resources Available:	6,141,066	6,368,269	2,026,207
Expenditures:			
Social Security & Medicare	585,335	717,375	762,820
KPERS	753,735	943,675	1,043,421
Workers' Compensation	51,038	62,000	62,300
Unemployment Tax	30,170	15,004	9,963
Health/Dental Insurance	2,399,003	3,118,770	3,250,875
Employee Assistance Program	7,391	7,080	7,080
Cafeteria Plan Admin Fees	396	2,305	1,171
Cash Reserve (2025 column)			
Miscellaneous			400,000
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	3,827,068	4,866,209	5,537,630
Unencumbered Cash Balance Dec 31	2,313,998	1,502,060	XXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount:	5,249,505	5,757,209	5,537,630
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,537,630
		Tax Required	3,511,423
Delinquent Comp Rate:		0.0%	0
Amount of 2024 Ad Valorem Tax			3,511,423

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget State Aid	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
State Aid	49,187	48,744	52,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	49,187	48,744	52,000
Resources Available:	49,187	48,744	52,000
Expenditures:			
Special Projects	49,187	48,744	52,000
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	49,187	48,744	52,000
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	52,000	52,000	52,000

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

CPA Summary

Topeka and Shawnee County Public Library

NON-BUDGETED FUNDS

2025

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Capital Improvement		Special Revenue		Permanent Funds		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	Total
Cash Balance Jan 1	5,275,080	Cash Balance Jan 1	601,270	Cash Balance Jan 1	299,809	Cash Balance Jan 1		Cash Balance Jan 1	6,176,159

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Interest	258,643	Intergovt Revenue	0	Investment Growth	-48,524				
Transfer In	1,000,000	Investment Income	12,223						
		Contributions	80,000						
		Component (Fdn)	153,374						
		Miscellaneous	1,130						
		Prior Yr Cancel Enc	4,305						
Total Receipts	1,258,643	Total Receipts	251,032	Total Receipts	-48,524	Total Receipts	0	Total Receipts	0
Resources Available:	6,533,723	Resources Available:	852,302	Resources Available:	251,285	Resources Available:	0	Resources Available:	0
									7,637,310

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

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Topeka and Shawnee County Public Library
 Shawnee County

State of Kansas
 Special District

will meet on August 22, 2024 at 5:00 PM at 1515 SW 10th Ave., Topeka, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to be levied and the revenue neutral rate. Detailed budget information is available at <http://www.tscpl.org> or hardcopies from TSCPL and will be available at this hearing.

SUPPORTING COUNTIES
 Shawnee County (home county)

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	15,969,275	7.054	17,232,922	6.545	19,025,487	14,367,436	6.356
Debt Service	2,039		10,010		10,010		
Employee Benefits	3,827,068	1.836	4,866,209	1.647	5,537,630	3,511,423	1.554
State Aid	49,187		48,744		52,000		
Non-Budgeted Funds	135,327						
Totals	19,982,896	8.890	22,157,885	8.192	24,625,127	17,878,859	7.910
<i>Revenue Neutral Rate **</i>							7.837
Less: Transfers	2,039		10,010		10,010		
Net Expenditures	19,980,857		22,147,875		24,615,117		
Total Tax Levied	17,565,783		17,710,807		xxxxxxxxxxxxxx		
Assessed Valuation	1,976,304,148		2,162,283,640		2,260,326,084		

Outstanding Indebtedness,

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

*Tax rates are expressed in mills.

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

Joan Hicks
 Secretary

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	14,367,436	6.356	119,568
Debt Service			0
Employee Benefits	3,511,423	1.554	29,223
			0
			0
			0
TOTAL	17,878,859	7.910	148,791

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

Valuation Factor: 2,260,326.084

Neighborhood Revitalization Subj to Rebate: 18,810,757

Neighborhood Revitalization factor: 18810.757

**This information comes from the 2025 Budget Summary page. See instructions tab step #12 for complete the Neighborhood Revitalization Rebate table.