



July 9, 2025

Board of Trustees 2026 Budget Work Session #2

Legend of Documents:

1. Budget Work Session Agenda for July 9th Session
2. Select Pages from Funding Matrices for the Facilities Master Plan Initiatives
3. Graph of Budgeted Expenditures – 10-year Retrospective with 2026 Proposed Budget
4. Graph of Mill Rate Values - 10-Year Retrospective with 2026 Proposed Budget
5. Assessed Value and Tax Revenue Information and Mill Levy Impact on Residential and Commercial Properties
6. Summary of Proposed 2026 Budget
7. High-Level 2026 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 10, 2025



July 9, 2025: Budget Work Session #2 (Hughes Room 205, 1:00 pm to 3:00 pm)

<https://tscpl.zoom.us/j/86780044504?pwd=TIBHDmEaxVWZN45dX4WWCVkID55S0n.1>

Meeting ID: 867 8004 4504

Meeting Purpose: Review proposed FY 2026 budget, including county property valuations

Expected Product: Reach consensus on the FY 2026 budget proposal to allow action at the July 24th 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

2026		
Landscaping/Building Envelope		
Regrade Amphitheatre Drainage	\$	50,000
Replace Joint Sealant	\$	11,000
Replace Seals on Loading Dock Overhead Doors	\$	6,000
Erosion Control (10th Ave.)	\$	10,000
Sub-Total	\$	77,000

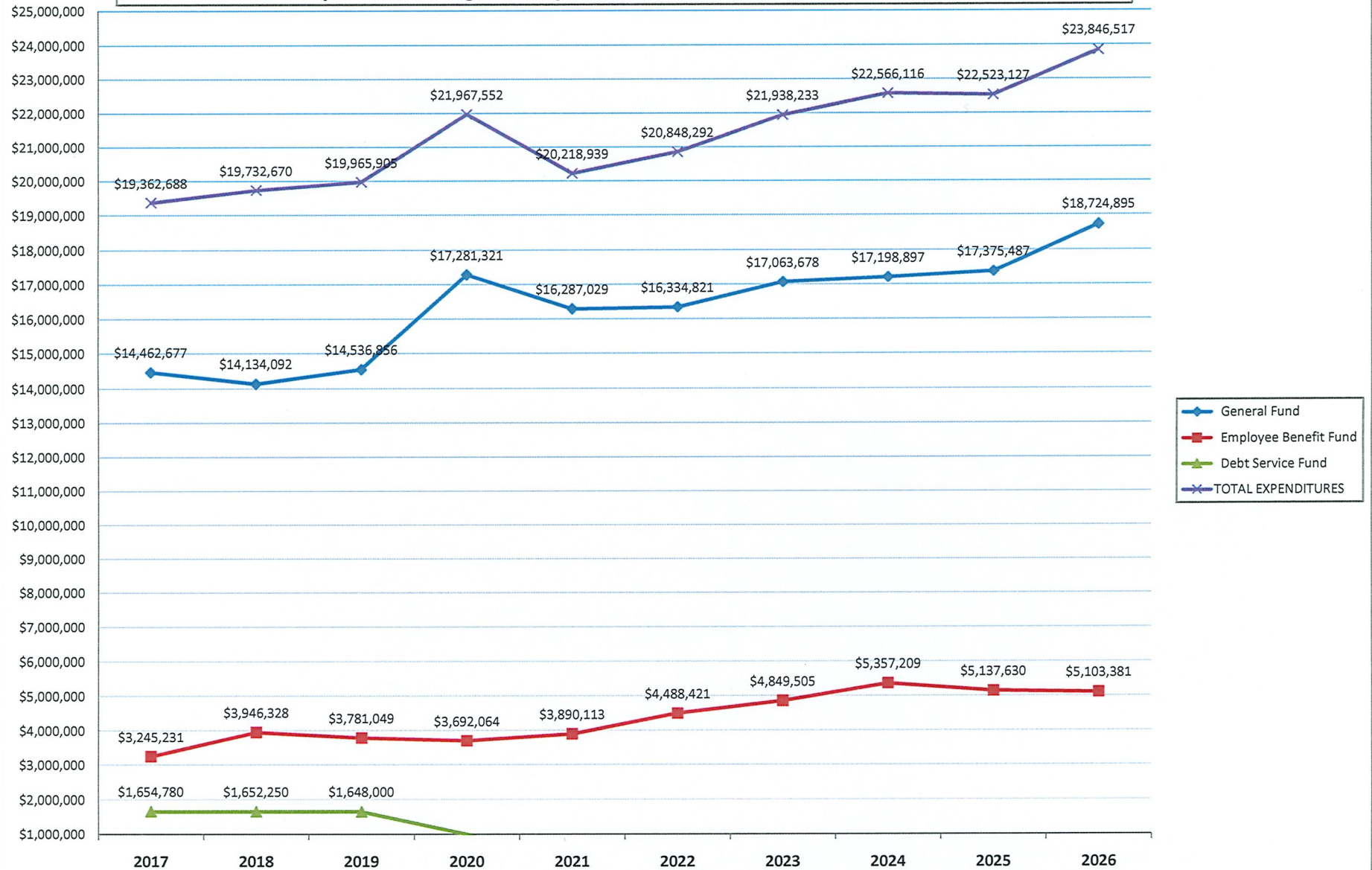
Main Building		
Complete Staff Hallway Flooring and Paint	\$	63,000
Elevator Upgrade	\$	150,000
Staff Spaces (DS & YS)	\$	175,000
Team Room Updates	\$	10,000
The Edge	\$	550,000
Upgrade Johnson Control Computer and Software	\$	35,000
Security/PA System Upgrades	\$	50,000
Meeting Rooms Carpet and Paint	\$	50,000
Architectural Fees	\$	75,000
Sub-Total	\$	1,158,000

1020 Building		
Replace Joint Sealant	\$	2,000
Replace AC Unit	\$	175,000
Staff Spaces (BKM/BKM Breakroom)	\$	125,000
Water Heater	\$	3,000
Replace Boilers	\$	60,000
Sub-Total	\$	365,000

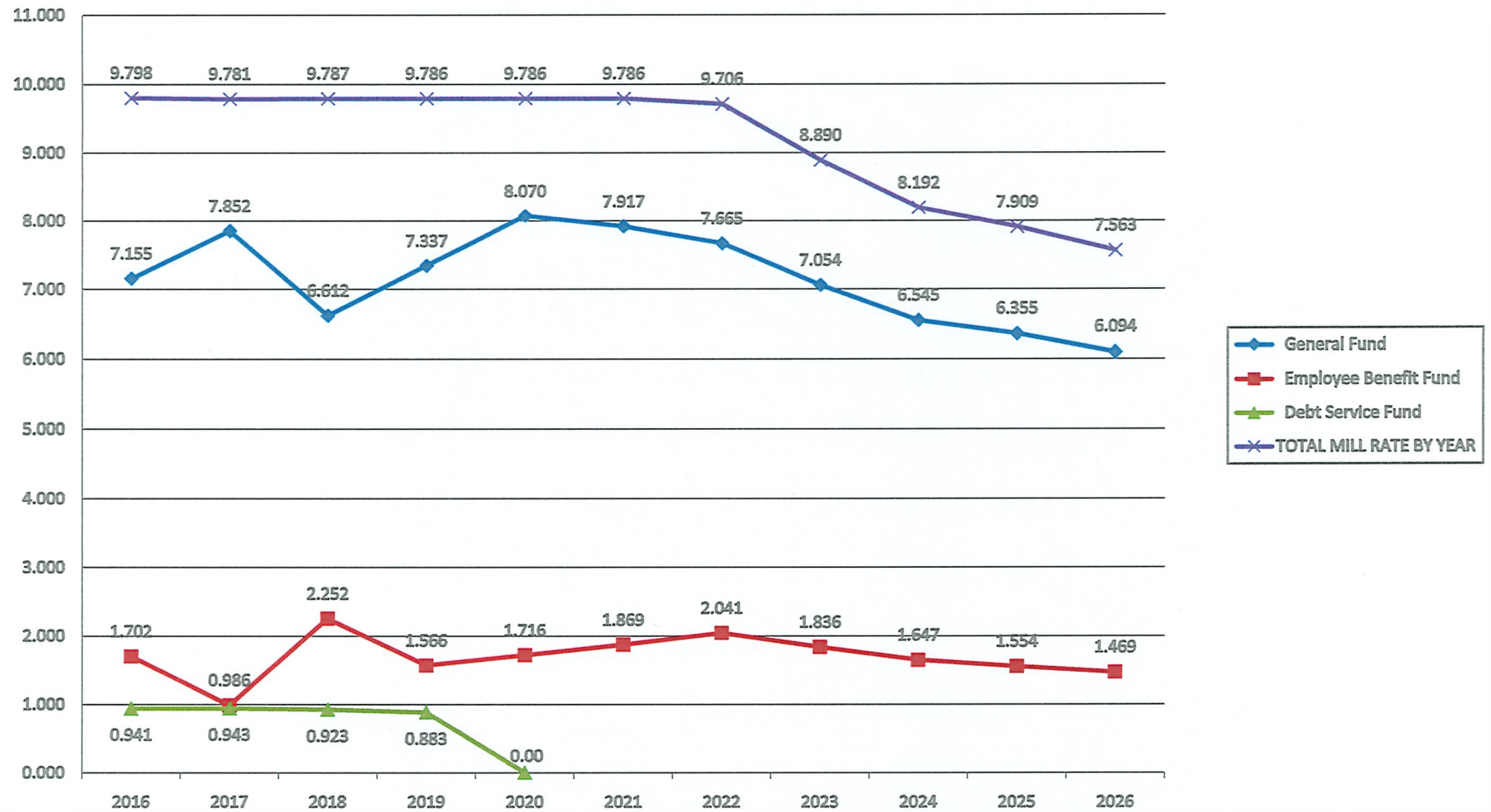
Total:	\$	1,600,000
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General Fund Budget	\$	1,550,000
State Aid Budget	\$	50,000

TSCPL 10-Yr Retrospective - Budgeted Expenditures with Proposed 2026 Budget - Document 3



TSCPL 10-Yr Retrospective - Actual Mill Rate Values with Proposed 2026 Budget - Document 4



Assessed values minus TIF	2025 Budget	Final Base for 2025 Levies	Difference
Total	\$ 2,260,326,084	\$ 2,260,895,667	\$ 569,583

Annual Impact on Commercial Properties**						
Mill Rate	Additional Revenues	\$50,000	\$100,000		\$200,000	\$300,000
7.563	Total Current Mill	\$ 94.54	\$ 189.08		\$ 378.15	\$ 567.23
Formula: Increased Property Tax / Value of one mill = Increased Mill Rate Value of Property X .25 = Assessed Value; Assessed Value X Mill Rate / 1,000 = Annual Tax ** Commercial, industrial, railroad and improved ag land properties are assessed at 25% of value pursuant to K.S.A. 79-1439(b)(1)(F).						

Topeka and Shawnee County Public Library
FY 2026 - All Budgeted Funds - Proposed Budget
Board Budget Work Session #2 - July 9, 2025

Document 6

	2024 Actuals Cash Basis	% of Total	2025 Budget Adopted	% of Total	2025 Budget Adjusted	% of Total	2026 Budget Proposed	% of Total	(Over)/Under 2025 (-) 2026 Budgets
Beginning Cash Balance January 1	\$ 6,756,980		\$ 7,756,857		\$ 7,756,857		\$ 5,805,412		
Revenues:									
Ad Valorem Property Tax	\$ 17,265,846		\$ 17,878,859		\$ 17,878,859		\$ 17,873,784		\$ 5,075
Delinquent Tax	\$ 377,584		\$ 10,000		\$ 10,000		\$ 10,000		\$ -
Motor Vehicle Tax	\$ 1,843,535		\$ 1,608,464		\$ 1,608,464		\$ 1,589,929		\$ 18,535
Excise Tax	\$ -		\$ -		\$ -		\$ 17,557		\$ (17,557)
Recreational Vehicle Tax	\$ 19,908		\$ 18,255		\$ 18,255		\$ 17,238		\$ 1,017
16/20 M Vehicle Tax	\$ 8,233		\$ 6,756		\$ 6,756		\$ 6,509		\$ 247
In Lieu of Tax	\$ 73,389		\$ 53,096		\$ 70,911		\$ 72,150		\$ (19,054)
Watercraft Special Tax			\$ 12,919		\$ 12,919		\$ 11,994		\$ 925
Commercial Vehicle Fees	\$ 63,122		\$ 53,017		\$ 53,017		\$ 60,116		\$ (7,099)
Estimated Uncollectible Tax					\$ (389,652)				\$ -
Revitalization Rebates	\$ (153,287)		\$ (148,791)		\$ (148,791)		\$ (132,603)		\$ (16,188)
Sub-total Tax Revenues	\$ 19,498,330	95.5%	\$ 19,492,575	96.8%	\$ 19,120,738	96.2%	\$ 19,526,674	96.9%	\$ (34,099)
E-Rate Reimbursement	\$ 14,208		\$ 19,926		\$ 19,926		\$ 15,245		\$ 4,681
Reimbursements-Friends, Foundation, Retirees, County	\$ 225,798		\$ 296,985		\$ 296,985		\$ 292,434		\$ 4,551
Refund - Blue Cross/Blue Shield	\$ -				\$ -				\$ -
Refund - Workers Compensation	\$ -				\$ -				\$ -
Fees and Fines	\$ 76,865		\$ 32,500		\$ 49,285		\$ 33,500		\$ (1,000)
Sub-total Reimbursements & Fees	\$ 316,871	1.6%	\$ 349,411	1.7%	\$ 366,196	1.8%	\$ 341,179	1.7%	\$ 8,232
State Aid	\$ 48,744	0.2%	\$ 52,000	0.26%	\$ 52,000	0.26%	\$ 62,000	0.31%	\$ (10,000)
Investment Income	\$ 555,603	2.72%	\$ 235,010	1.17%	\$ 335,010	1.68%	\$ 205,010	1.02%	\$ 30,000
Cash Transfer to Close Debt Service Fund	\$ -		\$ 10,010		\$ 10,010		\$ 18,241		\$ (8,231)
Total Revenues	\$ 20,419,548	100.0%	\$ 20,139,006	100.0%	\$ 19,883,954	99.9%	\$ 20,153,104	99.9%	\$ (14,098)
	0		-		-		-		

**Topeka and Shawnee County Public Library
FY 2026 - All Budgeted Funds - Proposed Budget
Board Budget Work Session #2 - July 9, 2025**

Document 6

	2024 Actuals Cash Basis	% of Total	2025 Budget Adopted	% of Total	2025 Budget Adjusted	% of Total	2026 Budget Proposed	% of Total	(Over)/Under 2025 (-) 2026 Budgets
Expenditures:									
Gross Salaries	\$ 8,528,108	43.5%	\$ 10,117,157	44.8%	\$ 9,719,157	44.3%	\$ 10,263,474	43.0%	\$ (146,317)
Employer-Paid Fringe Benefits	\$ 1,536,618	7.8%	\$ 1,886,755	8.4%	\$ 1,891,211	8.6%	\$ 1,902,328	8.0%	\$ (15,573)
Health/Dental Insurance @ Bdgt Yr Increase: 5.8%/6%	\$ 2,406,128	12.3%	\$ 3,250,875	14.4%	\$ 3,050,875	13.9%	\$ 3,201,053	13.4%	\$ 49,822
Sub-total Salaries and Benefits	\$ 12,470,854	63.7%	\$ 15,254,787	67.6%	\$ 14,661,243	66.8%	\$ 15,366,855	64.3%	\$ (112,068)
Library Materials & Collections	\$ 1,977,663	10.1%	\$ 2,210,000	9.8%	\$ 2,210,000	10.1%	\$ 2,274,000	9.5%	\$ (64,000)
Facilities & Utilities	\$ 858,781	4.4%	\$ 929,870	4.1%	\$ 929,870	4.2%	\$ 875,193	3.7%	\$ 54,677
Furniture & Equipment	\$ 42,409	0.2%	\$ 58,000	0.3%	\$ 58,000	0.3%	\$ 79,000	0.3%	\$ (21,000)
Payments to Other Libraries	\$ 153,436	0.8%	\$ 165,711	0.7%	\$ 158,039	0.7%	\$ 165,941	0.7%	\$ (230)
Postage/Printing/Marketing	\$ 147,043	0.8%	\$ 250,840	1.1%	\$ 240,840	1.1%	\$ 273,750	1.1%	\$ (22,910)
Programming	\$ 86,101	0.4%	\$ 118,900	0.5%	\$ 118,900	0.5%	\$ 119,100	0.5%	\$ (200)
Technology & Telecommunications	\$ 1,392,080	7.1%	\$ 1,437,419	6.4%	\$ 1,437,419	6.6%	\$ 2,050,022	8.6%	\$ (612,603)
Vehicle Operations	\$ 76,854	0.4%	\$ 131,767	0.6%	\$ 121,767	0.6%	\$ 122,686	0.5%	\$ 9,081
Special Projects	\$ 1,575,320	8.0%	\$ 1,052,000	4.7%	\$ 1,052,000	4.8%	\$ 1,612,000	6.7%	\$ (560,000)
Other Operating Expenditures	\$ 806,617	4.1%	\$ 955,823	4.2%	\$ 956,823	4.4%	\$ 951,729	4.0%	\$ 4,094
Sub-total Other Operating Expenditures	\$ 7,116,304	36.3%	\$ 7,310,330	32.4%	\$ 7,283,658	33.2%	\$ 8,523,421	35.7%	\$ (1,213,091)
Debt Service	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Total Expenditures	\$ 19,587,158	100.0%	\$ 22,565,117	100.0%	\$ 21,944,901	100.0%	\$ 23,890,276	100.0%	\$ (1,325,159)
Cash Carry Forward Balance & Cash Basis Reserve							\$ 2,050,000		
Cash Transfer to General Fund and Cap Impr Fund	\$ -		\$ 10,010		\$ 10,010		\$ 18,241		
Plus Prior Year Cancelled Purchase Orders	167,487				119,512				
Ending Cash Balance December 31	\$ 7,756,857		\$ 5,320,736		\$ 5,805,412		\$ (0)		
Total Mill Levy	8.192		7.909				7.563		
	0		-		-		(1)		

**Topeka and Shawnee County Public Library
FY 2026 - All Budgeted Funds - Proposed Budget
Board Budget Work Session #2 - July 9, 2025**

Document 7

	2024 Actuals Cash Basis	2025 Budget Adopted	2025 Budget Adjusted	2026 Budget Proposed
Beginning Cash Balance January 1	\$ 6,756,980	\$ 7,756,857	\$ 7,756,857	\$ 5,805,412
Revenues:				
Sub-total Tax Revenues	\$ 19,498,330	\$ 19,492,575	\$ 19,120,738	\$ 19,526,674
Sub-total Reimbursements & Fees	\$ 316,871	\$ 349,411	\$ 366,196	\$ 341,179
State Aid	\$ 48,744	\$ 52,000	\$ 52,000	\$ 62,000
Investment Income	\$ 555,603	\$ 235,010	\$ 335,010	\$ 205,010
Cash Transfer to Close Debt Service Fund	\$ -	\$ 10,010	\$ 10,010	\$ 18,241
Total Revenues	\$ 20,419,548 0	\$ 20,139,006 -	\$ 19,883,954 -	\$ 20,153,104 -
Expenditures:				
Sub-total Salaries and Benefits	\$ 12,470,854	\$ 15,254,787	\$ 14,661,243	\$ 15,366,855
Sub-total Other Operating Expenditures	\$ 7,116,304	\$ 7,310,330	\$ 7,283,658	\$ 8,523,421
Debt Service	\$ -	\$ -	\$ -	\$ -
Cash Carry Forward Balance & Cash Basis Reserve				\$ 2,050,000
Cash Transfer to General Fund and Cap Impr Fund	\$ -	\$ 10,010	\$ 10,010	\$ 18,241
Total Expenditures	\$ 19,587,158	\$ 22,565,117	\$ 21,944,901	\$ 25,958,517
Expenditures Net of Cash Carry Forward and Transfers				\$ 23,890,276
Plus Prior Year Cancelled Purchase Orders	167,487		119,512	
Ending Cash Balance December 31	\$ 7,756,857	\$ 5,320,736	\$ 5,805,412	\$ (0)
Total Mill Levy	8.192 0	7.909 -	-	7.563 (1)



**Budget Narrative/Staff Recommendation
Board of Trustees 2026 Budget Work Session #2 - July 9, 2025**

Staff Budget Recommendation

- Fund the 2026 budget year operations and projects within the resources provided at a total mill levy of 7.563 which is below the 2025 mill levy rate of 7.909.

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 7.563 for the 2026 budget.

The budgeted 2026 mill levy of 7.563 is equal to the RNR so a public tax rate hearing will not be required for the 2026 budget. The public budget hearing is planned for August 21, 2025.

- 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, 2025, is \$7,001,760.
- 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 2026 Budget

Employee Benefits

- As a result of actions from the TSCPL executive management team, the health plan is stabilized, while still providing employees with exceptional, accessible benefits at a reasonable cost.

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. This is the first year to accurately budget health insurance premiums instead of using an estimate. The premiums will increase 5.8% for the 2026 plan year per the renewal documents from BCBS.

The dental plan is expected to increase 6% for the 2026 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 two full-time and twelve 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 2026 budget at the RNR of 7.563 provides a decrease in revenue of \$5,074 from the prior year.
- Motor/commercial/watercraft vehicle tax and fee estimates provided by Shawnee County are \$4,857 more than 2025.
- Reimbursements and fees decreased \$8,232 which is net of some offsets: (1) the renewal of the 2 year contract with Shawnee County Parks and Recreation is expected in January 2026 which reimburses 50% of a computer technician's salary/fringe costs for support of the computers in the community centers; revenues are budgeted in 2026; 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 \$4,681. 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 increased \$10,000 in 2026 and is based on the actual amount received in 2025.

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 2026 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 may also be necessary for the proposed projects.

- The Special Projects line item is primarily for select design concept phases on the Facilities Master Plan, including architectural design fees. The Special Project line item includes \$1,600,000 for these projects.

The projects currently underway are: (1) renovating the staff restrooms; (2) parking lot improvements; (3) elevator modernization; and (4) replacing the Automated Material Handling (AMH) System.

These design projects are planned for 2026:

- Regrade Amphitheatre drainage, \$50,000
- Erosion control, replace overhead door seals and joint sealant, \$27,000
- Renovate The Edge, \$550,000
- Elevator upgrade, \$150,000
- Replace A/C unit (1020 Washburn), \$175,000
- Replace boilers (1020 Washburn), \$60,000
- Staff space redesign (Bookmobile), \$125,000
- Staff space redesign (Digital Services/Youth Services), \$175,000
- Meeting Room/Team Room updates, \$60,000
- Other, including Staff hallway paint, PA system upgrade, Johnson Control upgrade, architectural fees, \$228,000

These projects total \$1,600,000. 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 2027 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 2026 budget, a 1.85% reduction from gross maximum salaries for regular staff allows savings of \$166,056 in gross salary and \$30,455 in related percentage-based fringe benefits to be budgeted elsewhere (total \$196,511).
- 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 2024, at least 46 employees were eligible to accept KPERS full or reduced retirement. During 2024, seven employees retired and three have retired or submitted notice

thus far in 2025. 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 (2025)

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 2025 estimates (for budget preparation purposes only) include:

- A 2% uncollectible tax revenue reduction of \$389,652 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 2024 actuals and 2025 year-to-date revenues. The General Fund miscellaneous revenue budget has been increased \$15,000 and interest earnings have also been increased \$100,000 since rates continue to remain high. 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 \$116,785.
- General Fund expenditures have been adjusted for: (1) an increase in cataloging and ILL services of \$1,000; (2) payments to other libraries decreased \$7,672; (3) postage/shipping expense has been decreased \$10,000; (4) overtime expense has been increased \$2,000; (5) staff salaries has been decreased \$400,000; and (6) vehicle gas expense and has been decreased \$10,000. Total expenditures are decreased \$424,672.
- There were no adjustments to the Employee Benefit Fund revenue.
- Employee Benefit Fund expenditures have been adjusted for: (1) decreases in projected costs for health and dental insurance premiums and employer contributions to the health savings accounts (\$200,000-); and (2) an increase in workers' compensation (\$4,456). Total expenditures are decreased \$195,544.
- There were no adjustments to the Debt Service Fund.
- State Aid revenues and expenditures are increased by \$9,561 to the actual amount received of \$61,561; 2024 revenues were \$48,744.
- All of these adjustments impact the amount of cash available to help fund the 2026 budget.

2026 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 \$18,241 is budgeted in 2026 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 2025. 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.

2026 Revenue Projections

Assessed valuations as of July 1, 2025, will produce \$102,423 more per mill. At a flat, combined levy of 7.909, revenue would increase by \$812,631 for the three taxed funds. The 2026 budget has been prepared using the RNR of 7.563 provided by the County Clerk, thus the total *decrease* in ad valorem tax revenue from the 2025 budget will be \$5,074. 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 \$4,857 per estimates provided by Shawnee County.

Reimbursements and fees increased based on 2024 actuals and 2025 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 2025 budget by \$14,098.

2026 Expenditure Projections

Overall, expenditures for the four budgeted funds increase from the approved 2025 budget by \$1,325,159. The net increase detail is: (1) a net decrease in health insurance of \$49,822; (2) an increase in gross salaries of \$146,317; (3) an increase in library materials of \$64,000; (4) an increase in special projects (facilities master plan budget) of \$550,000; (5) an increase in contracted digital services and digital services support of \$623,567; and (6) a net decrease in other operating expenditures of \$8,903.

Salaries and Fringe Benefits:

- The Library has 222 full-time and part-time positions *but is not funding eleven part-time positions and five full-time positions*. There were 206 positions funded in 2024. 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 64.3% of the total budgeted expenditures.
- Overall, gross salaries increase by \$146,317 from the 2025 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 2026. 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 \$479,000, to begin in 2026 and finish in 2027. The portion estimated to be paid in 2027 is about \$225,000.
- Budgeted employee benefit costs decrease by about \$34,250, 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. An 5.8% 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 2026. 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 2026 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 increases but will fund various software subscriptions which have increased \$74,650. This line item consists mostly of support/subscription/access agreements for existing software and systems, so the budget is only impacted by the cost differential of support costs for old and new equipment, as well as the completion of one-time projects replaced by new projects. The total increase for 2026 is \$137,180.
- Digital Services Support budget increases by \$486,387 and will fund: (1) 80 replacement personal computers on the regular 4-year cycle; (2) security camera server; (3) replacement of parking lot and building security cameras; (4) Team Room AV equipment; and (5) CISCO/switch blade replacement. This budget line item fluctuates from year to year as equipment is purchased and new purchases are planned.

Strategic, Community and Facilities Plans

The 2026 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 was updated in January 2025 and 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:
 - Regrade Amphitheatre drainage, \$50,000
 - Erosion control, replace overhead door seals and joint sealant, \$27,000
 - Renovate The Edge, \$550,000
 - Elevator upgrade, \$150,000
 - Replace A/C unit (1020 Washburn), \$175,000
 - Replace boilers (1020 Washburn), \$60,000
 - Staff space redesign (Bookmobile), \$125,000
 - Staff space redesign (Digital Services/Youth Services), \$175,000
 - Meeting Room/Team Room updates, \$60,000
 - Other, including Staff hallway paint, PA system upgrade, Johnson Control upgrade, architectural fees, \$228,000

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

Other portions of these projects may be funded from the Library Foundation and the Friends of the Library. Infrastructure projects can be funded by the non-budgeted Capital Improvement Fund.

- The Furniture and Equipment budget increases by \$19,000 and is comprised of: (1) public chair replacement (\$20,000); (2) snow removal machine (\$17,500); (3) replacement book box returns (\$16,500); and (4) 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 2026 budget has been increased to \$10,000.
- The Contracted Facilities budget decreases by \$30,000 (based on projections starting with 2024 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 increases by \$5,900 (based on projections starting with 2024 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 decreases by \$27,500 (based on projections starting with 2024 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 2026 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 2026 budget for library materials increases by \$64,000. The materials' budget represents 11.1% of the total General Fund budget (and 12.1% without Special Projects).
- The library materials budget for 2026 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 \$3,600 based on communications from the vendor (OCLC) and 2025 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 2026 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; 2026 is a conference year. Thus, the budget for this line item is increased by \$24,900. The estimated cost for the Public Library Association conference is \$72,000 but the conference budget actually decreases by \$47,100 from the prior year.
- Marketing is increased by \$29,100 for (2) Orangeboy marketing campaigns in 2026.
- Insurance and membership/dues increases slightly by \$6,773 in 2026.

- By Kansas statute, TSCPL is required to support 50% of the budget requests for the libraries in Rossville and Silver Lake. This line item remains flat in 2026 at \$165,941.
- A decrease of \$6,100 is budgeted for postage/shipping, per actual 2024 expenditures and 2025 expenditures to date.
- Printing budget remains flat in 2026.
- Programming budget line remains flat in 2026.
- Staff training budgets increases by \$1,500 to fund the Ryan Dowd training subscription which is no longer funded by the State Library.
- Supplies decrease by \$28,464 based on 2024 actual expenditures and 2025 expenditure to-date. A base for the replacement of staff office chairs and gallery/office supplies continues.
- Telecommunication costs remain flat in 2026.
- Vehicle repair budget line item remains flat in 2026. The base budget for vehicle fuel decreases \$9,081 and is based on 2025 actual expenditures to-date.

How Was the 2026 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 2026 is estimated to be about \$4,256,291. The 2026 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 2026 budget since some revenue reductions may be permanent.
- The General Fund 2026 budgeted ending cash carry forward is \$1,650,000 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 2025 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 2026 is solely from 2025 savings carried forward to 2026 and from the State Aid 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 2026 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.

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 21, 2025 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 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for	Amount of 2025 Ad Valorem	Proposed Estimated Tax
General	15,595,668	6.545	16,950,815	6.355	20,374,895	14,401,098	6.094
Debt Service			10,010		18,241		
Employee Benef	3,942,746	1.647	4,942,086	1.554	5,503,381	3,472,687	1.469
State Aid	48,744		52,000		62,000		
Non-Budgeted F	614,571						
Totals	20,201,729	8.192	21,954,911	7.909	25,958,517	17,873,785	7.563
Revenue Neutral Rate **				1		3	7.563
Less: Transfers	0		10,010		18,241		
Net Expenditure	20,201,729		21,944,901	5	25,940,276	6	
Total Tax Levied	17,710,807		17,878,859	4	xxxxxxxxxxxxx		
Assessed Valuat	2,162,283,640		2,260,895,667		2,363,319,455		
			8		7		

Outstanding Indebtedness,

Jan 1,	2023	2024	2025
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

**Topeka and Shawnee County Public Library
Key to 2025 and 2026 Budget Comparison
Board Budget Work Session #2 - July 9, 2025**

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

1 - Actual Tax Rate 2025	7.909	
2 - Estimated Tax Rate 2026	7.563	<i>RNR is 7.563</i>
Net Change	-0.346	

Ad valorem tax dollars by year.

3 - Total Amount of 2025 (2026) Budget Ad Valorem Tax	\$ 17,873,785
4 - Total Tax Levied 2025	\$ 17,878,859
Total Decrease in Annual Ad Valorem Tax Revenues	\$ (5,074)

Did the Library ask for this additional revenue? No

7 - Assessed Valuation - 2026	\$ 2,363,319,455
8 - Assessed Valuation - 2024 (final)	\$ 2,260,895,667
Total Increase in Assessed Valuation	\$ 102,423,788
Increased Value of One Mill	\$ 102,423
Increased Revenues based on Budgeted Valuation	\$ 810,064
Decrease due to Final Valuation & Setting of 2025 Mill Levy by Cty Clerk	\$ 2,567
Increased Revenues When Budgeting at Flat Mill Levy (7.909)	\$ 812,631

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

5 - Net Expenditures 2025	\$ 21,944,901
Add Back Revisions to 2025 Estimates for 2025 Budget:	
General Fund - salary decrease	\$ 400,000
General Fund - other estimated cost decreases - net	\$ 24,672
Employee Benefit Fund - 2025 health plan cost decrease	\$ 200,000
Employee Benefit Fund - 2025 workers compensation increase	\$ (4,456)
Original 2025 Expenditure Authority - excluding cash carry forward and transfers	\$ 22,565,117
6 - Net Expenditures 2026	\$ 25,940,276
Less Cash Carry Forward/Reserves classified as "Expenditures":	
General Fund	\$ (1,650,000)
Employee Benefit Fund	\$ (400,000)
2026 Actual Authority for Expenditures	\$ 23,890,276
Actual Increased Expenditure Authority in 2026	\$ 1,325,159
% Increase in Expenditure Authority in 2026	5.87%
Actual Decreased Taxes Due to Budgeting at the RNR	\$ (5,074)
% Increase in Ad Valorem Tax Revenues in 2026	-0.03%

CERTIFICATE

To the Clerk of Shawnee County, State of Kansas
We, the undersigned, officers of
Topeka & Shawnee County Public Library
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
as the maximum expenditures for the various funds for the year ; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the Budget.

		Page No.	Adopted Budget		
			Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:					
Allocation of MVT, RVT, 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Computation to Determine State Library Gr		5			
Fund	K.S.A.				
General	75-2551	6	20,374,895	14,401,098	#VALUE!
Debt Service	10-113		18,241		
Employee Benefits	12-16,102		5,503,381	3,472,687	#VALUE!
State Aid			62,000		
Non-Budgeted Funds					
Totals		xxxx	25,958,517	17,873,785	#VALUE!
Budget Hearing Notice				County Clerk's Use Only	
Combined Rate and Budget Hearing Notice				Nov 1, 2025 Total	
RNR Hearing Notice				Assessed Valuation	
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	7.563
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

County Clerk's Use Only - November 1, 2025 - 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		
Total of all counties:			-

Assisted by:

Address: _____

Email: _____

Attest: _____, 2025

County Clerk

Governing Body

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	14,367,436	1,291,774	13,852	5,231	48,309	9,638
Debt Service	0	0	0	0	0	0
Employee Benefits	3,511,423	315,712	3,386	1,278	11,807	2,356
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	17,878,859	1,607,486	17,238	6,509	60,116	11,994

County Treas Motor Vehicle Estimate

1,607,486

County Treas Recreational Vehicle Estimate

17,238

County Treas 16/20M Vehicle Estimate

6,509

County Treas Commercial Vehicle Tax Estimate

60,116

County Treas Watercraft Tax Estimate

11,994

MVT Factor 0.08991

RVT Factor 0.00096

16/20M Factor 0.00036

Comm Veh Factor 0.00336

Watercraft Factor 0.00067

2026

Topeka & Shawnee County Public Library
Shawnee County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Debt Service	General	-	10,010	18,241	10-117a
Totals		0	10010	18241	
Adjustments*					
Adjusted Totals		0	10010	18241	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

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

Budgeted Year: 2026

Library found in: Topeka & 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>2025</u>	Proposed Year <u>2026</u>
Ad Valorem Tax	\$14,367,436	\$14,401,098
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$1,285,204	\$1,291,774
16/20M Vehicle Tax	\$5,398	\$5,231
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$15,658,038	\$15,698,103
Difference in Total Taxes:	\$40,065	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$2,260,895,667	\$2,363,319,455
Did Assessed Valuation Decrease?	No	
Levy Rate	6.355	6.094
Difference in Levy Rate:	(0.261)	
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.

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,442,133	5,227,960	4,256,291
Receipts:			
Ad Valorem Tax	13,794,622	14,367,436	xxxxxxxxxxxxxxxx
Delinquent Tax	296,544		
Motor Vehicle Tax	1,462,575	1,285,204	1,291,774
Recreational Vehicle Tax	15,795	14,586	13,852
16/20M Vehicle Tax	6,501	5,398	5,231
Commercial Vehicle Tax	50,066	42,362	48,309
Watercraft Tax		10,323	9,638
Reimbursements-Fdtn/Friends/County	140,177	180,808	180,750
Fees	76,866	49,285	33,500
E-Rate Reimbursement	14,208	19,926	15,245
Prior Year Canceled Encumbrances	167,487	119,362	
Estimated Uncollectible Tax Revenue		-312,964	
Transfer from Debt Service	0	10,010	18,241
In Lieu of Taxes (IRB)	58,634	56,978	57,806
Interest on Idle Funds	420,473	250,000	150,000
Neighborhood Revitalization Rebate	-122,453	-119,568	-106,840
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	16,381,495	15,979,146	1,717,506
Resources Available:	20,823,628	21,207,106	5,973,797
Expenditures:			
Salaries	8,528,108	9,719,157	10,263,474
Library Materials	1,977,664	2,210,000	2,274,000
Furniture, Equip & Digital Services Suppo	521,380	500,400	1,005,787
Operating Expenditures	2,883,654	3,358,219	3,460,693
Special Projects	1,526,576	1,000,000	1,550,000
Payments to Other Libraries	153,436	158,039	165,941
Transfer to Capital Improvement	0	0	0
Cash Reserve (2026 column)			
Miscellaneous	4,850	5,000	1,655,000
Does misc. exceed 10% Total Expenditure			
Total Expenditures	15,595,668	16,950,815	20,374,895
Unencumbered Cash Balance Dec 31	5,227,960	4,256,291	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	18,848,897	19,025,487	20,374,895
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			20,374,895
Tax Required			14,401,098
Delinquent Comp Rate: 0.0%			0
Amount of 2025 Ad Valorem Tax			14,401,098

Qualifies for

CPA Summary

General Fund - Expenditures

	FY 2024 Actuals	FY 2025 Approved Budget	FY 2025 Adjusted Budget (for 2026 Estimates only)	FY 2026 Proposed Budget	Budgeted Expenditure Difference FY 2026 Proposed (-) FY 2025 Adopted
Cataloging & ILL Services	\$ 97,670	\$ 92,900	\$ 93,900	\$ 96,500	\$ 3,600
Contracted-Digital Services	802,188	771,955	771,955	909,135	137,180
Contracted - Erate Services	1,793	1,793	1,793	1,372	(421)
Contracted-Facilities	335,394	346,000	346,000	316,000	(30,000)
Contracted-Office Equipment	79,506	79,600	79,600	85,500	5,900
Contracted-Professional	249,250	278,000	278,000	250,500	(27,500)
Digital Services Support	478,971	450,400	450,400	936,787	486,387
Furniture/Equipment	34,802	50,000	50,000	69,000	19,000
Gallery Art Purchases	7,607	8,000	8,000	10,000	2,000
Insurance	64,807	87,000	87,000	93,000	6,000
Marketing	59,407	95,000	95,000	124,010	29,010
Materials	1,977,663	2,210,000	2,210,000	2,274,000	64,000
Memberships/Dues	30,416	30,900	30,900	31,673	773
Mileage	7,850	13,056	13,056	8,969	(4,087)
Miscellaneous	4,820	5,000	5,000	5,000	-
Payments to other Libraries	153,436	165,711	158,039	165,941	230
Postage/Shipping	48,925	69,090	59,090	62,990	(6,100)
Printing	38,711	86,750	86,750	86,750	-
Programming	86,101	118,900	118,900	119,100	200
Salaries and Wages	8,528,108	10,117,157	9,719,157	10,263,474	146,317
Special Projects	1,526,576	1,000,000	1,000,000	1,550,000	550,000
Staff Conferences	141,919	171,000	171,000	195,900	24,900
Staff Training	28,411	50,000	50,000	51,500	1,500
Supplies	204,826	267,546	267,546	239,082	(28,464)
Telecommunications	110,921	215,064	215,064	204,100	(10,964)
Utilities	418,736	462,898	462,898	451,926	(10,972)
Vehicle Fuel and Maintenance	76,854	131,767	121,767	122,686	(9,081)
Fund Balance Carry Forward				1,650,000	1,650,000
TOTAL	\$ 15,595,668	\$ 17,375,487	\$ 16,950,815	\$ 20,374,895	\$ 2,999,408
Less Fund Balance Carryover Considered an "Expenditure" Only in the Budget Year					(1,650,000)
Net Budgeted Expenditure Difference					\$ 1,349,408

Topeka & Shawnee County Public Library

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,095	8,231	8,231
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXX
Delinquent Tax	6,511	10,000	10,000
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax	5		0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds	620	10	10
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	7,136	10,010	10,010
Resources Available:	8,231	18,241	18,241
Expenditures:			
Transfer to General Fund	0	10,010	18,241
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	0	10,010	18,241
Unencumbered Cash Balance Dec 31	8,231	8,231	XXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	10,010	10,010	18,241
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			18,241
Tax Required			0
Delinquent Comp Rate:	0.0%		0
Amount of 2025 Ad Valorem Tax			0

Adopted Budget Employee Benefits	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,313,752	2,520,666	1,540,890
Receipts:			
Ad Valorem Tax	3,471,224	3,511,423	XXXXXXXXXXXXXXX
Delinquent Tax	74,529		
Motor Vehicle Tax	380,960	323,260	315,712
Recreational Vehicle Tax	4,113	3,669	3,386
16/20M Vehicle Tax	1,727	1,358	1,278
Commercial Vehicle Tax	13,056	10,655	11,807
Watercraft Tax		2,596	2,356
Estimated Uncollectible Tax Revenue		-76,688	
In Lieu of Tax	14,755	13,933	14,344
Reimbursements and Refunds	85,622	116,177	111,684
Prior Year Canceled Encumbrances	0	150	
Interest on Idle Funds	134,509	85,000	55,000
Neighborhood Revitalization Rebate	-30,835	-29,223	-25,763
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	4,149,660	3,962,310	489,804
Resources Available:	6,463,412	6,482,976	2,030,694
Expenditures:			
Social Security & Medicare	605,600	762,820	771,687
KPERS	854,672	1,043,421	1,046,063
Workers' Compensation	59,918	66,756	66,300
Unemployment Tax	8,988	9,963	10,087
Health/Dental Insurance	2,406,128	3,050,875	3,201,053
Employee Assistance Program	6,726	7,080	7,080
Cafeteria Plan Admin Fees	714	1,171	1,111
Cash Reserve (2026 column)			
Miscellaneous			400,000
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	3,942,746	4,942,086	5,503,381
Unencumbered Cash Balance Dec 31	2,520,666	1,540,890	XXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	5,757,209	5,537,630	5,503,381
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			5,503,381
Tax Required			3,472,687
Delinquent Comp Rate:	0.0%		0
Amount of 2025 Ad Valorem Tax			3,472,687

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget State Aid	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
State Aid	48,744	52,000	62,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	48,744	52,000	62,000
Resources Available:	48,744	52,000	62,000
Expenditures:			
Special Projects	48,744	52,000	62,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	48,744	52,000	62,000
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	52,000	52,000	62,000

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

CPA Summary

Topeka & Shawnee County Public Library

NON-BUDGETED FUNDS

2026

(Only the actual budget year for 2024 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	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	6,533,723	Cash Balance Jan 1	716,975	Cash Balance Jan 1	251,285	Cash Balance Jan 1		Cash Balance Jan 1	7,501,983
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Interest	343,887	Intergovt Revenue	20,723	Investment Growth	28,429				
Transfer In	0	Investment Income	14,827						
		Contributions	85,000						
		Component (Fdm)	540,808						
		Miscellaneous	1,168						
		Prior Yr Cancel Enc	1,993						
Total Receipts	343,887	Total Receipts	664,519	Total Receipts	28,429	Total Receipts	0	Total Receipts	0
Resources Available:	6,877,610	Resources Available:	1,381,494	Resources Available:	279,714	Resources Available:	0	Resources Available:	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Capital Outlay	0	Library Materials	27,024						
		Library Services	587,381						
		Miscellaneous	166						
		Capital Outlay	0						
Total Expenditures	0	Total Expenditures	614,571	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0
Cash Balance Dec 31	6,877,610	Cash Balance Dec 31	766,923	Cash Balance Dec 31	279,714	Cash Balance Dec 31	0	Cash Balance Dec 31	0

NOTICE OF BUDGET HEARING

The governing body of

Topeka & Shawnee County Public Library

Shawnee County

will meet on August 21, 2025 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.

SUPPORTING COUNTIES

Shawnee County (home county)

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	15,595,668	6.545	16,950,815	6.355	20,374,895	14,401,098	6.094
Debt Service			10,010		18,241		
Employee Benefits	3,942,746	1.647	4,942,086	1.554	5,503,381	3,472,687	1.469
State Aid	48,744		52,000		62,000		
Non-Budgeted Funds	614,571						
Totals	20,201,729	8.192	21,954,911	7.909	25,958,517	17,873,785	7.563
Revenue Neutral Rate **							7.563
Less: Transfers	0		10,010		18,241		
Net Expenditures	20,201,729		21,944,901		25,940,276		
Total Tax Levied	17,710,807		17,878,859		xxxxxxxxxxxxxx		
Assessed Valuation	2,162,283,640		2,260,895,667		2,363,319,455		

Outstanding Indebtedness,

Jan 1,	2023	2024	2025
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

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2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	14,401,097	6.094	106,840
Debt Service			0
Employee Benefits	3,472,687	1.469	25,763
			0
			0
			0
TOTAL	17,873,784	7.563	132,603

2025 July 1 Valuation: 2,363,319,455

Valuation Factor: 2,363,319.455

Neighborhood Revitalization Subj to Rebate: 17,533,207

Neighborhood Revitalization factor: 17533.207

**This information comes from the 2026 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.



Minutes
Board of Trustees Budget Work Session #1
June 10, 2025, 9:00 am – 11:00 am
Marvin Auditorium 101C and via Zoom

BOARD MEMBERS PRESENT

Peg Dunlap – Chair, Liz Post, Mark Zillinger – Vice Chair, Jim Edwards, Fred Patton, Hannah Uhlig – Secretary, Beth Dobler, Shawn Leisinger

BOARD MEMBERS ABSENT

Jim Ramos

OTHERS PRESENT

Chief Executive Officer Marie Pyko, Chief of Staff Thad Hartman, Chief Financial Officer Kim Strube, Chief Human Resources Officer Jesse Maddox, Executive Assistant Aubrey Conner

CALL TO ORDER

The meeting was called to order at 9:04 am for the first of two planned Board Budget Work Sessions. Chief Executive Officer Marie Pyko welcomed the Board to the Budget Work Session 1.

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

Fiscal Year 2025 Review and 2026 Budget Overview

Chief Financial Officer Kim Strube reviewed the documents in the meeting packet. Strube spoke about the 2025 budget moving along as expected. Strube spoke about the Cisco switch project slated as a 2026 project in Digital Services. This project qualifies for E-Rate but the library will have to cover the cost upfront with partial reimbursement after the project is completed.

Strube shared she has received motor vehicle tax estimates for 2026 from Shawnee County. The library is expecting \$4,000 more from motor vehicles taxes in 2026. This year the library will be expending some money from the Capital Improvement Fund to go towards the parking lot improvement. The library has not made a transfer to the Capital Improvement Fund since 2023 and does not expect to make one this year.

Strube spoke about FY 2026 budget planning. Strube discussed the annual line items and the one-time fund needs including the 2026 Facilities Master Plan projects.

Discussion followed with no further questions.

Facilities Master Plan Update

Chief of Staff Thad Hartman presented about the Facility Master Plan Projects.

Discussion followed.

Chief of Staff Thad Hartman provided an overview of projects slated for 2026.

Discussion followed with no further questions.

Review anticipated employee benefit expenses

Chief Human Resources Officer Jesse Maddox stated that he is preparing for an 8-9% increase in health insurance costs. He will have final insurance numbers prior to the July 9 Budget Work Session. Maddox shared that the loss ratio was 82% which is 1% less than last year.

Discussion followed with no further questions.

Revenue Neutral Rate (RNR) and Budget Timeline Discussion

There was a conversation about the RNR. Strube shared that there is a new change in the law where the budget is due October 1 regardless of exceeding the RNR or not. Entities also have to hold their public hearing by September 20. Strube explained that legislators added language 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.

Adjournment

The meeting was adjourned at 10:38 am.

Next meeting:

July 9, 2024

1:00-3:00 pm

Hughes Room 205 and via Zoom

<https://tscpl.zoom.us/j/86780044504?pwd=TIBHDmEaxVWZN45dX4WWCVkID55S0n.1>

Meeting ID: 867 8004 4504

Passcode: 084116