

CERTIFICATE

2009

To the Clerk of Shawnee, 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 2009; and (3) the  
Amount(s) of 2008 Ad Valorem Tax are within statutory limitations for the 2009 Budget.

			2009 Adopted Budget		
Table of Contents:		Page No.	Expenditure	Amount of 2008 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2009		2			
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Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-1267	6	13,700,562	9,825,044	
Bond & Interest	12-1270	7	3,308,199	1,441,330	
Employee Benefit	12-16102	8	2,778,538	2,100,839	
State Aid		9	120,000		
Other Funds		9			
<b>Totals</b>	xxxxxxxxx		19,907,299	13,367,213	
Budget Summary		10			
Neighborhood Revitalization Rebate		11	Is a Resolution required?	No	
Resolution					

Assisted by: \_\_\_\_\_  
Address: \_\_\_\_\_

County Clerk's Use Only  
\_\_\_\_\_  
November 1st Total  
Assessed Valuation

State Use Only  
Received \_\_\_\_\_  
Reviewed by \_\_\_\_\_  
Follow-up: Yes \_\_\_ No \_\_\_

Attest: \_\_\_\_\_, 2008

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Governing Body

Computation to Determine Limit for 2009

	Amount of Levy
1. Total Tax Levy Amount in 2008 Budget	+ \$ 13,305,266
2. Debt Service Levy in 2008 Budget	- \$ 1,526,086
3. Tax Levy Excluding Debt Service	\$ 11,779,180
2008 Valuation Information for Valuation Adjustments:	
4. New Improvements for 2008:	+ 21,584,186
5. Increase in Personal Property for 2008:	
5a. Personal Property 2008	+ 109,052,391
5b. Personal Property 2007	- 128,245,353
5c. Increase in Personal Property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2008:	11,115,720
7. Total Valuation Adjustment (Sum of 4, 5c, 6)	32,699,906
8. Total Estimated Valuation July, 1,2008	1,492,108,528
9. Total Valuation less Valuation Adjustment (8 minus 7)	1,459,408,622
10. Factor for Increase (7 divided by 9)	0.02241
11. Amount of Increase (10 times 3)	+ \$ 263,928
12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)	\$ 12,043,108
13. Debt Service Levy in this 2009 Budget	1441330
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	13,484,438

If the 2009 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

Topeka & Shawnee County Public Library  
Shawnee

ALLOCATION OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES & SLIDER

2008 Budgeted Funds	Tax Levy Amount in 2008 Budget	Allocation for Year 2009			
		MVT	RVT	16/20M Veh	Slider
General	10,209,921	1,210,536	12,215	11,247	206,647
Bond & Interest	1,526,086	180,940	1,826	1,681	30,888
Employee Benefit	1,569,259	186,059	1,878	1,729	31,762
	0	0	0	0	0
Total	13,305,266	1,577,535	15,919	14,657	269,297

County Treas MVT Estimate

1,577,535

County Treas RVT Estimate

15,919

County Treas 16/20 M Vehicle Tax Estimate

14,657

County Treas Slider Estimate

269,297

MVT Factor 0.11856

RVT Factor 0.00120

16/20M Factor 0.00110

Slider Factor 0.02024

2009

Topeka & Shawnee County Public Library  
Shawnee

Schedule of Transfers

Fund Transferred From:	Fund Transferred To:	Actual Amount for 2007	Current Amount for 2008	Proposed Amount for 2009	Transfers Authorized by Statute
none					
<b>Totals</b>		0	0	0	
<b>Adjustments</b>					
<b>Adjusted Totals</b>		0	0	0	

Note: Adjustments are only required if the transfer expenditure is not shown in the Budget Summary total.

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



Topeka & Shawnee County Public Library  
Shawnee  
FUND PAGE - GENERAL

State of Kansas  
Special District  
2009

Adopted Budget General	Prior Year Actual 2007	Current Year Estimate 2008	Proposed Budget Year 2009
Unencumbered Cash Balance Jan 1	3,227,226	3,407,447	2,426,048
Receipts:			
Ad Valorem Tax	9,865,344	10,209,921	xxxxxxxxxxxxxxxx
Delinquent Tax	112,321	100,000	100,000
Motor Vehicle Tax	1,254,239	1,284,976	1,210,536
Recreational Vehicle Tax	12,532	10,538	12,215
16/20M Vehicle Tax	10,428	10,402	11,247
LAVTR	0	0	0
Slider	0	160,421	206,647
In Lieu of Taxes	51,144	50,850	48,354
Reimbursements-Foundation/Friends	170,407	190,000	205,000
Fees	115,320	105,000	110,000
Interest on Idle Funds	408,898	250,000	250,000
Miscellaneous	7,866	5,000	5,000
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>12,008,499</b>	<b>12,377,108</b>	<b>2,158,999</b>
<b>Resources Available:</b>	<b>15,235,725</b>	<b>15,784,555</b>	<b>4,585,047</b>
Expenditures:			
Salaries	7,118,885	7,819,769	8,379,300
Library Materials	1,770,695	1,865,000	1,890,000
Furniture & Equipment	326,614	491,050	175,890
Operating Expenses	2,601,207	2,959,007	3,067,650
Neighborhood Revitalization Rebate	0	133,681	97,722
Miscellaneous	10,877	90,000	90,000
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>11,828,278</b>	<b>13,358,507</b>	<b>13,700,562</b>
Unencumbered Cash Balance Dec 31	3,407,447	2,426,048	xxxxxxxxxxxxxxxx
2007 Budget Authority Limited Amount: 13,151,200		Non-Appropriated Balance	685,028
Violation of Budget Law for 2007:		Total Expenditures/Non-Appropriated Bal	14,385,590
Possible Cash Violation for 2007:		Tax Required	9,800,543
	Delinquency Computation % Rate	0.250%	24,501
	Amount of 2008 Ad Valorem Tax		9,825,044

## GENERAL FUND - REVENUE

	2007	2008	2009
	Actual	Approved	Proposed
<b>Fund Balance-January 1</b>	<b>\$ 3,227,226</b>	<b>\$ 3,407,447</b>	<b>\$ 2,426,048</b>
<b>Revenue:</b>			
Ad Valorem Property Tax	9,865,344	10,209,921	9,800,533
Delinquent Tax	112,321	100,000	100,000
Motor Vehicle Tax	1,254,239	1,284,976	1,210,536
Recreational Vehicle Tax	12,533	10,538	12,215
16/20 Vehicle Tax	10,428	10,402	11,247
In Lieu of Tax	51,144	50,850	48,354
Slider	-	-	35,725
M & E Tax Reduction Assistance	-	160,421	170,904
Reimbursements-Foundation/Friends	170,407	190,000	205,000
Fees	115,320	105,000	110,000
Miscellaneous	7,866	5,000	5,000
Investment Income	408,898	250,000	250,000
<b>Total</b>	<b>12,008,499</b>	<b>12,377,108</b>	<b>11,959,514</b>
<b>Total Revenue</b>	<b>15,235,725</b>	<b>15,784,555</b>	<b>14,385,562</b>
<b>Expenditures:</b>	<b>11,828,278</b>	<b>13,358,507</b>	<b>13,700,562</b>
<b>Fund Balance-December 31</b>	<b>\$ 3,407,447</b>	<b>\$ 2,426,048</b>	<b>\$ 685,000</b>
<b>Non-Appropriated Balance</b>			<b>(685,000)</b>
			<b>\$ (0)</b>
<b>Tax Rate</b>	<b>7.124</b>	<b>6.883</b>	<b>6.585*</b>
<b>*Estimated mill rate</b>			

## TOPEKA &amp; SHAWNEE COUNTY PUBLIC LIBRARY

7/9/2008

## GENERAL FUND - EXPENDITURES

	2007	2008	2009	
	Actual	Adopted	Proposed	%
Conferences	75,188	120,600	95,000	-21%
Contracted-Digital Services	70,892	191,100	185,000	-3%
Contracted-Facilities	508,578	538,480	312,000	-42%
Contracted-Office Equipment	107,773	125,000	130,000	4%
Contracted-Professional	219,198	100,000	110,000	10%
Database	70,000	77,000	81,000	5%
Digital Services Support	160,012	143,500	210,000	46%
Employee Assistance Program	4,728	4,500	5,600	24%
Furniture/Equipment	326,614	491,050	175,890	-64%
Gallery	13,496	20,000	-	-100%
Human Resources	14,897	20,000	-	-100%
Insurance	40,460	45,000	45,000	0%
Marketing	19,950	40,000	44,000	10%
Materials-Art Collection	20,000	20,000	20,000	0%
Materials-Binding/Replacements	3,664	4,000	4,000	0%
Materials-Print/Non-print	1,660,852	1,751,000	1,751,000	0%
Materials-Periodicals	106,179	110,000	115,000	5%
Memberships/Dues	18,166	25,000	26,700	7%
Mileage	5,271	8,000	8,500	6%
Miscellaneous	10,877	90,000	90,000	0%
Payments to other Libraries	42,218	50,000	50,000	0%
Postage/Shipping	446,000	436,096	451,000	3%
Printing	42,503	55,000	61,000	11%
Programming	20,791	55,481	45,000	-19%
Salaries-Auto Allowance	4,800	4,800	4,800	0%
Salaries-Facilities	588,980	632,439	647,000	2%
Salaries-Overtime	9,369	10,000	10,000	0%
Salaries-Shelvers	135,143	185,000	185,000	0%
Salaries-Staff	6,163,288	6,743,620	7,268,000	8%
Salaries-Security	217,305	243,910	264,500	8%
Special Projects	-	-	258,850	100%
Staff Training	14,497	39,000	23,000	-41%
Supplies-Facilities	92,436	127,750	125,000	-2%
Supplies-Office/Library	131,105	132,500	150,000	13%
Supplies-Processing	55,174	65,000	68,000	5%
Telecommunications	80,729	85,000	93,000	9%
Utilities-Electric	228,098	240,000	240,000	0%
Utilities-Gas	69,110	90,000	135,000	50%
Utilities-Water/Sewage	37,306	35,000	35,000	0%
Vehicle-Gas	18,101	25,000	30,000	20%
Vehicle-Repair	26,164	45,000	50,000	11%
Revitalization Rebates	-	133,681	97,722	-27%
<b>TOTAL</b>	<b>11,879,912</b>	<b>13,358,507</b>	<b>13,700,562</b>	<b>3%</b>





## Topeka &amp; Shawnee County Public Library

7/9/2008

## Bond &amp; Interest Fund

	2007	2008	2009
	<u>Actual</u>	<u>Approved</u>	<u>Proposed</u>
<b>Fund Balance-January 1</b>	<b>\$ 1,498,859</b>	<b>\$ 1,543,807</b>	<b>1,566,303</b>
<b>Revenue:</b>			
Ad Valorem Property Tax	1,503,897	1,526,086	1,441,319
Delinquent Tax	18,529	18,000	18,000
Motor Vehicle Tax	202,849	195,925	180,940
Recreational Tax	2,028	1,607	1,826
16/20 Vehicle Tax	1,656	1,586	1,681
In Leiu of Tax	7,796	7,752	7,231
Slider	-	-	5,340
M & E Tax Reduction Assistance	-	26,304	25,559
Interest on Idle Funds	103,241	60,000	60,000
Total	1,839,996	1,837,260	1,741,896
<b>Total Revenue</b>	<b>3,338,855</b>	<b>3,381,067</b>	<b>3,308,199</b>
<b>Expenditures:</b>			
Principal Payment	1,115,000	1,145,000	1,195,000
Interest Payments	680,048	649,385	603,585
Revitalization Rebates	-	20,379	14,614
Cash Basis Reserve	-	-	1,495,000
Total	1,795,048	1,814,764	3,308,199
<b>Fund Balance-December 31</b>	<b>\$ 1,543,807</b>	<b>\$ 1,566,303</b>	<b>-</b>
<b>Tax Rate</b>	<b>1.086</b>	<b>1.057</b>	<b>0.966</b>
*Estimated Tax Rate			

2009

Adopted Budget Employee Benefit	Prior Year Actual 2007	Current Year Estimate 2008	Proposed Budget Year 2009
Unencumbered Cash Balance Jan 1	1,070,601	1,110,554	476,001
Receipts:			
Ad Valorem Tax	2,023,198	1,569,259	xxxxxxxxxxxxxxxxx
Delinquent Tax	22,230	22,000	22,000
Motor Vehicle Tax	225,797	263,436	186,059
Recreational Vehicle Tax	2,250	2,161	1,878
16/20M Vehicle Tax	2,227	2,132	1,729
Slider	0	65,703	31,762
In Lieu of Tax	10,490	10,429	7,435
Reimbursements-Foundation/Friends/Retirees	90,269	90,000	95,000
Interest on Idle Funds	0	0	0
Miscellaneous	4,476	0	0
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>2,380,937</b>	<b>2,025,120</b>	<b>345,863</b>
<b>Resources Available:</b>	<b>3,451,538</b>	<b>3,135,674</b>	<b>821,864</b>
Expenditures:			
FICA	538,626	613,615	641,418
KPERS	348,927	453,179	513,756
Worker's Compensation	84,377	99,449	95,000
Unemployment Tax	10,302	16,844	8,385
Health/Dental Insurance	1,358,752	1,449,171	1,504,952
Neighborhood Revitalization Rebate	0	27,415	15,027
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Expenditu			
<b>Total Expenditures</b>	<b>2,340,984</b>	<b>2,659,673</b>	<b>2,778,538</b>
Unencumbered Cash Balance Dec 31	1,110,554	476,001	xxxxxxxxxxxxxxxxxxx
07 Budget Authority Limited Amount: 2,629,238			Non-Appropriated Balance 138,926
Violation of Budget Law for 2007:			Total Expenditures/Non-Appropriated Bal 2,917,464
Possible Cash Violation for 2007:			Tax Required 2,095,600
Delinquency Computation % Rate 0.250%			5,239
Amount of 2008 Ad Valorem Tax			2,100,839

Adopted Budget 0	Prior Year Actual 2007	Current Year Estimate 2008	Proposed Budget Year 2009
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditu			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
07 Budget Authority Limited Amount: 0			Non-Appropriated Balance 0
Violation of Budget Law for 2007:			Total Expenditures/Non-Appropriated Bal 0
Possible Cash Violation for 2007:			Tax Required 0
Delinquency Computation % Rate 0.250%			0
Amount of 2008 Ad Valorem Tax			0



## Topeka &amp; Shawnee County Public Library

7/9/2008

## Employee Benefits Fund

	2007	2008	2009
	Actual	Approved	Proposed
<b>Fund Balance-January 1</b>	<b>\$ 1,070,601</b>	<b>\$ 1,110,554</b>	<b>\$ 476,001</b>
<b>Revenue:</b>			
Ad Valorem Property Tax	2,023,198	1,569,259	2,095,591
Back Tax	22,230	22,000	22,000
Motor Vehicle Tax	225,797	263,436	186,059
Recreational Tax	2,250	2,161	1,878
16/20 Vehicle Tax	2,227	2,132	1,729
In Lieu of Tax	10,490	10,429	7,435
Slider	-	-	5,491
M & E Tax Reduction Assistance	-	65,703	26,280
Reimbursements-Foundation/Friends/Retirees	90,269	90,000	95,000
Miscellaneous	4,476	-	-
<b>Total</b>	<b>2,380,937</b>	<b>2,025,120</b>	<b>2,441,463</b>
<b>Total Revenue</b>	<b>3,451,538</b>	<b>3,135,674</b>	<b>2,917,464</b>
<b>Expenditures:</b>			
FICA	538,626	613,615	641,418
KPERS	348,927	453,179	513,756
Workers Compensation	84,377	99,449	95,000
Unemployment	10,302	16,844	8,385
Health/Dental	1,358,752	1,449,171	1,504,952
Revitalization Rebates	-	27,415	15,027
<b>Total</b>	<b>2,340,984</b>	<b>2,659,673</b>	<b>2,778,538</b>
<b>Fund Balance-December 31</b>	<b>\$ 1,110,554</b>	<b>\$ 476,001</b>	<b>\$ 138,926</b>
<b>Tax Rate</b>	<b>1.086</b>	<b>1.028</b>	<b>1.408*</b>
*Estimated Tax Rate			



Topeka & Shawnee County Public Library  
Shawnee  
FUND PAGE FOR FUNDS WITH NO TAX LEVY

State of Kansas  
Special District  
2009

Adopted Budget State Aid	Prior Year Actual 2007	Current Year Estimate 2008	Proposed Budget Year 2009
Unencumbered Cash Balance Jan 1	765	17,129	0
Receipts:			
State Aid	115,504	114,438	120,000
Interest on Idle Funds	0		0
Miscellaneous	0		0
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>115,504</b>	<b>114,438</b>	<b>120,000</b>
<b>Resources Available:</b>	<b>116,269</b>	<b>131,567</b>	<b>120,000</b>
Expenditures:			
Library Materials	99,140	131,567	120,000
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>99,140</b>	<b>131,567</b>	<b>120,000</b>
Unencumbered Cash Balance Dec 31	17,129	0	0

07 Budget Authority Limited Amount: 125,000

Violation of Budget Law for 2007:

Possible Cash Violation for 2007:

Adopted Budget Other Funds	Prior Year Actual 2007	Current Year Estimate 2008	Proposed Budget Year 2009
Unencumbered Cash Balance Jan 1	3,401,065	3,580,245	3,580,245
Receipts:			
Intergovernmental revenues	431,828		
Contributions	117,000		
Foundation Distributions	557,572		
Interest on Idle Funds	177,141		
Miscellaneous	9,233		
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>1,292,774</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>4,693,839</b>	<b>3,580,245</b>	<b>3,580,245</b>
Expenditures:			
Capital Outlay	724,766		
Library Services	388,828		
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>1,113,594</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	3,580,245	3,580,245	3,580,245

07 Budget Authority Limited Amount: 1,113,594

Violation of Budget Law for 2007:

Possible Cash Violation for 2007:

# NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2009

The governing body of the Topeka & Shawnee County Public Library, Shawnee, will meet on the 14th day of August, 2008 at 5:30 p.m. at 1515 SW 10th Avenue, 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 the Topeka & Shawnee County Public Library website at <http://www.tscpl.org> or at the main library and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2009 Expenditures and Amount of 2008 Ad Valorem Tax establish the maximum limits of the 2009 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2007		Current Year Estimate for 2008		Proposed Budget Year for 2009		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2008 Ad Valorem Tax	Actual Tax Rate*
General	11,828,278	7.124	13,358,507	6.874	13,700,562	9,825,044	6.585
Bond & Interest	1,795,048	1.461	1,814,764	1.057	3,308,199	1,441,330	0.966
Employee Benefit	2,340,984	1.086	2,659,673	1.028	2,778,538	2,100,839	1.408
State Aid	99,140		131,567		120,000		
Other Funds	1,113,594						
Totals	17,177,044	9.671	17,964,511	8.959	19,907,299	13,367,213	8.959
Less: Transfers	0		0		0		
Net Expenditures	17,177,044		17,964,511		19,907,299		
Total Tax Levied	14,038,494		13,305,266		xxxxxxxxxxxxxxxx		
Assessed Valuation	1,451,641,017		1,485,251,633		1,492,108,528		

### Outstanding Indebtedness,

	2006	2007	2008
Jan 1,			
G.O. Bonds	19,110,000	18,020,000	16,905,000
Revenue Bonds	0	0	0
No-Fund Warrant	0	0	0
Lease Pur. Princ.	0	0	0
Total	19,110,000	18,020,000	16,905,000

\*Tax rates are expressed in mills.

Secretary

Topeka & Shawnee County Public Library

2009

**2009 Neighborhood Revitalization Rebate**

Budgeted Funds for 2008	2008 Ad Valorem before Rebate	2008 Mil Rate before Rebate	Estimate 2009 NR Rebate
General	9,825,062	6.585	839
Bond & Interest	1,441,319	0.966	123
Employee Benefit	2,100,830	1.408	179
<b>TOTAL</b>	<b>13,367,211</b>	<b>8.959</b>	<b>1,141</b>

2008 Net Valuation (July 1 less NR Valuation) 1,491,981,165

Net Valuation Factor: 1,491,981.165

Neighborhood Revitalization Subj to Rebate 127,363

Neighborhood Revitalization factor 127.363