



Consolidated Library District No. 4

**Final Budget
Fiscal Year 2021**

July 1, 2020 - June 30, 2021

Approved by the Board of Trustees August 26, 2020



Board of Trustees - FY 2021

Officers

President – Scotty Walker
 Treasurer – Judy Wolter

Vice Pres. – Ron McMullin
 Secretary – Judy Tyler

JOHNSON COUNTY	LAFAYETTE COUNTY
Georgia Jarman	Ron McMullin
532 NW 1201 Rd	12698 E. Business Hwy 13
Holden, MO 64040	Lexington, MO 64067
816-405-5301	660.441-2289
Gjarman3@gmail.com	mcmullinr@yahoo.com Pdgron@cebridge.net
1 st term expires June 30, 2024	2 nd term expires 2023
Carlín Dillon	Fern Deatherage
1134 NW 600 Rd	1404 Main Street
Holden, MO 64040	Waverly, MO 64096
816-878-5462	660-493-2579
Cardillon@ymail.com	WAFD@ctcis.net
Term expires June 30, 2021	Term expires July 30, 2022
Jeany McGowen	Amanda Travis
22 SW 675	2135 Berkeley
Warrensburg, MO 64093	Lexington, MO 64067
660.238.3378	660.232.0808
Jeanymcgowen58@yahoo.com	atravis@wntigers.net
1 st term expires June 30 th , 2022	1 st term expires 2023
Scotty Walker	Allycen Burton
1600 S. Main	P.O. Box 372
Holden, MO 64040	Lexington, MO 64067
816.726.9196	785-650-1083
Fiveanddime1990@yahoo.com	arstafford1@cox.net
2 nd term expires June 30, 2023	Term expires June 30, 2021
Judy Wolter	Judy Tyler
137 NE 1291 Road	409 S. Elizabeth St. P.O. Box 261
Knob Noster, MO 65336	Corder, MO 64021
660.441.2814	660.394.2453
J47cats@iland.net	judemonster@ctcis.net
2 nd term expires June 30, 2023	1st term expires June 30, 2020

Introduction

Trails Regional Library is a consolidated public library district, comprised of the former Johnson County Library District and Lafayette County Library District. The current district encompasses Johnson County and Lafayette County (excluding the Higginsville Municipal Library District). The consolidated district was established May 27, 1980, as provided under the Revised Statutes of Missouri 182.610-182.620. The governing body is the Trails Regional Library Board of Trustees with 10 members, 5 from each county, appointed by the respective County Commissions.

Library district residents receive free library service. In addition, non-residents may also receive a library card at no charge. The 2010 Census population for the library district was 81,482, an increase of 4,904 over the 2000 Census.

Trails Regional Library provides service from 8 branch libraries located in Concordia, Corder, Holden, Knob Noster, Lexington, Odessa, Warrensburg and Waverly. An Express Branch was established in cooperation with the Leeton School District in the fall of 2007. The Administrative Office for the district is adjacent to the Warrensburg branch at 432 North Holden Street.

The principal income of the Library is the property tax levied by the district. A levy of 10 cents per \$100 assessed valuation was approved by voters in April 1957, which was raised by the voters in August 1968, to 20 cents and again in August 1984, to 30 cents. The levy is subject to a rollback to comply with the Missouri Constitution (Hancock Amendment).

The library's tax revenue is based upon the current year assessed valuation of real and personal property and is due by December 31st. Revenue for a tax year is received from November through October with 85% received in December and January.

Because the Library's fiscal year begins in July, the budget includes revenue from the current and the upcoming tax years. To ensure that the necessary tax funds are available for the upcoming fiscal year, 40% of the current tax year revenue is directed to an operating reserve for the following fiscal year's budget.

A preliminary budget is prepared for the Board to review and approve prior to the beginning of the new fiscal year. However, assessed valuations and the maximum allowable tax levy on which the budget is based, is not known until after the start of the new fiscal year. A final budget, using the tax levy certified by the State Auditor, is presented to the Board at the August meeting. At that time, the levy is set by the Board and the final budget is approved.

ADMENDMENTS TO THE DRAFT BUDGET

The following is a summary of significant changes (changes of at least \$1,000 or 10%) to the Draft Budget approved in June 2020 and the reason(s) for those amendments.

Carryover – increased to \$740,245. This amount is the estimated, un-audited fund balance from the previous fiscal year representing unspent budget and income received over the amounts budgeted.

Revenue

4000 – Tax Receipts – estimated amount increased to \$2,877, 904 based on levy amount provided by State Auditor

Expenses

6000 Salaries – Lowered \$40,910. We are expecting lower salary expense due to the retirement of two COLA employees.

6120 – LAGERS – lowered by \$12,140 the increase to rate paid by the employer is 1% instead the 3% we initially budgeted.

6510 – Book & Binding – increased by \$1350 to add to amounts assigned to Juvenile Fiction

7000 – Building maintenance – increased by \$4,000 to address additional unplanned maintenance

7010 – Furniture & Equipment – increased to \$13,238 to cover the cost of equipment and hard surface furniture.

7015 – Grants, Facilities & Technology – increased to \$200,000 to cover costs of RFID and self-check technology. We are applying for a grant for this project which will hopefully be awarded.

7060 – Professional Services – increased by \$5,000 to FY2020 level

7075 – Publications & Advertising – increase by \$4,000 to cover costs for additional advertising

7090 – Technology – increased by \$14,500 to cover anticipated costs of laptops and other equipment to facilitate alternative programming.

7710 – Capital Expense – increased to \$80,000 to cover costs for replacing Holden Branch entry doors, leaking windows and uneven parking pad at the Concordia Branch.

7720 – Emergency Fund – increased to \$200,00 for unexpected emergencies.

FY2021 FINAL BUDGET

Revenue

Carryover

Unexpended budget	\$	740,245.00
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Receipts

4000	Tax Receipts (FY20 Levy -)	0.2581	\$	2,877,904.00
4100	State Aid			
4110	Athletes & Entertainers Fund			
4120	Interest		\$	1,000.00
4200	Miscellaneous		\$	20,000.00
4220	Grants		\$	15,000.00
4230	Gifts & Reimbursements		\$	5,000.00
4235	Transfers from Designated Gifts		\$	40,000.00

Transfers to General Revenue

Transfer from Development Reserves

Total Carryover, Revenue & Transfers	\$	3,699,149.00
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Expenses

Salaries & Benefits

6000	Salaries		\$	1,600,000.00
6100	Social Security		\$	122,000.00
6110	Group Insurance		\$	141,000.00
6120	LAGERS		\$	130,000.00

Operations

7005	Cleaning Supplies		\$	7,000.00
7010	Furniture & Equipment		\$	13,238.00
6525	Gifts & Reimbursements		\$	4,000.00
6527	Grants, Operations		\$	-
7020	Insurance		\$	31,000.00
7030	Library Supplies		\$	47,000.00
7035	Office Supplies		\$	6,000.00
7040	Machine Rental & Repair		\$	17,000.00
7045	Membership Dues		\$	2,000.00
7050	Postage		\$	3,000.00
7060	Professional Services		\$	30,000.00
7075	Publications & Advertising		\$	20,000.00
7080	Rent		\$	4,000.00
7100	Training, Travel & Meals		\$	15,000.00

**Collection &
Services**

6500	A-V Materials	\$	39,000.00
6510	Books & Binding	\$	180,000.00
6520	Electronic Materials	\$	80,000.00
6526	Grants, Collection & Svcs	\$	650.00
6530	Periodicals & Microfilm	\$	15,000.00
7070	Programming	\$	20,000.00
7072	Programming Supplies	\$	3,000.00

Facilities & Technology

7000	Building Maintenance	\$	40,000.00
7015	Grants, Facilities & Technology	\$	200,000.00
7090	Technology	\$	85,000.00
7095	Telecommunications	\$	12,000.00
7110	Utilities	\$	77,000.00
7120	Vehicle Operations	\$	20,000.00

Capital Expenses

7700	Building Renovation & Repairs	\$	36,000.00
7710	Capital Expense	\$	53,000.00
7720	Emergency Fund	\$	500,000.00
7730	Debt Service	\$	90,000.00

**Transfers to
Reserves**

Transfer to Dev Reserves - Unspecified	\$	47,600.00
Transfer to Dev Reserves - Debt Service	\$	7,500.00
Transfer to Operating Reserves	\$	1,161.00

Total Expenses	\$	3,699,149.00
Total Carryover, Revenue & Transfers	\$	3,699,149.00

				Actual Reserve Funds Budget		
				FY2018	FY2019	FY2020
Designated Gifts Account						
Revenue						
	Unexpended Gifts July 1			\$361,533.00	\$370,109.00	\$379,002.00
	Distribution from Funck Trust			\$8,050.00	\$8,150.00	\$8,250.00
	Misc Income			\$131,996.00	\$0.00	\$0.00
	Interest			\$180.00	\$743.00	\$761.00
				\$501,759.00	\$379,002.00	\$388,013.00
Expenses						
	Transfer to Gen Operating Fund			\$123,600.00	\$0.00	\$0.00
	Unexpended Budget, June 30			\$378,159.00	\$379,002.00	\$388,013.00
General Revenue Account - Operating Reserves						
	Available reserves July 1			\$1,070,000.00	\$1,100,000.00	\$1,125,000.00
	Budgeted increase			\$30,000.00	\$25,000.00	\$25,000.00
				\$1,100,000.00	\$1,125,000.00	\$1,150,000.00
General Revenue Account - Development Reserves						
Debt Service						
Revenue						
	Unexpended balance, June 30			\$7,500.00	\$15,950.00	\$23,450.00
	Budgeted increase, July 1			\$7,500.00	\$7,500.00	\$7,500.00
	KN Central Learning Tree			\$950.00	\$0.00	\$0.00
				\$15,950.00	\$23,450.00	\$30,950.00
Unspecified Capital Projects						
Revenue						
	Unexpended balance June 30			\$252,076.00	\$62,960.00	\$124,428.00
	Budgeted Increase, July 1			\$75,000.00	\$61,468.00	\$60,000.00
	Unspent from FY			\$0.00	\$0.00	\$0.00
				\$327,076.00	\$124,428.00	\$184,428.00
Expenses						
	Transfer to Gen Operating Fund			\$202,200.00	\$0.00	\$0.00
	Transfer to Gen Operating Fund- Annex			\$61,916.00	\$0.00	\$0.00
	Unexpended balance, June 30			\$62,960.00	\$124,428.00	\$184,428.00

FY2021 Final Budget – Reserved Funds

Designated Gifts Accounts		FY2021 Budget
Revenue		
Unexpended balance , July 1		\$388,013.00
FY21 Distribution from Funck Trust		\$8,000.00
FY21 Misc Income		\$0.00
FY21 Interest		\$200.00
		\$396,213.00
Expenses		
FY21 Designated gifts transfer for projects		\$40,000.00
June 30, 2021 Projected balance		\$356,213.00

General Fund Account- Development Reserves		FY2021 Budget
Debt Service		
Revenue		
Unexpended balance, June 30		\$0.00
FY21 Transfer from General Operating Fund		\$7,500.00
		\$7,500.00
Unspecified		
Revenue		
Unexpended Balance June 30		\$159,458.00
FY21 Transfer from General Operating Fund		\$47,500.00
FY21 transfer to General Operating Fund		\$0.00
June 30, 2021 Balance		\$206,958.00

General Fund Account - Operating Reserves		FY2021 Budget
<i>(40% of tax revenue)</i>		
Available reserves. June 30		\$1,150,000.00
FY21 Transfere from Gen Operating Fund		\$1,161.00
		\$1,151,161.00

FY 2020 Revenue Highlights

CARRYOVER

Unexpended Budget - \$740,245

The estimated, un-audited fund balance from the previous fiscal year representing unspent budget and income received over the amounts budgeted.

INCOME

4000: Taxes - \$2,877,904

The library's primary source of funding is a tax on real and personal property within the library district. The approved levy rate is 30 cents per \$100 valuation, but the Missouri Constitution requires a rollback of the rate when growth in property values exceeds the rate of inflation. For FY 2021 the library's maximum levy, when approved by the Board, will be .2581. The maximum allowable rate has been certified by the State Auditor.

Johnson County residents provide 60.10% of the estimated tax revenue, including the annual Payment In Lieu of Taxes (PILOT) from Associated Electric Cooperative and the remaining 39.9% comes from Lafayette County residents.

FY 2021 Expenses Highlights

6000: Salaries - \$1,600,000

The budget includes an increase of 5% to the base wage on the salary scale. Staff who have exceeded the top of the salary scale will receive a 1% increase.

Non-exempt employees are paid based on the number of hours worked per pay period; exempt employees are paid a salary. No individuals are currently receiving unemployment benefits from the library.

6100: Social Security - \$122,000

The Social Security rate for all employees is 7.65%.

6110: Group Insurance - \$141,000

The library provides health insurance and pays a portion of the monthly premium. The portion is set annually by the Board and currently averages \$525 per eligible employee each month. The average amount paid by the library is prorated for employees who are regularly scheduled to work 20 to 30 hours per week.

An Employee Assistance Program offering short-term counseling and mental health benefits is provided to all employees. The annual cost per employee is \$27.96.

The Library provides short-term and long-term disability insurance for all employees who work 20 hours or more per week. Cost per employee varies, depending on salary. The Library also pays the premium for a \$20,000 of life insurance coverage for eligible employees who work 20 hours or more per week. The annual cost is \$53.52 per person.

6120: LAGERS - \$130,000

Retirement benefits are provided through the Local Government Employees Retirement System. The Library pays 100% of the contributions to LAGERS. The employer rate for the current L-7 benefit level (1.50%) in LAGERS is 9.5% and is paid on earnings of every employee who works 1,000 or more hours in a calendar year.

6520 - Electronic Materials

6520 - Electronic Materials	
Ancestry	\$3,250.00
Overdrive - Advantage	\$40,000.00
Heritage Quest	\$2,000.00
Niche Academy	\$3,000.00
Overdrive w/ Amigos	\$12,000.00
Hoopla	\$18,000.00
Beanstack	\$2,500.00
TOTAL - 6520	\$80,750.00

7075: Publications & Advertising - \$20,000

Published bids, employment ads and legal notices; advertising with media whose coverage extends to multiple branches. This year it also includes the first of three payments for the anticipated strategic plan process.

7075- Publications & Advertising	
Employment & Legal	\$500.00
Local media, outreach	\$3,500.00
Orangeboy (yearly fee + strategic plan)	\$12,500.00
Printing- SRP, Promotion	\$1,000.00

7000: Building Maintenance - \$40,000

The library is responsible for interior maintenance and mechanical work in the leased building at Holden and all maintenance for the branches it owns (Concordia, Knob Noster, Lexington, Odessa, Warrensburg, Waverly and the Maintenance Building).

7700- Building Renovation & Repairs	
Concordia	
Automatic door	\$5,000.00
Holden	
s entrance add keyed entry	\$140.00
Panic door install	\$140.00
Lexington	
awning repair/replacement	\$1,200.00
Waverly	
Outdoor parking lot light	\$800.00
Gutter work at Entrance	\$800.00
All Branches	
LED Lighting project	\$17,939.00
Knob Noster	
Stripe Parking lot	\$90.00
Admin	
Panic door install	\$140.00
Annex	
Divert rain water project	\$252.00
Warrensburg	
Restripe parking lot	\$45.00

7090: Technology - \$85,000

7090- Technology	
Equipment - Computers	\$12,000.00
Miscellaneous	\$15,000.00
MoreNet	\$27,500.00
<i>Connection & Network fee</i>	
<i>Domain registration</i>	
<i>Internet filters</i>	
<i>Kinetic email accounts</i>	
<i>Membership fee</i>	
<i>Network upgrade</i>	
<i>SSL certificate</i>	
<i>Web hosting</i>	
Software license renewal	\$6,000.00
Supplies	\$5,000.00
WB-Wireless	\$1,000.00
Servers	\$12,000.00
Software	\$2,000.00

7700: Building Renovation and Repairs - \$36,000

7700- Building Renovation & Repairs	-
Concordia	
Automatic door	\$5,000.00
Holden	
s entrance add keyed entry	\$140.00
Panic door install	\$140.00
Lexington	
awning repair/replacement	\$1,200.00
Waverly	
Outdoor parking lot light	\$800.00
Gutter work at Entrance	\$800.00
All Branches	
LED Lighting project	\$17,939.00
Knob Noster	
Stripe Parking lot	\$90.00
Admin	
Panic door install	\$140.00
Annex	
Divert rain water project	\$252.00
Warrensburg	
Restripe parking lot	\$45.00

7710: Capital Expense - \$80,000

7710 - Capital Expense	
Lexington ADA project	\$20,000.00
Concordia – windows estimate	\$20,000.00
Holden- entrance doors estimate	\$20,000.00
Concordia parking pad	\$20,000.00

TRANSFERS TO RESERVES

Transfer to Dev Reserves - Unspecified						\$ 47,600.00
Transfer to Dev Reserves - Debt Service						\$ 7,500.00
Transfer to Operating Reserves						\$ 1,161.00

Development Reserves

Development reserves are set aside for capital improvements, unbudgeted emergency needs, and other financial exigencies. On June 15, 2006, the Board agreed by consensus to accumulate in a timely manner a balance in this fund equal to approximately 15% of the total operating budget.

Development Reserves – Debt Service was added to the budget in FY 2017 to accrue funds for future payments on debt service, in particular to prepare for the last payment for the Knob Noster building. These amounts will now be reserved for the Odessa branch building debt.

Operating Reserve

The Operating Reserve is the amount allocated in the budget to set aside for the library's expenses during the first five months of the fiscal year (June – November). It is typically 40% of the anticipated tax revenue of that fiscal year.

FY 2021 Salary Scale

5.00%	% increase to base age
\$10.00	FY20 A1 base wage
\$0.50	\$ increase to base wage
\$10.50	FY21 A1 base wage

MO minimum wage	
1/1/2020	\$9.45
1/1/2021	\$10.30

*Annual salaries are estimated based on hourly rate x 2080

**Increases will be effective for August 30th pay period

Salary Tracks A-L

Track A	Step	1	2	3	4	5	6
	Hourly	\$10.50	\$10.92	\$11.36	\$11.81	\$12.28	\$12.77
	Annual	\$21,840.00	\$22,713.60	\$23,628.80	\$24,564.80	\$25,542.40	\$26,561.60

Track B	Step	1	2	3	4	5	6
	Hourly	\$11.81	\$12.28	\$12.77	\$13.28	\$13.81	\$14.36
	Annual	\$24,564.80	\$25,542.40	\$26,561.60	\$27,622.40	\$28,724.80	\$29,868.80

Track C	Step	1	2	3	4	5	6
	Hourly	\$13.28	\$13.81	\$14.36	\$14.93	\$15.53	\$16.15
	Annual	\$27,622.40	\$28,724.80	\$29,868.80	\$31,054.40	\$32,302.40	\$33,592.00

Track D	Step	1	2	3	4	5	6
	Hourly	\$14.93	\$15.53	\$16.15	\$16.80	\$17.47	\$18.17
	Annual	\$31,054.40	\$32,302.40	\$33,592.00	\$34,944.00	\$36,337.60	\$37,793.60

Track E	Step	1	2	3	4	5	6
	Hourly	\$16.80	\$17.47	\$18.17	\$18.90	\$19.66	\$20.45
	Annual	\$34,944.00	\$36,337.60	\$37,793.60	\$39,312.00	\$40,892.80	\$42,536.00

Track F	Step	1	2	3	4	5	6
	Hourly	\$18.90	\$19.66	\$20.45	\$21.27	\$22.12	\$23.00
	Annual	\$39,312.00	\$40,892.80	\$42,536.00	\$44,241.60	\$46,009.60	\$47,840.00

Track G	Step	1	2	3	4	5	6
	Hourly	\$21.27	\$22.12	\$23.00	\$23.92	\$24.88	\$25.88
	Annual	\$44,241.60	\$46,009.60	\$47,840.00	\$49,753.60	\$51,750.40	\$53,830.40

Track H	Step	1	2	3	4	5	6
	Hourly	\$23.92	\$24.88	\$25.88	\$26.92	\$28.00	\$29.12
	Annual	\$49,753.60	\$51,750.40	\$53,830.40	\$55,993.60	\$58,240.00	\$60,569.60

Track I	Step	1	2	3	4	5	6
	Hourly	\$26.92	\$28.00	\$29.12	\$30.28	\$31.49	\$32.75
	Annual	\$55,993.60	\$58,240.00	\$60,569.60	\$62,982.40	\$65,499.20	\$68,120.00

Step	1	2	3	4	5	6
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Track J	Hourly	\$30.28	\$31.49	\$32.75	\$34.06	\$35.42	\$36.84
	Annual	\$62,982.40	\$65,499.20	\$68,120.00	\$70,844.80	\$73,673.60	\$76,627.20

Track K	Step	1	2	3	4	5	6
	Hourly	\$34.06	\$35.42	\$36.84	\$38.31	\$39.84	\$41.43
	Annual	\$70,844.80	\$73,673.60	\$76,627.20	\$79,684.80	\$82,867.20	\$86,174.40

Track L	Step	1	2	3	4	5	6
	Hourly	\$38.31	\$39.84	\$41.43	\$43.09	\$44.81	\$46.60
	Annual	\$79,684.80	\$82,867.20	\$86,174.40	\$89,627.20	\$93,204.80	\$96,928.00

Designated Gifts Account

Funds in the Designated Gift account are bequests and donations of a significant amount, some of which are used to fund specific purchases. Each donation is tracked separately by sub-account and the interest received is prorated among the 8 named sub-accounts.

Account Balance, July 1, 2020 - \$388,013.33

1. **Nina L. Devenny Fund: \$40,406.06** – In her will, Miss Devenny’s provided this money for the library to purchase “books, films or educational materials.”
2. **Theodore & Clara Funck Fund: \$30, 940.46** – The fund was established with the Johnson County Library Association. In 1957, with the formation of the Johnson County Library District, the association turned over all of its assets to the new district. In October 1974, Trails Regional Library began to receive quarterly payments from the Theodore Funck Trust. Under the terms of the Trust, ½ of the net income is payable to the trustees of Trails Regional Library. The Library currently receives yearly distributions from the Trust. There were no stipulations in the will as to how the funds from the Trust are to be spent.
3. **Kenneth & Marian Glazebrook Fund: \$181,621.89** – A bequest to Trails Regional Library was received in the Spring of 2017. There are no restrictions on the use of these funds.
4. **Edwin Gueguen Fund: \$28,719.79** – A gift from the Edwin Gueguen Trust for the Lexington Library was received August 2001. There are no restrictions on these funds although it is expected it will be used on a building project in Lexington.
5. **Jerry & Virginia Hartmetz Fund: \$7, 737.84** – This endowment fund was established to purchase English mysteries on cassette and materials on antiques and travel. At the request of Mr. Hartmetz, materials on nature and natural history will also be purchased from this endowment. There is no correspondence or legal document pertaining to this fund.
6. **John E. Martin Fund: \$75, 241.75** – Mr. Martin, a former Holden resident, bequeathed money for the Holden library to be used for its improvement. The will stipulates that improvements may not include salaries or expenses of staff or board members, or the ordinary and usual maintenance of the building or equipment and fixtures, or the payment of phone and utility bills.
7. **Helen Shouse Fund: \$3,114.82** – Ms. Shouse, a former Lexington resident made this bequest to Trails Regional Library in the Spring of 2018. There are no restrictions on these funds, although it is expected they will be used for the branch located in Lexington.
8. **Catherine F. Titus Fund: \$20,230.72** – Dr. Titus was a volunteer and a member of the Friends of the Library. In her Revocable Living Trust, Dr. Titus stipulated that a portion of her estate be given to the library. Of the total given (\$11, 527.07), 50% was to be use for children’s programs and 50% added to the Warrensburg Building Fund. In 2005, \$30, 763 was transferred to the Building Fund (Trails Regional Library Foundation). The remaining funds should be spent on children’s programs.

FY 2020 Designated Gifts Accounts

		Totals	Deveny, Nina L.	Funk, Theodore & Clara	Glazebrook, Kenneth & Marian	Gueguen, Edwin	Hartmetz, Jerry & Virginia	Martin, John E.	Shouse, Helen	Titus, Catherine
1-Jul	Opening Balance	\$379,002.64	\$40,326.87	\$22,629.83	\$181,265.89	\$28,663.50	\$7,722.70	\$75,094.25	\$3,108.51	\$20,191.09
	Income - Interest	\$760.69	\$79.19	\$60.63	\$356.00	\$56.29	\$15.14	\$147.50	\$6.31	\$39.63
	Income - Other	\$8,250.00	\$0.00	\$8,250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Expenses - Current Month	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-Jun	Ending Balance	\$388,013.33	\$40,406.06	\$30,940.46	\$181,621.89	\$28,719.79	\$7,737.84	\$75,241.75	\$3,114.82	\$20,230.72
% of total opening bal		100.00%	10.41%	7.97%	46.80%	7.40%	1.99%	19.39%	0.83%	5.21%
			\$ 79.19	\$ 60.63	\$ 356.00	\$ 56.29	\$ 15.14	\$ 147.50	\$ 6.31	\$ 39.63

Actual Revenue FY2018-2020						
				FY2018	FY2019	FY2020
CARRYOVER						
Branch Funds				\$44,689.00	\$0.00	\$0.00
Unexpended Budget				\$298,971.00	\$0.00	\$0.00
INCOME						
Taxes				\$2,832,756.00	\$2,907,672.13	\$2,944,848.29
State Aid				\$30,960.00	\$38,464.79	\$42,308.00
A & E				\$14,370.00	\$7,573.76	\$14,256.60
Interest				\$4,024.00	\$1,692.13	\$2,067.97
Misc				\$16,233.00	\$19,027.20	\$18,480.22
Branch Fund Income				\$18,512.00	\$15,947.06	\$5,838.83
Grants				\$724.00	\$0.00	\$10,636.89
Gifts & Reimbursements				\$9,287.00	\$5,053.70	\$19,968.47
TRANSFERS						
Transfer from Designated Gifts				\$123,600.00	\$0.00	\$0.00
Transfer from Development Resrv				\$264,116.00	\$0.00	\$0.00
Transfer from UMB Loan				\$0.00	\$0.00	\$0.00
TOTAL REVENUE				\$3,658,242.00	\$2,995,430.77	\$3,058,405.27

		<u>Actual Expenses FY2018-2020</u>		
		FY2018	FY2019	FY2020
		Actual	Actual	Actual
Salaries & Benefits				
6000	Salaries	\$1,525,407.00	\$1,505,832.66	\$1,481,945.12
6100	Social Security	\$110,900.00	\$108,600.55	\$107,853.66
6110	Group Insurance	\$117,724.00	\$139,825.43	\$126,300.41
6120	LAGERS	\$140,135.00	\$131,984.08	\$109,649.50
Operations				
6515	Branch Fund Expense	\$13,864.00	\$20,795.16	\$12,758.40
7005	Cleaning Supplies	\$1,923.00	\$2,017.75	\$1,659.31
7010	Furniture & Equipment	\$9,865.00	\$3,426.04	\$11,802.37
6525	Gifts & Reimbursements	\$2,585.00	\$624.18	\$5,197.27
6527	Grants, Operations	\$31.00	\$0.00	\$398.00
7020	Insurance	\$36,063.00	\$35,770.84	\$32,661.00
7030	Library Supplies	\$35,072.00	\$24,130.21	\$31,593.16
7035	Office Supplies	\$5,504.00	\$5,182.02	\$2,105.95
7040	Machine Rental & Repair	\$13,484.00	\$13,467.35	\$17,633.91
7045	Membership Dues	\$1,517.00	\$995.25	\$1,234.00
7050	Postage	\$2,660.00	\$1,875.64	\$1,523.69
7060	Professional Services	\$27,616.00	\$32,571.66	\$38,513.32
7075	Publications & Advertising	\$2,926.00	\$2,517.01	\$3,525.65
7080	Rent	\$3,600.00	\$3,600.00	\$3,600.00
7100	Training, Travel & Meals	\$21,083.00	\$20,876.63	\$28,582.95
Collection & Services				
6500	A-V Materials	\$39,576.00	\$44,689.67	\$18,805.41
6510	Books & Binding	\$249,818.00	\$171,096.28	\$107,205.70
6520	Electronic Materials	\$24,410.00	\$65,724.93	\$74,233.70
6526	Grants, Collection & Svcs	\$0.00	\$713.12	\$150.88
6530	Periodicals & Microfilm	\$11,955.00	\$13,674.16	\$9,206.65
7070	Programming	\$22,235.00	\$24,894.96	\$14,870.78
7072	Programming Supplies	\$8,368.00	\$6,058.09	\$1,991.42
Facilities & Technology				
7000	Building Maintenance	\$30,664.00	\$43,665.32	\$39,554.91
7015	Grants, Facilities & Technology	\$0.00	\$0.00	\$0.00
7090	Technology	\$4,305.00	\$45,932.47	\$73,166.47
7095	Telecommunications	\$9,952.00	\$10,220.24	\$12,713.53
7110	Utilities	\$75,523.00	\$72,284.16	\$62,544.87
7120	Vehicle Operations	\$12,219.00	\$15,843.55	\$10,925.09
Capital Expenses				
7700	Building Renovation & Repairs	\$18,062.00	\$7,420.00	\$7,686.00
7710	Capital Expense	\$377,979.00	\$19,866.13	\$18,761.97
7720	Emergency Fund	\$57,177.00	\$83,327.38	\$10,000.00
7730	Debt Service	\$120,423.00	\$125,613.87	\$137,720.51
Transfers to Reserves				
	Transfer to Dev Reserves - Unspecified	\$7,500.00	\$0.00	\$0.00
	Transfer to Dev Reserves - Debt Service	\$264,116.00	\$0.00	\$0.00
	Transfer to Operating Reserves	\$30,000.00	\$0.00	\$0.00
Total Expenses		\$3,436,241.00	\$2,805,116.79	\$2,618,075.56