



Consolidated Library District No. 4

**Final Budget
Fiscal Year 2022**

July 1, 2021 - June 30, 2022



Board of Trustees - FY 2022

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	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
1 st term expires June 30, 2025	1 st term expires July 30, 2022
Jana Brookshier	New Member
110 SW 95 th Road	Address
Warrensburg, MO 64093	Town, MO Zip
660.238.2757	Phone Number
Janafrese@gmail.com	Email
Filling unexpired term June 30 th , 2022	Filling unexpired term June 30, 2023
Scotty Walker	Sandy Henke
1600 S. Main	405 S. Sandia St.
Holden, MO 64040	Concordia, MO
816.726.9196	660-463-7277
Fiveanddime1990@yahoo.com	frauhenke@gmail.com
2 nd term expires June 30, 2023	1 st term expires June 30, 2025
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	2 nd term expires June 30, 2024

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 2020 Census population for the library district was 86,997, an increase of 1,021 over the 2010 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 to the Draft Budget approved in June 2021 and the reasons for those amendments.

In the month of July, the Library District received three unpaid invoices from Bibliotheca totaling \$62,000. Upon further checking, it was discovered that the invoices did in fact need to be paid. The expense was added into the #7090 - Technology budget. Adjustments were made in the following line items: Salaries – lowered \$50,000; AV Materials – lowered \$4,500; Books – lowered \$7,500.

After lowering the Salaries budget, the allocation for benefits needed to be lowered by \$23,000. Adjustments were made in the following line items: Group Insurance – lowered by \$20,000; LAGERS – lowered by \$23,000. In addition, Social Security budget was miscalculated by \$5,000 in the draft. The expense was added into the #6100 – Social Security budget.

Three new desk chairs are needed totaling \$1,500., and these items were left out of the draft budget. The expense was added into the #7010 – Furniture & Equipment budget. Adjustments were made in the following line items: Telecommunications – lowered \$1,000; Travel, Training, & Meals – lowered \$500.

Library Connect Devices were left out of the draft budget in error. The \$2,000 expense was added to #7030 – Library Supplies budget and the adjustment was also made to the Library Supplies line item for barcode processing materials.

The Lexington Chamber Membership was omitted from the draft budget. The expense was added into the #7045 – Membership Dues budget. Adjustment was made in the Travel, Training, & Meals line item-lowered by \$150.

Leeton School Services, Accounting Services, & ADP Payroll Services totaling \$35,000 were erroneously omitted from the draft budget. The expense was added into the #7060 – Professional Services budget. Adjustments were made in the following line items: Professional Services - Legal Services – lowered \$6,500; Salaries – lowered \$18,000; Vehicle Operations – lowered \$5,000; Technology – lowered \$5,000; Cleaning Supplies – lowered by \$500.

Two errors were discovered in the draft budget. Stacking chairs for the Corder branch were omitted from the draft budget, and an excess of \$455 was included in the Building Renovation & Repairs budget. The expense was added into the #7010 – Furniture & Equipment budget. Adjustment was made in the Building Renovation & Repairs line item – lowered \$455.

An error in the Programming budget was discovered totaling \$19,600 to be omitted in the draft budget. The expense was added into the #7070 – Programming budget. Adjustments were made in the following line items: Books – lowered \$15,000; AV Materials – lowered \$4,600.

In July, the Library District was made aware that Hoopla annual fees needed to be increased by \$6,000. The expense was added into the #6520 – Electronic Materials budget. Adjustments were made in the following line items: Electronic Materials-Misc. – lowered \$250; AV Materials – lowered \$400; Periodicals – lowered by \$1,450; Building Renovation & Repairs – lowered by \$3,000; Technology-Misc. – lowered by \$900.

FY2022 FINAL Budget

Revenue

Carryover

Unexpended budget	\$	500,000.00
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Receipts

4000	Tax Receipts(FY21 Levy-\$0.2562)	\$	2,833,305.00
4100	State Aid	\$	28,000.00
4110	Athletes & Entertainers Fund	\$	4,000.00
4120	Interest	\$	1,000.00
4200	Miscellaneous	\$	20,000.00
4220	Grants	\$	2,550.00
4230	Gifts & Reimbursements	\$	5,000.00
4235	Transfers from Designated Gifts	\$	111,905.00

Transfers to General Revenue

Transfer from Development Reserves	\$	180,000.00
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Total Carryover, Revenue & Transfers	\$	3,685,760.00
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Expenses

Salaries & Benefits

6000	Salaries	\$	1,650,000.00
6100	Social Security	\$	127,000.00
6110	Group Insurance	\$	176,534.00
6120	LAGERS (8.5%)	\$	127,000.00

Operations

7005	Cleaning Supplies	\$	6,500.00
7010	Furniture & Equipment	\$	8,455.00
6525	Gifts & Reimbursements	\$	1,000.00
6527	Grants, Operations	\$	-
7020	Insurance	\$	31,000.00
7030	Library Supplies	\$	48,150.00
7035	Office Supplies	\$	6,000.00
7040	Machine Rental & Repair	\$	22,000.00
7045	Membership Dues	\$	1,520.00
7050	Postage	\$	3,000.00
7060	Professional Services	\$	53,500.00

7075	Publications & Advertising	\$	20,000.00
7080	Rent	\$	4,000.00
7100	Training, Travel & Meals	\$	11,955.00

Collection & Services

6500	A-V Materials	\$	42,500.00
6510	Books & Binding	\$	170,650.00
6520	Electronic Materials	\$	90,750.00
6526	Grants, Collection & Svcs	\$	2,550.00
6530	Periodicals & Microfilm	\$	13,550.00
7070	Programming	\$	22,000.00
7072	Programming Supplies	\$	-

Facilities & Technology

7000	Building Maintenance	\$	51,000.00
7015	Grants, Facilities & Technology	\$	-
7090	Technology	\$	151,096.00
7095	Telecommunications	\$	29,000.00
7110	Utilities	\$	77,000.00
7120	Vehicle Operations	\$	15,000.00

Capital Expenses

	Building Renovation &		
7700	Repairs	\$	10,550.00
7710	Capital Expense	\$	470,000.00
7720	Emergency Fund	\$	60,000.00
7730	Debt Service	\$	90,000.00

Transfers to Reserves

	Transfer to Dev Reserves - Unspecified	\$	60,000.00
	Transfer to Dev Reserves - Debt Service	\$	7,500.00
	Transfer to Operating Reserves	\$	25,000.00

Total Expenses \$ 3,685,760.00

Total Carryover, Revenue & Transfers \$ 3,685,760.00

FY 2022 Revenue Highlights

CARRYOVER

Unexpended Budget - \$500,000

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

INCOME

4000: Taxes - \$2,833,305

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 2022 the library's maximum levy, when approved by the Board, will be \$0.2562. The maximum allowable rate has been certified by the State Auditor.

4100: State Aid - \$28,000

The Missouri State Legislature has approved state aid at the same level as FY2021.

4110: Athletes & Entertainers Fund - \$4,000

The Missouri State Legislature has approved the payout of the Athletes & Entertainers Fund. This money is collected from professional sports teams and professional entertainment that take place within the state of Missouri. The state statutes mandate that these monies can only be spent on collections; both AV and print.

4200: Miscellaneous - \$20,000

This money comes from charges, ie copies, new library cards, ear buds, etc. as well as COBRA payments from former employees.

4220: Grants - \$2,550

There will be two grants written during FY2022. One grant for the LSTA: Summer Reading Program that is administrated by the Missouri State Library and the second from the American Library Association: Connected Lib.

4230: Gifts & Reimbursements - \$5,000

Money from monetary gifts to the library district as well as payments for lost or damaged materials.

4235: Transfers from Designated Gifts - \$111,905

Money taken out of Designated gifts to go into the general fund. This money will be used to pay for the Warrensburg roofing project.

FY 2022 Expenses Highlights

6000: Salaries - \$1,650,000

The budget includes an increase of 4% 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 - \$127,000

The Social Security rate for all employees is 7.65%.

6110: Group Insurance - \$176,534

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 30 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 - \$127,000

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 8.5% and is paid on earnings of every employee who works 1,000 or more hours in a calendar year.

6500 – AV Materials - \$42,500

AV Materials is the collection of videos and audio books for adults, Young Adults and Juveniles.

6500 - AV Materials

AV adult & YA	\$38,000.00
AV adult & YA A&E	\$1,000.00

AV Juvenile	\$3,000.00
Misc.	\$500.00
TOTAL - 6500	\$42,500.00

6510 – Books - \$170,650

This is the collection of print materials for adults, Young Adults and Juveniles.

6510 - Books

Adult Books	\$89,000.00
Adult Books - binding & processing	\$8,000.00
Adult Books - A&E	\$1,500.00
Adult Standing Orders	\$25,000.00
Juvenile Books	\$40,500.00
Juvenile Books A&E	\$1,500.00
Juvenile Books -binding & processing	\$4,150.00
Misc.	\$1,000.00
TOTAL - 6510	\$170,650.00

6520 - Electronic Materials - \$90,750

The collection of e-books and e-audiobooks for adults, Young Adults and Juveniles.

6520 - Electronic Materials

Ancestry	\$3,250.00
Overdrive / Advantage	\$40,000.00
Heritage Quest	\$2,000.00
Niche Academy	\$3,000.00
Overdrive / MOLib2Go	\$12,000.00
Hoopla	\$26,000.00
Beanstack	\$2,500.00
Misc.	\$2,000.00
TOTAL 6520	\$90,750.00

6525 – Gifts & Reimbursements - \$1,000

Inter-Library Loan (ILL) payments for lost or damaged materials make up the bulk of this amount.

6525 - Gifts & Reimbursements

Ill Reimbursements	\$1,000.00
TOTAL 6525	\$1,000.00

6526 – Grants, Collections & Services - \$2,550

Two grants will be written this fiscal year.

6526 - Grants, Collections & Services

LSTA: Summer Reading Program	\$650.00
ALA- Connected Lib	\$1,900.00
TOTAL - 6526	\$2,550.00

6530 – Periodicals - \$13,550

Subscriptions for the district’s magazines, newspapers and microfilm come from this line item. Book Pages is a subscription to a printed review media that is available to all patrons who come into the buildings.

6530 - Periodicals

Book Pages	\$1,800.00
Magazine Subscriptions	\$5,000.00
Newspaper Subscriptions	\$5,000.00
Microfilm Subscriptions	\$1,200.00
Misc.	\$550.00
TOTAL - 6530	\$13,550.00

7000 Building Maintenance - \$51,000

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

7000 Building Maintenance

Electrical	\$2,000.00
Floors (carpet, tile)	\$2,337.00
HVAC maintenance	\$2,000.00
Inspection - elevator	\$155.00
Inspection- Fire extinguisher	\$2,187.00
Inspection-Sprinkler system	\$2,000.00
Landscaping/Flowers/Mulch	\$500.00
Misc	\$500.00
Paper Supplies	\$6,000.00
Pest Control	\$500.00
Plumbing	\$2,000.00
Recycling	\$291.00
Snow Removal	\$5,207.00
Tools Equipment	\$1,000.00
Trash Service	\$3,201.00

Window Cleaning	\$9,642.00
Lawn Maintenance	\$1,000.00
9volt batteries for smoke detectors	\$80.00
Commercial grade vacuums (2@\$200)	\$400.00
Replacement of 1 HVAC systems	\$10,000.00
TOTAL 7000	\$51,000.00

7005 – Cleaning Supplies - \$6,500

Products for cleaning and disinfecting the 8 branches plus the Annex

7005- Cleaning Supplies

Supplies for all branches	\$6,500.00
TOTAL 7005	\$6,500.00

7010 – Furniture & Equipment – \$8,455

7010- Furniture & Equipment

Corder

Molded stacking chairs (3 @ 150.35)	\$455.00
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Holden

4 Wood Chairs	\$696.00
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Waverly

Magazine Spinner	\$450.00
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Magazine Stand	\$150.00
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Warrensburg

8 Hardback Chairs for Marble top tables	\$2,000.00
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Circulation Desk	\$3,000.00
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Administration

Desk for Director	
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Desk chairs - 3 @ 500	\$1,500.00
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Misc.	\$204.00
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7010 TOTAL	\$8,455.00
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7020 – Insurance - \$31,000

7020- Insurance

Building/Workers Comp	\$31,000.00
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7020 TOTAL	\$31,000.00
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7030 – Library Supplies - \$48,150

Expenses purchased from this line item are used in the Technical Services / ILL department.

7030 - Library Supplies

AV cases	\$2,000.00
B&T Title Source Silver	\$2,600.00
Barcode Processing Materials	\$5,600.00
OCLC Cataloging subscription	\$8,500.00
ILL Courier	\$5,750.00
Library Cards	\$2,000.00
Library Connect Devices	\$2,000.00
MO Evergreen & MARCive	\$11,100.00
Miscellaneous	\$1,000.00
OCLC Group Access	\$3,100.00
Unique Services	\$2,500.00
Shelving Displays	\$2,000.00
TOTAL-7030	\$48,150.00

7040 – Machine Rental & Repair - \$22,000

The only machines that are rented throughout the system are the copy machines located in each branch and the Administrative Office.

7040 - Machine Rental & Repair

Ricoh Equipment Rental	\$22,000.00
Microfilm reader/printer repair	\$0.00
TOTAL 7040	\$22,000.00

7045 – Membership Dues - \$1,520

7045 - Membership Dues

Concordia

Chamber \$ 30.00

Holden

Chamber \$ 100.00

Lexington

Chamber \$ 150.00

Odessa

Chamber \$ 50.00

Knob Noster

Chamber	\$	25.00
Warrensburg		
Chamber	\$	270.00
MLA	\$	70.00
Operations - Director		
MLA	\$	130.00
MPLD	\$	30.00
ALA	\$	150.00
PLA	\$	77.00
ARSL	\$	49.00
GRLC	\$	25.00
Operations - Sara		
MLA	\$	100.00
Operations - Nate		
MLA	\$	70.00
Misc.	\$	194.00
7045 - TOTAL	\$	1,520.00

7060 – Professional Services - \$53,500

For clarity, more of the professional services were broken out of the total. The salaries for the Leeton Express Branch are part of the professional services since they are not employees of Trails Regional Library.

7060 - Professional Services

Legal Services	\$	10,300.00
Audit Services	\$	8,200.00
Leeton School Services	\$	18,000.00
Accounting Services	\$	6,000.00
ADP payroll Services	\$	11,000.00
7060 - TOTAL	\$	53,500.00

7070 – Programming - \$22,000

7070 - Programming

District Programming Supplies	\$6,000.00
Movie Licenses	\$1,500.00
Public Technology Supplies	\$3,500.00
SRP books	\$2,000.00
SRP Performers fees	\$7,000.00

SRP supplies	\$1,000.00
Adobe Creative Cloud	
Misc	\$1,000.00
TOTAL - 7070	\$22,000.00

7075: Publications & Advertising - \$20,000

Published bids, employment ads and legal notices; advertising with media whose coverage extends to multiple branches.

7075- Publications & Advertising

Employment & Legal	\$500.00
Local media, outreach	\$5,000.00
Orangeboy (data services+strategic plan)	\$12,500.00
Promotional items	\$1,000.00
Printing- SRP, Resource Promotion	\$1,000.00
TOTAL - 7075	\$20,000.00

7090: Technology - \$151,096

Adding in the cost of Bibliotheca increased this line item by \$62,000.

7090- Technology

Equipment - Computers	\$38,700.00
Miscellaneous	\$1,000.00
MoreNet	\$22,000.00
<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	\$7,600.00
Supplies	\$5,000.00
Infrastructure network upgrades	\$5,000.00
5 switches	
Requested equipment	
6 Chromebooks	\$2,496.00

Software		
	Cybrarian	\$1,500.00
	Blue Chalk	\$1,000.00
	Teamviewer	\$4,000.00
	Adobe Creative Cloud	\$800.00
	Bibliotheca	\$62,000.00
	TOTAL 7090	\$151,096.00

7095 – Telecommunications - \$29,000

7095- Telecommunications

Administration (Spectrum Internet)	\$1,000.00
Jive	\$14,000.00
T-mobile Hotspots	\$13,500.00
Misc.	\$500.00
TOTAL - 7095	\$29,000.00

7100 – Training - \$8,570

7100- Training

All Staff virtual trainings	\$1,800.00
Operations - Director	
MPLD meetings	\$1,000.00
Facilities & Technology	
other Trainings	\$1,000.00
Morenet conference for 2 employees	\$2,000.00
Operations - Nate	
MLA Conference	\$520.00
Evergreen Conference	\$200.00
Operations - Anita	
Workshops/Trainings	\$350.00
Worshops for facility staff	\$100.00
ALL STAFF training Day	\$800.00
Operations - Sara	
MLA Conference	\$800.00
TOTAL 7100	\$8,570.00

7101 – Travel - \$2,735

7101 - TRAVEL

IT Branch travel	\$2,600.00
Nate- MLA conference	\$135.00
TOTAL - 7101	\$2,735.00

7102 – Meals - \$650

7102 - Meals

Nate - MLA Conference	\$150.00
IT- Conferences & Training	\$500.00
TOTAL 7102	\$650.00

7110 – Utilities - \$77,000

7110- Utilities

Branches	\$71,000.00
Maintenance Building/Annex	\$6,000.00
TOTAL- 7110	\$77,000.00

7120 – Vehicle Operations - \$15,000

7120- Vehicle Operations

Fuel	\$6,000.00
Maintenance	\$5,000.00
Miscellaneous	\$4,000.00
TOTAL - 7120	\$15,000.00

7700: Building Renovation and Repairs - \$10,550

7700- Building Renovation & Repairs

Warrensburg

Flooring behind Circulation desk	\$350.00
Doorway change	\$500.00
Painting outside rear wall	\$2,000.00
vinyl stripes on front window	\$200.00

Concordia

North Window leak	\$5,000.00
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Administration

Painting offices	\$500.00
Misc.	\$2,000.00
TOTAL - 7700	\$10,550.00

7710: Capital Expense - \$470,000

7710 - Capital Expense

Knob Noster Parking Lot	\$70,000.00
Warrensburg Roof	\$400,000.00
TOTAL - 7710	\$470,000.00

TRANSFERS TO RESERVES

Transfer to Dev Reserves - Unspecified						\$ 60,000.00
Transfer to Dev Reserves - Debt Service						\$ 7,500.00
Transfer to Operating Reserves						\$ 25,000.00

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 2022 Salary Scale

	% increase to base wage
0.00%	
\$	
10.50	FY21 A1 base wage
\$	
1.31	\$ increase to base wage
\$	
11.81	FY22 B1 base wage

MO minimum wage

1/1/2021 \$10.30

1/1/2022 \$11.15

1/1/2023 \$12.00

*Annual salaries are estimated based on hourly rate x 2080

Salary Tracks A-L

Track A	Step	1	2	3	4	5	6
	Hourly						
	Annual						

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
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Track J	Step	1	2	3	4	5	6
	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

Actual Reserve Funds Budget

				FY2019	FY2020	FY2021
Designated Gifts Account						
Revenue						
	Unexpended Gifts July 1			\$ 370,109.00	\$ 379,002.00	\$ 388,013.00
	Distribution from Funck Trust			\$ 8,150.00	\$ 8,250.00	\$ 8,550.00
	Misc Income			\$ -	\$ -	\$ 27.00
	Interest			\$ 743.00	\$ 761.00	\$ 555.00
				\$ 379,002.00	\$ 388,013.00	\$ 397,145.00
Expenses						
	Transfer to Gen Operating Fund			\$ -	\$ -	\$ 40,000.00
	Unexpended Budget, June 30			\$ 379,002.00	\$ 388,013.00	\$ 357,145.00
General Revenue Account - Operating Reserves						
	Available reserves July 1			\$ 1,100,000.00	\$ 1,125,000.00	\$ 1,150,000.00
	Budgeted increase			\$ 25,000.00	\$ 25,000.00	\$ 1,161.00
				\$ 1,125,000.00	\$ 1,150,000.00	\$ 1,151,161.00
General Revenue Account - Development Reserves						
Debt Service						
Reserve						
	Unexpended balance, June 30			\$ 15,950.00	\$ 23,450.00	\$ 30,950.00
	Budgeted increase, July 1			\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
	KN Central Learning Tree			\$ -	\$ -	\$ -
				\$ 23,450.00	\$ 30,950.00	\$ 38,450.00
Unspecified Capital Projects						
Reserve						
	Unexpended balance, June 30			\$ 62,960.00	\$ 124,428.00	\$ 184,428.00
	Budgeted increase, July 1			\$ 61,468.00	\$ 60,000.00	\$ 47,600.00
	Unspent from FY			\$ -	\$ -	\$ -
				\$ 124,428.00	\$ 184,428.00	\$ 232,028.00
Expenses						
	Transfer to Gen Operating Fund			\$ -	\$ -	
	Transfer to Gen Operating Fund - Annex			\$ -	\$ -	
	Unexpended balance, June 30			\$ -	\$ -	
				\$ 124,428.00	\$ 184,428.00	\$ 232,028.00

FY2021 Final Budget – Reserved Funds

Designated Gifts Accounts		FY2021 Budget
Revenue		
Unexpended balance , July 1		\$388,013.00
FY21 Distribution from Funck Trust		\$8,550.00
FY21 Misc Income		\$27.00
FY21 Interest		\$555.00
		\$397,145.00
Expenses		
FY21 Designated gifts transfer for projects		\$40,000.00
June 30, 2021 Projected balance		\$357,145.00

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		\$184,428.00
FY21 Transfer from General Operating Fund		\$47,600.00
FY21 transfer to General Operating Fund		\$0.00
June 30, 2021 Balance		\$232,028.00

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

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, 2021 - \$357,145

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 2021 Designated Gifts Accounts

		Totals	Deveny, Nina L.	Func, Theodore & Clara	Glazebrook, Kenneth & Marian	Gueguen, Edwin	Hartmetz, Jerry & Virginia	Martin, John E.	Shouse, Helen	Titus, Catherine
1-Jul	Opening 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
	Income-Interest	\$554.56	\$57.75	\$44.22	\$259.58	\$41.05	\$11.06	\$107.54	\$4.45	\$28.91
	Income-Other	\$8,577.31	\$2.84	\$8,550.23	\$0.11	\$0.01	\$0.00	\$0.00	\$0.00	\$0.00
	Expenses- Current Month	\$40,000.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00
30-Jun	Ending Balance	\$357,145.20	\$40,466.65	\$39,534.91	\$201,881.58	\$48,760.85	\$7,748.90	\$75,349.29	\$3,119.27	\$20,259.63
	% of total opening balance	100.00%	10.41%	7.97%	46.81%	7.40%	1.99%	19.39%	0.80%	5.21%
		\$ 27.31	\$ 57.75	\$ 44.22	\$ 259.58	\$ 41.05	\$ 11.06	\$ 107.54	\$ 4.45	\$ 28.91
			\$ 2.84	\$ 0.23	\$ 0.11	\$ 0.01	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Actual Revenue FY2019-2021

					FY2019	FY2020	FY2021	
CARRYOVER								
Branch Funds					\$ -	\$ -		
Unexpended Budget					\$ -	\$ -		
INCOME								
Taxes					\$ 2,907,672.13	\$ 2,944,848.29	\$ 3,034,217.15	
State Aid					\$ 38,464.79	\$ 42,308.00	\$ 49,318.72	
A & E					\$ 7,573.76	\$ 14,256.00	\$ 12,522.19	
Interest					\$ 1,692.13	\$ 2,067.97	\$ 2,640.28	
Misc					\$ 19,027.20	\$ 18,480.22	\$ 13,608.13	
Branch Fund Income					\$ 15,947.06	\$ 5,838.83	\$ -	
Grants					\$ -	\$ 10,636.89	\$ 110,904.37	
Gifts & Reimbursements					\$ 5,053.70	\$ 19,968.47	\$ 4,063.53	
TRANSFERS								
Transfer from Designated Gifts					\$ -	\$ -	\$ 40,000.00	
Transfer from Development Resrv					\$ -	\$ -	\$ -	
Transfer from UMB Loan					\$ -	\$ -	\$ -	
TOTAL REVENUE					\$ 2,995,430.77	\$ 3,058,405.27	\$ 3,267,274.37	

		<u>Actual Expenses FY2019-2021</u>				
				FY2019	FY2020	FY2021
				Actual	Actual	Actual
Salaries & Benefits						
	6000	Salaries		\$1,505,832.66	\$1,481,945.12	\$1,453,043.96
	6100	Social Security		\$108,600.55	\$107,853.66	\$106,139.51
	6110	Group Insurance		\$139,825.43	\$126,300.41	\$128,831.57
	6120	LAGERS		\$131,984.08	\$109,649.50	\$118,261.12
Operations						
	6515	Branch Fund Expense		\$20,795.16	\$12,758.40	\$22,120.55
	7005	Cleaning Supplies		\$2,017.73	\$1,659.31	\$3,074.00
	7010	Furniture & Equipment		\$3,426.04	\$11,802.37	\$17,269.18
	6525	Gifts & Reimbursements		\$624.18	\$5,197.27	\$8,595.19
	6527	Grants, Operations		\$0.00	\$398.00	\$14,734.15
	7020	Insurance		\$35,770.84	\$32,661.00	\$35,746.00
	7030	Library Supplies		\$24,130.21	\$31,593.16	\$30,553.32
	7035	Office Supplies		\$5,182.02	\$2,105.95	\$4,023.61
	7040	Machine Rental & Repair		\$13,467.35	\$17,633.91	\$16,548.89
	7045	Membership Dues		\$995.25	\$1,234.00	\$788.00
	7050	Postage		\$1,875.64	\$1,523.69	\$2,033.00
	7060	Professional Services		\$32,571.66	\$38,513.32	\$36,438.94
	7075	Publications & Advertising		\$2,517.01	\$3,525.65	\$9,574.72
	7080	Rent		\$3,600.00	\$3,600.00	\$3,600.00
	7100	Training, Travel & Meals		\$20,876.63	\$28,582.95	\$12,911.71
Collection & Services						
	6500	A-V Materials		\$44,689.67	\$18,805.41	\$22,983.92
	6510	Books & Binding		\$171,096.28	\$107,205.70	\$124,706.16
	6520	Electronic Materials		\$65,724.93	\$74,233.70	\$68,416.43
	6526	Grants, Collection & Svcs		\$713.12	\$150.88	\$8,223.32
	6530	Periodicals & Microfilm		\$13,674.16	\$9,206.65	\$3,869.20
	7070	Programming		\$24,894.96	\$14,870.78	\$18,135.70
	7072	Programming Supplies		\$6,058.09	\$1,991.42	\$1,308.47
Facilities & Technology						
	7000	Building Maintenance		\$43,665.32	\$39,554.91	\$36,180.58
	7015	Grants, Facilities & Technology		\$0.00	\$0.00	\$147,443.27
	7090	Technology		\$45,932.47	\$73,166.47	\$68,399.18
	7095	Telecommunications		\$10,220.24	\$12,713.53	\$12,029.22
	7110	Utilities		\$72,284.16	\$62,544.87	\$54,756.88
	7120	Vehicle Operations		\$15,843.55	\$10,925.09	\$6,957.52
Capital Expenses						
	7700	Building Renovation & Repairs		\$7,420.00	\$7,686.00	\$28,251.28
	7710	Capital Expense		\$19,866.13	\$18,761.97	\$33,696.61
	7720	Emergency Fund		\$83,327.38	\$10,000.00	\$824.09
	7730	Debt Service		\$125,613.87	\$137,720.51	\$91,398.45
Transfers to Reserves						
	Transfer to Dev Reserves - Unspecified			\$0.00	\$0.00	\$0.00
	Transfer to Dev Reserves - Debt Service			\$0.00	\$0.00	\$0.00
	Transfer to Operating Reserves			\$0.00	\$0.00	\$0.00
Total Expenses				\$2,805,166.79	\$2,618,075.56	\$2,751,867.70