



Consolidated Library District No. 4

Final Budget Fiscal Year 2025

July 1, 2024 - June 30, 2025



Board of Trustees - FY 2025

Officers

President – Patricia Long
Treasurer – Jane Beal

Vice Pres. – Carlin Dillon
Secretary – Bekki Currier

JOHNSON COUNTY	LAFAYETTE COUNTY
Goldie Edwards	Mike Elder
607 Oakmont Dr	7587 Highway 224
Warrensburg, MO 64093	Wellington, MO 64097
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1 st term expires June 30, 2028	1 st term expires June 30, 2027
Carlin Dillon	Patricia Long
1134 NW 600 Rd	2526 Brackman Rd
Holden, MO 64040	Concordia, MO 64020
816-878-5462	660-641-3144
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1 st term expires June 30, 2025	1 st term expires June 30, 2026
Bekki Currier	Jane Beal
810 S Lexington St	3762 Old Concord Rd
Holden, MO 64040	Bates City, MO 64011
816-809-7227	816-678-2440
currierb@trailslibrary.org	bealj@trailslibrary.org
Filling unexpired term June 30, 2026	1 st term expires June 30, 2027
Dan Brigman	Leanna Watts
713 Shamrock Ln	480 S Leona St
Warrensburg, MO 64093	Concordia, MO
314-608-4549	828-246-1471
brigmand@trailslibrary.org	wattsl@trailslibrary.org
1 st term expires June 30, 2027	Filling unexpired term June 30, 2025
Paul Polychronis	Christen Fillpot
202 Summer Place	9565 Mount Tabor Rd
Warrensburg, MO 64093	Odessa, MO 64076
660-909-5909	920-631-1069
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Filling unexpired term June 30, 2027	1 st term expires June 30, 2028

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 82,736, an increase of 1,254 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 PRELIMINARY BUDGET

The following is a summary of significant changes (changes of at least \$1,000 or 10%) to the Draft Budget approved in June 2024 and the reason(s) for those amendments.

Revenue

4010 – Tax Receipts-Johnson County – estimated amount increased to \$2,048,195 based on levy amount provided by State Auditor

4020 – Tax Receipts-Lafayette County – estimated amount decreased to \$1,327,290 based on levy amount provided by State Auditor

Transfer from Development Reserves – transfer \$110,000 from development reserves (\$60,000 from Debt Service & \$50,000 from Unspecified) to make a lump sum payment on the Odessa Branch building

Expenses

6110 – Group Insurance – increased by \$36,600 to reflect a 13% increase effective January 1, 2025

7032 – Consortium Fees – increased by \$1,000 to account for the MO Evergreen fees increase for FY 2025 (MO Evergreen budget received in August 2024)

7060 – Professional Services – increased by \$2,000 to account for actual expenditures for FY24

7100 – Training – increased by \$1,000 to cover costs of 3-week online course for Director & ensure enough for staff in-service days

7710 – Capital Expenses – decreased by \$40,600 to cover increase to 6110 – Group Insurance, 7032 – Consortium Fees, 7060 – Professional Services, and 7100 – Training

7730 – Debt Service – increased by \$170,000 to make a lump sum payment on the Odessa Branch building

Transfer to Dev Reserves-Unspecified – decreased by \$60,000 to use those funds to make lump sum payment on the Odessa Branch building

FY2025 FINAL BUDGET

Revenue

Carryover

Unexpended budget	\$	700,000.00
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Receipts

(FY24 Levy-\$0.2562)

4010	Tax Receipts-Johnson County	\$	2,048,195.00
4020	Tax Receipts-Lafayette County	\$	1,327,290.00
4100	State Aid	\$	50,000.00
4110	Athletes & Entertainers Fund	\$	50,000.00
4120	Interest	\$	3,500.00
4200	Miscellaneous	\$	18,000.00
4220	Grants	\$	700.00
4230	Gifts & Reimbursements	\$	10,000.00
4235	Transfers from Designated Gifts	\$	7,765.00

Transfers to General Revenue

Transfer from Development Reserves	\$	170,000.00
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Total Carryover, Revenue & Transfers	\$	4,385,450.00
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Expenses

Salaries & Benefits

6000	Salaries	\$	1,973,800.00
6100	Social Security	\$	151,000.00
6110	Group Insurance	\$	340,000.00
6120	Retirement	\$	148,400.00

Operations

7005	Cleaning Supplies	\$	8,000.00
7010	Furniture & Equipment	\$	19,770.00
6525	Gifts & Reimbursements	\$	3,000.00
6527	Grants, Operations	\$	-
7020	Insurance	\$	65,000.00
7030	Processing Supplies	\$	8,000.00
7031	Processing Tools	\$	41,000.00
7032	Consortium Fees	\$	23,000.00
7033	Courier Service	\$	8,000.00
7035	Office Supplies	\$	6,000.00

7040	Machine Rental & Repair	\$	26,000.00
7045	Membership Dues	\$	2,175.00
7050	Postage	\$	2,500.00
7060	Professional Services	\$	50,000.00
7075	Publications & Advertising	\$	34,650.00
7080	Rent	\$	3,600.00
7100	Training	\$	25,255.00
7101	Travel	\$	29,165.00
7102	Meals	\$	5,375.00

Collection & Services

6500	A-V Materials	\$	31,000.00
6510	Books & Binding	\$	160,000.00
6520	Electronic Materials	\$	90,200.00
6526	Grants, Collection & Svcs	\$	700.00
6530	Periodicals & Microfilm	\$	9,500.00
7070	Programming	\$	25,900.00
7072	Programming Supplies	\$	10,000.00

Facilities & Technology

7000	Building Maintenance	\$	100,200.00
7015	Grants, Facilities & Technology	\$	-
7090	Technology	\$	62,800.00
7095	Telecommunications	\$	27,000.00
7110	Utilities	\$	78,000.00
7120	Vehicle Operations	\$	18,000.00

Capital Expenses

	Building Renovation &		
7700	Repairs	\$	31,560.00
7710	Capital Expense	\$	349,400.00
7720	Emergency Fund	\$	60,000.00
7730	Debt Service	\$	255,000.00

Transfers to Reserves

Transfer to Dev Reserves - Unspecified	\$	60,000.00
Transfer to Dev Reserves - Debt Service	\$	7,500.00
Transfer to Vehicle Replacement Fund	\$	10,000.00
Transfer to Operating Reserves	\$	25,000.00

Total Expenses	\$	4,385,450.00
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Total Carryover, Revenue & Transfers	\$	4,385,450.00
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FY 2025 Revenue Highlights

CARRYOVER

Unexpended Budget - \$700,000

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

INCOME

4010 & 4020: Tax Receipts (Johnson & Lafayette Counties) - \$3,375,485

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 2025, the library's maximum levy, when approved by the Board, will be \$0.2569. The maximum allowable rate has been certified by the State Auditor.

4110: State Aid - \$50,000

The Missouri State Legislature has approved for state aid funding to remain the same as FY2024; however, when preparing this document, the actual amount was not known. For this reason, the amount budgeted for state aid in FY2025 was based on funds actually received in FY2024.

4110: Athletes & Entertainers Fund - \$50,000

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.

4120: Interest - \$3,500

This money comes from interest income.

4200: Miscellaneous - \$18,000

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

4220: Grants - \$700

This would be a Summer Reading Program Promotional grant from the MO State Library.

4230: Gifts & Reimbursements - \$10,000

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

4235: Transfers from Designated Gifts - \$7,765

The Hartmetz fund will be utilized for collection materials. This designated gift fund can only be used to purchase materials on antiques, travel, nature, or natural history.

Transfers from Development Reserves - \$170,000

This would include \$60,000 from Development Reserves – Debt Service and \$50,000 from Development Reserves – Unspecified to make a lump sum payment on the Odessa Branch building.

FY 2025 Expenses Highlights

6000: Salaries - \$1,973,800

The budget includes a tapered increase to the base wage on the salary scale starting at 10.05% for Track B. The remaining track increases are as follows: Track C-9%, Track D-8%, Track E-7%, Track F-6%, Track G-5%, Track H-4%, Track I-3%, Track J-2%, Track K-1%, and Track L-0%. 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 - \$151,000

The Social Security rate for all employees is 7.65%.

6110: Group Insurance - \$340,000

The library provides health insurance, and in FY2024 the Board of Trustees approved paying the whole monthly premium for employee only coverage. Effective January 1, 2025, our health insurance rates will increase by 13%.

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 \$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: Retirement - \$148,400

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 6.2% and is paid on earnings of every employee who works 1,000 or more hours in a calendar year.

6500 – AV Materials - \$31,000

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

6500 - AV Materials

AV adult & YA	\$11,000.00
AV Standing Orders	\$12,000.00
AV Juvenile	\$8,000.00
TOTAL - 6500	\$31,000.00

6510 – Books - \$160,000

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

6510 - Books

Adult Books	\$70,000.00
Adult Standing Orders	\$20,000.00
Juvenile Books	\$70,000.00
TOTAL - 6510	\$160,000.00

6520 - Electronic Materials - \$90,200

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

6520 - Electronic Materials

Ancestry	\$4,000.00
Overdrive / Advantage	\$25,000.00
Heritage Quest	\$3,500.00
Niche Academy	\$2,500.00
Hoopla	\$45,000.00
Zoobean (Beanstack)	\$2,700.00
Blackstone Unlimited	\$7,500.00
TOTAL 6520	\$90,200.00

6525 – Gifts & Reimbursements - \$3,000

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

6525 - Gifts & Reimbursements

ILL Reimbursements	\$3,000.00
TOTAL 6525	\$3,000.00

6526 – Grants, Collections & Services - \$700

One grant will be applied for this fiscal year: Summer Reading Program Promotional Grant.

6526 - Grants, Collections & Services

SRP Promotional Grant	\$700.00
TOTAL - 6526	\$700.00

6530 – Periodicals - \$9,500

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	\$2,000.00
Magazine Subscriptions	\$3,500.00
Newspaper Subscriptions	\$3,000.00
Misc.	\$1,000.00
TOTAL - 6530	\$9,500.00

7000 Building Maintenance - \$100,200

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	\$3,000.00
Floors (carpet, tile)	\$8,000.00
HVAC maintenance	\$20,000.00
Inspection - elevator	\$200.00
Inspection- Fire extinguisher	\$2,500.00
Inspection-Sprinkler system	\$2,000.00
Landscaping/Flowers/Mulch	\$2,000.00
Misc	\$24,500.00
Painting	\$1,500.00
Pest Control	\$8,000.00
Plumbing	\$6,000.00
Snow Removal	\$5,000.00
Tools Equipment	\$5,000.00
Trash Service	\$4,500.00
Window Cleaning	\$6,000.00
Lawn Maintenance	\$2,000.00
TOTAL 7000	\$100,200.00

7005 – Cleaning Supplies - \$8,000

Products for cleaning and disinfecting the 8 branches plus the Annex

7010 – Furniture & Equipment – \$19,770

7010- Furniture & Equipment

Concordia **\$760.00**

Folding chairs (x12)
Wall-mount chair storage rack

Corder **\$350.00**

Planet rug

Holden **\$300.00**

Office chair

Knob Noster **\$1,100.00**

Sign holders
Step ladder
Shelving unit (x2)
Plastic tote (x4)
Airplane activity board
Bulletin board

Lexington **\$2,300.00**

Folding chairs (x24)
Bulletin board
vacuum

Odessa **\$1,625.00**

Dry erase board
Office chair (x1)
Large wire easels (x6)
Small wire easels (x6)
Book supports (x36)
Chair mat (x2)

Waverly **\$400.00**

vacuum

Warrensburg	\$5,835.00
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Clock (x2)	
Standing desk	
Office chairs (x3)	
ALA posters/bookmarks	
Floor cushions & caddy	
Bulletin board (x2)	
Large display easels (x10)	
Small display easels (x10)	
trashcan (x2)	
Book supports	
Slatwall panel (x2)	
Bulletin board (30 x 30)	
Mobile desk	

Administration	\$7,100.00
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PS-desk, cricut, laminator	
TS-office chair, Coverone machine	
HR-locking file cabinet	
SS-office chair (x2), washer, dryer, vacuum	

7010 TOTAL	\$19,770.00
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7020 – Insurance - \$65,000

7020- Insurance

Building/Workers Comp	\$65,000.00
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7020 TOTAL	\$65,000.00
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7030 – Processing Supplies - \$8,000

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

7030 - Processing Supplies

AV cases	\$500.00
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Processing Materials	\$5,000.00
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Library Cards	\$1,500.00
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Miscellaneous	\$1,000.00
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TOTAL-7030	\$8,000.00
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7031 – Library Tools - \$41,000

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

7031 - Library Tools

B&T 360	\$2,500.00
OCLC Cataloging subscription	\$8,000.00
OCLC Group Access	\$3,500.00
Unique Services	\$2,000.00
Bibliotheca Service Agreement	\$25,000.00
TOTAL-7030	\$41,000.00

7032 – Consortium Fees - \$23,000

Expenses from this line item are fees paid to the MO Evergreen Consortium.

7032 – Consortium Fees

Amigos Lib. Services (Overdrive Con.)	\$10,500.00
MO Evergreen & MARCive	\$12,500.00
TOTAL-7030	\$23,000.00

7033 – Courier Service - \$8,000

Expenses from this line item are for MALA courier service for MO Evergreen.

7033 – Courier Service

ILL Courier (MALA)-Consortium	\$8,000.00
TOTAL-7030	\$8,000.00

7035 – Office Supplies - \$6,000

Expenses from this line item are for office supplies for the district.

7035 – Office Supplies

Misc. Office Supplies	\$6,000.00
TOTAL-7030	\$6,000.00

7040 – Machine Rental & Repair - \$26,000

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	\$26,000.00
TOTAL 7040	\$26,000.00

7045 – Membership Dues - \$2,175**7045 - Membership Dues****Concordia**

Chamber	\$	50.00
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Corder

MLA	\$	90.00
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Holden

MLA	\$	90.00
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Lexington

Chamber	\$	50.00
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GFWC	\$	20.00
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American Legion (flags)	\$	45.00
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Odessa

Chamber	\$	50.00
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MLA	\$	90.00
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Boy Scouts (flags)	\$	75.00
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Downtown Business	\$	50.00
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Knob Noster

Business Association	\$	50.00
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Warrensburg

Chamber	\$	300.00
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Boy Scouts (flags)	\$	50.00
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Operations - Director

MLA	\$	130.00
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MPLD	\$	50.00
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ALA	\$	150.00
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PLA	\$	100.00
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ARSL	\$	100.00
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GRLC	\$	25.00
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Operations – Assistant Director

ALA	\$	150.00
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PLA	\$	100.00
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ARSL	\$	75.00
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Operations – HR Manager

SHRM	\$	300.00
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Operations – Public Services Manager

MLA (x2)	\$	180.00
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ALA/PLA	\$	45.00
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ARSL	\$	60.00
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7045 - TOTAL	\$	2,175.00
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7060 – Professional Services - \$50,000

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	\$	8,000.00
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Audit Services	\$	9,000.00
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Leeton School Services	\$	17,500.00
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Accounting Services	\$	8,000.00
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ADP payroll Services	\$	7,500.00
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7060 - TOTAL	\$	50,000.00
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7070 – Programming - \$25,900

7070 - Programming

Movie Licenses	\$1,500.00
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SRP books	\$2,500.00
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SRP Performers fees	\$12,000.00
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SRP Incentives	\$2,500.00
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Misc	\$7,400.00
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TOTAL - 7070	\$25,900.00
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7072 – Programming Supplies- \$10,000

7070 - Programming

District programming supplies	\$8,500.00
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Misc	\$1,500.00
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TOTAL - 7070	\$10,000.00
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7075: Publications & Advertising - \$34,650

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

7075- Publications & Advertising

Employment & Legal	\$3,000.00
Local media, outreach	\$7,000.00
Orangeboy (data services)	\$7,500.00
Promotional items	\$6,500.00
Adobe Creative Cloud	\$400.00
Printing- SRP, Resource Promotion	\$250.00
Van graphics	\$10,000.00
TOTAL - 7075	\$34,650.00

7090: Technology - \$62,800**7090- Technology**

Equipment - Computers	\$20,000.00
Miscellaneous	\$5,000.00
MoreNet	\$20,000.00
<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	\$12,000.00
Supplies	\$2,000.00
Infrastructure network upgrades	\$3,000.00
Video Surveillance	\$800.00
TOTAL 7090	\$62,800.00

7095 – Telecommunications - \$27,000**7095- Telecommunications**

Administration (Spectrum Internet)	\$1,000.00
GoToMeeting (VOIP phone service)	\$13,500.00
T-mobile Hotspots	\$9,500.00
New hotspots (TechSoup & Beacon)	\$1,500.00
TOTAL - 7095	\$27,000.00

7100 – Training - \$25,255**7100- Training**

All Staff virtual trainings	\$1,630.00
Branches	\$2,400.00
ARSL	
MLA	
Operations - Director	\$1,250.00
MPLD meetings	
ARSL Conference	
MLA Conference	
Misc.	
Operations-Assistant Director	\$350.00
ARSL Conference	
Facilities & Technology	\$750.00
MLA conference	
Morenet conference (x2)	
Operations – TS Manager	\$175.00
MO Evergreen Conference (x5)	
Operations – HR Manager	\$1,200.00
MO Employment Conference	
LAGERS Annual Meeting	
ADP Conference	
Operations – PS Manager	\$900.00
MLA Conference (x2)	
Misc	
Misc. Trainings for all staff	\$17,500.00

TOTAL 7100	\$25,255.00
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7101 – Travel - \$29,165.00

7101 - TRAVEL

IT Branch travel	\$3,000.00
Custodian travel	\$2,000.00
Branch travel to training, conf, etc	\$8,000.00
TS Manager- MEC conference	\$265.00
PS Manager-MLA conf. & mtgs.	\$1,700.00
HR Manager-meetings, conf.	\$1,000.00
Director-ARSL Conference	\$2,000.00
Director-Branch visits	\$600.00
Director-MLA conference	\$600.00
Director-GRLC meetings	\$500.00
Director-MPLD meetings	\$1,000.00
Assistant Director-ARSL conference	\$2,000.00
Assistant Director-branch visits & trainings	\$1,500.00
Misc. (including Board & Foundation)	\$5,000.00
TOTAL - 7101	\$29,165.00

7102 – Meals - \$5,375.00

7102 - Meals

Branches-conf., training, etc.	\$800.00
TS Manager - MEC Conference	\$125.00
HR Manager – Conf./training	\$200.00
Support Services- Conf./training	\$500.00
Public Services Manager-MLA Conf.	\$300.00
Director-GRLC, MPLD, ARSL, MLA	\$950.00
Assistant Director-ARSL, mtgs, etc.	\$700.00
Staff award luncheon	\$400.00
All Staff, Mgr Trainings, staff app., etc	\$400.00
Misc. meals	\$1,000.00
TOTAL 7102	\$5,375.00

7110 – Utilities - \$78,000

7110- Utilities

Branches	\$70,000.00
Maintenance Building/Annex	\$8,000.00
TOTAL- 7110	\$78,000.00

7120 – Vehicle Operations - \$18,000

7120- Vehicle Operations

Fuel	\$10,000.00
Maintenance	\$5,000.00
Miscellaneous	\$3,000.00
TOTAL - 7120	\$18,000.00

7700: Building Renovation and Repairs - \$31,560

7700- Building Renovation & Repairs

Holden

Breakroom sink	\$300.00
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Waverly

Shingles above front entrance	\$500.00
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Administration

TS-add electrical outlets	\$5,000.00
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Misc	\$25,760.00
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TOTAL - 7700	\$31,560.00
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7710: Capital Expense - \$349,400

7710 - Capital Expense

WB-walkway/sidewalk behind building	\$25,000.00
FY24 projects carried over (LX & WV)	\$112,000.00
Replace courier van	\$61,000.00
Misc. projects	\$151,400.00
TOTAL - 7710	\$349,400.00

TRANSFERS TO RESERVES

Transfer to Dev Reserves - Unspecified						\$ 0.00
Transfer to Dev Reserves - Debt Service						\$ 7,500.00
Transfer to Vehicle Replacement Fund						\$ 10,000.00
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 the Odessa branch building debt.

Vehicle Replacement Fund

The Vehicle Replacement Fund was added to the budget in July 2022 to accrue funds for replacing our two library vehicles: courier van and facilities van.

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 (July – November). It is typically 40% of the anticipated tax revenue of that fiscal year.

FY 2025 Salary Scale

10.05%	% increase to base wage
\$ 13.63	FY24 B1 base wage
\$ 1.37	\$ increase to base wage
\$ 15.00	FY25 B1 base wage

*Annual salaries are estimated based on hourly rate x 2080

MO minimum wage						
1/1/2021	\$10.30	9/11/2023	\$13.63	\$21.81	\$34.93	
1/1/2022	\$11.15		\$15.32	\$24.54	\$39.30	
1/1/2023	\$12.00		\$17.23	\$27.60	\$44.20	
1/1/2024	\$12.30		\$19.39	\$31.06		

Salary Tracks B-L

Track	Range	Min					Mid						Max
	Hourly	\$15.00	\$15.37	\$15.75	\$16.15	\$16.55	\$16.97	\$17.39	\$17.83	\$18.27	\$18.73	\$19.20	\$19.68
	Annual	\$31,199.62					\$35,297.60						\$40,934.40
Track	Range	Min					Mid						Max
	Hourly	\$16.70	\$17.11	\$17.54	\$17.98	\$18.43	\$18.89	\$19.36	\$19.85	\$20.34	\$20.85	\$21.37	\$21.91
	Annual	\$34,736.00					\$39,291.20						\$45,572.80
30-hour		\$26,052.00					\$29,468.40						\$34,179.60
Track	Range	Min					Mid						Max
	Hourly	\$18.61	\$19.07	\$19.55	\$20.04	\$20.54	\$21.05	\$21.58	\$22.12	\$22.67	\$23.24	\$23.82	\$24.41
	Annual	\$38,708.80					\$43,784.00						\$50,772.80
Track	Range	Min					Mid						Max
	Hourly	\$20.75	\$21.26	\$21.80	\$22.34	\$22.90	\$23.47	\$24.06	\$24.66	\$25.28	\$25.91	\$26.56	\$27.22
	Annual	\$43,160.00					\$48,817.60						\$56,617.60
Track	Range	Min					Mid						Max
	Hourly	\$23.12	\$23.69	\$24.29	\$24.89	\$25.52	\$26.15	\$26.81	\$27.48	\$28.16	\$28.87	\$29.59	\$30.33
	Annual	\$48,089.60					\$54,392.00						\$63,086.40
Track	Range	Min					Mid						Max
	Hourly	\$25.77	\$26.41	\$27.07	\$27.75	\$28.44	\$29.15	\$29.88	\$30.63	\$31.39	\$32.18	\$32.98	\$33.81
	Annual	\$53,601.60					\$60,632.00						\$70,324.80
Track	Range	Min					Mid						Max
	Hourly	\$28.70	\$29.41	\$30.15	\$30.90	\$31.67	\$32.47	\$33.28	\$34.11	\$34.96	\$35.84	\$36.73	\$37.65
	Annual	\$59,696.00					\$67,537.60						\$78,312.00
Track	Range	Min					Mid						Max
	Hourly	\$31.99	\$32.78	\$33.60	\$34.44	\$35.31	\$36.19	\$37.09	\$38.02	\$38.97	\$39.95	\$40.94	\$41.97
	Annual	\$66,539.20					\$75,275.20						\$87,297.60
Track	Range	Min					Mid						Max
	Hourly	\$35.63	\$36.52	\$37.43	\$38.36	\$39.32	\$40.31	\$41.31	\$42.35	\$43.41	\$44.49	\$45.60	\$46.74
	Annual	\$74,110.40					\$83,844.80						\$97,219.20
Track	Range	Min					Mid						Max
	Hourly	\$39.69	\$40.68	\$41.69	\$42.74	\$43.81	\$44.90	\$46.02	\$47.17	\$48.35	\$49.56	\$50.80	\$52.07
	Annual	\$82,555.20					\$93,392.00						\$108,305.60
Track	Range	Min					Mid						Max
	Hourly	\$44.20	\$45.30	\$46.43	\$47.59	\$48.78	\$50.00	\$51.25	\$52.53	\$53.85	\$55.19	\$56.57	\$57.99
	Annual	\$91,936.00					\$104,000.00						\$120,619.20

Actual Reserve Funds Budget							
					FY2022	FY2023	FY2024
Designated Gifts Account							
Revenue							
	Unexpended Gifts July 1				\$ 357,144.90	\$ 366,448.83	\$ 375,802.04
	Distribution from Funck Trust				\$ 8,950.00	\$ 9,000.00	\$ 9,050.00
	Misc Income				\$ -	\$ -	\$ -
	Interest				\$ 353.63	\$ 353.21	\$ 376.60
					\$ 366,448.53	\$ 375,802.04	\$ 385,228.64
Expenses							
	Transfer to Gen Operating Fund				\$ -	\$ -	\$ 11,905.86
	Unexpended Budget, June 30				\$ 366,448.53	\$ 375,802.04	\$ 373,322.78
General Revenue Account - Operating Reserves							
	Available reserves July 1				\$ 151,161.00	\$ 1,176,161.00	\$ 1,201,161.00
	Budgeted increase				\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
					\$ 1,176,161.00	\$ 1,201,161.00	\$ 1,226,161.00
General Revenue Account - Development Reserves							
Debt Service							
Reserve							
	Unexpended balance, June 30				\$ 38,450.00	\$ 45,950.00	\$ 53,450.00
	Budgeted increase, July 1				\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
	KN Central Learning Tree				\$ -	\$ -	
					\$ 45,950.00	\$ 53,450.00	\$ 60,950.00
Unspecified Capital Projects							
Reserve							
	Unexpended balance, June 30				\$ 232,028.00	\$ 292,028.00	\$ 352,028.00
	Budgeted increase, July 1				\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
	Unspent from FY				\$ -	\$ -	\$ -
					\$ 292,028.00	\$ 352,028.00	\$ 412,028.00
Expenses							
	Transfer to Gen Operating Fund				\$ -	\$ -	\$ -
	Transfer to Gen Operating Fund - Annex				\$ -	\$ -	\$ -
	Unexpended balance, June 30				\$ -	\$ -	\$ -
					\$ 292,028.00	\$ 352,028.00	\$ 412,028.00
Vehicle Replacement Fund							
Reserve							
	Unexpended balance, June 30				\$ -	\$ -	\$ 10,000.00
	Budgeted increase, July 1				\$ -	\$ 10,000.00	\$ 10,000.00
	Unspent from FY				\$ -	\$ -	\$ -
						\$ 10,000.00	\$ 20,000.00
Expenses							
	Transfer to Gen Operating Fund				\$ -	\$ -	\$ -
	Unexpended balance, June 30				\$ -	\$ -	\$ -
					\$ -	\$ 10,000.00	\$ 20,000.00

FY2024 Final Budget – Reserved Funds

Designated Gifts Accounts		
		FY2024 Budget
Revenue	Unexpended balance, July 1, 2023	\$375,802.04
	FY24 Distribution from Funck Trust	\$9,050.00
	FY24 Misc Income	\$0.00
	FY24 Interest	\$376.60
		<hr/> \$385,228.64
Expenses		
	FY24 Designated gifts transfer for projects	<hr/> \$11,905.86
	June 30, 2024 Projected balance	\$373,322.78

General Fund Account- Development Reserves		
Debt Service		
Revenue	Unexpended balance, June 30	\$53,450.00
	FY24 Transfer from General Operating Fund	\$7,500.00
		<hr/> \$60,950.00
Unspecified		
Revenue	Unexpended Balance June 30	\$352,028.00
	FY24 Transfer from General Operating Fund	\$60,000.00
	FY24 transfer to General Operating Fund	\$0.00
	June 30, 2024 Balance	<hr/> \$412,028.00
Vehicle Replacement		
Revenue	Unexpended Balance June 30	\$10,000.00
	FY24 Transfer from General Operating Fund	\$10,000.00
	FY24 transfer to General Operating Fund	\$0.00
	June 30, 2024 Balance	<hr/> \$20,000.00

General Fund Account - Operating Reserves

(40% of tax revenue)

	FY2024 Budget
Available reserves. June 30	\$1,201,161.00
FY24 Transfer from Gen Operating Fund	\$25,000
	<hr/>
	\$1,226,161.00

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, 2024 - \$373,322.78

1. **Nina L. Devenny Fund: \$40,587.34** – In her will, Miss Devenny provided this money for the library to purchase “books, films or educational materials.”
2. **Theodore & Clara Funck Fund: \$74,859.63** – 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: \$154,190.51** – A bequest to Trails Regional Library was received in the Spring of 2017. These funds are restricted for use and expenditure at and for the benefit of the Warrensburg branch.
4. **Edwin Gueguen Fund: \$0.00** – 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. In FY24, these funds were transferred to the General Fund to be expended for the tuckpointing project at the Lexington Branch. This project did not get completed in FY24; therefore, the funds were carried over to FY25.
5. **Jerry & Virginia Hartmetz Fund: \$7,781.35** – 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, 579.32** – 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: \$0.00** – 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. In FY24, these funds were transferred to the General Fund to be expended for the tuckpointing project at the Lexington Branch. This project did not get completed in FY24; therefore, the funds were carried over to FY25.
8. **Catherine F. Titus Fund: \$20,324.63** – 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 used 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 2024 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	\$375,802.04	\$40,546.71	\$65,743.75	\$154,036.15	\$8,780.19	\$7,764.77	\$75,503.66	\$3,125.67	\$20,301.14
	Income-Interest	\$376.60	\$40.63	\$65.88	\$154.36		\$16.58	\$75.66		\$23.49
	Income-Other	\$9,050.00		\$9,050.00						
	Expenses-Current Month	(\$11,905.86)				(\$8,780.19)			(\$3,125.67)	
30-Jun	Ending Balance	\$373,322.78	\$40,587.34	\$74,859.63	\$154,190.51	\$0.00	\$7,781.35	\$75,579.32	\$0.00	\$20,324.63

Actual Revenue FY2022-2024							
					FY2022	FY2023	FY2024
CARRYOVER							
					\$ -	\$ -	
Unexpended Budget					\$ 500,000.00	\$ 700,000.00	\$ 700,000.00
INCOME							
Taxes					\$ 3,121,923.67	\$ 3,340,632.85	\$ 3,539,509.29
State Aid					\$ 40,741.00	\$ 58,479.86	\$ 58,991.96
A & E					\$ 11,590.76	\$ 64,748.56	\$ 65,108.22
Interest					\$ 3,290.73	\$ 3,848.42	\$ 4,349.55
Misc					\$ 16,575.57	\$ 19,205.93	\$ 21,394.58
Grants					\$ 33,724.74	\$ 37,733.74	\$ 17,789.25
Gifts & Reimbursements					\$ 6,403.97	\$ 14,599.17	\$ 21,489.24
TRANSFERS							
Transfer from Designated Gifts					\$ 40,000.00	\$ -	\$ 11,905.86
Transfer from Development Resrv					\$ -	\$ -	\$ -
Transfer from UMB Loan					\$ -	\$ -	\$ -
TOTAL REVENUE					\$ 3,774,250.44	\$ 4,239,248.53	\$ 4,440,537.95

		<u>Actual Expenses FY2022-2024</u>					
					FY2022	FY2023	FY2024
					Actual	Actual	Actual
Salaries & Benefits							
	6000	Salaries			\$1,406,884.97	\$1,621,869.24	\$1,743,895.50
	6100	Social Security			\$101,956.68	\$116,821.70	\$126,768.69
	6110	Group Insurance			\$125,744.91	\$145,462.31	\$218,399.86
	6120	LAGERS			\$99,670.51	\$108,704.25	\$104,852.14
Operations							
	6515	Branch Fund Expense			\$4,751.12	\$5,849.88	\$0.00
	7005	Cleaning Supplies			\$2,069.22	\$5,113.83	\$8,014.21
	7010	Furniture & Equipment			\$1,732.58	\$11,829.45	\$39,219.58
	6525	Gifts & Reimbursements			\$4,255.03	\$6,728.56	\$4,061.44
	6527	Grants, Operations					\$0.00
	7020	Insurance			\$41,998.00	\$54,841.00	\$60,272.00
	7030	Library Supplies			\$34,302.56		
*changed FY23	7030	Processing Supplies				\$4,739.75	\$7,240.58
	7031	Processing Tools				\$43,862.06	\$30,054.90
	7032	Consortium Fees				\$11,257.23	\$10,775.10
	7033	Courier Service				\$7,176.00	\$7,615.00
	7035	Office Supplies			\$1,547.11	\$2,974.84	\$3,397.52
	7040	Machine Rental & Repair			\$17,124.18	\$20,011.19	\$26,752.25
	7045	Membership Dues			\$1,222.00	\$1,445.00	\$2,291.00
	7050	Postage			\$2,134.13	\$1,633.10	\$2,002.38
	7060	Professional Services			\$42,014.48	\$48,051.34	\$51,994.01
	7075	Publications & Advertising			\$7,378.95	\$15,712.15	\$15,551.10
	7080	Rent			\$3,600.00	\$3,600.00	\$3,600.00
*changed FY23	7100	Training, Travel & Meals			\$13,569.44		
	7100	Training				\$8,146.94	\$21,993.41
	7101	Travel				\$15,523.05	\$26,366.84
	7102	Meals				\$1,913.61	\$4,252.01
Collection & Services							
	6500	A-V Materials			\$30,685.35	\$37,814.87	\$ 25,612.66
	6510	Books & Binding			\$148,441.91	\$102,529.40	\$ 143,722.23
	6520	Electronic Materials			\$83,540.18	\$78,642.38	\$ 95,848.20
	6526	Grants, Collection & Svcs			\$1,473.04	\$21,286.62	\$ 1,908.54
	6530	Periodicals & Microfilm			\$8,278.32	\$7,336.16	\$ 4,826.43
	7070	Programming			\$15,805.67	\$16,909.63	\$ 17,030.23
	7072	Programming Supplies				\$7,616.33	\$ 10,111.19
Facilities & Technology							
	7000	Building Maintenance			\$39,291.56	\$22,761.42	\$ 57,112.02
	7015	Grants, Facilities & Technology			\$27,346.00	\$19,990.00	\$ -
	7090	Technology			\$140,250.70	\$65,445.07	\$ 53,751.23
	7095	Telecommunications			\$20,891.54	\$23,252.38	\$ 22,769.99
	7110	Utilities			\$67,027.98	\$74,077.34	\$ 73,860.39
	7120	Vehicle Operations			\$21,742.49	\$12,803.21	\$ 15,191.03
Capital Expenses							
	7700	Building Renovation & Repairs					
	7710	Capital Expense			\$10,611.06	\$376,627.69	\$ 145,193.79
	7720	Emergency Fund					
	7730	Debt Service			\$84,367.80	\$84,367.80	\$ 84,367.80
Transfers to Reserves							
	Transfer to Dev Reserves - Unspecified				\$0.00	\$60,000.00	\$60,000.00
	Transfer to Dev Reserves - Debt Service				\$0.00	\$7,500.00	\$7,500.00
	Transfer to Operating Reserves				\$0.00	\$25,000.00	\$25,000.00
	Transfer to Vehicle Replacement					\$10,000.00	\$10,000.00
Total Expenses					\$2,611,709.47	\$3,317,226.78	\$3,373,175.25