



Consolidated Library District No. 4

**Final Budget
Fiscal Year 2023**

July 1, 2022 - June 30, 2023



Board of Trustees - FY 2023

Officers

President – Scotty Walker
 Treasurer – Judy Wolter

Vice Pres. – Ron McMullin
 Secretary – Jana Brookshier

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	Patricia Long
1134 NW 600 Rd	2526 Brackman Rd
Holden, MO 64040	Concordia, MO 64020
816-878-5462	660-641-3144
Cardillon@ymail.com	pklong1@hotmail.com
1 st term expires June 30, 2025	1 st term expires June 30, 2026
Jana Brookshier	Jane Beal
110 SW 95 th Road	3762 Old Concord Rd
Warrensburg, MO 64093	Bates City, MO 64011
660.238.2757	816-678-2440
Janafrese@gmail.com	kejbeal@hughes.net
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@gmail.com	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 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

There were no changes to the Draft Budget approved in June 2022 which requires no amendments to the budget.

FY2023 FINAL BUDGET

Revenue

Carryover

Unexpended budget	\$	700,000.00
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Receipts

(FY22 Levy-\$0.2562)

4010	Tax Receipts-Johnson County	\$	1,894,390.00
4020	Tax Receipts-Lafayette County	\$	1,220,950.00
4100	State Aid	\$	40,000.00
4110	Athletes & Entertainers Fund	\$	10,000.00
4120	Interest	\$	2,500.00
4200	Miscellaneous	\$	12,000.00
4220	Grants	\$	28,200.00
4230	Gifts & Reimbursements	\$	5,000.00
4235	Transfers from Designated Gifts	\$	0.00

Transfers to General Revenue

Transfer from Development Reserves	\$	180,000.00
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Total Carryover, Revenue & Transfers	\$	4,093,040.00
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Expenses

Salaries & Benefits

6000	Salaries	\$	1,850,000.00
6100	Social Security	\$	140,000.00
6110	Group Insurance	\$	185,000.00
6120	Retirement	\$	140,000.00

Operations

7005	Cleaning Supplies	\$	6,000.00
7010	Furniture & Equipment	\$	12,000.00
6525	Gifts & Reimbursements	\$	4,000.00
6527	Grants, Operations	\$	-
7020	Insurance	\$	42,000.00
7030	Processing Supplies	\$	8,000.00
7031	Processing Tools	\$	37,400.00
7032	Consortium Fees	\$	11,000.00

7033	Courier Service	\$	6,000.00
7035	Office Supplies	\$	3,000.00
7040	Machine Rental & Repair	\$	20,000.00
7045	Membership Dues	\$	2,090.00
7050	Postage	\$	3,000.00
7060	Professional Services	\$	53,500.00
7075	Publications & Advertising	\$	20,000.00
7080	Rent	\$	3,600.00
7100	Training	\$	18,050.00
7101	Travel	\$	9,450.00
7102	Meals	\$	2,550.00

Collection & Services

6500	A-V Materials	\$	34,700.00
6510	Books & Binding	\$	166,600.00
6520	Electronic Materials	\$	96,700.00
6526	Grants, Collection & Svcs	\$	7,200.00
6530	Periodicals & Microfilm	\$	12,000.00
7070	Programming	\$	22,000.00
7072	Programming Supplies	\$	9,000.00

Facilities & Technology

7000	Building Maintenance	\$	65,000.00
7015	Grants, Facilities & Technology	\$	-
7090	Technology	\$	109,500.00
7095	Telecommunications	\$	31,000.00
7110	Utilities	\$	72,000.00
7120	Vehicle Operations	\$	22,000.00

Capital Expenses

	Building Renovation &		
7700	Repairs	\$	21,200.00
7710	Capital Expense	\$	600,000.00
7720	Emergency Fund	\$	60,000.00
7730	Debt Service	\$	85,000.00

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 \$ 4,093,040.00

Total Carryover, Revenue & Transfers \$ 4,093,040.00

FY 2023 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) - \$3,115,340

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 2023 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 - \$40,000

The Missouri State Legislature has approved an increase in state aid from FY2022; however, when preparing this document, the actual increase was not known. For this reason, the amount budgeted for state aid in FY2023 was at the same level actually received in FY2022.

4110: Athletes & Entertainers Fund - \$10,000

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 - \$2,500

This money comes from interest income.

4200: Miscellaneous - \$12,000

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

4220: Grants - \$28,200

There will be two grants written during FY2023. One grant for the LSTA: Technology Mini Grant that is administrated by the Missouri State Library and the second from the American Library Association:

Connected Lib. The ALA: Connected Lib project is spread over three fiscal years: FY22, FY23, and FY24.

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 - \$0

No money was budgeted to be transferred from designated gifts.

FY 2023 Expenses Highlights

6000: Salaries - \$1,850,000

The budget includes an increase of 12% to the base wage on the salary scale. Staff who have exceeded the top of the salary scale will receive a 3% increase (instead of the usual 1%).

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 - \$140,000

The Social Security rate for all employees is 7.65%.

6110: Group Insurance - \$185,000

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 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: Retirement - \$140,000

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 7.3% and is paid on earnings of every employee who works 1,000 or more hours in a calendar year.

6500 – AV Materials - \$34,700

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

6500 - AV Materials

AV adult & YA	\$13,000.00
AV Standing Orders	\$12,000.00
AV adult & YA A&E	\$1,700.00
AV Juvenile	\$7,000.00
Misc.	\$1,000.00
TOTAL - 6500	\$34,700.00

6510 – Books - \$166,600

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

6510 - Books

Adult Books	\$75,000.00
Adult Books - binding & processing	\$10,000.00
Adult Books - A&E	\$8,000.00
Adult Standing Orders	\$25,000.00
Juvenile Books	\$40,000.00
Juvenile Books A&E	\$4,600.00
Juvenile Books -binding & processing	\$3,000.00
Misc.	\$1,000.00
TOTAL - 6510	\$166,600.00

6520 - Electronic Materials - \$96,700

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

6520 - Electronic Materials

Ancestry	\$3,300.00
Overdrive / Advantage	\$47,000.00
Heritage Quest	\$2,000.00
Niche Academy	\$2,400.00
Overdrive / MOLib2Go	\$10,500.00
Hoopla	\$28,000.00
Beanstack	\$2,500.00
Misc.	\$1,000.00
TOTAL 6520	\$96,700.00

6525 – Gifts & Reimbursements - \$4,000

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

6525 - Gifts & Reimbursements

Ill Reimbursements	\$4,000.00
TOTAL 6525	\$4,000.00

6526 – Grants, Collections & Services - \$7,200

Two grants will be written this fiscal year. The final payment for the LSTA: STEM Kits grant will be received this fiscal year.

6526 - Grants, Collections & Services

LSTA: Summer Reading Program	\$500.00
ALA- Connected Lib	\$1,000.00
LSTA: STEM Kits Grant (final payment)	\$5,700.00
TOTAL - 6526	\$7,200.00

6530 – Periodicals - \$12,000

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	\$4,500.00
Microfilm Subscriptions	\$1,000.00
Misc.	\$1,000.00
TOTAL - 6530	\$12,000.00

7000 Building Maintenance - \$65,000

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)	\$8,000.00
HVAC maintenance	\$9,000.00
Inspection - elevator	\$120.00
Inspection- Fire extinguisher	\$2,400.00
Inspection-Sprinkler system	\$2,000.00
Landscaping/Flowers/Mulch	\$1,000.00

Misc	\$5,000.00
Branch requests	\$1,000.00
Pest Control	\$3,000.00
Plumbing	\$6,000.00
Other	\$7,300.00
Snow Removal	\$4,100.00
Tools Equipment	\$5,000.00
Trash Service	\$3,500.00
Window Cleaning	\$3,000.00
Lawn Maintenance	\$1,000.00
Restripe parking lots (WB, OD, WV)	\$500.00
Commercial grade vacuums (2)	\$1,000.00
Replacement of 1 HVAC systems	\$10,000.00
TOTAL 7000	\$65,000.00

7005 – Cleaning Supplies - \$3,000

Products for cleaning and disinfecting the 8 branches plus the Annex

7005- Cleaning Supplies

Supplies for all branches	\$3,000.00
TOTAL 7005	\$3,000.00

7010 – Furniture & Equipment – \$12,000

7010- Furniture & Equipment

Concordia	\$1,030.00
Wooden puzzles	
Side tables	
Step ladder	
Office chair	
Changing table	
Corder	\$2,500.00
Molded stacking chairs (3 @ 159.95)	
Compact stacking chairs (8 @ 103.99)	
Flip-top tables (2 @ 575.99)	
Holden	\$2,100.00
Fridge	

Clock
Poster frame
Sign holders (7 @ various prices/sizes)
Children's area furniture
Knob Noster **\$1,170.00**

Brodart 3-tier display
Step ladder
Open sign
Lexington **\$400.00**

Standing desks (3@\$109.99)
Carbon monoxide detectors (2@\$18.82)
Odessa **\$2,070.00**

Sign holders (4@\$16.34)
Office chair-staff
Chair mat-staff
Molded stacking chairs (4 @ 159.95)
Display (3 tier)
Chair mat-public
Waverly **\$550.00**

Slatwall end panels
Book holders (slatwall) (6 @ 8.89)
Warrensburg **\$1,730.00**

Microwave
Office chairs-staff (2@\$299.99)
Rope light (children's area)
Trash cans
Smart TV 24"
Book truck- Demco LibraryQuiet
Administration **\$450.00**

Microwave
Misc.
7010 TOTAL **\$12,000.00**

7020 – Insurance - \$42,000

7020- Insurance

Building/Workers Comp	\$42,000.00
7020 TOTAL	\$42,000.00

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	\$1,500.00
Processing Materials	\$4,500.00
Library Cards	\$1,000.00
Miscellaneous	\$1,000.00
TOTAL-7030	\$8,000.00

7031 – Library Tools - \$37,400

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

7031 - Library Tools

B&T Title Source Silver	\$2,600.00
OCLC Cataloging subscription	\$8,500.00
Miscellaneous	\$1,000.00
OCLC Group Access	\$2,800.00
Unique Services	\$1,500.00
Bibliotheca Service Agreement	\$22,000.00
TOTAL-7030	\$37,400.00

7032 – Consortium Fees - \$11,000

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

7032 – Consortium Fees

MO Evergreen & MARCive	\$11,000.00
TOTAL-7030	\$11,000.00

7033 – Courier Service - \$6,000

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

7033 – Courier Service

ILL Courier (MALA)-Consortium	\$6,000.00
TOTAL-7030	\$6,000.00

7040 – Machine Rental & Repair - \$20,000

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	\$18,000.00
Microfilm reader/printer repair	\$2,000.00
TOTAL 7040	\$20,000.00

7045 – Membership Dues - \$2,090

7045 - Membership Dues

Concordia

Chamber \$ 50.00

Holden

Chamber \$ 100.00

Lexington

Chamber \$ 50.00

Odessa

Chamber \$ 50.00

Knob Noster

Chamber \$ 25.00

Warrensburg

Chamber \$ 300.00

Operations - Director

MLA \$ 150.00

MPLD \$ 50.00

ALA \$ 150.00

PLA \$ 100.00

ARSL \$ 50.00

GRLC \$ 25.00

Operations – Assistant Director

MLA \$ 100.00

Misc. \$ 300.00

Operations – Public Services Manager

MLA \$ 100.00

Misc. \$ 200.00

Operations-Tech Services Manager

MLA	\$	100.00
Misc.	\$	190.00
7045 - TOTAL	\$	2,090.00

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

Movie Licenses	\$1,500.00
SRP books	\$2,000.00
SRP Performers fees	\$8,000.00
SRP Incentives	\$5,000.00
Library Speakers Consortium Fees	\$4,500.00
Misc	\$1,000.00
TOTAL - 7070	\$22,000.00

7072 – Programming Supplies- \$9,000

7070 - Programming

District programming supplies	\$6,000.00
SRP supplies	\$1,000.00
Misc	\$2,000.00
TOTAL - 7070	\$9,000.00

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
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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 - \$109,500

7090- Technology

Equipment - Computers	\$50,500.00
Miscellaneous	\$10,000.00
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	\$12,500.00
Supplies	\$5,000.00
Infrastructure network upgrades	\$5,000.00
5 switches	
Software	
Cybrarian	\$1,500.00
Blue Chalk	\$1,000.00
Firewalls (8)	\$1,000.00
Adobe Creative Cloud	\$1,000.00
TOTAL 7090	\$109,500.00

7095 – Telecommunications - \$31,000

7095- Telecommunications

Administration (Spectrum Internet)	\$1,000.00
Jive	\$12,000.00
T-mobile Hotspots	\$13,500.00

Requested equipment (cordless phones)	\$3,000.00
Misc.	\$500.00
TOTAL - 7095	\$31,000.00

7100 – Training - \$18,050

7100- Training

All Staff virtual trainings	\$2,000.00
Operations - Director	
MPLD meetings	\$700.00
ARSL Conference	\$1,000.00
MLA Conference	\$550.00
Misc.	\$500.00
Operations-Assistant Director	
ARSL Conference	\$1,000.00
Facilities & Technology	
Morenet conference for 3 employees	\$3,000.00
Operations – TS Manager	
MLA Conference	\$550.00
Operations – HR Manager	
Workshops/Trainings	\$350.00
ALL STAFF training Day	\$5,800.00
Operations – Public Services Manager	
MLA Conference	\$550.00
Misc. Trainings for all staff	\$2,050
TOTAL 7100	\$18,050.00

7101 – Travel - \$9,450.00

7101 - TRAVEL

IT Branch travel	\$3,000.00
TS Manager- MLA conference	\$150.00
Public Services Manager-MLA conf.	\$150.00
Director-ARSL Conference	\$700.00
Director-Branch visits	\$400.00
Director-MLA conference	\$150.00
Director-GRLC meetings	\$300.00

Director-MPLD meetings	\$300.00
Assistant Director-ARSL conference	\$700.00
Assistant Director-branch visits	\$1,600.00
Misc. (including Board & Foundation)	\$2,000.00
TOTAL - 7101	\$9,450.00

7102 – Meals - \$2,550.00

7102 - Meals

TS Manager - MLA Conference	\$150.00
IT- Conferences & Training	\$700.00
Public Services Manager-MLA Conf.	\$150.00
Director-GRLC, MPLD, ARSL, MLA	\$750.00
Assistant Director-ARSL	\$300.00
Misc. meals	\$500.00
TOTAL 7102	\$2,550.00

7110 – Utilities - \$72,000

7110- Utilities

Branches	\$66,000.00
Maintenance Building/Annex	\$6,000.00
TOTAL- 7110	\$72,000.00

7120 – Vehicle Operations - \$22,000

7120- Vehicle Operations

Fuel	\$12,000.00
Maintenance	\$5,000.00
Miscellaneous	\$5,000.00
TOTAL - 7120	\$22,000.00

7700: Building Renovation and Repairs - \$21,200

7700- Building Renovation & Repairs

Warrensburg

Shelves in breakroom	\$200.00
Painting outside rear wall	\$2,400.00
vinyl stripes on front window	\$200.00

Concordia

North Window leak	\$5,000.00
Redo window tinting (3 windows)	\$3,500.00

Lexington

Paint meeting room	\$300.00
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Administration

Steps & wall	\$5,000.00
Misc.	\$5,000.00

TOTAL - 7700 **\$21,200.00**

7710: Capital Expense - \$600,000**7710 - Capital Expense**

Knob Noster Parking Lot	\$40,000.00
Warrensburg Roof	\$320,000.00
CC Parking lot resurfacing	\$20,000.00
Annex divert rainwater	\$6,000.00
HD Branch Manager office	\$25,000.00
CC front door automatic opener	\$10,000.00
Replace courier van	\$50,000.00
Outfit new van w/ shelves	\$2,000.00
WB Video surveillance (security)	\$15,000.00
Panic bars on ext. doors (WB,LX,WV)	\$4,500.00
WB-book drop	\$6,500.00
Misc. projects	\$101,000.00
TOTAL - 7710	\$600,000.00

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

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.

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

FY 2023 Salary Scale

	12.00%	% increase to base wage											
	\$11.81	FY22 B1 base wage					MO minimum wage						
	\$ 1.42	\$ increase to base wage					1/1/2021	\$10.30					
	\$13.23	FY23 B1 base wage					1/1/2022	\$11.15					
							1/1/2023	\$12.00					
*Annual salaries are estimated based on hourly rate x 2080													

Salary Tracks B-L

Track	Range	Min					Mid						Max
Track B	Hourly	\$13.23	\$13.56	\$13.90	\$14.25	\$14.60	\$14.97	\$15.34	\$15.73	\$16.12	\$16.52	\$16.94	\$17.36
	Annual	\$27,518.40					\$31,137.60						\$36,108.80
Track C	Hourly	\$14.87	\$15.24	\$15.62	\$16.01	\$16.41	\$16.82	\$17.24	\$17.68	\$18.12	\$18.57	\$19.03	\$19.51
	Annual	\$30,929.60					\$34,985.60						\$40,580.80
Track D	Hourly	\$16.72	\$17.14	\$17.57	\$18.01	\$18.46	\$18.92	\$19.39	\$19.87	\$20.37	\$20.88	\$21.40	\$21.94
	Annual	\$34,777.60					\$39,353.60						\$45,635.20
Track E	Hourly	\$18.82	\$19.29	\$19.77	\$20.27	\$20.77	\$21.29	\$21.83	\$22.37	\$22.93	\$23.50	\$24.09	\$24.69
	Annual	\$39,145.60					\$44,283.20						\$51,355.20
Track F	Hourly	\$21.17	\$21.70	\$22.24	\$22.80	\$23.37	\$23.95	\$24.55	\$25.16	\$25.79	\$26.44	\$27.10	\$27.78
	Annual	\$44,033.60					\$49,816.00						\$57,782.40
Track G	Hourly	\$23.82	\$24.42	\$25.03	\$25.65	\$26.29	\$26.95	\$27.62	\$28.31	\$29.02	\$29.75	\$30.49	\$31.25
	Annual	\$49,545.60					\$56,056.00						\$65,000.00
Track H	Hourly	\$26.79	\$27.46	\$28.15	\$28.85	\$29.57	\$30.31	\$31.07	\$31.84	\$32.64	\$33.46	\$34.29	\$35.15
	Annual	\$55,723.20					\$63,044.80						\$73,112.00
Track I	Hourly	\$30.15	\$30.90	\$31.68	\$32.47	\$33.28	\$34.11	\$34.96	\$35.84	\$36.73	\$37.65	\$38.59	\$39.56
	Annual	\$62,712.00					\$70,948.80						\$82,284.80
Track J	Hourly	\$33.91	\$34.76	\$35.63	\$36.52	\$37.43	\$38.37	\$39.33	\$40.31	\$41.32	\$42.35	\$43.41	\$44.49
	Annual	\$70,532.80					\$79,809.60						\$92,539.20
Track K	Hourly	\$38.15	\$39.10	\$40.08	\$41.08	\$42.11	\$43.16	\$44.24	\$45.35	\$46.48	\$47.64	\$48.84	\$50.06
	Annual	\$79,352.00					\$89,772.80						\$104,124.80
Track L	Hourly	\$42.91	\$43.98	\$45.08	\$46.21	\$47.36	\$48.55	\$49.76	\$51.01	\$52.28	\$53.59	\$54.93	\$56.30
	Annual	\$89,252.80					\$100,984.00						\$117,104.00

Actual Reserve Funds Budget

				FY2020	FY2021	FY2022
Designated Gifts Account						
Revenue						
	Unexpended Gifts July 1			\$ 379,002.00	\$ 388,013.33	\$ 357,144.90
	Distribution from Funck Trust			\$ 8,250.00	\$ 8,550.00	\$ 8,950.00
	Misc Income			\$ -	\$ -	\$ -
	Interest			\$ 761.00	\$ 581.57	\$ 353.63
				\$ 388,013.00	\$ 397,144.90	\$ 366,448.53
Expenses						
	Transfer to Gen Operating Fund			\$ -	\$ 40,000.00	
	Unexpended Budget, June 30			\$ 388,013.00	\$ 357,144.90	\$ 366,448.53
General Revenue Account - Operating Reserves						
	Available reserves July 1			\$ 1,125,000.00	\$ 1,150,000.00	\$ 1,151,161.00
	Budgeted increase			\$ 25,000.00	\$ 1,161.00	\$ 25,000.00
				\$ 1,150,000.00	\$ 1,151,161.00	\$ 1,176,161.00
General Revenue Account - Development Reserves						
Debt Service						
Reserve						
	Unexpended balance, June 30			\$ 23,450.00	\$ 30,950.00	\$ 38,450.00
	Budgeted increase, July 1			\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
	KN Central Learning Tree			\$ -	\$ -	\$ -
				\$ 30,950.00	\$ 38,450.00	\$ 45,950.00
Unspecified Capital Projects						
Reserve						
	Unexpended balance, June 30			\$ 124,428.00	\$ 184,428.00	\$ 232,028.00
	Budgeted increase, July 1			\$ 60,000.00	\$ 47,600.00	\$ 60,000.00
	Unspent from FY			\$ -	\$ -	\$ -
				\$ 184,428.00	\$ 232,028.00	\$ 292,028.00
Expenses						
	Transfer to Gen Operating Fund			\$ -	\$ -	
	Transfer to Gen Operating Fund - Annex			\$ -	\$ -	
	Unexpended balance, June 30			\$ -	\$ -	
				\$ 184,428.00	\$ 232,028.00	\$ 292,028.00

FY2022 Final Budget – Reserved Funds

Designated Gifts Accounts		FY2022 Budget
Revenue		
Unexpended balance, July 1, 2021		\$357,145.00
FY22 Distribution from Funck Trust		\$8,950.00
FY22 Misc Income		\$0.00
FY22 Interest		\$354.00
		\$366,449.00
Expenses		
FY22 Designated gifts transfer for projects		\$111,905.00
June 30, 2022 Projected balance		\$254,544.00

General Fund Account- Development Reserves		FY2022 Budget
Debt Service		
Revenue		
Unexpended balance, June 30, 2021		\$38,450.00
FY22 Transfer from General Operating Fund		\$7,500.00
		\$45,950.00
Unspecified		
Revenue		
Unexpended Balance June 30		\$232,028.00
FY22 Transfer from General Operating Fund		\$60,000.00
FY22 transfer to General Operating Fund		\$180,000.00
June 30, 2022 Balance		\$472,028.00

General Fund Account - Operating Reserves		FY2022 Budget
<i>(40% of tax revenue)</i>		
Available reserves. June 30		\$1,151,161.00
FY22 Transfer from Gen Operating Fund		\$25,000
		\$1,176,161.00

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, 2022 - \$366,448.53

1. **Nina L. Devenny Fund: \$40,506.69** – In her will, Miss Devenny provided this money for the library to purchase “books, films or educational materials.”
2. **Theodore & Clara Funck Fund: \$56,696.28** – 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: \$153,884.11** – 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: \$8,771.52** – 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, 757.11** – 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, 429.14** – 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: \$3,122.58** – 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: \$20,281.10** – 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 2022 Designated Gifts Accounts										
		Totals	Deveny, Nina L.	Funck, Theodore & Clara	Glazebrook, Kenneth & Marian	Gueguen, Edwin	Hartmetz, Jerry & Virginia	Martin, John E.	Shouse, Helen	Titus, Catherine
1-Jul	Opening Balance	\$357,144.90	\$40,466.62	\$47,699.05	\$153,731.89	\$8,762.84	\$7,749.44	\$75,354.53	\$3,119.49	\$20,261.04
	Income-Interest	\$353.63	\$40.07	\$47.23	\$152.22	\$8.68	\$7.67	\$74.61	\$3.09	\$20.06
	Income-Other	\$8,950.00		\$8,950.00			\$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
30-Jun	Ending Balance	\$366,448.53	\$40,506.69	\$56,696.28	\$153,884.11	\$8,771.52	\$7,757.11	\$75,429.14	\$3,122.58	\$20,281.10

Actual Revenue FY2020-2022

					FY2020	FY2021	FY2022
CARRYOVER							
Branch Funds					\$ -	\$ -	
Unexpended Budget					\$ -	\$ -	
INCOME							
Taxes					\$ 2,944,848.29	\$ 3,034,217.15	\$ 3,121,923.67
State Aid					\$ 42,308.00	\$ 49,318.72	\$ 40,741.00
A & E					\$ 14,256.00	\$ 12,522.19	\$ 11,590.76
Interest					\$ 2,067.97	\$ 2,640.28	\$ 3,290.73
Misc					\$ 18,480.22	\$ 13,608.13	\$ 16,575.57
Branch Fund Income					\$ 5,838.83	\$ -	
Grants					\$ 10,636.89	\$ 110,904.37	\$ 33,724.74
Gifts & Reimbursements					\$ 19,968.47	\$ 4,063.53	\$ 6,403.97
TRANSFERS							
Transfer from Designated Gifts					\$ -	\$ 40,000.00	
Transfer from Development Resrv					\$ -	\$ -	\$ -
Transfer from UMB Loan					\$ -	\$ -	\$ -
TOTAL REVENUE					\$ 3,058,404.67	\$ 3,227,274.37	\$ 3,234,250.44

		Actual Expenses FY2020-2022					
					FY220	FY2021	FY2022
					Actual	Actual	Actual
Salaries & Benefits							
	6000	Salaries			\$1,481,945.12	\$1,453,043.96	\$ 1,406,884.97
	6100	Social Security			\$107,853.66	\$106,139.51	\$ 101,956.68
	6110	Group Insurance			\$126,300.41	\$128,831.57	\$ 125,744.91
	6120	LAGERS			\$109,649.50	\$118,261.12	\$ 99,670.51
Operations							
	6515	Branch Fund Expense			\$12,758.40	\$22,120.55	\$ 4,751.12
	7005	Cleaning Supplies			\$1,659.31	\$3,074.00	\$ 2,069.22
	7010	Furniture & Equipment			\$11,802.37	\$17,269.18	\$ 1,732.58
	6525	Gifts & Reimbursements			\$5,197.27	\$8,595.19	\$ 4,255.03
	6527	Grants, Operations			\$398.00	\$14,734.15	
	7020	Insurance			\$32,661.00	\$35,746.00	\$ 41,998.00
	7030	Library Supplies			\$31,593.16	\$30,553.32	\$ 34,302.56
	7035	Office Supplies			\$2,105.95	\$4,023.61	\$ 1,547.11
	7040	Machine Rental & Repair			\$17,633.91	\$16,548.89	\$ 17,124.18
	7045	Membership Dues			\$1,234.00	\$788.00	\$ 1,222.00
	7050	Postage			\$1,523.69	\$2,033.00	\$ 2,134.13
	7060	Professional Services			\$38,513.32	\$36,438.94	\$ 42,014.48
	7075	Publications & Advertising			\$3,525.65	\$9,574.72	\$ 7,378.95
	7080	Rent			\$3,600.00	\$3,600.00	\$ 3,600.00
	7100	Training, Travel & Meals			\$28,582.95	\$12,911.71	\$ 13,569.44
Collection & Services							
	6500	A-V Materials			\$18,805.41	\$22,983.92	\$ 30,685.35
	6510	Books & Binding			\$107,205.70	\$124,706.16	\$ 148,441.91
	6520	Electronic Materials			\$74,233.70	\$68,416.43	\$ 83,540.18
	6526	Grants, Collection & Svcs			\$150.88	\$8,223.32	\$ 1,473.04
	6530	Periodicals & Microfilm			\$9,206.65	\$3,869.20	\$ 8,278.32
	7070	Programming			\$14,870.78	\$18,135.70	\$ 15,805.67
	7072	Programming Supplies			\$1,991.42	\$1,308.47	
Facilities & Technology							
	7000	Building Maintenance			\$39,554.91	\$36,180.58	\$ 39,291.56
	7015	Grants, Facilities & Technology			\$0.00	\$147,443.27	\$ 27,346.00
	7090	Technology			\$73,166.47	\$68,399.18	\$ 140,250.70
	7095	Telecommunications			\$12,713.53	\$12,029.22	\$ 20,891.54
	7110	Utilities			\$62,544.87	\$54,756.88	\$ 67,027.98
	7120	Vehicle Operations			\$10,925.09	\$6,957.52	\$ 21,742.49
Capital Expenses							
	7700	Building Renovation & Repairs			\$7,686.00	\$28,251.28	
	7710	Capital Expense			\$18,761.97	\$33,696.61	\$ 10,611.06
	7720	Emergency Fund			\$10,000.00	\$824.09	
	7730	Debt Service			\$137,720.51	\$91,398.45	\$ 84,367.80
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					\$2,618,075.56	\$2,751,867.70	\$ 2,611,709.47