

**Daniel Boone Regional Library**

**Board of Trustees Meeting**

December 14, 2023

6:00 p.m.

Columbia Public Library

**Virginia G. Young Room**

**\*\*\*PLEASE NOTE TIME / LOCATION\*\*\***

**NOTE TO MEMBERS OF THE PUBLIC AND MEDIA:** This meeting will take place in person, however there is a Zoom link available. Please contact the administrative office by calling (573) 443-3161 if you wish to observe the meeting, but cannot attend in person.

**AGENDA**

1. Call to Order
2. Roll Call and Determination of Quorum
3. Public Comments
4. Approval of Minutes from November 16 and December 6, 2023 - *enclosed*
5. Monthly Reports
  - a. Directors Report and Comments - *enclosed*
  - b. Financial Reports - *enclosed*
  - c. Service Report - *enclosed*
6. New Business
  - a. 2024 Operating budget - *enclosed*
7. Other Business
8. Staff Announcements
9. Board Comments/Announcements
10. Closed Session Concerning Preparation, Including Any Discussions or Work Product, on Behalf of a Public Governmental Body or its Representatives for Negotiations with Employee Groups Under RSMo 610.021(9)
11. Union Contract
12. Adjournment

## **AMERICANS WITH DISABILITIES ACT NOTICE**

In compliance with the Americans With Disabilities Act (ADA) of 1990, the Daniel Boone Regional Library will arrange for accommodations such as sign interpretation or alternative audiovisual devices to help you participate in library programs and/or meetings or access services. We ask that you make requests for accommodations with as much lead time as possible prior to the scheduled program, service or meeting. To make arrangements, please call ADA Coordinator Karen Crago at (573) 443-3161 or send email to [help@dbrl.org](mailto:help@dbrl.org).

## **POLICY FOR PUBLIC PARTICIPATION AT BOARD MEETINGS**

The public is invited to attend all meetings of the Daniel Boone Regional Library Board of Trustees except those designated as a closed meeting per RSMO 610.

Members of the public are welcome to address comments to the Board as set forth below:

1. Members of the public may request that an item be considered for placement on the agenda by contacting the Executive Director of Daniel Boone Regional Library at least ten (10) days in advance of the meeting.
2. Public comment is allowed at every Regional Board, District Board or Board Committee meeting except those designated as a closed meeting.
  - a. The item "Public Comment" is included on the agenda and is an opportunity for members of the public to speak.
  - b. When "Public Comment" is noted under a specific agenda item, comments should be limited to that specific topic.
3. Each person desiring to be heard, when recognized by the Presiding Officer, shall first state his or her name and address before commenting.
4. Public comment is limited to three (3) minutes per person unless otherwise directed by the Presiding Officer. Unused time may not be given to another person for the purpose of extending another's allotted three minutes.
5. The Presiding Officer reserves the right to limit the total public comment time on the agenda to 30 minutes.
6. The Presiding Officer shall rule "out of order" all comments which are irrelevant, repetitious, derogatory of persons, businesses or organizations, or which include inappropriate language or are unlawful. The Presiding Officer may also rule "out of order" inappropriate behavior.

These rules may be suspended by motion and majority vote of the Board.

**Daniel Boone Regional Library**  
**Minutes, Meeting of November 16, 2023**

**Call to Order, Roll Call and Determination**

Margrace Buckler, Vice President, called the meeting to order at 6:00 p.m. A quorum of members was present.

Daniel Boone Regional Library (DRBL) Board members present were Shannon Alvis, Margrace Buckler, Dorothy Carner, Mary Fennel, Jean Howard, Katie Markie, Tonya Hays-Martin, Cori Miller, Khaki Westerfield, August Nielsen, Pat Powell, Kate Markie, and Nate Sutfenfield. Jaqueline Kelly and Jenniner Rodewald were absent.

Also in attendance were DBRL Executive Director Margaret Conroy, and DBRL managers Karen Crago, Erin Magner, Amanda McConnell, Nathan Pauley, Jim Smith, Mitzi St. John, Abbey Rimel, Sheryl Bucklew, Sara Henry, Angela Scott, Kirk Henley, and other members of library staff.

**Public Comment**

Buckler welcomed all guests and explained the guidelines for making public comments.

Library staff member and union bargaining team member Ida Fogle spoke about her experience working at the library, as well as her experience serving on the Union bargaining team. She spoke about the time and efforts the workers have put in during negotiations and urged the Board of Directors to come to the next bargaining session.

Library Staff member and union bargaining team member Carolyn Cain spoke about her thoughts on the Subcontracting and Volunteers article. Carolyn added that she feels the Board should attend bargaining sessions.

Library staff member Kat Stone Underwood spoke about her love for the library and the staff members. Kat added that she felt upset that the contract was not finalized at the last bargaining session.

Library staff member and union bargaining team member Crystal Buffaloe asked the Board to come to the bargaining sessions. She told her account of the last bargaining session and her thoughts on the Union Rights article.

Library staff member and union bargaining team member Wendy Rigby read a comment from staff member Nigel Church. Nigel wrote about the importance of negotiating in good faith and having better insurance cost shares and wages. He wrote further about the importance of the union contract in making staff members feel safe in their positions and at the library.

## **Daniel Boone Regional Library Minutes, Meeting of November 16, 2023**

Former staff member Robin Duple spoke about the dedication and skills of the library staff members. She added that the workers deserve better pay and benefits.

Former staff member Chriss Jones spoke about her termination. She spoke about how she was a great staff member and requested a meeting with the Board to discuss her firing.

Columbia resident Gretchen Maune spoke about how the library has been a safe place for her, as a blind woman, as well as people of all backgrounds. She stated that she is concerned about the narrative she has heard about the negotiations and would like to see a fair contract.

Library staff member and union bargaining team member Tori Patrick spoke about the most recent bargaining session.

Library staff member and union bargaining team member Patrick Johnson read a comment from staff member Tracy Prince. Tracy expressed the urgency to finalize the healthcare article.

Columbia resident Rebecca Graves spoke about the importance of the library. She urged the library to raise the wages of staff members.

### **Minutes**

There were no corrections or comments concerning the closed or open minutes of the October 12, 2023 Board Meeting. Both closed and open minutes for this meeting were approved as written.

### **Monthly Reports**

Director's Report: Margaret shared that DESE has entered into a contract to bring the Dolly Parton Imagination Library to Missouri. While the library is not affiliated with this program, we will facilitate sign-ups for patrons at the public service desks.

Financial Report: Jim reviewed the October financial report, stating that we are on track to collect enough revenue from taxes. He also stated that we are on track to be under budget for expenditures due to staff turnover.

Service Report: Margaret reviewed the monthly statistics from October.

### **New Business**

None

**Daniel Boone Regional Library  
Minutes, Meeting of November 16, 2023**

**Other Business**

None

**Staff Announcements**

None

**Board Comments/Announcements**

Pat Powell spoke about a recent music program she attended that the library funded.

**Closed Session**

ACTION: Jean Howard moved, Cori Miller seconded entering Closed Session. Concerning Preparation as Authorized Under RSMo 610.021(9). Vote on the motion was taken by roll call: Alvis – yes; Buckler – yes; Carner – yes; Fennel – yes; Hayes-Martin -- yes; Howard -- yes; Markie – yes; Miller – yes; Nielsen – yes; Powell– yes; Suttentfield -- yes; Westerfield – yes. The motion passed.

Open session resumed at 8:22 p.m.

**Adjournment**

Hearing no further business, Buckler Adjourned the meeting at 8:23 p.m.

Minutes recorded by Emily Camden.

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August Nielsen, Board Secretary



**Daniel Boone Regional Library  
Minutes, Meeting of December 6, 2023**

**Call to Order, Roll Call and Determination**

Margrace Buckler, Vice President, called the meeting to order at 6:00 p.m. A quorum of members was present.

Daniel Boone Regional Library (DRBL) Board members present were Shannon Alvis, Margrace Buckler, Mary Fennel, Jean Howard, Katie Markie, Tonya Hays-Martin, Cori Miller, Khaki Westerfield, August Nielsen, Pat Powell, Jenniner Rodewald, Kate Markie, and Jaqueline Kelly. Nate Sutfenfeld and Dorothy Carner were absent.

Also in attendance were DBRL Executive Director Margaret Conroy, and DBRL managers Karen Crago, Drew Ide, Erin Magner, Jim Smith, Mitzi St. John, Abbey Rimel, Sheryl Bucklew, Sara Henry, Angela Scott..

**Public Comment**

None.

**Staff Announcements**

None.

**Closed Session Concerning Preparation, Including Any Discussions or Work Product, on Behalf of a Public Governmental Body or its Representatives for Negotiations with Employee Groups Under RSMo 610.021(9)**

ACTION: Kelly moved, Howard seconded entering Closed Session concerning Preparation as Authorized Under RSMo 610.021(9). Vote on the motion was taken by roll call: Alvis – yes; Buckler – yes; Fennel – yes; Hayes-Martin -- yes; Kelly -- yes; Howard -- yes; Markie – yes; Miller – yes; Nielsen – yes; Powell– yes; Rodewald -- yes; Westerfield – yes. The motion passed.

Open session resumed at 8:55 p.m.

**Adjournment**

Hearing no further business, Buckler Adjourned the meeting at 8:55 p.m.

Minutes recorded by Erin Magner.

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August Nielsen, Board Secretary





**Upcoming Meetings and Events**

December 13                DBRL Foundation Board Meeting  
January 24, 2024        Columbia Values Diversity Celebration

**Union**

Bargaining sessions were held on November 7, 8, 14, 28 and 29. Tentative agreements were reached on the four remaining articles (Health Insurance, Sub-contracting and Volunteers, Union Rights and Wages).

**Public Services**

Missouri SHIP (State Health Insurance Assistance Program) held several Medicare Enrollment support sessions at CPL throughout November. The sessions will continue through January. This annual partnership serves an important need in the community and we are proud to be able to host the sessions.

The 2024 One Read call for nominations was held in November. We'll learn about which titles made the finals in the spring.

**Personnel**

We're sad to announce that Sherry Mc-Bride Brown is retiring from DBRL. She has worked at DBRL since 1977 in several positions, both in Fulton and Columbia. For the last 13 years she has served as librarian at the Callaway County Public Library. As a native of Callaway County, Sherry has made many great connections in the community. She will be greatly missed.

Tyler Davis, 2023 practicum student, has been hired as the library's first Community Resources Specialist (aka social worker). Tyler starts at DBRL on January 2. His position is responsible for daily support services at CPL but also assisting branches with training and community connections in this area.

**Facilities**

The Facilities Assessment Report was received from Bureau Veritas. Several items needed to be clarified, but overall we are satisfied with the results and can confidently plan out the equipment replacement and/or maintenance schedule for the next few years. A copy of the report is available upon request.

## **Foundation**

Kee Groshong, long-time Foundation Treasurer, will be stepping off the board at the end of the year. His service will be celebrated at the Foundation's December board meeting.

DBRL was once again the recipient of a \$1000 donation from the Korean Visiting Scholars program at MU. The funds are used to support children's services, and are given to the library and CPS' ELL program as a thank-you from the families who use our services while in Columbia.

## **Media Report**

News about the final month of contract negotiations between DBRL administration and Daniel Boone Workers United topped the library-related news stories for the month. The Columbia Daily Tribune, Columbia Missourian, the Eagle, KBIA, KMIZ and KOMU ran several stories at various steps of the process.

Other topics were also covered in November. Even though the library is not directly involved with the reintroduction of the Dolly Parton Imagination Library initiative, KMIZ interviewed DBRL's Youth and Community Services Manager Sarah Howard about it and both KMIZ and KRCCG used footage inside CPL and HSPL respectively for their coverage of the new statewide program. The Boone County Journal's columnist Travis Naughton wrote about changes at SBCPL over the years in his column entitled "Change is the Only Constant", and the paper's columnist Ernie Wren mentioned SBCPL's "Health on Wheels" visits (in partnership with the Boone County/Health Department of Public Health and Human Services) in his opinion piece. The Columbia Missourian printed articles about CPL's "NaNoWriMo: Come Write In" after-hours event, "Lunch & Learn: Columbia's Solid Waste and Recycling Program, and the "Reading to Rover" program. The Missourian also reported on what impact a property tax freeze would have on tax-supported entities including DBRL. Missouri Business Alert, co-sponsor of the Kindness in Business Award along with Children's Grove, interviewed Sarah Howard about DBRL's Youth Services team being awarded a Kindness to Youth Award. KBIA also covered SBCPL's "Health on Wheels" service as well as CPL's "Lunch & Learn: Columbia's Solid Waste and Recycling Program," and the COVID/Flu vaccination clinic held at CPL.

## **November Community Activities and Meetings**

November 7 and 8	Union Bargaining
November 14	Union Bargaining
November 15	Chamber Quarterly Membership Breakfast
November 17	MLA Executive Board meeting
November 17	Korean Scholars Luncheon
November 28 and 29	Union Bargaining
November 30	ALA Council meeting
December 6	Special Board Meeting

**DANIEL BOONE REGIONAL LIBRARY**

**FINANCIAL REPORT**

October 31, 2023





Daniel Boone Regional Library  
 Operating Fund Balance Sheet  
 As of November 30, 2023

	CURRENT YEAR	PRIOR YEAR
Assets		
CURRENT ASSETS		
Checking	926,184	881,176
Petty Cash	950	950
Circulation Cash in Safe	500	500
Callaway Savings	298	298
Cash in Custody Boone County	13,860,708	12,416,796
Inventory	2,023	3,776
Accounts Receivable	(27)	(522)
Accrued Interest	13,258	9,902
Due From Foundation	-	2,309
Prepaid Expenditures	234,592	345,225
Total Current Assets	<u>\$ 15,038,486</u>	<u>\$ 13,660,410</u>
FIXED ASSETS		
Land	1,702,265	1,702,265
Automotive Equipment	632,272	629,928
Furniture and Equipment	3,682,476	3,698,721
SIRSI Circulation Control System	137,960	137,960
Callaway County Building	2,126,968	2,066,458
Columbia Building	24,769,137	24,706,432
Leasehold Improvements	80,067	21,802
Total Fixed Assets	<u>\$ 33,131,145</u>	<u>\$ 32,963,566</u>
Total Assets	<u>\$ 48,169,631</u>	<u>\$ 46,623,976</u>
Liabilities and Fund Balance		
CURRENT LIABILITIES		
Accounts and Salaries Payable	3,089	1,986
Retainage Payable	-	2,609
Unreimbursed Medical	3,685	498
Dependent Care	-	321
Entertainment Tax Withholding	120	134
Liabilities Accrued & Withheld	16,603	8,870
Total Current Liabilities	<u>\$ 23,497</u>	<u>\$ 14,418</u>
FUND BALANCE		
Fund Balance	14,106,794	14,540,493
Fund Balance, Current Year	908,196	(894,501)
Invested in General Fixed Assets	33,131,144	32,963,566
Total Fund Balance	<u>\$ 48,146,134</u>	<u>\$ 46,609,558</u>
Total Liabilities and Fund Balance	<u>\$ 48,169,631</u>	<u>\$ 46,623,976</u>



Daniel Boone Regional Library  
Statement of Revenues and Expenditures  
General Fund  
Month and Year-To-Date Period Ended November 30, 2023

	CURRENT MONTH	YEAR TO DATE-ACTUAL	ANNUAL BUDGET	REMAINING BUDGET	YTD AS % OF BUDGET	PRIOR YEAR TO DATE-ACTUAL
<b>REVENUES</b>						
Property Taxes						
Callaway County	\$ 4,517	\$ 2,434,946	\$ 2,597,180	\$ (162,234)	94%	\$ 2,309,386
Columbia and Boone County	16,519	7,396,128	10,455,996	(3,059,868)	71%	6,539,486
Total Tax Revenue	\$ 21,036	\$ 9,831,074	\$ 13,053,176	\$ (3,222,102)	75%	\$ 8,848,872
Investment Interest on Taxes	25,548	250,853	135,000	115,853	186%	112,190
Interest on Checking	2,787	29,276	6,010	23,266	487%	4,794
Unrealized Gain or (Loss)	-	1,234,224	-	1,234,224	0%	176,938
Total Investment Revenues	\$ 28,335	\$ 1,514,353	\$ 141,010	\$ 1,373,343	1074%	\$ 293,922
State Aid	-	158,908	160,815	(1,907)	99%	129,905
Athletes and Entertainers Tax	80,000	160,000	160,000	-	100%	101,000
Contributions	85	86,123	71,000	15,123	121%	105,011
Copy and Printing Income	1,553	26,060	30,000	(3,940)	87%	24,475
Other Income	13,131	200,767	133,100	67,667	151%	124,495
Total Unrestricted Revenues	\$ 144,140	\$ 11,977,285	\$ 13,749,101	\$ (1,771,816)	87%	\$ 9,627,680
<b>CURRENT FUNDS RESTRICTED</b>						
LSTA Grants	-	-	60,000	(60,000)	0%	111,744
Total Restricted Revenue	-	-	60,000	(60,000)	0%	\$ 111,744
<b>Total Revenue</b>	<b>\$ 144,140</b>	<b>\$ 11,977,285</b>	<b>\$ 13,809,101</b>	<b>\$ (1,831,816)</b>	<b>86.73%</b>	<b>\$ 9,739,424</b>
<b>EXPENDITURES</b>						
Salaries and Benefits						
Regional Administration	81,838	865,478	1,022,445	156,967	85%	768,716
Building and Grounds	21,692	243,942	282,474	38,532	86%	222,400
Patron Services	281,304	3,158,843	3,962,675	803,832	80%	3,025,331
Collection Services and IT	63,163	792,233	940,529	148,296	84%	761,820
Total Salaries	\$ 447,997	\$ 5,060,496	\$ 6,208,123	\$ 1,147,627	82%	\$ 4,778,267
FICA & Medicare	32,865	371,590	474,921	103,331	78%	351,108
Health and Dental Insurance	56,228	649,087	869,154	220,067	75%	739,056
Life Insurance	385	4,196	5,550	1,354	76%	4,303
Employee Assistance Program	383	4,217	4,611	394	91%	4,217
Retirement Plan	55,351	680,370	889,101	208,731	77%	632,215
Unemployment Insurance	-	-	6,500	6,500	0%	-
Total Salaries and Benefits	\$ 593,209	\$ 6,769,956	\$ 8,457,960	\$ 1,688,004	80%	\$ 6,509,166
Library Materials						
Books, Periodicals and AV	\$ 144,093	\$ 1,826,752	\$ 1,998,250	\$ 171,498	91%	\$ 1,697,935
General Operating						
Association Dues	214	7,351	13,510	6,159	54%	6,823
Conference/Seminar/Staff Training	1,669	30,843	45,260	14,417	68%	46,346
Employment and Bid Ads	-	118	1,000	882	12%	199
Miscellaneous	21	293	5,000	4,707	6%	1,888
MOREnet	-	19,328	20,000	672	97%	13,217
Personal Vehicle Mileage	48	1,771	1,850	79	96%	1,513
Postage and Mailing	691	102,419	99,386	(3,033)	103%	81,744
Printing	1,425	46,776	72,800	26,024	64%	36,373
Professional Fees	51,368	234,201	323,425	89,224	72%	156,416
Programming	10,038	121,692	164,000	42,308	74%	121,042
Supplies and other expenditures	23,745	469,937	607,309	137,372	77%	462,464

Daniel Boone Regional Library  
Statement of Revenues and Expenditures  
General Fund  
Month and Year-To-Date Period Ended November 30, 2023

	CURRENT MONTH	YEAR TO DATE-ACTUAL	ANNUAL BUDGET	REMAINING BUDGET	YTD AS % OF BUDGET	PRIOR YEAR TO DATE-ACTUAL
Trustee Development	243	7,718	10,768	3,050	72%	1,255
CURRENT FUNDS RESTRICTED	-	-	-	-	-	-
LSTA Grants	-	-	60,000	60,000	0%	108,904
Total General Operating Expenditures	\$ 89,462	\$ 1,042,447	\$ 1,424,308	\$ 381,861	73%	\$ 1,038,184
Building Operations and Maintenance						
Building Maintenance	22,456	466,435	651,943	185,508	72%	514,083
Electric/Water Utilities	21,765	232,431	304,806	72,375	76%	223,366
Facility Rent	5,700	172,404	172,404	-	100%	166,438
Gas/Utilities	3,224	34,774	46,928	12,154	74%	41,638
Insurance Building and Liability	-	131,068	125,048	(6,020)	105%	116,355
Library Vehicle Maintenance	-	16,212	65,617	49,405	25%	30,426
Machine Maintenance	4,091	40,924	50,254	9,330	81%	33,688
Telephone/Utilities	7,451	67,319	75,782	8,463	89%	46,626
Total Building Operations	\$ 64,687	\$ 1,161,567	\$ 1,492,782	\$ 331,215	78%	\$ 1,172,620
Total Current Expenditures	\$ 891,451	\$ 10,800,722	\$ 13,373,300	\$ 2,572,578	81%	\$ 10,417,905
Revenue Over (Under) Expenditures	\$ (747,311)	\$ 1,176,563	\$ 435,801	\$ (4,404,394)		\$ (678,481)
Capital Outlay						
Furniture, Equipment, Capital Outlay	15,914	268,368	374,180	105,812	72%	216,020
Total Capital Outlay	\$ 15,914	\$ 268,368	\$ 374,180	\$ 105,812	72%	\$ 216,020
Total Expenditures	\$ 907,365	\$ 11,069,090	\$ 13,747,480	\$ 2,678,390	81%	\$ 10,633,925
Revenue Over (Under) Expenditures	\$ (763,225)	\$ 908,195	\$ 61,621	\$ 846,574		\$ (894,501)



# **DBRL Monthly Report**

## **November 2023**

### **Reports**

1. The Balance Sheet is presented on page 1.
2. The Statement of Revenues and Expenditures reports on pages 2 - 3 illustrate how the actual expenditures compare to the line items, which are grouped to form budget categories. The line item amounts that make up the categories may be over or under as long as the total budgeted expenditures are not exceeded. The Budget Categories are "Total Salaries and Benefits;" "Books, Periodicals and AV;" "Total General Operating;" "Total Building Operations;" and "Total Capital Outlay."

### **Assets**

1. Inventory "Current Year" column relates to the food and other supplies held on December 31, 2022 by the library staff for sale at the library and kiosk (page 1).
2. Accounts Receivable represents staff meal reimbursements that will clear next month when the credit card payment processes to the vendors (page 1).
3. The Accrued Interest line reflects the CY 2022 balance (page 1).
4. The Fixed Assets section represents the value of fixed assets at December 31, 2022 adjusted for the 2023 disposals (page 1). Furniture and Equipment (F&E) increased to record the approved capital items purchased. Callaway County Building increased to record the carpet and HVAC controller replacements, and decreased for the historical value of the carpet replacement. Columbia Building increased for HVAC refrigerant unit replacements. Leasehold Improvements increased for the carpet replacement at the Southern Boone County Public Library in CY 2022.

### **Liabilities**

1. Unreimbursed Medical has a liability for the funds that have not been claimed as part of the Cafeteria program (page 1).
2. Entertainment Tax Withholding is a two (2) percent tax that is imposed on all fees greater than \$300 paid to out-of-state performers (page 1). This tax is remitted quarterly to the Missouri Department of Revenue.
3. Liabilities Accrued and Withheld represents the monies due because of the timing differences with our insurance vendor and for member changes that the vendor has not yet processed for the current billing cycle (page 1).

### **Revenue**

1. The Property Taxes received are as expected for the month of November (page 2). The Statement of Revenue and Expenditures reflects library tax income through November for the Columbia and Boone County and Callaway County Library Districts.

## **DBRL Monthly Report November 2023**

2. Investment Interest on Taxes is through October 31, 2023 (page 2). November investment interest income information has not been received from the Boone County Treasurer (page 2). Investment Interest on Taxes is more than its line item budget due to receiving higher interest rates than anticipated.
3. Interest on bank accounts is more than our line item budget due to receiving higher interest rates than anticipated and increased revenue sharing from the use of the DBRL credit cards (page 2).
4. Unrealized Gain or (Loss) represents the reversal of the GASB 31 requirement to value our investments at market value at year-end (page 2). This amount will be netted against the unrealized gain or (loss) at the end of 2023 to determine the total unrealized gain or (loss) for calendar year 2023.
5. Contributions are more than the line item budget due to receiving more from the Columbia Friends Group and Foundation than planned as part of the budget (page 2).
6. Other Income is more than the line item budget due to receiving more passport fee revenue and kiosk revenue than expected (page 2).

### **Expenditures**

1. Total actual Salaries and Benefits expenditures are expected to be under budget due to the turnover of staff (page 2).
2. The General Operating Budget reports sixty-seven (67) percent expended (pages 2-3). A few line items worth mentioning are MOREnet and Postage and Mailing. We expect all lines to be within budget at year-end.
  - MOREnet represents the semi-annual payment for services.
  - Postage and Mailing “Year to Date-Actual” column is more than its line item budget because more envelopes were needed for passports than planned as part of the budget.
3. Building Operations and Maintenance reports seventy-three (73) percent expended (page 3). A few line items worth mentioning are Facility Rent; Insurance Building and Liability; and Library Vehicle Maintenance. We expect all lines to be within budget at year-end with the exception of Insurance.
  - Facility Rent SBCPL and HSPL are paid through December 31, 2023.
  - Insurance Building and Liability represents a portion of the library’s annual payment for its policies. Insurance premiums increased more than expected, and we expect this overage to be covered by other lines being under budget at year-end.
  - Library Vehicle Maintenance Year-To-Date-Actual column is less than the Prior Year-To-Date-Actual because the City of Columbia has not billed DBRL for our

## **DBRL Monthly Report November 2023**

vehicle maintenance work or gasoline purchases this year. The City of Columbia remitted invoices through September 30, 2023 which will be reflected on the December 2023 monthly report.

4. Furniture, Equipment, Capital Outlay includes purchases of computer equipment, maintenance equipment, shelving, furniture, and a van approved in the CY 2023 budget.



**SERVICE REPORT - NOV 2023**  
**DANIEL BOONE REGIONAL LIBRARY**

<u>MONTH</u>				<u>CUMULATIVE</u>		
<u>2023</u>	<u>2022</u>		<u>CIRCULATION STATISTICS</u>	<u>2023</u>	<u>2022</u>	
106,750	109,745	-2.7%	Columbia Public Library*	1,296,404	1,083,976	19.6%
8,215	7,782	5.6%	Callaway County Public Library	89,450	83,842	6.7%
5,560	5,131	8.4%	Southern Boone County Public Library	69,575	59,158	17.6%
4,830	5,002	-3.4%	Holts Summit Public Library	56,541	50,832	11.2%
97,021	79,121	22.6%	Digital Branch (eBks, downloadable audiobks & magazines)	1,024,626	884,964	15.8%
6,619	6,209	6.6%	Outreach Circulation	76,944	60,238	27.7%
1,045	935	11.8%	Library-To-Go Circulation (Hallsville)	10,290	6,707	53.4%
230,040	213,925	7.5%	Total Materials Circulated	2,623,830	2,229,717	17.7%
 <b><u>LIBRARY VISITS</u></b>						
30,611	27,033	13.2%	Columbia Public Library	337,688	255,962	31.9%
3,846	3,502	9.8%	Callaway County Public Library	41,159	36,586	12.5%
3,191	1,777	79.6%	Southern Boone County Public Library	29,445	20,730	42.0%
1,599	1,462	9.4%	Holts Summit Public Library	21,153	14,302	47.9%
1,146	1,044	9.8%	Bookmobile	13,542	5,775	134.5%
225	207	8.7%	Delivery Services	2,550	2,207	15.5%
 <b><u>ELECTRONIC SERVICES</u></b>						
81,367	80,087	1.6%	DBRL Page Views (Non-Catalog)	1,021,650	1,021,299	0.0%
2,466	2,128	15.9%	Database Uses	27,082	24,723	9.5%
3,934	3,631	8.3%	Internet Computer Sessions	51,225	37,856	35.3%
4,910	3,819	28.6%	Wireless Access Point Uses	47,118	37,313	26.3%
 <b><u>REFERENCE / OTHER NON-CIRCULATION CONTACTS</u></b>						
8,190	8,638	-5.2%	Columbia Public Library	109,353	98,127	11.4%
1,108	1,008	9.9%	Callaway County Public Library	11,839	11,406	3.8%
804	705	14.0%	Southern Boone County Public Library	9,715	9,498	2.3%
604	554	9.0%	Holts Summit Public Library	7,504	7,210	4.1%
 <b><u>PROGRAMS / COMMUNITY EVENTS</u></b>						
145	116	25.0%	Library Programs	1,361	897	51.7%
3,093	1,886	64.0%	Number in Attendance	33,597	26,896	24.9%
10	18	-44.4%	Tours, Booths and Presentations	134	111	20.7%
334	2,574	-87.0%	Estimated Number in Attendance	14,150	10,503	34.7%

\*Includes ILL circulation

<u>MONTH</u>				<u>CUMULATIVE</u>		
<u>2023</u>	<u>2022</u>		<u>MEETING ROOM USES</u>	<u>2023</u>	<u>2022</u>	
64	1	6300.0%	Community Groups Using Rooms (CPL)	680	228	198.2%
75	23	226.1%	Library-related Uses (CPL)**	816	429	90.2%
3	0		Community Groups Using Rooms (CCPL)	64	10	540.0%
14	4	250.0%	Library-related Uses (CCPL)**	186	97	91.8%
3	0		Community Groups Using Rooms (SBCPL)	83	21	295.2%
20	0		Library-related Uses (SBCPL)**	193	55	250.9%
3	0		Community Groups Using Rooms (HSPL)	28	10	180.0%
6	1	500.0%	Library-related Uses (HSPL)**	95	38	150.0%
<b><u>MATERIALS STATISTICS</u></b>						
363,952	369,588	-1.5%	Books			
14,268	17,283	-17.4%	Spoken Recordings			
17,292	18,783	-7.9%	Music Recordings			
38,452	38,268	0.5%	Video Recordings			
191	321	-40.5%	Devices			
1,062	921	15.3%	Kits			
97,021	93,775	3.5%	Digital Materials			
532,238	538,939	-1.2%	Total Materials			

\*\* Includes use by the Friends groups, library boards and committees, staff meetings and library programs.

## **Service Report: November 2023**

### **Circulation**

While circulation is down slightly since last month for Columbia Public Library (-2.7%) and Holts Summit Public Library (-3.4%), it has shown an increase in all areas since last year as post-COVID reintroduction continues to affect the community. Most notably, the Digital Branch has grown substantially since last year at a 22.6% increase.

### **Visits**

Library visits continue to show consistent growth from 2022. While all branches saw this growth, Southern Boone County Public Library showed the highest increase from last November with 79.6% growth.

### **Electronic Services**

All Electronic Services have shown growth in both monthly and cumulative growth since November 2022.

### **Reference**

Columbia Public Library reference utilization was down 5.2% compared to last November, but all other data points showed growth.

### **Programs**

Participation in Library Programs has increased by 25% since 2022, while involvement with Tours, Booths and Presentations is down both in number of events and attendance.

### **Meeting rooms**

Meeting room usage has continued to majorly increase at all locations since last year for both public and library use.

### **Materials**

Total Materials are down by 1.2% from last November with a decrease in the number of Devices, Music Recordings, Spoken Recordings, and Books due to weeding. The change in designation of STEAM kits from a Device to a Kit is still being reflected in the continued decrease in Device usage and increase in Kits usage.





**Daniel Boone Regional Library  
CY 2024 Final Operating Budget**

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	2021 Income Expenditures	2022 Income Expenditures	2023 Budget	YTD 11/30/23	Projected 2023	2024 Budget	
<b>Revenue</b>							
Property Taxes	13,946,431	12,280,171	13,053,176	9,831,074	13,249,425	13,856,495	B
Investment Interest	116,983	155,621	141,010	280,129	286,805	286,805	C
Unrealized Gain or (Loss) on Investments	(244,587)	(1,057,286)	-	1,234,224	30,000	-	D
State Aid	149,319	230,905	320,815	318,908	318,908	318,908	E
Grant Revenue	182,425	111,744	60,000	-	-	60,000	H
Contributions	43,597	111,886	71,000	86,123	142,867	124,070	F
Copy/Print Income	29,457	26,172	30,000	26,060	30,000	30,000	
Other Income	69,292	134,420	133,100	200,767	196,000	196,000	G
<b>TOTAL Budgeted Revenue</b>	<b>\$ 14,292,917</b>	<b>\$ 11,993,633</b>	<b>\$ 13,809,101</b>	<b>\$ 11,977,285</b>	<b>\$ 14,254,005</b>	<b>\$ 14,872,278</b>	<b>A</b>
<b>Expenditures</b>							
<b>Operating</b>							
Salaries and Fringe Benefits	6,827,937	7,465,450	8,200,017	6,769,956	7,994,790	11,084,331	I
Library Materials	1,846,384	1,938,317	1,998,250	1,826,752	1,998,250	2,027,820	P
General Operating	816,448	1,156,576	1,424,308	1,042,447	1,286,078	1,562,051	Q
Building Operations and Maintenance	1,235,780	1,463,425	1,492,782	1,161,567	1,497,248	1,748,534	V
<b>Subtotal Operating Expenditures</b>	<b>10,726,549</b>	<b>12,023,768</b>	<b>13,115,357</b>	<b>10,800,722</b>	<b>12,776,366</b>	<b>16,422,736</b>	
<b>REVENUE OVER (UNDER) OPERATING EXPENDITURES</b>	<b>3,566,368</b>	<b>(30,135)</b>	<b>693,744</b>	<b>1,176,563</b>	<b>1,477,639</b>	<b>(1,550,458)</b>	
<b>Non-operating</b>							
Capital Outlay	243,636	403,563	374,180	268,368	374,180	377,850	AA
<b>Total Expenditures</b>	<b>10,970,185</b>	<b>12,427,331</b>	<b>13,489,537</b>	<b>11,069,090</b>	<b>13,150,546</b>	<b>16,800,586</b>	
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>3,322,732</b>	<b>(433,698)</b>	<b>319,564</b>	<b>908,195</b>	<b>1,103,459</b>	<b>(1,928,308)</b>	
FUND BALANCE, BEGINNING OF YEAR	\$ 11,217,764	\$ 14,540,496	\$ 14,106,798		\$ 14,106,798	\$ 15,210,257	
FUND BALANCE, AT END OF YEAR	<u>\$ 14,540,496</u>	<u>\$ 14,106,798</u>	<u>\$ 14,426,362</u>		<u>\$ 15,210,257</u>	<u>\$ 13,281,949</u>	BB
			<b>2023 Budget</b>		<b>Projected 2023</b>	<b>2024 Budget</b>	
<b>DESIGNATED FUND BALANCE</b>							
FUTURE IMPROVEMENTS OF BUILDINGS OWNED BY DISTRICT			\$ 3,532,700		\$ 3,532,700	3,892,800	CC
FUTURE EQUIPMENT, FURNITURE, CAPITAL OUTLAY REPLACEMENT			2,723,190		2,723,190	2,647,602	DD
IMPLEMENTATION OF THE STRATEGIC PLAN			828,256		828,256	828,256	EE
UNRESTRICTED FUND BALANCE			7,342,216		8,126,111	5,913,291	FF
<b>FUND BALANCE, AT END OF YEAR</b>			<u>\$ 14,426,362</u>		<u>\$ 15,210,257</u>	<u>\$ 13,281,949</u>	<b>BB</b>



Daniel Boone Regional Library  
Detail to CY 2024 Final Operating Budget

FC 12/06/2023  
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CURRENT FUNDS, UNRESTRICTED	2021 Income	2022 Income	2023 Budget	YTD 11/30/23	Projected 2023	2024 Budget	
Property Taxes:							
Columbia and Boone County	\$ 11,347,786	\$ 9,786,302	\$ 10,455,996	\$ 7,396,128	\$ 10,631,000	11,172,827	
Callaway County	2,598,645	2,493,869	2,597,180	2,434,946	2,618,425	2,683,668	
Total Property Taxes	13,946,431	12,280,171	13,053,176	9,831,074	13,249,425	13,856,495	B
Investment Interest on Taxes	114,923	150,663	135,000	250,853	255,305	255,305	C
Interest on Checking	2,060	4,958	6,010	29,276	31,500	31,500	C
Total Investment Interest	116,983	155,621	141,010	280,129	286,805	286,805	C
Unrealized Gain or (Loss) on Investments	(244,587)	(1,057,286)	-	1,234,224	30,000	-	D
State Aid	101,595	129,905	160,815	158,908	158,908	158,908	E
Athletes and Entertainers Tax	47,724	101,000	160,000	160,000	160,000	160,000	E
Total State Aid	149,319	230,905	320,815	318,908	318,908	318,908	E
Contributions	43,597	111,886	71,000	86,123	142,867	124,070	F
Copy/Print Income	29,457	26,172	30,000	26,060	30,000	30,000	
Other Income	69,292	134,420	133,100	200,767	196,000	196,000	G
<b>TOTAL UNRESTRICTED REVENUE</b>	<b>\$ 14,110,492</b>	<b>\$ 11,881,889</b>	<b>\$ 13,749,101</b>	<b>\$ 11,977,285</b>	<b>\$ 14,254,005</b>	<b>14,812,278</b>	
<b>CURRENT FUNDS, RESTRICTED</b>							
Restricted Grant Revenue	182,425	111,744	60,000	-	-	60,000	H
				-	-	-	
<b>TOTAL REVENUE</b>	<b>\$ 14,292,917</b>	<b>\$ 11,993,633</b>	<b>\$ 13,809,101</b>	<b>\$ 11,977,285</b>	<b>\$ 14,254,005</b>	<b>14,872,278</b>	<b>A</b>

Daniel Boone Regional Library  
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EXPENDITURES

	2021	2022	2023	YTD	Projected	2024	
	Expenditures	Expenditures	Budget	11/30/23	2023	Budget	
<u>Salaries and Fringe Benefits</u>							
Regional Administration	\$ 893,938	\$ 896,960	\$ 1,091,366	\$ 865,478	\$ 1,055,828	1,347,124	
Building and Grounds	207,307	258,712	282,474	243,942	282,474	324,230	
Patron Services	3,121,278	3,494,572	3,858,919	3,158,843	3,742,676	4,272,418	
Collection Services and IT	783,857	882,351	940,529	792,233	910,228	999,773	
Total Salaries	\$ 5,006,380	\$ 5,532,595	\$ 6,173,288	\$ 5,060,496	\$ 5,991,206	6,943,545	
FICA and Medicare	367,089	408,850	472,257	371,590	458,327	531,181	J
Health Dental Insurance	748,702	796,278	691,315	649,087	691,315	1,086,237	K
Retirement 401(k) plan	240,508	262,386	289,217	436,463	286,502	1,835,458	L
Retirement LAGERS	456,107	456,045	557,279	243,907	557,279	641,133	M
Short Term Disability	-	-	-	-	-	29,500	
Life Insurance	4,550	4,695	5,550	4,196	5,550	6,166	N
Employee Assistance Program	4,601	4,601	4,611	4,217	4,611	4,611	
State Unemployment Insurance	-	-	6,500	-	-	6,500	O
Total Salaries and Fringe Benefits	\$ 6,827,937	\$ 7,465,450	\$ 8,200,017	\$ 6,769,956	\$ 7,994,790	11,084,331	I
<hr/>							
Library Materials	\$ 1,846,384	\$ 1,938,317	\$ 1,998,250	\$ 1,826,752	\$ 1,998,250	2,027,820	P

Daniel Boone Regional Library  
Detail to CY 2024 Final Operating Budget

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	2021 Expenditures	2022 Expenditures	2023 Budget	YTD 11/30/23	Projected 2023	2024 Budget	
<b>General Operating</b>							
Association Dues	6,643	7,378	13,510	7,351	13,450	10,435	
Conference/Seminar/Staff Trng.	19,098	47,641	45,260	30,843	45,067	56,950	R
Employment and Bid Ads	120	199	1,000	118	1,000	1,000	
Miscellaneous	3,473	2,054	5,000	293	5,000	2,000	
MOREnet	16,822	13,217	20,000	19,328	20,000	20,000	
Personal Vehicles/Mileage	656	1,815	1,850	1,771	1,850	1,925	
Postage and Mailing	73,372	95,488	99,386	102,419	103,000	105,076	
Printing	40,737	52,957	72,800	46,776	72,800	64,100	
Professional Fees	98,859	182,955	323,425	234,201	236,085	368,025	S
Programming	131,779	149,822	164,000	121,692	164,000	186,150	T
Supplies and other expenditures	316,655	489,519	607,309	469,937	613,058	675,600	U
Trustee Development	1,584	1,787	10,768	7,718	10,768	10,790	
Tuition Reimbursement	-	-	-	-	-	-	
<b>RESTRICTED EXPENDITURES</b>							
Restricted Grant Expenditures	106,650	111,744	60,000	-	-	60,000	
<b>Total General Operating</b>	<b>\$ 816,448</b>	<b>\$ 1,156,576</b>	<b>\$ 1,424,308</b>	<b>\$ 1,042,447</b>	<b>\$ 1,286,078</b>	<b>1,562,051</b>	<b>Q</b>
<b>Building Operations and Maintenance</b>							
Building Maintenance	454,979	738,203	651,943	466,435	647,943	841,068	V
Electric/Water Utilities	257,391	256,137	304,806	232,431	304,806	313,951	
Facility Rent	164,864	166,438	172,404	172,404	172,404	175,140	
Gas/Utilities	43,866	53,120	46,928	34,774	46,928	48,335	
Insurance, Building & Workers' Compensation	87,241	118,975	125,048	131,068	131,068	185,455	W
Library Vehicle Maintenance	20,994	30,502	65,617	16,212	65,617	50,424	X
Machine Maintenance	128,948	43,845	50,254	40,924	48,700	49,802	
Telephone	77,497	56,205	75,782	67,319	75,782	84,359	Y
<b>Total Building Operations and Maintenance</b>	<b>\$ 1,235,780</b>	<b>\$ 1,463,425</b>	<b>\$ 1,492,782</b>	<b>\$ 1,161,567</b>	<b>\$ 1,493,248</b>	<b>1,748,534</b>	<b>V</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 10,726,549</b>	<b>\$ 12,023,768</b>	<b>\$ 13,115,357</b>	<b>\$ 10,800,722</b>	<b>\$ 12,772,366</b>	<b>16,422,736</b>	

Daniel Boone Regional Library  
Detail to CY 2024 Final Operating Budget

FC 12/06/2023  
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	2021 Expenditures	2022 Expenditures	2023 Budget	YTD 11/30/23	Projected 2023	2024 Budget	
<b>CURRENT REVENUE OVER (UNDER) EXPENDITURES</b>							
<b>OPERATING BUDGET</b>	3,566,368	(30,135)	693,744	1,176,563	1,481,639	(1,550,458)	Z
<u>Capital Outlay</u>							
<b>NONCURRENT EXPENDITURES</b>							
Capital Outlay	243,636	403,563	374,180	268,368	374,180	377,850	AA
Total Capital Outlay	243,636	403,563	374,180	268,368	374,180	377,850	
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,970,185</b>	<b>\$ 12,427,331</b>	<b>\$ 13,489,537</b>	<b>\$ 11,069,090</b>	<b>\$ 13,146,546</b>	<b>16,800,586</b>	
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ 3,322,732</b>	<b>\$ (433,698)</b>	<b>\$ 319,564</b>	<b>\$ 908,195</b>	<b>\$ 1,107,459</b>	<b>(1,928,308)</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>\$ 11,217,764</b>	<b>\$ 14,540,496</b>	<b>\$ 14,106,798</b>		<b>\$ 14,106,798</b>	<b>15,210,257</b>	
<b>FUND BALANCE, AT END OF YEAR</b>	<b>\$ 14,540,496</b>	<b>\$ 14,106,798</b>	<b>\$ 14,426,362</b>		<b>\$ 15,214,257</b>	<b>13,281,949</b>	BB

	2023 Budget	Projected 2023	2024 Budget	
<b>DESIGNATED FUND BALANCE</b>				
FUTURE IMPROVEMENTS OF BUILDINGS OWNED BY DISTRICT	\$ 3,532,700	\$ 3,532,700	3,892,800	CC
FUTURE EQUIPMENT, FURNITURE, CAPITAL OUTLAY REPLACEMENT	2,723,190	2,723,190	2,647,602	DD
IMPLEMENTATION OF THE STRATEGIC PLAN	828,256	828,256	828,256	EE
UNRESTRICTED FUND BALANCE	7,342,216	8,126,111	5,913,291	FF
<b>FUND BALANCE, AT END OF YEAR</b>	<b>\$ 14,426,362</b>	<b>\$ 15,210,257</b>	<b>13,281,949</b>	BB

**DRAFT**  
**BUDGET MESSAGE**

**TO:** Daniel Boone Regional Library (DBRL) Board of Trustees  
**FROM:** Margaret Conroy and Jim Smith  
**DATE:** December 14, 2023  
**SUBJECT:** Calendar Year (CY) 2024 Operating Fund Budget

The 2024 Operating Fund budget includes funding for DBRL's operational goals.

**Budget Discussion**

**Revenue**

A. The revenue section contains the income we project to collect in CY 2024. Total Budgeted Revenue for CY 2024 is expected to increase from the CY 2023 budget mainly due to an increase in property tax revenue, contributions, other income and investment income.

B. Tax revenue is budgeted to increase six and two-tenths (6.2) percent over the CY 2023 budget due to the growth in the library districts. The CBCLD 2023 tax levy is the same as last year at 30.22 cents per \$100 of assessed valuation as required by the Hancock Amendment. The CCLD tax levy is the same as last year at 26.00 cents per \$100 of assessed valuation.

C. The Investment Interest on Taxes budget is the same as the CY 2023 Projected Actual because we believe we can maintain the same level of return on the investment pool with the Boone County Treasurer. Interest on Checking is estimated by using an average balance for the most recent twelve (12) months and the average current interest rate earned during CY 2023 and an estimate for rebate received from the use of the DBRL credit cards.

D. The Gain or (Loss) on Investment YTD 06/30/23 column shows the reversal of the \$1,234,224 adjustment made on December 31, 2022 to value investments at market value at year-end as required by GASB Statement 31. This amount will be netted with the GASB 31 December 31, 2023 amount at the end of the year. After the amounts are netted, we are projecting a \$30,000 unrealized gain in the Projected 2023 column. The reversal of the GASB 31 entry is done to make sure that the cash balances reflect the amount that we can withdraw from the Boone County investment pool because the

unrealized gain/loss is viewed as temporary. The investments are intended to be held to maturity, at which time the unrealized gain/loss is expected to be reversed.

E. Total State Aid (State and A&E) is budgeted at the same amount as the state aid received in CY 2023 as follows:

- 1.) The 2024 State Aid budget projects to receive \$158,908.
- 2.) The 2024 Athletes and Entertainers Tax budget is projected to receive two payments of \$80,000.

F. Contributions increased because we anticipate more funding from the DBRL Foundation.

G. Other Income is expected to increase from the CY 2023 Budget amount because of receiving more revenue from the passport service and from the CPL Kiosk.

H. Grant Revenue is budgeted at a conservative estimate of all grants we may receive in CY 2024.

## **Expenditures**

Closer analysis of the expenditures section is shown in the Detail to the Operating Budget, which has two basic categories: current and noncurrent. The current section details expenditures from this year's current revenue and is divided into unrestricted and restricted sections. A restricted expenditure is bound by some sort of legal obligation, such as a grant's contractual agreement. The noncurrent section details expenditures from this year's current revenue or from the fund balance, and is typically used for one-time capital expenditures. The Expenditures budget section has the following budget categories: Salaries and Fringe Benefits, Library Materials, General Operating, Building Operations and Maintenance, Contingency, and Capital Outlay.

### **Salaries and Fringe Benefits**

I. Salaries and Fringe Benefits are projected to increase from the CY 2023 budget amount mainly because of increasing wages to market, adjusting for wage compression using the employee's length of service, requesting an increase of 1.3 FTEs, paying \$1.5 million on the LAGERS unfunded pension liability and an estimated increase in benefit costs (J through O), which is expected to be partially offset by employee turnover and reassigning hours. Included in this budget are 136.7 full-time equivalents (FTEs) which is an increase of one and three-tenths FTEs from last year's total of 135.4. The FTE increase includes a request to add an additional 40 hour Associate Director position, adding 10 hours per week (.25 FTE) for the operation of the Southern Boone County facility and 2 hours per week (.05 FTE) to provide additional courier service to additional remote locker service.

J. Staff raises will increase FICA / Medicare benefits correspondingly.

K. Health and Dental Insurance costs include an average eleven (11) percent increase in health and dental insurance premiums from CY 2023 and increased cost



shares for three-quarter employees, half-time employees and paying fifty percent of the premiums for dependent and family coverage. We are budgeting for a seventy-nine (79) percent participation rate in the health plan and seventy-nine (79) percent participation in the dental insurance plan.

L. Retirement 401(k) is estimated to increase from the CY 2023 budget because of the proposed increase in wages and estimating the new full-time position will participate. The budget continues the up to six (6) percent match on employee contributions.

M. Retirement LAGERS is expected to increase from the CY 2023 budget because of the increase to wages and, if approved, a new Associate Director position will be covered by LAGERS.

N. Life Insurance is projected to increase from the 2023 Budget because through the reorganization of hours more benefit eligible positions have been created.

O. As in previous years, State Unemployment Insurance costs are projected using an estimate. As a governmental organization, we have chosen to have a reimbursable unemployment account; therefore, we only pay if claims are made. According to the formula, the reimbursement calculation also allows for some claimants who may have voluntarily resigned to be charged to our account. This line item is difficult to budget because a former employee could receive as much as \$320 per week for 26 weeks. However, based on past experience we feel the budgeted amount is reasonable.

#### Library Materials

P. The Books, Periodicals and AV budget is expected to increase from the CY 2023 budget because of projecting an increase in CPL Friends and Foundation funding.

#### General Operating

Q. The General Operating CY 2023 budget category is projected to increase from the CY 2023 budget mainly due to increasing Conference/Staff Training, Professional Fees, Programming and Supplies line item budgets .

R. Conference/Seminar and Staff Training is projected to increase from the CY 2023 Budget because of increasing the number of training opportunities and the allowance for the number of participants to attend conferences.

S. Professional Fees are expected to increase from the CY 2023 budget amount because of including an allowance for a community survey, DEI consultant and space audit consultant for CPL.

T. Programming increased mainly to add additional Foundation funding for programming and partner with Vidwest Studios to film programs for the YouTube channel.

U. Supplies and other expenditures increased because of estimating increased costs for supplies, software, etc.

#### Building Operations and Maintenance

V. The Building Maintenance budget category is expected to increase twenty-nine (29) percent from the CY 2023 budget because of converting the light fixtures to LED lighting, inflation and re-appropriating parking lot work from CY 2023.

W. Insurance costs are expected to increase from the CY 2023 budget because of inflation.

X. Library Vehicle Maintenance is expected to decrease from the CY 2023 because there is no need to budget for replacing the generator on the bookmobile.

Y. Telephone is expected to increase from the CY2023 Budget because of inflation and adding service for fifteen (15) additional hotspots.

#### Revenue Under Expenditures

Z. When comparing total revenue to the operating expenditures, we are projecting more expenditures than revenue of \$1,550,458. However, LAGERS has an assumed \$1.5 million payment on the leave liability that will be funded from fund balance and Building Maintenance has a one time LED lighting project for \$145,000 that has been saved for in Fund Balance in Future Improvements of Buildings.

#### Capital Outlay

AA. Capital Outlay is projected to increase from the CY 2023 budget because of the cost of capital items requested. The expenditures include the ongoing replacement of furniture and equipment and one-time purchases needed to accomplish operational goals.

Items included in the Furniture, Equipment and Capital Asset request include:

- a. General furniture and equipment additional and replacement (estimated at \$82,650);
- b. Computer equipment additional and replacement (estimated at \$172,400);  
and
- c. Break room renovations and parking lot work (estimated at \$122,800).  
The break room renovation will be funded from a donation for CCPL administered by the DBRL Foundation.

#### Fund Balance

BB. After all revenue and expenditure projections are considered, we estimate a December 31, 2024 projected ending Fund Balance of \$13,281,949. In order to ensure funds are available for future capital needs, the DBRL Board has established three categories: Future Improvements of the Buildings Owned by the Library Districts; Future

Furniture and Equipment Replacement Needs; and Implementation of the Strategic Plan. The remaining funds are added to Unrestricted Fund Balance for future needs.

CC. Future Improvements of Buildings is projected at \$3,892,800 in order to save for the building capital needs for the next five (5) years using the Facilities Assessment Report information prepared by staff with the assistance of our contractors.

DD. Future Equipment, Furniture, Capital Outlay Replacement includes the amount staff estimated for furniture and equipment replacement needed in the next five (5) years based on our current replacement schedule. All the fixed assets owned by the library are listed on a replacement cycle based on their estimated useful life determined as part of depreciation.

EE. Implementation of the Strategic Plan includes the amount saved for future projects.

FF. The Unrestricted Fund Balance is the amount that is not designated for a specific purpose. We will hold these funds in reserve until the board approves their use.

Requested Action

If the DBRL Board of Trustees is satisfied with the CY 2024 Operating Budget, we request **approval of the CY 2024 Operating Budget.**