

**Daniel Boone Regional Library
Board of Trustees Meeting**

November 13, 2025

6:00 p.m.

Columbia Public Library

Virginia 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 Emily Camden at ecamden@dbrl.org or by calling 573-817-7014 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 October 16, 2025 - *enclosed*
5. Monthly Reports
 - a. Directors Report and Comments - *enclosed*
 - b. Financial Reports - *enclosed*
 - c. Service Report - *enclosed*
6. Committee Reports
 - a. Finance Committee
 - ★ i. 2026 Final Budget - *enclosed*
 - ★ ii. Legal Services Selection - *memo enclosed*
7. New Business
 - ★ a. Callaway County Public Library HVAC Closure- *memo enclosed*
 - ★ b. December 11, 2025 Board Meeting
8. Other Business
9. Staff Announcements
10. Board Comments/Announcements
11. 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 Angela Scott at (573) 443-3161 or send email to ada@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 October 16, 2025

Call to Order, Roll Call and Quorum Determination

Cori Miller, President, called the meeting to order at 6:00 p.m.

Daniel Boone Regional Library (DRBL) Board members present were Shannon Alvis, Seth Christensen, Mary Fennel, Tonya Hays-Martin, Cori Miller, Pat Powell, Travis Pringle, and Jennifer Rodewald. Margrace Buckler, Dorothy Carner, Dawn Dirks, Lisa Finn, Jean Howard, and Jacqueline Kelly were absent.

Also in attendance was DBRL Executive Director Robin Westphal as well as DBRL managers Angela Scott, Jim Smith, Mitzi St. John, Nathan Pauley, Sara Henry, and other members of library staff.

Public Comment

Tonya Hays-Martin introduced Steven Medrow, who is in the process of joining the Callaway County Library District Board. Steven shared a bit about himself and expressed his excitement for joining the board.

Minutes

There were no corrections or comments concerning the minutes of the September 11, 2025 Board Meeting. The minutes were approved as written.

Monthly Reports

Director's Report:

Robin was happy to share that, as of the day before, the service elevator at the Columbia Public Library (CPL) is finally back in service after 54 days. Robin further shared details with the board members regarding the circumstances around the elevator not being in service and its long awaited repair. Robin added that, with the elevator repaired, the Friends of the Columbia Public Library are finally able to have their first Saturday Book Sale as they were unable to move books from the basement the entire time the elevator was not in service.

Robin reported that Staff Development Day would be taking place the next day which marks the first Staff Day since moving the event to the Friday preceding Indigenous Peoples Day rather than on Indigenous Peoples Day. Robin added that the library would be closed to the public for the event and shared more about some of the sessions that would occur during the event.

Moving forward, Robin shared that she recently attended the Missouri Library Association Conference in Saint Louis along with Cory, Margrace, and several managers and members of our staff. She reported that the Union panel discussion with Cory, Margrace, Karen Crago, herself, and three of our union members Megan Durham, Wendy Rogby, and Seth Smith went spectacularly well! The discussion covered the process of our unionization from multiple points of view; highlighting the good and bad of the process and where we are now. Margrace remarked that the audience was very attentive and the reception of the discussion was positive, further sharing that several audience members commented on the congenial atmosphere

Daniel Boone Regional Library Minutes, Meeting of October 16, 2025

between our panelists. Robin shared that, during a board meeting earlier this year, Jacqueline Kelly asked what the DBRL makeup was for the MLA board. She was happy to share that our three board members (Robin, Wendy Rigby, and Devon Smith) make up 30% of the board; a remarkable feat considering the organization is statewide.

Robin reported that we wrapped up One Read in September with one of the final events being the Author Talk with Daniel Mason the author of our One Read book, *Northwoods*. Robin shared that he was touched to have his book chosen to be our One Read title and that the event went amazing with over 200 people in attendance in person and via Zoom. She thanked Lauren Williams and the One Read team who will begin planning One Read 2026 in November.

With a heavy heart, Robin shared that Debb Wheeler, one of our beloved staff members, recently passed away. She further shared the details of the memorial service her son is planning which will be a nice opportunity for our staff to pay their respects to their friend. Robin further shared that the staff made green ribbons to wear in Debb's honor and that a google space was created for staff to share memories about and photos of Debb.

Lastly, Robin shared that she gave a presentation at the Missouri Extension Conference and is hoping to continue fostering a relationship with the extension agent in Boone County to do some programming together.

Financial Report:

Jim Smith reported that, as seen in the September report, our Total Revenue is as expected for this time of year and that property taxes are still ahead due to the change in our collection pattern. Moving on to the Expenditures section, under Salaries and Benefits, Jim reported that we are still over budget for Health and Dental Insurance as more people are participating than initially expected. Jim added that we are also over budget for Short Term Disability Insurance due to premiums being more than anticipated however, other lines will help cover these overages. Under the General Operating Section, Jim shared that we are still over budget for Personal Vehicle Mileage as the IRS reimbursement rate increased after the budget was finalized. Lastly, under Capital Outlay, Jim reported that we are only at 26% of the budget expended for Furniture and Equipment because we still have the largest part of the CCPL HVAC replacement project remaining. Jim added that the project will be finished next year meaning we will remain under budget on this line for the remainder of 2025. Jim shared that the EV Charging Station funds will also have to be reappropriated to 2026 as we also do not expect that project to be completed in 2025. The group also briefly discussed the status of the grant program that is supporting this project.

Service Report:

Robin highlighted that the Southern Boone Public Library saw a large increase in the number of Reference Contacts in September which we credit to the addition of new staff member Rachel Carder who has been putting on an increased number of programs for the branch, bringing in more patrons. This increase in patrons entering the building, as well as a new circulation/work desk, has surely influenced the number of questions the staff are answering about where things

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are and what other offerings the location offers. Robin also shared that the notaries at CPL completed 400 notaries in the month of September, equating to around 23 notarizations per day between the three administrative staff that are notaries.

Service Spotlight: Callaway County Public Library Update with Jill Hamilton

Jill Hamilton, Children's Librarian at the Callaway County Public Library, shared that they have had a great year adding that her one year anniversary is coming up in November. Jill reported that this summer, library programs filled the rooms with families and children. Highlighted programs included arts and crafts sessions such as painted ping pong ball nightlights, a kindness rock garden, bird feeders, wind chimes, and "bad art" workshops. Jill continued that educational and science-based activities also drew strong participation, particularly passive programming featuring live caterpillars, butterflies, ladybugs, and chicks, which offered hands-on learning experiences. Family/Preschool Story Time and Baby Toddler Times were each held once a week, averaging around 45 attendees in summer and 36 recently, with popular features such as sensory play, messy time, and themed events like the teddy bear picnic and parade. Jill emphasized a growing need in the community for free family activities especially with school not being in session on Mondays and a growing homeschool community. Jill explained that they have ongoing efforts to expand programs like Kids Create and Kids Learn to better serve these families.

Jill reported that the branch has continued to strengthen their community partnerships with organizations like the Callaway Electric Co-op and the Rec-Plex, using these venues for large programs including a magician show and storytime in the park. Jill shared that adult programming, led by librarian Devon Smith, has also been very popular with notable events including the Creative Age Art programs, Tie-dye workshops, and a presentation on *Celia, A Slave* by Melton Alonza McLaurin. Tonya Hays-Martin chimed in to share that the book tells the true story of Celia, an enslaved woman in Callaway County who was repeatedly assaulted by her enslaver and ultimately killed him in self-defense. She was later tried, convicted, and executed in 1855 near the old Callaway County Courthouse. Jill shared that the event featured a presentation by one of Celia's descendants and a professor from Westminster College, offering historical insight and fostering meaningful discussion about justice and legacy. The program drew an overwhelming response, with 90 attendees filling the venue and many requesting additional sessions due to high community interest. The event also aligned with ongoing local efforts to pardon Celia posthumously, which the trustees discussed aligns with the mission of The Legacy Museum in Montgomery, Alabama who Travis Pringle suggested we reach out to.

New Business

Policy 1-350 Retirement Benefits:

Jim Smith shared that the changes to this policy are only in regards to the number of hours worked in a year that are required to participate in our 401(k) program; a change from 1000 hours to 500 hours. Jim further shared that this change was already made in practice following

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the passing of the Secure Act, the changes to the policy are just to ensure it matches what our 401(k) plan document states.

ACTION: Alvis moved, Powell seconded approving Policy 1-350 Retirement Benefits. The vote was taken by roll call: Alvis– yes; Christensen – yes; Fennel – yes; Hays-Martin – yes; Miller – yes; Powell – yes; Pringle – yes; and Rodewald – yes. The motion passed unanimously.

Other Business

None.

Staff Announcements

None.

Board Comments/Announcements

None.

Adjournment

Hearing no further business, Cori Miller adjourned the meeting at 6:46 p.m.

Minutes recorded by Emily Camden.

Jean Howard, Board Secretary

The Director's Report

Daniel Boone Regional Library

November 13, 2025

Upcoming Meetings and Events

November 14	Northern Missouri Special District Roundtable
November 19	DBRL Foundation Board Meeting
November 21	Korean Scholars Luncheon
November 27 & 28	Library Closed: Thanksgiving
December 11	DBRL Board Meeting

Personnel - October Updates

New Hires:

- 10/21/25 Arantza Heredia - Library Aide-Kiosk/Shelving (CR) - 16 hrs - CPL
- 10/21/25 Hayden Veach - Library Associate - Adult Services (PS) - 30.5 hrs - CPL

Leaving:

- 10/22/25 Drew Ide - Safety & Security Manager (Ad) - 40 hrs - CPL
- 10/25/25 Hannah Smith - Library Aide-Kiosk/Shelving (CR) - 16 hrs - CPL

Changes/Transfers/Promotions:

- 10/13/25 Penny Allen moved from 34-hr to 22-hr Library Assistant (CR) - CPL
- 10/15/25 Anna Huffman, Beth Shapiro, David Litherland, and Sydney Coffey added Sunday Lead to their current Library Associate positions (PS)
- 10/19/25 Crystal Buffaloe added Team 2 Sundays Library Associate (PS) to her current 30-hr HR Associate (HR) position
- 10/22/25 Chad Gooch moved from Safety & Security Specialist to Interim Safety & Security Manager (AD) - CPL
- 10/30/25 Chad Gooch moved from Interim Safety & Security Manager to Safety and Security Manager (AD) - CPL

Executive Director

Robin, Erin, Angela, and Amanda McConnell toured the northeast area of Columbia scoping out potential sites for a Library Locker to Go system. This area of Columbia was repeatedly requested in a recent survey that specifically asked the public where they would like to see additional book drops and a Locker to Go system. Schnucks at Battle Crossing is the most desired location and we are in communication with store leadership to see if Schnucks would be interested in having a Locker system there.

During that same tour, the site evaluation team also looked at sites for a book drop near Forum and Stadium Blvd. Callaway Bank, located at Forum Blvd. and Chapel Hill Rd., has agreed to allow DBRL to place a book drop at that location, making it the second Callaway Bank locale to host a book drop.

The DBRL Foundation is working on their Fall Fundraiser Campaign and a new Library Locker to Go System is the project being targeted this fall. As stated before, this has been requested by patrons and we help the library provide an abbreviated version of library service to an underserved area.

Staff Day 2025 was held October 17 and was well received by staff. In addition to training, staff participated in a raffle for Relay for Life, received flu and COVID vaccination, if they choose to participate, and had the opportunity to partake in a clothing swap. The planning committee did a fantastic job of coordinating this event.

Robin, Development Manager Joe Facteau and Community Resources Manager Rebecca Dykhouse were on hand at the Community Foundation of Central Missouri headquarters to receive a donation of \$1,500. The funds were earmarked to support the work of our Community Resources program.

The Callaway County Public Library in Fulton is set to receive \$10,000 from the Carnegie Corporation as part of the Carnegie Libraries 250 initiative, celebrating the 250th anniversary of the signing of the Declaration of Independence by honoring Andrew Carnegie's legacy and belief that libraries play an important role in democracy. There are approximately 1,280 Carnegie libraries still in operation today out of the almost 1,700 that Andrew Carnegie funded in the United States; 28 are still operational in Missouri.

Collection Services

We have partnered with the Missouri Department of Conservation (MDC) to make fishing poles and tackle boxes available for checkout to patrons. MDC is providing the materials, so we have a limited number and will be circulating them on a first-come, first-served basis at all of our branches.

IT

On Sunday, November 9 Nathan Pauley, IT manager, and Sara Frances, Network Administrator, worked with Cisco support engineers to upgrade our phone system. We have also received a large order of new computers and monitors. All of the patron computer monitors have been replaced with newer (and larger) monitors. The IT team will soon begin replacing the patron (SAM) computers starting in the branches and followed by those at CPL (first floor); second floor PC replacements should come in 2026.

Public Relations/Media Report

The library received a lot of coverage this month on a variety of topics. Columnist Ernie Wren of the Boone County Journal mentioned SBCPL in two separate columns in October. He mentioned the "Potion Bottle Workshop" in his "Around Town: Halloween festivities have arrived" in his October 1 column. In his October 15 column "Around town: Halloween spirit at the library," he reported on the fun he and his wife had at the potion event and encouraged readers to attend SBCPL's "Thrifty Art Ghost Paintings" session. The Columbia Missourian interviewed CPL staff member Dana Bocke about CPL's "Columbia Cemetery Walking Tour." KOMU TV reported on CPL's "Narcotics and Opioid Education" class and aired a piece about the "Medicare Open Enrollment Assistance" sessions held at CPL. Both The Columbia Missourian and KOMU mentioned DBRL's involvement with the "Read Across Columbia" program, and listed CPL as one of the locations for the Columbia/Boone County Public Health and Human Services Flu and COVID-19 clinics in the area. The Missourian also printed the winners of DBRL's 2025 One Read Flash Fiction Contest and ran a story about "Accessible programming and services continue to grow at Columbia Public Library."

Public Services- Outreach

The Read to Succeed program is moving forward! We've taken in and assessed our first two students and assigned them to their volunteer tutors. This newly designed adult literacy program provides one-on-one reading/writing instruction with trained volunteer tutors. Library staff, like Erin Magner, Rebecca Dykhouse, Kat Stone Underwood and Abbey Rimel work closely with the tutors to find ways to support and enhance the instruction for our students. Library staff also provide the initial intake and assessment service to bring the students into the program, assign the appropriate curriculum, and match them up with a tutor. We've also consulted with other literacy coordinators and with professional reading instructors, who have assisted with the design of the program and with training our volunteer tutors. This program is funded by the DBRL Foundation, for which the purchase of the curriculum has so far been the primary expense. The Columbia Missourian ran an article on the program on November 5th.

Recent Meetings and Events

October 17 Staff Development Day
October 21 Finance Committee Meeting
October 23 Finance Committee Meeting
November 6 Finance Committee Meeting
November 11 Foundation Board Member Orientation

FINANCIAL REPORT

October 31, 2025



Daniel Boone Regional Library
Operating Fund Balance Sheet
As of October 31, 2025

	CURRENT YEAR	PRIOR YEAR
Assets		
CURRENT ASSETS		
Checking	1,053,402	732,851
Petty Cash	1,150	950
Circulation Cash in Safe	500	500
Callaway Savings	298	298
Cash in Custody Boone County	15,533,274	14,772,134
Inventory	2,442	3,079
Accrued Interest	52,205	15,543
Due From Foundation	-	30
Prepaid Expenditures	206,694	178,882
Total Current Assets	<u>\$ 16,849,965</u>	<u>\$ 15,704,267</u>
FIXED ASSETS		
Land	1,702,265	1,702,265
Automotive Equipment	669,807	669,807
Furniture and Equipment	4,065,840	3,945,102
Callaway County Building	2,185,157	2,126,968
Columbia Building	24,754,781	24,754,781
Leasehold Improvements	80,067	80,067
Total Fixed Assets	<u>\$ 33,457,916</u>	<u>\$ 33,278,990</u>
OTHER ASSETS		
To Be Provided for Long-term Debt	682,122	556,720
Total Other Assets	<u>682,122</u>	<u>556,720</u>
Total Assets	<u><u>\$ 50,990,003</u></u>	<u><u>\$ 49,539,977</u></u>
Liabilities and Fund Balance		
CURRENT LIABILITIES		
Accounts and Salaries Payable	2,909	2,968
Unreimbursed Medical	2,966	2,788
Dependent Care	1,164	7,910
Entertainment Tax Withholding	-	29
Liabilities Accrued & Withheld	(73,380)	(87,740)
Total Current Liabilities	<u>\$ (66,341)</u>	<u>\$ (74,045)</u>
LONG TERM LIABILITIES		
Accrued PTO	633,648	517,158
Accrued FICA	48,474	39,562
Total Long Term Liabilities	<u>682,122</u>	<u>556,720</u>
Total Liabilities	<u><u>\$ 615,781</u></u>	<u><u>\$ 482,675</u></u>

Daniel Boone Regional Library
Operating Fund Balance Sheet
As of October 31, 2025

	CURRENT YEAR	PRIOR YEAR
FUND BALANCE		
Fund Balance	14,327,510	14,859,926
Fund Balance, Current Year	2,588,796	918,386
Invested in General Fixed Assets	33,457,916	33,278,990
Total Fund Balance	<u>\$ 50,374,222</u>	<u>\$ 49,057,302</u>
Total Liabilities and Fund Balance	<u><u>\$ 50,990,003</u></u>	<u><u>\$ 49,539,977</u></u>

Daniel Boone Regional Library
Statement of Revenues and Expenditures
General Fund

Month and Year-To-Date Period Ended October 31, 2025

	CURRENT MONTH	YEAR TO DATE-ACTUAL	ANNUAL BUDGET	REMAINING BUDGET	YTD AS % OF BUDGET	PRIOR YEAR TO DATE-ACTUAL
REVENUES						
Property Taxes						
Callaway County	\$ 5,451	\$ 2,820,717	\$ 2,844,695	\$ (23,978)	99%	\$ 2,475,516
Columbia and Boone County	35,304	10,671,330	11,442,930	(771,600)	93%	9,746,719
Total Tax Revenue	<u>\$ 40,755</u>	<u>\$ 13,492,047</u>	<u>\$ 14,287,625</u>	<u>\$ (795,578)</u>	<u>94%</u>	<u>\$ 12,222,235</u>
Investment Interest on Taxes	29,744	295,880	396,700	(100,820)	75%	326,918
Interest on Checking	3,511	44,084	60,000	(15,916)	73%	68,658
Unrealized Gain or (Loss)	-	661,467	-	661,467	0%	746,128
Total Investment Revenues	<u>\$ 33,255</u>	<u>\$ 1,001,431</u>	<u>\$ 456,700</u>	<u>\$ 544,731</u>	<u>219%</u>	<u>\$ 1,141,704</u>
State Aid	79,719	159,398	159,602	(204)	100%	159,479
Athletes and Entertainers Tax	-	80,000	160,000	(80,000)	50%	160,000
Contributions	145	103,748	679,500	(575,752)	15%	121,057
Copy and Printing Income	3,406	29,575	30,000	(425)	99%	28,092
Other Income	18,239	192,284	238,500	(46,216)	81%	211,874
Total Unrestricted Revenues	<u>\$ 175,519</u>	<u>\$ 15,058,483</u>	<u>\$ 16,011,927</u>	<u>\$ (953,444)</u>	<u>94%</u>	<u>\$ 14,044,441</u>
CURRENT FUNDS RESTRICTED						
Grants	-	128,958	185,000	(56,042)	70%	3,753
Total Restricted Revenue	<u>-</u>	<u>128,958</u>	<u>185,000</u>	<u>(56,042)</u>	<u>70%</u>	<u>\$ 3,753</u>
Total Revenue	<u><u>\$ 175,519</u></u>	<u><u>\$ 15,187,441</u></u>	<u><u>\$ 16,196,927</u></u>	<u><u>\$ (1,009,486)</u></u>	<u><u>93.77%</u></u>	<u><u>\$ 14,048,194</u></u>
EXPENDITURES						
Salaries and Benefits						
Regional Administration	188,090	1,247,233	1,555,395	308,162	80%	1,040,210
Building and Grounds	39,195	278,239	339,071	60,832	82%	255,585
Patron Services	513,135	3,622,965	4,631,223	1,008,258	78%	3,290,649
Collection Services and IT	139,948	911,216	1,135,014	223,798	80%	780,805
Total Salaries	<u>\$ 880,368</u>	<u>\$ 6,059,653</u>	<u>\$ 7,660,703</u>	<u>\$ 1,601,050</u>	<u>79%</u>	<u>\$ 5,367,249</u>
FICA & Medicare	65,667	445,651	586,044	140,393	76%	396,318
Health and Dental Insurance	93,056	860,984	939,873	78,889	92%	696,442
Life Insurance	401	3,935	6,166	2,231	64%	3,861
Retirement Plan	140,306	946,274	1,156,298	210,024	82%	2,264,686
Short-term Disability	2,701	26,658	29,500	2,842	90%	17,013
Unemployment Insurance	-	-	6,500	6,500	0%	-
Total Salaries and Benefits	<u>\$ 1,182,499</u>	<u>\$ 8,343,155</u>	<u>\$ 10,385,084</u>	<u>\$ 2,041,929</u>	<u>80%</u>	<u>\$ 8,745,569</u>
Library Materials						
Books, Periodicals and AV	<u>\$ 159,961</u>	<u>\$ 1,717,212</u>	<u>\$ 2,062,252</u>	<u>\$ 345,040</u>	<u>83%</u>	<u>\$ 1,729,779</u>
General Operating						
Association Dues	471	7,446	10,795	3,349	69%	7,772
Conference/Seminar/Staff Training	9,934	60,151	62,150	1,999	97%	48,140
MOREnet	-	16,519	20,000	3,481	83%	15,768
Personal Vehicle Mileage	638	3,105	1,970	(1,135)	158%	2,750
Postage and Mailing	10,369	101,101	108,457	7,356	93%	105,069
Printing	5,808	35,743	60,100	24,357	59%	33,980
Professional Fees	7,653	87,786	241,275	153,489	36%	177,324
Programming	7,662	124,137	210,650	86,513	59%	98,376
Supplies and other expenditures	27,848	497,224	687,699	190,475	72%	520,866
Trustee Development	660	3,175	10,840	7,665	29%	2,493
Tuition Reimbursement	-	3,000	13,500	10,500	22%	-

Daniel Boone Regional Library
Statement of Revenues and Expenditures
General Fund

Month and Year-To-Date Period Ended October 31, 2025

	CURRENT MONTH	YEAR TO DATE-ACTUAL	ANNUAL BUDGET	REMAINING BUDGET	YTD AS % OF BUDGET	PRIOR YEAR TO DATE-ACTUAL
CURRENT FUNDS RESTRICTED						
Grants	7,055	19,773	60,000	40,227	33%	23,249
Total General Operating Expenditures	\$ 78,098	\$ 959,160	\$ 1,487,436	\$ 528,276	64%	\$ 1,035,787
Building Operations and Maintenance						
Building Maintenance	48,924	454,317	609,782	155,465	75%	692,957
Electric/Water Utilities	28,724	214,534	313,951	99,417	68%	207,944
Facility Rent	5,928	169,212	175,140	5,928	97%	166,704
Gas/Utilities	1,844	34,953	48,335	13,382	72%	37,333
Insurance Building and Liability	-	165,479	184,007	18,528	90%	139,903
Library Vehicle Maintenance	1,712	35,467	50,424	14,957	70%	29,012
Machine Maintenance	9,241	32,415	50,218	17,803	65%	37,631
Telephone/Utilities	3,000	56,522	84,539	28,017	67%	56,154
Total Building Operations	\$ 99,373	\$ 1,162,899	\$ 1,516,396	\$ 353,497	77%	\$ 1,367,638
Total Current Expenditures	\$ 1,519,931	\$ 12,182,426	\$ 15,451,168	\$ 3,268,742	79%	\$ 12,878,773
Revenue Over (Under) Expenditures	\$ (1,344,412)	\$ 3,005,015	\$ 745,759	\$ (4,278,228)		\$ 1,169,421
Capital Outlay						
Furniture, Equipment, Capital Outlay	104,439	416,219	1,689,440	1,273,221	25%	251,035
Total Capital Outlay	\$ 104,439	\$ 416,219	\$ 1,689,440	\$ 1,273,221	25%	\$ 251,035
Total Expenditures	\$ 1,624,370	\$ 12,598,645	\$ 17,140,608	\$ 4,541,963	74%	\$ 13,129,808
Revenue Over (Under) Expenditures	\$ (1,448,851)	\$ 2,588,796	\$ (943,681)	\$ 3,532,477		\$ 918,386

DBRL Monthly Report October 2025

Reports

1. The Balance Sheet is presented on pages 1 and 2.
2. The Statement of Revenues and Expenditures reports on pages 3 - 4 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. Checking is more than the prior year because we are increasing the current year balance as we are anticipating needing funds for projects that are expected to be completed by year-end or early next year (page 1).
2. Petty Cash increased from the prior year to increase the cash on-hand at CPL to make change for the passport office (page 1).
3. Inventory "Current Year" column is the food and other supplies held on December 31, 2024 by the library staff for sale at the library and kiosk (page 1).
4. The Accrued Interest line reflects the amount due at December 31, 2024 (page 1).
5. The Fixed Assets section represents the value of fixed assets at December 31, 2024 adjusted for 2025 asset disposals (page 1).
6. To Be Provided for LT Debt is the offset for the compensated leave liability discussed later (page 1).

Liabilities

1. Unreimbursed Medical and Dependent Care have 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 DBRL's payment to the vendor for November health insurance premiums (page 1). This credit will be offset by Health premium deductions from employee payroll checks next month.
4. Long Term Liabilities represents the compensated leave liability for the PTO and Holiday balances at December 31, 2024 (page 1).

Revenue

1. The total Property Tax revenue received is more than expected for the month of October because of the timing of tax payments (page 3). The Statement of Revenue and Expenditures

DBRL Monthly Report October 2025

reflects library tax income through October for the Columbia and Boone County and Callaway County Library Districts.

2. Investment Interest on Taxes is through August 31, 2025 (page 3). September and October interest income information have not been received from the Boone County Treasurer.
3. Interest on Checking is less than last year because we received a higher rate of return for last year (page 3).
4. Unrealized Gain or (Loss) represents the reversal of the GASB 31 requirement to value our Investments at market value at year-end (page 3). This amount will be netted against the unrealized gain or (loss) at the end of 2025 to determine the total unrealized gain or (loss) for calendar year 2025.
5. Contributions Year-to-Date actual is expected to be less than the budgeted amount because we expect the CCPL HVAC project and the CPL Electrical Vehicle charging stations projects to not be complete by year-end and as a result the support provided by the DBRL Foundation Forsee and Virginia Young Funds will not be received until next year.

Expenditures

1. Salaries and Fringe Benefits reports eighty (80) percent expended (page 3).
 - Health and Dental Insurance is eighty-two (92) percent expended mainly because more staff are participating in the health and dental plans than planned as part of the 2025 budget.
 - Short-term Disability premiums were more than planned as part of the budget.

We expect all line items to be within budget with the exception of Health and Dental Insurance and Short-term Disability, which we expect will be covered by other line items being under budget.
2. The General Operating Budget reports sixty-four (64) percent expended (pages 3-4). A few line items worth mentioning are Conference/Seminar/Staff Training; MOREnet; Personal Vehicle Mileage; and Postage and Mailing. We expect all lines to be within budget at year-end with the exception of Personal Vehicle Mileage. We expect the Postage and Mailing and the Personal Vehicle Mileage overages to be covered by other line item being under budget.
 - Conference/Seminar/Staff Training Year-to-Date actual reports ninety-seven (97) percent expended because of the timing of the expenditures.
 - MOREnet represents the semi-annual payment for services. This line will be under budget at year-end.
 - Personal Vehicle Mileage is more than its line item budget because the 2025 IRS mileage reimbursement rate increased from 67 to 70 cents per mile after the 2025 Operating Budget was approved.
 - Postage and Mailing “Year to Date-Actual” column is expected to be more than its line item budget because postage rates increased July 13, 2025. First class postage increased from 73 cents to 78 cents on July 13th.

DBRL Monthly Report October 2025

3. Building Operations and Maintenance reports seventy-seven (77) percent expended (page 4). A few line items worth mentioning are Facility Rent and Insurance Building and Liability.
 - Facility Rent SBCPL is paid through December 31, 2025. HSPL rent is paid through October 31, 2025.
 - Insurance Building and Liability represents a portion of the library's annual payment for some of its policies.
4. Furniture, Equipment, Capital Outlay includes the purchases of computer equipment, furniture CPL Boiler Replacement, CCPL HVAC engineering services and maintenance equipment approved in the CY 2025 budget (page 4).

SERVICE REPORT - OCT 2025

DANIEL BOONE REGIONAL LIBRARY

<u>MONTH</u>			<u>CUMULATIVE</u>			
<u>2025</u>	<u>2024</u>		<u>CIRCULATION STATISTICS</u>	<u>2025</u>	<u>2023</u>	
105,961	109,131	-2.9%	Columbia Public Library	1,116,629	1,151,900	-3.1%
8,494	8,845	-4.0%	Callaway County Public Library	84,316	83,426	1.1%
5,697	6,032	-5.6%	Southern Boone County Public Library	59,429	59,951	-0.9%
4,776	4,526	5.5%	Holts Summit Public Library	51,651	56,282	-8.2%
114,518	99,711	14.8%	Digital Branch (eBks, downloadable audiobks & magazines)	1,098,568	1,027,012	7.0%
6,113	6,695	-8.7%	Outreach Circulation	58,991	65,807	-10.4%
1,000	1,168	-14.4%	Library-To-Go Circulation (Hallsville)	9,402	10,327	-9.0%
246,559	236,108	4.4%	Total Materials Circulated	2,478,986	2,454,705	1.0%
<u>LIBRARY VISITS</u>						
30,996	30,614	1.2%	Columbia Public Library	316,016	329,720	-4.2%
4,627	0	#DIV/0!	Callaway County Public Library	44,702	31,200	43.3%
3,025	2,886	4.8%	Southern Boone County Public Library	28,691	26,391	8.7%
0	2,159	-100.0%	Holts Summit Public Library	14,868	18,750	-20.7%
1,044	1,180	-11.5%	Bookmobile	10,694	11,252	-5.0%
260	248	4.8%	Delivery Services	2,354	2,415	-2.5%
<u>ELECTRONIC SERVICES</u>						
94,192	93,165	1.1%	DBRL Page Views (Non-Catalog)	1,022,502	953,210	7.3%
2,371	2,800	-15.3%	Database Uses	26,848	27,518	-2.4%
4,803	5,068	-5.2%	Internet Computer Sessions	48,621	46,810	3.9%
5,198	5,096	2.0%	Wireless Access Point Uses	48,990	48,592	0.8%
<u>REFERENCE / OTHER NON</u>						
8,809	9,454	-6.8%	Columbia Public Library	101,094	104,765	-3.5%
1,140	1,133	0.6%	Callaway County Public Library	11,110	11,187	-0.7%
1,007	962	4.7%	Southern Boone County Public Library	9,381	9,679	-3.1%
703	690	1.9%	Holts Summit Public Library	6,803	7,020	-3.1%
<u>PROGRAMS / COMMUNITY EVENTS</u>						
183	142	28.9%	Library Programs	1,484	1,337	11.0%
3,514	3,398	3.4%	Number in Attendance	33,484	32,173	4.1%
15	14	7.1%	Tours, Booths and Presentations	155	139	11.5%
2,338	1,628	43.6%	Estimated Number in Attendance	11,660	12,458	-6.4%

<u>MONTH</u>			<u>MEETING ROOM USES</u>	<u>CUMULATIVE</u>		
<u>2025</u>	<u>2024</u>			<u>2025</u>	<u>2023</u>	
65	55	18.2%	Community Groups Using Rooms (CPL)	637	611	4.3%
103	105	-1.9%	Library-related Uses (CPL)**	866	839	3.2%
2	1	100.0%	Community Groups Using Rooms (CCPL)	27	3	800.0%
27	17	58.8%	Library-related Uses (CCPL)**	204	175	16.6%
2	9	-77.8%	Community Groups Using Rooms (SBCPL)	103	81	27.2%
25	21	19.0%	Library-related Uses (SBCPL)**	214	214	0.0%
12	0		Community Groups Using Rooms (HSPL)	26	17	52.9%
30	14	114.3%	Library-related Uses (HSPL)**	163	94	73.4%
<u>MATERIALS STATISTICS</u>						
355,324	359,135	-1.1%	Books			
13,128	13,970	-6.0%	Spoken Recordings			
15,609	16,450	-5.1%	Music Recordings			
37,876	39,081	-3.1%	Video Recordings			
226	178	27.0%	Devices			
1,500	1,102	36.1%	Kits			
105,366	101,725	3.6%	Digital Materials			
529,029	531,641	-0.5%	Total Materials			

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

Service Report: October 2025

Circulation

Compared to October of 2024, Circulation saw small increases and decreases throughout the locations, with our Digital Branch again seeing the largest increase (14.8%); following a similar trend as seen in September.

Library Visits

Broken door counters are the cause of a zero value in Library Visits for Holts Summit's 2025 and Callaway County's 2024 stats. Compared to previous months, Callaway County Library Visits seem to be average for this month. All other locations saw only slight changes in Library Visits when compared to October of 2024.

Electronic Services

Compared to October 2024, Database Usage saw a 15.3% decrease which Regan Richards, Web Developer, attributed to a large unexplained increase in usage in 2024. Regan added that usage in 2025 is similar to usage in 2023, further illustrating the uniqueness of the spike in 2024. All other Electronic Services show little change compared to October of 2024.

Reference/ Other Non-Circulation Contacts

Reference and Non-Circulation Contacts saw slight increases at all locations with the exception of the Columbia Public Library which saw a 6.8% decrease.

Programs/Community Events

Compared to October of 2024, Library Programs and Tours, Booths, and Presentations both increased in number and attendance with Library Programs having the largest increase in the number of programs (28.9%) while Tours, Booths, and Presentations saw the largest increase in attendance (43.6%). The increase in the number of Library Programs was caused by nearly all of the branches hosting more programs this year, with Columbia and Southern Boone showing the greatest increases of 23 and 12 more programs, respectively. The increase in attendance for Tours, Booths, and Presentations was caused largely by the addition of two appearances (two days) of Book Rover at the Mid-Missouri PrideFest Street Fair which saw 396 and 339 people.

Community Resources

Rebecca Dykhous reported that she had 97 patron meetings/interactions in the month of August and that 28 hygiene kits were distributed. Rebecca also helped host a Health Fair of the Callaway County Public Library on October 2 which gathered 38 attendees.

Notary Services

In the month of September, our notaries completed 457 notarizations bringing us to 3,602 notarizations completed in 2025 thus far.

Passport Services

In the month of September, our team processed 139 passport applications with 1,863 applications having been processed in 2025 thus far.

Daniel Boone Regional Library CY 2026 Operating Budget

DBRL 11/13/2025
Agenda #6ai

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	2023 Income Expenditures	2024 Income Expenditures	2025 Amended Budget	YTD 9/30/25	Projected 2025	2026 Budget	
Revenue							
Property Taxes	11,762,539	13,849,973	14,287,625	13,451,292	14,519,595	14,859,130	B
Investment Interest	342,008	537,893	456,700	306,709	485,000	485,000	C
Unrealized Gain or (Loss) on Investments	488,096	84,661	-	661,467	30,000	-	D
State Aid	318,908	319,479	319,602	159,679	319,398	319,398	E
Grant Revenue	1,585	170,833	185,000	128,958	133,389	60,000	H
Contributions	120,400	162,250	679,500	103,603	289,500	719,950	F
Copy/Print Income	29,038	33,687	30,000	26,168	34,000	34,000	
Other Income	197,232	269,228	238,500	174,045	238,500	238,500	G
TOTAL Budgeted Revenue	\$ 13,259,806	\$ 15,428,004	\$ 16,196,927	\$ 15,011,921	\$ 16,049,382	\$ 16,715,978	A
Expenditures							
Operating							
Salaries and Fringe Benefits	7,718,012	10,722,403	10,385,084	7,160,656	10,348,815	11,239,131	I
Library Materials	2,031,879	2,032,858	2,062,252	1,557,251	2,062,252	2,124,958	Q
General Operating	1,165,565	1,284,611	1,487,436	880,706	1,346,857	1,411,074	R
Building Operations and Maintenance	1,318,336	1,633,225	1,516,396	1,064,756	1,469,573	1,475,650	V
Subtotal Operating Expenditures	12,233,792	15,673,097	15,451,168	10,663,369	15,227,497	16,250,813	
REVENUE OVER (UNDER) OPERATING EXPENDITURES	1,026,014	(245,093)	745,759	4,348,552	821,885	465,165	
Non-operating							
Capital Outlay	272,883	287,322	1,689,440	311,780	472,387	2,172,850	AA
Total Expenditures	12,506,675	15,960,419	17,140,608	10,975,149	15,699,884	18,423,663	
REVENUE OVER (UNDER) EXPENDITURES	753,131	(532,415)	(943,681)	4,036,772	349,498	(1,707,685)	
FUND BALANCE, BEGINNING OF YEAR	\$ 14,106,798	\$ 14,859,929	\$ 14,327,514		\$ 14,327,514	\$ 14,677,012	
FUND BALANCE, AT END OF YEAR	\$ 14,859,929	\$ 14,327,514	\$ 13,383,833		\$ 14,677,012	\$ 12,969,327	BB
			2025 Amended Budget		Projected 2025	2026 Budget	
DESIGNATED FUND BALANCE							
FUTURE IMPROVEMENTS OF BUILDINGS OWNED BY DISTRICT			\$ 4,996,600		\$ 4,996,600	2,227,000	CC
FUTURE EQUIPMENT, FURNITURE, CAPITAL OUTLAY REPLACEMENT			2,103,600		2,103,600	1,917,155	DD
IMPLEMENTATION OF THE STRATEGIC PLAN			828,256		828,256	828,256	EE
UNRESTRICTED FUND BALANCE			5,274,598		6,748,556	7,996,916	FF
FUND BALANCE, AT END OF YEAR			\$ 13,203,054		\$ 14,677,012	\$ 12,969,327	BB

Daniel Boone Regional Library
Detail to CY 2026 Operating Budget

DBRL 11/13/2025
Agenda #6ai

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	2025						
	2023	2024	Amended	YTD	Projected	2026	
CURRENT FUNDS, UNRESTRICTED	Income	Income	Budget	09/30/25	2025	Budget	
Property Taxes:							
Columbia and Boone County	\$ 9,113,253	\$ 11,315,505	\$ 11,442,930	\$ 10,636,026	\$ 11,674,900	11,900,647	
Callaway County	2,649,286	2,534,468	2,844,695	2,815,266	2,844,695	2,958,483	
Total Property Taxes	11,762,539	13,849,973	14,287,625	13,451,292	14,519,595	14,859,130	B
Investment Interest on Taxes	290,591	461,935	396,700	266,136	430,900	430,900	C
Interest on Checking	51,417	75,958	60,000	40,573	54,100	54,100	C
Total Investment Interest	342,008	537,893	456,700	306,709	485,000	485,000	C
Unrealized Gain or (Loss) on Investments	488,096	84,661	-	661,467	30,000	-	D
State Aid	158,908	159,479	159,602	79,679	159,398	159,398	E
Athletes and Entertainers Tax	160,000	160,000	160,000	80,000	160,000	160,000	E
Total State Aid	318,908	319,479	319,602	159,679	319,398	319,398	E
Contributions	120,400	162,250	679,500	103,603	289,500	719,950	F
Copy/Print Income	29,038	33,687	30,000	26,168	34,000	34,000	
Other Income	197,232	269,228	238,500	174,045	238,500	238,500	G
TOTAL UNRESTRICTED REVENUE	\$ 13,258,221	\$ 15,257,171	\$ 16,011,927	\$ 14,882,963	\$ 15,915,993	16,655,978	
CURRENT FUNDS, RESTRICTED							
Restricted Grant Revenue	1,585	170,833	185,000	128,958	133,389	60,000	H
TOTAL REVENUE	\$ 13,259,806	\$ 15,428,004	\$ 16,196,927	\$ 15,011,921	\$ 16,049,382	16,715,978	A

Daniel Boone Regional Library
Detail to CY 2026 Operating Budget

DBRL 11/13/2025
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EXPENDITURES

			2025				
	2023	2024	Amended	YTD	Projected	2026	
	Expenditures	Expenditures	Budget	09/30/25	2025	Budget	
Salaries and Fringe Benefits							
Regional Administration	\$ 1,009,205	\$ 1,330,301	\$ 1,555,395	\$ 1,059,143	\$ 1,545,284	1,861,778	
Building and Grounds	282,188	326,820	339,071	239,044	339,071	354,640	
Patron Services	3,651,577	4,228,694	4,631,223	3,109,830	4,547,331	4,749,423	
Collection Services and IT	905,725	998,236	1,135,014	771,268	1,135,014	1,211,351	
Total Salaries	\$ 5,848,695	\$ 6,884,051	\$ 7,660,703	\$ 5,179,285	\$ 7,566,700	8,177,192	
FICA and Medicare	433,380	511,251	586,044	379,984	578,853	625,555	J
Health Dental Insurance	663,131	852,554	939,873	767,929	1,068,945	1,128,802	K
Retirement 401(k) plan	275,559	313,165	346,433	555,229	346,433	394,389	L
Retirement LAGERS	493,051	2,148,116	809,865	250,739	743,318	868,627	M
Short Term Disability	-	8,633	29,500	23,956	31,900	31,900	N
Life Insurance	4,196	4,633	6,166	3,534	6,166	6,166	O
State Unemployment Insurance	-	-	6,500	-	6,500	6,500	P
Total Fringe Benefits	1,869,317	3,838,352	2,724,381	1,981,371	2,782,115	3,061,939	
Total Salaries and Fringe Benefits	\$ 7,718,012	\$ 10,722,403	\$ 10,385,084	\$ 7,160,656	\$ 10,348,815	\$ 11,239,131	I
Library Materials	\$ 2,031,879	\$ 2,032,858	\$ 2,062,252	\$ 1,557,251	\$ 2,062,252	2,124,958	Q

Daniel Boone Regional Library
Detail to CY 2026 Operating Budget

DBRL 11/13/2025
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	2023	2024	2025	YTD	Projected	2026	
	Expenditures	Expenditures	Amended Budget	09/30/25	2025	Budget	
General Operating							
Association Dues	8,380	10,147	10,795	6,975	9,906	10,351	
Conference/Seminar/Staff Trng.	34,772	62,442	62,150	50,217	62,150	76,850	S
MOREnet	15,144	15,768	20,000	16,519	16,520	20,000	
Personal Vehicles/Mileage	1,964	3,365	1,970	2,467	3,500	3,500	T
Postage and Mailing	106,015	117,669	108,457	90,732	110,085	112,910	
Printing	56,595	50,655	60,100	29,935	60,100	60,100	
Professional Fees	276,035	297,529	241,275	80,133	158,575	157,000	U
Programming	150,271	132,385	210,650	116,476	195,650	203,650	
Supplies and other expenditures	505,669	561,854	687,699	469,019	660,562	682,373	
Trustee Development	9,135	4,650	10,840	2,515	10,840	10,840	
Tuition Reimbursement	-	-	13,500	3,000	13,500	13,500	
RESTRICTED EXPENDITURES							
Restricted Grant Expenditures	1,585	28,147	60,000	12,718	30,469	60,000	
Total General Operating	\$ 1,165,565	\$ 1,284,611	\$ 1,487,436	\$ 880,706	\$ 1,331,857	1,411,074	R
Building Operations and Maintenance							
Building Maintenance	522,321	834,538	609,782	405,394	609,782	586,037	V
Electric/Water Utilities	273,508	269,607	313,951	185,810	276,800	285,104	
Facility Rent	172,404	172,404	175,140	163,284	175,140	177,984	
Gas/Utilities	46,975	49,747	48,335	33,109	50,100	51,603	
Insurance, Building & Workers' Compensation	135,462	143,202	184,007	165,479	184,007	193,832	W
Library Vehicle Maintenance	50,566	50,489	50,424	33,755	50,424	53,425	X
Machine Maintenance	43,192	43,232	50,218	24,404	38,781	39,086	Y
Telephone	73,908	70,006	84,539	53,521	84,539	88,579	Z
Total Building Operations and Maintenance	\$ 1,318,336	\$ 1,633,225	\$ 1,516,396	\$ 1,064,756	\$ 1,469,573	1,475,650	V
TOTAL OPERATING EXPENDITURES	\$ 12,233,792	\$ 15,673,097	\$ 15,451,168	\$ 10,663,369	\$ 15,212,497	16,250,813	

Daniel Boone Regional Library
Detail to CY 2026 Operating Budget

DBRL 11/13/2025
Agenda #6ai

	2023	2024	2025	YTD	Projected	2026	
	Expenditures	Expenditures	Amended Budget	09/30/25	2025	Budget	
CURRENT REVENUE OVER (UNDER) EXPENDITURES							
OPERATING BUDGET	1,026,014	(245,093)	745,759	4,348,552	836,885	465,165	
Capital Outlay							
NONCURRENT EXPENDITURES							
Capital Outlay	272,883	287,322	1,689,440	311,780	472,387	2,172,850	AA
Total Capital Outlay	272,883	287,322	1,689,440	311,780	472,387	2,172,850	
TOTAL EXPENDITURES	\$ 12,506,675	\$ 15,960,419	\$ 17,140,608	\$ 10,975,149	\$ 15,684,884	18,423,663	
REVENUE OVER (UNDER) EXPENDITURES	\$ 753,131	\$ (532,415)	\$ (943,681)	\$ 4,036,772	\$ 364,498	(1,707,685)	
FUND BALANCE, BEGINNING OF YEAR	\$ 14,106,798	\$ 14,859,929	\$ 14,327,514		\$ 14,327,514	14,677,012	
FUND BALANCE, AT END OF YEAR	\$ 14,859,929	\$ 14,327,514	\$ 13,383,833		\$ 14,692,012	12,969,327	BB

	2025	Projected	2026	
	Amended Budget	2025	Budget	
DESIGNATED FUND BALANCE				
FUTURE IMPROVEMENTS OF BUILDINGS OWNED BY DISTRICT	\$ 4,996,600	\$ 4,996,600	2,227,000	CC
FUTURE EQUIPMENT, FURNITURE, CAPITAL OUTLAY REPLACEMENT	2,103,600	2,103,600	1,917,155	DD
IMPLEMENTATION OF THE STRATEGIC PLAN	828,256	828,256	828,256	EE
UNRESTRICTED FUND BALANCE	5,274,598	6,748,556	7,996,916	FF
FUND BALANCE, AT END OF YEAR	\$ 13,203,054	\$ 14,677,012	12,969,327	BB

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BUDGET MESSAGE

TO: Daniel Boone Regional Library (DBRL) Board of Trustees

FROM: DBRL Finance Committee, Robin Westphal and Jim Smith

DATE: Nov 7, 2025

SUBJECT: Calendar Year (CY) 2026 Operating Fund Budget

DBRL Finance Committee Motion

The DBRL Finance Committee met on November 6th and passed a motion recommending the DBRL Board of Trustees approve the CY 2026 Operating Budget.

The 2026 Operating Fund Budget includes funding for Daniel Boone Regional Library's operational goals.

Budget Discussion

Revenue

A. Total Budgeted Revenue for CY 2026 is reported to increase four (4) percent from the CY 2025 budget mainly due to projecting a property tax increase tied to a projected increase in tax revenue.

B. Tax revenue is budgeted to increase four (4) percent over the CY 2025 budget due to the growth in the library districts, offset by an estimated impact of the Boone County and Callaway County Senior Property Tax credits. Also, staff budgeted Columbia and Boone County tax revenue using the 29.43 cents per \$100 of assessed valuation tax levy as required by the Hancock Amendment; which is a decrease from the CBCLD 2025 tax levy of 30.58 cents per \$100 of assessed valuation. The 2025 CCLD tax levy used to budget tax revenue is 26.00 cents per \$100 of assessed valuation the voted maximum.

C. The Investment Interest on Taxes budget is the same as the CY 2025 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 2025.

D. The Gain or (Loss) on Investment YTD 09/30/25 column shows the reversal of the \$661,467 adjustment made on December 31, 2024 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, 2025 amount at the end of the year. After the amounts are netted, we are projecting a \$30,000 unrealized gain in the Projected 2025 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 the library expects to receive in CY 2025 because of the following:

1.) The 2025 projection is \$159,398. We have received \$79,679 for January through June and in October we will receive \$79,719 for the July through December payment.

2.) The 2026 State Aid budget is projected to receive the same as the 2025 projected actual amount.

3.) The 2025 projection for the Athletes and Entertainers Tax is \$160,000 which is the \$80,000 received for January through June and the \$80,000 expected to be received for the July through December payment. The 2026 Athletes and Entertainers Tax budget is projected to receive two payments of \$80,000.

F. Contributions increased because we anticipate that we will be receiving more funding from the DBRL Foundation.

G. Copy/Printing Income is expected to increase from the CY 2025 Budget because we expect the level of copying and printing to be consistent with what we project for the CY 2025 year.

H. Grant Revenue is budgeted to decrease from the CY 2025 budget because we will not be receiving ARPA funds in CY 2026.

Expenditures

Closer analysis of the expenditure section is shown in the Detail to the Operating Budget, which has two basic categories: current and non-current. 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 non-current 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 eight and two-tenths (8.2) percent from the CY 2025 budget amount mainly because of the inclusion of a five (5) percent across-the-board raise (as required by the union contract), adding a full-time Community Resources Specialist, a full-time assistant manager position, two full-time security officers (mostly offset by a decrease in professional fees) and an estimated increase in benefit costs (J through O). Included in this budget are 144.4 full-time equivalents (FTEs) which is an increase of three and nine-tenths FTEs from last year's total of 140.5.

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

K. Health and Dental Insurance costs include a placeholder for an average four (4) percent increase in health and dental insurance premiums from CY 2025 and an estimated increase in the number of staff participating in the health insurance. We are budgeting for an eight-nine (89) percent participation rate in the health plan and eighty-five (85) percent participation in the dental insurance plan.

L. Retirement 401(k) is estimated to increase from the CY 2025 budget because of the proposed raise, estimating that new positions will be participating in the retirement plan and increasing the number of staff eligible to participate in the 401(k) retirement plan. The budget continues the up to six (6) percent match on employee contributions.

M. Retirement LAGERS is expected to increase from the CY 2025 budget because of the raise, the creation of new positions and making more positions eligible for the LAGERS participation.

N. Short-term Disability is expected to increase from the CY 2025 Budget because of an increase in premiums.

P. 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:

Q. The Books, Periodicals and AV budget is expected to increase from the CY 2025 budget because of inflation.

General Operating:

R. The General Operating CY 2026 budget category is projected to decrease from the CY 2025 budget mainly due to moving from hiring contracted CPD security officers to the library hiring its own security staff as reflected in the Professional Fees discussed below.

S. Conference, Seminar and Staff Training is expected to increase from the CY 2025 Budget because of increasing the number of training opportunities for staff and inflation.

T. Personal Vehicle Mileage is expected to increase from the CY 2025 budget because the IRS mileage rate increased to 70 cents per mile.

U. Professional Fees are expected to decrease from the CY 2025 budget amount because of decreasing the budget for Columbia Police Officers (CPD security officers) at CPL.

Building Operations and Maintenance:

V. The Building Operations and Maintenance budget category is expected to decrease slightly from the CY 2025 budget because of fewer Building Maintenance Projects and reallocating computer maintenance from Machine Maintenance to Supplies and Other Expenditures for the self-check machines and the telephone voice system.

W. Insurance costs are expected to increase from the CY 2025 budget because we increased the estimated replacement cost of the Columbia Public Library building and inflation.

X. Library Vehicle Maintenance is expected to increase from the CY 2025 budget because of inflation.

Y. Machine Maintenance is decreasing from the CY 2025 budget because self-check machine and telephone maintenance was moved from this budget line to Supplies and Other Expenditures line in the General Operating Category.

Z. Telephone line item is expected to increase from the CY 2025 budget due to the addition of cell service for four phones and inflation.

Capital Outlay:

AA. Capital Outlay is projected to increase from the CY 2025 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 replacement (estimated at \$98,500);
- b. Information Technology equipment, additional and replacement (estimated at \$138,350);

- c. Replacement of the concrete in the CPL South Parking Lot (Estimated at \$20,000);
- d. CPL roof replacement (Estimated at \$800,000);
- e. Replacement of a library van (Estimated at \$55,000);
- f. Re-appropriation of the CCPL HVAC replacement project from CY 2025 (Budgeted at \$1,164,000 with \$450,000 being funded from the Foundation's Forsee Fund);
- g. Reappropriation of the CPL Native Landscape garden costs \$2,000 to complete the project in CY 2026.
- h. Re-appropriation of the CPL Electric Vehicle charging stations grant match from CY 2025 (Budgeted at \$54,000 which will be funded by the Foundation's Virginia Young Fund); and
- i. Adding a set of Library-To-Go lockers in the City of Columbia area (Budgeted at \$45,000 which the Foundation is expected to refund from the annual giving campaign).

Fund Balance:

BB. After all revenue and expenditure projections are considered, we estimate a December 31, 2025 projected ending Fund Balance of \$12,969,327. 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 to be \$2,227,700 in order to save for the building capital needs for the next five (5) years using the Facilities Assessment Report information prepared by Bureau Veritas.

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.



Daniel Boone Regional Library

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DBRL 11/13/2025

Agenda #6a

TO: Daniel Boone Regional Library (DBRL) Board of Trustees

FROM: DBRL Finance Committee, Robin Westphal, Jim Smith, Angela Scott

DATE: November 13, 2025

SUBJECT: Recommendation to Engage Blitz, Bardgett & Deutsch, L.C. for Legal Services

Background

Our current attorney was with the firm of Brown, Willibrand, Simon, Powell and Lewis which received the bid for legal services in calendar years 2000, 2008, and 2012. In CY 2021, our current attorney moved to the firm of Evans & Dixon LLC who serves as DBRL's current legal firm. In alignment with our procurement policy requirements, DBRL staff issued a Request for Proposal (RFP) on August 22, 2025 to obtain legal services.

Submissions & Evaluation

On October 1, 2025 DBRL staff received two RFP responses, one from DBRL's current law firm, Evans & Dixon and from Blitz, Bardgett & Deutsch. The firms conducted presentations and answered interview questions from the Finance Committee. Firms were evaluated on the following criterion (for a total of 100 points): ability to meet legal needs (25 points), capacity and qualifications (25 points), public sector experience (20 points), references and past performance (15 points), and fee structure and cost effectiveness (15 points). Evans & Dixon scored 92 total points and Blitz, Bardgett & Deutsch scored 99 points.

Both firms were excellent, but the difference in scoring was Blitz, Bardgett & Deutsch was determined to have more expertise and experience with union negotiations and government entity issues and conducted the best interview presentation. Also, one of Evans & Dixon's references did not respond to our inquiry.

Requested Action

The DBRL Finance Committee recommends that the DBRL board of Trustees approve to engage Blitz, Bardgett & Deutsch, L.C. for legal services.



Callaway County Public Library, 710 Court St., Fulton, MO 65251, (573) 642-7261

Columbia Public Library, 100 W. Broadway, Columbia, MO 65203, (573) 443-3161

Southern Boone County Public Library, 109 North Main St., Ashland, MO 65010, (573) 657-7378



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DBRL 11/13/25

Agenda #7a

TO: Daniel Boone Regional Library (DBRL) Board of Trustees

FROM: Robin Westphal, Angela Scott, Jim Smith, Russ Niermeyer

DATE: November 13, 2025

SUBJECT: Closing for Callaway County Public Library (CCPL) HVAC Replacement

Background

Callaway County Public Library (CCPL) is a two-story brick and stone masonry building. The original Carnegie portion of the library building opened in 1912 and is recorded as a historic building. In 1987, a completed addition was added to the CCPL building giving a building area of 10,700 square feet. In CY 2004, the CCPL Building was renovated and a vestibule was added giving the building a building area of 10,966 square feet.

The preventive maintenance report issued by Bureau Veritas on November 13, 2023 identified the aging CCPL HVAC as a priority replacement since the HVAC systems were approximately thirty years old. The three HVAC units were refurbished in Calendar Year (CY) 2004.

On October 3, 2025 DBRL staff issued a Request for Proposal (RFP) to obtain bids for the replacement of the HVAC system at the Callaway County Public Library. Part of the bid process included a base bid for total closure of the facility to replace the HVAC as well as an alternate bid for phased closing of the CCPL Library while work is being performed.

Submissions

On November 4, 2025 DBRL staff received two RFP responses:

- Teel Mechanical Service, Inc.
 - Total closure: 90 calendar days with a cost of \$907,428.69.
 - Phased closure: 160 calendar days with a cost of \$907,428.69.
- Harold G. Butzer, Inc.
 - Total closure: 120 calendar days with a cost of \$965,175.00.
 - Phased closure: 150 calendar days with a cost of \$980,175.00.



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Staff evaluated RFP proposal response according to criteria stated in the RFP. Both bidders met the criteria but Teel Mechanical had the best proposal because Teel had the lowest cost and completed the HVAC project in the shortest amount of time. Staff has decided to select Teel Mechanical's bid but to accept the complete closing of CCPL option will require approval of the DBRL Board of Trustees.

Staff believe that closing the CCPL library is the best option because it is safer for staff and the patrons, we don't have to be concerned about the temperature of the building and it gets the project completed in the shortest amount of time. Staff would also try to set up a storefront in Fulton to provide as much service as possible for the three-month period we would be closed.

Requested Action

We request that the DBRL board of Trustees **approve a 90-day closure for the Callaway County Public Library to allow staff to accept Teel Mechanical's complete closing option for the HVAC replacement.**