

AGENDA

FINANCE & AUDIT COMMITTEE Board of Trustees Kansas City Public Library

4:00 p.m., Monday, June 21, 2022
Zoom Webinar

Notice to the Public

All public portions of the meetings are digitally audio recorded. The audio recordings are available for use in-house at the Office of the Chief Executive, 9:00 a.m.–5:00 p.m., Monday-Friday.

- 1.0 Call to Order – Laura Dominik, Chair
- 2.0 *LBM 4556– Operating Budget Revision – FY 2021–2022
- 2.1 *LBM 4557– Preliminary Budget Report for FY 2022–2023
- 3.0 Consideration of a motion to convene in closed session under 610.021 RSMo to discuss real estate, legal and/or personnel issues.
- 4.0 Adjournment

Library Board Memo No. 4556

TO: Finance and Audit Committee
Board of Trustees, Kansas City Urban Public Library District

FROM: John Herron, Chief Executive

RE: Revised Library Operating Budget for FY 2021-2022

PROPOSED ACTION: Move to refer to the Board the recommendation Chief Executive to adopt a revised 2021-2022 Library Operating Budget General Fund of \$24,134,333 and approve changes in transfers noted on the attached schedules.

ATTACHMENTS: Summary by Fund Budget, FY 2021-2022 - *Revised*
Summary of Operating Revenues – *with transfer changes*
Summary of Operating Expenditures – *with changes*
Grants/Gifts Detail Budget
Capital Plan - *Revised*
Summary of Capital Projects - *Revised*
Estimated Tax Revenue
Summary of Authorized and Proposed Positions by Unit
Salary Schedule – Effective July 1, 2020
Kauffman Lifelong Learning Grant Reconciliation

SUMMARY: On June 22, 2021, the Board adopted a preliminary 2021-2022 Library Operating Budget (General Fund) of \$24,619,352, Gifts/Grants Fund Budget of \$3,600,000, Capital Development Fund Budget of \$1,465,000, and Library Parking Garage (Enterprise Fund) budget of \$430,000.

On September 21, 2021, the Board adopted a (revised) Final Operating Budget (General Fund) of \$25,134,352.

As of May 31, 2022, we have received 100.6% of our property tax revenue projections and anticipate ending the year over projections. Payroll and operating expenses are trending well below budget and overall, without changes to the general fund budget, we estimate ending the year with a surplus of \$1,000,000 or more.

Staff is recommending a revised final General Fund Operating Budget of \$24,134,333 (a net decrease of \$1,000,000 from the September final budget), and a corresponding increase of \$1,000,000 in transfers between funds as detailed in the attached schedules and below.

Revenue Adjustments – General Fund

- None

Transfer Adjustments

- The Transfer In and Transfer Out categories reflect moving an additional \$1,000,000 from the General Fund to the Capital Development Fund for future capital projects including branch renovations.

Expenditure Adjustments – General Fund

As filling vacant positions has been challenging, leaving many budgeted positions open throughout the year, the budgeted attrition for salaries is much lower than the actual attrition that has occurred. Vacant positions and supply chain challenges have also slowed progress on capital projects.

- The following expenses categories are adjusted as actual expenditures are projected to be below budget at year-end: Salary & Fringe reduced by \$550,000, and Capital Outlay reduced by \$450,000.

	REVISED 6-21-2022	NO CHANGE	REVISED 6-21-2022	NO CHANGE
	<u>General Fund</u>	<u>Gifts/Grants</u>	<u>Capital Development Fund</u>	<u>Library Parking Garage</u>
	Pg 6-7	Pg 8	Pg 9-10	
Revenues	\$ 25,932,222	\$ 4,139,000	\$ 500,000	\$ 430,000
Salaries & Fringe	14,469,281	360,000		
Library Materials	2,294,000	350,000		
General Operating	3,867,366	405,000		330,000
Plant Oper & Maint.	3,153,686	-		
Capital Outlay	350,000	2,485,000	1,565,000	100,000
Expenditures	24,134,333	3,600,000	1,565,000	430,000
Subtotal - Net Surplus (Deficit) Before Transfers	1,797,889	539,000	(1,065,000)	-
Transfer In	529,000		2,300,000	
Transfer Out	(2,300,000)	(529,000)		
Total Net Surplus / (Deficit)	26,889	10,000	1,235,000	-
Est. Available Fund Balance (GF Unassigned) 6/30/21	\$ 12,000,000	\$ 1,250,000	\$ 1,600,000	\$ 280,000

Kansas City Public Library

Summary of Operating Revenue

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2021-2022	2021-2022
Account	Actual	Actual	Actual	Actual	Estimated Actual	Final Budget September 2021	Change	Revised Budget June 2022
4510 - CURRENT TAXES	\$14,715,834	\$16,447,969	\$21,320,591	\$21,225,915	\$21,825,955	\$22,236,793	(\$0)	\$22,236,793
4515 - PROTESTED TAXES	\$406,705	\$244,086	\$1,009,840	(\$400,000)	\$462,449	(\$200,000)		(\$200,000)
4520 - BACK TAXES	\$1,135,819	\$936,248	\$313,636	\$900,000	\$1,375,769	\$1,200,000		\$1,200,000
4530 - IN LIEU OF TAXES	\$823,409	\$369,367	\$186,791	\$200,000	\$306,150	\$300,000		\$300,000
4540 - REPLACEMENT TAXES	\$938,707	\$1,007,561	\$1,156,526	\$1,000,000	\$1,224,078	\$1,120,000		\$1,120,000
4550 - FINANCIAL INSTITUTION TAXES	\$135,304	\$63,146	\$217,716	\$100,000	\$123,295	\$200,000		\$200,000
4560 - INTEREST DISTRIBUTION (County)	\$915	\$872	\$1,037	\$1,500	\$1,538	\$1,500		\$1,500
4570 - INTEREST ON INVESTMENTS	\$185,542	\$286,084	\$218,359	\$75,000	\$86,114	\$75,000		\$75,000
4600 - CONTRIBUTION	\$102,866	\$96,707	\$67,112	\$130,000	\$106,295	\$200,000		\$200,000
4700 - FINES AND FEES	\$101,847	\$88,281	\$11,141	\$4,200	\$5,692	\$4,200		\$4,200
4710 - PHOTOCOPYING AND PRINTING	\$77,650	\$90,462	\$82,666	\$45,000	\$16,069	\$45,000		\$45,000
4715 - AUTOMATED SYSTEM INCOME - FEES	\$323,580	\$289,794	\$239,352	\$233,904	\$209,213	\$222,158		\$222,158
4720 - DOCUMENT DELIVERY	\$741	\$627	\$412	\$1,500	\$409	\$1,500		\$1,500
4750 - CAFÉ SALES	\$78,009	\$81,502	\$58,637	\$30,000	\$0	\$30,000		\$30,000
4780 - ROOM RENTAL INCOME	\$107,740	\$97,124	\$79,501	\$60,000	\$42,666	\$60,000		\$60,000
4850 - E-RATE DISTRIBUTIONS	\$105,766	\$116,698	\$106,241	\$140,303	\$101,071	\$101,071		\$101,071
4860-1 State Aid to Public Libraries	\$130,122	\$130,131	\$156,383	\$150,000	\$54,691	\$150,000		\$150,000
4865 - OTHER GRANTS	\$0	\$0	\$0	\$25,000	\$96,691	\$25,000		\$25,000
Miscellaneous	\$67,365	\$48,422	\$31,053	\$10,000	\$11,110	\$30,000		\$30,000
4901 - POSTAGE REVENUE	\$36,720	\$34,169	\$28,587	\$15,000	\$23,633	\$30,000		\$30,000
4902 - PASSPORT REVENUE	\$117,590	\$188,509	\$116,516	\$60,000	\$112,655	\$100,000		\$100,000
Total Operating Revenues	\$19,725,862	\$20,748,630	\$25,558,480	\$24,157,322	\$26,185,543	\$25,932,222	(\$0)	\$25,932,222
Transfers (5)								
7100 - TRANSFER IN	658,816	640,269	661,972	575,000	494,000	\$529,000		\$529,000
7200 - TRANSFER OUT	(332,039)	(515,683)	(2,000,000)	(2,100,000)	(1,300,000)	(\$1,300,000)	(1,000,000)	(\$2,300,000)
Total Operating Revenue & Transfers	\$20,052,639	\$20,873,216	\$24,220,452	\$22,632,322	\$25,379,543	\$25,161,222	(\$1,000,000)	\$24,161,222

Taxes for the current year, collected through June 30.

All taxes collected after June 30 for prior year.

Includes taxes on all real property of any commercial, industrial, manufacturing, trade, professional, business or similar purpose, including property centrally assessed by the State Tax Commission. February distribution.

Interest earned by Jackson County on taxes paid prior to distribution to taxing entities.

Kansas City Public Library Summary of Operating Revenue

Details of Transfers

Transfer from Special Revenue Fund- Kauffman Strategic Grant	\$ 390,000
Transfer of Parking Garage Net Income to General Fund	\$ -
Transfer from Swanson Sanders Strategic Endowment Fund	\$ 69,000
Transfer of Greenwood Society Proceeds to General Fund	\$ 70,000
Transfer Capital Development from General Fund	(2,300,000)

Kansas City Public Library

Summary of Operating Expenses

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2021-2022	
Account	Actual	Actual	Actual	Actual	Estimated Actual	Final Budget September 2021	Change	Revised Budget June 2022
Expenses								
Full-time Salaries	\$7,317,446	\$7,440,832	\$7,884,439	\$8,182,938	\$8,908,000	\$9,419,757	(\$300,000)	\$9,119,757
Part-time Salaries	\$1,420,773	\$1,539,677	\$1,765,642	\$1,827,622	\$1,652,139	\$1,899,832	(\$100,000)	\$1,799,832
Substitute	\$197,674	\$179,770	\$89,592	\$130,000	\$131,063	\$100,000		\$100,000
Total Salaries	\$8,935,893	\$9,160,279	\$9,739,673	\$10,140,560	\$10,691,202	\$11,419,589	(\$400,000)	\$11,019,589
5330 - FICA	\$637,919	\$649,282	\$702,692	\$731,134	\$766,891	\$825,580		\$825,580
5331 - WORKER'S COMPENSATION	\$28,297	\$25,834	\$40,309	\$40,308	\$51,512	\$49,498		\$49,498
5333 - UNEMPLOYMENT	\$4,097	\$6,940	\$3,583	\$7,000	\$605	\$10,000		\$10,000
5334 - RETIREMENT	\$676,522	\$699,768	\$891,741	\$997,992	\$1,017,911	\$1,124,862	(\$50,000)	\$1,074,862
5335 - TAX SAVINGS PLAN	\$2,547	\$2,401	\$1,380	\$3,000	\$0	\$3,000		\$3,000
5336 - HEALTH AND WELFARE INSURANCE	\$1,109,105	\$1,139,445	\$1,135,048	\$1,143,934	\$1,410,535	\$1,568,752	(\$100,000)	\$1,468,752
5337 - EMPLOYEE ASSISTANCE PROGRAM	\$5,530	\$5,475	\$5,475	\$6,500	\$6,472	\$6,500		\$6,500
5338 - PART TIME SUBSIDY	\$5,929	\$5,905	\$6,335	\$8,500	\$3,855	\$6,500		\$6,500
5340 - EDUCATIONAL ASSISTANCE	\$6,169	\$2,700	\$1,800	\$3,000	\$5,100	\$5,000		\$5,000
Total Fringe Benefits	\$2,476,114	\$2,537,750	\$2,788,363	\$2,941,368	\$3,262,881	\$3,599,692	(\$150,000)	\$3,449,692
5400 - LIBRARY MATERIALS	\$1,618,711	\$1,598,831	\$2,243,125	\$1,550,000	\$1,750,000	\$1,550,000		\$1,550,000
5402 - FREIGHT-LIBRARY MATERIALS	\$699	\$1,209	\$1,146	\$2,500	\$2,500	\$2,500		\$2,500
5403 - LIBRARY MATERIALS PROCESSING	\$251,743	\$214,740	\$233,285	\$250,000	\$250,000	\$250,000		\$250,000
5404 - BINDERY/PRESERVATION	\$4,345	\$3,585	\$1,325	\$10,000	\$9,000	\$9,000		\$9,000
5405 - DIGITAL DATABASES	\$283,548	\$332,500	\$222,863	\$520,500	\$282,500	\$482,500		\$482,500
Total Library Materials	\$2,159,046	\$2,150,865	\$2,701,744	\$2,333,000	\$2,294,000	\$2,294,000	\$0	\$2,294,000
5500 - ADVERTISING	\$6,441	\$15,167	\$6,183	\$39,000	\$8,915	\$31,500		\$31,500
5501 - COST OF FOOD SALES	\$45,160	\$44,789	\$22,583	\$20,000	\$40	\$39,999		\$39,999
5505 - GENERAL SUPPLIES	\$43,853	\$58,988	\$88,079	\$53,800	\$123,524	\$91,900		\$91,900
5506 - COMPUTER SUPPLIES	\$17,252	\$26,248	\$30,391	\$15,000	\$27,732	\$26,000		\$26,000
5507 - OFFICE SUPPLIES	\$56,660	\$44,588	\$53,726	\$70,172	\$72,889	\$71,749		\$71,749
5508 - FURNITURE & EQUIPMENT (NON-CAPITALIZED)	\$30,639	\$29,921	\$33,456	\$62,500	\$67,829	\$32,500		\$32,500
5509 - BUSINESS MEETING - FOOD & SUPPLIES	\$23,871	\$21,256	\$26,972	\$20,475	\$26,941	\$22,098		\$22,098
5510 - POSTAGE	\$74,288	\$92,875	\$93,934	\$69,920	\$74,330	\$86,620		\$86,620
5512 - PRINTING/PRODUCTION	\$42,033	\$67,449	\$58,736	\$57,550	\$77,485	\$58,899		\$58,899
5513 - PRINTING EVENT CALENDAR	\$0	\$0	\$31,880	\$29,850	\$9,715	\$29,850		\$29,850
5520 - PROGRAMMING/PROMOTION - GENERAL	\$132,119	\$205,813	\$243,209	\$183,236	\$225,322	\$366,998		\$366,998
5530 - EXHIBITS	\$8,244	\$9,268	\$12,695	\$25,000	\$3,736	\$25,000		\$25,000
5533 - LEGAL SERVICES	\$47,166	\$68,102	\$59,050	\$50,000	\$50,153	\$50,000		\$50,000
5534 - AUDIT EXPENSES	\$38,674	\$37,458	\$40,893	\$45,000	\$47,483	\$50,000		\$50,000
5535 - PROFESSIONAL SERVICES - CONSULTING	\$88,575	\$157,082	\$314,574	\$63,800	\$192,676	\$225,500		\$225,500
5538 - BANKING CHARGES	\$23,044	\$23,751	\$28,097	\$23,000	\$23,972	\$25,500		\$25,500
5540 - REGISTRATION - CONFERENCE & CONTINUING EDUCA	\$32,369	\$37,972	\$42,436	\$24,203	\$42,063	\$34,699		\$34,699
5541 - TRAVEL/MILEAGE	\$62,814	\$65,782	\$56,248	\$33,088	\$30,147	\$32,275		\$32,275
5545 - MEMBERSHIP DUES	\$49,687	\$27,020	\$28,265	\$32,230	\$24,411	\$30,709		\$30,709
5548 - RENTAL OF EQUIPMENT	\$24,264	\$17,114	\$19,631	\$23,750	\$14,922	\$22,949		\$22,949
5550 - IT HARDWARE MAINT & REPAIRS	\$57,011	\$102,658	\$83,772	\$159,660	\$165,653	\$174,771		\$174,771

Kansas City Public Library

Summary of Operating Expenses

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2021-2022
Account	Actual	Actual	Actual	Actual	Estimated Actual	Final Budget September 2021	Change
5551 - IT SOFTWARE MAINT CONTRACTS/SERVICES	\$436,546	\$440,593	\$400,197	\$420,054	\$377,766	\$392,000	\$392,000
5552 - IT SOFTWARE - NON CAPITALIZED	\$31,264	\$68,260	\$40,807	\$69,000	\$57,421	\$73,000	\$73,000
5555 - ELECTRONIC CATALOGING	\$45,268	\$35,952	\$38,428	\$55,000	\$47,533	\$40,999	\$40,999
5558 - VEHICLE EXPENSES	\$20,388	\$15,846	\$13,056	\$27,000	\$25,752	\$27,000	\$27,000
5560 Contracted Services	\$579,243	\$821,115	\$863,696	\$855,771	\$1,256,291	\$972,735	\$972,735
5563 - CONTRACTED SERVICES - SPECIAL EVENTS - SECURIT	\$17,509	\$19,510	\$14,934	\$16,500	\$3,398	\$20,500	\$20,500
5564 - CONTRACTED SERVICES - SECURITY	\$611,516	\$654,842	\$594,635	\$718,900	\$652,324	\$786,072	\$786,072
5571 - RECRUITMENT	\$9,891	\$22,348	\$7,470	\$10,000	\$20,505	\$5,000	\$5,000
5590 - MISCELLANEOUS	\$26,346	\$19,144	\$40,100	\$12,500	\$39,601	\$20,544	\$20,544
Total General Operating	\$2,814,253	\$3,683,551	\$3,631,342	\$3,285,958	\$3,790,529	\$3,867,366	\$0
5600 Utilities	\$935,314	\$880,802	\$753,211	\$936,800	\$816,581	\$962,099	\$962,099
5630 - TELECOMMUNICATIONS	\$231,919	\$206,239	\$229,233	\$217,329	\$235,330	\$275,773	\$275,773
5640 - CUSTODIAL - NON CONTRACT	\$5,972	\$13,503	\$1,098	\$10,000	\$0	\$10,000	\$10,000
5641 - CUSTODIAL - CONTRACT	\$479,934	\$448,632	\$365,981	\$440,625	\$390,438	\$430,438	\$430,438
5648 - CONTRACT MAINTENANCE - BUILDING	\$62,431	\$87,795	\$40,988	\$75,000	\$89,870	\$65,000	\$65,000
5649 - CONTRACT MAINTENANCE - GROUNDS	\$68,344	\$101,597	\$91,837	\$80,000	\$82,257	\$80,000	\$80,000
5650 - CONTRACT MAINTENANCE - EQUIPMENT	\$280,331	\$227,575	\$160,842	\$198,698	\$141,983	\$202,499	\$202,499
5655 - MAINTENANCE & REPAIRS - BUILDING	\$126,305	\$137,402	\$116,961	\$125,000	\$123,249	\$125,000	\$125,000
5658 - MAINTENANCE & REPAIRS - GROUNDS	\$9,662	\$5,245	\$44,633	\$9,000	\$8,164	\$9,000	\$9,000
5660 - MAINTENANCE & REPAIRS - EQUIPMENT	\$136,163	\$140,534	\$144,806	\$90,000	\$186,147	\$90,000	\$90,000
5680 - INSURANCE	\$116,502	\$121,124	\$138,771	\$145,000	\$218,459	\$210,000	\$210,000
5685 - LEASE PURCHASE	\$548,048	\$544,024	\$544,904	\$550,592	\$545,992	\$545,992	\$545,992
5690 - PROPERTY RENTAL	\$16,800	\$16,800	\$37,460	\$76,800	\$74,590	\$68,886	\$68,886
5696 - PARKING - SPECIAL EVENTS	\$78,268	\$108,508	\$85,824	\$73,900	\$40,936	\$78,999	\$78,999
Total Building Operations and Maintenance	\$3,095,995	\$3,039,780	\$2,756,549	\$3,028,744	\$2,953,996	\$3,153,686	\$0
5700 - CAPITAL OUTLAY - CONSTRUCTION & OTHER IMPROV	\$278,168	\$5,179	\$0	\$0	\$0	\$0	\$0
5710 - CAPITAL OUTLAY - FURNITURE & EQUIPMENT	\$2,182	\$110,541	\$197,964	\$350,000	\$150,000	\$500,000	(\$300,000)
5715 - CAPITAL OUTLAY - IT EQUIPMENT	\$143,256	\$210,913	\$198,435	\$350,000	\$100,000	\$300,000	(\$150,000)
5716 - CAPITAL OUTLAY - IT SOFTWARE	\$0	\$33,192	\$0	\$0	\$0	\$0	\$0
Total Capital Outlay	\$423,606	\$359,825	\$396,399	\$700,000	\$250,000	\$800,000	(\$450,000)
5820 Gain/Loss on Capital Disposal	\$11,522	\$0	\$843	\$0	\$0	\$0	\$0
Total Others	\$11,522	\$0	\$843	\$0	\$0	\$0	\$0
Total Expenses	\$19,916,428	\$20,932,050	\$22,014,913	\$22,429,629	\$23,242,608	\$25,134,333	(\$1,000,000)

Figures based on modified accrual accounting under Generally Accepted Accounting Principles.

Kansas City Public Library
FY 2021- 2022
Gifts / Grants Detail
Final September 2021 - No Change June 2022

	Total	Kauffman / Ingram Book Fund	Kauffman Programming Grant	Greenwood Society	Swanson Sanders Strategic Endowment	Digital Inclusion Grants / Special Library Initiatives	Other (Grants/ Friends / LSTA)	E-Rate & Outreach Vehicle Projects
Current Year Revenues								
Contribution/Grant	3,820,000		390,000	85,000		610,000	400,000	2,335,000
Endowment Draw	319,000	250,000			69,000			
TOTAL FUND RECEIPTS	4,139,000	250,000	390,000	85,000	69,000	610,000	400,000	2,335,000
Estimated Expenditures								
Total Salaries & Fringe	360,000					260,000	100,000	
Total Library Materials	350,000	250,000				50,000	50,000	
Total General Operating	405,000			5,000		250,000	150,000	
Total Plant Operations & Maint	-							
Total Capital Outlay / Equipment	2,485,000					50,000	100,000	2,335,000
Total Expenditures	3,600,000	250,000	-	5,000	-	610,000	400,000	2,335,000
Transfer (In) / Out to GF	529,000		390,000	70,000	69,000			
Total Transfers	529,000	-	390,000	70,000	69,000	-	-	-
Net Surplus (Deficit)	10,000	-	-	10,000	-	-	-	-

Kansas City Public Library
Summary of Capital Development Fund Projects
Fiscal Year 2021-2022 - Revised June 2022

	Capital Projects
Construction / Building / Renovations	975,000
Furniture, Fixtures and Equipment	590,000
TOTAL CAPITAL PROJECT	\$ <u>1,565,000</u>

Anticipated completion % in Current Fiscal Year	100%
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Current Fiscal Year Budget Capital Development Fund	\$ <u>1,565,000</u>
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Funding Source	Capital Development Fund
Fund Bal 6-30-21	\$ 1,600,000
Final Fundraising - NE	\$ 500,000
Transfer-in from GF	\$ 2,300,000
Total	4,400,000

Est. Fund Balance 6-30-22	2,835,000
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The Kansas City Public Library
Capital Plan FY 2021 - 2022
Revised June 2022

Project	Notes	Total Estimated Expenditure		Planned FY 2021-2022		Budgeted FY 2021 - 2022 General Fund	Budgeted FY 2021 - 2022 Capital Development Fund	Estimated FY 2021 - 2022 Grants/Gifts
Various Equipment and Furniture Needs	Furniture, mobile training lab, add value stations, equipment racks, book carts, signage etc.	\$ 100,000		\$ 100,000		35,000		40,000
Parking Lot & Sidewalk Repair and Modifications	Bluford and Central	\$ 60,000		\$ 60,000		10,000	-	
Contingency & Major Repair and Renovation	Based on Building Assessment results and contingency for renovations and repairs	\$ 350,000		\$ 350,000		-	350,000	
Central Parking Garage Upgrades and Repairs	Annual parking garage maintenance	\$ 100,000		\$ 100,000				100,000
Audio/Visual Upgrades	Central & Branches	\$ 250,000		\$ 125,000		50,000		
Waldo Renovation	Planning Stages	\$ 200,000		\$ 200,000			200,000	
Branch Renovations	Master Planning	\$ 250,000		\$ 250,000			250,000	
A/C Replacement & Skylight Maintenance	A/C - Southeast & Skylights SE, Bluford, and Waldo	\$ 130,000		\$ 130,000		30,000		
Enhanced Mobile Services	Includes mobile vehicle/book mobile, and parking accommodations.	\$ 450,000		\$ 450,000				\$ 450,000
Office/Space Renovations / Furniture	Includes furniture, carpet, office space and staff working space redesign.	\$ 500,000		\$ 400,000		50,000	350,000	
Technology/Network Upgrades	Network Upgrade (E-Rate funds) & other technology equipment -UPS, storage, etc.	\$ 1,350,000		\$ 1,350,000		-	415,000	885,000
Emergency Connectivity Fund (ECF)	Broadband internet service and equipment to support remote learning. New E-Rate funds.	\$ 1,000,000		\$ 1,000,000				1,000,000
Software Replacement/Upgrades	New payroll system, digital management & discovery software upgrades.	\$ 150,000		\$ 150,000		50,000		
Computer Equipment	Annual replacement for PCs, tablets, and other equipment.	\$ 225,000		\$ 225,000		125,000		100,000
Total Expenditures		5,215,000		4,890,000		350,000	1,565,000	2,575,000

ESTIMATED TAX REVENUE

FY 2021 - 2022

Final September 2021- No Change June 2022

The schedule below shows the computation of estimated current tax receipts for the 2021-2022 fiscal year. As indicated, we expect to receive approximately \$22,236,793 in real estate, personal and other tangible property taxes during the new fiscal year.

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		Assessed Valuation Sep-21 (a)	2021-2022 Tax Rate (b)	Total (c)	2021-2022 ESTIMATED TAX RECEIPTS		
					% Collected (d)	Amount Uncollected (e)	Amount Collected (f)
A	Real Estate	3,463,953,450	0.5504	\$ 19,065,600	91.5%	\$ 1,620,576	\$ 17,445,024
B	Personal Property	781,510,312	0.5504	4,301,433	91.5%	365,622	3,935,811
C	Railroads & utilities (g)	160,325,425	0.5504	882,431	97.0%	26,473	855,958
TOTAL REVENUE		\$ 4,405,789,187		\$ 24,249,464		\$ 2,012,671	\$ 22,236,793

- (a) Estimated assessed valuation for 2021 reported by Jackson County and estimated railroad and utility valuations reported by the State Tax Commission.
- (b) 2021 Tax Rate Per \$100 Assessed Valuation Required to Produce Amount in column (c).
- (c) Total Estimated Revenue to be raised by Current Taxation for FY 2021-2022 (Sec. 165.011 RSMo) Columns (e) + (f).
- (d) Estimated Rate of Collection.
- (e) Estimated Amount of Current Taxes that will not be collected in FY 2021-2022.
- (f) Amount of Current Tax Revenue Budgeted by District for Expenditures in FY 2021-2022.
- (g) State assessed real estate and personal property.

SUMMARY OF AUTHORIZED AND PROPOSED POSITIONS BY UNIT
Full-Time Equivalent Positions (FTE's) 16/17 - 21/22- No Change June 2022

<u>DEPARTMENT/BRANCH</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
10 Library Administration	2.000	2.000	2.000	2.000	2.000	3.000
11 Development / Philanthropy	2.450	2.450	2.000	2.000	2.000	3.000
12 Executive Services	2.000	2.500	2.000	1.000	1.000	3.625
14 Human Resources	3.000	3.000	3.000	4.500	4.500	4.500
15 Events Management	1.750	1.750	1.000	1.000	1.000	1.000
16 Public Affairs	9.000	9.000	9.000	9.500	9.400	11.000
18 Finance	6.150	6.150	6.000	6.000	7.000	6.000
19 LSP	3.850	3.850	2.250	2.250	2.250	2.250
20 Strategic Initiatives	2.000	2.000	2.000	3.000	4.000	3.000
24 Plant Operations	11.250	11.250	12.000	13.100	13.200	13.000
25 Café	1.500	1.600	1.600	2.200	2.200	1.600
34 Collections Management	11.180	8.180	6.880	6.500	6.500	6.500
36 Technology Services	7.000	7.000	8.750	8.750	8.750	8.750
40 Central Administration	1.000	1.000	2.000	0.000	0.000	0.000
42 Reference Services	9.600	9.600	10.600	7.000	7.500	8.000
43 Central Technology Center	4.150	4.150	4.000	4.000	4.000	4.000
45 Customer Services	11.750	14.250	12.500	18.800	17.600	20.950
46 AV - Central (1)	1.825	1.825	1.500	1.100	2.200	0.000
50 Collection Development	7.000	7.000	7.000	7.000	7.000	7.000
54 Missouri Valley Special Collections	6.900	5.900	6.000	6.500	6.500	6.500
57 Reader Services (new)	1.000	1.000	1.000	1.400	1.400	1.400
58 Youth & Family	15.900	15.900	16.500	21.000	21.875	24.000
60 Library Services Administration	2.000	2.000	3.000	9.000	8.250	6.000
62 Bluford	5.900	6.900	7.000	8.300	7.300	7.700
64 Southeast	4.900	4.900	4.900	4.900	5.400	5.400
66 Northeast	6.430	6.430	6.430	6.330	6.930	6.930
68 Plaza	14.150	14.050	14.150	14.700	15.550	14.300
70 Waldo	7.640	7.640	7.640	7.800	9.200	8.600
72 Ruiz	2.935	2.600	2.600	2.700	2.700	2.700
74 Westport	4.300	4.700	4.700	5.200	5.200	5.900
76 Trails West	7.570	7.700	7.800	8.100	7.500	7.900
78 Library Outreach	5.500	7.600	8.500	13.600	12.500	14.000
80 Sugar Creek	1.600	1.600	1.600	1.600	0.600	0.600
82 Digital Branch	4.600	4.600	4.600	5.000	5.000	5.000
TOTAL FTEs	189.780	192.075	192.500	215.830	218.005	224.105

(1) Combined AV with Customer Service

KANSAS CITY PUBLIC LIBRARY
SALARY SCHEDULE EFFECTIVE JULY 1, 2021- No Change June 2022

ANNUAL BASIS				HOURLY BASIS			
CLASS	LEVEL	CLASS MINIMUM	MIDPOINT	CLASS MAXIMUM	CLASS MINIMUM	MIDPOINT	CLASS MAXIMUM
LIBRARY AIDE	1	\$ 26,358	\$ 34,266	\$ 42,173	\$ 12.67	\$ 16.47	\$ 20.28
LIBRARY ASSISTANT	5	\$ 29,622	\$ 37,598	\$ 45,573	\$ 14.24	\$ 18.08	\$ 21.91
SR. LIBRARY ASSISTANT	7	\$ 32,871	\$ 42,353	\$ 51,834	\$ 15.80	\$ 20.36	\$ 24.92
LIBRARY ASSOCIATE	8	\$ 37,403	\$ 48,207	\$ 59,010	\$ 17.98	\$ 23.18	\$ 28.41
SR LIBRARY ASSOCIATE	9	\$ 38,712	\$ 50,483	\$ 62,254	\$ 18.61	\$ 24.27	\$ 29.93
SKILLED MAINTENANCE	10	\$ 37,934	\$ 48,950	\$ 59,966	\$ 18.24	\$ 23.53	\$ 28.83
SR SKILLED MAINTENANCE	11	\$ 40,567	\$ 52,971	\$ 65,374	\$ 19.50	\$ 25.47	\$ 31.43
LIBRARIAN / PROFESSIONAL	12	\$ 45,706	\$ 58,796	\$ 71,885	\$ 21.97	\$ 28.27	\$ 34.56
SR. LIBRARIAN / SR. PROFESSIONAL	13	\$ 49,081	\$ 64,487	\$ 79,893	\$ 23.60	\$ 31.00	\$ 38.41
MANAGER	14	\$ 57,801	\$ 76,845	\$ 95,888	\$ 27.79	\$ 36.94	\$ 46.10
SR MANAGER	15	\$ 62,100	\$ 81,140	\$ 100,179	\$ 29.86	\$ 39.00	\$ 48.16
DIRECTOR	16	\$ 67,875	\$ 93,778	\$ 119,681	\$ 32.63	\$ 45.09	\$ 57.54
SR DIRECTOR	17	\$ 74,185	\$ 100,093	\$ 126,000	\$ 35.67	\$ 48.12	\$ 60.58
DEPUTY EXECUTIVE DIRECTOR	18	\$ 95,300	\$ 122,590	\$ 149,880	\$ 45.82	\$ 58.94	\$ 72.06
ASSISTANT LIBRARY DIRECTOR	19	\$ 125,000	\$ 162,500	\$ 200,000	\$ 60.10	\$ 78.13	\$ 96.15

Kansas City Public Library
Budget FY 2021-2022 - Final September 2021 - No Change June 2022
Kauffman Programming Grant Reconciliation

	Public Affairs Kauffman Programming Grant		Public Affairs General Fund		Total Public Affairs
Total Salaries	225,969	37.5%	376,614		602,583
Total Fringe	79,288	37.5%	132,147		211,435
5500 Advertising	6,000	30%	14,000		20,000
5507 Office Supplies	150	30%	350		500
5509 Business Meeting - Food & Supp	150	30%	350		500
5508 Equipment	3,000	30%	7,000		10,000
5510 Postage	9,000	30%	21,000		30,000
5512 Printing/Production	11,200	32%	23,800		35,000
5520 Programming/Promotion	30,044	32%	64,956		95,000
5530 Exhibits	7,500	30%	17,500		25,000
5535 Professional Services - Consultin	6,750	30%	15,750		22,500
5540 Registration - Conference & Con	300	30%	700		1,000
5541 Travel/Mileage	300	30%	700		1,000
5545 Membership Dues	150	30%	350		500
5548 Rental of Equipment	600	30%	1,399		1,999
5563 Contracted Services Special Eve	5,100	30%	11,900		17,000
5696 Parking - Special Events	4,500	30%	10,500		15,000
Total General Oper. & Bldg Oper.	84,744		190,255		274,999
Total Expenditures	390,000		699,017		1,089,017

Kauffman Programming Balance Reconciliation

Est. Fund Balance as of 6-30-21 \$	-
Kauffman Grant	390,000
Budgeted for FY 21-22	390,000

Estimated Fund

Balance at 6-30-22	\$ -
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Library Board Memo No. 4557

TO: Finance and Audit Committee
Board of Trustees, Kansas City Urban Public Library District

FROM: John Herron, Chief Executive

RE: Preliminary Operating Budget for FY 2022-2023

PROPOSED ACTION: Move to refer to the Board the recommendation of the Chief Executive to adopt a preliminary 2022-2023 Library Operating Budget (General Fund) of \$25,744,228, Gifts/Grants Fund Budget of \$2,635,000, Capital Development Fund Budget of \$1,315,000, and Library Parking Garage (Enterprise Fund) budget of \$450,000 and approve changes in fund transfers and Salary Schedule as noted on the attached schedules.

ATTACHMENTS: Summary by Fund Preliminary Budget, FY 2022 - 2023
Summary of Operating Revenues
Summary of Operating Expenditures
Grants/Gifts Detail Budget
Summary of Capital Projects
Capital Plan
Summary of Authorized and Proposed Positions by Unit
Salary Schedule – *July 1, 2022*
Kauffman Lifelong Learning Grant (KLLG) Reconciliation

SUMMARY:

The following highlights are provided:

Preliminary Revenue and Expenditure Projections, General Fund for 2022–2023

Attached are preliminary revenue projections for 2022-2023. Using the latest assessed valuation information provided by Jackson County we have projected, at this time, a small increase of \$456,000 from last year in Current property tax revenue. Other property tax categories reflect an overall decrease of \$100,000 based on collection trends. The property tax projection will be reviewed and finalized as we receive information from Jackson County in July and in September.

Projections for other revenue categories are still lower than normal due to decreased activity and somewhat due to the continued impact of the COVID-19 pandemic. Overall revenue projections reflect an increase of \$278,802 (1.1%).

Revenues in the amount of \$26,211,024 are projected for 2022-2023 with an additional \$582,000 budgeted for transfer to the General Fund from the Gifts/Grants Fund.

Preliminary estimates for expenditures total \$25,744,228. The General Fund presented reflects a surplus of \$48,796. The transfers are detailed in the attached schedules.

Significant expenditure assumptions / adjustments are discussed below.

Table of Overall Changes to General Fund:

<u>General Fund</u>	<u>FY 2021 - 2022</u> <u>Final - September</u> <u>2021</u>	<u>FY 2022 - 2023</u> <u>Preliminary June</u> <u>2022</u>	<u>Change</u>	<u>%</u>
Revenues	\$ 25,932,221	\$ 26,211,024	\$ 278,803	1.1%
Salaries & Fringe	15,019,290	15,544,488	\$ 525,198	3.5%
Library Materials	2,294,000	2,294,000	\$ -	
General Operating	3,867,375	4,024,285	\$ 156,910	4.1%
Plant Oper & Maint.	3,153,688	3,081,455	\$ (72,233)	-2.3%
Capital Outlay	800,000	800,000	\$ -	
Expenditures	25,134,352	25,744,228	609,876	2.4%
Subtotal - Net Surplus (Deficit) Before Transfers	797,869	466,796		
Transfer In	529,000	582,000	53,000	10.0%
Transfer Out (Capital Fund)	(1,300,000)	(1,000,000)	(300,000)	-23.1%
Total Net Surplus / (Deficit)	26,869	48,796		
Total FTE	224.11	227.86	3.75	1.7%

Below is a general explanation of some of the major expenditure categories.

Salary Plan and Expenditures for 2022-2023

The proposed budget for FY 2022-2023 includes funding for a mid-year pay-for-performance salary increase that recognizes exceptional performance levels and contributions to the Library's goals. The allocation for the pay-for-performance compensation plan will be contingent on the calculation of property tax revenue based on final assessed valuations received in September, and other factors. Funding is also included for compensation adjustments to ensure the Library maintains wages that are competitive in the market. This includes raising the minimum starting wage to \$15.00 per hour.

The Library's salary schedule has been adjusted for the minimum wage change, resulting in increases in minimum starting salaries for the Library Assistant job classification. The Library Aide classification has been eliminated, and positions were reclassified to Library Assistants. The proposed new Salary Schedule is included in the packet and recommended for adoption.

Our FTE level will go from 224.11 to 227.86 - an increase of 3.75 FTE. This includes both part-time and full-time positions, and includes adjustments made through-out last year.

The budget includes an attrition factor (budget reduction for anticipated vacancies) of 2.0%.

Full Time Health and Welfare Benefits

The Library's contract with Humana for the provision of healthcare benefits extends to December 2022 at the current rates. Based on information from the Library's insurance broker the cost of healthcare benefits will increase when a new contract is executed in January 2023. An increase of 5.0% (for six-months) has been included in the preliminary budget.

Retirement System Contributions - unchanged

With support from the participating employers, including the Library, State legislation was passed putting into effect a new employer contribution rate schedule. The employer contribution rate increased to 12.0% starting January 1, 2020, and after that will be based on the annual actuarial required contribution (ARC) and the retirement system's funded ratio, with some limitations on incremental increases. Based on the latest actuarial report, the employer contribution will remain at 12% this year. The employee contribution rate remains at 9.0%.

2022-2023 Capital Outlay

The proposed General Fund budget reflects an \$800,000 Capital Outlay budget which is detailed in the budget schedules. This is the same level of funding as last year.

The Capital Development Fund budget of \$1,315,000 detailed in the budget schedules, includes multiple projects this year. The budget includes a \$1.0 million transfer to the Capital Fund from the General Fund to fund future capital projects and renovations.

Kansas City Public Library
Fiscal Year 2022-2023
Operating Budget - Summary by Fund
Preliminary June 2022

	<u>General Fund</u>	<u>Gifts/Grants</u>	<u>Capital Development Fund</u>	<u>Library Parking Garage</u>
	Pg 5-9	Pg 10	Pg 11-12	
Revenues	\$ 26,211,024	\$ 3,167,000	\$ -	\$ 460,000
Salaries & Fringe	15,544,488	350,000		
Library Materials	2,294,000	350,000		
General Operating	4,024,285	400,000		350,000
Plant Oper & Maint.	3,081,455	-		
Capital Outlay	800,000	1,535,000	1,315,000	100,000
Expenditures	25,744,228	2,635,000	1,315,000	450,000
Subtotal - Net Surplus (Deficit) Before Transfers	466,796	532,000	(1,315,000)	10,000
Transfer In	582,000		1,000,000	
Transfer Out	(1,000,000)	(532,000)		(50,000)
Total Net Surplus / (Deficit)	48,796	-	(315,000)	(40,000)
Est. Available Fund Balance (GF Unassigned) 6/30/22	\$ 12,500,000	\$ 1,250,000	\$ 3,600,000	\$ 330,000

Kansas City Public Library

Summary of Operating Revenue

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023
Account	Actual	Actual	Actual	Actual	Final Budget September	Estimated Actual	Preliminary Budget
4510 Current Tax (1)	\$14,715,834	\$16,447,969	\$21,320,591	\$20,750,231	\$22,236,793	\$21,825,955	\$22,693,326
4515 Protested Taxes	\$406,705	\$244,086	\$1,009,840	\$279,588	(\$200,000)	\$462,449	(\$200,000)
4520 Back Tax (2)	\$1,135,819	\$936,248	\$313,636	\$699,924	\$1,200,000	\$1,375,769	\$1,200,000
4530 In Lieu of Taxes	\$823,409	\$369,367	\$186,791	\$333,970	\$300,000	\$306,150	\$200,000
4540 Replacement Taxes (3)	\$938,707	\$1,007,561	\$1,156,526	\$1,116,219	\$1,120,000	\$1,224,078	\$1,120,000
4550 Financial Institution Taxes	\$135,304	\$63,146	\$217,716	\$195,430	\$200,000	\$123,295	\$200,000
4560 Interest Distribution (County) (\$915	\$872	\$1,037	\$1,377	\$1,500	\$1,538	\$1,500
4570 Interest on Investments	\$185,542	\$286,084	\$218,359	\$75,100	\$75,000	\$86,114	\$75,000
4600 Contribution	\$102,866	\$96,707	\$67,112	\$128,569	\$200,000	\$106,295	\$200,000
4700 Fines and Fees	\$101,847	\$88,281	\$11,141	\$1,054	\$4,200	\$5,692	\$5,000
4710 Photocopying and Printing	\$77,650	\$90,462	\$82,666	\$4,179	\$45,000	\$16,069	\$45,000
4715 Automated System Income - Fe	\$323,580	\$289,794	\$239,352	\$230,466	\$222,158	\$209,213	\$159,360
4720 Document Delivery	\$741	\$627	\$412	\$647	\$1,500	\$409	\$1,500
4740 Large Print Contract	\$3,510	\$740	\$0	\$0	\$0	\$0	\$0
4750 Contracted Services (Coffee Sh	\$78,009	\$81,502	\$58,637	\$0	\$30,000	\$0	\$15,000
4780 Room Rental Income	\$107,740	\$97,124	\$79,501	\$1,350	\$60,000	\$42,666	\$70,000
4850 E-Rate Distribution	\$105,766	\$116,698	\$106,241	\$112,577	\$101,071	\$101,071	\$115,338
4860-1 State Aid to Public Libraries	\$130,122	\$130,131	\$156,383	\$109,383	\$150,000	\$54,691	\$150,000
4865 Grant	\$0	\$0	\$0	\$47,000	\$25,000	\$96,691	\$0
4900 Miscellaneous	\$67,365	\$48,422	\$31,053	\$120,720	\$30,000	\$11,110	\$30,000
4901 Postage Revenue	\$36,720	\$34,169	\$28,587	\$17,828	\$30,000	\$23,633	\$30,000
4902 Passport Revenue	\$117,590	\$188,509	\$116,516	\$4,193	\$100,000	\$112,655	\$100,000
Total Operating Revenues	\$19,595,741	\$20,618,499	\$25,402,097	\$24,229,805	\$25,932,221	\$26,185,543	\$26,211,024
Transfers (5)							
7100 Transfer In	658,816	640,269	661,972	517,027	529,000	494,000	582,000
7200 Transfer Out	(332,039)	(515,683)	(2,000,000)	(2,096,047)	(1,300,000)	(1,300,000)	(1,000,000)
Total Operating Revenue & Transfers	\$19,922,517	\$20,743,085	\$24,064,069	\$22,650,785	\$25,161,221	\$25,379,543	\$25,793,024

Taxes for the current year, collected through June 30.

All taxes collected after June 30 for prior year.

Includes taxes on all real property of any commercial, industrial, manufacturing, trade, professional, business or similar purpose, including property centrally assessed by the State Tax Commission. February distribution.

Interest earned by Jackson County on taxes paid prior to distribution to taxing entities.

Kansas City Public Library

Summary of Operating Revenue

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023
Account	Actual	Actual	Actual	Actual	Final Budget September	Estimated Actual	Preliminary Budget

Detail of Transfers

Transfer from Special Revenue Fund-Kauffman Strategic Grant	\$ 390,000
Transfer of Parking Garage Net Income to General Fund	\$ 50,000
Transfer from Swanson Sanders Strategic Endowment Fund	\$ 116,000
Transfer from Helen Nelson Fund	\$ 26,000
Transfer Capital Development from General Fund	\$ (1,000,000)

Kansas City Public Library

Summary of Operating Expenses

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023
Account	Actual	Actual	Actual	Actual	Final Budget - September	Estimated Actual	Preliminary Budget
Expenses							
Full-time Salaries	\$7,317,446	\$7,440,832	\$7,884,439	\$8,505,534	\$9,403,792	\$8,908,000	9,787,532.17
Part-time Salaries	\$1,420,773	\$1,539,677	\$1,765,642	\$1,447,820	\$1,915,799	\$1,652,139	1,919,109.71
Substitute	\$197,674	\$179,770	\$89,592	\$27,332	\$100,000	\$131,063	\$100,000
Total Salaries	\$8,935,893	\$9,160,279	\$9,739,673	\$9,980,686	\$11,419,591	\$10,691,202	\$11,806,642
5330 FICA	\$637,919	\$649,282	\$702,692	\$721,319	\$825,582	\$766,891	853,502.14
5331 Work's Comp	\$28,297	\$25,834	\$40,308	\$42,795	\$49,500	\$51,512	57,281.19
5333 Unemployment	\$4,097	\$6,940	\$3,583	\$23,969	\$10,000	\$605	10,000.00
5334 Retirement	\$676,522	\$699,768	\$891,741	\$1,018,281	\$1,124,863	\$1,017,911	1,164,469.82
5335 Tax Savings Plan	\$2,547	\$2,401	\$1,380	\$0	\$3,000	\$0	-
5336 Health & Welfare Insurance	\$1,109,105	\$1,139,445	\$1,135,048	\$1,108,984	\$1,568,754	\$1,410,535	1,634,092.04
5337 Employee Assistance	\$5,530	\$5,475	\$5,475	\$5,978	\$6,500	\$6,472	7,000.00
5338 Part Time Subsidy	\$5,929	\$5,905	\$6,335	\$5,080	\$6,500	\$3,855	6,500.00
5340 Educational Assistance	\$6,169	\$2,700	\$1,800	\$3,600	\$5,000	\$5,100	5,000.00
Total Fringe Benefits	\$2,476,114	\$2,537,750	\$2,788,362	\$2,930,006	\$3,599,699	\$3,262,881	\$3,737,845
5400 Library Materials	\$1,618,711	\$1,598,831	\$2,243,125	\$1,914,677	\$1,550,000	\$1,750,000	1,732,500.00
5402 Freight-Library Materials	\$699	\$1,209	\$1,146	\$997	\$2,500	\$2,500	2,500.00
5403 Library Materials Processing (3)	\$251,743	\$214,740	\$233,285	\$153,658	\$250,000	\$250,000	250,000.00
5404 Bindery/Preservation	\$4,345	\$3,585	\$1,325	\$8,618	\$9,000	\$9,000	9,000.00
5405 Digital Databases	\$283,548	\$332,500	\$222,863	\$205,318	\$482,500	\$282,500	300,000.00
Total Library Materials	\$2,159,046	\$2,150,865	\$2,701,744	\$2,283,268	\$2,294,000	\$2,294,000	\$2,294,000
5500 Advertising	\$6,441	\$15,167	\$6,183	\$6,353	\$31,500	\$8,915	25,500.00
5501 Cost of Food Sales	\$45,160	\$44,789	\$22,583	\$0	\$40,000	\$40	10,000.00
5505 General Supplies	\$43,853	\$58,988	\$88,079	\$92,665	\$91,900	\$123,524	84,400.00
5506 Computer Supplies	\$17,252	\$26,248	\$30,391	\$37,166	\$26,000	\$27,732	22,200.00
5507 Office Supplies	\$56,660	\$44,588	\$53,726	\$50,930	\$71,750	\$72,889	76,250.00
5508 Furn & Equip - Non-Capitalized	\$30,639	\$29,921	\$33,456	\$25,166	\$32,500	\$67,829	36,000.00
5509 Business Meeting - Food & Supplies	\$23,871	\$21,256	\$26,972	\$4,824	\$22,100	\$26,941	28,400.00
5510 Postage	\$74,288	\$92,875	\$93,934	\$36,924	\$86,620	\$74,330	86,620.00
5512 Printing/Production	\$42,033	\$67,449	\$58,736	\$29,551	\$58,900	\$77,485	59,750.00
5513 Printing Event Calendar	\$0	\$0	\$31,880	\$0	\$29,850	\$9,715	48,000.00
5520 Programming/Promotion - General	\$132,119	\$205,813	\$243,209	\$233,223	\$366,999	\$225,322	398,690.00
5530 Exhibits	\$8,244	\$9,268	\$12,695	\$5,666	\$25,000	\$3,736	10,000.00

Kansas City Public Library

Summary of Operating Expenses

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023
Account	Actual	Actual	Actual	Actual	Final Budget - September	Estimated Actual	Preliminary Budget
5533 Legal Service	\$47,166	\$68,102	\$59,050	\$16,896	\$50,000	\$50,153	50,000.00
5534 Audit Expenses	\$38,674	\$37,458	\$40,893	\$47,962	\$50,000	\$47,483	50,000.00
5535 Professional Services - Consulting	\$88,575	\$157,082	\$314,574	\$73,773	\$225,500	\$192,676	121,500.00
5538 Banking Charges	\$23,044	\$23,751	\$28,097	\$17,792	\$25,500	\$23,972	22,500.00
5539 Legislative/Government		\$226,826	\$0	\$0	\$0	\$0	\$0
5540 Registration - Conference & Continuing E	\$32,369	\$37,972	\$42,436	\$33,363	\$34,700	\$42,063	51,900.00
5541 Travel/Mileage	\$62,814	\$65,782	\$56,248	\$3,554	\$32,275	\$30,147	49,200.00
5545 Membership Dues	\$49,687	\$27,020	\$28,265	\$27,864	\$30,710	\$24,411	35,885.00
5548 Rental of Equipment	\$24,264	\$17,114	\$19,631	\$15,972	\$22,949	\$14,922	6,300.00
5550 IT Hardware Maint & Repairs	\$57,011	\$102,658	\$83,772	\$131,329	\$174,771	\$165,653	178,606.00
5551 IT Software Maint Contracts/Services	\$436,546	\$440,593	\$400,197	\$408,608	\$392,000	\$377,766	430,000.00
5552 IT Software - Non-Capitalized	\$31,264	\$68,260	\$40,807	\$74,602	\$73,000	\$57,421	79,000.00
5555 Electronic Cataloging	\$45,268	\$35,952	\$38,428	\$36,981	\$41,000	\$47,533	41,000.00
5558 Vehicle Expenses	\$20,388	\$15,846	\$13,056	\$12,841	\$27,000	\$25,752	31,500.00
5560 Contracted Services	\$579,243	\$821,115	\$863,696	\$990,251	\$972,735	\$1,256,291	1,188,012.00
5563 Security Guards - Special Events	\$17,509	\$19,510	\$14,934	\$1,620	\$20,500	\$3,398	9,500.00
5564 Security Guards	\$611,516	\$654,842	\$594,635	\$737,353	\$786,072	\$652,324	\$786,072
5571 Recruitment	\$9,891	\$22,348	\$7,470	\$5,117	\$5,000	\$20,505	7,500.00
5590 Miscellaneous	\$26,346	\$19,144	\$40,100	\$95,711	\$20,544	\$39,601	-
Total General Operating	\$2,682,134	\$3,477,738	\$3,388,133	\$3,254,057	\$3,867,375	\$3,790,529	\$4,024,285
5600 Utilities	\$935,314	\$880,802	\$753,211	\$701,954	\$962,100	\$816,581	921,800.00
5630 Telecommunications	\$231,919	\$206,239	\$229,233	\$257,629	\$275,773	\$235,330	274,822.00
5640 Custodial - Non Contract	\$5,972	\$13,503	\$1,098	\$0	\$10,000	\$0	10,000.00
5641 Custodial - Contract	\$479,934	\$448,632	\$365,981	\$555,436	\$430,438	\$390,438	430,438.00
5648 Contract Maintenance - Building	\$62,431	\$87,795	\$40,988	\$51,112	\$65,000	\$89,870	49,000.00
5649 Contract Maintenance - Grounds	\$68,344	\$101,597	\$91,837	\$76,197	\$80,000	\$82,257	80,000.00
5650 Contractual Maintenance - Equipment	\$280,331	\$227,575	\$160,842	\$126,698	\$202,499	\$141,983	194,413.36
5655 Maintenance & Repairs - Building	\$126,305	\$137,402	\$116,961	\$139,696	\$125,000	\$123,249	120,000.00
5658 Maintenance & Repairs - Grounds	\$9,662	\$5,245	\$44,633	\$62,122	\$9,000	\$8,164	9,000.00
5660 Maintenance & Repairs - Equipment	\$136,163	\$140,534	\$144,806	\$218,342	\$90,000	\$186,147	90,000.00
5680 Insurance	\$116,502	\$121,124	\$138,771	\$203,889	\$210,000	\$218,459	210,000.00
5685 Lease Purchase	\$548,048	\$544,024	\$544,904	\$550,592	\$545,992	\$545,992	551,296.00
5690 Property Rental (2)	\$16,800	\$16,800	\$37,460	\$66,744	\$68,886	\$74,590	68,886.00
5696 Parking Special Events	\$78,268	\$108,508	\$85,824	\$7,735	\$79,000	\$40,936	71,800.00
Total Building Operations and Maintenance	\$3,095,995	\$3,039,780	\$2,756,549	\$3,018,146	\$3,153,688	\$2,953,996	\$3,081,455

Kansas City Public Library

Summary of Operating Expenses

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023
Account	Actual	Actual	Actual	Actual	Final Budget - September	Estimated Actual	Preliminary Budget
5700 Capital Outlay - Construction & Other Im	\$278,168	\$5,179	\$0	\$0	\$0	\$0	\$0
5710 Capital Outlay - Furniture & Equipment	\$2,182	\$110,541	\$197,964	\$217,820	\$500,000	\$150,000	\$500,000
5715 Capital Outlay - IT Equipment	\$143,256	\$210,913	\$198,435	\$110,133	\$300,000	\$100,000	\$300,000
5716 Capital Outlay - IT Software	\$0	\$33,192	\$0	\$0	\$0	\$0	\$0
Total Capital Outlay	\$423,606	\$359,825	\$396,399	\$327,953	\$800,000	\$250,000	\$800,000
5820 Gain/Loss on Capital Disposal	\$11,522	\$0	\$843	\$0	\$0	\$0	\$0
Total Others	\$11,522	\$0	\$843	\$0	\$0	\$0	\$0
Total Expenses	\$19,784,309	\$20,726,237	\$21,771,703	\$21,794,116	\$25,134,352	\$23,242,608	\$25,744,228

Figures based on modified accrual accounting under Generally Accepted Accounting Principles.

Kansas City Public Library
FY 2022- 2023
Gifts / Grants Detail
Preliminary June 2022

	Total	Kauffman / Ingram Book Fund & Helen Nelson Fund	Kauffman Programming Grant	Swanson Sanders Strategic Endowment	Private Funding Sources (Individuals, Foundations, Corporations)	Public Funding Sources (Local, State, Federal Gov't)	E-Rate & ECF
Current Year Revenues							
Contribution/Grant	2,775,000		390,000		600,000	400,000	1,385,000
Endowment Draw	392,000	276,000		116,000			
TOTAL FUND RECEIPTS	3,167,000	276,000	390,000	116,000	600,000	400,000	1,385,000
Estimated Expenditures							
Total Salaries & Fringe	350,000				250,000	100,000	
Total Library Materials	350,000	250,000			50,000	50,000	
Total General Operating	400,000				250,000	150,000	
Total Plant Operations & Maint	-						
Total Capital Outlay / Equipment	1,535,000				50,000	100,000	1,385,000
Total Expenditures	2,635,000	250,000	-	-	600,000	400,000	1,385,000
Transfer (In) / Out to GF	532,000	26,000	390,000	116,000			
Total Transfers	532,000	26,000	390,000	116,000	-	-	-
Net Surplus (Deficit)	-	-	-	-	-	-	-

Kansas City Public Library
Summary of Capital Development Fund Projects
Fiscal Year 2022-2023 - Preliminary June 2022

	Capital Projects
Construction / Building / Renovations	725,000
Furniture, Fixtures and Equipment	590,000
TOTAL CAPITAL PROJECT	\$ 1,315,000

Anticipated completion % in Current Fiscal Year	100%
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Current Fiscal Year Budget Capital Development Fund	\$ 1,315,000
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Funding Source	Capital Development Fund
Fund Bal 6-30-22	\$ 3,600,000
Transfer-in from GF	\$ 1,000,000
Total	4,600,000

Est. Fund Balance 6-30-23 3,285,000

The Kansas City Public Library
Capital Plan FY 2022 - 2023
Preliminary June 2022

Project	Notes	Total Estimated Expenditure		Planned FY 2020-2021		Budgeted FY 2022 - 2023	Budgeted FY 2022 - 2023	Estimated FY 2022 - 2023
						General Fund	Capital Development Fund	Grants/Gifts
Various Equipment and Furniture Needs	Furniture, PODS, equipment racks, book carts, signage, etc.	\$ 300,000		\$ 300,000		200,000		100,000
Parking Lot & Sidewalk Repair and Modifications	Bluford, Southeast and Trailswest	\$ 100,000		\$ 100,000		100,000	-	
Contingency & Major Repair and Renovation	Based on Building Assessment results and contingency for renovations and repairs	\$ 350,000		\$ 350,000		-	350,000	
Central Parking Garage Upgrades and Repairs	Annual parking garage maintenance	\$ 100,000		\$ 100,000				100,000
Audio/Visual Upgrades	Branches	\$ 50,000		\$ 50,000		50,000		
Waldo Renovation	Planning Stages	\$ 200,000		\$ 200,000			200,000	
Branch Renovations	Master Planning	\$ 250,000		\$ 250,000			-	\$ 250,000
A/C Replacement & Skylight Maintenance	A/C - Southeast & Skylights SE, Bluford, and Waldo	\$ 220,000		\$ 150,000		150,000		
Office/Space Renovations / Furniture	Includes furniture, carpet, office space and staff working space redesign.	\$ 500,000		\$ 400,000		50,000	350,000	
Technology/Network Upgrades	Network Upgrade (E-Rate funds) & other technology equipment -UPS, storage, etc.	\$ 1,350,000		\$ 1,350,000		50,000	415,000	885,000
Emergency Connectivity Fund (ECF)	Broadband internet service to support remote learning. Chromebok and Hotspot Connectivity.	\$ 500,000		\$ 500,000				500,000
Computer Equipment	Annual replacement for PCs, tablets, and other equipment.	\$ 250,000		\$ 250,000		200,000		50,000
Total Expenditures		4,270,000		4,000,000		800,000	1,315,000	1,885,000

ESTIMATED TAX REVENUE

FY 2022 - 2023

Preliminary June 2022

The schedule below shows the computation of estimated current tax receipts for the 2022-2023 fiscal year. As indicated, we expect to receive approximately \$22,693,326 in real estate, personal and other tangible property taxes during the new fiscal year.

ep

		Assessed Valuation Sep-21 (a)	2022-2023 Tax Rate (b)	Total (c)	2022-2023 ESTIMATED TAX RECEIPTS		
					% Collected (d)	Amount Uncollected (e)	Amount Collected (f)
A	Real Estate	3,463,953,450	0.5617	\$ 19,457,027	91.5%	\$ 1,653,847	\$ 17,803,179
B	Personal Property	781,510,312	0.5617	4,389,743	91.5%	373,128	4,016,615
C	Railroads & utilities (g)	160,325,425	0.5617	900,548	97.0%	27,016	873,531
TOTAL REVENUE		\$ 4,405,789,187		\$ 24,747,318		\$ 2,053,992	\$ 22,693,326

- (a) Estimated assessed valuation for 2022 reported by Jackson County and estimated railroad and utility valuations reported by the State Tax Commission.
- (b) 2022 Tax Rate Per \$100 Assessed Valuation Required to Produce Amount in column (c).
- (c) Total Estimated Revenue to be raised by Current Taxation for FY 2022-2023 (Sec. 165.011 RSMo) Columns (e) + (f).
- (d) Estimated Rate of Collection.
- (e) Estimated Amount of Current Taxes that will not be collected in FY 2022-2023.
- (f) Amount of Current Tax Revenue Budgeted by District for Expenditures in FY 2022-2023.
- (g) State assessed real estate and personal property.

**MARY OF AUTHORIZED AND PROPOSED POSITIONS BY
Full-Time Equivalent Positions (FTE's) 17/18 - 22/23**

<u>DEPARTMENT/BRANCH</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
10 Library Administration	2.000	2.000	2.000	2.000	3.000	2.000
11 Development / Philanthropy	2.450	2.000	2.000	2.000	3.000	4.000
12 Executive Services	2.500	2.000	1.000	1.000	3.625	4.625
14 Human Resources	3.000	3.000	4.500	4.500	4.500	5.500
15 Events Management	1.750	1.000	1.000	1.000	1.000	1.000
16 Public Affairs	9.000	9.000	9.500	9.400	11.000	11.000
18 Finance	6.150	6.000	6.000	7.000	6.000	6.000
19 LSP	3.850	2.250	2.250	2.250	2.250	2.250
20 Strategic Initiatives	2.000	2.000	3.000	4.000	3.000	3.000
24 Plant Operations	11.250	12.000	13.100	13.200	13.000	12.500
25 Café	1.600	1.600	2.200	2.200	1.600	0.600
34 Collections Management	8.180	6.880	6.500	6.500	6.500	6.500
36 Technology Services	7.000	8.750	8.750	8.750	8.750	8.750
40 Central Administration	1.000	2.000	0.000	0.000	0.000	0.000
42 Reference Services	9.600	10.600	7.000	7.500	8.000	10.000
43 Central Technology Center	4.150	4.000	4.000	4.000	4.000	4.000
45 Customer Services	14.250	12.500	18.800	17.600	20.950	18.900
46 AV - Central	1.825	1.500	1.100	2.200	0.000	2.100
50 Collection Development	7.000	7.000	7.000	7.000	7.000	7.000
54 Missouri Valley Special Collections	5.900	6.000	6.500	6.500	6.500	8.500
57 Reader Services (new)	1.000	1.000	1.400	1.400	1.400	1.400
58 Youth & Family	15.900	16.500	21.000	21.875	24.000	24.600
60 Library Services Administration	2.000	3.000	9.000	8.250	6.000	5.000
62 Bluford	6.900	7.000	8.300	7.300	7.700	8.900
64 Southeast	4.900	4.900	4.900	5.400	5.400	5.400
66 Northeast	6.430	6.430	6.330	6.930	6.930	8.830
68 Plaza	14.050	14.150	14.700	15.550	14.300	14.300
70 Waldo	7.640	7.640	7.800	9.200	8.600	9.400
72 Ruiz	2.600	2.600	2.700	2.700	2.700	2.700
74 Westport	4.700	4.700	5.200	5.200	5.900	5.000
76 Trails West	7.700	7.800	8.100	7.500	7.900	7.500
78 Library Outreach	7.600	8.500	13.600	12.500	14.000	11.000
80 Sugar Creek	1.600	1.600	1.600	0.600	0.600	0.600
82 Digital Branch	4.600	4.600	5.000	5.000	5.000	5.000
TOTAL FTEs	192.075	192.500	215.830	218.005	224.105	227.855

KANSAS CITY PUBLIC LIBRARY
SALARY SCHEDULE EFFECTIVE JULY 1, 2022

ANNUAL BASIS				HOURLY BASIS			
CLASS	LEVEL	CLASS MINIMUM	MIDPOINT	CLASS MAXIMUM	CLASS MINIMUM	MIDPOINT	CLASS MAXIMUM
LIBRARY ASSISTANT	5	\$ 31,200	\$ 39,187	\$ 47,154	\$ 15.00	\$ 18.84	\$ 22.67
SR. LIBRARY ASSISTANT	7	\$ 32,871	\$ 42,353	\$ 51,834	\$ 15.80	\$ 20.36	\$ 24.92
LIBRARY ASSOCIATE	8	\$ 37,403	\$ 48,206	\$ 59,010	\$ 17.98	\$ 23.18	\$ 28.37
SR LIBRARY ASSOCIATE	9	\$ 38,712	\$ 50,482	\$ 62,254	\$ 18.61	\$ 24.27	\$ 29.93
SKILLED MAINTENANCE	10	\$ 37,934	\$ 48,951	\$ 59,964	\$ 18.24	\$ 23.53	\$ 28.83
SR SKILLED MAINTENANCE	11	\$ 40,567	\$ 52,971	\$ 65,372	\$ 19.50	\$ 25.47	\$ 31.43
LIBRARIAN / PROFESSIONAL	12	\$ 45,706	\$ 58,796	\$ 71,885	\$ 21.97	\$ 28.27	\$ 34.56
SR. LIBRARIAN / SR. PROFESSIONAL	13	\$ 49,081	\$ 64,487	\$ 79,893	\$ 23.60	\$ 31.00	\$ 38.41
MANAGER	14	\$ 57,801	\$ 76,845	\$ 95,888	\$ 27.79	\$ 36.94	\$ 46.10
SR MANAGER	15	\$ 62,100	\$ 81,140	\$ 100,179	\$ 29.86	\$ 39.00	\$ 48.16
DIRECTOR	16	\$ 67,875	\$ 93,778	\$ 119,681	\$ 32.63	\$ 45.09	\$ 57.54
SR DIRECTOR	17	\$ 74,185	\$ 100,093	\$ 126,000	\$ 35.67	\$ 48.12	\$ 60.58
DEPUTY EXECUTIVE DIRECTOR	18	\$ 95,300	\$ 122,590	\$ 149,880	\$ 45.82	\$ 58.94	\$ 72.06
ASSISTANT LIBRARY DIRECTOR	19	\$ 125,000	\$ 162,500	\$ 200,000	\$ 60.10	\$ 78.13	\$ 96.15

Kansas City Public Library
Budget FY 2022-2023 - Preliminary June 2022
Kauffman Programming Grant Reconciliation

	Public Affairs Kauffman Programming Grant		Public Affairs General Fund	Total Public Affairs
Total Salaries	215,532	32%	451,338	666,870
Total Fringe	70,584	32%	148,079	218,663
5500 Advertising	3,000	30%	7,000	10,000
5507 Office Supplies	300	30%	700	1,000
5509 Business Meeting - Food & Supp	150	30%	350	500
5508 Equipment	300	30%	700	1,000
5510 Postage	10,800	30%	25,200	36,000
5512 Printing/Production	18,560	32%	39,440	58,000
5520 Programming/Promotion	47,644	32%	102,356	150,000
5530 Exhibits	3,000	30%	7,000	10,000
5535 Professional Services - Consultin	-	30%	-	-
5540 Registration - Conference & Con	900	30%	2,100	3,000
5541 Travel/Mileage	1,500	30%	3,500	5,000
5545 Membership Dues	150	30%	350	500
5548 Rental of Equipment	600	30%	1,400	2,000
5563 Contracted Services Special Eve	14,640	30%	34,160	48,800
5696 Parking - Special Events	2,340	30%	5,460	7,800
Total General Oper. & Bldg Oper.	103,884		229,716	333,600
Total Expenditures	390,000		829,133	1,219,133

Kauffman Programming Balance Reconciliation	
Est. Fund Balance as of 6-30-22 \$	-
Kauffman Grant	390,000
Budgeted for FY 22-23	390,000
Estimated Fund	
Balance at 6-30-23	\$ -