

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

August 15, 2024

6:00 p.m.

Columbia Public Library

**Virginia G. Young Room**

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

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

**AGENDA**

1. Call to Order
2. Roll Call and Determination of Quorum
3. Public Comments
4. Approval of Minutes from July 11, 2024 - *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. Preliminary CY2025 Operating Budget - *enclosed*
7. New Business
  - ★ a. Policy 1-241 Drug and Alcohol Free Workplace - *enclosed*
  - ★ b. Policy 2-950 Library Closings for Severe Weather and Unusual Circumstances - *enclosed*
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 Karen Crago at (573) 443-3161 or send email to [help@dbrl.org](mailto:help@dbrl.org).

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

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

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

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

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

**Daniel Boone Regional Library  
Minutes, Meeting of July 11, 2024**

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

Margrace Buckler, President, called the meeting to order at 6:00 p.m.

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

Also in attendance were DBRL Interim Executive Co-Directors Angela Scott and Erin Magner, and DBRL managers Karen Crago, Nathan Pauley, Jim Smith, Mandy McConnell, Eric Schmeck, Lauren Williams, Sarah Howard, and other members of library staff.

**Public Comment**

Melinda Hemmelgarn, a member of the community, shared her concerns with the chemicals being used on the library lawn and how those chemicals affect the community and surrounding ecosystem. She requested that the library consider moving to native plant gardens or to consider using alternative pest and lawn management methods.

Chriss Jones, a former DBRL employee, spoke about her concerns regarding her termination.

**Minutes**

There were no corrections or comments concerning the minutes of the June 12, 2024 Board Meeting. The minutes were approved as written.

**Monthly Reports**

**Director's Report:**

Angela Scott shared an update with the board regarding the EV charging station grant we have been chosen to be a part of. This grant is a part of a larger, \$700 million dollar grant from the DOT and Federal Highway Administration which selected Columbia for these charging stations. Angela reported that she and Jim Smith recently met again with the City of Columbia Sustainability Office to work on gathering more details about our participation in the program which would grant us four level two EV charging stations. The four stations would be installed in the north lot, one of which would be an ADA accessible charging spot. Angela reported that the cost to support this grant is estimated at \$54,000 in matching funds which we will access from the Virginia Young Fund which is managed by the DBRL Foundation if there are no objections. The trustees asked the following questions regarding the grant:

## **Daniel Boone Regional Library Minutes, Meeting of July 11, 2024**

- What are the requirements for using the chargers?
- What is the rough timeline of when they would be installed?
- Would we have to remove a handicap accessible space?
- Who is responsible for the upkeep?
- Will we make any income off of them or just break even with the cost and upkeep?
- Are we locked into the level 2 chargers as technology changes?
- Does this reflect our mission?
- When do we need to have the funds? Now or when they are installed?
- Could we request to be later in the timeline?

Angela and Jim shared, in response, that the chargers would be available for use to anyone with a credit card and that the project will span from 2025 to 2029. They are not sure yet where we land on the timeline for install as it will be up to the contractor which has not yet been chosen. We would be converting one of the four current ADA accessible spots into an ADA accessible charging station. Smith stated that we will check to make sure that we have enough handicapped parking spaces to meet ADA requirements. As for the income from the charging stations, we will be able to set the pricing for the stations which is expected to at least offset the costs.

Additionally, Margaret's letter stated that it was her goal to move all of our DBRL vehicles, including the bookmobiles, to EV to help achieve our strategic plan of increasing the number of sustainable choices made by 30 percent each year. This project was put in motion by the previous director. There was a choice to install level 3 chargers, but at a cost of \$220,000 - for which we do not have current funding. Angela shared that bringing the information to the board, in part, is to determine if this project should be pursued at this time. It is important to note, however, that we don't know how changing courses at this stage could affect the City of Columbia and their grant award. The city has requested that we have the funds set aside and planned for the project in 2025 regardless of where we are on the install timeline. The trustees agreed that they should keep attending the meetings and assess the cost and other factors as we receive more information.

Moving on from this topic, Angela reported that we have received a quote back on our native landscaping project that we received a grant for last year. The grant will match our costs up to \$49,000, however the cheapest bid for services came back at \$94,335. Angela shared that we have decided to regroup on the project and opt for a smaller demonstration garden, which had been suggested earlier in the discussions regarding the project. The garden will be used for programming and training on pesticides, native grasses, and more. The planning for the demonstration garden will now be handled by the DBRL Sustainability Committee who are very excited for the opportunity to play a role in furthering our sustainability efforts.

Angela also reported that the LED lighting project has been completed at CPL.

## **Daniel Boone Regional Library Minutes, Meeting of July 11, 2024**

Angela stated that we have received an energy audit grant from the Missouri Department of Natural Resources. The energy audit will be completed for CPL and CCPL, as those are the buildings we own, and are tentatively scheduled for August 6 and 7.

Lastly for the facility updates, Angela shared that the only bid we received for the millwork project at CCPL was for \$137,586 while we had only budgeted \$102,800 for the project. Angela shared that they were able to negotiate the bid down to \$117,568 which is still over \$14,000 over budget. Jim shared that we believe we can cover that extra cost under 'furniture and equipment' within the capital outlay budget as we have a few projects under that category that will be under budget.

Erin Magner shared that the first round of interviews for the Development Manager position are underway and they hope to have the second round of interviews scheduled soon. She reported an addition to the report as printed, that a few members of the staff, as well as Andrea Kimura from the foundation board were able to table at the COMO Grown Up Book Fair which resulted in a \$3,375 donation from the event in addition to \$335 in book sales made while tabling. Lastly, Erin shared that the Foundation Board meeting that was to be held on June 20 was canceled due to staff absences, however the next meeting will be held on August 21.

### Financial Report:

Jim Smith reported that under Total Revenue in the report, we are on track to collect all the property taxes projected as part of the 2024 budget. Smith also stated that we are expected to collect slightly more from State Aid than usual. We receive more revenue than planned as part of the 2024 budget investment income and interest on checking mainly because of better interest rates. Jim shared that we are also maintaining a larger balance in checking which helped us to receive more interest in checking. Our total expenditures are as expected with the exception of vehicle maintenance which is under budget currently as we are still having troubles getting our invoices from the city. In response to hearing about the higher interest rates, new board member Seth Christensen asked Jim when the last time we did a comparison on interest rates offered at other institutions to which Smith responded that we bid for our banking services every five years and that he believes we are in year four with our current bank.

### Service Report:

Angela Scott reported that Nathan Pauley, IT Manager, reported that the door counters in Southern Boone Public Library were down for most of the month, but replaced on June 20 accounting for the seeming decrease in patron visits.

**Daniel Boone Regional Library**  
**Minutes, Meeting of July 11, 2024**

**Service Spotlight: Community Resources- Tyler Davis**

Tyler Davis, Community Resource Manager, introduced himself to the board and shared that he first worked at DBRL as the very first social work practicum student in 2023. Tyler shared a fact sheet with the board that included statistics regarding the contacts he has had with patrons, demographics of the patrons, and agencies that he has developed partnerships with. Tyler shared some of the success stories he has already had, including helping an unhoused patron find treatment for their challenges. Tyler shared that thanks to the help we were able to provide, this patron was able to secure housing vouchers and is now searching for their first apartment they have had in 10-15 years.

Tyler also shared that while other libraries have hired social workers, we are different as Tyler and Drew, our Safety and Security Manager, work directly together to address patron incidents that may be preventable in the future by establishing relationships and meeting their needs. Tyler stated that, "behavior is oftentimes a manifestation of unmet needs," thus if Tyler can help the patron meet that need, the library and the patron will see a better outcome. Tyler shared that he and Drew will be presenting at the upcoming MLA conference about their unique approach.

**Committee Reports**

**Ad Hoc Director's Search Committee**

Margrace reported that The Ad Hoc Committee met on June 27 to review the Employee Survey, the Director's job description, and discuss the Community Survey. Karen shared the CliftonStrengths that the candidates will be screened for based on the staff survey and our consultants evaluation which are as follows: envisions the future (strategic), inspires engagement (communication), fosters connections (relationship builder), and executes tasks (executing). The committee approved the updated job description which has been posted with a preferred application date of August 2 and decided on the order of the process being that the candidate applications will be reviewed by Karen, those that meet minimum qualifications will then take the CliftonStrengths test with Phil Shearrer, and then candidates that have the desired strengths will move on to interviews. The committee also reviewed and approved the community survey which was posted on July 1. The committee determined the next steps for the group will be working on interview questions, deciding who the interviewers will be, what the second round of interviews will look like, and how we will involve the staff in the next round of the process. Jacqueline Kelly shared that she took and shared the survey and appreciated its brevity. Karen Crago shared that the survey has only been out for two days and already has over 1000 responses. Lastly, Dorothy Carner requested that the director position be posted through ALA and PLA to ensure we get the position out to candidates in other states.

**Daniel Boone Regional Library  
Minutes, Meeting of July 11, 2024**

**New Business**

Policy 2-617 Public Disclosure:

Jim Smith explained that by approving this policy, he will be permitted to file this policy with the state placing us in good standing with the Missouri Ethics Commission rather than each trustee filing separately. Thus, the policy must be approved, regardless of change, every two years.

**ACTION:** Powell moved and Hays-Martin seconded approving Policy 2-617 Public Disclosure. The motion passed by unanimous consent.

**Other Business**

None.

**Staff Announcements**

None.

**Board Comments/Announcements**

Mary Fennel requested that the trustees speak up during the meetings to allow everyone to better hear the discussions. Margrace welcomed Seth Christensen to the board as this is his first meeting since being appointed. Seth shared that he is excited to contribute to the board as he believes libraries are vital to the community as well as a valuable asset in fostering a love of reading in children.

**Adjournment**

Hearing no further business, Margrace Buckler adjourned the meeting at 7:00 p.m.

Minutes recorded by Emily Camden.

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Jennifer Rodewald, Board Secretary

**The Director's Report**  
Daniel Boone Regional Library  
**August 15, 2024**

**Upcoming Meetings and Events**

August 19     ARPA Award Presentation  
August 21     DBRL Foundation Board Meeting  
August 22     Ad Hoc Committee Meeting  
August 26     CCLD Board Meeting

**Personnel**

The HR and Payroll system, Paycom, was implemented.

The leadership team and staff have been reviewing the 2025 Preliminary Operating Budget.

The Executive Director search is moving forward with candidates meeting with Phil Shearer, the consultant who has been conducting the personality tests. The Ad Hoc Committee will be meeting on August 22 in the Virginia G. Young Room to discuss the candidates.

**Labor Management Committee**

The Labor Management Committee has been meeting Bi-monthly since January. Two side letters have been signed to address changes in articles within the Union contract.

- Article 25.02.01-.02: 401(k) automatic enrollment after 30 days for all employees 500+ hours at a 2% deferral rate
- Article 23.02: Workweek redefined as Saturday-Friday for all employees because the new Paycom HR and payroll system could not process multiple work weeks.

**Public Services**

Four thousand kids signed up for the 1000 Books Before Kindergarten program. This program encourages children to read or listen to 1,000 books before they start kindergarten. Children ages birth to five can participate. This program is supported by the DBRL Foundation and the Assistance League of Mid-Missouri.

An Adult Services Assistant Manager position has been posted internally. Interviews will begin the week of August 12.

**Facilities**

Painting of walls and doorways began at CCPL, CPL and SBCPL.

Parking lot work was completed at CPL the week of August 5. Parking lots A (water tower lot) and B (lot near La Colomba) were sealed and striped.

Bureau Veritas conducted the energy audit at CPL and CCPL on August 7-8. The results will be shared with the library once they are compiled.



On August 7, CPL began accepting donated materials again for the CPL Friends of the Library. The library will be renting a truck from Ryder to transport the unused materials to Federal Recycling in Jefferson City.

Angela Scott and Jim Smith met with Eric Hempel and Darlayna Scott-Walton from the City of Columbia to discuss the potential revenue that the library would receive with 4 charging stations on July 25. They also met with the Federal Highway Administration on July 31 to go through the details about the installation and the transfer of ownership of the chargers from the City to the library and other details.

### **Foundation**

Joe Facticeau will be joining us as our new Development Manager! He brings a wealth of experience in grant writing, donor relations, and event coordination. Joe will officially start on Monday, August 26.

### **Media Report**

Though coverage was light this month, a variety of library news topics were covered. The Southern Boone County Public Library was mentioned as one of the early voting locations (Saturday, August 3) on KBIA's Daily Blend, Eagle 93.9, KMIZ, KRCG and KWOS. KOMU and the Columbia Daily Tribune ran stories about CPL's "Narcans and Opioid Education" workshop. The Tribune and Missourian wrote articles about CPL's "Cosplay Con;" the Missourian included several cosplay photos of event participants along with their online article. The Tribune covered CPL's "Election Forum" that the library co-sponsors with the League of Women Voters, and the Tribune's Arts and Culture Editor Aarik Danielsen included information about DBRL's online Author Series with a focus on the Kate DiCamillo session in his article "Upcoming author talks, local book releases aim to hook Columbia readers."

### **Recent Community Activities and Meetings**

July 25	EV Charging Grant Meeting
July 26	Hicks Carter Hicks DEI Meeting
August 6	DBRL Finance Committee Meeting
August 6-9	2024 SHRM Missouri State Conference
August 7	DBRL Foundation Finance Committee Meeting

DANIEL BOONE REGIONAL LIBRARY

# FINANCIAL REPORT

July 31, 2024



Daniel Boone Regional Library  
 Operating Fund Balance Sheet  
 As of July 31, 2024

	CURRENT YEAR	PRIOR YEAR
Assets		
<b>CURRENT ASSETS</b>		
Checking	897,199	652,788
Petty Cash	950	950
Circulation Cash in Safe	500	500
Callaway Savings	298	298
Cash in Custody Boone County	17,516,986	17,475,888
Inventory	3,079	2,023
Accounts Receivable	-	(13)
Accrued Interest	15,543	13,258
Due From Foundation	8,713	-
Prepaid Expenditures	52,792	60,243
Total Current Assets	\$ 18,496,060	\$ 18,205,935
<b>FIXED ASSETS</b>		
Land	1,702,265	1,702,265
Automotive Equipment	669,807	632,272
Furniture and Equipment	3,852,433	3,807,738
SIRSI Circulation Control System	137,960	137,960
Callaway County Building	2,126,968	2,126,968
Columbia Building	24,769,137	24,770,229
Leasehold Improvements	80,067	80,067
Total Fixed Assets	\$ 33,338,637	\$ 33,257,499
<b>OTHER ASSETS</b>		
To Be Provided for Long-term Debt	556,720	-
Total Other Assets	556,720	-
Total Assets	\$ 52,391,417	\$ 51,463,434
Liabilities and Fund Balance		
<b>CURRENT LIABILITIES</b>		
Accounts and Salaries Payable	2,086	1,755
Unreimbursed Medical	2,542	(347)
Dependent Care	5,535	-
Entertainment Tax Withholding	7	60
Liabilities Accrued & Withheld	(81,491)	17,225
Total Current Liabilities	\$ (71,321)	\$ 18,693
<b>LONG TERM LIABILITIES</b>		
Accrued Vacation (Now PTO)	517,158	-
Accrued FICA	39,562	-
Total Long Term Liabilities	556,720	-

Daniel Boone Regional Library  
 Operating Fund Balance Sheet  
 As of July 31, 2024

	CURRENT YEAR	PRIOR YEAR
Total Liabilities	\$ 485,399	\$ 18,693
 FUND BALANCE		
Fund Balance	14,859,926	14,106,794
Fund Balance, Current Year	3,707,455	4,080,448
Invested in General Fixed Assets	33,338,637	33,257,499
Total Fund Balance	\$ 51,906,018	\$ 51,444,741
Total Liabilities and Fund Balance	\$ 52,391,417	\$ 51,463,434

Daniel Boone Regional Library  
Statement of Revenues and Expenditures  
General Fund  
Month and Year-To-Date Period Ended July 31, 2024

	CURRENT MONTH	YEAR TO DATE-ACTUAL	ANNUAL BUDGET	REMAINING BUDGET	YTD AS % OF BUDGET	PRIOR YEAR TO DATE-ACTUAL
<b>REVENUES</b>						
<b>Property Taxes</b>						
Callaway County	\$ 11,139	\$ 2,441,601	\$ 2,683,668	\$ (242,067)	91%	\$ 2,401,438
Columbia and Boone County	33,159	9,638,250	11,172,827	(1,534,577)	86%	7,269,175
Total Tax Revenue	\$ 44,298	\$ 12,079,851	\$ 13,856,495	\$ (1,776,644)	87%	\$ 9,670,613
Investment Interest on Taxes	27,496	183,449	255,305	(71,856)	72%	102,986
Interest on Checking	5,467	58,749	31,500	27,249	187%	17,784
Unrealized Gain or (Loss)	-	746,128	-	746,128	0%	1,234,224
Total Investment Revenues	\$ 32,963	\$ 988,326	\$ 286,805	\$ 701,521	345%	\$ 1,354,994
State Aid	-	79,801	158,908	(79,107)	50%	79,108
Athletes and Entertainers Tax	-	80,000	160,000	(80,000)	50%	80,000
Contributions	188	75,673	124,070	(48,397)	61%	73,314
Copy and Printing Income	2,966	19,679	30,000	(10,321)	66%	17,606
Other Income	15,667	168,936	196,000	(27,064)	86%	133,926
Total Unrestricted Revenues	\$ 96,082	\$ 13,492,266	\$ 14,812,278	\$ (1,240,012)	91%	\$ 11,409,561
<b>CURRENT FUNDS RESTRICTED</b>						
LSTA Grants	-	1,000	60,000	(59,000)	2%	-
Total Restricted Revenue	-	1,000	60,000	(59,000)	2%	\$ -
Total Revenue	\$ 96,082	\$ 13,493,266	\$ 14,872,278	\$ (1,299,012)	90.73%	\$ 11,409,561
<b>EXPENDITURES</b>						
<b>Salaries and Benefits</b>						
Regional Administration	111,280	755,463	1,347,124	591,661	56%	546,852
Building and Grounds	24,966	180,577	324,230	143,653	56%	157,125
Patron Services	322,181	2,315,244	4,272,418	1,957,174	54%	2,033,362
Collection Services and IT	77,524	557,227	999,773	442,546	56%	527,134
Total Salaries	\$ 535,951	\$ 3,808,511	\$ 6,943,545	\$ 3,135,034	55%	\$ 3,264,473
FICA & Medicare	39,708	280,579	531,181	250,602	53%	239,677
Health and Dental Insurance	67,600	484,709	1,086,237	601,528	45%	416,629
Life Insurance	389	2,720	6,166	3,446	44%	2,702
Employee Assistance Program	-	767	4,611	3,844	17%	2,300
Retirement Plan	82,308	2,047,248	2,476,591	429,343	83%	443,160
Short-term Disability	2,804	8,430	29,500	21,070	29%	-
Unemployment Insurance	-	-	6,500	6,500	0%	-
Total Salaries and Benefits	728,760	6,632,964	11,084,331	4,451,367	60%	4,368,941
<b>Library Materials</b>						
Books, Periodicals and AV	\$ 145,997	\$ 1,260,369	\$ 2,027,820	\$ 767,451	62%	\$ 1,209,691
<b>General Operating</b>						
Association Dues	102	6,670	10,435	3,765	64%	5,622
Conference/Seminar/Staff Training	7,711	32,633	56,950	24,317	57%	16,876
Employment and Bid Ads	-	-	1,000	1,000	0%	-
Miscellaneous	72	1,171	2,000	829	59%	180
MOREnet	-	7,871	20,000	12,129	39%	7,273
Personal Vehicle Mileage	41	1,064	1,925	861	55%	1,024
Postage and Mailing	911	70,298	105,076	34,778	67%	85,396
Printing	1,954	25,689	64,100	38,411	40%	36,660
Professional Fees	17,017	124,348	368,025	243,677	34%	128,663
Programming	29,161	69,263	186,150	116,887	37%	75,107

Daniel Boone Regional Library  
Statement of Revenues and Expenditures  
General Fund  
Month and Year-To-Date Period Ended July 31, 2024

	CURRENT MONTH	YEAR TO DATE-ACTUAL	ANNUAL BUDGET	REMAINING BUDGET	YTD AS % OF BUDGET	PRIOR YEAR TO DATE-ACTUAL
Supplies and other expenditures	39,952	430,519	675,600	245,081	64%	393,037
Trustee Development	384	1,775	10,790	9,015	16%	6,829
<b>CURRENT FUNDS RESTRICTED</b>						
LSTA Grants	-	-	60,000	60,000	0%	-
Total General Operating Expenditures	\$ 97,305	\$ 771,301	\$ 1,562,051	\$ 790,750	49%	\$ 756,667
<b>Building Operations and Maintenance</b>						
Building Maintenance	117,264	476,706	841,068	364,362	57%	309,654
Electric/Water Utilities	28,965	125,933	313,951	188,018	40%	113,282
Facility Rent	5,700	127,937	175,140	47,203	73%	127,937
Gas/Utilities	2,583	30,701	48,335	17,634	64%	25,641
Insurance Building and Liability	-	139,808	185,455	45,647	75%	131,068
Library Vehicle Maintenance	40	16,581	50,424	33,843	33%	18,864
Machine Maintenance	102	26,237	49,802	23,565	53%	18,185
Telephone/Utilities	11,130	36,440	84,359	47,919	43%	39,225
Total Building Operations	\$ 165,784	\$ 980,343	\$ 1,748,534	\$ 768,191	56%	\$ 783,856
Total Current Expenditures	\$ 1,137,846	\$ 9,644,977	\$ 16,422,736	\$ 6,777,759	59%	\$ 7,119,155
Revenue Over (Under) Expenditures	\$ (1,041,764)	\$ 3,848,289	\$ (1,550,458)	\$ (8,076,771)		\$ 4,290,406
<b>Capital Outlay</b>						
Furniture, Equipment, Capital Outlay	12,062	140,834	377,850	237,016	37%	209,958
Total Capital Outlay	\$ 12,062	\$ 140,834	\$ 377,850	\$ 237,016	37%	\$ 209,958
Total Expenditures	\$ 1,149,908	\$ 9,785,811	\$ 16,800,586	\$ 7,014,775	58%	\$ 7,329,113
Revenue Over (Under) Expenditures	\$ (1,053,826)	\$ 3,707,455	\$ (1,928,308)	\$ 5,715,763		\$ 4,080,448

# **DBRL Monthly Report**

## **July 2024**

### **Reports**

1. The Balance Sheet is presented on pages 1-2.
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 previous year because we need to maintain a higher balance in the current year to meet monthly expenditures (page 1).
2. Inventory “Current Year” column is the food and other supplies held on December 31, 2023 by the library staff for sale at the library and kiosk (page 1).
3. The Accrued Interest line reflects the amount due at December 31, 2023 (page 1).
4. Due From Foundation represents amounts due for the Foundation’s operating expenses (page 1).
5. The Fixed Assets section represents the value of fixed assets at December 31, 2023 adjusted for 2024 asset disposals (page 1). Automotive Equipment increased to record the purchase of a Transit van and decreased for the historical cost of the van traded in during CY 2023. Furniture and Equipment (F&E) increased to record the approved capital items purchased and F&E disposed of during CY 2023. Columbia Building decreased for file cabinets disposed of during CY 2023 that were part of the calendar year 2002 renovation.
6. To Be Provided for Long-term Debt is the offset for the compensated leave liability discussed later (page 1).

### **Liabilities**

1. Unreimbursed Medical and Dependent Care have liabilities 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 May payment to the vendor for 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, 2023 (page 1).

# **DBRL Monthly Report**

## **July 2024**

### **Revenue**

1. The Property Taxes received are more than expected for the month of July because of the timing of tax payments for the Columbia and Boone County Library District (page 3). The Statement of Revenue and Expenditures reflects library tax income through July for the Columbia and Boone County and Callaway County Library Districts.
2. Investment Interest on Taxes is through June 30, 2024 (page 3). July interest income information has not been received from the Boone County Treasurer.
3. Interest on Checking is more than last year because we have a larger balance on-hand this year and we are receiving better rate of return from the previous 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 2024 to determine the total unrealized gain or (loss) for calendar year 2024.

### **Expenditures**

1. The Salaries and Fringe Benefits reports sixty (60) percent expended mainly because of LAGERS \$1.5 million payment to move from a L3 to a L7 plan; see the Retirement Plans line (page 3). We expect all lines to be within budget at year-end.
2. The General Operating Budget reports forty-nine (49) percent expended (pages 3-4). A few line items worth mentioning are Association Dues; MOREnet; Postage and Mailing; and Supplies. We expect all lines to be within budget at year-end.
  - Association Dues “Year to Date-Actual” column is sixty-four (64) percent expended because of the timing of paying the dues.
  - MOREnet represents the semi-annual payment for services.
  - Postage and Mailing “Year to Date-Actual” column is less than the previous year because of the timing of bulk mailing payments.
  - Supplies and other expenditures “Year to Date-Actual” column is sixty-four (64) percent expended due to the timing of supply and other expenditure needs.
3. Building Operations and Maintenance reports fifty-six (56) percent expended (page 4). A few line items worth mentioning are Facility Rent; Insurance Building and Liability Insurance; and Machine Maintenance. We expect all lines to be within budget at year-end.
  - Facility Rent SBCPL is paid through October 15, 2024. HSPL rent is paid through July 31, 2024.
  - Insurance Building and Liability represents a portion of the library’s annual payment for its policies.
  - Machine Maintenance represents a portion of the library’s maintenance agreements.



**DBRL Monthly Report**  
**July 2024**

4. Furniture, Equipment, Capital Outlay includes the purchases of furniture and computer and maintenance equipment approved in the CY 2024 budget (page 4).

**SERVICE REPORT - JULY 2024**  
**DANIEL BOONE REGIONAL LIBRARY**

<u>MONTH</u>		<u>CIRCULATION STATISTICS</u>					<u>CUMULATIVE</u>	
<u>2024</u>	<u>2023</u>					<u>2024</u>	<u>2023</u>	
129,965	130,385	-0.3%	Columbia Public Library*			807,756	830,038	-2.7%
9,121	8,642	5.5%	Callaway County Public Library			57,019	56,506	0.9%
6,973	6,870	1.5%	Southern Boone County Public Library			41,291	45,691	-9.6%
6,777	5,875	15.4%	Holts Summit Public Library			39,803	35,119	13.3%
106,992	97,141	10.1%	Digital Branch (eBks, downloadable audiobks & magazines)			723,795	642,556	12.6%
7,287	7,550	-3.5%	Outreach Circulation			48,858	49,869	-2.0%
962	813	18.3%	Library-To-Go Circulation (Hallsville)			7,153	6,056	18.1%
268,077	257,276	4.2%	Total Materials Circulated			1,725,675	1,665,835	3.6%
<b><u>LIBRARY VISITS</u></b>								
34,365	32,136	6.9%	Columbia Public Library			234,306	211,510	10.8%
4,249	4,130	2.9%	Callaway County Public Library			26,857	25,924	3.6%
2,902	2,464	17.8%	Southern Boone County Public Library			18,110	17,954	0.9%
1,904	2,279	-16.5%	Holts Summit Public Library			12,422	14,205	-12.6%
987	1,212	-18.6%	Bookmobile			6,891	8,251	-16.5%
224	239	-6.3%	Delivery Services			1,573	1,601	-1.7%
<b><u>ELECTRONIC SERVICES</u></b>								
99,916	93,086	7.3%	DBRL Page Views (Non-Catalog)			672,849	659,098	2.1%
3,075	2,543	20.9%	Database Uses			19,405	16,771	15.7%
4,742	4,879	-2.8%	Internet Computer Sessions			32,510	33,423	-2.7%
4,544	4,734	-4.0%	Wireless Access Point Uses			33,183	27,146	22.2%
<b><u>REFERENCE / OTHER NON-CIRCULATION CONTACTS</u></b>								
11,324	10,819	4.7%	Columbia Public Library			75,569	71,577	5.6%
1,118	1,086	2.9%	Callaway County Public Library			7,705	7,374	4.5%
1,240	819	51.4%	Southern Boone County Public Library			6,935	5,613	23.6%
747	771	-3.1%	Holts Summit Public Library			4,816	4,885	-1.4%
<b><u>PROGRAMS / COMMUNITY EVENTS</u></b>								
121	117	3.4%	Library Programs			943	827	14.0%
3,638	3,092	17.7%	Number in Attendance			22,548	18,414	22.5%
8	6	33.3%	Tours, Booths and Presentations			90	86	4.7%
545	176	209.7%	Estimated Number in Attendance			7,208	7,839	-8.0%

\*Includes ILL circulation

<u>MONTH</u>				<u>CUMULATIVE</u>		
<u>2024</u>	<u>2023</u>		<u>MEETING ROOM USES</u>	<u>2024</u>	<u>2023</u>	
38	63	-39.7%	Community Groups Using Rooms (CPL)	451	443	1.8%
88	76	15.8%	Library-related Uses (CPL)**	596	544	9.6%
5	8	-37.5%	Community Groups Using Rooms (CCPL)	36	44	-18.2%
19	15	26.7%	Library-related Uses (CCPL)**	121	127	-4.7%
7	3	133.3%	Community Groups Using Rooms (SBCPL)	53	51	3.9%
22	18	22.2%	Library-related Uses (SBCPL)**	152	131	16.0%
2	4	-50.0%	Community Groups Using Rooms (HSPL)	15	17	-11.8%
7	9	-22.2%	Library-related Uses (HSPL)**	55	59	-6.8%
 <b><u>MATERIALS STATISTICS</u></b>						
364,388	365,432	-0.3%	Books			
14,103	14,752	-4.4%	Spoken Recordings			
16,603	17,320	-4.1%	Music Recordings			
38,412	38,333	0.2%	Video Recordings			
177	211	-16.1%	Devices			
1,089	1,021	6.7%	Kits			
101,174	97,826	3.4%	Digital Materials			
535,946	534,895	0.2%	Total Materials			

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

## **Service Report: July 2024**

### **Circulation**

Circulation numbers show slight increases and decreases amongst most branches when compared to July 2023, with more significant increases at HSPL (15.4%), Digital Branch (10.1%), and Library-To-Go (18.3%).

### **Library Visits**

Library visits increased slightly at CPL and CCPL, while they increased by 17.8% at SBCPL when compared to July 2023. Delivery Service usage was down slightly by 6.3% or 15 people, while HSPL and Bookmobile visits decreased by 16.5% and 18.6% respectively. The decrease in Bookmobile visits was influenced partially by not visiting 7 of the regular child care centers.

### **Electronic Services**

DBRL Page views increased slightly from July 2023, while Database uses saw a 20.9% increase. Web Developer, Regan Richards reported that "Subscription Resources usage had been declining slowly after a high in January, but are now nearly as high as the all-time record of 3141 in January 2019," however, there is no apparent reason for the increase. Internet Computer Sessions and Wireless Access Point Usage are both down slightly compared to July of 2023 with no apparent reason as well.

### **Reference/ Other Non-Circulation Contacts**

Reference contacts have seen slight increases and decreases among the branches with the exception of SBCPL which saw a 51.4% increase in contacts. With 1240 contacts total, SBCPL saw an increase of 36.5% for Directional or "Other" related contacts and a 54.34% increase in Reference and Informational contacts. This was due to an increase in the attendance at story times as well as Boop the Baby Animal, Family Craft: T-shirt Yarn Dog Toys, and summer reading. On July 1, the Boone County Senior Real Estate Tax Relief program opened their application process and patrons were seeking help with printing and filling out their applications.

### **Programs/Community Events**

While July 2024 only saw 4 more events than July 2023, the attendance increased by 17.7% by 546 people. Some of the high attendance programs for the month included Boop a Baby Animal at SBCPL (198 patrons), a Beach Party event at CPL (155 patrons), the Columbia Garden Club Flower Show (145 patrons), and a Cosplay Con event at CPL (104 patrons). Similarly, while the number of tours, booths, and presentations between July 2024 and 2023 only increased by 2 programs, the attendance grew by 209.7% or by 369 people. Some of the high attendance tours, booths, and presentations included Bookmobile, Jr. at Family Fun Fest (201 people), a booth at the Unity in the Community Neighborhood Resource Fair (105 people), and a booth at a Project Homeless Connect event (102 people).

### **Books by Snail**

Books by Snail is currently being used by 297 total patrons. In the month of July, the Books by Snail team mailed 173 bags and 832 books as well as made 7 new library cards.

### **Meeting Room Uses**

Meeting Room usage has decreased at all branches except for SBCPL which saw a 133.3% increase (or 4 people) compared to July of 2023. The decrease at CPL may have been due to a stronger enforcement of our meeting room policy. Previously, the expectation of the person approving room reservation requests was to assume the patron had reviewed and was abiding by the policy, however, after complaints of people hosting closed meetings, Emily has begun reaching out to the patrons booking for potentially closed meetings to inform them that the purpose of our meeting rooms is to provide a space for nonprofit organizations, government agencies, and groups engaged in educational, civic, cultural, and intellectual activities to host meetings for the public. So, while the usage has gone down, the rooms are more available for groups hosting meetings according to our policy.

**Daniel Boone Regional Library  
CY 2025 Preliminary Operating Budget**

DBRL 08/15/2024  
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	2022 Income Expenditures	2023 Income Expenditures	2024 Budget	YTD 06/30/2024	Projected 2024	2025 Budget	
<b>Revenue</b>							
Property Taxes	12,280,171	11,762,539	13,856,495	12,035,552	13,856,495	14,174,327	B
Investment Interest	155,621	342,008	286,805	209,235	453,850	429,000	C
Unrealized Gain or (Loss) on Investments	(1,057,286)	488,096	-	746,128	30,000	-	D
State Aid	230,905	318,908	318,908	159,801	319,602	319,602	E
Grant Revenue	111,744	1,585	60,000	1,000	152,700	185,000	H
Contributions	111,886	120,400	124,070	75,485	130,811	102,000	F
Copy/Print Income	26,172	29,038	30,000	16,714	30,000	30,000	
Other Income	134,420	197,232	196,000	153,268	196,000	196,000	G
<b>TOTAL Budgeted Revenue</b>	<b>\$ 11,993,633</b>	<b>\$ 13,259,806</b>	<b>\$ 14,872,278</b>	<b>\$ 13,397,183</b>	<b>\$ 15,169,458</b>	<b>\$ 15,435,929</b>	A
<b>Expenditures</b>							
<b>Operating</b>							
Salaries and Fringe Benefits	7,465,450	7,718,012	11,084,331	5,904,205	10,751,460	10,347,927	I
Library Materials	1,938,317	2,031,879	2,027,820	1,114,372	2,027,820	2,070,250	P
General Operating	1,156,576	1,165,565	1,562,051	673,902	1,519,348	1,459,577	Q
Building Operations and Maintenance	1,463,425	1,318,336	1,748,534	814,654	1,635,244	1,511,340	W
<b>Subtotal Operating Expenditures</b>	<b>12,023,768</b>	<b>12,233,792</b>	<b>16,422,736</b>	<b>8,507,133</b>	<b>15,933,872</b>	<b>15,389,094</b>	
<b>REVENUE OVER (UNDER) OPERATING EXPENDITURES</b>	<b>(30,135)</b>	<b>1,026,014</b>	<b>(1,550,458)</b>	<b>4,890,050</b>	<b>(764,414)</b>	<b>46,835</b>	
<b>Non-operating</b>							
Capital Outlay	403,563	272,883	377,850	128,772	305,625	901,300	Y
<b>Total Expenditures</b>	<b>12,427,331</b>	<b>12,506,675</b>	<b>16,800,586</b>	<b>8,635,905</b>	<b>16,239,497</b>	<b>16,290,394</b>	
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(433,698)</b>	<b>753,131</b>	<b>(1,928,308)</b>	<b>4,761,278</b>	<b>(1,070,039)</b>	<b>(854,465)</b>	
FUND BALANCE, BEGINNING OF YEAR	\$ 14,540,496	\$ 14,106,798	\$ 14,859,929		\$ 14,859,929	\$ 13,789,890	
FUND BALANCE, AT END OF YEAR	<u>\$ 14,106,798</u>	<u>\$ 14,859,929</u>	<u>\$ 12,931,621</u>		<u>\$ 13,789,890</u>	<u>\$ 12,935,425</u>	Z
			<b>2024 Budget</b>		<b>Projected 2024</b>	<b>2025 Budget</b>	
<b>DESIGNATED FUND BALANCE</b>							
FUTURE IMPROVEMENTS OF BUILDINGS OWNED BY DISTRICT			\$ 3,892,800		\$ 3,892,800	4,996,600	AA
FUTURE EQUIPMENT, FURNITURE, CAPITAL OUTLAY REPLACEMENT			2,647,602		2,647,602	2,103,600	BB
IMPLEMENTATION OF THE STRATEGIC PLAN			828,256		828,256	828,256	CC
UNRESTRICTED FUND BALANCE			5,913,291		6,421,232	5,006,969	DD
<b>FUND BALANCE, AT END OF YEAR</b>			<u>\$ 13,281,949</u>		<u>\$ 13,789,890</u>	<u>\$ 12,935,425</u>	Z

Daniel Boone Regional Library  
Detail to CY 2025 Preliminary Operating Budget

DBRL 08/15/2024  
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CURRENT FUNDS, UNRESTRICTED	2022 Income	2023 Income	2024 Budget	YTD 06/30/2024	Projected 2024	2025 Budget	
Property Taxes:							
Columbia and Boone County	\$ 9,786,302	\$ 9,113,253	\$ 11,172,827	\$ 9,605,090	\$ 11,172,827	11,329,632	
Callaway County	2,493,869	2,649,286	2,683,668	2,430,462	2,683,668	2,844,695	
Total Property Taxes	12,280,171	11,762,539	13,856,495	12,035,552	13,856,495	14,174,327	B
Investment Interest on Taxes	150,663	290,591	255,305	155,953	368,769	369,000	C
Interest on Checking	4,958	51,417	31,500	53,282	85,081	60,000	C
Total Investment Interest	155,621	342,008	286,805	209,235	453,850	429,000	C
Unrealized Gain or (Loss) on Investments	(1,057,286)	488,096	-	746,128	30,000	-	D
State Aid	129,905	158,908	158,908	79,801	159,602	159,602	E
Athletes and Entertainers Tax	101,000	160,000	160,000	80,000	160,000	160,000	E
Total State Aid	230,905	318,908	318,908	159,801	319,602	319,602	E
Contributions	111,886	120,400	124,070	75,485	130,811	102,000	F
Copy/Print Income	26,172	29,038	30,000	16,714	30,000	30,000	
Other Income	134,420	197,232	196,000	153,268	196,000	196,000	G
<b>TOTAL UNRESTRICTED REVENUE</b>	<b>\$ 11,881,889</b>	<b>\$ 13,258,221</b>	<b>\$ 14,812,278</b>	<b>\$ 13,396,183</b>	<b>\$ 15,016,758</b>	<b>15,250,929</b>	
<b>CURRENT FUNDS, RESTRICTED</b>							
Restricted Grant Revenue	111,744	1,585	60,000	1,000	152,700	185,000	H
<b>TOTAL REVENUE</b>	<b>\$ 11,993,633</b>	<b>\$ 13,259,806</b>	<b>\$ 14,872,278</b>	<b>\$ 13,397,183</b>	<b>\$ 15,169,458</b>	<b>15,435,929</b>	<b>A</b>

Daniel Boone Regional Library  
Detail to CY 2025 Preliminary Operating Budget

DBRL 08/15/2024  
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EXPENDITURES

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>YTD</b>	<b>Projected</b>	<b>2025</b>	
	<b>Expenditures</b>	<b>Expenditures</b>	<b>Budget</b>	<b>06/30/2024</b>	<b>2024</b>	<b>Budget</b>	
<u>Salaries and Fringe Benefits</u>							
Regional Administration	\$ 896,960	\$ 1,009,205	\$ 1,347,124	\$ 644,183	\$ 1,310,000	1,544,183	
Building and Grounds	258,712	282,188	324,230	155,610	323,669	339,071	
Patron Services	3,494,572	3,651,577	4,272,418	1,993,063	4,284,001	4,623,537	
Collection Services and IT	882,351	905,725	999,773	479,704	999,773	1,128,400	
Total Salaries	<u>\$ 5,532,595</u>	<u>\$ 5,848,695</u>	<u>\$ 6,943,545</u>	<u>\$ 3,272,560</u>	<u>\$ 6,917,443</u>	<u>7,635,191</u>	
FICA and Medicare	408,850	433,380	531,181	240,871	527,366	584,092	J
Health Dental Insurance	800,879	663,131	1,090,848	417,876	850,560	943,086	K
Retirement 401(k) plan	262,386	275,559	335,458	1,814,519	333,458	356,433	L
Retirement LAGERS	456,045	493,051	2,141,133	150,421	2,129,038	786,959	M
Short Term Disability	-	-	29,500	5,626	11,252	29,500	
Life Insurance	4,695	4,196	6,166	2,332	6,116	6,166	N
State Unemployment Insurance	-	-	6,500	-	-	6,500	O
Total Salaries and Fringe Benefits	<u>\$ 7,465,450</u>	<u>\$ 7,718,012</u>	<u>\$ 11,084,331</u>	<u>\$ 5,904,205</u>	<u>\$ 10,775,233</u>	<u>10,347,927</u>	I
<hr/>							
Library Materials	<u>\$ 1,938,317</u>	<u>\$ 2,031,879</u>	<u>\$ 2,027,820</u>	<u>\$ 1,114,372</u>	<u>\$ 2,027,820</u>	<u>2,070,250</u>	P



Daniel Boone Regional Library  
Detail to CY 2025 Preliminary Operating Budget

DBRL 08/15/2024  
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	2022 Expenditures	2023 Expenditures	2024 Budget	YTD 06/30/2024	Projected 2024	2025 Budget	
<b>General Operating</b>							
Association Dues	7,378	8,380	10,435	6,568	10,435	10,795	
Conference/Seminar/Staff Trng.	47,641	34,772	56,950	24,923	56,950	59,450	R
MOREnet	13,217	15,144	20,000	7,871	15,742	20,000	
Personal Vehicles/Mileage	1,815	1,964	1,925	1,022	1,970	1,970	
Postage and Mailing	95,488	106,015	105,076	69,387	107,576	108,457	
Printing	52,957	56,595	64,100	23,735	57,000	60,100	S
Professional Fees	182,955	276,035	368,025	107,332	368,025	231,275	T
Programming	149,822	150,271	186,150	40,102	186,150	199,150	U
Supplies and other expenditures	491,772	505,669	678,600	391,571	677,800	684,090	
Trustee Development	1,787	9,135	10,790	1,391	10,000	10,790	
Tuition Reimbursement	-	-	-	-	-	13,500	V
<b>RESTRICTED EXPENDITURES</b>							
Restricted Grant Expenditures	111,744	1,585	60,000	-	27,700	60,000	
<b>Total General Operating</b>	<b>\$ 1,156,576</b>	<b>\$ 1,165,565</b>	<b>\$ 1,562,051</b>	<b>\$ 673,902</b>	<b>\$ 1,519,348</b>	<b>1,459,577</b>	<b>Q</b>
<b>Building Operations and Maintenance</b>							
Building Maintenance	738,203	522,321	841,068	359,442	647,943	604,726	W
Electric/Water Utilities	256,137	273,508	313,951	96,968	304,806	313,951	
Facility Rent	166,438	172,404	175,140	122,237	175,140	175,140	
Gas/Utilities	53,120	46,975	48,335	28,118	46,928	48,335	
Insurance, Building & Workers' Compensation	118,975	135,462	185,455	139,903	150,000	184,007	X
Library Vehicle Maintenance	30,502	50,566	50,424	16,541	50,424	50,424	
Machine Maintenance	43,845	43,192	49,802	26,136	49,802	50,218	
Telephone	56,205	73,908	84,359	25,309	82,076	84,539	
<b>Total Building Operations and Maintenance</b>	<b>\$ 1,463,425</b>	<b>\$ 1,318,336</b>	<b>\$ 1,748,534</b>	<b>\$ 814,654</b>	<b>\$ 1,507,119</b>	<b>1,511,340</b>	<b>W</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 12,023,768</b>	<b>\$ 12,233,792</b>	<b>\$ 16,422,736</b>	<b>\$ 8,507,133</b>	<b>\$ 15,829,520</b>	<b>15,389,094</b>	

Daniel Boone Regional Library  
Detail to CY 2025 Preliminary Operating Budget

DBRL 08/15/2024  
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	<u>2022</u> <u>Expenditures</u>	<u>2023</u> <u>Expenditures</u>	<u>2024</u> <u>Budget</u>	<u>YTD</u> <u>06/30/2024</u>	<u>Projected</u> <u>2024</u>	<u>2025</u> <u>Budget</u>
<b>CURRENT REVENUE OVER (UNDER) EXPENDITURES</b>						
<b>OPERATING BUDGET</b>	(30,135)	1,026,014	(1,550,458)	4,890,050	(660,062)	46,835
Capital Outlay						
<b>NONCURRENT EXPENDITURES</b>						
Capital Outlay	403,563	272,883	377,850	128,772	305,625	901,300 Y
Total Capital Outlay	403,563	272,883	377,850	128,772	305,625	901,300
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,427,331</b>	<b>\$ 12,506,675</b>	<b>\$ 16,800,586</b>	<b>\$ 8,635,905</b>	<b>\$ 16,135,145</b>	<b>16,290,394</b>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ (433,698)</b>	<b>\$ 753,131</b>	<b>\$ (1,928,308)</b>	<b>\$ 4,761,278</b>	<b>\$ (965,687)</b>	<b>(854,465)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>\$ 14,540,496</b>	<b>\$ 14,106,798</b>	<b>\$ 15,210,257</b>		<b>\$ 14,859,929</b>	<b>13,789,890</b>
<b>FUND BALANCE, AT END OF YEAR</b>	<b>\$ 14,106,798</b>	<b>\$ 14,859,929</b>	<b>\$ 13,281,949</b>		<b>\$ 13,894,242</b>	<b>12,935,425 Z</b>

	<u>2024</u> <u>Budget</u>	<u>Projected</u> <u>2024</u>	<u>2025</u> <u>Budget</u>
<b>DESIGNATED FUND BALANCE</b>			
FUTURE IMPROVEMENTS OF BUILDINGS OWNED BY DISTRICT	\$ 3,892,800	\$ 3,892,800	4,996,600 AA
FUTURE EQUIPMENT, FURNITURE, CAPITAL OUTLAY REPLACEMENT	2,647,602	2,647,602	2,103,600 BB
IMPLEMENTATION OF THE STRATEGIC PLAN	828,256	828,256	828,256 CC
UNRESTRICTED FUND BALANCE	5,913,291	6,421,232	5,006,969 DD
<b>FUND BALANCE, AT END OF YEAR</b>	<b>\$ 13,281,949</b>	<b>\$ 13,789,890</b>	<b>12,935,425 Z</b>

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**BUDGET MESSAGE**

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

**FROM:** Finance Committee, Erin Magner, Angela Scott and Jim Smith

**DATE:** Aug 9, 2024

**SUBJECT:** Calendar Year (CY) 2025 Preliminary Operating Fund Budget

The purpose of the Preliminary CY 2025 Operating Budget is to illustrate the need for the revenue generated from the Columbia and Boone County (CBCLD) and the Callaway County (CCLD) Library Districts' tax levies and to provide information to set the framework for the Final CY 2025 Budget. The Final CY 2025 Budget will differ from the preliminary budget because of new information received, guidance from the Finance Committee and input from the DBRL Board of Trustees (Board).

**Budget Discussion**

**Revenue**

A. The revenue section contains the income we project to collect in CY 2025. Total Budgeted Revenue for CY 2025 is expected to increase from the CY 2024 budget mainly due to an increase in property tax revenue, grant revenue, interest earned on the checking account and investment income.

B. Tax revenue is budgeted to increase two and three-tenths (2.3) percent over the CY 2024 budget due to the growth in the library districts and a requested tax levy increase for CBCLD. Staff will be requesting the CBCLD 2024 tax levy increase from 30.22 cents per \$100 of assessed valuation to 30.58 cents per \$100 of assessed valuation as allowed by the Hancock Amendment. The CCLD is expected to remain the same as last year at 26.00 cents per \$100 of assessed valuation.

C. The Investment Interest on Taxes budget is the same as the CY 2024 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 2024.

D. The Gain or (Loss) on Investment YTD 06/30/24 column shows the reversal of the \$746,128 adjustment made on December 31, 2023 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, 2024 amount at the end of the year. After the amounts are netted, we are projecting a \$30,000 unrealized gain in the Projected 2024 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 expected to be received in CY 2023 because of the following:

1.) The 2024 projection is \$159,602. We have received \$79,801 for January through June. We are expecting \$79,801 for July through December payment.

2.) The 2025 State Aid budget projects to receive two payments of \$79,108 in CY 2025.

3.) The 2024 projection for 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 2025 Athletes and Entertainers Tax budget is projected to receive two payments of \$80,000.

F. Contributions decreased because we anticipate that we will be receiving less funding from the CPL Friends group.

G. Other Income is expected to remain the same as the CY 2024 Budget amount.

H. Grant Revenue is budgeted to increase from the CY 2024 budget because we will be receiving ARPA funds to fund two positions in CY 2025.

## **Expenditures**

The preliminary budget does not authorize staff to expend funds. When the Final CY 2025 Budget is approved later this year, DBRL staff will have authorization to expend funds. Closer analysis of the expenditures 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. The preliminary budget expenditure categories are placeholders that will be more thoroughly evaluated during the final budget preparation.

## **Salaries and Fringe Benefits**

I. Salaries and Fringe Benefits are projected to decrease six and four-tenths (6.4) percent from the CY 2024 budget amount mainly because we will not be making a payment on the LAGERS unfunded liability like we did in CY 2024. This decrease was offset by including a five (5) percent across the board raise (as required by the union contract), adding a placeholder for a full-time lead position in the SBCPL branch, a half time position for our public relations department, a full-time time security officer (offset by decrease in professional fees and an estimated increase in benefit costs (J through O).. Included in this budget are 139.1 full-time equivalents (FTEs) which is an increase of two and one-half FTEs from last year's total of 136.6.

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

K. Health and Dental Insurance costs include a placeholder for an estimated ten (10) percent increase in health and dental insurance premiums from CY 2024 and offset by a decrease in the number of staff participating in the health insurance. We do not have any information on the estimated increase in health and dental insurance rates and we are hoping that the actual rates will be less than the placeholder applied to this line item. We are budgeting for a sixty-nine (69) percent participation rate in the health plan and seventy-nine (79) percent participation in the dental insurance plan.

L. Retirement 401(k) is estimated to increase from the CY 2024 budget because of the proposed raise and estimating that new positions will be participating in the retirement plan. The budget continues the up to six (6) percent match on employee contributions.

M. Retirement LAGERS is expected to decrease from the CY 2024 budget because we will not be making a payment on the unfunded liability like we did in CY 2024 but offset by the raise and creating more thirty-hour per week positions. Also, if approved, new positions will be eligible for LAGERS.

N. Life Insurance is projected to remain the same as the 2024 budget amount.

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

## Library Materials

P. The Books, Periodicals and AV budget is expected to increase from the CY 2024 budget because of inflation.

General Operating

Q. The General Operating CY 2024 budget category is projected to decrease from the CY 2024 budget mainly due to decreasing professional fees and printing.

R. Conference/Seminar and Staff Training is projected to increase from the CY 2024 Budget because of including increasing the number of training opportunities and the allowance for the number of participants to attend conferences.

S. Printing is expected to decrease from the CY 2024 budget because of an increase in in-house printing.

T. Professional Fees are expected to decrease from the CY 2024 budget amount because of decreasing the budget for CPD security officers and not needing to perform a community survey like we did in CY 2024.

U. Programming increased mainly to add additional programming.

V. Tuition Reimbursement increased for the program that was agreed to in the union contract, if funding is available.

Building Operations and Maintenance

W. The Building Operations and Maintenance budget category is expected to decrease from the CY 2024 budget because we will not need to repair CPL parking lots or Cypher artwork in CY 2025.

X. Insurance costs are expected to increase from the CY 2024 budget because of inflation.

Capital Outlay

Y. Capital Outlay is projected to increase from the CY 2024 budget because of the cost of capital items requested. The expenditures include the ongoing replacement of furniture and equipment and one-time purchases needed to accomplish operational goals.

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

- a. General furniture and equipment additional and replacement (estimated at \$88,800);
- b. Computer equipment additional and replacement (estimated at \$58,500);  
and
- c. Replace three HVAC units at the Callaway County Public Library for one more energy efficient system estimated at \$750,000.
- d. Install a native landscape demonstration garden at the Columbia Public Library estimated at \$4,000. We are also going to seek grant funding for this garden.

This will all be evaluated further by the Executive Director for the Final CY2025 Budget.

### Fund Balance

Z. After all revenue and expenditure projections are considered, we estimate a December 31, 2025 projected ending Fund Balance of \$12,935,425. 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.

AA Future Improvements of Buildings is projected at \$4,996,600 in order to save for the building capital needs for the next five (5) years using the Facilities Assessment Report information prepared by staff with the assistance of our contractors.

BB 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.

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

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

### Requested Action

**The DBRL Finance Committee met on August 6th and voted to recommend the DBRL Board of Trustees approve the CY 2025 Preliminary Operating Budget.**

The Callaway County Library District Board has a meeting scheduled on August 26th to set its 2024 tax rate. The Columbia and Boone County Library District has a meeting scheduled at 6:45pm on August 15th to set its 2024 tax rate.

**DANIEL BOONE REGIONAL LIBRARY**

**SUBJECT: Drug & Alcohol-Free Workplace**

**ADMIN 1-241**

**BOARD**

**SECTION: 200 – Employment Policies**

**Approved: 01/10/91**  
**Revised: 01/13/00**  
**Revised: 01/12/12**  
**Revised: 11/13/14**  
**Revised: 04/12/18**  
**Reviewed: 11/12/20**  
**Revised: 08/15/24**

**PURPOSE**

The Daniel Boone Regional Library (DBRL), in conformity with the Federal Drug-Free Workplace Act of 1988, and any amendments thereto, hereby adopts this policy (1) setting forth DBRL's drug-free awareness program, (2) prohibiting unlawful controlled substances in the workplace, and (3) requiring the reporting of criminal drug statute convictions relating to the workplace. This policy also prohibits other employee actions involving controlled substances which affect the workplace or employment and certain employee actions involving alcohol and/or legal drugs.

The following policy shall further serve as a statement of concern and as a guide to this library's intention regarding substance abuse. The library recognizes the state of an employee's health may affect his/her job performance, the kind of work he/she can perform, and his/her opportunities for continued employment. The library also recognizes alcohol and drug abuse ranks as a significant health problem. It is the intent of this policy to encourage awareness of substance abuse problems and to provide guidelines for consistent handling of alcohol and substance usage situations. In the final analysis, the library intends to do what it can to provide a drug and alcohol-free, safe working environment, to promote the health, well-being and productivity of its employees, and to establish clear policies for behavior.

**SCOPE**

This policy shall apply to all employees, the library's contractors and vendors and any unpaid representatives governed by these personnel policies and procedures, including volunteers and practicum students.

The Board of Trustees will be responsible for actions taken regarding their membership. All other unpaid representatives, contractors and vendors who violate this policy will be relieved of any existing library duties. The actions to be taken as hereinafter outlined in this policy will be limited to paid employees.

**DEFINITIONS**

1. "Controlled Substances" are those set forth in Schedules I through V of Section 202 of the Comprehensive Drug Abuse Prevention and Control Act of 1970 (21 USC 812). See the Human Resource Manager for a copy of these sections.



2. "Conviction" means a finding of guilt (including a plea of nolo contendere or no contest), an imposition of sentence, or both, by a judicial body charged with the responsibility to determine violations of Federal or State criminal laws.
3. "Legal drugs" means prescription drugs, for which the employee has a valid prescription (including prescription controlled substances), and over-the-counter drugs.

#### **POLICY**

Early recognition and treatment of chemical dependency problems are important for successful rehabilitation, employee job performance and reduced personal, family and social disruption. The library supports sound treatment efforts: an employee's job will not be jeopardized for conscientiously seeking assistance and, in fact, employees are encouraged to seek assistance for drug and/or alcohol problems. Information on drug and alcohol counseling, rehabilitation and employee assistance programs is available upon request, without penalty, to all employees on a confidential basis from the Human Resource Director. Additionally, supervisors will observe employee performance and document negative changes and problems in performance. Supervisors will advise employees of the availability of drug and alcohol counseling, rehabilitation, and employee assistance programs where appropriate. Constructive disciplinary measures may be used to provide motivation to seek assistance. Normal library benefits, such as accrued leave, are available to give help in the rehabilitation process. Rehabilitation itself is the responsibility of the employee. All information received by DBRL through the drug-free workplace program is confidential. Access to this information is limited to those who have a legitimate need to know in compliance with relevant laws and management policies.

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If any part of this policy is determined to be void or unenforceable under state or federal law, the remainder of the policy, to the extent possible, shall remain in full force and effect.

It is further the policy of DBRL that:

1. DBRL establishes, implements and promotes an ongoing drug and alcohol-free awareness program informing employees about:
  - a. the dangers of drug and alcohol abuse;
  - b. DBRL's policy of maintaining a drug and alcohol-free workplace;
  - c. the availability of drug and alcohol counseling, rehabilitation, and employee assistance programs; and
  - d. penalties for violation of this policy.
2. To ensure that all employees are aware of this policy, each employee will receive a copy of the Drug & Alcohol-Free Workplace policy and the policy will be posted in an area that is accessible to all employees. Employees shall, as a condition of employment with DBRL, abide by the terms of this policy.
3. The unlawful manufacture, distribution, dispensing, possession or use of controlled substances or drug paraphernalia or unlawfully being under the influence of controlled substances, while on library premises, in any library owned vehicles or while working (all hereinafter being referred to as "the Workplace") is strictly prohibited.

4. The Library reserves the right to require employees to submit to drug and alcohol testing on the basis of reasonable suspicion.
5. The distribution, dispensing, possession, or use of alcohol in the Workplace is strictly prohibited unless authorized by the Executive Director.
6. To use or be under the influence of alcohol, legal drugs or controlled substances, at any time, to the extent that an employee's work performance or fitness for duty is adversely affected is prohibited. Prescription drugs are also prohibited if the safety of the employee or others may be affected or job performance is affected and reasonable accommodation, if required, does not remedy the danger or performance issues.
7. All employees must notify their immediate supervisor in writing, within five (5) days of any criminal drug statute conviction for a violation occurring in the Workplace.
8. All employees must notify their immediate supervisor in writing, within five (5) days of any criminal alcohol statute conviction for a violation occurring in the Workplace.
9. Within ten (10) days of receiving notice of any employee's criminal drug statute conviction for a violation occurring in the Workplace, if the employee was or is engaged in the performance of a grant, DBRL must provide written notice to the appropriate person or office in the Federal agency from which the federal grant was received, which shall include the convicted employee's position title and the grant identification number.
10. Within thirty (30) days of receiving notice of an employee's drug or alcohol statute conviction for a violation occurring in the workplace, a DBRL department manager or the Executive Director shall:
  - a. Take appropriate action against such employee, up to and including discharge; or
  - b. Require such employee, at the employee's expense (subject to coverage by any applicable benefit plan), to participate satisfactorily in a drug or alcohol abuse assistance or rehabilitation program approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency.

Failure by DBRL to act within such thirty (30) day period shall not preclude appropriate action by DBRL or the employee's required successful participation in an approved program as set forth in subparagraph b.

Other violations of this policy shall be subject to Policy 1-281 Disciplinary Action. Additionally, or alternatively, DBRL may require successful participation in an approved program as set forth in subparagraph b. Any violation of this policy by an employee is considered misconduct.

**Daniel Boone Regional Library  
Acknowledgement of Drug & Alcohol-Free Workplace Policy**

I have been provided a written copy of the Daniel Boone Regional Library's Drug & Alcohol-Free Workplace Policy revised on August 15, 2024. I have read and understand that abiding by the terms of this policy statement is a condition of employment and violation of this policy may be grounds for disciplinary measures up to and including immediate discharge or termination.

Deleted: November 12, 2020

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

***A COPY OF THIS ACKNOWLEDGEMENT WILL BE RETAINED IN THE EMPLOYEE'S PERSONNEL FILE.***

**DANIEL BOONE REGIONAL LIBRARY**

**SUBJECT: Library Closings for Severe Weather and Unusual Circumstances** **ADMIN 2-950**

**SECTION: 900 - Security and Emergency Management**

**BOARD**

**Approved: 02/13/97**  
**Revised: 06/10/10**  
**Revised: 10/10/19**  
**Revised: 03/12/20**  
**Revised: 08/15/24**

**POLICY**

Occasionally, one or more of DBRL's facilities may need to be closed because of severe weather conditions, unusual circumstances, or an emergency. Such circumstances may include, but are not limited to, problems which threaten the health or lives of staff and patrons; i.e., serious gas leaks, extended power outages, severe weather and disasters.

The Executive Director, and/or designated library staff in the absence of the Executive Director, will determine whether conditions indicate a need to close a building or suspend other library services. These decisions will be made in consultation with the appropriate administrative staff.

If library facilities close on any of their normally scheduled open hours, the staff members who were scheduled to work during those hours will be credited the hours they would have worked had the library been open.

This policy pertains to short-term closings. Should conditions require a facility to be closed or services to be suspended for longer periods, the Executive Director in consultation with the Board of Trustees will render a decision regarding continuing operations and staff compensation based on the specific circumstances of the closing (see Policy 2-960 Public Emergencies). This policy does not cover planned closings of any library facility for activities such as, but not limited to, Staff Day, collection inventories or facility remodeling.

**PROCEDURE**

~~If Library locations are to be closed for the day, scheduled openings are delayed or it is decided a location will close early, due to weather or other emergency, the Library will transmit a timely announcement to staff members, as well as notice to local media in the Columbia area. Employees scheduled to work when the Library closes for the day, opens late, or closes early shall receive their regular rate of pay for all hours they were scheduled to work.~~ If a staff member is not scheduled to work, is scheduled in advance to take time off or calls in sick on a day the library is forced to close due to severe weather or unusual circumstances, the staff member will not be credited with the hours the library is closed.

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In severe weather, if the library is open but a staff member is unable to report to work because of the weather, the staff member may request to:

1. Take leave time for the scheduled hours missed; or
2. Make up the time missed within the pay period as long as overtime would not be incurred. Should the absence occur on the last day of the employee's work week, the time cannot be made up.

If a staff member requests to leave early and the leave is granted by the supervisor, or the staff member arrives late due to severe weather, the time missed may be made up or taken as paid time off. Up to thirty (30) minutes of the employee's lunch hour may be used for make-up time with the approval of the supervisor.

In the event of snow or other inclement weather, decisions to close Library branch locations or mobile services, either collectively or individually shall be made according to one or more of the following considerations for each location:

1. National Weather Service forecast and tracking
2. Local television weather forecast and tracking
3. Missouri Department of Transportation highway safety conditions; and
4. Missouri Department of Transportation travel advisories
5. Local government offices or school closures

During extreme weather events in the region, services such as the Bookmobile, Outreach, public service outdoor events, curbside services and any unspecified Library work and duties that are performed outside shall be evaluated to promote the safety of employees. When a manager, supervisor or person in charge is not reasonably available during the weather event or condition, whether in person, by phone, text or email, the department staff member on duty with the most seniority will evaluate the continuation or suspension of affected services. Service will be evaluated for suspension per location using the factors in the list below. Should the library remain open while outside service is suspended, affected employees will be reassigned to other duties until conditions improve.

1. Heat index exceeds 100 degrees Fahrenheit
2. Unsafe condition of the parking lots (ice, accumulated snow of 1" or more)
3. Active thunderstorm, heavy rain, snow or ice storm; tornado warning
4. Wind chill falls below minus 10 degrees Fahrenheit
5. Unsafe road conditions for library vehicle operation, as determined by Missouri Department of Transportation highway safety conditions