

**FY2025 Budget Revised and 2026 Budget Approved, August 2025**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget Revised</b>	<b>2026 Budget Approved</b>
REVENUE						
1	Advalorem Taxes	451,100	466,390	480,089	480,000	490,000
2	MO State Aid	5,986	7,516	7,562	7,570	7,570
3	Non Resident Fee	14,736	13,807	12,553	9,795	8,500
4	Book replacement fees	1,700	1,135	1,464	1,156	1,200
5	Copies, Bags, Rentals	2,262	3,401	3,346	2,815	2,500
6	Sale/Donated Books	2,470	3,852	5,816	2,800	2,800
7	Miscellaneous ILL fee, fax fees	386	657	236	200	150
8	Foundation	23,150	19,975	21,303	24,469	24,300
9	Interest on Investments	540	552	1,658	1,535	1,000
10	<b>Total Revenues</b>	<b>502,330</b>	<b>517,285</b>	<b>534,047</b>	<b>530,340</b>	<b>538,020</b>
11	<i>[Spending out of RESERVES]</i>	<b>0</b>	<b>5,239</b>	<b>0</b>	<b>0</b>	<b>105,197</b>
EXPENSE						
	<i>Personnel Services</i>					
12	Payroll Expenses	189,600	200,834	193,412	195,000	206,164
13	FICA (~7.7% of payroll)	14,598	16,595	15,297	15,015	15,875
14	Group Insurance/Employee	32,980	38,078	38,646	40,866	51,260 (includes 8% increase in 2026)
15	Retirement/LAGERS (14.3% of eligible wages)	20,074	14,534	15,816 (9.5% of eligible wages)	14,168 (9.6 % of eligible wages)	18,581
16	Longevity	1,271	1,458	1,334	601	691

17	<b>Total Personnel Services</b>	<b>258,523</b>	<b>271,499</b>	<b>264,505</b>	<b>265,650</b>	<b>292,571</b> (around 54% of revenue)
	<i>Commodities</i>					
18	Circulation Materials (includes electronic resources for patron use)	59,767	67,415 (With A&E income, adds up to 14.8% of regular revenue)	61,924	57,714 (11% of general revenue. More book exp.in Items 44 and 46)	53,002 (10% of revenue)
19	General Supplies (Book processing supplies, programming supplies, janitorial supplies, office furniture, etc.)	10,373	13,856	10,633	17,500	17,000
20	<b>Total Commodities</b>	<b>70,140</b>	<b>81,271</b>	<b>72,587</b>	<b>75,214</b>	<b>70,002</b>
	<i>Contractual Services</i>					
21	Utilities	11,539	13,831	11,153	14,000	14,000
22	Co. Tax Collection Fee... (estimate: 4.5% of tax income)	19,257	19,779	20,478	21,515	22,050
23	Independent Audit	5,000	5,500	5,500	6,000	6,000
24	Building Maintenance	29,083	23,322		26,437	26,000
25	Other Contractual Services (i.e., network support, ILS, copier/printer support)	14,139	13,784	10,883 (Snow removal and landscaping costs are now in line item 24)	15,000	15,000
26	Bookkeeping	880	2,825	3,070	3,200	3,500

27	ILL Postage	0	0	32	20	35
28	Postage and Delivery	513	1,330	556	2,500	1,000
29	Printing and Advertising	4,669	4,552	6,192	7,000	6,000
30	Telephone	3,329	3,757	3,550	4,800	4,300
31	Internet Provider	1,200	1,104	1,204	1,300	1,200
32	Programming (Contract based costs)	0	(under other contractual services)	530	550	550
33	Travel/Registration	532	1,356	0	500	1,500
34	<b>Total Contractual Services</b>	<b>90,141</b>	<b>91,140</b>	<b>74,917</b>	<b>104,322</b>	<b>101,135</b>
	<i>Other Charges</i>					
35	Other Charges	1,514	1,360	2,132 (Square, PayPal fees, misc.)	2,550	2,300
36	Membership dues	185	215	237	230	250
37	Insurance (Building & Workman's Comp)	20,170	22,347	24,990 (increase partly offset by drop in payroll expenses)	21,570	23,000
38	Software licenses/Permits	316	1,677	3,150 (Includes QB Online, Google Workspace, SurveyMonkey, Canva)	5,000	5,500

39	MO Sales Tax	864	129	638	760	800
40	<b>Total Other Charges</b>	<b>23,049</b>	<b>25,728</b>	<b>31,147</b>	<b>30,010</b>	<b>31,850</b>
41	<b>Total Expense</b>	<b>441,853</b>	<b>469,638</b>	<b>470,320</b>	<b>475,296</b>	<b>495,558</b>
	<i>Other Income (Expense)</i>					
42	Donations (Unrestricted)	4,626	2,026	1,199	800	800
43	MO State Aid Expenditures		Not separated in 2023	(7,583) (Building, Books, e-resources)	(7,581)	(7,581)
44	Athletes & Entertainers Tax income	3,169	9,193	9,239	9,118	9,118
45	A&E Tax Expenditures	(3,168)	(9,194)	(9,214) (Books, e-resources)	(9,118)	(9,118)
46	Grant income	0 (ARPA grant deposited in Restricted Funds)	54,500	6,750	3,688	0
47	Grant expenditures	(306)	(491)	0 (in Capital Outlay)	0	0
48	Capital Outlay	0	(108,920)	(54,612)	(49,921)	(145,878)
49	Total Other Income (Expense)	<b>4,321</b>	<b>(52,886)</b>	<b>(54,265)</b>	<b>(53,014)</b>	<b>(152,659)</b>

50	Transfer to Restricted [Friends Funds]	12,642	4,000	4,000 (Friends Support)	5,000	5,000
51	<u>Excess of revenues over expenses:</u>	77,440	(5,239)	40,626 (revenue – expense s) (64,267) including fund transfer below	7,030	(105,197)
52	<b>Transfer to Capital Projects Fund</b>			<b>(104,695 ) Actual amount transfer red 10/11/20 23</b>	<b>0</b>	

58	Fund balance, unreserved, September 30, 2021	203,490
59	Fund balance, unreserved, September 30, 2022	328,245
60	Fund balance, unreserved, Oct. 1, 2022 as adjusted	250,825
61	Fund balance, unreserved, October 1, 2023 as adjusted	323,006
	Fund balance after transfer of \$104,893 to Capital Projects Fund	218,113
62	Fund balance, unreserved, October 1, 2024 Does not include Capital Projects Fund.	258,739
63	<i>Estimated unrestricted fund balance, September 30, 2025</i>	265,769
64	<i>Estimated unrestricted fund balance, September 30, 2026</i>	160,572

### FY 2026 Budget Proposal Notes:

REVENUE Assessed Valuation rose 6.5% and CPI rose 2.9%. Missouri Hancock Law allows for revenue growth the smaller of the two. To offset revenue growth beyond 2.9%, the Library's collectible levy was adjusted down from .2761 to .2668. Estimated tax revenue includes \$476,337 in regular property tax revenue and additional funds from associated Merchants Surtax, Railroad & Utility Taxes, and Penalties & Interest. The Foundation support estimate is 4.5% of the Foundation's July 31 portfolio balance (capital funds not included). Actual revenue on this line will be based on the September 30, 2025 balance per the Foundation policy.

## EXPENSES

**Items 12-17: Personnel Expenditures:** This budget brings personnel spending to just over 54% of estimated regular income, closer to the Exemplary level in *Missouri Public Library Standards*.

**Items 19-20: Circulation materials and supplies:** Spending at least 10% of the budget on patron materials keeps the Library in the Enhanced level in the Missouri Standards. Additional fund for materials from Athletes & Entertainer's Tax and other sources will likely elevate spending in this category to Exemplary.

**Items 24 and 49: Building Maintenance and Capital Outlay:** This budget allows for \$26,000 for routine building maintenance and \$145,878 in Capital Outlay to be used toward window/door frame restoration and the 2000 roof replacement, in conjunction with additional funds from capital/grant fundraising and the Library's Capital Improvement fund respectively.

**Item 64: Estimated Unrestricted Fund Balance, September 30, 2026:** This budget maintains an unrestricted fund balance of \$160,572, almost \$12,000 over the minimum 30% of anticipated regular expenditures (item 41).

### ADDITIONAL NOTES:

*This document reflects Maryville Public Library's main operating budget and does not include separate funds such as the library's Memorial/Restricted Gifts Fund, nor details of the Friends of the Library checking account or the Second Century Library Fund Foundation.*

For more information on those funds, contact the director at [director@maryvillepubliclibrary.org](mailto:director@maryvillepubliclibrary.org).