

FY2027 Budget Adopted, September 2026

		2024 Actual	2025 Budget Actual	2026 Budget Revised	2027 Budget Adopted
REVENUE					
1	Advalorem Taxes	480,089	490,907	519,363	528,279
2	MO State Aid	7,562	7,570	7,574	7,570
3	Non Resident Fee	12,553	13,540	9,570	9,100
4	Book replacement fees	1,464	1,432	1,011	1,000
5	Copies/Printouts	3,346	3,536	3,400	3,200
6	Sale/Donated Books	5,816	3,499	1,330	2,800
7	Miscellaneous ILL fee, fax fees	236	342	150	150
8	Foundation	21,303	24,469	25,410	27,000
9	Interest on Investments	1,658	1,855	1,900	1,800
10	Total Revenues	534,047	547,150	569,708	580,899
11	<i>[Spending out of RESERVES]</i>	0	0	192,611	0
EXPENSE					
	<i>Personnel Services</i>				
12	Payroll Expenses	193,412	194,556	210,000	212,910
13	FICA (~7.7% of payroll)	15,297	14,912	16,170	16,394
14	Group Insurance/Employee	38,646	39,432	49,000	51,940 (8% increase in January)
15	Retirement/LAGERS	15,816 (9.5% of eligible wages)	13,118 (9.6 % of eligible wages)	18,581	20,279
16	Longevity	1,334	601	649	806
17	Total Personnel Services	264,505	262,619	294,400	302,329 (52%)
	<i>Commodities</i>				

18	Circulation Materials (includes electronic resources for patron use)	61,924	60,001	59,000	65,158 (12% with A&E Funds (Lines 44 and 45))
19	General Supplies (Book processing supplies, programming supplies, janitorial supplies, office furniture, etc.)	10,633	11,349	17,000	12,200
20	Total Commodities	72,587	71,350	76,000	77,358
	<i>Contractual Services</i>				
21	Utilities	11,153	10,890	14,000	14,705
22	Co. Tax Collection Fee... (estimate: 4.5% of tax income)	20,478	21,051	22,050	23,773
23	Independent Audit	5,500	5,500	6,500	10,000
24	Building Maintenance		14,980	28,000	18,000
25	Other Contractual Services (i.e., network support, ILS, copier/printer support)	10,883 (Snow removal and landscaping costs are now in line item 24)	14,150	15,000	18,000
26	Bookkeeping	3,070	3,440	3,500	4,500
27	ILL Postage	32	10	35	40
28	Postage and Delivery	556	413	1,000	600
29	Printing and Advertising	6,192	5,414	6,000	5,000
30	Telephone	3,550	3,952	4,300	8,300
31	Internet Provider	1,204	1,202	1,200	1,200
32	Programming (Contract based costs)	530	0	550	0

33	Travel/Registration	0	59	1,500	300
34	Total Contractual Services	74,917	81,061	103,635	104,418
	<i>Other Charges</i>				
35	Other Charges	2,132	800	2,300	2,500
36	Membership dues	237	145	250	250
37	Insurance (Building & Workman's Comp)	24,990	21,570	18,893	21,000
38	Software licenses/Permits	3,150	3,276	5,500	6,500
39	MO Sales Tax	638	710	800	800
40	Total Other Charges	31,147	26,501	27,743	31,050
41	Total Expense	470,320	441,531	501,778	515,155
	<i>Other Income (Expense)</i>				
42	Donations (Unrestricted)	1,199	966	2,130	3,000
43	MO State Aid Expenditures	(7,583) (Building, Books, e-resources)	(7,503)	(7,581)	(7,570)
44	Athletes & Entertainers Tax income	9,239	9,118	9,100	4,550
45	A&E Tax Expenditures (Books, e-resources)	(9,214)	(9,118)	(9,100)	(4,550)
46	Grant income	6,750	3,688	50,000	51,000
47	Grant expenditures	0 (in	0	(50,000)	(77,000)

		Capital Outlay)			
48	Capital Outlay	(54,612)	0	(260,000)	(40,174)
49	Total Other Income (Expense)	(54,265)	(2,849)	(265,541)	(70,744)
50	Transfer from Restricted [Friends Funds]	4,000 (Friends Support)	5,000	5,000	5,000
51	<u>Excess of revenues over expenses:</u>	40,626 (rev. – exp.) (64,267) including fund transfer below	107,358	(192,611)	0
52	Transfer to Capital Projects Fund	(104,695) Actual amount transferred 10/11/2023	0	0	

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.	256,732
63	Fund balance, unreserved, October 1, 2025 as adjusted	357,112
64	<i>Estimated unrestricted fund balance, September 30, 2026</i>	<i>164,501</i>
65	<i>Estimated unrestricted fund balance, September 30, 2027</i>	<i>164,501</i>

FY2027 Budget Proposal Notes:

REVENUE

Item 1: This estimate of Ad Valorem Tax Revenue reflects a 1.69% increase in Assessed Valuation within the Library's tax district between 2025 and 2026. The 50% decrease in State Athlete's & Entertainer's Tax funding is shown in items 44 and 45.

EXPENDITURES:

This budget pursues the following objectives:

- Personnel expenditures support staff levels to maintain current programming and service levels.
- This budget supports a 50-cent per hour increase in pay for all staff who have worked at MPL at least one year.
- Line 48 Capital Outlay provides \$40,174 to be provided toward storm windows with the remaining cost (estimated at \$49,266) to be paid for through the Library's Capital Projects Fund. Missouri State Aid Expenditures (Line 43 projected at \$7,570) may also be available for extra expenditures in any area.
- Room for two grants has been made on lines 46 and 47. That includes a Historic Preservation Grant to cover 60% of the cost of an Architectural/Engineering Plan, along with an LSTA Technology Mini-Grant for new public service PCs.
- A possible upgrade to Internet phone technology is supported by a \$4,000 increase to line item 30.
- The Unrestricted Reserves Fund Balance (Line 65) is maintained at a level slightly above the minimum of 30% of regular annual expenditures (Line 41).
- Expenditures in personnel and circulation materials are kept in line with the "Enhanced" level among Missouri public libraries.

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, Restricted Capital Fundraising, nor detailed activity in 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.