

To: HANNIBAL FREE PUBLIC LIBRARY BOARD OF TRUSTEES
From: HALLIE YUNDT SILVER
Date: June 1, 2023
RE: BUDGET RECOMMENDATION

By the end of FY22-23, Revenues were greater than anticipated and the surplus over expenditures will need to be transferred to Undesignated reserves. After much political posturing, State Aid and State Aid Athletes & Entertainers were fully funded. By April 30th, property taxes were higher than projected. It should be remembered, however, that the Auditor's decision to accrue remains confusing, so information from the City Financial Report for FY19-20 forward is shown on the spreadsheet except for interest earnings. The City decided not to go back and update its Reports, and we await the updated Report for FY21-22. Improved interest rates provided additional revenue.

The picture for Revenues in FY23-24 is not as rosy. The Downtown Hannibal Community Improvement District (CID), if approved, could divert between \$8,562 and \$12,250 from property taxes already approved by the City's voters for the Library. Revenues for the upcoming fiscal year are budgeted to include these dollars, which will need to be subtracted should the CID come into existence. Ralls County Library decided to end its long-standing relationship with Hannibal Free Public Library on June 30, 2023. While some residents of Ralls County will no doubt purchase Non-Resident Cards, these purchases will not make up the difference.

Personnel is our largest expense. Salaries and wages are budgeted in June but the decision to grant increase is made at the December meeting. Because of inflation, the FY22-23 Budget included a 5% COLA adjustment to the base of the pay scale for most employees. The proposed budget for FY23-24 includes a 5% COLA adjustment to the base of the pay scale and a step increase. Hallie Yundt Silver is retiring in early September 2023, and a new Director will need to be hired.

Most of the expenditure accounts are fixed. In other words, we have to pay the utility bill, purchase cleaning supplies, pay contracts, etc. The only truly discretionary accounts are those we use to purchase materials. The materials budget proposed for FY23-24 is lower than expenditures in previous years. Bear in mind that it does not yet include Summer 24 LSTA, estimated at \$1,500, or A&E, estimated at \$14,200. We do not budget for these revenues until they are received. Once received, they will increase the materials budget. After property taxes are received, the Library Board often adds surplus revenues to the materials budget. In other words, while lower than in previous years, the materials budget remains in range in FY23-24.

We planned to transfer money from Capital Outlay in FY22-23 to pay for the Roof & Skylight Project. Bids far exceeded the architect's estimates, and the Project was delayed until 2025 to allow for fundraising. We will need to transfer money from Capital Outlay in FY23-24 to purchase computers that are Windows 11 compatible and a system printer. Several other capital improvements projects are planned as well.

With the exception of FY21-22, we have not needed to use reserves as carry-over for operating expenditures since at least 2007, yet this budget tool must be available to the Library for the difficult upcoming budget years. It is for this reason that State Statutes require the Library to maintain Operating reserves of at least a year's expenditure budget, identified in our budget as Cash Flow and Undesignated Reserves. We also maintain and utilize Capital Outlay reserves. And, the Designated Accounts provide funding from interest earnings for some of the Books & Materials Accounts.

It is likely that the City will discontinue its appropriation to the Library from General Mills Warehouse rent in FY24-25. When interest rates fall again, revenues will be negatively impacted. The next Director will need to manage the expenditures budget to keep it in line with revenues. The Library Board will need to scrutinize expenditures on projects. It is hoped that it will not be as bad as it was in 2008 and 2009.

As is usual, we always begin the year in July with many budgetary unknowns, both revenues and expenditure. The largest revenue stream, Property Taxes, resolves itself by February. The Library Board's decision to grant salary increases, if any, in January keeps the personnel budget as tight as possible until much of the revenue is realized. Details follow on subsequent pages of this recommendation.

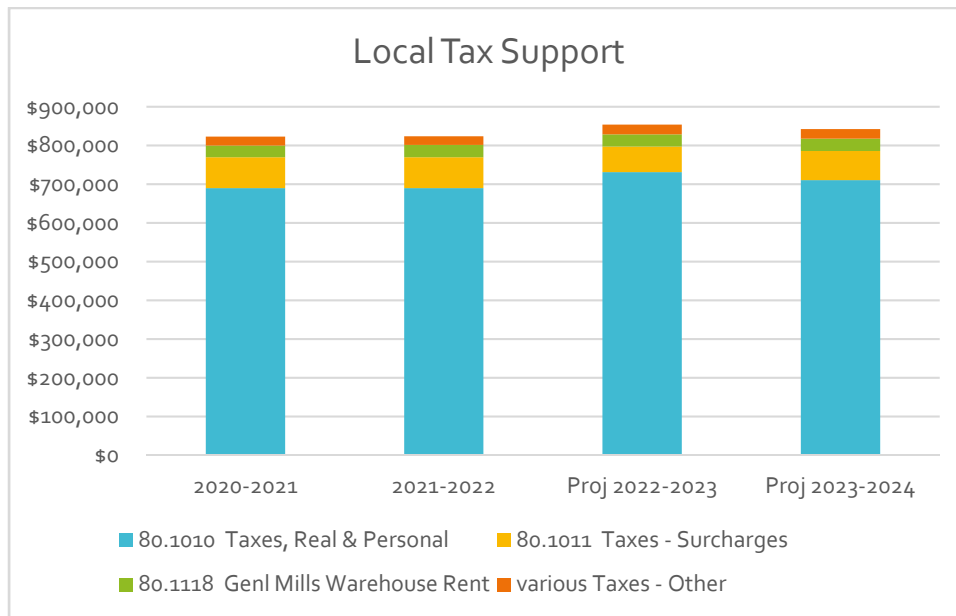
REVENUES

Revenue 80.1010, Taxes, Real & Personal – Understanding Property and other Taxes, 80.1010 through 80.1014 – Hannibal Free Public Library's largest revenue centers – is crucial to understanding the budget. After a public hearing, when the Library Board adopts the budget in June for the upcoming fiscal year, all revenues are projections. The Library Board sets the tax levy rate in August after a public hearing. When revenue in 80.1010 is realized to any great extent annually in January, February, and March, this revenue must be used to operate through the following January. In other words, the tax cycle overlaps fiscal years, which begin in July. So, we must have an overall budget plan for the next eighteen to twenty-four months. When developing a budget for 80.1010, several additional factors must be considered, including: the two-year assessment cycle, the cap set by the Hancock Amendment on the property tax rate, new business construction and housing starts, and the level of default every year. Formation of Community Improvement Districts also need to be watched for their impact on the amount of property tax the Library collects. Some years, as was the case in FY14-15, one or more disputed assessments remained unresolved until the following year. Historically, we see a dip in Property Taxes every few years, perhaps because of similar disputes.

\$577,600 FY2011-2012 (TIFs paid off)
\$613,929 FY2012-2013
\$614,325 FY2013-2014
\$571,663 FY2014-2015

\$665,504	FY2015-2016
\$632,494	FY2016-2017
\$666,310	FY2017-2018 (included \$1,500 in back taxes for St. Elizabeth Hospital)
\$694,560	FY2018-2019
\$660,259	FY2019-2020 (Audit)
\$695,578	FY2020-2021 (Audit)
\$703,983	FY2021-2022 (Audit)
\$737,004	FY2012-2023 (As of April 30, 2023)

The anticipated revenue in 80.1010 for FY23-24 is projected at the three-year average, \$710,188.



Revenue 80.1011, Taxes – Surcharges – Instead of collecting personal property tax on business merchandise and inventory, Missouri counties assess a surcharge on the value of commercial real estate. It is distributed proportionally in the same manner as 80.1010 taxes are divided. Revenues collected here usually increase annually. However, the increment of increase varies widely, and sometimes there is little or no increase at all. This account is projected at the three-year average.

Revenue 80.1012, Taxes - Interest – This account is for interest collected on back taxes owed from the previous two years. It is projected at the 3-year average.

Revenue 80.1013, Taxes – Railroad & Utilities – This is a volatile account. It is projected at the 3-year average.

Revenue 80.1014, Taxes – Financial Institution – More volatility, this account is projected at the 3-year average.

Revenue 80.1040, Grants (not LSTA) – The budget is amended to fund this account after non-Federal grants are received.

Revenue 80.1060, Interest – Since FY17-18, 80.1060 has been used for interest received on Unrestricted, Designated, Cash Flow, and Capital Outlay funds. Although grouped together as one revenue account, expenditures from the revenue are budgeted by specific Designated Fund. Note that interest generated by investments of the Capital Improvements account is not budgeted in the Library’s operating budget. Instead, this interest remains in the Capital Outlay account, allowing it to grow and/or to be used per Library Board decision.

Revenue 80.1061, Fines – Included here are overdue fines, collection agency fees, and similar fines and fees. Revenue for this account has decreased as circulation of physical books and other materials declines. This account has been reduced significantly because of the Library Board’s decision on May 12, 2020, to discontinue collection of most overdue fines.

Revenue 80.1062, Non-Resident Fees – In FY22-23 and previous years, Library patrons have been assessed a fee if they reside outside the City of Hannibal or Ralls County. As of July 1, 2023, Ralls County residents outside the limits of the City of Hannibal will also be assessed a fee. The Library Board reviews the fee annually in November or December. For FY14-15 through FY17-18, the fee was \$40 for an individual or \$80 for a family, which equated to the average property taxes paid by families who reside in the City limits. In October 2018, after lengthy consideration, the Library Board discontinued to offer the Individual Non-Resident Fee and instead to charge \$80 in 2019 for everyone living at one residential address. The fee was increased to \$90 in 2021, \$100 in 2022, and \$110 in 2023.

Revenue 80.1063, Fax Income – Revenue generated for this account has always been volatile. However, the sharp decrease in FY19-20 and FY20-21 is better explained by the effects of the Coronavirus pandemic when the Library was closed to the public for a number of months. While use of the fax by the public increased in FY21-22, use has not returned to pre-pandemic levels, if it ever returns. Use of cell phone cameras and email is replacing this service in many instances.

Revenue 80.1064, Inter-Library Loan – Inter-Library Loan (ILL) was not considered a basic service, and Hannibal Free Public Library had charged a fee when patrons request books, magazine articles, and other materials from other libraries. Mid-year in FY15-16, the fee was discontinued for items that can be obtained from other libraries free of charge, turning ILL into a basic service. Because of this change in service definition, no revenues are budgeted although some fees will be collected should a patron request an item from a library that charges to lend ILLs.

Revenue 80.1064, Copier Income –Included here are fees collected for computer printouts, photocopies, and microfilm copies. Fees assessed offset much of the purchase of toner and paper for the public-use printers as well as Golden Ruler’s service contract on the photocopier. This is another volatile account most years. Nevertheless, the sharp decrease in FY19-20 and FY20-21 is better explained by the effects of the Coronavirus pandemic when the Library was closed to the public for a number of months. Unlike revenue from Faxes, usage has returned to pre-pandemic levels. Fees were increased in FY21-22 to offset increased costs for toner and paper. It is likely that the Library Board may consider increasing fees again when the new system printer is purchased in FY23-24.

Revenue 80.1066, Lost Book Fee – Patrons who fail to return overdue books and other materials are assessed replacement fees, which are used to replace the actual lost title or the information contained in the lost title. Patrons are also assessed a fee when materials are returned in worse condition than checked out. Patrons who fail to pay for their lost materials are no longer referred to the Library’s collection agency. Depending on the amount owed, they may also be prosecuted. We collect quite a bit of revenue in this account toward the end of the fiscal year because people are getting ready for the Summer Reading Program. Revenues fluctuate from year to year.

Revenue 80.1069, Miscellaneous Other –In FY10-11 and before, over-the-desk receipts were co-mingled, deposited in this account, and the auditor separated the funds after the year concluded. We now use this account for non-sales tax revenue that does not seem to go in another account. For example, when Friends reimburse the Library for supplies, the check is deposited in this account. Insurance settlement checks are also deposited in this account. FY23-24’s revenue was projected at a placeholder \$100.

Revenue 80.1075, Gifts – Businesses and individuals give the Library cash donations to use to purchase materials, to pay for programs, and for other purposes. Like expenditures of interest from Designated Funds and Federal Grants, expenditures on gifts may cross fiscal years. The Library Board is provided detailed information on these funds early in each fiscal year. Caitlin Greathouse’s fundraising campaigns for Summer Reading Program generate revenue in each budget year, which is deposited in this account. Revenues from fundraising for the Raise the Roof Project are handled under Revenue 80.1147. Donations to Designated Accounts are handled under Revenue 80.1175.

Revenue 80.1085, Interest (Designated Funds) – No longer used. See 80.1060, above.

Revenue 80.1087, Transferred from Other Accounts – This account is used to show transfers from reserves into the operating account. In FY21-22 and FY22-23, and proposed for FY23-24, the account is used to show funds held in reserve for Capital Outlay and needed for expenditure on capital projects. Note that the Audit does not recognize these transfers since the money is already in the Library’s accounts. Also note that the Raise the Roof Project, originally planned for construction to commence in FY22-23, has been delayed until FY24-25 to allow for fundraising.

Revenue 80.1089, Hannibal Library Press – This account is used for revenue generated from sale of books the Library publishes as well as the rights to the Library’s on-line publications that the Library sells. Sales taxes are paid on the non-donation part of the proceeds in this account.

Revenue 80.1091, Used Book Sales – Sales taxes are also paid on the proceeds in this account each January. In years previous to COVID-19, we typically held two book sales plus the on-going sale in the vestibule each year. No book sales were possible in calendar year 2020. The on-going sale in the vestibule was discontinued, and we held three book sales in calendar year 2021. We held three book sales in calendar year 2022, which will perhaps become our new normal. Periodic sale of surplus computer equipment is also included in this account. Additionally, we include the sale of earbuds, jump drives, etc., in this account. Staff reimbursements for logo t-shirts and the like are deposited into this account to make tracking for sales taxes easier.

Revenue 80.1094, Carryover – Carryover is the amount needed to balance the Operating Budget, so Revenues and Expenditures are the same number. Technically not Revenue, the audit shows Carryover as the difference between revenue and expenditure. Note that Capital Outlay is handled separate from the Operating budget. From FY07-08, we have ended each fiscal year with Operating expenditures lower than revenues. The Plumbing Emergency in April 2022 caused the budgeting of some Carry-Over in FY21-22. No Carry-Over is proposed for FY23-24.

Revenue 80.1097, State Aid – “The method for distribution and allocation of Missouri state aid to public libraries is defined in RSMo 181.060. The general assembly appropriates money for state aid to public libraries and have determined specific requirements that libraries must meet to be certified or qualified to receive state aid. The state aid appropriation is distributed to qualifying public libraries on an equal per capita rate based upon the population according to the latest federal census.” (MOSL website) Hannibal Free Public Library qualifies for the per capita appropriation, which traditionally has been used for collection development. We do not qualify for State Aid Equalization payments.

Revenue 80.1098, State Aid – A&E – “The Non-Resident Professional Athletes and Entertainers Tax is a tax on the earnings of professional athletes and entertainers when playing or performing in the State of Missouri. It is collected by the State of Missouri and in the case of public libraries, is to be used to purchase print books, audio and video resources, magazines, eBooks, electronic subscriptions and other collection development materials.” (MOSL website) The Missouri State Library recommends not budgeting A&E revenue until the checks arrive as it is not funded/released every year. When it is funded, the amount varies widely. Funds are used for collection development.

Revenue 80.1099, Federal Grants – The Library participates in Library Services Technology Act (LSTA) grants administered at the Federal level by the Institute of Library & Museum Services (IMLS) and at the State level by the Missouri State Library (MOSL). The Library Board approves application for the grants and accepts the grant award before the funds are budgeted either as revenues or expenditures, and before the grant projects are begun. Federal grants have a cycle all their own, and revenues and/or expenditures may need to be tracked over several of the Library’s fiscal years. Some LSTA grant revenues are refunds after expenditures are made. Some are a combination of refund and pay forward.

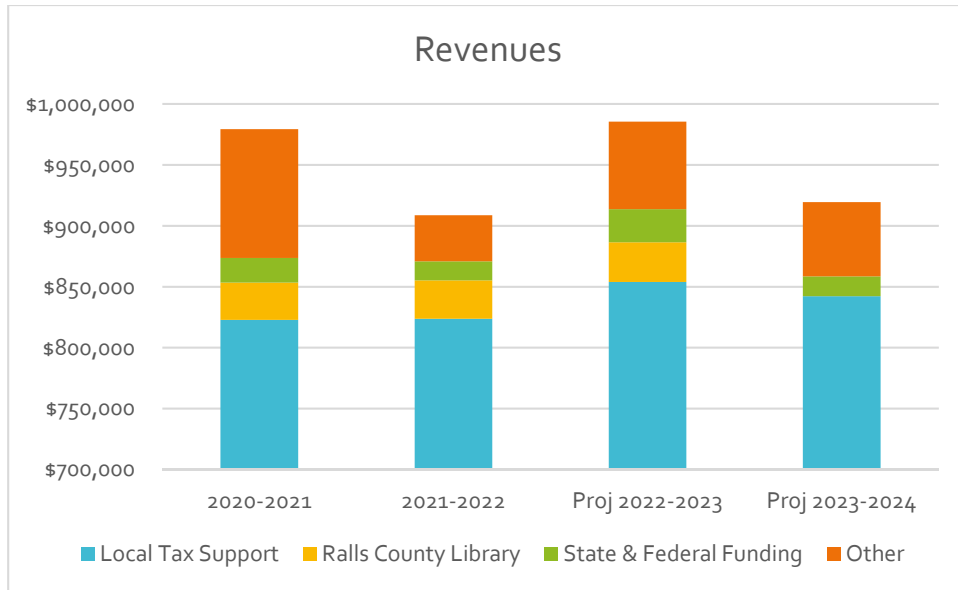
Revenue is budgeted only after the grant is awarded. Included in FY22-23 are all or part of the grants awarded to date: the two Summer 22 grants. The Penworthy STEAM grant was expensed and reimbursed in FY22-23. Included in FY22-23 are all or part of the grants awarded: the Summer 22 and Summer 23 grants.

Revenue 80.1118, General Mills Warehouse Rent – The City is generous in its appropriation of these funds, but the Library recognizes that each fiscal year may be the last year of this appropriation. The decisions whether to appropriate and the amount of the appropriation are made annually when the City develops its budget. It is likely that the City will discontinue its appropriation to the Library from General Mills Warehouse rent in FY24-25.

Revenue 80.1147, Raise the Roof Project – Revenues from fundraising for the Raise the Roof Project are handled under the account. It is a Capital Outlay Account.

Revenue 80.1175, Gifts to Trust – This account is used to account for bequests and other gifts given to Designated Reserves.

Revenue 80.1203, Ralls Co. – Through FY22-23, Ralls County Library paid Hannibal Free Public Library semi- annually to provide services to residents of Ralls County. Ralls County Library decided to discontinue its relationship with Hannibal Free Public Library, effective July 1, 2023.



MANDATORY OPERATIONAL RESERVES

Missouri Public Library Standards require “The library district maintains an operational reserve fund to cover up to one year of expenses, and a separate capital fund for maintaining facilities and the replacement of furniture and equipment.” The Library’s accounts include Designated (Restricted), Undesignated, Cash Flow, and Capital Outlay. The Library Board reviews operational cash flow and investments monthly. Each year in December, before the current year’s property taxes start arriving, the Library Board re-designates funds to be able to meet the State Standards.

EXPENDITURES – PERSONNEL

Personnel turn-over and staff reorganization have become expected phenomena in recent years. The Library experienced a retirement and several resignations in FY21-22, and reorganized. A promotion was made soon after FY22-23 began, and two part-time vacancies were filled. The Director’s retirement, delayed from December 2022 because of economic uncertainties, is planned for early September 2023.

Per the 2022 (most recent) Missouri Public Library Standards, dictate that “Salaries and benefits are commensurate with other Missouri libraries and the regional employment marketplace, using available tools and data for comparison.” The Standards now indicate that “At least 50% of annual operating budget is allocated for salaries & benefits of staff.” Libraries our size typically have personnel budgets in the 60% to 70% range of expenditures.

Our budget is within this range. Note that FY21-22 personnel expenses in the chart below reflect budgeted amounts. They skewed lower when the fiscal year is completed since we operated part of the year with several vacant positions. Note that FY20-21 included some capital outlay expenditures as does the proposed FY23-24 budget. Also note that FY23-24 includes proposed mid-year COLA and step increases.

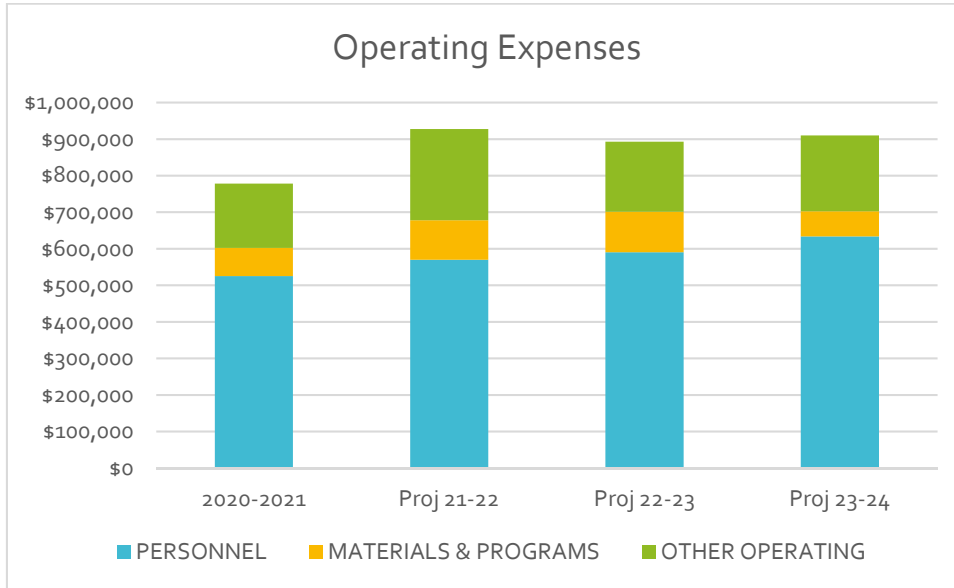
	Personnel	Total Expenditures	Percentage
2020-2021	\$528,543	\$789,343	67.14%
2021-2022	\$519,303	\$883,716	63.02%
2022-2023	\$590,279	\$928,424	66.13%
2023-2024	\$633,826	\$1,017,364	70.11%

The Standards no longer indicate the recommended number of full-time equivalents (FTE) per 1,000 population. The 2014 Standards indicated .29 with .45 as the average and .55 FTE’s as the range. Our service territory population in FY23-24 without Ralls County will be almost 18,000 for the City of Hannibal. Based on the 2014 Standards, this means that we should have a minimum of 5.22 FTE, an average of 8.1 FTE, and a maximum of 9.9 FTE. We just exceed the maximum 2014 Standards at 10.01 FTE.

Raises and salary increases are granted annually in January. Typically, the Library’s increase is intended to be more-or-less equivalent to the City’s increase of the previous July. Calendar year 2023 saw Missouri Minimum Wage adjustments for the Shelves and a 5.0% COLA adjustment to base of scale for other staff with no step increases or lifts. Proposed for January 1, 2024, is Missouri Minimum Wage adjustments for the Shelves and a step increase if qualified. Proposed for other Staff, is a 5.0% COLA adjustment to base of scale with a step increase but no lifts.

Expenditures 80.60.101 Salaries to 80.60.109 Unused Sick Leave – Salaries are calculated and budgeted based on each employee. Note that the Custodian’s tool allowance of \$50 is also included in Salaries. Most other accounts are based on Full-Time Salaries and Wages, 80.60.101, and Part-Time Wages, 80.60.116. FICA is 7.65% of all salaries. LAGERS (Retirement) was calculated at 15.1%. Unused Sick Leave was calculated at 1.4%; it is kept in a fund by the City which is used for pay-out upon retirement.

The Library pays for all individual Health Insurance coverage for full-time employees and 50% of any full-time employees' family plan. An increase of 5% is budgeted as a placeholder for Health Insurance in January 2024. We also pay retirees' individual Health Insurance for three years after retirement or until the employee turns 65 years old, whichever comes first.



EXPENDITURES – MATERIALS & PROGRAMMING - The Library Board has delegated responsibility to the Library Director to allocate appropriate dollar amounts into the accounts used to purchase materials and to provide public programs. Spending on Materials & Programming during the COVID years was reduced because use declined. Therefore, comparison with FY20-21 is not realistic. Revenue typically exceeds the projection, and the Library Board typically increases the Materials & Programming Budget mid-year. Materials & Programming is budgeted at \$68,532 in FY23-24, which does not include any anticipated LSTA or A&E funding that is never budgeted until received.

EXPENDITURES – OPERATIONAL EXPENSES

80.60.206 Assessment & Co. Coll. Expense - Assessment expense is set by Missouri Statute at 1.75% of all property taxes collected. By agreement with the City, we contribute an additional 1.5% to cover the Library's portion of the County Collector's fee.

80.60.207 Matching Grant Money- This account is often used when Federal LSTA grants require local matching funds. The Summer grants' voluntary \$500 in matching funds for children's books is included in the Materials & Programming budget.

80.60.211 Capital Improvements - Please see Capital Outlay, in the section below Operational Expenses. Note that this account is now 80.60.910.

80.60.217 Cost Apportionment to General Fund – Beginning in FY14-15, the City requested that the Library contribute to the General Fund to cover some of the services it provides. The amount requested is less than what the Library would have to pay another agency or commercial firm for bookkeeping and payroll services and/or to retain an attorney. Beginning in FY19-20, the City started to increase its fee by a COLA.

80.60.231 Telephone – E-rate had paid for 80% of our voice telephone for a number of years, but it was phased out. In addition to land lines, this account pays for minutes on the Custodian’s Tracfone. Beginning in FY20-21, the account has paid to provide the Director’s cell phone for business use. The Library transitioned to VOIP in FY22-23, which reduced our costs dramatically.

80.60.236 Postage - We mail overdue notices, ILL packages, etc. Postage rates have increased. MOSL’s courier service has expanded, which has reduced some of our expense for ILL mailing. Courier service is funded through Federal LSTA grants. In the last quarter of FY13-14, we started bringing costs more into line by declaring a moratorium on the loans we make to other libraries requiring delivery through the mail. This moratorium will continue into FY23-24, and perhaps beyond. In FY15-16 we started e-mailing Library Board packets, which has helped to reduce costs and provided a faster delivery of the packets.

80.60.238 Printing & Advertising - This account includes expenditures for ads for book sales, public hearings, and bids. It also includes printing outsourced brochures and other publicity items. The Summer grants used to pay the printing and advertising expenses associated with the Summer Reading Program, but in recent years more of the expense has needed to be from local funding. (Advertisements for personnel vacancies are budget in 80.60.270, Professional Development, below.)

80.60.236 Audit - The Library pays a pro-rated share of the City’s audit.

80.60.244 Library Supplies – This account is used to purchase business, office and programming supplies, toner, library borrower’s cards, barcodes, book jackets, CD/DVD cases, and other supplies necessary to process books and other materials to get them ready for circulation.

80.60.270 Professional Development –The Professional Development account includes in prioritized order Library’s memberships, hiring & training expenses, Library Planning Days, Assistant Director memberships, Assistant Director’s MLA conference, IT Manager’s conference, some Director memberships, Director’s MPLD Conferences & GRLC meetings, and other conferences and travel.

Expenditure in the Professional Development account varies widely from year to year depending on several factors: 1. When expenditures must be reduced, this account is cut. Almost all expenditures occur before February, making it difficult to put money into the account as it becomes available after property taxes are received. 2. Conference attendance must be coordinated in order to have enough staff to cover Library operations while someone is away at a conference. 3. LSTA Show Me grants are used for attendance at some conferences, and we apply for a Show Me grant whenever the conference is out-of-state or not sponsored by the Missouri State Library, MOREnet, Missouri Library Association, Missouri Public Library Directors, or Grand River Library Conference. 4. Some hires are more expensive than others to accomplish, and we only incur hiring costs when there is turnover.

In FY22-23, the Library maintained memberships in the following organizations and agencies: American Library Association, American Library Association's United for Libraries, COSUGI (SirsiDynix User Group), Grand River Library Conference, Hannibal Area Chamber of Commerce, Hannibal Arts Council, Missouri Library Association, and ProLiteracy. The Library pays the Director's and Assistant Director's membership in the Missouri Library Association. The Assistant Director's membership in Early Bird Kiwanis is paid by the Library, and the Director pays her own membership in the Women's Club of Hannibal. The Director's memberships in the Missouri Public Library Directors, American Library Association, and the Public Library Association were also paid. Membership in the Northeast Missouri Genealogical Society is free to the Library and the Director pays her own personal membership. Note that membership in MOREnet was also maintained, but it was paid from Computer Contracts, and membership in the State Historical Society of Missouri is paid from Magazines-General. The same memberships are proposed for FY23-24 with the exception that the new Director may choose to have memberships in other organizations paid by the Library.

Recruiting and hiring new staff as positions become available is the next priority in the Professional Development account. A variety of expenses may be incurred for new hires, current employees, and volunteers, including advertising and hiring expenses. Be Well at Work has covered non-DOT pre-employment exams and pre- and post-employment drug screens recently.

Hand Clapper Awards and other staff incentives are purchased from this account as a fun acknowledgement of staff successes.

80.60.321 *Disastrous Events* – This account was created by City to create a reserve fund that would accumulate until needed. The Library already has an Undesignated reserves fund, so it is budgeted at zero.

80.60.347 *Building Contracts* – This account is used for contracts with service providers. Current contracts paid from this account include: the Library's share of Federally mandated actuarial studies, the AED service plan, elevator inspection, license, and service contracts; fire alarm monitoring and testing; fire extinguisher servicing and replacement; HVAC service, pest, bedbug, and termite control; photocopier service; hauling recycling; the safety

deposit box; snow plowing and grounds maintenance; and the storage sheds. Other similar contracts are added as necessary. Should the contract term be longer than one year, the Library Board must approve it, per the Library's procurement policy. Note that a City contract covers garbage hauling for which the Library does not currently pay a proportioned share.

80.60.348 Collection Agency – After studying the cost of the Collection Agency versus the overdue materials returned or paid for, we concluded that the Collection Agency did not provide the good return on its costs. The Library Board discontinued the contract in FY21-22.

80.60.358 Repairs – The building experiences a certain level of necessary repair annually. Costs range. Detail is provided under Capital Outlay, below, and in the spreadsheets that follow this narrative.

80.60.435 Sales Tax - We pay annually in January on revenue generated by the used book sale and the non-donation part of Hannibal Library Press publications. When staff members purchase Summer Reading t-shirts as a group, the Library credit card is used. Purchases are sold to staff and rung up as used book sale to ensure that sales tax is paid.

80.60.450 Computer Contracts - This account is used for contracts with service providers. Current contracts paid from this account include: ArchiveSocial, automated circulation system (SirsiDynix), Data443 was Centurion Technologies (security), DMCA Designated Agent Directory listing, Fortress/Fortigate (security) Meraki Wi-Fi, RMC Imaging (microfilm scanners), Microsoft, MOREnet (Internet and tech support), NMT Corporation (cloud server and digitization), and OCLC (cataloging). MOREnet's contract is subsidized by the State's REAL program and Federal e-Rate and LSTA funding. The ZOOM account is provided through the MOREnet contract. The contract for the automated circulation system is currently renewed annually; migration to Missouri Evergreen, the shared public library catalog, needs to be considered again when the new Director is in place. In FY18-19, the Library selected Microsoft as the service provider for staff e-mail when MOREnet discontinued the service; accounts for Library Board members are included in the FY22-23 budget. Adobe Pro and QuickBooks were upgraded in FY19-20, and we added several other pieces of software to use for makerspace programming. Staff uses FaceBook Chat, FaceBook Live, ZOOM, and MOREnet's platform (was watch.more.net) for virtual programming and meetings. VOIP was added in FY22-23, but it is budgeted under 80.60.231, Telephone. Other similar contracts are added as necessary. Should the contract term be longer than one year, the Library Board must approve it, per the Library's procurement policy.

80.60.529 Grants (non-Federal) – This account is used for non-Federal grant projects.

80.60.530 Federal Grants – Please see the explanation under 80.1099, Revenue-Federal Grants. Expenditures budgeted here for FY22-23 include all or part of the Summer grants for 2022 and 2023. The Penworthy STEAM grant was expensed in FY22-23, but this expenditure was included in Materials & Programming. Part of the Summer 23 grants are included in the FY23-24 budget.

80.60.531 Refunds & Misc. – The primary use of this account is to refund patrons for lost-and-paid books and other materials. In addition, it is used to purchase items for which the Friends reimburse the Library. The account is also used as a catch-all when none of the other accounts seem appropriate.

80.60.597 Banking Fee – This account was established by the City when the City changed banks. US Bank charged service fees for items such as deposit slips. F&M Bank does not to assess such fees. Fees charged by HomeBank and Wedbush are not accounted on the City Financial Report. They are included on the Library’s Investment Report. Sometimes the Auditor details them here, sometimes in 80.60.750, Trust Fees, and sometimes they are overlooked.

80.60.720 Utilities – With newer heat pumps, we have experienced some energy savings. The budgeted amount for FY23-24 is a 3-year average plus a 10% increase.

80.60.722 Building Supplies – This account is used to purchase paper towels, toilet paper, soap, gasoline for power equipment, work gloves, light bulbs, etc.—the supplies it takes to operate a public building. We typically restock several times throughout the year and again at the end of the fiscal year. Of necessity because of COVID-19, spending on personal protective equipment (PPE) and cleaning supplies was done in FY19-20 and FY20-21. We lost and had to replace a lot of supplies caused by the Plumbing Emergency in April 2022.

80.60.750 Trust Fees – Until January 2015, trust fees of 1% were paid for quarterly on the average balance for asset management of the Library trust funds. Since then, the Library Board is managing its own investments, and large fees are no longer paid. A small fee is assessed when a brokered CD is purchased. Most recently, the fee is attached when the CD is sold. Since it is expended through the AMG account, it is tracked on the Investment spreadsheet.

80.60.815 Unemployment – Because the Library is a political subdivision, it pays unemployment only when a former employee’s claim is funded by the Missouri Department of Labor. The Library is currently not covering any claims.

80.60.850 Bonding & MIRMA – State statute requires that the Library carry a bond on the Library Board Treasurer and the Library Director. MIRMA provides the rest of the insurance coverage of the Library. This insurance also covers general liability, building and contents, and tort liability. Budgeted as a placeholder for FY23-24 is the equivalent of 11.31% of salaries for calendar year 2023. MIRMA’s fee will actually be set in May 2024.

CAPITAL OUTLAY

The Roof & Skylight Project was planned the Library's current major Capital Outlay project. Bids exceeded the Architect's estimated costs. It was decided to fundraise for part of the project and delay implementation. The Project is now planned to commence in Fall 2024.

Because of uncertainties about the cost of the Roof & Skylight Project, a number of smaller Capital Outlay projects budgeted for FY22-23 were not accomplished and have been pushed into FY23-24.

We accomplished several smaller capital improvements projects during FY22-23 including the installation of VOIP. Equipment purchases included replacement of the color multi-purpose printer/fax/copier on the 1st floor, and an iPad to record Facebook programming (replacing a 10 year old device). We plan to purchase six PC's for staff use to be able to upgrade to Windows 11.

The relocation of the Front Desk will be complete when the City has time to complete partition walls for the Circulation Workroom, probably. In addition, capital improvement plans for FY22-23 include: additional security cameras, a replacement public system printer for the 2nd floor, six additional staff PC's, five laptops for the public laptop lab, and five public use PC's. The PC's will make it possible to upgrade to Windows 11. (We often receive used equipment from the Hannibal Police Department which we put to good use, but nothing will be available in the near future that can be upgraded.) A Federal LSTA grant may offset some of the expense for the PC's.

Staff time is always a factor to develop projects, draft specifications, oversee the bid process, and supervise completion of projects. We always plan more than we can accomplish and carry projects into future years.

Budget Accounts we have typically used for Capital Outlay projects include: 80.60.211 (Capital Improvements), 80.60.358 (Repairs), 80.60.911 (Capital Equipment-Other), 80.60.993 (Capital Equipment-Computer Upgrade & Replace). The City added two additional accounts to the Library's budget in FY20-21: 80.60.216 (Other Equipment, Not Capital) and 80.60.275 (Computer Equipment, Not Capital).

INVESTMENT IN CAPITAL OUTLAY ACCOUNT

Beginning in FY18-19, because the Library is using funds designated by the Library Board as Capital Outlay, it became important to start replacing the funds for future large projects. It was decided to budget \$5,000 annually for this purpose each fiscal year. It was also decided that interest on Capital Outlay investments should remain designated as Capital Outlay. It was further decided that the Library Board would consider at how reserves are designated each December and allocate more funds to Capital Outlay provided the Library can continue to meet State Standards for its operating reserve.

HANNIBAL FREE PUBLIC LIBRARY REVENUES, 6/5/2023

		City Report	Audit	City Report	Audit	Projected	2023-2024	COMMENT
		2020-2021	2020-2021	7/11/2022	2021-2022	5/22/2023	6/1/2023	
	OPERATING REVENUE	7/9/2021					Proposed	
80.1010	Taxes, Real & Personal	\$699,634	\$695,578	\$703,146	\$703,983	\$737,004	\$710,188	3 yr average
80.1011	Taxes - Surcharges	\$79,825	\$79,825	\$80,536	\$80,536	\$70,000	\$75,445	3 yr average
80.1012	Taxes - Interest	\$8,750	\$8,750	\$4,764	\$4,764	\$6,018	\$5,879	3 yr average
80.1013	Taxes - Railroad & Utilities	\$14,333	\$14,333	\$14,562	\$14,562	\$19,070	\$15,988	3 yr average
80.1014	Taxes - Financial Institute	\$1,666	\$1,666	\$5,092	\$5,092	\$2,056	\$2,938	3 yr average
80.1040	Grants - Not LSTA	\$0	\$0	\$0	\$0	\$0	\$0	never budget until awarded
80.1060	Interest	\$51,992	\$51,992	\$34,792	\$146,147	\$40,151	\$45,700	Placeholder Discout OD fines May 2020;
80.1061	Fines	\$968	\$968	\$1,121	\$1,121	\$1,200	\$500	still coll ILL OD, lost cards
80.1062	Non-Res. Fee	\$2,260	\$2,260	\$2,070	\$2,070	\$2,000	\$3,300	est. 30 cards at \$110 ea
80.1063	Fax Income	\$624	\$624	\$671	\$671	\$696	\$546	3 yr average
80.1064	ILL	\$9	\$9	\$19	\$19	\$100	\$20	placeholder
80.1065	Copier Income	\$1,594	\$1,594	\$2,780	\$2,780	\$2,500	\$2,253	3 yr average
80.1066	Lost Book Fee	\$999	\$999	\$909	\$909	\$900	\$924	3 yr average
80.1069	Misc. Other	\$61,582	\$62,107	\$67	\$69	\$27,824	\$100	placeholder
80.1075	Gifts	\$4,706	\$4,706	\$3,124	\$3,124	\$4,000	\$3,612	3 yr average
80.1087	Transferred from Other Accts.	\$49,010		\$46,894		\$17,544	\$108,320	Cap Outlay
80.1089	Hannibal Library Press	\$65		\$0	\$0	\$195	\$195	placeholder
80.1091	Used Book Sales	\$1,502	\$1,502	\$1,907	\$1,907	\$2,641	\$1,825	2 book sales at \$800 ea, t-shirts
80.1094	Carryover	\$0	\$0			\$0	\$0	to balance the budget
80.1097	State Aid	\$8,958	\$8,958	\$8,958	\$8,958	\$12,077	\$12,077	FY22-23 rate-decision May 23
80.1098	State Aid - A&E	\$3,122	\$3,122	\$3,604	\$3,604	\$14,165	\$0	Never budget until released
80.1099	Federal Grants (LSTA)	\$8,102	\$8,102	\$3,541	\$3,541	\$14,217	\$4,238	1/2 Sum 23
80.1101	Returned Checks	\$0	\$7		(\$7)	\$0	\$0	
80.1171	Gifts-Garth Distribution	\$0				\$0		
80.1141	Board Accts., Transfer	\$0				\$0		
80.1118	Genl Mills Warehouse Rent	\$30,168	\$30,168	\$31,698	\$31,698	\$31,699	\$31,699	FY21-22 rate
80.1175	Gifts to Trust	\$0	\$0	\$75	\$75	\$2,000	\$2,000	placeholder
80.1191	CARES Act	\$2,194	\$0			\$0	\$0	one-time Fed. Grant
80.1203	Ralls Co.	\$15,500	\$31,000	\$46,500	\$31,000	\$32,500	\$0	Discontinued 6-30-2023
	TOTAL	\$1,047,564	\$1,008,205	\$996,830	\$1,046,623	\$1,040,556	\$1,027,747	
	less Non-Op & Transfers	(\$49,010)		(\$46,894)		(\$22,544)	(\$108,320)	
	TOTAL OPERATING REV	\$998,553	\$1,008,205	\$949,936	\$1,046,623	\$1,018,012	\$919,427	
	TOTAL EXPENDITURES	\$871,970	\$789,343	\$932,319	\$883,716	\$692,356	\$903,541	
	Difference (Rev-Expend)	\$126,583	\$218,862	\$17,617	\$162,907	\$348,200	\$15,887	
Surplus	Running Total (beg. FY07-08)	\$1,114,388	\$1,182,192	\$1,132,006	\$1,345,099	\$1,693,299	\$1,709,186	

HANNIBAL FREE PUBLIC LIBRARY EXPENDITURES, 6/5/2023

		City Report	AUDIT	City Report	AUDIT	Projected	2023-2024	COMMENT
	EXPENDITURES	7/9/2021	2020-2021	7/11/2022	2021-2022	2022-2023	6/1/2023	
						5/12/2023	Proposed	
80.11.141	Transfer (to reclass GM rent)	\$0						
80.60.101	Salaries & Wages-Full-Time	\$288,695	\$290,110	\$280,331	\$280,694	\$308,462	\$325,462	Shelvers, MO minimum wage & step where appror. Other Staff, 5% COLA adjustment to base of pay scale & step. \$50 tool allowance
80.60.104	Social Security	\$28,833	\$29,028	\$28,964	\$29,034	\$32,929	\$35,300	
80.60.105	Hospitalization	\$63,670	\$63,670	\$52,772	\$57,819	\$71,778	\$83,390	5% incr in Jan; extra family plan
80.60.106	Lagers	\$39,508	\$39,921	\$41,014	\$40,916	\$45,870	\$49,145	15.1% FT salaries, per Bianca, May 23
80.60.109	Unused Sick Leave	\$3,514	\$3,514	\$4,103	\$4,103	\$4,253	\$4,556	1.4% of FT, per Bianca, May 23
80.60.116	Wages-Part-Time	\$101,080	\$102,300	\$106,403	\$106,737	\$126,987	\$135,972	
	TOTAL PERSONNEL	\$525,301	\$528,543	\$513,587	\$519,303	\$590,279	\$633,826	
	MATERIALS & PROGRAMS	\$76,814	\$80,020	\$101,205	\$97,938	\$110,922	\$68,532	
80.60.206	Assessment & Co. Coll.	\$22,683	\$22,683	\$22,768	\$22,768	\$25,919	\$26,339	Assess 1.75%; Co Coll 1.5% on all taxes collected
80.60.207	Matching Grant Money	\$0	\$0	\$0	\$0	\$0	\$0	
80.60.216	Other Equipment (not Capital)	\$2,993	\$3,247	\$3,191	\$2,937	\$1,439	\$3,250	
80.60.217	Cost Apportionment to Gen'l Fund	\$15,177	\$15,177	\$15,383	\$15,383	\$15,691	\$16,476	5% increase
80.60.231	Telephone	\$10,731	\$11,903	\$14,083	\$12,030	\$5,321	\$2,297	VOIP,City cell phone,Tracfone minutes
80.60.235	Petty Cash							NO LONGER USE
80.60.236	Postage	\$745	\$984	\$1,435	\$1,196	\$1,000	\$1,050	5% increase
80.60.238	Printing & Advertising	\$1,375	\$1,474	\$2,571	\$2,472	\$4,560	\$4,788	Sum 23 unfunded by LSTA; 5% incr
80.60.240	Audit	\$2,099	\$2,099	\$2,958	\$2,958	\$3,105	\$3,260	5% increase
80.60.244	Library Supplies	\$7,058	\$7,219	\$5,424	\$5,216	\$9,555	\$6,000	Somewhat rel to Mats budget
80.60.270	Professional Development	\$2,130	\$2,494	\$2,882	\$2,550	\$2,938	\$3,085	Be Well covers pre-empl physicals
80.60.275	Computer Equipment (not Capita)	\$5,150	\$5,150	\$320	\$320	\$1,969	\$4,250	

HANNIBAL FREE PUBLIC LIBRARY EXPENDITURES, 6/5/2023

		City Report	AUDIT	City Report	AUDIT	Projected	2023-2024	COMMENT
	EXPENDITURES	7/9/2021	2020-2021	7/11/2022	2021-2022	2022-2023	5/11/2023	
						5/12/2023	Proposed	
80.60.347	Building Contracts	\$9,982	\$9,982	\$9,967	\$9,857	\$16,881	\$17,725	
80.60.348	Collection Agency	\$678	\$728	\$200	\$200	\$0		DISCONTINUED
80.60.358	Repairs	\$9,322	\$10,398	\$49,096	\$49,165	\$5,031	\$16,600	
80.60.435	Sales Tax	\$73	\$73	\$191	\$191	\$178	\$225	book sales, staff t-shirt reimb
80.60.450	Computer Contracts	\$28,886	\$28,886	\$24,243	\$23,859	\$27,883	\$27,883	much depends on State budget
80.60.529	Grants (Non LSTA)	\$0	\$0			\$0	\$0	
80.60.530	Federal Grants	\$2,881	\$2,901	\$4,037	\$4,017	\$6,274		part Sum 23
80.60.531	Refunds & Misc.	\$497	\$430	\$731	\$734	\$1,006	\$500	placeholder
80.60.597	Banking Fee	\$0				\$0		
80.60.720	Utilities - Electricity	\$12,066	\$12,066	\$11,851	\$13,452	\$13,499	\$14,306	3 yr average+10%
80.60.722	Building Supplies	\$2,980	\$2,787	\$2,609	\$2,407	\$4,867	\$5,110	5% increase
80.60.750	Fees/Charges (was Trust Fees)	\$0	\$0			\$100	\$100	HomeBank's & AMG's fees
80.60.815	Unemployment	\$3,345	\$3,345					
80.60.850	Bonding & MIRMA	\$35,120	\$34,650	\$39,888	\$35,120	\$36,053	\$47,938	\$526 bond + MIRMA est 11.31% salaries calendar yr 2023
	TOTAL ONGOING EXP.	\$220,356	\$178,676	\$258,582	\$206,832	\$183,269	\$201,182	
	TOTAL OPERATING EXPENDITURES	\$822,471	\$787,239	\$873,373	\$824,073	\$884,471	\$903,541	
80.60.911	Other Capital Equipment	\$464	\$1,640	\$7,243	\$7,243	\$0	\$0	
80.60.993	Capital Equipment-Computer Upgrade & Replace	\$24	\$464	\$4,810	\$5,506	\$13,234	\$37,600	
80.60.910 was 80.60.211	Capital Improvements-Building & Gro	\$49,010	\$0	\$46,894	\$46,894	\$17,544	\$65,620	
	Invest in Capital Improvement Fund from Op Revenue					\$5,000	\$5,000	
	TOTAL CAPITAL PROJECTS	\$49,499	\$2,104	\$58,946	\$59,643	\$35,778	\$108,220	
	GRAND TOTAL EXPENDITURES	\$871,970	\$789,343	\$932,319	\$883,716	\$920,249	\$1,011,761	
	PERSONNEL PERCENTAGE	63.87%	67.14%	58.80%	63.02%	66.74%	70.15%	

Hannibal Free Public Library
MATERIALS and PROGRAMMING BUDGET, 6/5/2023

			Audit	2020-2021	AUDIT	Projected	2023-2024	COMMENT
		2018-2019	2019-2020	Audit	FY21-22	6/5/2023	Total Proposed	
		AUDIT					5/12/2023	
80.60.401	BOOKS-GEN. & REFERENCE	\$33,453	\$28,652	\$23,504	\$26,910	\$19,115	\$10,000	
80.60.402	GIFTS-ADULT	\$531	\$492	\$249	\$405	\$297	\$250	
80.60.403	EASLEY ACCOUNT	\$2,400	\$2,927	\$6,532	\$5,637	\$10,905	\$9,617	ADULT BKS Inspirational
80.60.404	HAGGART ACCOUNT		\$839	\$860	\$1,284	\$4,516	\$1,743	ADULT BKS Westerns
80.60.405	HOENES ACCOUNT			\$1,202	\$1,199	\$2,924	\$1,183	ADULT BKS
80.60.406	MARSHALL ACCOUNT	\$325	\$157	\$1,430	\$1,792	\$1,426	\$888	ADULT BKS
80.60.407	MEYER ACCOUNT			\$390	\$397	\$0	\$0	ADULT BKS
80.60.408	PATTERSON ACCOUNT		\$724	\$1,431	\$1,502	\$2,179	\$619	ADULT BKS
80.60.409	PETTIBONE ACCOUNT			\$247	\$248	\$1,448	\$140	ADULT BKS
80.60.410	SMITH ACCOUNT					\$121	\$55	ADULT BKS
80.60.411	SONIS TRUST	\$1,936	\$5,579	\$1,398	\$1,505	\$1,577	\$1,000	ADULT BKS
80.60.412	RUPP ACCOUNT		\$95	\$151	\$66	\$809	\$113	CIVIL WAR
80.60.413	ROLLER ACCOUNT	\$129	\$0	\$203	\$38	\$233	\$140	MARK TWAIN,NEMO
80.60.414	O'NEILL ACCOUNT	\$25	\$53	\$183	\$176	\$33	\$95	SPORTS
80.60.436	SUNDERMEYER ACCOUNT	\$16	\$30	\$32	\$0	\$301	\$77	CANCER&HEALTH
80.60.437	A&E EXPENDITURE-ADULT			\$530	\$0	\$2,119	\$0	never budget until funds released
80.60.442	McOWAN ACCOUNT	\$123	\$455	\$476	\$370	\$1,942	\$945	ART,MUSIC,RELIGION
80.60.445	LSTA-ADULT BOOKS	\$1,400	\$1,373	\$0		\$0	\$0	never budget until funds released
NEW	STATE AID-ADULT BKS					\$0	\$6,039	new acct-State Aid always spent on mats
	Subtotal Adult Books	\$40,338	\$41,376	\$38,818	\$41,529	\$49,945	\$26,862	
80.60.415	BOOKS-CHILDRENS	\$10,405	\$8,270	\$9,018	\$5,651	\$3,900	\$2,951	
80.60.416	GIFTS-CHILDRENS	\$423	\$1,669	\$52	\$40	\$720	\$250	
80.60.417	BOOR ACCOUNT		\$148	\$765	\$1,529	\$737	\$563	CH BOOKS
80.60.439	A&E EXPENDITURE-CHILDRENS	\$2,946	\$3,285	\$2,592	\$3,619	\$12,046	\$0	never budget until funds released
80.60.440	DYE ACCOUNT	\$42	\$21	\$21	\$22	\$30	\$28	
80.60.446	LSTA-CHILDREN'S BOOKS	\$1,229	\$1,239	\$1,479	\$1,500	\$1,500	\$0	never budget until funds released
80.60.449	SILVER FAMILY FUND	\$111	\$32	\$103	\$93	\$169	\$177	Picture Bks
80.60.455	WILLMANN MEMORIAL		\$31	\$32	\$29	\$32	\$62	Picture Bks
NEW	STATE AID-CH BKS						\$4,831	new acct-State Aid always spent on mats
	Subtotal Children's Bks	\$15,157	\$14,695	\$14,062	\$12,484	\$19,134	\$4,031	
80.60.418	BOOKS-YOUNG ADULT	\$3,286	\$2,934	\$2,833	\$2,974	\$3,600	\$1,734	
80.60.438	A&E EXPENDITURE-YA					\$0	\$0	never budget until funds released
80.60.441	GIFTS-YA	\$487	\$250	\$239	\$229	\$263	\$250	
80.60.447	LSTA-YA BOOKS					\$0	\$0	never budget until funds released
NEW	STATE AID-YA BKS						\$1,208	new acct-State Aid always spent on mats
	Subtotal YA Bks	\$3,773	\$3,184	\$3,072	\$3,203	\$3,863	\$1,984	

Hannibal Free Public Library
MATERIALS and PROGRAMMING BUDGET, 6/5/2023

80.60.419	MAGS-GENERAL	\$5,601	\$5,118	\$4,931	\$4,962	\$5,402	\$5,658	5% incr
80.60.420	MAGS-CHILDRENS	0	\$361	\$374	\$380	\$400	\$399	5% incr
80.60.421	MAGS-YOUNG ADULT	\$92	\$67	\$82	\$15	\$0	\$16	5% incr
	Subtotal Magazines	\$5,693	\$5,546	\$5,387	\$5,357	\$5,802	\$6,073	
80.60.422	AV-GENERAL					NOT USED		ACCT NO LONGER USED
80.60.423	MICROFORMS		\$0	\$0	\$1,360	\$275	\$350	
80.60.424	AV-CHILDRENS					NOT USED		ACCT NO LONGER USED
80.60.451	AV-ADULT AUDIO	\$3,331	\$3,218	\$2,794	\$3,541	\$3,202	\$3,500	
80.60.452	AV-ADULT VIDEO	\$3,950	\$4,189	\$3,268	\$3,159	\$2,160	\$2,500	
80.60.453	AV-CH AUDIO	\$163	\$212	\$455	\$122	\$264	\$300	
80.60.454	AV-CH VIDEO	\$2,657	\$1,313	\$874	\$697	\$547	\$600	
80.60.443	AV-YA AUDIO	\$116	\$25	\$16	\$47	\$100	\$100	
80.60.448	LSTA-CHILDREN'S AV					\$4,000	\$0	
	Subtotal AV	\$10,218	\$8,957	\$7,407	\$8,926	\$10,548	\$7,350	
80.60.426	COMPUTER DATABASES	\$9,748	\$13,079	\$7,043	\$21,532	\$13,521	\$14,197	5% incr
80.60.427	DIGITAL COLLECTION					\$0	\$0	
	Subtotal Databases	\$9,748	\$13,079	\$7,043	\$21,532	\$13,521	\$14,197	
80.60.428	BINDING	\$445	\$490	\$510	\$0	\$0		
80.60.429	INTERLIBRARY LOAN	\$944	\$793	\$793	\$473	\$473	\$473	
80.60.430	EPHEMERAL	\$137	\$18	\$0		\$235	\$25	
	Subtotal Misc.	\$1,526	\$1,301	\$1,303	\$473	\$708	\$498	
80.60.431	PROGRAMMING-GIFTS	\$1,413	\$1,566	\$2,272	\$2,094	\$3,800	\$3,800	
80.60.432	PROGRAMS-CHILDRENS	\$279	\$1,107	\$235	\$426	\$1,150	\$1,208	5% incr
80.60.433	PROGRAMS-GENERAL	\$2,369	\$1,702	\$160	\$1,416	\$1,000	\$1,050	5% incr
80.60.434	PROGRAMS-YOUNG ADULT	\$438	\$297	\$261	\$498	\$1,316	\$1,382	5% incr
80.60.456	PROGRAM INVESTMENT					\$135	\$97	NEW
	Subtotal Prog & Promo	\$4,500	\$4,672	\$2,928	\$4,434	\$7,401	\$7,536	
	GRAND TOTAL MATS & PROGRAMMING	\$87,179	\$92,810	\$80,020	\$97,938	\$110,922	\$68,531	

HANNIBAL FREE PUBLIC LIBRARY
CAPITAL OUTLAY PLANNING, 6-5-2023

	FY21-22	6/4/2022	FY22-23	FY22-23	FY22-23		FY23-24	FY24-25	FY25-26
	Projected	Status	Adopted	YTD	Projected	Status	Proposed	Proposed	Proposed
80.60.910 (was .211) CAPITAL IMPROVEMENTS									
(Aug 2020: Projects above \$2,500 that are Capitalized)									
BOOK STACKS-Signage for New Books area			\$1,500		\$0	FY24-25		\$1,500	
BOOK STACKS: Slat-wall end panels on 3rd floor, Acrylic Sign Holders, Installation			\$5,500		\$0	FY24-25		\$5,500	
CHILDREN'S ROOM: Replacement Windows			\$3,500		\$0	next year	\$5,000		
CHILDREN'S ROOM: Window Blinds						next year	\$3,000		
CHILDREN'S ROOM: 2-Unit Single-Sided Shelf			\$1,020		\$0	next year	\$1,020		
CHILDREN'S ROOM: Powdercoating Stacks			\$3,000		\$0	FY24-25		\$3,000	
WALLS: Circulation Workroom & Steven's Office			\$15,000		\$0	next year	\$15,000		
CURTAINS: throughout building			\$5,000		\$0	next year	\$5,000	\$5,000	
DISPLAY CASES: 3rd Floor: Acrylic Stands & Shelves, etc., for displays			\$1,200		\$0	next year	\$1,200		
ELEVATOR: Replacement (Placeholder)								\$80,000	
HEAT PUMPS-Replacement (Placeholder)							\$6,500		\$6,500
LIBRARY VENDING MACHINE (some expense may be offset with LSTA)									\$125,000
LIBRARY VENDING MACHINE: Vehicle									\$30,000
PAINTING & WALLPARING throughout building			\$10,000		\$0	next year	\$10,000	\$10,000	
PARKING LOT: Concrete & Asphalt			\$8,500		\$0	FY24-25		\$8,500	
PARKING LOT: Landscaper, Plants, and Work Crew			\$7,500		\$0	moved to Contracts			
PARKING LOT: Sealing & Striping			\$300		\$0	FY25-26			\$300
PARKING LOT: Signage (two signs similar to City Park signs)			\$3,600		\$0	next year	\$3,600		
RESTROOMS: Plumbing, Sewer Gas, etc.	\$458	done	\$2,500		\$0	plumber resolved			
RESTROOMS: Partitions to further the ADA Transition Plan			\$3,000		\$0	next year	\$3,000		
ROOF & SKYLIGHT PROJ: Architect's Report	\$4,500	done							
ROOF & SKYLIGHT PROJ: Construction			\$317,200		\$0	FY24-25		\$425,000	
ROOF & SKYLIGHT PROJ: Architect's Fees	\$22,997	done	\$9,516	\$3,192	\$3,192	done	\$3,500	\$30,687	

HANNIBAL FREE PUBLIC LIBRARY
CAPITAL OUTLAY PLANNING, 6-5-2023

ROOF & SKYLIGHT PROJ: Architect's Reimbursables & Addl Services	\$330	done	\$952		\$952	done	\$400	\$1,500	
ROOF & SKYLIGHT PROJ: Cores, Assays, etc.	\$250	done							
ROOF & SKYLIGHT PROJ: Removal of Banners			\$5,000	\$0	\$0	in base bid			
STEEL DOORS: Replacement, Locks, Alarms at Staff Entrance & Fire Stairs			\$8,400		\$0	next year	\$8,400		
TEEN ZONE: Ceiling light fixtures & fans	\$6,857	done							
TOTAL CAPITAL IMPROVEMENT	\$54,884		\$412,188		\$4,144		\$65,620	\$570,687	\$161,800
80.60.216 OTHER EQUIPMENT (NOT CAPITAL)									
BOOK CARTS	\$1,254	done							
HAND TRUCKS (Replacements)	\$55	done							
ELLISON DIE CUTS	\$693	done	\$600		\$0	discontinued			
FANS, CEILING: Board Room, Dir. Office			\$800		\$0	FY24-25		\$800	
FOLDING BANQUET TABLES (Replacements)	\$165	done							
HOT BOX-Parts/Replacement (Placeholder)	\$0		\$350		\$293	done		\$350	\$350
SIGNAGE: Replacement skin on exterior hours sign (placeholder)			\$350		\$0	FY24-25		\$350	
VACUUM CLEANER (placeholder)			\$2,500		\$0	next year	\$2,500		\$2,500
MISC EQUIPMENT & TOOLS (Placeholder)	\$0		\$750		\$546	done	\$750	\$750	\$750
TOTAL OTHER EQUIPMENT (NOT CAP)	\$2,751		\$5,350		\$839		\$3,250	\$2,250	\$3,600
80.60.275 COMPUTER EQUIPMENT (NOT CAPITAL)									
PERMANENT EQUIPMENT in Woman's Club Room (ZOOM Camera/Speaker, Ceiling mounted projector, screen, FM assistive hearing system)	\$1,288	done							
COMPONENTS: cords, RAM sticks, APC batteries, etc.	\$185	done	\$500		\$500	in progress	\$500	\$500	\$500
USB Barcode Scanner (placeholder)	\$0		\$250		\$0		\$250	\$250	\$250
MAKER SPACE Equipment for public to digitize audiotapes and VHS recordings (Strategic Plan)			\$1,200		\$0	FY24-25		\$1,200	
STAFF PRINTERS	\$261	done	\$600		\$0	FY24-25		\$300	

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CAMERAS: Additional for Surveillance Camera System			\$1,500		\$0	FY24-25	\$1,500		
PEOPLE COUNTER-Parts, Replacement (placeholder)	\$0		\$500		\$0	placeholder	\$500		\$500
Apple iPad 9th Generation				\$270	\$270	done			
MULTIPURPURSE Color Printer, Copier, Fax-1st Fl				\$1,199	\$1,199	done			
MISC. COMPUTER EQUIPMENT (placeholder)	\$248		\$5,500		\$0	placeholder	\$1,500	\$1,500	\$1,500
TOTAL COMPUTER EQUIP (NOT CAP)	\$1,734		\$10,050		\$1,969		\$4,250	\$3,750	\$2,750
80.60.358 REPAIRS									
ELECTRIC (mostly on-going 2X2 ceiling fixtures & p	\$8,666		\$3,500	\$947	\$947	done	\$3,500	\$3,500	\$3,500
COMPUTER COMPONENTS REPAIR (placeholder)	\$0					placeholder	\$500		\$500
ELEVATOR: Repairs not in Contracts	\$6,650	done	\$1,500		\$0	placeholder	\$1,500	\$1,500	\$1,500
HVAC Repairs not in Contract (placeholder)	\$0		\$2,500	\$529	\$529	done	\$1,500	\$2,500	\$2,500
EQUIP SERVICE & REPAIR (placeholder)	\$140	done	\$150		\$0	placeholder	\$150		\$150
LANDSCAPING (now Bldg Contracts)				\$1,000	\$1,000	done			
LOCKSMITHING: Locks & keys for Donated File Cabinets			\$450		\$0	next year	\$450		
MAIN ENTRANCE: Repairs to Doors	\$210	done	\$150		\$0	placeholder	\$150	\$150	\$150
MASONRY: Main Entrance, Trad Entrance, Fire Escape	\$4,781	done							
PLUMBING				\$148	\$148	done			
RESTROOMS: Steam Cleaning of Tile			\$1,500		\$270	done		\$350	
ROOF PATCHING & REPAIR (placeholder)	\$0								
SECURITY SYSTEM: Repairs (placeholder)	\$0		\$150		\$0	placeholder	\$150	\$150	\$150
TREE TRIMMING & REMOVAL						City did			
PAINTING (see CAP IMPROV, above)	\$1,076	done							
VACUUM SERVICE & REPAIR (placeholder)	\$0		\$200		\$0	placeholder	\$200	\$200	\$200
MISC REPAIRS (Placeholder)			\$8,500		\$2,137	done	\$8,500	\$8,500	
PLUMBING EMERGENCY (ServPro only; rest from other accts)	\$25,235	done							
TOTAL REPAIRS	\$46,758		\$18,600		\$5,031		\$16,600	\$16,850	\$8,650

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80.60.911 CAPITAL EQUIPMENT-OTHER THAN COMPUTERS									
(Aug 2020: Projects above \$2,500 that are Capitalized)									
BOOK TRUCKS (See EQUIP-NOT CAP, above)									
MISC TOOLS & EQUIP (See EQUIP-NOT CAP, above)	\$187								
CARGO TRAILER: Book Sale Storage		\$5,500		\$0				\$5,500	
CARGO TRAILER: Custodial Equip.		\$5,500		\$0				\$5,500	
	\$7,243								
TOTAL CAP EQUIP-NOT COMPUTERS	\$7,430	\$11,000		\$0			\$0	\$11,000	\$0
80.60.993 CAPITAL EQUIPMENT-COMPUTERS									
(Aug 2020: Projects above \$2,500 that are Capitalized)									
PHOTOCOPIER, NETWORKABLE & OCR SCANN	\$4,656	done							
System Printer (replacement)							\$4,500		
VOIP Telephone Equip. & Software		underway	\$4,000	\$3,634	\$3,634	done			
STAFF PC's (to upgrade to Win11) Possible LSTA				\$9,600	\$9,600	in progress	\$9,600	\$4,800	
LAPTOP LAB (to upgrade to Win11) Possible LSTA							\$8,000	\$8,000	
PUBLIC PC'S (to upgrade to Win 11) Possible LSTA							\$8,000	\$8,000	
NETWORK IMPROVEMENTS: Fortinet Wireless Access Pts, Cat 6 wiring, smaller switches REAL program to pay for rest of project including Firewall and larger switches (Possible REAL)							\$7,500		
TOTAL CAP EQUIPMENT-COMPUTERS	\$4,656		\$4,000	\$13,234	\$13,234		\$37,600	\$20,800	