



Kansas City Public Library



Preliminary Annual Budget
Fiscal Year 2025-2026

Kansas City Urban Public Library District Proposed Budget for Fiscal Year 2025-2026

The Kansas City Urban Public Library District is proud to present its Proposed Budget for Fiscal Year 2025–2026. This budget reaffirms the Library’s commitment to serving its core service population of over 250,000 residents while also extending resources and high-quality services to the 1.7 million people across the greater Kansas City metropolitan area. Our financial plan supports continued investment in impactful programs, broad access to information, and dynamic community engagement.

The total proposed operating budget for FY 2025-2026 is **\$33 million**, representing a **4.7% increase** over the previous fiscal year.

Strategic Focus Areas (Under Development):

While the Library’s comprehensive strategic plan is currently in progress, the Proposed Budget for Fiscal Year 2025–2026 reflects key areas of ongoing investment aligned with our current mission and community needs:

- **Fiscal Responsibility:** Maintain fiscal responsibility and stewardship by carefully managing resources, optimizing operational efficiency, and ensuring transparency to uphold the public’s trust and support sustainable growth.
- **Enhance Access and Engagement through Programs and Services:** The Library continues to invest in expanding digital collections, upgrading technology infrastructure, and maintaining vital print and media resources to serve the needs of our diverse community. Through our programming, we remain dedicated to fostering literacy and learning initiatives for all ages—from early childhood and teens to adults and seniors. We also prioritize outreach to underserved populations through mobile services and intentional community engagement, ensuring broad access to all Library resources and opportunities.
- **Facilities Planning and Maintenance:** We are committed to maintaining and improving our library facilities to ensure safe, accessible, and welcoming spaces for all. A comprehensive facilities plan is currently underway to guide future investments that align with community needs and sustainability goals.
- **Organizational Health:** Supporting a strong and resilient workforce through staffing, professional development, and initiatives that promote an inclusive and supportive workplace culture.

As the strategic plan takes shape, future budgets will be guided by clearly defined priorities shaped by community input and organizational assessment.

Revenue Outlook:

As stewards of public resources, the Library remains firmly committed to fiscal responsibility and the long-term sustainability of the urban public library district. The proposed FY 2025–2026 budget has been developed with careful consideration, reflecting the evolving financial landscape.

Property tax revenue, the Library’s primary funding source, continues to provide essential support for services. However, ongoing policy discussions at the state level have introduced uncertainty around future property tax frameworks. In addition, the expanded use of economic development incentives, including Tax Increment Financing (TIF), Chapter 100, Chapter 353, Land Clearance for Redevelopment, and Enhanced Enterprise Zones, continues to reduce available revenues, and poses ongoing challenges to long-range financial planning.

Federal support also remains uncertain. The Institute of Museum and Library Services (IMLS), which provides critical funding to state libraries through the Grants to States program and the Library Services and Technology Act (LSTA), is facing significant challenges in the federal budget process. While the extent of potential reductions is still unknown, any decrease or elimination of IMLS funding would have a lasting impact on the Kansas City Public Library, as well as libraries across Missouri and nationwide.

Despite these challenges, the Library continues to navigate a complex financial environment with a proactive and thoughtful approach. Staff actively monitor fiscal policy and engage with stakeholders to ensure the Library remains well positioned to meet current and future demands. As the community grows and changes, the Library is committed to continuously evaluating and adapting its services and programs to stay responsive to emerging needs and shifting priorities.

Financial Sustainability:

The FY 2025–2026 budget will begin with a projected year-end unrestricted fund balance of **\$13.1 million**, equivalent to **39.5% of budgeted operating expenditures**, in line with the Library Board’s financial policies. This reserve ensures continued stability in the face of economic uncertainty.

Philanthropic support and the Library’s endowments are essential to expanding and enriching our programs and services, enabling us to better serve and inspire more members of our community. These generous contributions also provide important budget relief, allowing us to thoughtfully allocate resources to advance the Library’s mission and impact.

We Are Kansas City

The Kansas City Urban Public Library District is deeply committed to serving every member of our community with kindness, integrity, and exceptional programs and services. At its core, the Library strengthens the bonds that unite us, ensuring everyone has access to knowledge and a welcoming place to belong.

Now more than ever, libraries stand as beacons of hope and possibility. They remain essential community infrastructure—vital spaces where learning, connection, and opportunity come alive. We are profoundly grateful to the Library Board of Trustees, executive leadership, staff, and the many community partners whose dedication drives our mission forward.

Only together can we continue to nurture and strengthen Kansas City by ensuring access to knowledge for all.

A handwritten signature in black ink, appearing to read "Abby Yellman", with a long horizontal flourish extending to the right.

Abby Yellman
Library Director & Chief Executive
Kansas City Public Library

Library Organization & Structure

The Kansas City Public Library (the Library) is an Urban Public Library District organized under Sections 182.701-182.723 RSMo to provide a public library service with a central library, nine physical branches, a digital branch, and an outreach services program directly serving a community of over 250,000 in Kansas City, Missouri. In addition to providing library services to residents, the Library also serves as a resource for the 1.7 million metropolitan residents of greater Kansas City. Library Trustees are appointed by the Mayor of Kansas City (seven seats), the Mayor of Independence (one seat) and the Mayor of Sugar Creek (one seat) to serve staggered terms. Board appointments are for a term of four years or until a replacement is appointed.

History of the Library

The Kansas City Public Library was established in 1873 as the Public School Library of Kansas City, operating as a part of the Kansas City Public Schools system for over a century. Created to serve as a reliable community resource and a center for intellectual freedom—the mission of which remains to help educate, enrich, entertain, and inform—the Library initially consisted of a single bookcase and a newly published set of the American Encyclopedia. Over its first ninety years, the Library steadily expanded into a multi-branch system anchored by a state-of-the-art Central Library by the 1960s.

In the decades that followed, economic and demographic shifts—including urban disinvestment, declining tax bases, and inflation—severely constrained the Library’s financial capacity. Landlocked by suburban expansion and unable to grow its tax base, the Library experienced significant erosion of services and resources.

A renewed period of investment began in 1985 with the successful passage of state legislation removing a state-imposed levy limit, followed by a major tax levy increase approved by voters in 1986. Just two years later in 1988, voters returned to the polls to approve the Library’s separation from the governance of the Kansas City Board of Education, establishing it as an independent Urban Public Library District governed by a newly appointed Board of Trustees. This transition enabled the Library to direct new resources toward branch construction, system automation, and rebuilding its collections.

Further support came in 1996 with voter approval of a 28 percent increase in the Library’s operating levy, and again in 2018, when 83 percent of voters approved a new levy of 56.44 cents per \$100 assessed valuation. The 2018 increase provided sustainable support for core operations, staffing, and long-overdue capital improvements, enabling private philanthropic dollars to be directed to strategic initiatives such as digital equity, workforce development, early literacy, and lifelong learning.

Today, the Kansas City Public Library includes ten locations, a digital branch, and extensive outreach programs serving a community of over 250,000 residents within the taxing district and providing access to more than 1.7 million residents across the metropolitan area. All residents within the Library District are eligible for a full-access Library Residence Card, while those living outside the District but within the metro area may receive a Library Area Card with access to physical collections.

BUDGET STRUCTURE

The budget and accounting system of Kansas City Public Library (the Library) is organized on a “fund basis,” with each fund as a separate self-balancing accounting entity. For budgeting purposes, the Library reports on a Generally Accepted Accounting Principles (GAAP) basis except for capital lease obligations. Under this basis, Governmental Funds’ revenues are recognized in the accounting period in which they become measurable and available, and expenditures are recognized in the accounting period when the fund liability is incurred and measurable. The Proprietary Fund’s revenues are recognized when earned (including unbilled revenue), and expenses are recorded when liabilities are incurred.

The Kansas City Public Library Foundation, Inc. (KCPLF) is a legally separate, tax-exempt component unit of the Library. The Foundation’s primary function is to raise and hold funds for the Greater Kansas City Community Foundation (GKCCF) in support of the Library and its programs. As of June 30, 2025, KCPLF has a fund balance of \$445,000, and its financial projections and activities are not included in the Library’s annual budget.

Budgets are prepared for each of the following fund types:

Governmental Funds:

- **General Fund** – This fund is the principal operating fund of the Library that accounts for all financial transactions not accounted for in other funds. The majority of the current operating expenditure of the Library is financed through revenues received by the General Fund. The balance of this fund is available to the Library for any purpose—provided it is expended or transferred according to the Library’s policies and Missouri State Statutes.
- **Capital Development Fund** – This fund is used to account for the acquisition of significant capital assets or the major construction/improvement of Library facilities. The financial resources of this fund’s expenditures come from the operating tax levy through budgeting or fund balance transferring, capital grants/contributions, and/or alternative financing. The activities of Kansas City Library Building Corporation are included in this fund.
- **Gifts & Grants Fund** – This is a special revenue fund used to account for revenues derived from specific grants, contributions, or other restricted revenue sources, excluding capital development. The uses and limitations of the fund are specified by the Library Board, Federal and Missouri State Statutes, or other external restrictions.
- **Library Endowment Fund** – This is a permanent fund that accounts for resources that are legally restricted to the extent that only earnings, not principal, may be expended on behalf of the Library as designated by the Board of Trustees or the donor.

Proprietary Fund:

- **Parking Garage Fund** – This proprietary fund is used to account for the principal operations of the library parking garage. Operating expenses include the cost of services, administrative expenses and depreciation on capital assets.

Annual budgets are prepared for all Library funds. The Capital Development Fund is budgeted on a project basis and any remaining unrestricted project balances of the fund may be reappropriated at the beginning of each year and included in the annual budget. The Endowment Fund is also budgeted annually so that expenditure cannot exceed the unrestricted income.

The Board of Trustees of the Library (the Board) reviews and approves the final budget on or before the 30th day of September each year. After the Board has adopted the budget, any revisions in excess of \$50,000 must be approved by the Board. The Board has delegated purchase and expenditure approval to the Library’s administration for daily operational needs.

Budgetary Policies and Procedures

All budgetary policies are established by Missouri Statutes and/or Library Board policy. Board Budgetary Policies are codified in the Board Policies, Section 500. Budgetary procedures are established by Library administration. The implementation of policies and procedures is the responsibility of the Library Director and Chief Executive (Library Director). The following illustrate the Library policy unless specifically indicated otherwise.

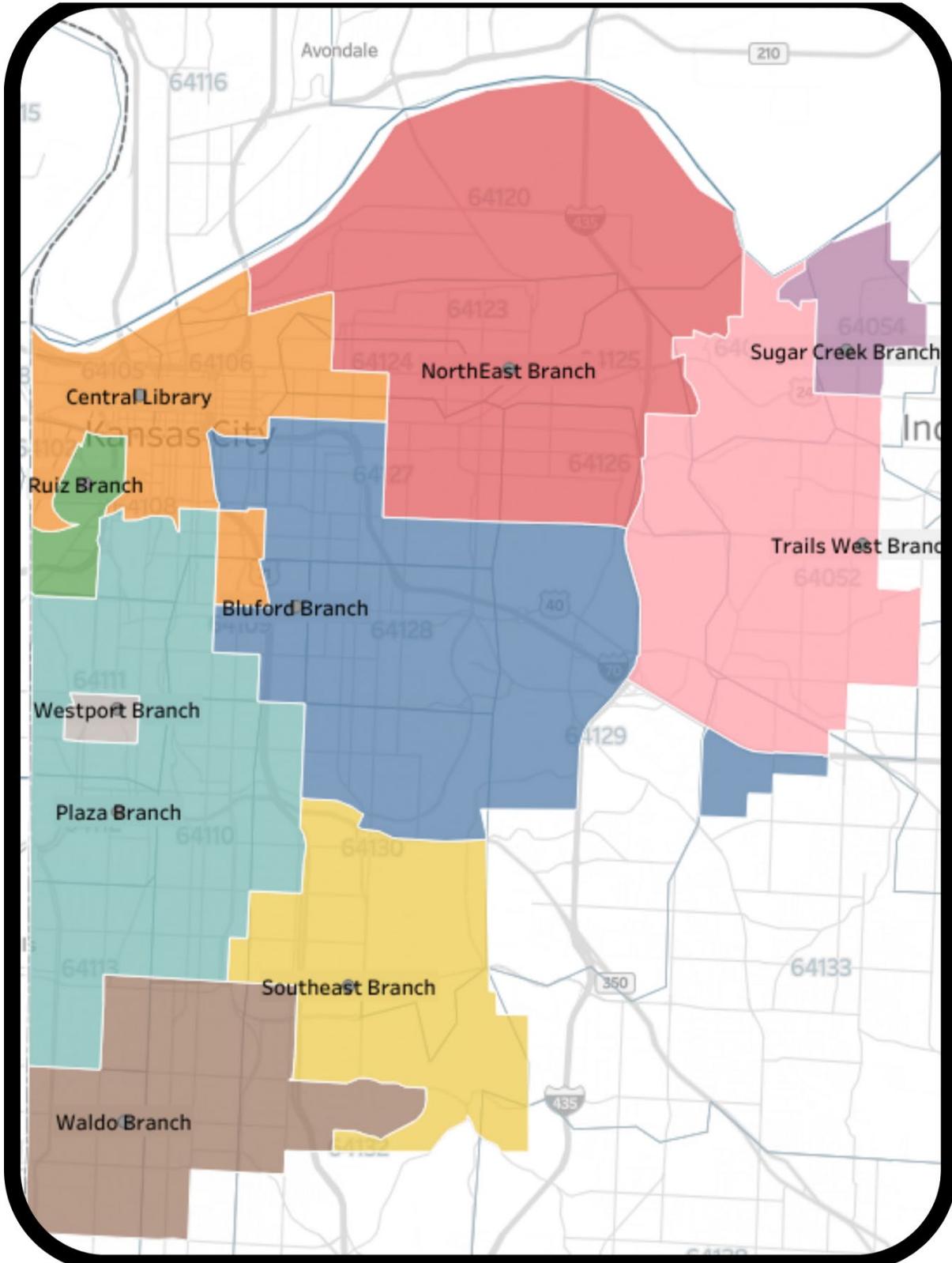
- The Library Board shall approve a preliminary budget before the beginning of the fiscal year to authorize the budgeted expenditures and produce the revenues estimated in the budget.
- The level at which the Board approves each budget becomes the “legal level of control.” This is the level at which transfer of appropriation requires Board action. For the General Fund, the Board approves the budget at the activity level, as follows: Payroll and Benefits, Library Materials, General Operating, Building Operations and Maintenance, and Capital Outlay. All other funds are budgeted at the total expenditure level.
- Every year, Jackson County provides a notice of aggregate assessed valuation for the Board to set the property tax levy. A public hearing on the tax levy is conducted at the Library to obtain taxpayer comments before setting the ad valorem property tax rate.
- Unencumbered appropriations lapse at year-end and may be re-appropriated at the beginning of the succeeding budget year.
- By Library practice, revenues and expenditures are monitored and reported to the Board monthly by the Library Director and Chief Finance Officer to determine if estimates are on target.

Budget Calendar:

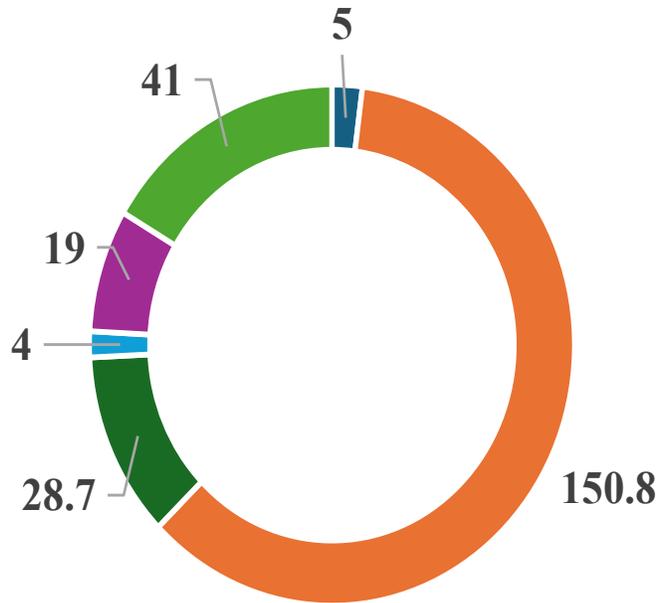
March The Library Board sets the non-binding tax levy. The finance department distributes the budget instruction and worksheets to all departments and branches.

- April The non-binding tax levy is submitted to Jackson County, as required in RSMo 137.
- May The Library Director reviews the preliminary budget submitted by the Chief Finance Officer.
- June The Board's Finance & Audit Committee reviews the preliminary budget and makes a recommendation to the full Board for adoption.
- September A public hearing on tax levy and budget is held at the Library. The Board's Finance & Audit Committee reviews the final budget and recommends it to the full Board. The Library Board adopts the final budget and sets the tax levy, which will provide sufficient revenue as budgeted, as outlined in RSMo 13

Kansas City Public Library District Map



**Kansas City Public Library
Full-Time Equivalent Positions by Team
Total: 248.50**



- Admin and Executive
- Youth and Family Engagement
- Public Affairs and Community Engagement
- Library services
- Philanthropy
- Operations

Kansas City Public Library

Board of Trustees

June 30, 2025

Pete Browne, City of Kansas City, President

Claudia Oñate Greim, City of Kansas City, Vice President

Laura Dominik, City of Independence, Secretary/Treasurer

Reid Day, City of Kansas City

Jonathan Kemper, City of Kansas City

Michelle Smirnova, City of Kansas City

Elizabeth Warwick, City of Kansas City

India Williams, City of Kansas City

Susie Kenney, City of Sugar Creek

Senior Administrative Staff

Abby Yellman

Library Director/Chief Executive

Pritha Hariharan

Assistant Director/Chief Operating Officer

Qun Fang

Chief Finance Officer

Budget Summary of Revenues, Expenditures, and Changes in Fund Balance
All Governmental Funds
FY July 1, 2025 - June 30, 2026

	General Fund	Gifts & Grants (2)	Endowment Fund	Capital Development	Parking Garage	Total Budget
Beginning Fund Balance	\$ 16,971,766	\$ 8,005,000	\$ 3,400,500	\$8,800,000	\$ 651,223	\$ 37,828,489
Revenues:						
Property Taxes	30,305,807					30,305,807
Interest on Investments	682,650		100,000			782,650
Charges for Services	335,630				590,000	925,630
Private Grants & Contrib	150,000	1,159,100				1,309,100
Governmental Grants	492,020	275,000				767,020
Other Income	250,000					250,000
Total Revenues	32,216,107	1,434,100	100,000	-	590,000	34,340,207
Expenditures:						
Payroll and Benefits	20,872,377	300,000				21,172,377
Library Materials	2,909,500	-				2,909,500
General Operating	5,838,172	500,000	-			6,338,172
Building Operations	2,447,058			450,000	553,000	3,450,058
Capital Outlay	1,149,000					1,149,000
Total Expenditures	33,216,107	800,000	-	450,000	553,000	35,019,107
Transfers In	450,000	120,000		1,000,000		1,570,000
Transfers out	(1,000,000)	(400,000)	(120,000)		(50,000)	(1,570,000)
Net Transfer in (out)	(550,000)	(280,000)	(120,000)	1,000,000	(50,000)	-
Changes in Fund Balance	(1,550,000) (3)	354,100	(20,000)	550,000	(13,000)	(678,900)
Ending Fund Balance	\$ 15,421,766	\$ 8,359,100	\$ 3,380,500	\$9,350,000	\$ 638,223 (1)	\$ 37,149,589

(1) The fund balance does not include its capital assets.

(2) For further information, please refer to the budget section of Gifts and Grants Fund.

(3) For further information, please refer to the General Fund Balance Statement.

The General Fund’s unassigned balance of \$13,121,766 represents the residual net resources after non-spendable, restricted and assigned, and is 39.5% of next year’s operating budget. Until substantial tax revenues are received in December, the Library utilizes this unassigned fund balance to fund its operations.

Below is the General Fund Balance Statement as of June 30, 2025:

	<u>General Fund</u>
Nonspendable:	
Prepaid expenditures	\$ 100,000
Restricted for:	
Assigned to:	
Transfer to Capital Development Fund	1,000,000
Compensated absences:	2,200,000
Salary Catch-up (1)	175,000
Facilities plan (1)	150,000
Compensation study (1)	75,000
Laptop replacement (2)	150,000
Unassigned:	
Library operating:	<u>13,121,766</u>
Fund balances as of June 30, 2025	<u>\$ 16,971,766</u>

- (1) The assigned fund balance will be used to pay for specific operating expenditures described in this budget. Other funding sources may be identified during the fiscal year.
- (2) This was budgeted for FY 2024-2025; the final purchase cannot be completed until summer 2026.

General Fund Detail Statement of Revenues and Expenditures

<u>Account Number</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimate</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
Revenues:			
4510 Current Tax	\$ 24,029,944	\$ 28,150,000	\$ 27,290,600
4520 Back Tax	1,275,066	1,205,000	1,174,207
4530 In Lieu of Taxes	217,023	490,000	350,000
4540 Replacement Tax	1,452,116	1,540,000	1,450,000
4550 Financial Institution Tax	32,501	32,000	40,000
4560 Interest Distribution	1,381	-	1,000
Property Taxes	27,008,031	31,417,000	30,305,807
4570 Investment Income	1,080,003	820,000	682,650
4600 Contributions	147,837	50,000	150,000
4700 Fines and Fees	9,298	9,000	9,500
4710 Copying and Printing	26,989	27,000	27,500
4715 Library System Service	167,520	180,000	182,880
4720 Document Delivery	648	1,300	750
4780 Room Renal	115,966	110,000	115,000
Charges for Services	320,421	327,300	335,630
4850 E-Rate Distribution	153,437	120,000	166,500
4860 State Aid to Public Libraries	165,775	165,520	165,520
4861 Athlete & Entertainer Tax	160,000	160,000	160,000
4865 Other Grants	-	-	-
Governmental Grants	479,212	445,520	492,020
4900 Miscellaneous	22,186	10,000	25,000
4901 Postal Services	23,504	25,000	25,000
4902 Passport Services	139,367	185,000	200,000
Other Income	185,057	220,000	250,000
Total Revenues:	\$ 29,220,561	\$ 33,279,820	\$ 32,216,107

Continued

<u>Account Number</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimate</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
<u>Expenditures:</u>			
5300 Full-time Salaries	\$ 11,325,984	\$ 12,900,000	\$ 13,818,669
5310 Part-time Salaries	1,714,437	1,805,000	1,907,992
5320 Substitute	305,778	350,000	250,000
Total Salaries	13,346,199	15,055,000	15,976,661
5330 FICA	966,296	1,070,000	1,225,442
5331 Workers' Compensation	75,422	73,000	80,000
5333 Unemployment	-	3,000	6,000
5334 Retirement	1,341,028	1,475,000	1,604,884
5336 Health & Welfare Insurance	1,751,725	1,820,000	1,862,450
5340 Employee Resources	25,901	81,000	116,940
Total Employee Benefits	4,160,372	4,522,000	4,895,716
Total Payroll and Benefits	17,506,571	19,577,000	20,872,377
5400 Physical Materials	986,180	922,500	1,143,500
5401 Digital Materials	1,205,331	1,127,500	1,258,500
5403 Material Processing and Cataloging	248,908	205,000	282,500
5405 Digital Databases	207,455	225,000	225,000
Total Library Materials	2,647,874	2,480,000	2,909,500
5500 Advertising and Promotion	84,924	54,000	159,000
5506 General Supplies	298,463	240,000	259,300
5508 Furniture and Equipment	231,837	65,000	45,000
5510 Postage	93,906	85,000	94,520
5512 Printing and Production	91,210	89,000	30,500
5520 Programming and Events	418,759	425,000	485,800
5522 Digital Initiatives	-	230,000	234,975
5525 Resource Development	-	80,000	88,300
5530 Exhibits	19,976	20,000	27,500
5535 Professional Services	302,078	395,000	496,500
5540 Conference, CE and Travel	151,704	175,000	200,000
5545 Membership Dues	45,030	37,500	40,935
5548 Rental of Equipment	45,307	55,000	63,000
5550 IT Hardware and Maintenance	125,656	165,000	220,000
5551 IT Software and Services	417,729	1,257,000	1,454,421
5558 Vehicle Expenses	36,959	27,500	40,000
5560 Contracted Services _ General	1,220,378	210,000	271,370
5564 Contracted Services - Security	864,850	950,000	597,235
5580 Parking Garage Expenses	144,550	120,000	136,000
5630 Telecommunications	272,339	495,000	580,116
5680 Insurance	267,476	290,000	308,700
5590 Miscellaneous	1,500	7,500	5,000
Total General Operating	5,134,631	5,472,500	5,838,172

Continued

<u>Account Number</u>	<u>Actual 2023-24</u>	<u>Estimate 2024-25</u>	<u>Budget 2025-26</u>
5600 Utilities	884,655	905,000	924,900
5641 Custodial	592,825	605,000	633,000
5655 Building Maintenance and Repair	717,897	1,100,000	780,878
5685 Lease Purchase	556,312	556,300	34,000
5690 Property Rental	74,356	74,280	74,280
Total Building Operations and Maintenance	2,826,045	3,240,580	2,447,058
5700 Major Construction and Improvement	41,954	250,000	634,000
5710 Capitalized Furniture and Equipment	246,345	450,000	-
5715 Capitalized IT Equipment	560,585	250,000	515,000
5725 Land	-	-	-
Total Capital Outlay	848,884	950,000	1,149,000
Total Expenditures:	<u>\$ 28,964,005</u>	<u>\$ 31,720,080</u>	<u>\$ 33,216,107</u>
Net Transfer In (Out)	(597,921)	243,000	(550,000)
Net Changes in Fund Balance	<u>\$ (341,365)</u>	<u>\$ 1,802,740</u>	<u>\$ (1,550,000)</u> (1)

(1) The net result will be covered by the General Fund's assigned fund balance as of June 30, 2025.

	<u>Fund Balance Forward</u>
Transfer to Capital Development Fund	1,000,000
Salary Catch-up	175,000
Facilities plan	150,000
Compensation study	75,000
Laptop replacement	150,000
	<u>1,550,000</u>

General Fund

Fund Description:

The General Fund represents the Library's operating budget. It is used to account for all financial resources, except those required to be accounted for in another fund. It reflects most of the critical issues affecting the Library, from establishing the level of service to determining the needs for staffing and benefits.

Revenues:

General Fund's new budgeted revenues as compared to the previous year's actual revenues are as follows:

<u>Source</u>	<u>2025-2026 Budget</u>	<u>2024-2025 Estimate</u>	<u>% Inc/Dec</u>
Property Tax	\$ 30,305,807	\$ 31,417,000	-3.5%
Grants and Contributions	642,020	495,520	29.6%
Investment Income	682,650	820,000	-16.8%
Charges for Services	335,630	327,300	2.5%
Miscellaneous Income	<u>250,000</u>	<u>220,000</u>	<u>13.6%</u>
Total:	32,216,107	33,279,820	-3.2%

As seen in the above projection, the General Fund's revenue is expected to have a small decrease from the previous year's estimate. The decrease reflects a combined impact of projected increase in property assessment and absence of recoupment tax revenue from previous years. The actual tax rate to be levied for 2026 is projected to be 49.14 cents per \$100 assessed valuation.

In addition to the projected total operating revenue, the General Fund will receive fund transfers from Gifts & Grants Fund, Endowment Fund, and Parking Garage Fund to purchase certain Library materials, support library programs, and offset some parking expenditures. The total amount of transfer-in is projected to be \$450,000.

At the end of FY 2024-2025, the Library will need to encumber \$150,000 for the remaining part of the laptop replacement project that was budgeted in FY 2024-2025. This encumbrance is re-appropriated as a capital outlay item in the new fiscal year's budget. The Library will also use its operating fund reserve to contract consulting firms for a new facility plan and a compensation study for a budgeted amount of \$150,000 and \$75,000 respectively. The total of these three items is \$375,000 and will be designated as operating fund balance forward at the end of FY 2024-2025.

The Underlying Revenue Assumptions for these Revenue Sources are as follows:

Property Tax – This source of revenue encompasses all taxes from Jackson County, including Real Estate, Personal, Railroad & Utilities, Financial Institution, Replacement, Payment in Lieu of Taxes, and Interest. Based on the county's assessment and the reduced tax levy, the Library projects a 4% increase in current tax revenues. In FY 2024-2025, the Library was allowed to receive a one-time

recoupment tax of over \$1 million due to the revision of previous years' property assessment, resulting in a total property tax revenue higher than the new fiscal year's budget.

Grants and Contributions – Missouri Athletes and Entertainers Tax and State Aid to Public Libraries are appropriated by the State General Assembly and administrated by the State Library. Telecom E-Rate Reimbursement is a federal grant to offset the internet access and broadband connection cost (approximately 85% of the cost of the eligible services). Contributions are budgeted based on past experiences and fundraising efforts. Major grants and gifts are budgeted in the Gifts & Grants Fund.

Charges for Services – \$182,880 of this account revenue come from a library system management service provided by the Library to other affiliated area school libraries based on a cost recovery method. The rest of the account revenue trends the number of visitors to the branch and the community demands for the library meeting space. For FY 2025-2026, it is expected to have an increase from room rental and printing/copying services with increased foot traffic.

Investment Income – The Library has contracted a local bank to invest its funds in a manner that will provide the highest investment return with the maximum security, while meeting the daily cash flow needs and complying with all state statutes governing the investment of public funds.

Miscellaneous Income – The majority of this revenue is from the sale of postal supplies and processing of passport applications. The auction proceeds of obsolete furniture and equipment will be recorded in this account.

The total amount of General Fund's financial resources, including operating revenue, transfer in and fund balance forward, for FY 2025-2026 is projected to be \$34,041,107.

Expenditure:

FY 2025-2026 General Fund's budgeted expenditures as compared to the previous year's estimates are as follows:

Activities	2025-26 Budget	2024-25 Estimate	% Inc/Dec
Payroll and Benefits	\$20,872,377	\$19,577,000	6.6%
Library Materials	2,909,500	2,480,000	17.3%
General Operating	5,838,172	5,472,500	6.7%
Building Operations	2,447,058	3,240,580	-24.5%
Capital Outlay	1,149,000	950,000	20.9%
Total	\$ 33,216,107	\$ 31,720,080	4.7%

In addition to the total operating expenditure above, The General Fund will transfer \$1,000,000 to the Capital Development Fund for future facility improvements. The total financial resource outflow is projected to be \$34,216,107 for FY 2025-2026.

Payroll and Benefits – The new fiscal year's budget for Payroll and Benefits reflects an increase of two FTEs in Information Service and branches services. The goal of this budget is to attract and retain

quality staff with fair and competitive compensation and benefits. For further information, please refer to the Payroll and Benefits section.

Library Materials – Library Materials comprise nearly 9% of the total operating expenditure budget. A budgeted 17.3% increase in Library Materials budget significantly outpaces operating revenue growth. For further information, please refer to the Library Collection section.

General Operating – The new fiscal year’s budget in this category will increase by 6.7% over last year’s actual. Most of the increase is from Professional Services and IT Software and Services with a decrease in Contracted Services – Security due to the new, hybrid in-house security model.

Building Operations and Maintenance – The new fiscal year’s budget in this category will decrease by 24.5% over last year’s actual. The decrease is due to a much smaller final payment of lease-purchase for Central Library property.

Capital Outlay – The new fiscal year’s budget in this category will increase by 20.9% over last year’s actual. Most of the increase is from the Construction and Improvement and Capitalized IT Equipment account. For further information, please refer to the Technology section and Building Maintenance and Improvement Section.

Below are some budget accounts that warrant mention:

Property Rental (5690) and Lease Purchase (5685): The Library has the following facility leases for branch services and storage, and the final lease-purchase payment for Central Library:

	<u>Account</u>		<u>Budget</u>
Sugar Creek Branch	5690	\$	21,600
Outreach mobile facility	5690		52,680
Central Library	5685		34,000
		\$	108,280

General Supplies (5505): This account includes janitorial, office, cataloging, and programming supplies, and any furniture or equipment under \$300 per item. The Library has committed to exploring safer, cost-efficient, and eco-friendly products or services. Below are the major categories of such purchases:

Janitorial supplies	\$ 80,000
Branch supplies + guard uniforms	99,300
Earbuds, bags and library cards	43,000
Office supplies	37,000
	\$ 259,300

Resource Development (5525): The account budget supports the Philanthropy Team’s fundraising, donor engagement, and philanthropic partnerships and plays a key role in the Library’s government relations and civic engagement strategies to create and sustain relationships and generate contributed revenue to advance the Library’s mission and impact.

In fiscal year 2025-2026, the team will focus on maintaining the strong fundraising performance achieved over the past two years, deepening donor and funder relationships, and aligning contributed revenue with institutional priorities, while actively supporting and participating in the Library-wide Strategic Planning and Comprehensive Facilities Planning processes. Given the current philanthropic landscape, the fundraising goal is to sustain operating and program support—both in dollars raised and number of donors, including replacing any lost funding sources, while concentrating growth efforts on capital fundraising.

The new fiscal year's priorities include:

- Maintaining robust annual giving and donor stewardship programs
- Strengthening individual, major, and planned giving strategies
- Sustaining key institutional grants and growing program sponsorships
- Supporting an institutional government relations strategy inclusive of local, state, and federal advocacy and funding
- Refining team structure to improve efficiency, equity, and capacity in response to recent departmental growth

Another major focus in the new fiscal year will be the Kansas City Public Library Foundation's planning and capacity-building initiative, including the Foundation's formal relaunch and development of a Foundation Strategic Plan, which will be developed in coordination with the Library's Strategic Planning process. Through this process, Philanthropy and Foundation staffing models will be explored, including potential FY27 growth to include Individual Giving Officer focused on major and planned gifts, as well as the potential need for additional administrative support to strengthen operations and enhance fundraising capacity.

Additionally, throughout the new fiscal year the team will continue navigating the challenges of a rapidly shifting funding landscape, with attention to sustaining resources, funder and partner relationships, and an adaptive team culture that safeguard the Library's long-term resilience and community impact.

The projected fundraising goal for FY 2025-2026 is \$2,076,120, including governmental and private grants and contributions for the General Fund and Gifts & Grants Fund, . The total account budget is \$88,300 for direct expenditures like supplies, postage, meetings, printing, and some outsourced services.

Digital Initiatives (5525): The account budget of Digital Initiatives provides funding for the Digital Branch and Strategic Initiatives Department. The majority of Digital Branch's budget goes toward the provision of digital content for the benefit of library patrons including the Library's public website, online catalog, Library's mobile app, and cloud-based digital contents. All those areas interface with the Integrated Library System (ILS) to allow patrons to discover materials, view their borrowing details, place holds on library materials, make requests and otherwise interact with titles on the catalog.

In the coming year, the Digital Branch will implement several important refinements to the library card portal, fraud prevention, and user experience. The Digital Branch will continue to support the KCHistory.org which offers access to digitized materials from Missouri Valley Special Collections.

With community partnerships, the budget of the Strategic Initiatives department provides fundings to promote lifelong learning through digital opportunities. The strategic initiatives team provides direct

service to adults through the services of Tech Access, Excel Adult High School, and Chromebook Lending. Tech Access, with over 5,000 patron interactions annually, provides digital skills training and tech troubleshooting assistance at all Library locations and community partner sites. The Excel Adult High School program provides an alternate pathway for approximately twenty students annually to earn their high school diploma. Chromebook Lending through Community Partnerships provides extended checkout periods for over 300 patrons annually enrolled in educational programs at community partner agencies. The KC Coalition for Digital Inclusion (KCCDI), the team's only indirect service initiative, includes the coordination and facilitation of monthly informational meetings and collaborative networking opportunities for over 275 members in the Western Missouri & Eastern Kansas region. KCPL has been recognized as one of the original, still-operating digital inclusion coalitions nationwide.

The total budget for this account is \$234,975 as detailed below:

Digital Branch	\$	204,075
Strategic Initiatives		30,900
	\$ •	<u>234,975</u>

Contracted Services (5560 & 5564): These accounts are to report outsourced services: call center service, delivery, record storage, and security services at branches. We believe that, through outsourcing, the Library can access skilled expertise, focus on core activities, and increase efficiency. Identified services are summarized below:

	<u>Account</u>	<u>Budget</u>
Call center	5560 \$	35,000
Courier service	5560	118,050
Outreach		
Books to go	5560	26,000
Background check , insurance, and others	5560	39,120
Storage and other services	5560	<u>53,200</u>
Total:	\$	271,370
Security at branches/Central	5564 \$	597,235

Professional Services (5535): The Library contracts certain professionals to perform specific activities or services in the areas of operational planning, legal, banking, and auditing services. Identified professional services for the new fiscal year are summarized as below:

Legal + HR	\$	86,000
Community survey + meetings		50,000
Facilities plan		150,000
Compensation study		75,000
Financial services		52,000
Auditing		65,000
Others		<u>18,500</u>
	\$	496,500

Conference, Continuing Education and Travel (5540): The Library highly values continuing education and professional training. Examples of educational opportunities for our employees and Board Members include attending conferences presented by the American Library Association (ALA), Public Library Association (PLA), Urban Libraries Council (ULC), Missouri Library Association (MLA), and other professional associations. The total budget is \$200,000, with \$110,000 for conferences and \$90,000 for training, partnerships, and mileage reimbursement. This budget also includes \$25,000 for a one-day event called Staff Enrichment Day. This is a vital annual initiative designed to invest in the heart of our library system—our people. With a focus on professional development, team building, personal empowerment, and recognition, this event supports the long-term growth and development of all staff.

Insurance (5680): The Library carries various types of insurance for protection from unforeseeable and potentially serious situations. Below are the major types of insurance policies the Library carries:

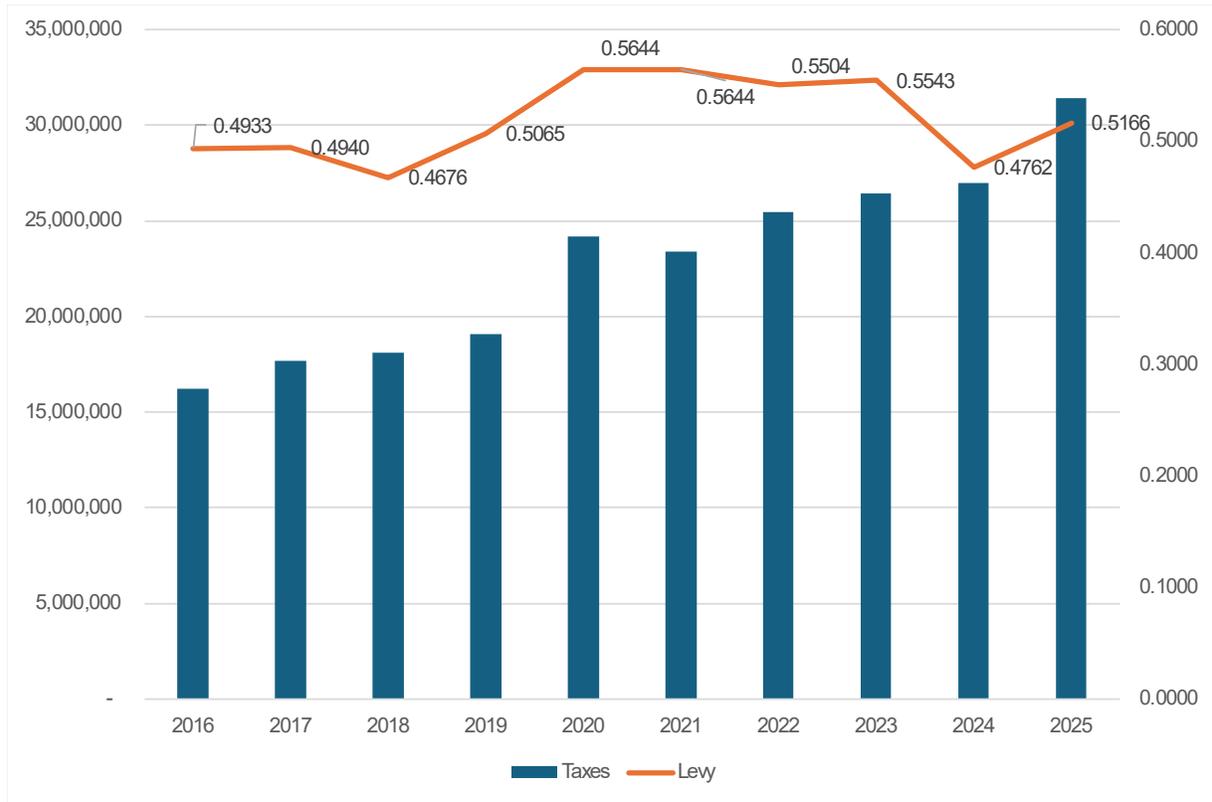
Director & Officer	\$	50,000
Property & Liability		224,700
Automobile		10,000
Cybercrime		13,000
Crime Protection & Surety Bond		11,000
		<hr/>
	\$	308,700

Additional information about the Library Operations budget can be found in the Payroll and Benefits, Library Collection, Library Programming and Events, Technology, and Building Maintenance/Improvement section. The total Library Operations budget is \$33,216,107 before a transfer of \$1,000,000 to the Capital Development Fund.

The Library’s Operating Fund Budget represents the staff’s best judgment for providing the highest level of service to the public, while remaining within the authorized tax levy. This budget should enable the Library to fulfill its commitment to quality service for the community, both now and in the future.

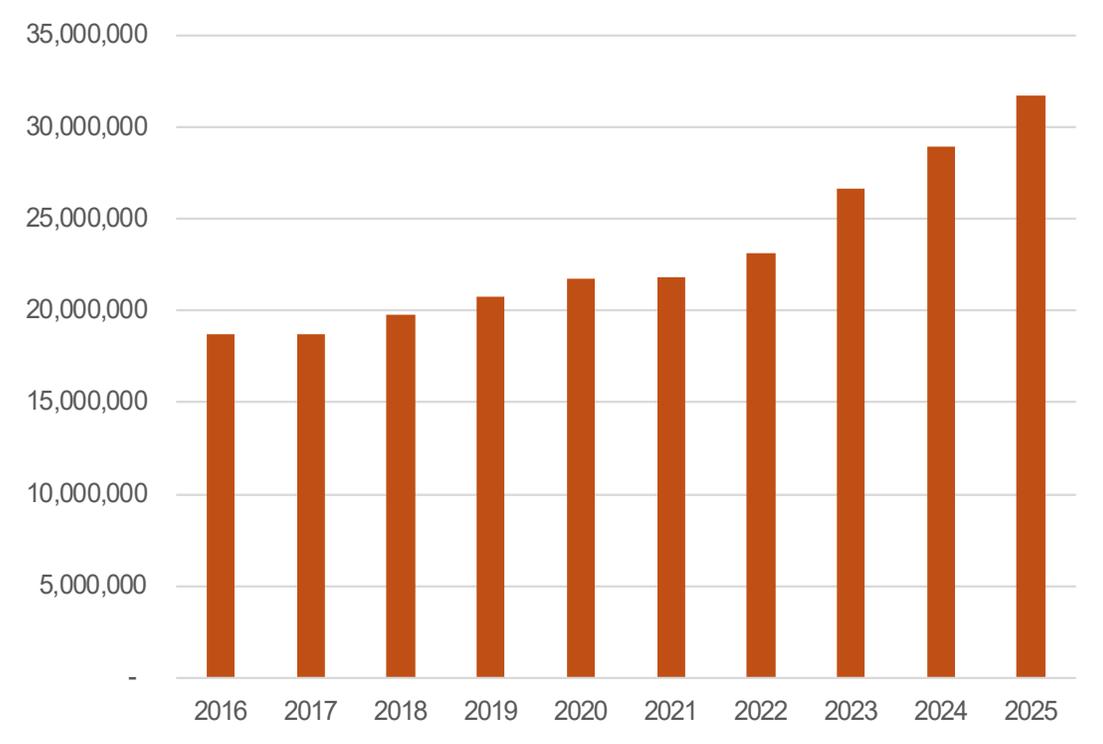
Trend of General Fund Tax Revenues and Levy

2016-2025

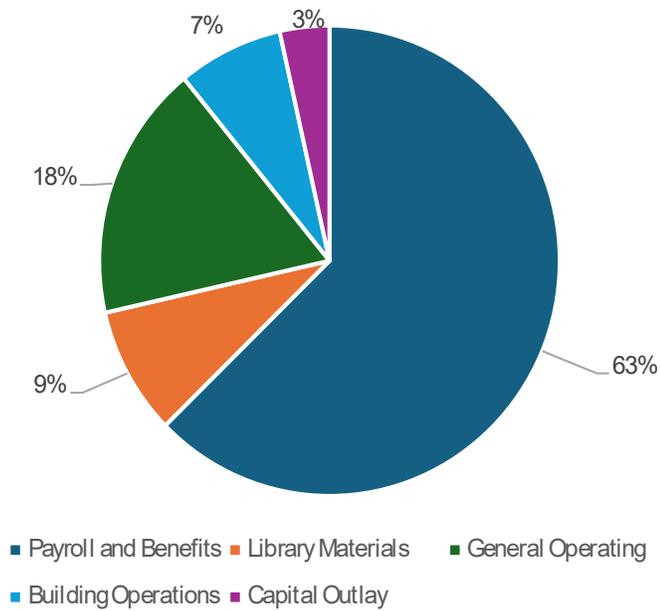


Trend of General Fund Expenditures

2016-2025



Expenditures by Category



Payroll and Benefits

Payroll

The fiscal year 2025-2026 staffing budget reflects an increase of FTEs from the current approved level of 246.5 to 248.5. The additional two FTEs account for additional staff in Information Service and branch management.

The personnel budget also includes funding for annual pay increases to support the recruitment and retention of qualified employees. This includes an amount equal to approximately 2.5% of current total salaries in 2026, and 1% starting in July 2025, for eligible full and part-time employees.

Benefits

The Library participates in the Kansas City Public School Retirement System (KCPSRS), a public employee retirement system that acts as a common investment and administrative agent. KCPSRS is a defined benefit pension plan, which provides retirement benefits to plan members and beneficiaries based on earnings and years of service. The Library's cost for this important component of the employee benefit program will be 12% of covered earnings for FY 2025-2026. The contribution rate is actuarially determined each year. The Library makes the full contribution to the plan on the eligible employees' behalf. KCPSRS's actuarial funding ratio as of the last valuation report was 69.1%, that increased from the previous ratio of 68.4%. Missouri statutes are in place to move the retirement system toward an actuarial funding of 100%. The 12% contribution by the Library is in addition to the 9% contribution required from participating employees. Employees may elect a refund of contributions plus interest if employment separation occurs prior to retirement. The Library also makes the legally required matching contribution of 7.65% of covered earnings for employees' Social Security benefits.

Full and part-time employees may elect to contribute to a 403(b) or 457(b) deferred compensation plan for retirement.

Full-time employees are eligible for: Health, dental, and vision insurance benefits, and enrollment in a Section 125 Tax Savings Plan (FSA) to pay for eligible medical and/or childcare expenses on a pre-tax basis.

Part-time employees whose status is 0.5 FTE or greater are eligible for a medical insurance subsidy up to \$50.00 per month, a dental insurance subsidy of \$3.50 per month, and enrollment in a Section 125 Tax Savings Plan. Part-time employees whose status is 0.4 FTE or under are eligible for a medical insurance subsidy up to \$30.00 per month and a dental insurance subsidy of \$3.50 per month. The health insurance program is extended to a small group of qualified retirees with significant years of full-time service to the Library.

The Library provides term life insurance and long-term disability insurance to full-time employees at no cost to the employees. Full-time and part-time employees whose status is 0.4 FTE or greater may also

elect to enroll in additional or dependent life, short-term disability, accident, critical illness and/or cancer insurance at their own expense.

The Library also provides access to an Employee Assistance Program (EAP) for all employees and their household members. This confidential service addresses many issues that can distract an employee from being productive at work such as marital, emotional, legal, and financial problems. This program supports employee wellness, provides supervisors with tools to assist their team members, and can divert potential medical plan claims.

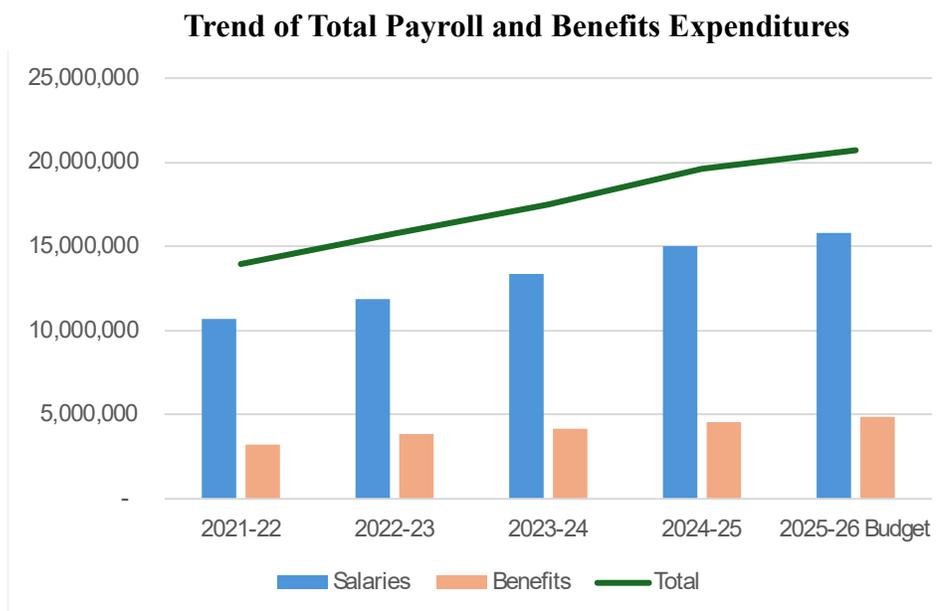
The Library started a new “Optimal You” health and wellness program in 2024 with a goal of providing all employees with the tools via a holistic wellness platform/app to improve their well-being and quality of life. Approximately half of the program cost is offset by an end-of-year medical insurance disbursement. The program can also support the benefits provided by the Employee Assistance Program and positively impact healthcare costs.

Employee Development & Resources

The Library provides ongoing training for employees and supervisors online, in the classroom, and on the job. The Library requires all employees complete mandatory training each year, such as avoiding discrimination practices, retaliation, harassment, and cyber security.

The Library has an educational/tuition assistance program for eligible full and part-time employees who enroll in specific, job-appropriate college courses, where up to 6 credit hours/\$300 per credit hour maximum may be received per calendar year. Participants must obtain a minimum grade of “C” for undergraduate courses or a “B” for graduate courses to be eligible. Additionally, full and half-time employees who meet certain eligibility criteria are eligible for educational loan assistance for specific expenses up to a maximum balance of \$1,000.

The total payroll and benefits budget for FY 2025-2026 is \$20,697,377, or 62.6% of the total General Fund budget, and reflects an increase of 10% from the previous fiscal year.



Library Collection:

The Kansas City Public Library is committed to fostering a welcoming and inclusive environment for all individuals. With longstanding values of literacy, lifelong learning, imagination, intellectual freedom, and service excellence, we thoughtfully provide a dynamic, accessible collection that meets the educational, cultural, aspirational, and recreational needs of our community.

Purpose

The Library's collection reflects the needs and interests of our community, rather than strive for balance or neutrality. Because its patrons are diverse in age, reading level, interests, background, religion, ethnicity, culture, education, socioeconomic level, and lifestyle, the Library's collection respects these perspectives by including multiple points of view, reading interests, and format preferences. As the community changes, so does the library collection.

One Library, Many Locations

The Library recognizes that each library location has a unique identity that influences its collection needs. Guided by the principle of 'one library, many locations,' we thoughtfully curate collections within budget and space limitations to meet the needs of individual local communities within our broader service area. Patrons access our full range of materials using the library's holds service that delivers materials to any location.

Materials Selection

Dedicated and experienced librarians evaluate and select physical and electronic materials for the collection, consulting all resources to make informed and thoughtful choices. Resources include journals, magazines, newspapers, demographic data, publisher information, social media, and community participation. Factors we consider include accuracy, popularity, cost, format, local interest, and critical acclaim.

Community Participation

The Library recognizes and acknowledges the importance of community participation in developing its collections. "Request It" is an award-winning service (Urban Library Council Innovation Award 2023) that encourages patron participation in a collaborative selection process. The highlight is Suggestion for Purchase accessible directly from the online patron account. If the title is available from its vendors and is within cost allowance, the Library orders it with expedited processing and delivery. This collaboration keeps the collections fresh, diverse, and responsive to community interests and needs.

Maintenance

Maintenance is an ongoing and necessary aspect of conscientious collection management, keeping the collections current, responsive, engaging, useful, diverse, and attractive. The Library evaluates each item with as much care and consistency as with its initial selection, considering current community needs, space limitations, and usage. Maintaining the collection includes transferring materials between locations; replacing titles that are lost, missing, or in poor condition; and discarding titles that are outdated or no

longer used by the community. When withdrawing materials from the collection, the Library works with its partners to resell each item for credit or recycle it.

Formats

The Library provides its materials in numerous formats because its community uses and enjoys the collection in a myriad of ways. The Library has physical and digital books, magazines, newspapers, and zines to read, audiobooks and music to listen to, read-alongs to do both, and videos to watch. The Library also has databases to research, education platforms to learn, board games to play, musical scores to perform, hotspots to connect, and much more.

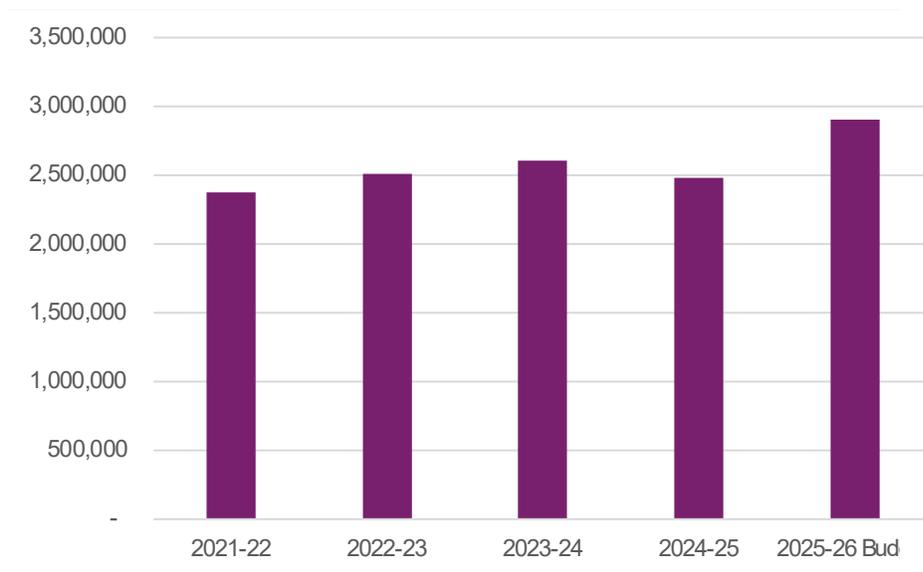
Audience

Materials have three audience designations, Adult, Young Adult, and Juvenile. The materials are intended to engage patrons at a level appropriate for the maturity, interests, and reading skills of the audience. The juvenile collection is for ages birth to 12; the young adult collection is selected for ages 13 to 18; and the adult collection is designated/selected for ages 19 and older.

Budget

Each year the Library adds approximately 70,000 physical and 15,000 digital materials to its already robust collection, and subscribe to over 25 electronic resources, including databases, online courses, and on-demand digital platforms for streaming video and music. The total materials budget for fiscal year 2025-2026 is \$2,905,500, a 17% increase over the previous fiscal year and 9% of the total expenditure budget of the Library's General Fund. Some of the funds will come from endowment distributions, including \$235,000 from the Ewing Kauffman Book Fund and \$13,000 Ingram Literacy for Life Fund. These special funds allow the Library to add important but costly materials, enhancing collections like Missouri Valley Special Collections, Kauffman Grand Reading Room, Reference, and Digibook read-alongs.

Total Library Materials Expenditures From 2022-2026



Library Programming and Events

Youth & Family Engagement (YFE) provides public programs based on Every Child Ready to Read, Science of Reading, Play-Based Learning, Connected Learning, HOMAGO, and 21st Century Learning Skills. One special program called Dial-a-Story has been a KCPL program for more than thirty-five years – every week there are two stories recorded by YFE staff, on the phone line, that receives nearly 2,000 listeners a month. For tweens and teens, YFE staff lead book clubs, art clubs, STEAM clubs, tabletop gaming, video gaming, financial literacy programs, as well as Volunteer and Job Fairs. YFE staff also foster Teen Advisory Groups and provide in-depth experiences at the Digital Media Lab at the Library. A small percentage of this programming budget includes special events with hired performers and the occasional authors of children’s/teen books.

The Summer Reading Program is the largest initiative the Library does. Each summer for ten weeks, children, teens, and adults are encouraged to participate in a self-directed reading program emphasizing the joy of reading. The program attendance has grown significantly in recent years, a 50% increase from 2021 to 2024. More than 15,000 people participated in 2024. In addition to this self-directed program, numerous programs are offered every day including Pop-in at the park, teen interns, and the Tween Camp and Team Digital at the Digital Media Lab located at the Southeast Branch Library. More than 35,000 children and teens attended all those programs in the summer of 2024.

Public Affairs provides promotional materials for the Library services, including the monthly Signature Events calendar, bookmarks and postcards. The department also boosts social media posts, purchases advertising, and engages with local content creators.

The Public Affairs’ programming/events budget provides the funding for all aspects of the Library’s Signature Events series. This series was part of a downtown revitalization project that aimed to draw the public to the new Central Library location and downtown itself. Those 80+ yearly Signature Events, along with six to eight annual art exhibitions in Central Library’s two gallery spaces, invite people in and showcase Library services.

Community members of all demographics are welcome in library locations to engage with fellow community members as well as local and national guest speakers who run the gamut from writers and artists to cultural icons and Supreme Court judges. These events and exhibitions give community members not only a first-rate evening out – our catered receptions are very popular – but an opportunity to actively engage, listen and be heard.

Branch and Central Library’s programming budget primarily supports adult-focused initiatives and offers meaningful opportunities to engage community members in positive, shared experiences within our neighborhood-based spaces. These funds support a variety of activities, such as the Ruiz Branch’s Seed Library, Southeast Branch’s Women’s History Month, Trails West Branch’s Fluid Art and Marble Painting, and Central Library’s Science Matters series. These neighborhood-based programs foster community connection, promote skill-building and literacy, address loneliness and mental health challenges, and help create a welcoming, supportive environment across all ten of our library locations.

Outreach and Community Engagement’s programming budget supports five departments—Mobile Services, Refugee & Immigrant Services & Empowerment (RISE), Community Resources, Community Learning Specialists, and AmeriCorps Programs—each aligns with the Library’s outreach mission to compassionately engage with our patrons and partners, and to ensure equitable access to Library and

community services, while fostering a strong sense of belonging for all. Collectively, these five departments design and deliver compassionate and responsive programming that serves wide-ranging audiences, presents diverse points of view, removes barriers, and builds community connections. From delivering books to residents unable to visit branches, to supporting immigrants through English Language Learning (ELL) classes and naturalization navigation, to providing on-site resource referrals and life skill building opportunities, this outreach programming meets a broad range of patron needs. Funding for these programs is essential to maintain and scale these efforts, and to ensure that services remain responsive, accessible, and aligned with the Library’s mission.

Budgeted expenditures for the fiscal year 2025-2026 are summarized below with the funding account numbers in General Fund:

	<u>Account Code</u>	<u>Budget</u>
Advertising/Promotion		
Public Affairs	5500-16	\$ 159,000
Exhibits		
	5530-16	27,500
Programming/Events		
Public Affairs	5520-16	207,500
Reader Services	5520-57	5,000
Special Collection	5520-54	8,000
Youth & Family Engagement	5520-58	129,000
Outreach	5520-78	50,900
Branches/Central Library	5520-60	85,400
Total		\$ 672,300

Besides the operating budget for Library programming and events above, additional funding is available from the Library’s Gifts & Grants Fund and grants and distributions from Library-designated funds held by the Greater Kansas City Community Foundation.

Technology

This budget will support all patrons and staff facing technology at our ten public locations and our two administrative locations, including the library database (known as the ILS), the computer management system for patrons, the printing management system, the core technology infrastructure of internet access, PC updates, and Microsoft software systems. In addition, the library will continue to adopt Windows 11 and will begin to explore the adoption of Generative Artificial Intelligence (A.I) in library operations and service.

This budget also supports the library's collaboration with schools to provide library access for students in Kansas City. In addition to our existing partners like Kansas City Public Schools, Academie Lafayette, and University Academy, the library will be working to expand the collaboration to five other charter schools. The budget provides funding to build up the infrastructure and capacity to work with school partners and find innovative solutions to serve students.

During the new fiscal year, the Library will be refreshing public service computers at Plaza Branch and Central Library. Additionally, the library will be upgrading Microsoft Office for patrons from Office 2019 to Office 2024. The Library will also be replacing half of the microfilm machine fleet for Central Library's References Services and Missouri Valley Special Collections, with plans to refresh the remainder in the following fiscal year.

The Library will also invest in refreshed network equipment which includes replacing one of the Library's firewalls and the essential networking infrastructure at Plaza Branch's data center.

Identified projects or purchases for the fiscal year 2025-2026 are summarized below with the funding account numbers in General Fund:

	<u>Account code</u>		<u>Budget</u>
Capital Outlay - Technology:			
Windows computing hardware	5715	\$	132,595
Cisco Catalyst 8500	5715		48,915
Plaza data center's firewall	5715		25,000
Microfilm/Fiche readers	5715		30,000
Zeta scanner	5715		25,000
POS hardware	5715		40,990
Chrome Computing Hardware circulating	5715		25,000
FY 2024-25 Laptop replacement (fund balance forward)	5715		150,000
Office 2024 standalone for public computers	5715		37,500
		\$	515,000
 Operating Expenditures - Technology:			
Library management system subscription	5551	\$	354,420
Copiers/Printers lease	5548		60,000
Backup or storage	5551		37,740
Basic communication / POTS	5630		118,500
Data connection / internet / Public WIFI	5630		466,876
Contracted support services	5550 + 5551		485,000
PC/hardware upgrade or replacement / lease	5550		110,000
Security	5551		148,000
Software or subscription	5551		534,000
		\$	2,314,536
Total Technology:		\$	2,829,536

Building Maintenance and Improvement:

The expenditure items covered under this operating budget include equipment, fixture, repair and maintenance, landscaping, cleaning, and other services that will improve or maintain the value of Library facilities, but generally not being considered as major capital replacement. The funding for this plan is from the General Fund.

General Fund's Building Maintenance and improvement Plan for FY 2025-2026

	<u>Account code</u>	<u>Budget</u>
Building Repair and Maintenance		
HVAC maintenance	5655	\$ 20,000
Lighting	5655	10,000
Roofs	5655	30,000
Inspections	5655	20,600
Parking lot maintenance	5655	50,000
Branch maintenance requests	5655	73,000
General maintenance requests	5655	217,400
Trash/Recycling	5655	57,000
Plaza Branch CAM	5655	146,878
Tools, supplies and other services	5655	71,000
Landscaping and snow service	5655	<u>85,000</u>
		\$ 780,878
Custodial Service		
Branch service	5641	\$ 333,000
Special cleaning	5641	50,000
Central/Annex service	5641	<u>250,000</u>
		\$ 633,000
Capital Improvement		
Steel poles and contingency	5700	\$ 250,000
HVAC - Waldo and other branches	5700	144,000
Office reconfiguration - Annex + MVSP	5700	85,000
Exterior - Westport	5700	15,000
Children's desk - Plaza	5700	50,000
Security cameras - Central, SE & Waldo	5700	<u>90,000</u>
		\$ 634,000
Total Building Maintenance and Improvement:		<u>\$ 2,047,878</u>

Capital Development Fund

Fund Description:

The Capital Development Fund is used to account for financial resources set aside for special one-time purchase of major capital assets and/or the new construction and major renovation of Library properties. The revenues for this fund are derived from transfers from the General Fund, special taxes, investment income, sales of real properties, grants, and contributions.

Budgetary control over individual projects is established on a project basis for the life of the project and lapses only when the project is reduced or closed out by Board actions. However, any remaining unrestricted project fund balance at the end of the fiscal year is re-appropriated at the beginning of each year and included in the annual budget.

Identified Capital Projects from FY 2026 to FY 2033

	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>	<u>2030-31</u>	<u>2031-32</u>	<u>2032-33</u>	<u>Total</u>
Bathroom rebuilt									
Waldo, Trailswest & SE	300,000								300,000
Roof replacement - Waldc	150,000								150,000
Elevator									
Annex						70,000			70,000
Central			490,000	60,000					550,000
Plaza							140,000		140,000
Westport					80,000				80,000
Security System									
Central		393,750							393,750
HVAC									
Annex			100,000						100,000
Central		141,700				42,000			183,700
Plaza (Chillers)				67,725					67,725
Ruiz			47,500						47,500
Southeast							187,500		187,500
Waldo				82,500					82,500
Westport							45,000		45,000
Grand Total	\$450,000	\$535,450	\$637,500	\$210,225	\$80,000	\$112,000	\$140,000	\$232,500	\$2,397,675

Gifts & Grants Fund

Through its fundraising and development efforts, the Library receives a variety of significant private contributions and governmental grants throughout the year. These revenues are restricted for special purposes in accordance with the Library’s mission, vision, and values. In addition to accepting special revenues through the Library’s charitable account, other avenues exist for donors to support the Library. More specifically, donors can support the Library through Greater Kansas City Community Foundation (GKCCF) and Kansas City Public Library Foundation (KCPLF). These entities are governed independently and accept, manage, and regularly report fundraising activities to the Library.

Grant and Gift Fund – Detail Statement of Revenues and Expenditures

	Budget
	2025-2026
Revenues:	
Private Grants & Contributions	
Institutional Giving	\$ 487,000
Major Private Giving	150,000
KCPLF Grants	32,000
GKCCF Grants	490,100
Governmental Grants	275,000
	<hr/>
Total Revenues:	1,434,100
Expenditures:	
Payroll & Benefits	300,000
Library Programs	500,000
	<hr/>
Total Expenditures:	800,000
Excess (Deficiency) of Revenues Over (Under)	
Expenditures:	<hr/> 937,000
Transfer in (from Endowment Fund)	120,000
Transfer out (for General Fund's Materials & Programs)	(400,000)
Net Changes in Fund Balance:	354,100
Beginning Fund Balance	8,005,000
Ending Fund Balance	<hr/> \$ 8,359,100

Library Endowment Fund

The permanent fund was established in 1985 and receives revenue from major gifts and annual development activities. The purpose of the fund is to develop an interest earning corpus, the principal of which will not be invaded and the proceeds from which may be expended for library materials and branch services.

Library Endowment Fund Detail – Statement of Revenues and Expenditures

	Budget 2025-2026
Revenues:	
Investment income	\$ 100,000
Total Revenues	100,000
Expenditures:	-
Transfer in/(out);	(120,000)
Net Change to Fund Balance:	(20,000)
Beginning Fund Balance	3,400,500
Ending Fund Balance	
Nonspendable:	3,059,398
Assigned:	321,102
Total Ending Balance:	\$ 3,380,500

Parking Garage Fund

Established in 2008, this fund is used to account for principal operations of the parking garage. Operating expenses include the cost of services, administrative expenses and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Parking Garage Fund – Detail Statement of Revenues and Expenditures

	<u>Actual</u> <u>2023-24</u>	<u>Estimate</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
Operating Revenues:			
Charges for services	\$ 621,625	\$ 585,000	\$ 590,000
Total Operating Revenues	621,625	585,000	590,000
Operating Expenses:			
Operations and Maintenance	404,839	460,000	475,000
Depreciation	79,456	79,000	78,000
Total Expenses	484,295	539,000	553,000
Operating Income:	137,330	46,000	37,000
Transfers to other funds	(50,000)	(50,000)	(50,000)
Beginning Fund Balance			
Capital Assets	3,757,103	3,678,103	3,600,103
Unrestricted	668,223	664,223	651,223
Ending Fund Balance	\$4,512,656	\$4,338,326	\$ 4,238,326

Miscellaneous Statistical Data

From 2016 to 2025

Fiscal Year	Full Time Equivalents	Number of Physical Collection Owned	Number of Materials Circulated	Number of Registered Borrowers	Population (1)
2015-2016	189.8	872,956	2,087,400	265,349	208,676
2016-2017	192.1	762,658	1,986,277	224,563	193,025
2017-2018	192.5	810,044	1,948,409	160,805	197,126
2018-2019	215.8	822,508	1,927,087	193,646	212,532
2019-2020	215.0	731,007	1,780,177	197,317	214,721
2020-2021	218.0	740,410	1,559,148	190,180	218,733
2021-2022	224.1	736,819	1,873,795	196,122	224,236
2022-2023	227.9	660,357	2,044,300	214,885	237,267
2023-2024	236.4	661,691	2,415,901	263,880	237,267
2024-2025	246.5				237,267

(1)According to American Community Survey 2020 data