



Kansas City Public Library

Final Annual Budget



Kansas City Urban Public Library District

Final Budget for Fiscal Year 2026-2027

The Kansas City Urban Public Library District is proud to present its Final Annual Budget for Fiscal Year 2026-2027. This budget reaffirms Kansas City Public Library's commitment to serving its core service population of more than 250,000 residents while extending resources and high-quality services to the 1.7 million people across the greater Kansas City metropolitan area.

The Final Annual Budget for FY 2026-2027 is \$38.8 million, representing an increase of 17.2% over the previous fiscal year's actual.

This budget represents the first financial plan aligned with Kansas City Public Library's newly adopted Strategic Plan, a roadmap shaped by thousands of residents, community partners, donors, stakeholders, and staff. It reflects a bold vision for the future of Kansas City Public Library while remaining grounded in its responsibility to serve as a thoughtful steward of public resources.

Building on Kansas City Public Library's strong foundation, a dynamic, community-driven process has refreshed our vision, mission, organizational values, and strategic priorities to guide our work in the years ahead. This budget demonstrates our commitment to investing in people, places, and opportunities that strengthen Kansas City and create a community where everyone can thrive.

Vision:

A Kansas City inspired by possibility, where everyone belongs.

Mission:

The Kansas City Public Library cultivates connection through experiences that educate, empower, and celebrate our stories.

Values

Kansas City Public Library's work is guided by five organizational values: *Neighborly, Joyful, Curious, Trusted, and Inclusive*. These values shape how we serve our community, make decisions, and work together to fulfill the Library's mission.

Strategic Priorities

Supporting All Learners

Kansas City Public Library nurtures a love of learning and builds foundational skills that empower individuals at every stage of life. Investments in literacy, workforce development, digital inclusion, and lifelong learning help ensure all Kansas Citians have opportunities to grow and succeed.

Fostering Community Pride

Kansas City Public Library brings people together to celebrate local culture, share community stories, collaborate, and strengthen civic connections. Through public programs, local history initiatives, civic engagement efforts, and community partnerships, the Library continues to serve as a trusted civic anchor that strengthens the social fabric of Kansas City.

Facilitating Inclusive Experiences

Kansas City Public Library also nurtures community belonging through consistent services, programs, and collections that reflect community needs, interests, and aspirations. By ensuring welcoming spaces, equitable access, multilingual services, and community-informed programming, the Library remains committed to creating places where everyone feels seen, heard, valued, and connected.

Investment in Library Facilities

The adoption of our Comprehensive Facilities Plan in March 2026 establishes a long-term roadmap for evaluating, maintaining, renovating, and reimagining library spaces. Kansas City Public Library facilities are among the most visible expressions of our commitment to the community. They are places where learning occurs, connections are formed, stories are shared, and community life flourishes.

Over the next ten years, the Comprehensive Facilities Plan has identified approximately \$170 million in facility needs and capital investments across the urban public library district. These needs reflect both decades of deferred maintenance, and the investments required to modernize library spaces, improve accessibility, enhance safety, and ensure facilities remain responsive to evolving community needs and expectations.

Addressing these funding needs will require long-term planning, strategic prioritization, and careful balancing of immediate operational requirements with future capital investments. As the Library evaluates facility improvements, modernization efforts, and potential new service locations, responsible stewardship of public resources will remain central to every decision.

Kansas City Public Library cannot meet these needs through annual operating revenues alone. Realizing the vision for the library district as outlined in the Comprehensive Facilities Plan will require partnership among the Board of Trustees, library staff, city and county leaders, philanthropic organizations, community stakeholders, and residents who recognize libraries as essential civic infrastructure that strengthens neighborhoods, expands opportunity, and enhances the vitality of Kansas City.

Investing in Our People

Equally important is our commitment to the dedicated public servants who make Kansas City Public Library's work possible – our people. Library staff are the organization's most valuable asset. This budget prioritizes market-competitive compensation and benefits, professional and leadership development, employee well-being, and supportive initiatives that foster a high-performing workplace culture foundationally grounded in diversity, equity, inclusion, and belonging.

Kansas City Public Library's Strategic Plan recognizes that achieving ambitious goals for learners, neighborhoods, and community belonging requires investing in those who deliver our daily services and programs. The Library must continue attracting, developing, and retaining talented professionals who embody our values and are passionate about serving Kansas City.

By investing in our people, we strengthen our ability to serve the community today while preparing the next generation of library leaders for the future.

Revenue Outlook

As stewards of public resources, Kansas City Public Library remains focused on fiscal responsibility and long-term sustainability. The FY 2026-2027 budget has been developed with careful consideration of current economic conditions, future financial challenges, and the investments necessary to advance the Library's strategic priorities.

Property taxes remain the primary source of revenue for the urban public library district, and the only tax the Kansas City Public Library is authorized to levy under state law. As community needs, service expectations, and capital investment requirements continue to grow, the Library must navigate the increasing tension between expanding demands, increasing costs, and a revenue structure that offers limited growth and flexibility. Responsible stewardship requires balancing today's service commitments with the long-term investments needed to ensure Kansas City Public Library remains strong, relevant, and accessible for future generations.

This challenge is further compounded by the continued expansion of economic development incentives, including Tax Increment Financing (TIF), Chapter 100, Chapter 353, Land Clearance for Redevelopment, and Enhanced Enterprise Zones, which reduce property tax revenues available to support Library services. Uncertainty surrounding federal and state funding sources also present potential risks to programs and resources that directly support residents throughout our community.

Despite these realities, Kansas City Public Library remains well-positioned through intentional fiscal management, strategic decision-making, and strong community partnerships. Philanthropic support, endowment income, grants, and donor investment will continue to play a significant role in sustaining and expanding our impact in ways that public funding alone cannot support.

We are Kansas City

For more than 150 years, the Kansas City Public Library has evolved alongside our community often adapting to change, responding to emerging needs, and remaining steadfast in our commitment to creating opportunities for learning, connection, and belonging. Today reflects an important moment as the vision reflected in this budget is ambitious, as the needs and aspirations of our community are significant. Achieving it will require continued thoughtful stewardship, strategic investment, strong partnerships, and public support as we navigate financial pressures and uncertainty.

And yet, Kansas City Public Library has never been defined by our challenges, but by our belief in the common good. We are grateful to our Board of Trustees, Foundation Board, staff, volunteers, partners, donors, and community members whose support makes this work possible. Together, we will continue to educate, empower, and celebrate our stories while building a stronger, more connected Kansas City—one inspired by possibility, where everyone belongs.



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 of the Library District and the immediate metro area are eligible for a full-access Library Card. Those living outside the Library District but within the states of Kansas and Missouri may receive an out of area Library 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, 2026, KCPLF has a fund balance of \$669,154, 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.
- **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 of 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

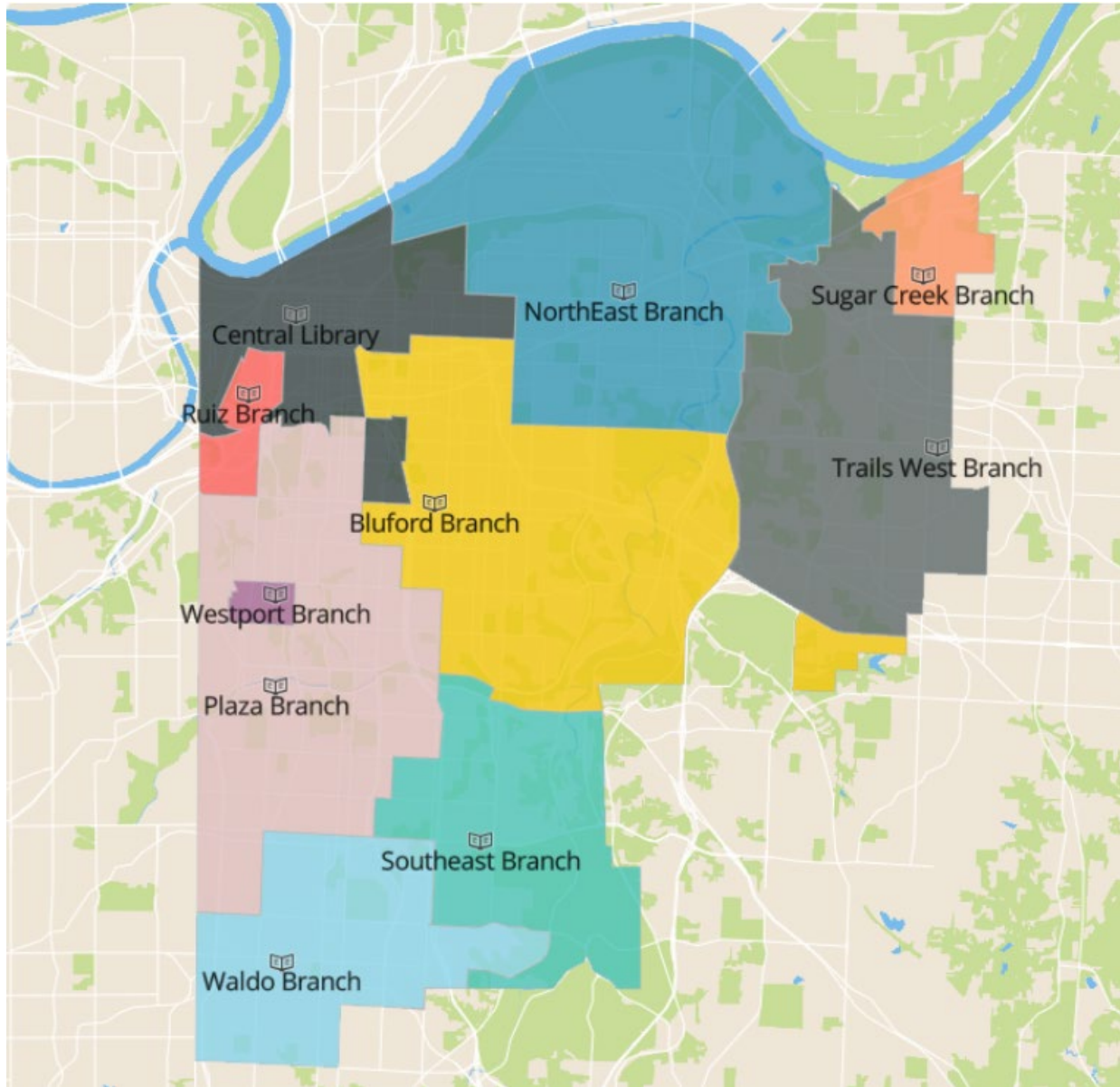
All budgetary policies are established by Missouri Statutes and/or Library Board policy. Board Budgetary Policies are codified in the Board Policies, Section 500. Budgetary procedures are established by Library administration. The implementation of policies and procedures is the responsibility of the 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.

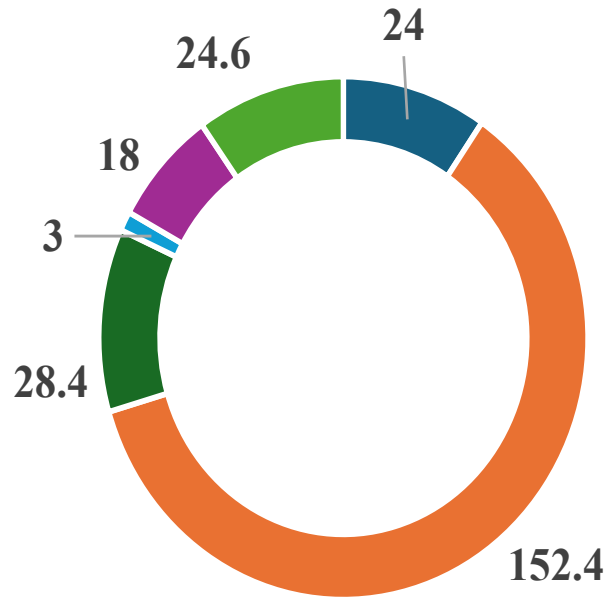
Budget Calendar:

- 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 review 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. 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: 250.40 ***



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

- Reflects a net increase of 1.5 FTEs in Safety & Security Department under Library Services

Kansas City Public Library

Board of Trustees

June 30, 2026

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

Dennis Dobbels, City of Kansas City

Jonathan Kemper, 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

Executive Deputy Director

Joel Jones

Chief Operating Officer

Qun Fang

Chief Finance Officer

Budget Summary of Revenues, Expenditures, and Changes in Fund Balance
All Governmental Funds
FY July 1, 2026 - June 30, 2027

	<u>General Fund</u>	<u>Gifts & Grants</u>	<u>Endowment Fund</u>	<u>Capital Development</u>	<u>Parking Garage</u> (1)	<u>Total Budget</u>
Beginning Fund Balance	\$ 16,191,404	\$ 10,099,209	\$ 3,374,547	\$ 10,432,585	\$ 4,443,456	\$ 44,541,201
Revenues:						
Property Taxes	30,949,000					30,949,000
Interest on Investments	900,000		200,000			1,100,000
Charges for Services	362,225				698,500	1,060,725
Grants & Contributions	80,000	1,245,000				1,325,000
Governmental Grants	262,760	365,000				627,760
Other Income	175,000					175,000
Total Revenues	<u>32,728,985</u>	<u>1,610,000</u>	<u>200,000</u>	<u>-</u>	<u>698,500</u>	<u>35,237,485</u>
Expenditures:						
Payroll and Benefits	22,858,090	650,000				23,508,090
Library Materials	2,923,962					2,923,962
General Operating	4,746,813	1,750,000	-			6,496,813
Building Operations	3,242,460				907,185	4,149,645
Capital Outlay	1,017,795			716,500		1,734,295
Total Expenditures	<u>34,789,120</u>	<u>2,400,000</u>	<u>-</u>	<u>716,500</u>	<u>907,185</u>	<u>38,812,805</u>
Transfers In	360,135	250,000				610,135
Transfers out	-	(360,135)	(250,000)			(610,135)
Net Transfer in (out)	<u>360,135</u>	<u>(110,135)</u>	<u>(250,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in Fund Balance	(1,700,000)	(900,135)	(50,000)	(716,500)	(208,685)	(3,575,320)
Ending Fund Balance	<u>\$ 14,491,404</u>	<u>\$ 9,199,074</u>	<u>\$ 3,324,547</u>	<u>\$ 9,716,085</u>	<u>\$ 4,234,771</u> (2)	<u>\$ 40,965,881</u>

(1) This is a Business Activity Fund based on a full accrual accounting basis.

(2) The ending fund balance includes net capital asset of \$3,759,549 and unrestricted balance of \$475,222.

The General Fund's unassigned balance of \$12,078,166 represents the residual net resources after non-spendable, restricted and assigned, and is 34.7% 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, 2026:

	<u>General Fund</u>
Nonspendable:	
Prepaid expenditures	\$ 176,369
Restricted for:	
Assigned to:	
Compensated absences:	2,236,869
Pay-scale adjustment:	700,000
Funding for FY 2026-2027:	1,000,000
Unassigned:	
Library operating:	<u>12,078,166</u>
Fund balances as of June 30, 2026	<u>\$ 16,191,404</u>

General Fund Detail Statement of Revenues and Expenditures

<u>Account Number</u>	<u>Actual 2024-25</u>	<u>Actual 2025-26</u>	<u>Budget 2026-27</u>
<u>Revenues:</u>			
4510 Current Tax	\$ 28,272,217	\$ 25,233,451	\$ 27,323,000
4520 Back Tax	1,440,277	1,454,332	1,500,000
4530 In Lieu of Taxes	1,160,366	557,343	550,000
4540 Replacement Tax	1,537,384	1,541,763	1,550,000
4550 Financial Institution Tax	31,610	25,315	25,000
4560 Interest Distribution	1,563	-	1,000
Property Taxes	32,443,417	28,812,204	30,949,000
4570 Investment Income	1,268,858	923,534	900,000
4600 Contributions	52,288	102,050	80,000
4700 Fines and Fees	9,383	9,683	8,500
4710 Copying and Printing	27,628	36,419	31,000
4715 Library System Service	175,680	178,308	187,225
4720 Document Delivery	1,345	432	500
4780 Room Rental	138,372	119,206	135,000
Charges for Services	352,408	344,048	362,225
4850 E-Rate Distribution	57,833	60,516	100,000
4860 State Aid to Public Libraries	165,521	165,605	82,760
4861 Athlete & Entertainer Tax	160,000	160,000	80,000
4865 Other Grants	-	-	-
Governmental Grants	383,354	386,121	262,760
4900 Miscellaneous	55,331	11,480	30,000
4901 Postal Services	23,836	21,597	20,000
4902 Passport Services	174,505	136,493	125,000
Other Income	253,672	169,570	175,000
Total Revenues:	34,753,997	30,737,527	32,728,985
Fund Balance Forward			1,700,000
Net Transfer In (Out)	(2,082,224)	(860,174)	360,135 (1)
Total Available Resources:	\$ 32,671,773	\$ 29,877,353	\$ 34,789,120

(1) from Gifts & Grants Fund's GKCCF distributions and other grants

Continued

<u>Account Number</u>	<u>Actual 2024-25</u>	<u>Actual 2025-26</u>	<u>Budget 2026-27</u>
<u>Expenditures:</u>			
5300 Full-time Salaries	\$ 12,348,082	\$ 12,499,523	\$ 14,806,100
5310 Part-time Salaries	1,856,332	1,819,651	2,132,120
5320 Substitute	337,355	342,802	375,000
Total Salaries	14,541,769	14,661,976	17,313,220
5330 FICA	1,006,698	1,056,455	1,324,470
5331 Workers' Compensation	72,811	93,120	100,000
5333 Unemployment	2,731	32,709	32,000
5334 Retirement	1,367,120	1,453,874	1,791,720
5336 Health & Welfare Insurance	1,868,340	2,078,029	2,200,000
5340 Employee Resources	30,105	90,194	96,680
Total Employee Benefits	4,347,805	4,804,381	5,544,870
Total Payroll and Benefits	18,889,574	19,466,357	22,858,090
5400 Physical Materials	960,361	914,405	1,143,092
5401 Digital Materials	1,173,775	1,385,950	1,258,500
5403 Material Processing and Cataloging	158,872	178,198	282,500
5405 Digital Databases	537,562	280,469	239,870
Total Library Materials	2,830,570	2,759,022	2,923,962
5500 Advertising and Promotion	45,080	121,495	130,000
5505 General Supplies	308,159	262,929	279,130
5506 IT Accessories/Peripherals	50,000	50,000	52,550
5508 Furniture and Equipment	66,145	31,464	75,000
5510 Postage	89,272	46,433	42,500
5512 Printing and Production	109,702	9,826	21,600
5520 Programming and Events	224,653	392,121	376,675
5521 Programming - Summer Reading	75,000	75,000	75,000
5522 Digital Initiatives	108,338	188,363	258,663
5525 Resource Development	-	73,190	50,000
5530 Exhibits	14,303	9,627	27,500
5535 Professional Services	362,690	453,946	327,500
5540 Conference, CE and Partnership	146,865	117,944	190,780
5541 Mileage Reimbursement	35,000	35,000	45,000
5545 Membership Dues	43,276	35,820	31,535
5548 Rental of Equipment	55,542	134,296	210,595
5550 IT Hardware and Maintenance	105,396	104,017	121,900
5551 IT Software and Services	1,294,865	1,241,954	1,539,725
5558 Vehicle Expenses	31,862	44,570	40,000
5560 Contracted Services - General	444,377	186,170	255,170
5564 Contracted Services - Security	825,018	612,217	425,590
5580 Parking Garage Expenses	157,794	110,910	170,400
5590 Miscellaneous	5,782	(678)	-
Total General Operating	\$ 4,599,119	\$ 4,336,614	\$ 4,746,813

Continued

<u>Account Number</u>	<u>Actual 2024-25</u>	<u>Actual 2025-26</u>	<u>Budget 2026-27</u>
5600 Utilities	\$ 765,211	\$ 846,239	\$ 975,000
5630 Telecommunications	338,064	366,791	425,215
5680 Insurance	297,052	316,413	325,000
5641 Custodial	607,446	638,078	653,905
5655 Building Maintenance and Repair	1,108,045	997,659	786,080
5685 Lease Purchase	556,040	30,576	
5690 Property Rental	75,282	79,865	77,260
Total Building Operations and Maintenance	3,747,140	3,275,621	3,242,460
5700 Major Construction and Improvement	192,260	380,055	505,000
5710 Capitalized Furniture and Equipment	420,084	46,297	15,000
5715 Capitalized IT Equipment	38,198	545,837	497,795
5725 Land	-	-	-
Total Capital Outlay	650,542	972,189	1,017,795
Total Expenditures:	\$ 30,716,945	\$ 30,809,803	\$ 34,789,120
Net Changes in Fund Balance	\$ 1,954,828	\$ (932,450)	\$ -

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

Source	2026-2027 Budget	2025-2026 Actual	% Inc/Dec
Property Tax	\$ 30,949,000	\$ 28,812,204	7.4%
Grants and Contributions	342,760	488,171	-29.8%
Investment Income	900,000	923,534	-2.5%
Charges for Services	362,225	344,048	5.3%
Other Income	175,000	169,570	3.2%
Total:	32,728,985	30,737,527	6.5%

As seen in the above projection, the General Fund's tax revenue is expected to have an increase from the previous year's actual due to a statutorily permitted roll-up of the tax rate. The governmental grant revenue will decrease due to a significant reduction in the state aid to public libraries and Athletes & Entertainers tax revenue from the State of Missouri.

In addition to the budgeted operating revenue, the General Fund will receive fund transfers from Gifts & Grants Fund to purchase certain Library materials and to support library programs. The total amount of transfer-in is budgeted to be \$360,135.

During the new fiscal year, the Library will draw down \$1,000,000 from its General Fund's reserve to meet the operating needs due to a delay in processing an anticipated recoupment tax at the county and state level. Additional \$700,000 from the General Fund's reserve will be assigned to implement a new pay-scale based on the compensation study approved by the Board.

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 calculated tax levy, the Library projects a 7.4% increase in tax revenues.

Grants and Contributions – Missouri Athletes & Entertainers Tax and State Aid to Public Libraries are appropriated by the State General Assembly and administered by the State Library and are expected

to have a significant reduction for FY 2026-2027. Telecom E-Rate Reimbursement is a federal grant to offset 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 – \$187,225 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 2026-2027, it is expected to have a small increase.

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.

Other Income – The majority of this revenue is from the sale of earbuds and 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 2026-2027, is budgeted to be \$34,789,120.

Expenditure:

FY 2026-2027 General Fund’s budgeted expenditures as compared to the previous year’s actual are as follows:

Activities	2026-27 Budget	2025-26 Actual	% Inc/Dec
Payroll and Benefits	\$22,858,090	\$19,466,357	17.4%
Library Materials	2,923,962	2,759,022	6.0%
General Operating	4,746,813	4,336,614	9.5%
Building Operations	3,242,460	3,275,621	-1.0%
Capital Outlay	1,017,795	972,189	4.7%
Total	\$34,789,120	\$30,809,803	12.9%

Payroll and Benefits – The new fiscal year’s budget for Payroll and Benefits reflects an increase of 1.5 FTEs in Safety and Security, a pay scale adjustment and increased health insurance costs. 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 8.7% of the total operating expenditure budget before capital. For further information, please refer to the Library Collection section.

General Operating – The new fiscal year’s budget in this category will increase by 9.5% over last year’s actual. Most of the increase is from Hardware Maintenance and Software Services. Please refer to the Technology section.

Building Operations and Maintenance – The new fiscal year’s budget in this category will slightly decrease from last year’s actual. Last year’s actual included some emergency repairs.

Capital Outlay – The new fiscal year’s budget in this category will increase by 4.7% over last year’s actual. For further information, please refer to the Technology section and Building Maintenance and Improvement section.

The following budget accounts are highlighted for additional information and context:

Property Rental (5690): The Library has the following facility leases for branch services and storage:

	<u>Account-Dept</u>		<u>Budget</u>
Sugar Creek Branch	5690-60	\$	21,600
Outreach mobile facility	5690-60		57,600
		\$	79,200

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:

	<u>Account-Dept</u>		<u>Budget</u>
Janitorial supplies	5505-24	\$	80,000
Branch supplies	5505-60		99,300
Branch "Team" supplies	5505-60		6,345
Paper and library cards	5505-10		41,000
Office supplies/meetings	5505-10		50,070
Departmental "Team" supplies	5505-10		2,415
		\$	279,130

Resource Development (5525): The account budget supports the Kansas City Public Library Foundation’s (the Foundation) fundraising, donor engagement, and philanthropic partnerships to create and sustain relationships and generate contributed revenue to advance the Library’s mission and impact.

In FY 2026–2027, fundraising efforts will shift from the sustained focus of the past year to building the strategic groundwork required for future institutional investment. With the Library’s Strategic Plan and Comprehensive Facilities Plan completed, the Foundation’s primary emphasis will be preparing for a feasibility study and evaluating the launch of a capital campaign. This work will include aligning philanthropic priorities with long-term organizational goals, assessing donor capacity and interest, and establishing the foundational systems, strategies, and partnerships necessary for a successful campaign. While this preparation is underway, the Library will continue to maintain strong annual fundraising performance, steward donor and funder relationships, and ensure contributed revenue supports ongoing operational and programmatic needs.

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
- Refining team structure to improve efficiency, equity, and align with the Library's Memorandum of Understanding (MOU) with the Foundation
- Preparing for a feasibility study and initial work toward a future capital campaign (assessment, readiness, systems, and donor engagement)

Another major focus in the new fiscal year will be continuing the Kansas City Public Library Foundation's formal relaunch and completion of the Foundation's Strategic Plan, which is informed by the executed Memorandum of Understanding between the Library and the Foundation, the Library's Strategic Plan, and the Library's Comprehensive Facilities Plan.

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

The projected fundraising goal for FY 2026-2027 is \$1,952,76, including governmental and private grants and contributions for the General Fund and Gifts & Grants Fund. The total account budget is \$50,000 for direct expenditures like supplies, postage, meetings, printing, and some outsourced services with additional \$15,000 from the Gifts & Grants Fund.

Digital Initiatives (5525): The account budget of Digital Initiatives provides funding for the Digital Branch and Strategic Initiatives Department. The Digital Branch budget largely goes toward the provision of digital content for the benefit of library patrons. The largest expenditure is for the Library's web hosting and development including maintenance and security for the server, the core updates for the content management, and custom development work on new features and refinements on the public user interface. This account budget will also fund several crucial web products: the online catalog, the "Suggest for Purchase" module, the Library's mobile app and cloud records for OverDrive materials. These products interface with the Library's Integrated Library System to allow patrons to discover materials, view their borrowing details, place holds, 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 website of 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, and Librarycorps. with over 5,000 patron interactions annually, provides digital skills training and tech troubleshooting assistance at all Library locations and twenty-five 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 total budget for this account is \$258,663 as detailed below:

	<u>Account-Dept</u>	<u>Budget</u>
Digital Branch	5522-82	\$ 204,093
Strategic Initiatives	5522-82	54,570
		<u>\$ 258,663</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-Dept</u>	<u>Budget</u>
Call center	5560-60	\$ 20,000
Courier service	5560-60	150,000
Books to go courier	5560-60	26,000
Interlibrary loan courier	5560-60	9,170
Storage	5560-10	25,000
Other services	5560-10	25,000
Total:		<u>\$ 255,170</u>

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:

	<u>Account-Dept</u>	<u>Budget</u>
Legal - general + HR	5535-10	\$ 85,000
Operational consulting	5535-10	80,000
Financial services	5535-18	45,000
Auditing, system support, and others	5535-18	97,500
Others	5535-10	20,000
		<u>\$ 327,500</u>

Conference, Continuing Education and Partnership (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 \$190,780, with \$123,100 for conferences, \$32,680 for training, \$20,000 for partnerships, and \$15,000 for Staff Enrichment Day. The Staff Enrichment Day 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:

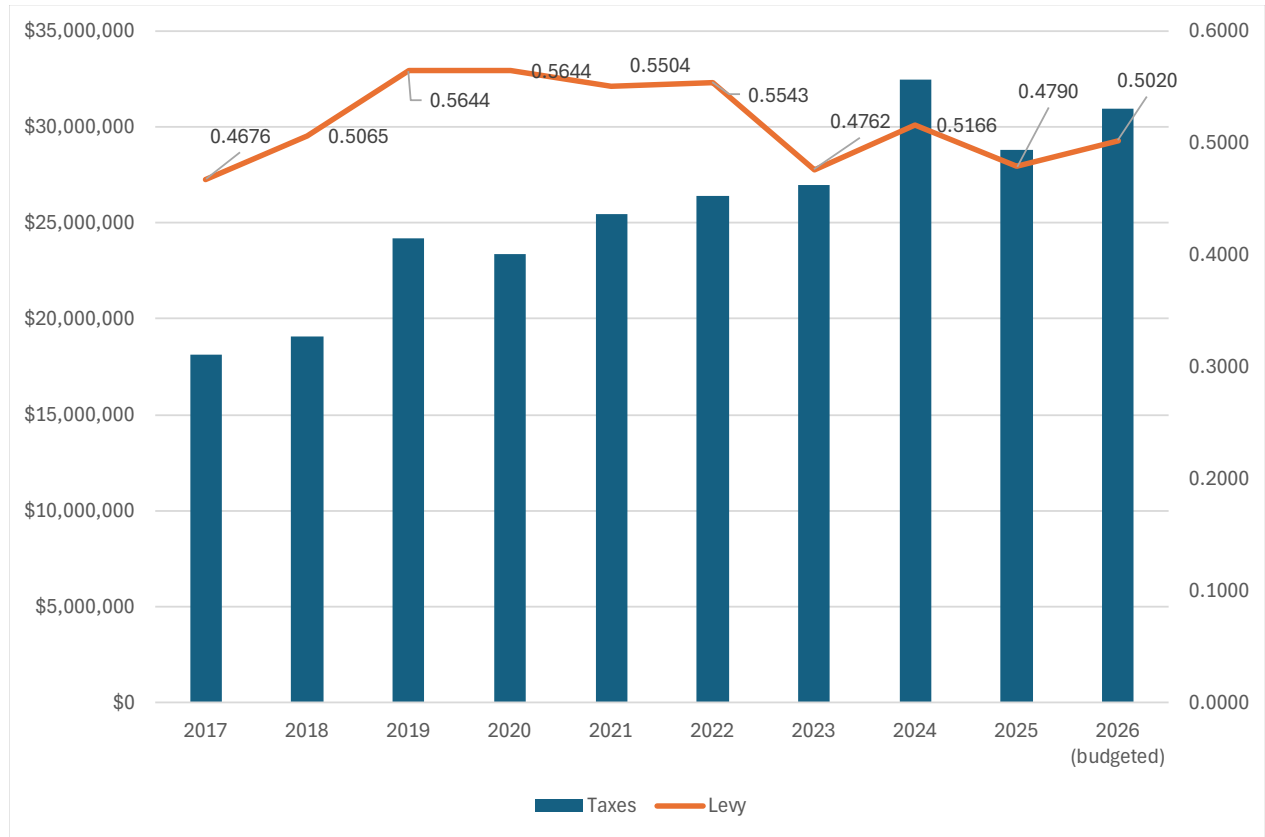
	<u>Account-Dept</u>	<u>Budget</u>
Director & Officer	5680-10	\$ 55,000
Property & Liability	5680-10	233,000
Automobile	5680-10	10,000
Cybercrime	5680-10	15,000
Crime Protection & Surety Bond	5680-10	12,000
		\$ 325,000

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 Operating budget is \$34,789,120.

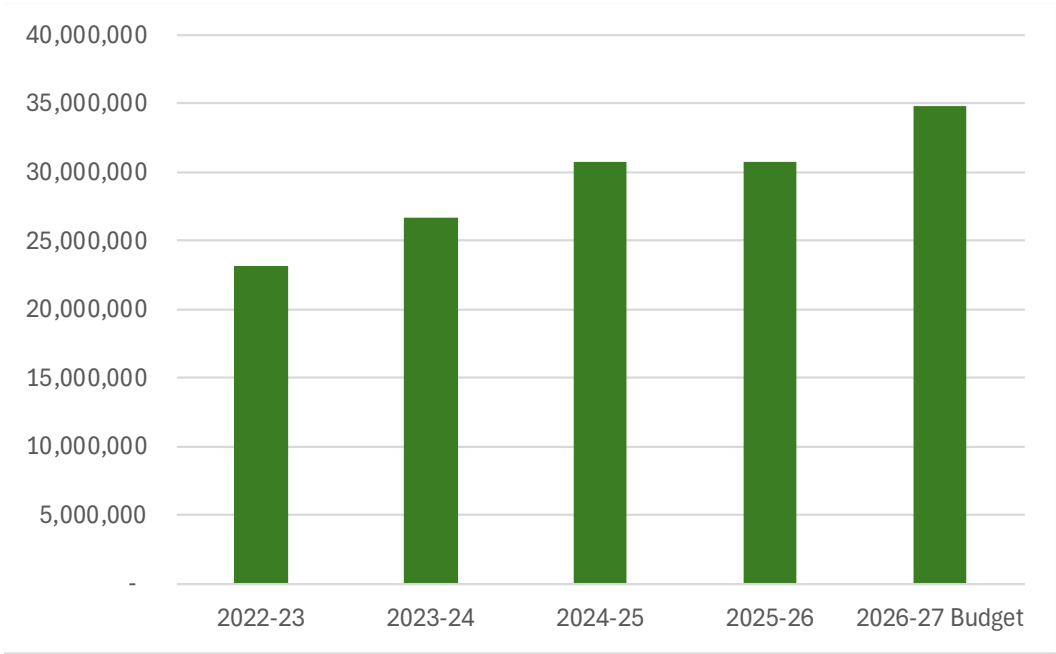
The Library's Operating Fund Budget represents the staff's best judgment for providing the highest level of service to the public, while remaining within the authorized tax levy. This budget should enable the Library to fulfill its commitment to quality service for the community, both now and in the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

General Fund Tax Revenue and Levy Trends

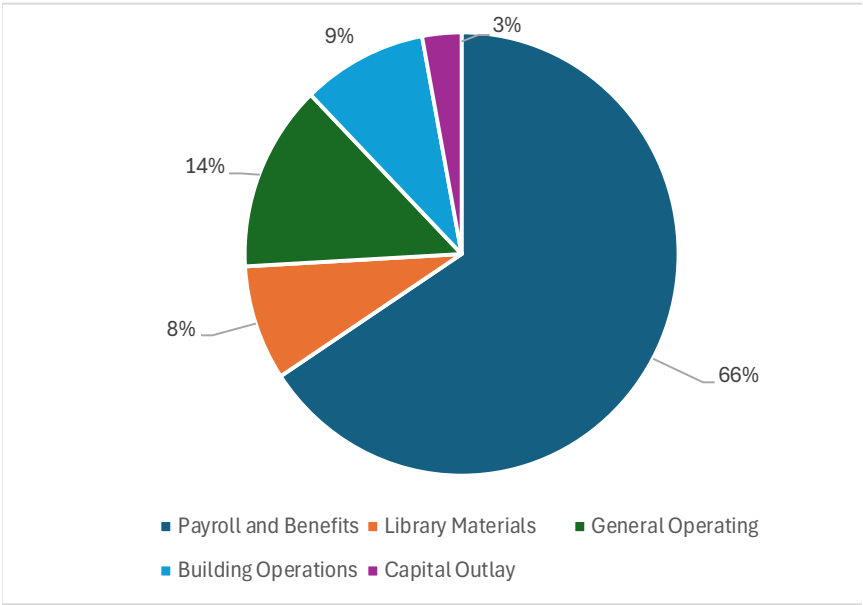
From Tax Year 2017 to 2026



Trend of General Fund Expenditures **From FY 2022-23 to FY 2026-27**



Expenditures by Category **FY 2026-27**



Payroll and Benefits

Payroll

The FY 2026-2027 staffing budget reflects an increase in FTEs from the previously approved level of 248.9 to 250.4. This is due to the expansion in the Safety & Security Department.

The payroll budget includes funding for annual pay increases to support the recruitment and retention of qualified employees. This includes an amount equal to approximately 3% of current total salaries in 2026 for eligible full and part-time employees. The annual pay increase funding is separate from the compensation study implementation funding and is intended to support regular wage growth for eligible employees.

In May 2026, the Board of Trustees authorized the Library's Chief Executive to adopt the recent third-party Compensation Study. As a result, the Preliminary Budget reflects an updated employee Pay Schedule and dedicates \$700,000 to assist with the compensation study implementation. Full implementation of the study includes applicable bring-to-minimum adjustments, potential compression/internal equity pay adjustments based on financial analysis and review later this year, and restructure expenses for selected positions to better align roles, responsibilities, and organizational needs. Full implementation remains subject to final budget approval and funding availability.

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 2026-2027. The contribution rate is actuarially determined each year. 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. KCPSRS's actuarial funding ratio as of the last valuation report was 70.4%, that increased from the previous ratio of 69.1%. Missouri statutes are in place to move the retirement system toward an actuarial funding of 100%.

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) and/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 continues the “Optimal You” health and wellness program with a goal of providing all employees with the tools via the Wellable 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-person, and on the job.

The Library requires all employees to complete required online training each quarter, such as courses to better assist patrons, support a culture of belonging, annual diversity, discrimination and harassment, safety, and cybersecurity. Additionally, supervisors also complete required training on topics such as communication & collaboration, supervisory skills, and employment law.

The Library was selected by the Kansas Leadership Center for the Leadership Transformation Grant, providing leadership development opportunities to a cohort of employees in 2026. The program is grounded in the belief that leadership is an activity not a position - not only for employees holding supervisory positions (“Leadership for All.”) Over the coming year participants will build foundational skills and shared language around leadership. As the program progresses, cohorts will help shape how we continue embedding leadership and inclusion into Library practices and culture.

The Library has an educational/tuition assistance program for eligible full and part-time employees who enroll in job-appropriate courses. Dependent on the availability of funds, the maximum amount provided for educational assistance is \$1,800.00 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 eligibility criteria are eligible for interest-free educational loan assistance for specific expenses such as books or course materials.

The total payroll and benefits budget for FY 2026-2027 is \$22,858,090 or 65.7% of the total General Fund budget and reflects an increase of 17.4% from the previous fiscal year.

Trend of Total Payroll and Benefits Expenditures
From FY 2022-23 to FY 2026-27



Library Collection:

Commitment

With a longstanding commitment to the values of literacy, lifelong learning, imagination, intellectual freedom, inclusivity, and service excellence, Library Collections manages and maintains a dynamic, accessible, and easily discoverable collection that meets the educational, cultural, aspirational, and recreational needs of our community.

Purpose

The Library's collection meets the needs and interests of its patrons and evolves with the community. With thoughtful attention and respect for diverse perspectives, including age, reading level, interests, background, religion, ethnicity, culture, education, socioeconomic level, and lifestyle, the collection includes multiple points of view, reading interests, and format preferences.

One Library, Many Locations

Library Collections recognizes that the Library as a whole and each library location has a unique identity and place within the community. Guided by the principle of 'one library, many locations,' we curate collections within budget and space limitations to meet the needs of both our broader service area and local communities. Patrons easily can discover and access our full range of materials using online resources and readers advisory and holds pick up services.

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

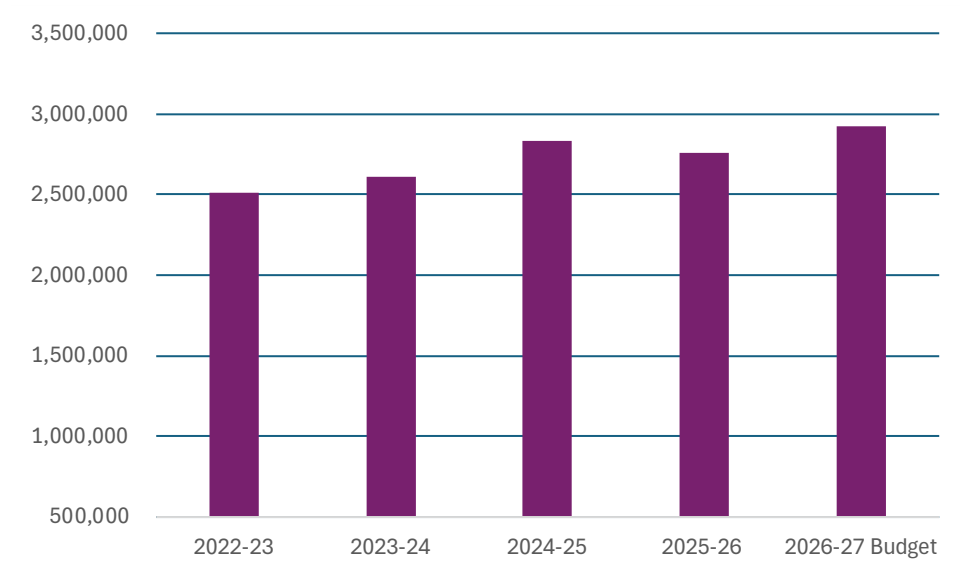
Materials have three audience designations, Adult, Young Adult, and Juvenile. The materials are intended to engage patrons at a level appropriate for the maturity, interests, and reading skills of the audience. The juvenile collection is for ages birth to 12; the young adult collection is selected for 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 subscribes to over 25 electronic resources, including databases, online courses, and on-demand digital platforms for streaming video and music. The total materials budget for FY 2026-2027 is \$2,923,962, or 8.7% of the total expenditure budget of the Library's General Fund before capital. Some of the funds will come from endowment distributions, including \$270,967 from the Ewing Kauffman Book Fund and \$14,169 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 FY 2022-23 to FY 2026-27



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 receive over 1,000 listeners a month. For tweens and teens, YFE staff lead book clubs, science, technology, engineering, arts and math (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 Carnegie Corporation grant has allowed us this past year to grow teen and young adult participation in college and career readiness programs and internships. We have one more year of this grant in which we will work to embed the services, thus incorporating what we have learned into the regular financial budget of the Library.

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 participation has grown significantly in recent years, a 50% increase from 2021 to 2024. More than 15,000 people participated in 2025. 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 2025.

Public Affairs oversees all advertising and marketing for the Library. This includes a monthly mail piece, bookmarks, brochures, and other promotional materials. The department also purchases advertising, boosts social media posts, and engages local content creators.

The Public Affairs' programming/events budget provides 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 70+ 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.

Today, the Signature Events series continues to serve the Library's Strategic Plan by promoting conversations about important topics facing our city, state, and nation and by continuing to foster community pride.

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 budget supports five departments—Mobile Services, Refugee & Immigrant Services & Empowerment (RISE), Community Resources, and Community Learning

Specialists—each aligned with the Library Outreach’s mission to compassionately engage with our patrons and partners where they are, ensuring equitable access to Library and community services, while fostering a strong sense of belonging for all. Collectively, these teams design and deliver compassionate, responsive programming that removes barriers and builds community connections. From delivering books to residents unable to visit branches, to supporting immigrants through English Language Learning classes and Naturalization navigation, to providing on-site resource referrals and life skill building opportunities, Outreach programming meets a broad range of patron needs. This programming budget is essential to maintaining and scaling these efforts, and ensuring that services remain responsive, accessible, and aligned with the Library’s mission.

Budgeted expenditures for the FY 2026-2027 are summarized below with the funding account numbers in General Fund:

	<u>Account-Dept</u>	<u>Budget</u>
Advertising/Promotion		
Public Affairs	5500-16	\$ 130,000
Exhibits	5530-16	27,500
Programming/Events		
Public Affairs	5520-16	\$ 176,375
Reader Services	5520-57	5,000
Special Collection	5520-54	8,000
Youth & Family Engagement	5520-58	54,000
YFE Summer Reading	5521-58	75,000
Outreach	5520-78	46,600
Branches/Central Library	5520-60	86,700
		\$ 451,675
Total		\$ 609,175

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

Technology

The Library's Information Systems (IS) department plays a foundational role in advancing the Library's mission to cultivate connection through experiences that educate, empower, and celebrate our community's stories. By stewarding the technology that underpins Library services, IS helps ensure that learning opportunities are accessible, spaces are welcoming, and systems are reliable for all who use them. Our FY 2026-2027 initiatives reflect technology lifecycle management and intentional investment in systems that support inclusion, access, and long-term organizational resilience.

Infrastructure and Operational Readiness

Supporting Access to Community History and Knowledge

To maintain reliable access to more than a century of historical and archival materials, the Library will refresh its microfilm and microfiche scanner environment. This work ensures continued access to collections such as the *Kansas City Times*, *Kansas City Star*, and *The Call*, which are heavily used by researchers and the public. Refreshing this equipment also reduces the risk associated with aging and increasingly difficult-to-support technology.

Sustaining Reliable and Equitable Technology Environments

IS will continue planned hardware refresh cycles for staff and public-facing computers to maintain consistent, reliable access to technology across all Library locations. These refreshes support equitable service delivery by ensuring that patrons and staff have access to modern, functional tools regardless of location. This work also includes grant-funded hardware that supports Library Corps and Digital Corps participants, reinforcing the Library's commitment to workforce development and learning opportunities for all ages and backgrounds.

Supporting Organizational Capacity and Planning

As technology initiatives grow in scope and complexity, IS is developing a more formal project management framework. This work supports clearer planning, stronger collaboration with departments, and more predictable delivery of projects that affect multiple Library locations. Improved coordination helps ensure that technology investments remain aligned with organizational priorities and community needs.

Security and Data Protection

Strengthening the Library's Technology Safeguards

IS is developing an updated security framework for Library computers that reflects the continued adoption of more advanced cybersecurity tools. This work supports the Library's responsibility to provide safe, trustworthy environments for learning and exploration while maintaining ease of access for patrons and staff. Consistent safeguards across systems help protect Library resources and the community's information.

Stewardship of Library Data

The Library is expanding its use of data governance and protection tools within its Microsoft cloud environment to better safeguard information. These efforts improve visibility into how data is stored, accessed, and retained, supporting responsible stewardship while enabling collaboration and public service delivery. This work aligns with the Library's broader commitment to ethical, transparent, and inclusive practices.

Server and Data Center Modernization

The Library is planning for a transition in its server virtualization environment to move away from platforms that no longer align with long-term Library needs. This work includes modernizing the server stack and encrypting data to better protect Library information, as well as enhancing our internal monitoring tools to give us better telemetry for analysis and performing penetration testing on the network.

Patron Experience

Creating Welcoming and Cohesive Technology Spaces

IS will address cable management and patron-facing computer signage across Library locations to improve visual cohesion and reduce clutter in public computing areas. These improvements contribute to welcoming, inclusive spaces where patrons feel comfortable engaging with technology, learning, and one another.

Sustaining Efficient and Accessible Circulation Systems

The Library is preparing an RFID refresh and deployment initiative that will be brought to the Board for contract review and approval. RFID systems support efficient circulation and inventory management, helping ensure that materials move smoothly through the Library system and remain accessible to patrons across all locations.

Exploring Emerging Tools with Intention

IS will explore the use of generative artificial intelligence tools for staff within the Library's existing Microsoft environment. This exploration emphasizes governance, data protection, and alignment with Library values. The goal is to understand how emerging tools might support staff work and service delivery while ensuring that innovation remains inclusive, ethical, and mission-aligned.

Together, these initiatives reflect IS's role as a steward of the Library's digital and physical technology environments across Library locations and throughout the community. By focusing on reliability, security, access, and thoughtful innovation, IS supports the Library's strategic vision of being a trusted, inclusive, and essential community resource—today and into the future.

Identified projects or purchases for the fiscal year 2026-2027 are summarized below with the funding account numbers in General Fund:

	<u>Account</u>	<u>Budget</u>
General Operating		
Copiers and Printers lease	5548	\$ 210,595
Library management system subscription	5551	379,290
Backup/Storage	5551	40,870
Security	5551	215,385
Software/subscription	5551	607,010
Contracted support services	5551	297,170
PC/hardware replacement or upgrade	5550	121,900
Accessories or Peripherals	5506	52,550
Basic communication / POTS	5630	87,465
Data connection / internet / Public Wifi	5630	337,750
		\$ 2,349,985
Capital Outlay		
Chrome computing hardware	5715	\$ 25,000
Windows laptops	5715	99,050
Windows AIO/desktops	5715	183,750
RFID	5715	189,995
		\$ 497,795
Total Technology:	\$	<u>2,847,780</u>

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 2026-2027

	<u>Account-Dept</u>	<u>Budget</u>
Building Repair and Maintenance		
HVAC maintenance	5655-24	\$ 20,000
Lighting	5655-24	10,000
Roofs	5655-24	30,000
Inspections	5655-24	20,600
Parking lot maintenance	5655-24	50,000
Branch maintenance requests	5655-24	73,000
General maintenance requests	5655-24	215,195
Trash/Recycling	5655-24	57,000
Plaza Branch CAM	5655-24	151,285
Tools, supplies and other services	5655-24	74,000
Landscaping and snow service	5655-24	85,000
		\$ 786,080
Custodial Service		
Custodial supplies	5505-24	\$ 80,000
Branch service	5641-24	273,000
Carpet cleaning	5641-24	73,505
Special cleaning	5641-24	50,000
Central/Annex service	5641-24	257,400
		\$ 733,905
Capital Outlay		
HVAC replacement at various locations	5700-24	\$ 170,000
Office reconfiguration - Information System	5700-24	20,000
Fire system - Southeast	5700-24	30,000
Parking lot repair	5700-24	150,000
Children's desk - Plaza	5700-24	50,000
Freight elevator repair	5700-24	40,000
Data Center fire suppression	5700-24	45,000
		\$ 505,000
 Vehicle expenses	 5558-24	 \$ 40,000
Total Building Maintenance and Improvement:		\$ 2,064,985

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, 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 2027 to FY 2033

	<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>Total</u>
Bathroom rebuilt at TrailsWest	130,000						130,000
ADA door replacement	36,500						
Roof replacement at Waldo	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	400,000						400,000
HVAC							
Annex		100,000					100,000
Central		141,700		42,000			183,700
Plaza (Chillers)		67,725					67,725
Ruiz							-
Southeast						187,500	187,500
Waldo		82,500					82,500
Westport						45,000	45,000
Grand Total	\$716,500	\$881,925	\$140,000	\$112,000	\$140,000	\$232,500	\$2,186,425

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 Gifts & Grants Fund, 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 2026-2027
Revenues:	
Private Grants & Contributions	
Institutional Giving	\$ 585,000
Major Private Giving	100,000
KCPLF Grants	50,000
GKCCF Grants	510,000
Governmental Grants	365,000
Total Revenues:	1,610,000
Expenditures:	
Payroll & Benefits	650,000
Library Programs	1,750,000
Total Expenditures:	2,400,000
Excess (Deficiency) of Revenues Over (Under)	
Expenditures:	(790,000)
Transfer in (from Endowment Fund)	250,000
Transfer out (for General Fund's Materials & Programs)	(360,135)
Net Changes in Fund Balance:	(900,135)
Beginning Fund Balance	10,099,209
Ending Fund Balance	\$ 9,199,074

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 2026-2027
Revenues:	
Investment income	\$ 200,000
Total Revenues	200,000
Expenditures:	-
Transfer in/(out);	(250,000)
Net Change to Fund Balance:	(50,000)
Beginning Fund Balance	3,374,547
Ending Fund Balance	
Nonspendable:	3,059,398
Assigned:	265,149
Total Ending Balance:	\$ 3,324,547

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

	Budget 2026-2027
Operating Revenues:	
Charges for services	\$ 698,500
Total Operating Revenues	698,500
Operating Expenses:	
Operations and Maintenance	577,185
New Banners	100,000
Structural Repair	150,000
Depreciation	80,000
Total Expenses	907,185
Operating Deficit	(208,685)
Beginning Fund Balance	4,443,456
Capital Assets	3,759,549
Unrestricted	475,222
Ending Fund Balance	\$ 4,234,771

Miscellaneous Statistical Data
From FY 2016-2017 to FY 2025-2026

Fiscal Year	Full Time Equivalents	Number of Physical Collection Owned	Number of Materials Circulated	Number of Registered Borrowers	Population (1)
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	248.5	684,382	2,539,639	312,569	237,267
2025-2026	248.9	677,179	2,634,883	357,893	237,267

(1)According to American Community Survey 2023 data