

# MISSOURI STATE LIBRARY

## State Aid for Public Libraries

### Consolidated Voted-Tax Library Districts

**Item 1** – Enter the name of the library.

**Item 2** – Enter the name of the library director

**Item 3** – Enter the address of the main library

**Item 4** – Enter the library's phone number

**Item 5** - Fill in the beginning (From) and ending (To) dates of your most recent full fiscal year.

### Complete the Items Below Based on your Library's Most Recently Completed Fiscal Year As Reported in Item 6

**Item 6** - See 182.480 RSMo. Give the total assessed valuation of the library district for the most recently completed fiscal year of the library for this report.

**Item 7** - Report the most recent, voter-approved, full library tax.

***NOTE for items 8 and 9, regarding allowable tax levy for fiscal year of this report, refer to forms filled out by the library district and supplied to the State Auditor's office.***

**Item 8**- Report the State Auditor's Office suggested library tax rate (on \$100 valuation) for compliance with the Hancock Amendment during the most recent full fiscal year of the library for this report.

**Item 9** - Report the actual Library Board set AND levied tax rate per \$100 valuation for the most recent full fiscal year of the library for this report.

**Item 10** - Report the actual amount of tax income the library RECEIVED on assessed valuation; include delinquent and intangible taxes in this total.

**Item 11** - Report the actual amount of tax income the library **RECEIVED** on assessed valuation for all counties and/or municipalities if applicable. Include delinquent and intangible taxes in this total.

**Item 12** - If Line 10 is less than \$.100 (ten cents) or less than the amount reported on Line 8, you must indicate the reason for the reduction as: Hancock amendment rollback (if item 10 rate equals the rate on item 9) OR Library Board decision/action to reduce levy rate.

### Complete the Items Below for the State Fiscal Year

**Item 13** — Enter the total amount of **per capita** State Aid funds received between July 1, 2025 and June 30, 2026.

**Item 14** — Provide the amount of per capita State Aid funds spent or expected to be spent in each category. Be sure total cost matches the amount received to the penny. **A guide on eligible costs and in what budget category they are to be reported is available in Appendix A.** On a separate page, please provide a brief narrative describing what was purchased in each category and attach it to the application. This narrative should give a general overview of funds spent or intended to be spent, but does not have to be a detailed accounting of each individual item purchased. Expenditures of all state funds should be tracked separately from general library funds and a complete accounting of expenditures, including all relevant invoices must be available upon request.

## ***Certification - By Library Director and City Official***

### **Checklist:**

\_\_\_\_\_ All Application entries reviewed and proofread

\_\_\_\_\_ Signed and dated by Library Director and Board Treasurer.

\_\_\_\_\_ State Aid Application, List of Trustees and Certification of Compliance forms must be **received by the Missouri State Library no later than July 31, 2026**. Forms may be filed by email, fax or mail to:

**Email the State Aid Application to [mostlib@sos.mo.gov](mailto:mostlib@sos.mo.gov), OR**

**Fax the State Aid Application to (573) 751-3612, OR**

## Appendix A - State Aid Budget Report Guidance

Libraries are cautioned not to rely on State Aid Per Capita funds for regular library operation as these funds are subject to appropriation and hence are not guaranteed from year to year. The list below is to serve as a guide on how costs are to be categorized and reported. Please remember that while reporting will be done by general category, all actual expenditures must be tracked for your library with full accounting available upon request. The examples provided below are common expenditures, but use of these funds is not limited specifically to these examples. However, please remember that state funds cannot be used for any political purposes such as promotion of tax levies or lobbying purposes. Expenditures will be reported in the general categories of:

- **Building/Grounds/Utilities/Furnishings** – Funds spent for capital improvements, general building maintenance, physical shelving and furniture, and ongoing building costs such as utilities, janitorial services, and lawn care.
- **Library Collections** – Funds spent on library materials. This includes digital and physical materials such as physical books and audiovisual items; digital materials obtained directly or through consortia; online databases; and other circulating physical materials such as hotspots, STEM kits, tools, etc.
- **Personnel** – Funds spent on salaried and hourly staff, including benefit expenditures. This would exclude costs for contracted services.
- **Programs** – Funds spent on library programming. This would include craft, activity, and program supplies, as well as costs for paid presenters.
- **Public Relations** – Funds spent on promotional materials and advertisements. This could include brochures; flyers; posters; signage; and paid advertisements online and in local media.
- **Technology (Equipment and Software)** – Funds for all technology expenditures spent directly on physical hardware and technology services. This would include purchases of computers, monitors, servers, copiers, digital scanners, printers, automated circulation devices, televisions, sound systems, library automation software, contracted IT services, internet connectivity, and annual ongoing related costs.
- **Other** – Funds spent on items or services not covered in other categories. This could be general office supplies, fuel for library vehicles, and purchases of items that would not qualify in any other category.