

Finance Committee Meeting

Tuesday, March 19, 2024 6:00 PM

Addison Public Library - Large Meeting Room 1st floor, 4 Friendship Plaza,
Addison, IL 60101

1. **Call to Order**

2. **Roll Call**

3. **Public Comment**

4. **Discussion of Draft Budget**

5. **Additional Discussion**

6. **Adjournment**

The draft operating budget (not including capital expenditures) presented has estimated revenue of \$6,156,673.27 and planned expenditures for general operations of \$6,279,940. If this budget were to be approved, we would be planning to spend \$223,266.73 more than we will expect to receive in revenue.

I do expect that by the time the Board is asked to vote on this budget in April, our tax revenue estimates will have increased based on the final aggregate distribution information we will have received from the County. I also want to note that the Library will have sufficient funds remaining in reserve at the end of this year to cover the difference.

Revenue

- **Tax revenue** is based on the actual levy approved by the Board and submitted to the County. The tax revenue projections are based on the extension, not the actual levy. The County uses a formula to determine each tax parcel's fair share of our levy request, which never comes out to the exact penny. Their practice is to round up to ensure we get what we have asked for.

- **Replacement taxes** - Personal property replacement taxes (PPRT) are revenues collected by the state of Illinois and paid to local governments to replace money that was lost by local governments when their power to impose personal property taxes on corporations, partnerships, and other business entities was taken away back in the 1970's.

These taxes resulted when the new Illinois Constitution directed the legislature to abolish business personal property taxes and replace the revenue lost by local units of government. In 1979, a law was enacted to provide for statewide taxes to replace the monies lost to local governments.

PPRT funds for the Library are distributed by the State of Illinois to the Village of Addison and then the Village distributes our proportional share to us as the money comes in. (PPRT distributions are made each year in January, March, April, May, July, August, October, and December.)

This is the only source of tax revenue we receive besides what we levy in property taxes.

The tax rate for PPRT never changes. Corporations pay a 2.5% replacement tax on their net Illinois income. Partnerships, trusts, and S corporations pay a 1.5% replacement tax on their net Illinois income. Public utilities pay a 0.8% tax on invested capital.

51.65% of the total revenue collected each year goes to taxing districts in Cook County and 48.35% is divided among all other counties in the state. Each taxing body's share of that overall percentage is based on the percentage

that taxing body was receiving in 1977 from the business personal property tax that was abolished. That proportional rate also does not change.

- **Fines and fees** as shown are low estimates because we never want to base our expenditures on money we are hoping to receive but can't be certain of. It's a tricky year for budgeting since we may be starting a construction project that could temporarily result in a decline of usage which might impact things like the money coming in for copying and printing, but generally our goal with those budget lines is just to break even with the cost of equipment and supplies like toner and paper anyway. These are not budget lines we rely on as a revenue source to fund other areas of our operation.
- **Intergovernmental** – I have budgeted for what I expect us to receive from our per capita grant. It is unknown at this time if any other grant funding will be available, but those lines can be added to the budget if needed during the year.
- **Interest income** – I was uncertain how to budget for interest given the volatility we've seen with our investment income in the last couple of years and the knowledge that we may be starting to spend more of that money as we proceed with the building project, so I have not put anything into those budget lines for now. As with fines and fees, this is not an area of the budget that we rely on to fund our expenditures.
- **Miscellaneous** – I also cannot predict what we might receive from donations or other miscellaneous revenue sources in the coming year, so I have not budgeted anything specifically for those lines at this time. The primary use of the other miscellaneous line in recent years has been to record money given by the Friends to the library. (When the Friends receive money from membership dues or book sales or other sources this is recorded as revenue in the Friends line, but when they give money to the library it has to be tracked on a separate line, and so "other miscellaneous" is where we put it.)
- **Capital Improvement** – I have tentatively included the Gunda family's proposed gift in the Capital Donations line. If the Board decides on a renovation plan that does not include this gift, we can adjust the budget accordingly.

Expenditures

Staff

Salaries and Wages:

Based on the compensation policy and discussion at last month's Finance Committee meeting, the minimum merit increase this year will be 4.3%, which is 1% higher than the Consumer Price Index published in January of this year for the Chicago-Naperville-Elgin region. The average increase will be 5.3%.

Our employee compensation policy states:

The salary range maximum does not in itself limit rewards to employees whose performances are well above position expectations. Accordingly, consideration may be given to adjusting an individual's salary above the range maximum of the pay grade in which the position is classified, provided that the increase will not cause the employee's salary to exceed the range maximum of the next higher pay grade. The Director will inform the Library Board

during the budget presentation and approval process each year if there are any employees who will be receiving increases above the range maximum for their position.

We have two employees this year who have reached the top of their pay range and who will receive an increase that puts them above the maximum for their pay grade:

- Greg Czajkowski, our Facilities Manager, has held that position for 30 years. To keep him within the range for his position, he would receive a decrease in pay of 7.8%. Given his tenure with the organization and all that he has done to maintain our building, support our staff, and create a safe and welcoming environment for library visitors over the past year, I feel it would be inappropriate to decrease or even freeze his rate of pay. Instead, I propose a 4.3% increase for him, which is compliant with the policy referenced above.
- Debbie Sanchez, a Children's Services Assistant, has been employed by the library for 27 years. To keep her within the range for her position, she would be have her rate of pay decreased by 6.99% Debbie is another amazingly talented and dedicated employee who truly goes above and beyond to ensure that children and families have a positive experience when they visit the library. I would also like to offer her a 4.3% increase, in keeping with the minimum that will be given to other staff, and which does keep her within range of the pay grade above hers, compliant with our policy.

One of the standards of Chapter 3 of *Serving our Public 4.0* is that the "library compensates staff in a fair and equitable manner". That standard goes on to say that salaries alone typically account for up to 60% of a library's total operating budget and salaries plus benefits (social security, pension, health insurance) account for up to 70 %. In this budget proposal, our salaries line represents just 54% of the total operating budget and salaries plus benefits account for 70% of the total budget.

Health Insurance: Our current insurance rates are locked in through December 2024. The Village has a calendar year renewal period, so we budget with an extra cushion, which will allow us to absorb the cost of any further increase for January – April 2025. This cushion also helps ensure we have adequate funding if we have turnover where a newly higher employee selects a higher priced plan than their predecessor as well as the possibility of current staff choosing a higher priced plan during the open enrollment period before 2025. Because these factors are unknown to us at this time, we just make an educated guess and it's important to keep in mind that if there is a higher-than-expected rate increase in January or many employees choose to switch to a higher priced plan at that time, we may need to do a mid-year budget adjustment to account for these increases. We have been incredibly fortunate to have had no increase in our medical rates for the past few years, but the Village HR Director has advised that we should plan for the possibility of an increase as high as 10%, which is in line with the current rate of inflation in the health insurance marketplace.

Recruiting: In some years no money is needed for recruiting, since avenues to advertise for most library jobs are now available at no cost (via social media, system job boards, area colleges, in-house "help wanted" signs, etc.) Recruiting for certain jobs, especially those

that are not specifically library positions, in areas such as our HR, social services, maintenance and higher-level IT jobs may require placement of a paid advertisement, so we budget minimally in this area for this possibility.

Materials: Increased funding requested for adult books will help us grow our Manga collection which has become increasingly popular and offset general price increases with the cost of new books. We are recommending a decrease in the Children's A/V collection because there are fewer titles being made available for children in DVD format as more and more consumers switch over to streaming platforms. The proposed increase in online databases will allow us to keep what we have and allow for a 3-4% increase in subscription prices. Most of our other material lines are being kept flat in this draft budget. The areas of the collection they represent are stable, and increases are not needed.

Serving our Public 4.0 recommends that a library spend at least 8 -12% of its annual operating budget on library materials. The materials budget in this proposal accounts for 11.3% of the total operating budget (not including capital expenditures).

Contractual Services: The "other" contractual services line in this budget proposal is used for routine expenses such as the fees we pay to Ehlers for investment services, our credit card merchant fees, and any special projects we might want to pursue, such as a staffing analysis or something else related to the development of a new strategic plan.

Physical Services

Natural Gas: We've seen an increase in spending due to an increase in rates but have had a relatively mild winter. I believe it would be prudent to increase this budget line so we are covered for next year in case we see more extreme temperatures, which could drive costs up even further.

Cleaning Service: The increase in this line reflects an increase in fees charged by our regular cleaning service and allows for periodic carpet cleaning in high traffic areas as well as annual cleaning of all carpets throughout the building. This line may be adjusted later in the year once a decision is made about renovations and we better understand the impact of the project on things like carpet cleaning.

Telecommunications: The Telephone budget line covers our costs for both phone and fax service, and the proposed budget also allows for the potential need for expansion or modification of the phone system if needed as part of the renovation. Our Internet bandwidth is scheduled to increase from 500 Mbps (megabits per second) to 1 Gbps (gigabit per second) in July. This will increase our costs by 26% and we anticipate an increase in our Verizon mobile hotspot subscription of less than 10%.

HVAC: We are continuing to replace variable air volume or VAV control boxes, a few at a time. I've also allocated funding for routine annual maintenance. Spending in this line will be largely impacted by what happens with the building project plan in the next year. Once a plan and a plan timeline are clearer, this budget can be adjusted if necessary.

Equipment Maintenance/Repair: This budget line covers the cost of annual maintenance agreements on elevators, our security camera system, the automated material handler (AMH), our self-checks, RFID, and circulation workstations as well as other equipment maintenance plans. The recommended increase reflects increased prices being charged by our service providers.

Other Maintenance/Repair: This covers the costs of annual inspections, maintenance, and repair for things such as the fire alarm and sprinkler system, the ADT security system, plumbing and so on. It is also the budget line we use for systematic updates our maintenance staff take care of such as faucet replacements and unexpected maintenance and repair needs that may arise. Funding in this line may also need adjustment once a new scope and timeline for the building project has been identified, depending on whether restrooms will be included in the renovation plans.

Automation

System Development: This line covers the cost of outside consultants used for website development consulting services, IT network and network security consulting services. No increase is needed in this budget line for the coming year.

ILS Services: This budget line now represents our SWAN membership fees. (For sake of comparison, I want to note that in FY23 we spent \$106,430.66 on this budget line as a stand-alone ILS and in FY24 we spent \$104,040.83. This is the year we will start to benefit from the cost savings of joining SWAN.

OCLC: This budget line can be eliminated as our OCLC membership fees are now included in the fees we pay to SWAN. (For comparison, we paid \$14,989.42 to OCLC in FY23 and \$7655 (for ½ a year) to OCLC in FY24.

Software/Licenses: This line covers the cost of all the various software and tech licensed products we use in our work, including Office 365, Adobe products, Jostle, Zoom, and many more specialized products used by our IT Department, our Marketing Coordinator, our service desk staff, and others.

Professional Development: The proposed funding for professional development activities will cover the cost of sending 8 staff members and 2 trustees to the ILA Conference in Peoria in October. It also includes funding for staff to attend the 1-day Reaching Forward Conference held each year in Rosemont and the 1-day SWAN Expo training event held at Moraine Valley Community College. Proposed out-of-state travel includes sending 1 staff member to the Midwest Business Librarian Summit at Purdue University, sending one staff member to the Library Marketing & Communications Conference in St. Louis, sending one staff member to the Ohio Valley Group of Technical Services Librarians (OVGTSL), and sending two staff members to the Computers in Libraries Conference. Professional memberships for board and staff are also included in this group of budget lines, as well as funding for our two annual staff development

days and various local professional development opportunities, webinars and online courses that may help staff and trustees fulfill their continuing education requirements.

Programs: Increases in this line reflect increased fees being charged by program presenters/performers, increased participation in some programs such as our adult English Language Learners Books & Bites program series, increased costs for large scale events like summer reading, and anticipated price increases for things such as the Museum Adventure Pass program. This is yet another area of the budget that could be impacted by potential renovations should there be work that begins in the building during this fiscal year.

PR/Marketing

Newsletter: This budget line covers the cost of producing our own print newsletter as well as our share of the cost of participating in the Village's quarterly newsletter. The price increase is needed to cover the rising cost of postage and the higher than estimated price per issue of participating in the Village newsletter.

Flyers/Branding: This line covers printing of promotional materials (besides the newsletter) such as bookmarks, summer and winter reading logs or promotional pieces, business cards, brochures, flyers, postcards, etc. The increase over last year will cover the cost of extra mailings or other printed promotional pieces to help communicate with the public about the building project. Branded giveaway items and staff summer reading t-shirts, which had historically been charged to the "other promotions" line will now be included in this budget line, which accounts for most of the price increase in this line.

Other Promotions: This budget line is used for other marketing opportunities that fall outside the realm of printed materials and branded items. Examples of this include ad buys in AHS Theater Playbills and Sports Program Books, new resident postcards, social media advertising, and costs associated with participation in the Addison Medinah Shriners Parade (although Per Capita grant funds are used for covering many of the parade expenses).

Supplies: Only minimal increases are needed in the supply budget lines this year. Supply budget lines cover everything from RFID tags put into new materials and receipt paper for our cash register to replacement Legos for the Children's Department and Halloween candy distributed at the Trunk or Treat event. It also covers the cost of printer paper, pens, paper clips, post-it notes, and all the other office supplies used by our staff. We will keep an eye on the postage budget line in the next year for possible adjustments next year. Since joining SWAN we no longer incur the postage costs associated with mailing out past due notices and other patron account notifications and anticipate we may see lowered costs of ILL-related postage as we expect to see more reciprocal borrowing through SWAN which is delivered through the RAILS van delivery service rather than USPS. We need more time to see the impact of SWAN membership on postage, and we also need more time to measure the impact of USPS rate increases that took effect in January.

Hardware: Funding from this line covers routine purchase of IT hardware used by patrons, board, and staff, most of which is on a rotating replacement schedule.

Furniture & Equipment: The number currently shown in this line is a bit of a placeholder number. There is some need for replacement of chairs due to normal wear and tear, especially on the 2nd floor of the building, but if that is included in possible renovation plans, this line can be adjusted. We might also consider allocating some funds for additional security cameras, although I would also recommend waiting to determine the need for this until building project plans are finalized.

Cable Broadcast: The rate we pay Angelo Sorce for recording board meetings is \$400 per meeting/\$4800 per year.

Friends of the Library: Because the Friends of the Library group has never established themselves as a 501(c)(3), and instead derives their non-profit status through their affiliation with the Library, their spending is considered spending of public funds which requires oversight by the Library Board. (This is the reason we have Board members designated as co-signers on their account.) The proposed spending in this line is based on the current balance of their account.

Funshine: This is the budget line that is used to cover the cost of special events for staff and celebrations for milestone events – treats for baby showers, retirement parties, etc., small gifts for high school and college graduations, flowers for the death of an employee or sympathy cards for the death of an employee's family member, etc. There is a staff Funshine Committee that also plans small, usually passive, activities for staff throughout the year, provides occasional treats on days like SWAN migration day as morale boosters, and this line also covers the cost of an annual staff luncheon on National Library Workers Day which falls in April each year during National Library Week.

Staff Recognition: This budget line was created last year, largely in response to feedback that came from our most recent Employee Engagement survey which indicated that we, as an organization, needed to do a better job with staff recognition. \$8400 of this budget was divided up among our eight departments to be used for one department level staff recognition activity during the year with the remaining \$600 being allocated to a newly formed staff *Shout Out* committee that was charged with coordinating recognition of staff library-wide through quarterly activities. The increase of \$100 proposed for this line is to provide a bit more funding to the *Shout Out* Committee for next year's quarterly activities.

Special Levies: IMRF and Social Security budget lines were determined based on the proposed salaries budget line. We currently pay 7.54% for IMRF and social security + Medicare is 7.65%.

The **Audit** budget is based on the contractual fee we have with Sikich, based on a 3-year agreement signed last year.

Insurance: I met with Jack Cook and Patrick Cook from Cook & Kocher Insurance Group on 3/8/24 to discuss our liability insurance policies and what we can expect to see this year in terms of rates. They have projected an overall increase of 7.6% with the largest increase likely to come from our umbrella and auto policies which could increase as much as 15%. They explained that climate change and weather patterns nationwide have impacted the insurance industry and

that all customers, even those who have had no claims, are going to see the impact of that in the form of rising premiums. There were 120 tornadoes in Illinois last year. The damage claims associated with those storms on top of wildfires and other large-loss natural hazard events worldwide resulted in unprecedented values of insured losses globally in 2023. Pandemic and post-pandemic increases in construction costs are also a factor in this. The example they gave me is that drywall costs are 400% higher than they were at the start of 2020, before the COVID-19 pandemic. Although the market is seeing construction costs starting to level off, the insurance companies are trying to make now for the costs they've incurred in the last couple of years. In addition to premium rate increases, I learned that we may also see higher deductibles or even separate deductibles for things like wind and hail damage. Most of our policies renew on July 1, so we expect to have more information from the carriers by mid-May. The budgeted amounts shown in this draft are based on Cook & Kocher's estimates.

Capital Improvement: Money earmarked for Asset Replacement is intended to cover the cost of a new AMH system and a new self-check station. Depending on the sequencing of the building project, these may not be needed until the next fiscal year, but we should plan for the possibility of needing them sooner. We will work with FQC to ensure the proper timing of having this new equipment here when needed.

The Renovation Project line is just a broad lump sum and can be adjusted once the Board has determined the actual scope of the building project.

FY 2024 - 2025 Projected Revenue

General Fund		Projected Revenue FY2024	YTD Revenue FY2024 (as of 1/31/24)	Actual Revenue FY 2023 (12 months)
Taxes				
10-41-3201	Property Current - General	\$ 5,291,345.00	\$ 5,389,496.18	\$ 5,233,664.55
10-41-3202	Property Current - Social Security	\$ 285,000.00	\$ 75,707.21	\$ 219,480.64
10-41-3203	Property Current - IMRF	\$ 300,000.00	\$ 229,978.49	\$ 60,966.85
10-41-3205	Property Current - Liability Insurance	\$ 61,000.00	\$ 59,994.41	\$ 55,547.56
10-41-3206	Property Current - Audit	\$ 7,100.00	\$ 5,713.77	\$ 9,483.72
10-41-3207	Property Current - Unemployment	\$ 4,000.00	\$ 5,713.77	\$ 6,603.92
10-41-3208	Property Current - Workers Compensation	\$ 4,000.00	\$ 5,713.77	\$ 2,709.63
10-41-3101	Property Prior - General		\$ -	\$ -
10-41-3301	Replacement		\$ 108,660.33	\$ 183,944.72
10-41-3400	Aggregate Refunds (per P.A. 102-0519)	\$ 20,468.27	\$ 35,710.94	\$ 14,903.02
Fees and Fines				
10-42-3010	Fines	\$ 5,000.00	\$ 3,791.61	\$ 6,116.27
10-42-3011	Reciprocal Borrowing Reimbursements	\$ 1,000.00	\$ 67.00	\$ -
10-42-3012	Nonresident Fees	\$ 3,500.00	\$ 3,493.31	\$ 4,025.81
10-42-3016	Scanner Fees	\$ 6,500.00	\$ 7,656.62	\$ 11,100.09
10-42-3023	Activity Fees		\$ 7.10	\$ -
10-42-3099	Printing and Other Fees	\$ 5,000.00	\$ 6,384.79	\$ 7,022.90
Intergovernmental				
10-43-3004	Per Capita Grant	\$ 52,660.00	\$ 52,660.45	\$ 52,692.49
10-43-3009	Other Grants			\$ 198.16
Interest				
10-46-3026	Interest on Taxes	\$ -	\$ -	\$ -
10-46-3027	Interest on ILL Funds Comingled		\$ 62.62	\$ -
10-46-3028	Other Interest Income		\$ 44,694.28	\$ 5,216.64
10-46-3029	Interest on TD Ameritrade (Ehlers)		\$ 546,814.40	\$ 189,513.39
Miscellaneous				
10-47-3014	Donations	\$ 100.00	\$ 2,055.60	\$ 2,795.24
10-47-3015	RAILS Catalog Membership Grant Agreemen	\$ -	\$ 33,174.00	\$ -
10-47-3016	Back to School Fair Donations	\$ -	\$ 9,600.00	\$ -
10-47-3024	Other Miscellaneous Income	\$ 2,500.00	\$ 24,870.42	\$ 3,290.70
10-47-3030	Friends of the Addison Public Library	\$ 7,500.00	\$ 10,525.45	\$ 7,288.07
10-47-3023	PLA Digital Literacy Workshop Incentive	0	\$ -	\$ 7,000.00
Total General Fund Revenue		\$ 6,056,673.27	\$ 6,662,546.52	\$ 6,083,564.37
Capital Improvement Fund				
80-46-3029	IMET Interest	\$ -	\$ 23,160.48	\$ 35,110.96
80-47-3019	Capital Donations	\$ 100,000.00	\$ -	\$ -
80-49-3010	Transfer from General		\$ -	\$ -
Total Capital Improvement Fund Revenue		\$ 100,000.00	\$ 23,160.48	\$ 35,110.96
TOTAL REVENUE		\$ 6,156,673.27	\$ 6,685,707.00	\$ 6,118,675.33

Addison Public Library - FY2025

Working Budget - Planned Expenditures

General Fund		FY2025 PROPOSED EXPENDITURES	FY24 Actual (to-date) EXPENDITURES	FY24 Budgeted EXPENDITURES
A. Staff:				
	Staff salaries and wages	\$ 3,440,882.00	\$ 2,324,527.95	\$ 3,150,000.00
	Employer FICA Expense	\$ 263,228.00	\$ 175,156.29	\$ 251,070.00
	Employer IMRF Expense	\$ 180,710.00	\$ 132,689.90	\$ 206,211.00
	Health Insurance	\$ 513,175.00	\$ 351,745.93	\$ 515,000.00
	Employee Assisstance Program	\$ 3,420.00	\$ 3,250.00	\$ 3,250.00
	Recruiting	\$ 1,000.00	\$ -	\$ 1,000.00
	Total	\$ 4,402,415.00	\$ 2,987,370.07	\$ 4,126,531.00
B. Materials:				
Books				
	Children Books	\$ 71,000.00	\$ 59,682.54	\$ 72,000.00
	Adult Books	\$ 167,000.00	\$ 138,110.67	\$ 166,000.00
A/V Materials				
	Children Other Expenditures	\$ 28,000.00	\$ 24,798.56	\$ 31,000.00
	Adult Other Expenditures	\$ 88,000.00	\$ 72,150.71	\$ 88,000.00
Other Materials				
	Magazines/Newspapers	\$ 10,500.00	\$ 9,724.97	\$ 11,000.00
	Online Databases	\$ 223,000.00	\$ 193,224.32	\$ 221,000.00
	Other Digital Media	\$ 46,000.00	\$ 45,153.25	\$ 46,000.00
	Ebooks	\$ 75,000.00	\$ 60,590.92	\$ 75,000.00
	Total	\$ 708,500.00	\$ 603,435.94	\$ 710,000.00
C. Contractual Services:				
	Legal Fees	\$ 12,000.00	\$ 2,927.77	\$ 12,000.00
	Collection Agency	\$ 3,500.00	\$ 2,085.35	\$ 3,500.00
	Equipment Rental	\$ 4,000.00	\$ 1,113.12	\$ 4,000.00
	Accounting	\$ 23,830.00	\$ 19,470.00	\$ 23,000.00
	Payroll Services	\$ 56,210.00	\$ 42,525.18	\$ 55,500.00
	Audit Service Fees	\$ 4,150.00	\$ 3,850.00	\$ 8,400.00
	Other	\$ 50,000.00	\$ 39,890.85	\$ 50,000.00
	Total	\$ 134,190.00	\$ 111,862.27	\$ 156,400.00
D. Physical Services:				
Utilities				
	Natural Gas Service	\$ 28,000.00	\$ 17,861.89	\$ 25,000.00
	Water Service	\$ 4,000.00	\$ 2,874.10	\$ 3,500.00
	Electric Service	\$ -	\$ -	\$ -
Services				
	Refuse Disposal Service	\$ 4,265.00	\$ 3,574.65	\$ 5,000.00
	Cleaning Service	\$ 77,000.00	\$ 62,604.00	\$ 75,000.00
Telecommunications				
	Telephone	\$ 11,500.00	\$ 7,016.63	\$ 11,500.00
	Leased Internet Access Line	\$ 7,500.00	\$ 5,135.24	\$ 6,000.00
Maintenance/Repair--Building				

Building Supplies	\$ 40,000.00	\$ 28,752.18	\$ 35,000.00
HVAC	\$ 35,000.00	\$ 17,292.86	\$ 35,000.00
Equipment Maintenance/Repair	\$ 85,000.00	\$ 64,146.19	\$ 75,000.00
Maintenance/Repair--Other			
Other Building Maintenance/Repair	\$ 15,000.00	\$ 5,035.83	\$ 22,000.00
Total	\$ 307,265.00	\$ 214,293.57	\$ 293,000.00
E. Automation:			
System Development	\$ 49,000.00	\$ 41,120.00	\$ 49,000.00
ILS Services	\$ 67,000.00	\$ 36,850.43	\$ 54,733.00
OCLC	\$ -	\$ 290.46	\$ 7,655.00
Software/Licenses	\$ 100,000.00	\$ 68,779.12	\$ 80,000.00
Total	\$ 216,000.00	\$ 147,040.01	\$ 191,388.00
F. Professional Development:			
Organization memberships			
Staff and Board	\$ 11,000.00	\$ 8,436.09	\$ 11,000.00
Programs/Meetings			
Staff In-Service	\$ 7,500.00	\$ 4,821.75	\$ 7,500.00
Administration	\$ 3,500.00	\$ 2,332.70	\$ 2,000.00
Guest Services	\$ 1,500.00	\$ 1,355.00	\$ 1,500.00
Adult Services	\$ 2,300.00	\$ 1,284.87	\$ 1,680.00
Children's Services	\$ 1,200.00	\$ 632.60	\$ 1,830.00
Teen Services	\$ 1,200.00	\$ 235.88	\$ 1,000.00
Materials Management	\$ 2,700.00	\$ 1,392.46	\$ 2,700.00
Information Technology	\$ 1,600.00	\$ 1,471.56	\$ 1,600.00
Community Engagement	\$ 2,115.00	\$ 2,089.05	\$ 3,500.00
Board	\$ 2,500.00	\$ 1,450.00	\$ 2,500.00
In-state Travel			
Mileage & other travel costs for work	\$ 12,500.00	\$ 5,262.82	\$ 7,500.00
Out-of-state Travel			
Mileage & other travel costs for work	\$ 6,500.00	\$ 4,516.77	\$ 15,765.00
Tuition Reimbursement	\$ 6,500.00	\$ 4,628.67	\$ 6,500.00
Total	\$ 51,615.00	\$ 39,910.22	\$ 66,575.00
G. Programs:			
Programming			
Adult Services Programs	\$ 28,000.00	\$ 17,806.63	\$ 23,000.00
IT Programs	\$ 6,500.00	\$ 4,692.07	\$ 8,000.00
Teen Programs	\$ 19,000.00	\$ 10,701.65	\$ 19,000.00
Children's Services Programs	\$ 17,000.00	\$ 11,072.15	\$ 15,000.00
Community Engagement Programs	\$ 5,075.00	\$ 3,748.50	\$ 5,000.00
Total	\$ 75,575.00	\$ 48,021.00	\$ 70,000.00
H. PR/Marketing:			
Newsletter	\$ 52,350.00	\$ 41,643.14	\$ 48,000.00
Flyers/Branding	\$ 15,150.00	\$ 2,925.01	\$ 6,500.00
Other Promotions	\$ 62,000.00	\$ 12,606.67	\$ 17,100.00
Total	\$ 129,500.00	\$ 57,174.82	\$ 71,600.00
I. Other Operating Expenses:			
Supplies			
Library wide supplies	\$ 11,000.00	\$ 8,800.86	\$ 10,500.00
Office Supplies (Administration)	\$ 7,500.00	\$ 4,520.46	\$ 10,000.00

Guest Services Supplies	\$ 5,500.00	\$ 2,278.27	\$ 4,000.00
Adult Services Supplies	\$ 1,000.00	\$ 886.60	\$ 1,000.00
Children's Services Supplies	\$ 3,000.00	\$ 1,996.42	\$ 3,500.00
Teen Services Supplies	\$ 1,000.00	\$ 760.98	\$ 1,000.00
Community Engagement Supplies	\$ 4,320.00	\$ 3,853.22	\$ 5,000.00
Materials Management Supplies	\$ 35,000.00	\$ 26,418.84	\$ 35,000.00
Information Technology Supplies	\$ 27,000.00	\$ 18,054.79	\$ 20,000.00
Postage	\$ 10,000.00	\$ 5,855.82	\$ 10,000.00
Total	\$ 105,320.00	\$ 73,426.26	\$ 100,000.00
Insurance			
Unemployment Compensation	\$ 5,000.00	\$ 1,210.56	\$ 5,000.00
Worker's Compensation	\$ 9,500.00	\$ 9,100.00	\$ 12,000.00
Liability	\$ 55,500.00	\$ 47,933.00	\$ 65,000.00
Total	\$ 70,000.00	\$ 58,243.56	\$ 82,000.00
Grant Expenses			
Per Capita Grant	\$ 52,660.00	\$ 15,520.14	\$ 52,692.00
RAILS Catalog Membership Grant	\$ -	\$ 33,174.00	\$ -
Other Grant	\$ -		
Total	\$ 52,660.00	\$ 48,694.14	\$ 52,692.00
Other Expenses			
Hardware	\$ 50,000.00	\$ 42,026.54	\$ 50,000.00
Furniture/Equipment	\$ 10,000.00	\$ 330.39	\$ 10,000.00
Reciprocal borrowing	\$ 1,000.00	\$ 197.21	\$ 1,000.00
Recording for Cable Broadcast	\$ 4,800.00	\$ 3,600.00	\$ 4,800.00
Friends of the Library	\$ 7,500.00	\$ 15,075.51	\$ 15,000.00
Back to School Fair	\$ -	\$ 9,600.00	\$ -
PLA Digital Literacy Workshop Incentive	\$ -	\$ 4,435.22	\$ -
Contingency		\$ -	\$ 100.00
Donations		\$ -	\$ 500.00
Funshine	\$ 4,500.00	\$ 2,109.22	\$ 3,800.00
Staff Recognition	\$ 9,100.00	\$ 4,009.66	\$ 9,000.00
Total	\$ 26,900.00	\$ 81,383.75	\$ 94,200.00
Total Special Funds	\$ 476,088.00	\$ 336,494.75	\$ 496,681.00
Total General Fund & Special Levy Funds	\$ 6,279,940.00	\$ 4,470,855.61	\$ 6,014,386.00
Capital Improvement Projects			
Asset Replacement	\$ 300,000.00	\$ -	\$ 250,000.00
FY22 Renovation Project	\$ 10,000,000.00	\$ 256,290.01	\$ 10,000,000.00
Total Capital Improvement Funds	\$ 10,300,000.00	\$ 256,290.01	\$ 10,250,000.00
GRAND TOTAL	\$ 16,579,940.00	\$ 4,727,145.62	\$ 16,264,386.00