



Tuesday, March 18, 2025
Finance Committee Meeting
6:00 PM
Addison Village Hall
1 Friendship Plaza
Board Room
Addison, IL 60101

1. **Call to Order**
2. **Approval of Agenda**
3. **Public Comment**
4. **FY26 Draft Budget Review**
5. **Additional Discussion**
6. **Adjournment**

(Specific input needed from Board is summarized at the end.)

The draft operating budget (not including capital expenditures) presented has estimated revenue of \$6,514,350. The amount includes the aggregate refunds for next year but does not reflect the final tax extension figures from the County. We will get those in early April and can anticipate that the revenue will be slightly higher than the figure shown in this draft.

The current draft shows planned expenditures for general operations of \$6,488,163. This figure will also be updated before we have a final draft ready for the Board to vote on in April. I currently have not budgeted anything for Board professional development for the year. I need input from the Board to know if or how many trustees might want to attend conferences or other training opportunities that will be offered next year.

I would also like to get input from the Board on expectations for a special event at the end of the renovation. We can have a simple ribbon cutting ceremony or a more elaborate open house event to introduce the community to our renovated spaces. Do we want entertainment? Refreshments? Should we rely on email, social media, and our newsletter to invite people, or allocate funds for more formally printed and mailed invitations for village leaders and/or our community partners? Some of our budget lines may need to be adjusted, depending on what the Board would like to see for this event.

It will be close, but it is possible that our expected revenue will be less than our planned expenditures for next year once all the numbers are in. The Library's policy on fund balances (with the exception of the capital improvement fund) is to always maintain a minimum of 50-100% of the average annual expenditures for the prior three years. This is a very conservative approach that allows us to ensure we have sufficient funds on hand to cover unexpected expenses and to meet our financial obligations even if there is a delay in receiving our tax disbursements or other revenue in any year. While I cannot provide an exact figure at this time, I can estimate that we will finish the current budget cycle with approximately 75% of the prior year's budget in reserve. This does give us some room to allow for expenditures to exceed revenue in FY26, but I need to know if the Board is comfortable with that and since 50-100% is such a wide margin, how far down within that range the Board is comfortable going.

Revenue

- **Tax revenue** is based on the actual levy approved by the Board and submitted to the County. These are the figures shown in the current draft for FY26 revenue. The tax revenue projections that will be in the revised draft presented for Board approval in April will be 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. The money collected for non-resident fees is lower this year, which is likely due to the change in policy that allows children from unincorporated areas to receive library cards at no cost. It's also a tricky year for budgeting since we will be under renovation for the entire year, which could temporarily result in a decline of usage and 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. While this grant comes to us from the State, at least part of the funding for it comes from the federal budget, which means the status of this grant program is uncertain at this time. It is also 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 are starting to spend more of that money as we proceed with the building project. FQC has given us a monthly cash flow projection and I asked our advisors at Ehlers to provide an estimate based on us withdrawing funds at the rate shown in that projection. The figure provided by Ehlers is what they deemed to be a very conservative projection in case we see a significant shift in interest rates within the next year.

- **Miscellaneous** – I also cannot predict what we might receive from donations or other miscellaneous revenue sources in the coming year. I have not budgeted anything for donations and the figures for miscellaneous income and income for the Friends of the Library are based on patterns over the past few years. Friends' activity may also be limited due to the renovation, so I was conservative in my estimate for that line.
- **Capital Improvement** – I have tentatively included the Gunda family's proposed gift in the Capital Donations line. The Board can decide if this should go into the general operating budget or into the capital improvement fund, though. I am happy to adjust this per the Board's wishes regarding how this money should be used. I am not aware of any other expected donations to the Capital Improvement Fund.

Expenditures

Staff

Salaries and Wages:

Based on the compensation policy and discussion at the January Board meeting, the minimum pay increase this year will be 4.9%, which is 1% higher than the Consumer Price Index published in January of this year for the Chicago-Naperville-Elgin region. The average increase reflected in this draft budget is 5.05%.

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 three 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 32+ years. To keep him within the range for his position, he would receive a decrease in pay of 4.6%. 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 3.7% 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 28 years. To keep her within the range for her position, she would receive an increase of just 0.4%. 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 4.9% 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.

- Collection Development Manager Karen Dini has also been employed by APL for 32+ years. Granting her the minimum 4.9% increase will put her \$188 above the maximum for the year.

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 53% of the total operating budget and salaries plus benefits account for 68% of the total budget.

One thing I have not budgeted for, but which the Board might want to consider mid-year, is a possible change in the salaries budget based on recommendations from the staffing analysis project. For example, we currently have one full-time employee assigned to manage the Creative Studio (future Sam’s Lab). That employee works 37.5 hours per week. The Library is open 68 hours per week. If we want Sam’s Lab to be available for use anytime the Library is open, additional staffing will be needed. It remains to be seen if this can be done through reassignment of existing staff, but the need for additional staffing is a very real possibility.

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 little or 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: The library does spend a significant amount of money on paid ads for open positions, but recruiting for certain jobs, especially those that are not specifically library positions, in areas such as 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. I’ve allocated additional funds this year to allow us to outsource some of the skills testing we do for certain positions to ensure our testing is free of bias and administered consistently.

Materials: Our staff plans to reduce the size of our reference collection this year and cancel some standing orders for reference volumes and reallocate the funds saved into the growing manga and graphic novel collection. Audio-visual budgets have been decreased in reflection of the continuing trend toward streaming music and movies and away from physical DVDs, CDs, and audiobooks. We will be cancelling our subscription to Flipster (online magazines) due to low usage, but funding overall for our materials budget lines remains steady.

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 10.8% 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 the compensation structure and job description benchmarking project.

Physical Services

Natural Gas: We’ve had a relatively mild winter which is reflected in our spending on natural gas this year, but I think we need to continue budgeting at a higher rate, so we are prepared for the possibility of colder temperatures and higher heating bills next year.

Cleaning Service: The increase in this line reflects an increase in fees charged by our regular cleaning service and additional cleaning that may be required due to the construction. We are not planning for window cleaning or terrazzo polishing this year and only one deep cleaning of the carpet in high traffic areas.

Telecommunications: The Telephone budget line covers our costs for both phone and fax service, and the proposed budget allows for configuration changes needed with the phone system during the renovation and the addition of a backup Internet access line from Comcast to ensure continuity of service and load balancing between our staff/fiber and patron/coaxial lines.

HVAC: The VAV box replacement is being handled as part of the renovation project, so this line can be decreased as a result.

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 decrease reflects the one year of free maintenance we will get with our new AMH system that will be installed this fall.

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.

Automation

System Development: This line covers the cost of outside consultants used for website development consulting services, IT network and network security consulting services. The decrease in this line reflects the completion of the new website project.

ILS Services: This budget line now represents our SWAN membership fees and the decrease is due to a grant discount we are receiving.

Software/Licenses: While we are not on track to completely spend the allocated funds for this budget line in the current year, we are recommending a slight increase to account for some new software licenses that will be added for Sam's Lab equipment and projected increases in our other software licensing renewals.

Professional Development: The proposed funding for professional development includes the cost of sending staff to Reaching Forward (in Rosemont), SWAN Expo, Illinois Youth Services Institute (Bloomington-Normal), the ILA Conference (in Rosemont), and the PLA Conference (in Minneapolis). It also includes funds for 2 staff development days next year and professional memberships for staff and board in accordance with library policy. I have not allocated funds for Board professional development yet and need input from the Board to know if any of you are interested in attending RAILS, ILA, LACONI, PLA, or other training opportunities that may be offered in the year ahead.

Programs: The programming lines for Adult, Children, and Teens include an increase in funds budgeted for summer reading for the summer of 2026. Supplies for summer reading are typically ordered in advance of the May 1 start of the budget cycle, and we are anticipating an increase in participation with more foot traffic into our building post-renovation due to excitement over things such as the new play area. (It is very typical for a library's door count and program participation to increase after a major building project such as ours.) The increase for Community Engagement reflects that department's plans to do more collaborative, library-wide programming in conjunction with other departments next year and also in collaboration with other agencies, such as the Village-wide initiative that is now in the planning stages for a community celebration of the US Semiquincentennial (250-year anniversary) in 2026.

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 printing and distribution of both newsletters.

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. It also includes branded giveaway items and board & staff summer reading/parade t-shirts.

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 ATHS 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. The largest proposed increase is for the IT Department's supply line, and reflects planning for programming supplies needed for Sam's Lab.

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. The substantial increase shown (about half of the total budget for this line) reflects planning for the new equipment that will be added to Sam's Lab.

Furniture & Equipment: The number currently shown in this line is a bit of a placeholder number. We might consider allocating some funds for additional security cameras, although I would also recommend waiting to determine the need for this until building project is completed.

Cable Broadcast: Angelo is raising his rate from \$400 to \$450 per meeting. This is only the 2nd time he has increased his rate in 21 years since I became director.

Friends of the Library: Because the Friends of the Library group has never established themselves as a 501(c)(3) and instead derive 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, but they do not have specific plans for allocation of their funds in the coming year.

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 summer reading kick-off 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 two years ago, in response to feedback that came from our last 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 in this line will help us do some extra recognition of staff during the renovation project.

Special Levies: IMRF and Social Security budget lines were determined based on the proposed salaries budget line. We currently pay 7.79% for IMRF (full-time employees and 2 part-time employees who work 20+ hours per week) and social security + Medicare (for all staff) is 7.65%.

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

Insurance: Worker's Comp and Liability insurance rates are projections provided by Cook & Kocher. We have had claims in the past year and issues such as the fires in California and the tornadoes and hurricanes in other parts of the country are expected to have an impact on insurance rates across the board for all customers. Our unemployment insurance is part of an insurance pool with other Chicago area libraries, and we are expecting a slight increase in that coverage as well in the coming year.

Capital Improvement: Money earmarked for Asset Replacement is intended to cover the cost of a new AMH system and replacement of one photocopier. The renovation project allocation is based on the projected cash flow prepared for us by FQC.

Input needed

- Budget for post-renovation ribbon cutting ceremony
- Budget for Board continuing education & professional development
- Allocation of Gunda family donation (General Fund or Capital Improvement)
- Board's comfort level with dipping into general fund reserves (maintaining a lower fund balance in FY26)

**Addison Public Library
FY26 Projected Revenue**

		Projected Revenue FY2026	YTD Revenue FY2025 (as of 2/28/25)	Actual Revenue FY 2024 (12 months)
General Fund				
Taxes				
10-41-3201	Property Current - General	\$ 5,283,730.00	\$ 5,273,039.21	\$ 5,389,503.47
10-41-3202	Property Current - Social Security	\$ 300,000.00	\$ 285,152.80	\$ 75,707.31
10-41-3203	Property Current - IMRF	\$ 300,000.00	\$ 300,401.62	\$ 229,978.80
10-41-3205	Property Current - Liability Insurance	\$ 60,000.00	\$ 60,995.25	\$ 59,994.49
10-41-3206	Property Current - Audit	\$ 6,500.00	\$ 7,624.40	\$ 5,713.78
10-41-3207	Property Current - Unemployment	\$ 4,000.00	\$ 4,574.65	\$ 5,713.78
10-41-3208	Property Current - Workers Compensation	\$ 4,000.00	\$ 4,574.65	\$ 5,713.78
10-41-3101	Property Prior - General	\$ 25,960.00		
10-41-3301	Replacement	\$ 75,000.00	\$ 62,210.14	\$ 140,296.80
10-41-3400	Aggregate Refunds (per P.A. 102-0519)		\$ 21,348.34	\$ 35,710.99
Fees and Fines				
10-42-3010	Fines	\$ 6,000.00	\$ 5,498.67	\$ 5,749.85
10-42-3011	Reciprocal Borrowing Reimbursements	\$ 1,000.00	\$ 1,566.74	\$ 355.28
10-42-3012	Nonresident Fees	\$ 1,500.00	\$ 1,811.62	\$ 3,493.31
10-42-3016	Scanner Fees	\$ 7,500.00	\$ 8,150.84	\$ 9,608.43
10-42-3023	Activity Fees	\$ -	\$ -	\$ 7.10
10-42-3099	Printing and Other Fees	\$ 5,000.00	\$ 6,630.68	\$ 8,386.15
Intergovernmental				
10-43-3004	Per Capita Grant	\$ 52,660.00	\$ 53,017.47	\$ 52,660.45
10-43-3009	Other Grants	\$ -	\$ 2,300.00	\$ 0.00
Interest				
10-46-3026	Interest on Taxes	\$ -		\$ -
10-46-3027	Interest on ILL Funds Comingled	\$ -	\$ -	\$ 62.62
10-46-3028	Other Interest Income	\$ 50,000.00	\$ 59,294.17	\$ 54,590.10
10-46-3029	Interest on TD Ameritrade (Ehlers)	\$ 200,000.00	\$ 654,850.41	\$ 655,750.47
Miscellaneous				
10-47-3014	Donations	\$ -	\$ (449.12)	\$ 2,266.65
10-47-3015	RAILS Catalog Membership Grant Agree	\$ -		\$ 33,174.00
10-47-3016	Back to School Fair Donations	\$ -		\$ 9,600.00
10-47-3024	Other Miscellaneous Income	\$ 6,500.00	\$ 7,577.14	\$ 5,974.77
10-47-3030	Friends of the Addison Public Library	\$ 5,000.00	\$ 4,197.76	\$ 11,060.02
Total General Fund Revenue		\$ 6,394,350.00	\$ 6,824,367.44	\$ 6,801,072.40
Capital Improvement Fund				
80-46-3029	IMET Interest	\$ 20,000.00	\$ 28,522.45	\$ 27,026.77
80-47-3019	Capital Donations	\$ 100,000.00	\$ -	\$ -
80-49-3010	Transfer from General			
Total Capital Improvement Fund Revenue		\$ 120,000.00	\$ 28,522.45	\$ 27,026.77
TOTAL REVENUE		\$ 6,514,350.00	\$ 6,852,889.89	\$ 6,828,099.17

Addison Public Library - FY2026

Working Budget - Planned Expenditures

General Fund		FY2026 PROPOSED EXPENDITURES	FY25 YTD (as of 2/28/25) EXPENDITURES	FY25 Budgeted EXPENDITURES
A. Staff:				
	Staff salaries and wages	\$ 3,452,600.00	\$ 2,463,371.41	\$ 3,440,882.00
	Employer FICA Expense	\$ 264,124.00	\$ 185,331.42	\$ 263,228.00
	Employer IMRF Expense	\$ 180,000.00	\$ 130,181.99	\$ 180,710.00
	Health Insurance	\$ 512,000.00	\$ 365,412.24	\$ 513,175.00
	Employee Assistance Program	\$ 3,755.00	\$ 3,412.50	\$ 3,420.00
	Recruiting	\$ 3,500.00	\$ -	\$ 1,000.00
	Total	\$ 4,415,979.00	\$ 3,147,709.56	\$ 4,402,415.00
B. Materials:				
Books				
	Children Books	\$ 71,000.00	\$ 55,603.51	\$ 71,000.00
	Adult Books	\$ 167,000.00	\$ 123,927.64	\$ 167,000.00
A/V Materials				
	Children Other Expenditures	\$ 28,000.00	\$ 19,517.44	\$ 28,000.00
	Adult Other Expenditures	\$ 80,500.00	\$ 65,428.17	\$ 88,000.00
Other Materials				
	Magazines/Newspapers	\$ 10,500.00	\$ 9,709.63	\$ 10,500.00
	Online Databases	\$ 223,000.00	\$ 176,837.20	\$ 223,000.00
	Other Digital Media	\$ 46,000.00	\$ 44,719.00	\$ 46,000.00
	Ebooks	\$ 75,000.00	\$ 69,336.09	\$ 75,000.00
	Total	\$ 701,000.00	\$ 565,078.68	\$ 708,500.00
C. Contractual Services:				
	Legal Fees	\$ 8,500.00	\$ 8,749.67	\$ 12,000.00
	Collection Agency	\$ 3,500.00	\$ 2,783.10	\$ 3,500.00
	Equipment Rental	\$ 4,000.00	\$ 3,071.43	\$ 4,000.00
	Accounting	\$ 24,500.00	\$ 20,170.00	\$ 23,830.00
	Payroll Services	\$ 58,575.00	\$ 41,559.04	\$ 56,210.00
	Audit Service Fees	\$ 7,050.00	\$ 6,798.00	\$ 6,798.00
	Other	\$ 50,000.00	\$ 35,182.99	\$ 60,000.00
	Total	\$ 156,125.00	\$ 118,314.23	\$ 166,338.00
D. Physical Services:				
Utilities				
	Natural Gas Service	\$ 25,000.00	\$ 15,343.01	\$ 28,000.00
	Water Service	\$ 4,200.00	\$ 2,956.08	\$ 4,000.00
Services				
	Refuse Disposal Service	\$ 4,265.00	\$ 3,297.57	\$ 4,265.00
	Cleaning Service	\$ 78,040.00	\$ 52,826.00	\$ 77,000.00
Telecommunications				
	Telephone	\$ 11,000.00	\$ 4,605.18	\$ 11,500.00
	Leased Internet Access Line	\$ 10,700.00	\$ 7,514.47	\$ 7,500.00
Maintenance/Repair--Building				
	Building Supplies	\$ 45,000.00	\$ 28,115.85	\$ 45,000.00
	HVAC	\$ 20,000.00	\$ 10,930.83	\$ 35,000.00
	Equipment Maintenance/Repair	\$ 65,000.00	\$ 51,930.36	\$ 85,000.00
Maintenance/Repair--Other				
	Other Building Maintenance/Repair	\$ 11,000.00	\$ 4,529.62	\$ 15,000.00
	Total	\$ 274,205.00	\$ 182,048.97	\$ 312,265.00
E. Automation:				

System Development	\$ 39,000.00	\$ 25,500.00	\$ 49,000.00
ILS Services	\$ 62,000.00	\$ 45,216.00	\$ 67,000.00
Software/Licenses	\$ 105,000.00	\$ 65,174.20	\$ 100,000.00
Total	\$ 206,000.00	\$ 135,890.20	\$ 216,000.00
F. Professional Development:			
Organization memberships			
Staff and Board	\$ 12,000.00	\$ 7,945.88	\$ 11,000.00
Programs/Meetings			
Staff In-Service	\$ 10,400.00	\$ 2,425.04	\$ 7,500.00
Administration	\$ 3,000.00	\$ 1,028.00	\$ 3,500.00
Guest Services	\$ 1,000.00	\$ 910.00	\$ 1,500.00
Adult Services	\$ 4,300.00	\$ 2,335.77	\$ 2,500.00
Children's Services	\$ 1,000.00	\$ 975.00	\$ 1,200.00
Teen Services	\$ 1,200.00	\$ 651.65	\$ 1,200.00
Materials Management	\$ 2,000.00	\$ 2,515.98	\$ 2,700.00
Information Technology	\$ 800.00	\$ 1,452.74	\$ 1,600.00
Community Engagement	\$ 2,254.00	\$ 1,571.47	\$ 2,115.00
Board		\$ 465.00	\$ 2,500.00
In-state Travel			
Mileage & other travel costs for work	\$ 15,200.00	\$ 8,685.89	\$ 13,800.00
Out-of-state Travel			
Mileage & other travel costs for work	\$ 13,500.00	\$ 2,806.66	\$ 6,500.00
Tuition Reimbursement	\$ 7,500.00	\$ -	\$ 6,500.00
Total	\$ 74,154.00	\$ 33,769.08	\$ 64,115.00
G. Programs:			
Programming			
Adult Services Programs	\$ 30,000.00	\$ 18,555.40	\$ 28,000.00
IT Programs	\$ 6,500.00	\$ 4,612.71	\$ 6,500.00
Teen Programs	\$ 19,000.00	\$ 12,587.42	\$ 19,000.00
Children's Services Programs	\$ 18,500.00	\$ 11,742.76	\$ 17,000.00
Community Engagement Programs	\$ 8,250.00	\$ 2,579.77	\$ 5,075.00
Total	\$ 82,250.00	\$ 50,078.06	\$ 75,575.00
H. PR/Marketing:			
Newsletter	\$ 55,380.00	\$ 35,184.42	\$ 52,350.00
Flyers/Branding	\$ 16,475.00	\$ 6,349.95	\$ 15,150.00
Other Promotions	\$ 12,350.00	\$ 18,547.22	\$ 62,000.00
Total	\$ 84,205.00	\$ 60,081.59	\$ 129,500.00
I. Other Operating Expenses:			
Supplies			
Library wide supplies	\$ 11,000.00	\$ 6,522.64	\$ 11,000.00
Office Supplies (Administration)	\$ 6,500.00	\$ 4,477.79	\$ 7,500.00
Guest Services Supplies	\$ 6,085.00	\$ 5,208.94	\$ 5,500.00
Adult Services Supplies	\$ 1,500.00	\$ 851.47	\$ 1,000.00
Children's Services Supplies	\$ 2,500.00	\$ 2,301.32	\$ 3,000.00
Teen Services Supplies	\$ 1,000.00	\$ 688.65	\$ 1,000.00
Community Engagement Supplies	\$ 5,550.00	\$ 2,877.38	\$ 4,320.00
Materials Management Supplies	\$ 30,500.00	\$ 24,402.74	\$ 35,000.00
Information Technology Supplies	\$ 44,000.00	\$ 22,978.89	\$ 27,000.00
Postage	\$ 7,500.00	\$ 4,271.35	\$ 10,000.00
Total	\$ 116,135.00	\$ 74,581.17	\$ 105,320.00
Insurance			
Unemployment Compensation	\$ 5,000.00	\$ 1,011.59	\$ 5,000.00
Worker's Compensation	\$ 11,500.00	\$ 10,867.00	\$ 10,867.00
Liability	\$ 64,000.00	\$ 51,546.00	\$ 55,500.00
Total	\$ 80,500.00	\$ 63,424.59	\$ 71,367.00
Grant Expenses			
Per Capita Grant	\$ 52,660.00	\$ 22,209.96	\$ 52,660.00

Pathways to Success Grant	\$ -	\$ 856.94	\$ 2,000.00
Total	\$ 52,660.00	\$ 23,066.90	\$ 54,660.00
Other Expenses			
Hardware	\$ 110,000.00	\$ 32,683.69	\$ 50,000.00
Furniture/Equipment	\$ 10,000.00	\$ 9,275.48	\$ 10,000.00
Reciprocal borrowing	\$ 750.00	\$ 163.00	\$ 1,000.00
Recording for Cable Broadcast	\$ 5,400.00	\$ 4,400.00	\$ 4,800.00
Friends of the Library	\$ 4,000.00	\$ 2,552.18	\$ 7,500.00
Donations	\$ 100,000.00	\$ 1,151.75	
Funshine	\$ 4,800.00	\$ 2,180.09	\$ 4,500.00
Staff Recognition	\$ 10,000.00	\$ 4,282.90	\$ 9,100.00
Total	\$ 244,950.00	\$ 56,689.09	\$ 86,900.00
Total Special Funds	\$ 531,674.00	\$ 385,736.00	\$ 522,103.00
Total General Fund & Special Levy Funds	\$ 6,488,163.00	\$ 4,896,468.12	\$ 6,843,691.00
Capital Improvement Projects			
Asset Replacement	\$ 135,000.00	\$ 5,875.00	\$ 300,000.00
FY22 Renovation Project	\$ 9,730,899.00	\$ 1,445,418.83	\$ 10,000,000.00
Total Capital Improvement Funds	\$ 9,865,899.00	\$ 1,451,293.83	\$ 10,300,000.00
GRAND TOTAL	\$ 16,354,062.00	\$ 6,347,761.95	