



2025-26 Budget of The Library Network

Revenue Budget Highlights:

- State Aid, \$1,944,000, an 8.6% (\$154k) increase from the budgeted 2024-25.
 - \$370,000 of State Aid is allocated to ADMIN for:
 - MAP project (\$30k);
 - MERS for closed Defined Benefit (\$79k) down 1.7%;
 - Continuing Education (\$20k);
 - Marketing (\$40k);
 - Misc./Equipment (\$7k) down 25.8%;
 - Interest (-\$50k) down 50% and
 - Employees (\$244k) up 13.5%.
 - \$87k is allocated to ACQ for MAP project and covering costs, up 3.6%.
 - \$110k is allocated to STS, covering hosting cost, up 135%.
 - Library Equity Access Fund (\$10k).
 - General Fund Capital Reserve (\$117k) down 29.5%.
 - \$1.250m is allocated to DEL.
- Charge for Delivery for fiscal year 2025-26 will be the same \$699 per day.

Expenditure Budget Highlights:

- Salaries increased by 3.6% (\$79.3k) overall due to: ALL DEPTS - Expected union contract increases;
- Fringe Benefits Increases 13.5% (\$97.3k) due to expected increase in Health Insurance and changes in healthcare family status. Healthcare increased by 32%
- Supplies and Misc decrease (-12.1%) due to purchasing RFID tags from Deferred Revenue in 2024-25, instead of charging libraries for, as needed, barcodes through Passthu.
- Equipment Maintenance increased by 22.1% (\$62.7k) due to splitting the lease expenses for utilities for the lease payments (per auditor) and the cost of moving CARL to the cloud starting in MAY 2025.
- Contractual Services increase (23.2%) due to Continuing Education increase (Union Contract requirement) and Passthu contracts for EAP and Homeless Training offset by additional revenue.
- Other Costs increased by 5.2% (\$63k) due to increase in Passthu Equipment purchases by libraries offset by additional revenue.



Resolution No. 25-79
The Library Network
2025-26 Appropriation

WHEREAS, The Executive Director has prepared and submitted to The Library Network Board the proposed budgets for fiscal year October 1, 2025 – September 30, 2026; and

WHEREAS, The Library Network Board has held the public hearing on the budget and proposed millage rates pursuant to Section 16 of the Uniform Budgeting and Accounting Act (Truth in Budgeting) on Thursday, September 25, 2025; and

WHEREAS, The Library Network Board has reviewed the proposed tax rates and budgets.

NOW THEREFORE BE IT RESOLVED, The Library Network Board of Trustees adopts the 2025-26 appropriation as follows:

General Fund	
REVENUE	FY 2025-26 Estimate
Cooperative State Aid	\$ 1,817,000
Contracts and Other	245,500
Formula Revenue	5,715,028
TOTAL REVENUE:	\$ 7,777,528
Carry over from General Fund	\$ 1,359,301
Total Income including Carry over	\$ 9,136,829

Special Revenue Funds	
REVENUE	FY 2025-26 Estimate
SAS Capital Reserve Fund	\$ 40,000
GF Capital Reserve Fund	117,000
LEAF Fund	10,000
Total Revenues	\$ 167,000

General Fund	
EXPENDITURES	FY 2025-26 Appropriation
Personnel	\$ 3,109,431
Materials and Supplies	2,084,020
Services	1,200,862
Equipment/Maintenance	1,376,454
Contingency/Carryover	1,366,062
TOTAL EXPENDITURES:	\$ 9,136,829
Contribution to Fund Bal:	\$ 0

Special Revenue Funds	
EXPENDITURES	FY 2025-26 Appropriation
SAS Capital Reserve Fund	\$ 100,000
GF Capital Reserve Fund	400,000
LEAF Fund	10,000
Total Expenditures	\$ 510,000
Contribution to Fund Bal:	\$ (343,000)

Be it further resolved, that The Library Network Executive Director is authorized to approve transfers within an appropriation, but any increases to the appropriation must be authorized by The Library Network Board.

I, Victor Cardenas, hereby certify the above Resolution No. 25-79 was duly approved by The Library Network Board of Trustees assembled at a regular meeting held September 25, 2025.

Victor Cardenas, Chair
The Library Network

**PROPOSED BUDGET
2025-2026
-- TOTAL --**

Overhead						
	Audited 2023/24 ACTUAL	Projected 2024/25 ACTUAL	Original 2024/25 BUDGET	Proposed 2025/26 BUDGET	BUD DIFF	% CHANGE
REVENUE						
Cooperative State Aid	120,923	380,000	295,000	370,000	75,000	25.4%
Contracts	-	-	-	-	-	0.0%
Earned Income	-	-	-	-	-	0.0%
Interest Income	89,409	82,000	100,000	50,000	(50,000)	-50.0%
Non-Public Fees	-	-	-	-	-	0.0%
Contributions	-	-	-	-	-	0.0%
Continuing Education	-	-	-	-	-	0.0%
Consulting Fees	-	-	-	-	-	0.0%
Rental Income	-	-	-	-	-	0.0%
Miscellaneous Revenue	4,181	3,300	-	2,500	2,500	0.0%
SC Workshop Revenue	-	-	1,000	1,000	-	0.0%
Subtotal:	214,513	465,300	396,000	423,500	27,500	6.9%
Formula Revenue	-	-	-	-	-	0.0%
Formula Telecommunication	-	-	-	-	-	0.0%
Formula Subtotal:	-	-	-	-	-	0.0%
TOTAL REVENUE:	214,513	465,300	396,000	423,500	27,500	6.9%
EXPENDITURES						
Salaries/Wages	521,003	679,000	633,246	653,516	20,270	3.2%
Fringe Benefits	190,097	275,859	270,607	314,575	43,968	16.2%
Books and Materials	2,640	3,820	3,300	4,100	800	24.2%
Supplies and Misc	17,043	25,500	23,200	25,500	2,300	9.9%
Utilities and Telephone	39,869	42,520	40,520	43,520	3,000	7.4%
Equipment Maintenance	27,316	32,600	23,600	41,600	18,000	76.3%
Contractual Services	125,076	147,915	132,310	133,690	1,380	1.0%
Other Costs	148,093	156,824	171,546	143,549	(27,997)	-16.3%
TOTAL EXPENDITURES:	1,071,136	1,364,038	1,298,329	1,360,050	61,721	4.8%
Overhead	(856,623)	(898,738)	(902,329)	(936,550)	(34,221)	3.8%
CONT. TO FUND BAL.	0	1	-	-	-	

**PROPOSED BUDGET
2025-2026
-- TOTAL --**

Menu Services

	Audited 2023/24 ACTUAL	Projected 2024/25 ACTUAL	Original 2024/25 BUDGET	Proposed 2025/26 BUDGET	BUD DIFF	% CHANGE
REVENUE						
Cooperative State Aid	1,127,373	1,302,140	1,319,000	1,447,000	128,000	9.7%
Contracts	10,001	10,000	10,000	10,000	-	0.0%
Earned Income	240,135	182,000	182,000	182,000	-	0.0%
Interest Income	-	-	-	-	-	0.0%
Non-Public Fees	-	-	-	-	-	0.0%
Contributions	-	-	-	-	-	0.0%
Continuing Education	-	-	-	-	-	0.0%
Consulting Fees	-	-	-	-	-	0.0%
Rental Income	-	-	-	-	-	0.0%
Miscellaneous Revenue	899	-	-	-	-	#DIV/0!
SC Workshop Revenue	-	-	-	-	-	0.0%
Subtotal:	1,378,408	1,494,140	1,511,000	1,639,000	128,000	8.5%
Formula Revenue	2,275,796	2,163,745	2,085,048	2,175,028	89,980	4.3%
Formula Telecommunication	-	-	-	-	-	0.0%
Formula Subtotal:	2,275,796	2,163,745	2,085,048	2,175,028	89,980	4.3%
TOTAL REVENUE:	3,654,204	3,657,885	3,596,048	3,814,028	217,980	6.1%
EXPENDITURES						
Salaries/Wages	1,473,261	1,594,750	1,556,826	1,615,882	59,056	3.8%
Fringe Benefits	452,465	465,112	450,269	503,577	53,308	11.8%
Books and Materials	1,549	4,850	4,520	4,320	(200)	-4.4%
Supplies and Misc	336,395	84,725	83,350	85,100	1,750	2.1%
Utilities and Telephone	16,791	26,300	24,940	24,940	-	0.0%
Equipment Maintenance	235,491	287,000	259,850	304,604	44,754	17.2%
Contractual Services	147,533	181,158	166,062	200,012	33,950	20.4%
Other Costs	128,132	115,028	147,901	139,042	(8,859)	-6.0%
TOTAL EXPENDITURES:	2,791,618	2,758,923	2,693,718	2,877,477	183,759	6.8%
Overhead	856,623	898,739	902,330	936,551	34,221	3.8%
CONT. TO FUND BAL.	5,963	223	-	-	-	

**PROPOSED BUDGET
2025-2026
-- TOTAL --**

Passthru

	Audited 2023/24 ACTUAL	Projected 2024/25 ACTUAL	Original 2024/25 BUDGET	Proposed 2025/26 BUDGET	BUD DIFF	% CHANGE
REVENUE						
Cooperative State Aid	-	-	-	-	-	0.0%
Contracts	-	-	-	-	-	0.0%
Earned Income	-	-	-	-	-	0.0%
Interest Income	-	-	-	-	-	0.0%
Non-Public Fees	-	-	-	-	-	0.0%
Contributions	-	-	-	-	-	0.0%
Continuing Education	-	-	-	-	-	0.0%
Consulting Fees	-	-	-	-	-	0.0%
Rental Income	-	-	-	-	-	0.0%
Miscellaneous Revenue	-	-	-	-	-	0.0%
SC Workshop Revenue	-	-	-	-	-	0.0%
Subtotal:	-	-	-	-	-	0.0%
Formula Revenue	2,394,376	2,798,000	2,698,000	2,815,000	117,000	4.3%
Formula Telecommunication	483,740	525,000	525,000	525,000	-	0.0%
Formula Subtotal:	2,878,116	3,323,000	3,223,000	3,340,000	117,000	3.6%
TOTAL REVENUE:	2,878,116	3,323,000	3,223,000	3,340,000	117,000	3.6%
EXPENDITURES						
Salaries/Wages	-	-	-	-	-	0.0%
Fringe Benefits	-	-	-	-	-	0.0%
Books and Materials	1,602,046	1,760,000	1,760,000	1,760,000	-	0.0%
Supplies and Misc	5,015	5,700	25,000	5,000	(20,000)	-80.0%
Utilities and Telephone	483,740	525,000	525,000	525,000	-	0.0%
Equipment Maintenance	-	-	-	-	-	0.0%
Contractual Services	12,132	32,300	13,000	50,000	37,000	284.6%
Other Costs	775,183	1,000,000	900,000	1,000,000	100,000	11.1%
TOTAL EXPENDITURES:	2,878,116	3,323,000	3,223,000	3,340,000	117,000	3.6%
Overhead	-	-	-	-	-	0.0%
CONT. TO FUND BAL.	-	-	-	-	-	

**PROPOSED BUDGET
2025-2026
-- TOTAL --**

General Fund Total						
	Audited 2023/24 ACTUAL	Projected 2024/25 ACTUAL	Original 2024/25 BUDGET	Proposed 2025/26 BUDGET	BUD DIFF	% CHANGE
REVENUE						
Cooperative State Aid	1,248,296	1,682,140	1,614,000	1,817,000	203,000	12.6%
Contracts	10,001	10,000	10,000	10,000	-	0.0%
Earned Income	240,135	182,000	182,000	182,000	-	0.0%
Interest Income	89,409	82,000	100,000	50,000	(50,000)	-50.0%
Non-Public Fees	-	-	-	-	-	0.0%
Contributions	-	-	-	-	-	0.0%
Continuing Education	-	-	-	-	-	0.0%
Consulting Fees	-	-	-	-	-	0.0%
Rental Income	-	-	-	-	-	0.0%
Miscellaneous Revenue	5,080	3,300	-	2,500	2,500	#DIV/0!
SC Workshop Revenue	-	-	1,000	1,000	-	0.0%
Subtotal:	1,592,921	1,959,440	1,907,000	2,062,500	155,500	8.2%
Formula Revenue	4,670,172	4,961,745	4,783,048	4,990,028	206,980	4.3%
Formula Telecommunication	483,740	525,000	525,000	525,000	-	0.0%
Formula Subtotal:	5,153,912	5,486,745	5,308,048	5,515,028	206,980	3.9%
TOTAL REVENUE:	6,746,833	7,446,185	7,215,048	7,577,528	362,480	5.0%
EXPENDITURES						
Salaries/Wages	1,994,263	2,273,750	2,190,072	2,269,398	79,326	3.6%
Fringe Benefits	642,562	740,971	720,876	818,152	97,276	13.5%
Books and Materials	1,606,236	1,768,670	1,767,820	1,768,420	600	0.0%
Supplies and Misc	358,453	115,925	131,550	115,600	(15,950)	-12.1%
Utilities and Telephone	540,400	593,820	590,460	593,460	3,000	0.5%
Equipment Maintenance	262,808	319,600	283,450	346,204	62,754	22.1%
Contractual Services	284,740	361,373	311,372	383,702	72,330	23.2%
Other Costs	1,051,408	1,271,852	1,219,447	1,282,591	63,144	5.2%
TOTAL EXPENDITURES:	6,740,870	7,445,961	7,215,047	7,577,527	362,480	5.0%
Overhead	-	1	1	1	-	0.0%
CONT. TO FUND BAL.	5,963	225	1	1	-	

2025 - 2026

-- REVENUE --

			Overhead:			
	Acct #	740	752	756	TOTAL	
<u>271-Dept-xxx</u>	<u>xxx</u>	<u>ADMIN</u>	<u>BUS</u>	<u>BLDG</u>	<u>Overhead</u>	
Cooperative State Aid	574	\$ 370,000	\$ -	\$ -	\$ 370,000	
Contracts	627	\$ -	\$ -	\$ -	\$ -	
Earned Income	628	\$ -	\$ -	\$ -	\$ -	
Interest Income	671	\$ 50,000	\$ -	\$ -	\$ 50,000	
Non-Public Fees	629	\$ -	\$ -	\$ -	\$ -	
Region of Cooperation	630	\$ -	\$ -	\$ -	\$ -	
Continuing Education	631	\$ -	\$ -	\$ -	\$ -	
Consulting Fees	632	\$ -	\$ -	\$ -	\$ -	
Rental Income	684	\$ -	\$ -	\$ -	\$ -	
Miscellaneous Revenue	633	\$ 2,500	\$ -	\$ -	\$ 2,500	
SC Workshop Revenue	634	\$ 1,000	\$ -	\$ -	\$ 1,000	
Subtotals:		\$ 423,500	\$ -	\$ -	\$ 423,500	
Formula Revenue	677	\$ -	\$ -	\$ -	\$ -	
Formula Telecommunication	678	\$ -	\$ -	\$ -	\$ -	
Formula Subtotals:		\$ -	\$ -	\$ -	\$ -	
TOTALS:		\$ 423,500	\$ -	\$ -	\$ 423,500	

2025 - 2026

-- REVENUE --

							Menu Services:				
	Acct #	754	747	743	744	TOTAL					
<u>271-Dept-xxx</u>	<u>xxx</u>	<u>DEL</u>	<u>ACQ</u>	<u>SAS</u>	<u>CAT</u>	<u>MENU SVC</u>					
Cooperative State Aid	574	\$ 1,250,000	\$ 87,000	\$ 110,000	\$ -	\$ 1,447,000					
Contracts	627	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000					
Earned Income	628	\$ -	\$ 12,000	\$ 170,000	\$ -	\$ 182,000					
Interest Income	671	\$ -	\$ -	\$ -	\$ -	\$ -					
Non-Public Fees	629	\$ -	\$ -	\$ -	\$ -	\$ -					
Region of Cooperation	630	\$ -	\$ -	\$ -	\$ -	\$ -					
Continuing Education	631	\$ -	\$ -	\$ -	\$ -	\$ -					
Consulting Fees	632	\$ -	\$ -	\$ -	\$ -	\$ -					
Rental Income	684	\$ -	\$ -	\$ -	\$ -	\$ -					
Miscellaneous Revenue	633	\$ -	\$ -	\$ -	\$ -	\$ -					
SC Workshop Revenue	634	\$ -	\$ -	\$ -	\$ -	\$ -					
Subtotals:		\$ 1,250,000	\$ 99,000	\$ 290,000	\$ -	\$ 1,639,000					
Formula Revenue	677	\$ 208,302	\$ 80,960	\$ 1,371,469	\$ 514,297	\$ 2,175,028					
Formula Telecommunication	678	\$ -	\$ -	\$ -	\$ -	\$ -					
Formula Subtotals:		\$ 208,302	\$ 80,960	\$ 1,371,469	\$ 514,297	\$ 2,175,028					
TOTALS:		\$ 1,458,302	\$ 179,960	\$ 1,661,469	\$ 514,297	\$ 3,814,028					

PROPOSED BUDGET
2025 - 2026
-- REVENUE --

		Passthru:			Fund Total:
					GENERAL
	Acct #	765	768	TOTAL	FUND
<u>271-Dept-xxx</u>	<u>xxx</u>	<u>ACQ PT</u>	<u>STS PT</u>	<u>PASSTHRU</u>	<u>TOTALS</u>
Cooperative State Aid	574	\$ -	\$ -	\$ -	\$ 1,817,000
Contracts	627	\$ -	\$ -	\$ -	\$ 10,000
Earned Income	628	\$ -	\$ -	\$ -	\$ 182,000
Interest Income	671	\$ -	\$ -	\$ -	\$ 50,000
Non-Public Fees	629	\$ -	\$ -	\$ -	\$ -
Region of Cooperation	630	\$ -	\$ -	\$ -	\$ -
Continuing Education	631	\$ -	\$ -	\$ -	\$ -
Consulting Fees	632	\$ -	\$ -	\$ -	\$ -
Rental Income	684	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	633	\$ -	\$ -	\$ -	\$ 2,500
SC Workshop Revenue	634	\$ -	\$ -	\$ -	\$ 1,000
Subtotals:		\$ -	\$ -	\$ -	\$ 2,062,500
Formula Revenue	677	\$ 1,815,000	\$ 1,000,000	\$ 2,815,000	\$ 4,990,028
Formula Telecommunication	678	\$ -	\$ 525,000	\$ 525,000	\$ 525,000
Formula Subtotals:		\$ 1,815,000	\$ 1,525,000	\$ 3,340,000	\$ 5,515,028
TOTALS:		\$ 1,815,000	\$ 1,525,000	\$ 3,340,000	\$ 7,577,528

**PROPOSED BUDGET
2025 - 2026
-- EXPENDITURES --**

				Overhead:	
	Acct #	740	752	756	TOTAL
271-Dept-xxx	xxx	ADMIN	BUS	BLDG	Overhead
Salaries/Wages	706	\$ 454,571	\$ 170,176	\$ 28,769	\$ 653,516
Payroll Taxes	715	\$ 34,774	\$ 13,018	\$ 2,201	\$ 49,993
Fringe Benefits	719	\$ 73,468	\$ 33,448	\$ 3,601	\$ 110,517
MERS (Retirement)	722	\$ 123,770	\$ 17,018	\$ 2,877	\$ 143,665
Mileage & Travel	860	\$ 10,000	\$ 400	\$ -	\$ 10,400
Total Fringe Benefits		\$ 242,012	\$ 63,884	\$ 8,679	\$ 314,575
Books	770	\$ 100	\$ -	\$ -	\$ 100
Periodicals	773	\$ 1,000	\$ -	\$ -	\$ 1,000
Videos	777	\$ -	\$ -	\$ -	\$ -
Software	774	\$ -	\$ 3,000	\$ -	\$ 3,000
Bindery	902	\$ -	\$ -	\$ -	\$ -
Total Books and Materials		\$ 1,100	\$ 3,000	\$ -	\$ 4,100
Supplies-General	727	\$ 20,000	\$ 1,500	\$ 1,500	\$ 23,000
Postage/Freight	728	\$ 500	\$ 300	\$ -	\$ 800
Motor Fuel	867	\$ -	\$ -	\$ -	\$ -
Printing	900	\$ 1,500	\$ 200	\$ -	\$ 1,700
Book Shipping/Other	866	\$ -	\$ -	\$ -	\$ -
Total Supplies and Misc		\$ 22,000	\$ 2,000	\$ 1,500	\$ 25,500
Gas, Elect, Water	920	\$ -	\$ -	\$ 33,000	\$ 33,000
Telephone	850	\$ 520	\$ -	\$ 10,000	\$ 10,520
Total Utilities and Telephone		\$ 520	\$ -	\$ 43,000	\$ 43,520
Repairs & Maintenance	931	\$ -	\$ -	\$ 18,000	\$ 18,000
Leases & Rentals	948	\$ 5,600	\$ -	\$ 18,000	\$ 23,600
Total Equipment Maintenance		\$ 5,600	\$ -	\$ 36,000	\$ 41,600
Legal	802	\$ 4,000	\$ -	\$ -	\$ 4,000
Accounting/Audit	809	\$ -	\$ 18,000	\$ -	\$ 18,000
Skyriver	828	\$ -	\$ -	\$ -	\$ -
Dues/Memberships	807	\$ 7,000	\$ 200	\$ -	\$ 7,200
Cont. Ed/Workshops	960	\$ 3,000	\$ 3,000	\$ -	\$ 6,000
Consulting	811	\$ -	\$ -	\$ -	\$ -
Contract Services	818	\$ 80,000	\$ 1,710	\$ 500	\$ 82,210
Payroll/Personnel Services	825	\$ 1,500	\$ 700	\$ 250	\$ 2,450
SC Workshops Expense	961	\$ 10,000	\$ -	\$ -	\$ 10,000
Miscellaneous Expenses	962	\$ 800	\$ 3,000	\$ 30	\$ 3,830
Total Contractual Services		\$ 106,300	\$ 26,610	\$ 780	\$ 133,690
Mortgage Payments	991	\$ -	\$ -	\$ 73,100	\$ 73,100
Interest Payments	994	\$ -	\$ -	\$ 4,200	\$ 4,200
Insurance-WCB	915	\$ 1,046	\$ 340	\$ 863	\$ 2,249
Insurance	910	\$ 20,000	\$ -	\$ -	\$ 20,000
Building Maintenance	936	\$ -	\$ -	\$ 30,000	\$ 30,000
Equipment Purchases	970	\$ 12,000	\$ 2,000	\$ -	\$ 14,000
Contingency	959	\$ -	\$ -	\$ -	\$ -
Reserve	987	\$ -	\$ -	\$ -	\$ -
Total Other Costs		\$ 33,046	\$ 2,340	\$ 108,163	\$ 143,549
TOTAL EXPENDITURES:		\$ 865,149	\$ 268,010	\$ 226,891	\$ 1,360,050
Overhead Allocation	925	\$ (441,649)	\$ (268,010)	\$ (226,891)	\$ (936,550)
CONT. TO FUND BAL.		\$ -	\$ -	\$ -	\$ -

**PROPOSED BUDGET
2025 - 2026
-- EXPENDITURES --**

Menu Services:						
	Acct #	754	747	743	744	TOTAL
271-Dept-xxx	xxx	DEL	ACQ	SAS	CAT	MENU SVC
Salaries/Wages	706	\$ 585,854	\$ 78,453	\$ 730,049	\$ 221,526	\$ 1,615,882
Payroll Taxes	715	\$ 44,820	\$ 6,002	\$ 55,848	\$ 16,947	\$ 123,617
Fringe Benefits	719	\$ 23,266	\$ 13,808	\$ 133,796	\$ 57,842	\$ 228,712
MERS (Retirement)	722	\$ 29,495	\$ 7,845	\$ 73,005	\$ 22,153	\$ 132,498
Mileage & Travel	860	\$ 1,000	\$ 1,000	\$ 16,000	\$ 750	\$ 18,750
Total Fringe Benefits		\$ 98,581	\$ 28,655	\$ 278,649	\$ 97,692	\$ 503,577
Books	770	\$ 1,000	\$ 50	\$ -	\$ -	\$ 1,050
Periodicals	773	\$ -	\$ 800	\$ 200	\$ -	\$ 1,000
Videos	777	\$ -	\$ -	\$ -	\$ -	\$ -
Software	774	\$ -	\$ -	\$ 870	\$ 1,400	\$ 2,270
Bindery	902	\$ -	\$ -	\$ -	\$ -	\$ -
Total Books and Materials		\$ 1,000	\$ 850	\$ 1,070	\$ 1,400	\$ 4,320
Supplies-General	727	\$ 6,000	\$ -	\$ 5,000	\$ 200	\$ 11,200
Postage/Freight	728	\$ 100	\$ -	\$ 8,000	\$ -	\$ 8,100
Motor Fuel	867	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000
Printing	900	\$ 250	\$ 400	\$ 5,000	\$ 150	\$ 5,800
Book Shipping/Other	866	\$ -	\$ -	\$ -	\$ -	\$ -
Total Supplies and Misc		\$ 66,350	\$ 400	\$ 18,000	\$ 350	\$ 85,100
Gas, Elect, Water	920	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	850	\$ 3,300	\$ -	\$ 21,640	\$ -	\$ 24,940
Total Utilities and Telephone		\$ 3,300	\$ -	\$ 21,640	\$ -	\$ 24,940
Repairs & Maintenance	931	\$ 25,000	\$ -	\$ 278,404	\$ -	\$ 303,404
Leases & Rentals	948	\$ 1,200	\$ -	\$ -	\$ -	\$ 1,200
Total Equipment Maintenance		\$ 26,200	\$ -	\$ 278,404	\$ -	\$ 304,604
Legal	802	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
Accounting/Audit	809	\$ -	\$ -	\$ -	\$ -	\$ -
Skyriver	828	\$ -	\$ -	\$ -	\$ 59,000	\$ 59,000
Dues/Memberships	807	\$ -	\$ -	\$ -	\$ -	\$ -
Cont. Ed/Workshops	960	\$ 36,000	\$ 3,000	\$ 16,500	\$ 2,000	\$ 57,500
Consulting	811	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Services	818	\$ 28,000	\$ 9,542	\$ 3,795	\$ 24,000	\$ 65,337
Payroll/Personnel Services	825	\$ 6,500	\$ 500	\$ 3,000	\$ 1,200	\$ 11,200
SC Workshops Expense	961	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Expenses	962	\$ 200	\$ 75	\$ 1,200	\$ 500	\$ 1,975
Total Contractual Services		\$ 70,700	\$ 13,117	\$ 29,495	\$ 86,700	\$ 200,012
Mortgage Payments	991	\$ 68,000	\$ -	\$ -	\$ -	\$ 68,000
Interest Payments	994	\$ 9,400	\$ -	\$ -	\$ -	\$ 9,400
Insurance-WCB	915	\$ 17,574	\$ 157	\$ 1,459	\$ 442	\$ 19,632
Insurance	910	\$ 19,000	\$ -	\$ -	\$ -	\$ 19,000
Building Maintenance	936	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Purchases	970	\$ 2,600	\$ -	\$ 12,800	\$ 850	\$ 16,250
Contingency	959	\$ 6,270	\$ 490	\$ -	\$ -	\$ 6,760
Reserve	987	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Costs		\$ 122,844	\$ 647	\$ 14,259	\$ 1,292	\$ 139,042
TOTAL EXPENDITURES:		\$ 974,829	\$ 122,122	\$ 1,371,566	\$ 408,960	\$ 2,877,477
Overhead Allocation	925	\$ 483,473	\$ 57,838	\$ 289,903	\$ 105,337	\$ 936,551
CONT. TO FUND BAL.		\$ -	\$ -	\$ -	\$ -	\$ -

PROPOSED BUDGET
2025 - 2026
-- EXPENDITURES --

		Passthru:			Fund Total:
					GENERAL
	Acct #	760	768	TOTAL	FUND
271-Dept-xxx	xxx	ACQ PT	STS PT	PASSTHRU	TOTALS
Salaries/Wages	706	\$ -	\$ -	\$ -	\$ 2,269,398
Payroll Taxes	715	\$ -	\$ -	\$ -	\$ 173,610
Fringe Benefits	719	\$ -	\$ -	\$ -	\$ 339,229
MERS (Retirement)	722	\$ -	\$ -	\$ -	\$ 276,163
Mileage & Travel	860	\$ -	\$ -	\$ -	\$ 29,150
Total Fringe Benefits		\$ -	\$ -	\$ -	\$ 818,152
Books	770	\$ 560,000	\$ -	\$ 560,000	\$ 561,150
Periodicals	773	\$ 1,200,000	\$ -	\$ 1,200,000	\$ 1,202,000
Videos	777	\$ -	\$ -	\$ -	\$ -
Software	774	\$ -	\$ -	\$ -	\$ 5,270
Bindery	902	\$ -	\$ -	\$ -	\$ -
Total Books and Materials		\$ 1,760,000	\$ -	\$ 1,760,000	\$ 1,768,420
Supplies-General	727	\$ 5,000	\$ -	\$ 5,000	\$ 39,200
Postage/Freight	728	\$ -	\$ -	\$ -	\$ 8,900
Motor Fuel	867	\$ -	\$ -	\$ -	\$ 60,000
Printing	900	\$ -	\$ -	\$ -	\$ 7,500
Book Shipping/Other	866	\$ -	\$ -	\$ -	\$ -
Total Supplies and Misc		\$ 5,000	\$ -	\$ 5,000	\$ 115,600
Gas, Elect, Water	920	\$ -	\$ -	\$ -	\$ 33,000
Telephone	850	\$ -	\$ 525,000	\$ 525,000	\$ 560,460
Total Utilities and Telephone		\$ -	\$ 525,000	\$ 525,000	\$ 593,460
Repairs & Maintenance	931	\$ -	\$ -	\$ -	\$ 321,404
Leases & Rentals	948	\$ -	\$ -	\$ -	\$ 24,800
Total Equipment Maintenance		\$ -	\$ -	\$ -	\$ 346,204
Legal	802	\$ -	\$ -	\$ -	\$ 9,000
Accounting/Audit	809	\$ -	\$ -	\$ -	\$ 18,000
Skyriver	828	\$ -	\$ -	\$ -	\$ 59,000
Dues/Memberships	807	\$ -	\$ -	\$ -	\$ 7,200
Cont. Ed/Workshops	960	\$ -	\$ -	\$ -	\$ 63,500
Consulting	811	\$ -	\$ -	\$ -	\$ -
Contract Services	818	\$ 50,000	\$ -	\$ 50,000	\$ 197,547
Payroll/Personnel Services	825	\$ -	\$ -	\$ -	\$ 13,650
SC Workshops Expense	961	\$ -	\$ -	\$ -	\$ 10,000
Miscellaneous Expenses	962	\$ -	\$ -	\$ -	\$ 5,805
Total Contractual Services		\$ 50,000	\$ -	\$ 50,000	\$ 383,702
Mortgage Payments	991	\$ -	\$ -	\$ -	\$ 141,100
Interest Payments	994	\$ -	\$ -	\$ -	\$ 13,600
Insurance-WCB	915	\$ -	\$ -	\$ -	\$ 21,881
Insurance	910	\$ -	\$ -	\$ -	\$ 39,000
Building Maintenance	936	\$ -	\$ -	\$ -	\$ 30,000
Equipment Purchases	970	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,030,250
Contingency	959	\$ -	\$ -	\$ -	\$ 6,760
Reserve	987	\$ -	\$ -	\$ -	\$ -
Total Other Costs		\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,282,591
TOTAL EXPENDITURES:		\$ 1,815,000	\$ 1,525,000	\$ 3,340,000	\$ 7,577,527
Overhead Allocation	925	\$ -	\$ -	\$ -	\$ 1
CONT. TO FUND BAL.		\$ -	\$ -	\$ -	\$ -

**Administration
Proposed Operating Budget
2025-2026**

		Audited	Projected	Original	Proposed		
		2023/24	2024/25	2024/25	2025/26		
Administration 740	Acct	ACTUAL	ACTUAL	BUDGET	BUDGET	Difference	%
REVENUE							
Cooperative State Aid	574	120,923	380,000	295,000	370,000	75,000	25.4%
Contracts	627	-	-	-	-	-	0.0%
Earned Income	628	-	-	-	-	-	0.0%
Interest Income	671	89,409	82,000	100,000	50,000	(50,000)	-50.0%
Non-Public Fees	629	-	-	-	-	-	0.0%
Contributions	630	-	-	-	-	-	0.0%
Continuing Education	631	-	-	-	-	-	0.0%
Consulting Fees	632	-	-	-	-	-	0.0%
Rental Income	684	-	-	-	-	-	0.0%
Miscellaneous Revenue	633	4,181	3,300	-	2,500	2,500	0.0%
SC Workshop Revenue	634	-	-	1,000	1,000	-	0.0%
Total Revenue		214,513	465,300	396,000	423,500	27,500	6.9%
Cooperative State Aid: MERS, MAP, email SPAM, backup and lists software, CE, Marketing, Employee cost, and Advocacy. SC workshop recognizes revenues from workshops offered by membership committees. The SC workshops are offered with small payment. Misc Revenue is copy charges to departments.							
Formula Revenue	677	-	-	-	-	-	0.0%
Formula Telecommunication	678	-	-	-	-	-	0.0%
Formula Revenue Total		-	-	-	-	-	0.0%
Total Revenue		214,513	465,300	396,000	423,500	27,500	6.9%

**Administration
Proposed Operating Budget
2025-2026**

		Audited	Projected	Original	Proposed		
		2023/24	2024/25	2024/25	2025/26		
Administration 740	Acct	ACTUAL	ACTUAL	BUDGET	BUDGET	Difference	%
EXPENDITURES							
Salaries	706	339,142	500,000	447,993	454,571	6,578	1.5%
Salaries: 100% Executive Director, HR-Administrative Assistant(100%), Full-time receptionist(100%), Marketing(100%), Contracts(100%). Fringe Benefits: 20% copay. MERS charges based on MERS assessment of Defined Benefit retirees \$78.3k. and current employees Defined Contribution. Mileage & Travel: mileage plus travel costs.							
Payroll Taxes	715	25,032	38,250	34,271	34,774	503	1.5%
Fringe Benefits	719	32,676	50,000	44,713	73,468	28,755	64.3%
MERS	722	67,402	120,000	124,439	123,770	(669)	-0.5%
Mileage & Travel	860	8,980	9,000	8,000	10,000	2,000	25.0%
Total Salaries/Benefits		473,233	717,250	659,416	696,583	37,167	5.6%
Books	770	54	-	500	100	(400)	0.0%
Periodicals	773	-	1,010	200	1,000	800	400.0%
Videos	777	-	-	-	-	-	0.0%
Software	774	-	-	-	-	-	0.0%
Bindery	902	-	-	-	-	-	0.0%
Total Books/Materials		54	1,010	700	1,100	400	57.1%
Books and Periodicals for department use.							
Supplies	727	12,639	20,000	20,000	20,000	-	0.0%
Postage	728	(307)	500	500	500	-	0.0%
Fuel	867	-	-	-	-	-	0.0%
Printing	900	2,533	1,500	-	1,500	1,500	0.0%
Other	866	-	-	-	-	-	0.0%
Total Supplies		14,864	22,000	20,500	22,000	1,500	7.3%
Supplies: Supplies, Food for meetings, Recycling, other. Printing charges for ADMIN are under Leases and Rentals below. Misc Revenue above charges other departments for copier use. Postage is for Board Packets and other information for libraries.							
Gas, Electric, Water	920	-	-	-	-	-	0.0%
Telephone	850	540	520	520	520	-	0.0%
Total Utilities		540	520	520	520	-	0.0%
Repair & Maintenance	931	-	-	-	-	-	0.0%
Leases and Rentals	948	4,955	5,600	5,600	5,600	-	0.0%
Total Equip. Maint.		4,955	5,600	5,600	5,600	-	0.0%
Leases and Rentals: Copier cost \$3040 per year plus .00515 per copy(\$300). Mail machine \$1300 per year.							

**Administration
Proposed Operating Budget
2025-2026**

		Audited	Projected	Original	Proposed		
		2023/24	2024/25	2024/25	2025/26		
Administration 740	Acct	ACTUAL	ACTUAL	BUDGET	BUDGET	Difference	%
Legal	802	2,369	4,000	4,000	4,000	-	0.0%
Accounting/Audit	809	-	-	-	-	-	0.0%
Sky River	828	-	-	-	-	-	0.0%
Dues/Memberships	807	5,372	6,500	6,000	7,000	1,000	16.7%
Cont. Ed/Workshops	960	7,440	10,000	5,500	3,000	(2,500)	-45.5%
Consulting	811	-	-	-	-	-	0.0%
Contract Services	818	81,042	90,000	71,000	80,000	9,000	12.7%
Payroll/Personnel Services	825	1,406	2,000	720	1,500	780	108.3%
SC Workshops Expense	961	6,513	10,000	20,000	10,000	(10,000)	-50.0%
Miscellaneous	962	766	800	200	800	600	300.0%
Total Contractual Services		104,907	123,300	107,420	106,300	(1,120)	-1.0%
Dues/Membership: Coop Dir Assoc, MiDeal, MCLS, Sams Club, MLA, SHRM Membership, American Society of Employers, ALA Memberships. Contract Services: \$855 per FTE for Computer Services, \$30k MAP, \$40k Marketing, tln.org, \$1100 for List Manager, SPAM software \$3.4k. Misc: email accounts. SC Workshops for Member and Steering Sessions							
Lease Payments	991	-	-	-	-	-	0.0%
Interest Payments	994						
Insurance - WCB	915	269	300	1,028	1,046	18	1.8%
Insurance	910	22,380	24,000	20,000	20,000	-	0.0%
Building Maintenance	936	-	-	-	-	-	0.0%
Equipment	970	4,130	12,000	12,000	12,000	-	0.0%
Contingency	959	-	-	-	-	-	0.0%
Reserve	987	-	-	-	-	-	0.0%
Total Other		26,780	36,300	33,028	33,046	18	0.1%
Overhead Allocation: 100% of Administration allocated to Menu Services. Equipment: Misc and VEAM Backup.							
Total Expenditures		625,333	905,980	827,184	865,149	37,965	4.6%
Overhead Allocation		(410,820)	(440,680)	(431,184)	(441,649)	(10,465)	2.4%
Total Expenditures w/Overhead		214,513	465,300	396,000	423,500	27,500	6.9%
Contribution to Fund Balance		-	-	-	-	-	0.0%

**Business Office
Proposed Operating Budget
2025-2026**

		Audited	Projected	Original	Proposed		
		2023/24	2024/25	2024/25	2025/26		
<u>Business Office 752</u>	<u>Acct</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>Difference</u>	<u>%</u>
REVENUE							
Cooperative State Aid	574	-	-	-	-	-	0.0%
Contracts	627	-	-	-	-	-	0.0%
Earned Income	628	-	-	-	-	-	0.0%
Interest Income	671	-	-	-	-	-	0.0%
Non-Public Fees	629	-	-	-	-	-	0.0%
Contributions	630	-	-	-	-	-	0.0%
Continuing Education	631	-	-	-	-	-	0.0%
Consulting Fees	632	-	-	-	-	-	0.0%
Rental Income	684	-	-	-	-	-	0.0%
Miscellaneous Revenue	633	0	-	-	-	-	0.0%
SC Workshop Revenue	634	-	-	-	-	-	0.0%
Total Revenue		0	-	-	-	-	0.0%
Formula Revenue	677	-	-	-	-	-	0.0%
Formula Telecommunication	678	-	-	-	-	-	0.0%
Formula Revenue Total		-	-	-	-	-	0.0%
Total Revenue		0	-	-	-	-	0.0%

**Business Office
Proposed Operating Budget
2025-2026**

		Audited	Projected	Original	Proposed		
		2023/24	2024/25	2024/25	2025/26		
Business Office 752	Acct	ACTUAL	ACTUAL	BUDGET	BUDGET	Difference	%
EXPENDITURES							
Salaries	706	153,042	150,000	157,265	170,176	12,911	8.2%
Payroll Taxes	715	10,644	11,475	12,031	13,018	987	8.2%
Fringe Benefits	719	21,303	23,116	23,116	33,448	10,332	44.7%
MERS	722	15,105	15,000	15,727	17,018	1,291	8.2%
Mileage & Travel	860	425	400	200	400	200	100.0%
Total Salaries/Benefits		200,519	199,991	208,339	234,060	25,721	12.3%
Salaries and Fringe Benefits are 100% Controller, 15% for Accounts Payable and 100% Accounts Receivable. Fringe Benefits: 20% copay. MERS charges based on MERS assessment.							
Books	770	-	-	-	-	-	0.0%
Periodicals	773	-	-	-	-	-	0.0%
Videos	777	-	-	-	-	-	0.0%
Software	774	2,586	2,810	2,600	3,000	400	15.4%
Bindery	902	-	-	-	-	-	0.0%
Total Books/Materials		2,586	2,810	2,600	3,000	400	15.4%
Accounting package renewal							
Supplies	727	406	1,000	1,500	1,500	-	0.0%
Postage	728	333	300	600	300	(300)	-50.0%
Fuel	867	-	-	-	-	-	0.0%
Printing	900	574	200	400	200	(200)	-50.0%
Other	866	-	-	-	-	-	0.0%
Total Supplies		1,313	1,500	2,500	2,000	(500)	-20.0%
Supplies: Office supplies. Postage: check mailing							
Gas, Electric, Water	920	-	-	-	-	-	0.0%
Telephone	850	-	-	-	-	-	0.0%
Total Utilities		-	-	-	-	-	0.0%

**Business Office
Proposed Operating Budget
2025-2026**

		Audited	Projected	Original	Proposed		
		2023/24	2024/25	2024/25	2025/26		
Business Office 752	Acct	ACTUAL	ACTUAL	BUDGET	BUDGET	Difference	%
Repair & Maintenance	931	-	-	-	-	-	0.0%
Leases and Rentals	948	-	-	-	-	-	0.0%
Total Equip. Maint.		-	-	-	-	-	0.0%
Legal	802	-	-	-	-	-	0.0%
Accounting/Audit	809	16,300	16,725	18,000	18,000	-	0.0%
Sky River	828	-	-	-	-	-	0.0%
Dues/Memberships	807	-	200	200	200	-	0.0%
Cont. Ed/Workshops	960	-	2,000	2,000	3,000	1,000	50.0%
Consulting	811	-	-	-	-	-	0.0%
Contract Services	818	1,460	1,710	1,710	1,710	-	0.0%
Payroll/Personnel Services	825	632	700	600	700	100	16.7%
SC Workshops Expense	961	-	-	-	-	-	0.0%
Miscellaneous	962	1,212	2,500	1,600	3,000	1,400	87.5%
Total Contractual Services		19,604	23,835	24,110	26,610	2,500	10.4%
Contract Services: \$855 per FTE for Computer Services. Misc: email accounts and Online Pay fees							
Lease Payments	991	-	-	-	-	-	0.0%
Interest Payments	994						
Insurance - WCB	915	60	100	315	340	25	7.9%
Insurance	910	-	-	-	-	-	0.0%
Building Maintenance	936	-	-	-	-	-	0.0%
Equipment	970	114	2,000	2,000	2,000	-	0.0%
Contingency	959	-	-	-	-	-	0.0%
Reserve	987	-	-	-	-	-	0.0%
Total Other		174	2,100	2,315	2,340	25	1.1%
Overhead Allocation: 100% Business Office expenses allocated to Menu Services. Equipment: New computers							
Total Expenditures		224,197	230,236	239,864	268,010	28,146	11.7%
Overhead Allocation		(224,197)	(230,236)	(239,864)	(268,010)	(28,146)	11.7%
Total Expenditures w/Overhead		-	-	-	-	-	0.0%
Contribution to Fund Balance		0	-	-	-	-	0.0%

**Building
Proposed Operating Budget
2025-2026**

		Audited	Projected	Original	Proposed		
		2023/24	2024/25	2024/25	2025/26		
<u>Building 756</u>	<u>Acct</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>Difference</u>	<u>%</u>
REVENUE							
Cooperative State Aid	574	-	-	-	-	-	0.0%
Contracts	627	-	-	-	-	-	0.0%
Earned Income	628	-	-	-	-	-	0.0%
Interest Income	671	-	-	-	-	-	0.0%
Non-Public Fees	629	-	-	-	-	-	0.0%
Contributions	630	-	-	-	-	-	0.0%
Continuing Education	631	-	-	-	-	-	0.0%
Consulting Fees	632	-	-	-	-	-	0.0%
Rental Income	684	-	-	-	-	-	0.0%
Miscellaneous Revenue	633	-	-	-	-	-	0.0%
SC Workshop Revenue	634	-	-	-	-	-	0.0%
Total Revenue		-	-	-	-	-	0.0%
Formula Revenue	677	-	-	-	-	-	0.0%
Formula Telecommunication	678	-	-	-	-	-	0.0%
Formula Revenue Total		-	-	-	-	-	0.0%
Total Revenue		-	-	-	-	-	0.0%

**Building
Proposed Operating Budget
2025-2026**

		Audited	Projected	Original	Proposed		
		2023/24	2024/25	2024/25	2025/26		
Building 756	Acct	ACTUAL	ACTUAL	BUDGET	BUDGET	Difference	%
EXPENDITURES							
Salaries	706	28,819	29,000	27,988	28,769	781	2.8%
Payroll Taxes	715	2,205	2,219	2,142	2,201	59	2.8%
Fringe Benefits	719	3,504	3,600	3,169	3,601	432	13.6%
MERS	722	2,820	2,799	2,799	2,877	78	2.8%
Mileage & Travel	860	-	-	-	-	-	0.0%
Total Salaries/Benefits		37,347	37,618	36,098	37,448	1,350	3.7%
Salaries: 20% driver/manager salaries. Fringe Benefits: 20% copay. MERS charges based on MERS assessment.							
Books	770	-	-	-	-	-	0.0%
Periodicals	773	-	-	-	-	-	0.0%
Videos	777	-	-	-	-	-	0.0%
Software	774	-	-	-	-	-	0.0%
Bindery	902	-	-	-	-	-	0.0%
Total Books/Materials		-	-	-	-	-	0.0%
Supplies	727	865	2,000	200	1,500	1,300	0.0%
Postage	728	-	-	-	-	-	0.0%
Fuel	867	-	-	-	-	-	0.0%
Printing	900	-	-	-	-	-	0.0%
Other	866	-	-	-	-	-	0.0%
Total Supplies		865	2,000	200	1,500	1,300	0.0%
Paper supplies for building							
Gas, Electric, Water	920	31,335	32,000	30,000	33,000	3,000	10.0%
Telephone	850	7,994	10,000	10,000	10,000	-	0.0%
Total Utilities		39,329	42,000	40,000	43,000	3,000	7.5%
Telephone: phone contract charges(\$750/month)							
Repair & Maintenance	931	6,432	10,000	18,000	18,000	-	0.0%
Lease Expenses	948	15,930	17,000	-	18,000	18,000	0.0%
Total Equip. Maint.		22,362	27,000	18,000	36,000	18,000	100.0%
Repair & Maintenance includes expense Other repairs (\$11,500), HVAC(\$2000), Plumbing/Elec(\$1500). General Interior (\$3,000). Lease Expenses are taxes for the building separated from lease payments to the landlord per the auditor.							

**Building
Proposed Operating Budget
2025-2026**

		Audited	Projected	Original	Proposed		
		2023/24	2024/25	2024/25	2025/26		
Building 756	Acct	ACTUAL	ACTUAL	BUDGET	BUDGET	Difference	%
Legal	802	-	-	-	-	-	0.0%
Accounting/Audit	809	-	-	-	-	-	0.0%
Sky River	828	-	-	-	-	-	0.0%
Dues/Memberships	807	-	-	-	-	-	0.0%
Cont. Ed/Workshops	960	-	-	-	-	-	0.0%
Consulting	811	-	-	-	-	-	0.0%
Contract Services	818	438	500	500	500	-	0.0%
Payroll/Personnel Services	825	126	250	250	250	-	0.0%
SC Workshops Expense	961	-	-	-	-	-	0.0%
Miscellaneous	962	-	30	30	30	-	0.0%
Total Contractual Services		564	780	780	780	-	0.0%
Continuing Education increased to included AFSCME members. Contract Services: \$855 per FTE for Computer Services. Misc: email accounts							
Lease Payments	991	61,970	70,100	95,000	73,100	(21,900)	-23.1%
Interest Payments	994	9,965	7,200	-	4,200	4,200	#DIV/0!
Insurance - WCB	915	1,048	1,124	1,203	863	(340)	-28.3%
Insurance	910	-	-	-	-	-	0.0%
Building Maintenance	936	47,408	40,000	40,000	30,000	(10,000)	-25.0%
Equipment	970	749	-	-	-	-	0.0%
Contingency	959	-	-	-	-	-	0.0%
Reserve	987	-	-	-	-	-	0.0%
Total Other		121,139	118,424	136,203	108,163	(28,040)	-20.6%
Lease Payments and Interest are for the building lease, payments for taxes are listed above under equipment maintenance. Building Maintenance: includes Janitorial(\$10,000), Paper(\$1000), Carpet Cleaning(\$1000), Burglar Alarm(\$700), Snow(\$10,000), Lawn(\$1600), Garbage Pickup(\$3,000). Reduction due to lower garbage pickup. Overhead Allocation: 100% of Building allocated to Menu Services.							
Total Expenditures		221,606	227,822	231,281	226,891	(4,390)	-1.9%
Overhead Allocation		(221,606)	(227,822)	(231,281)	(226,891)	4,390	-1.9%
Total Expenditures w/Overhead		-	(1)	-	-	-	0.0%
Contribution to Fund Balance		-	1	-	-	-	0.0%

**Delivery
Proposed Operating Budget
2025-2026**

		Audited	Projected	Original	Proposed		
		2023/24	2024/25	2024/25	2025/26		
<u>Delivery 754</u>	<u>Acct</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>Difference</u>	<u>%</u>
REVENUE							
Cooperative State Aid	574	1,076,373	1,168,140	1,185,000	1,250,000	65,000	5.5%
Contracts	627	-	-	-	-	-	0.0%
Earned Income	628	-	-	-	-	-	0.0%
Interest Income	671	-	-	-	-	-	0.0%
Non-Public Fees	629	-	-	-	-	-	0.0%
Contributions	630	-	-	-	-	-	0.0%
Continuing Education	631	-	-	-	-	-	0.0%
Consulting Fees	632	-	-	-	-	-	0.0%
Rental Income	684	-	-	-	-	-	0.0%
Miscellaneous Revenue	633	-	-	-	-	-	0.0%
SC Workshop Revenue	634	-	-	-	-	-	0.0%
Total Revenue		1,076,373	1,168,140	1,185,000	1,250,000	65,000	5.5%
Formula Revenue	677	208,302	207,603	208,302	208,302	-	0.0%
Formula Telecommunication	678	-	-	-	-	-	0.0%
Formula Revenue Total		208,302	207,603	208,302	208,302	-	0.0%
Total Revenue		1,284,675	1,375,743	1,393,302	1,458,302	65,000	4.7%
Charge \$699 per day delivery, 2-5 days a week.							

**Delivery
Proposed Operating Budget
2025-2026**

		Audited	Projected	Original	Proposed		
		2023/24	2024/25	2024/25	2025/26		
Delivery 754	Acct	ACTUAL	ACTUAL	BUDGET	BUDGET	Difference	%
EXPENDITURES							
Salaries	706	515,709	575,000	566,688	585,854	19,166	3.4%
Salaries reflect two-five day delivery (Basic Service) + Contractual Delivery. Staff: 1 manager, 2 FT senior driver, 16 PT drivers/sorters. Estimate of overtime, vacation, sick time. <i>Drivers who call in sick or on vacation are replaced, so little to no routes are cancelled.</i> Fringe Benefits: 20% copay. MERS charges increase based on MERS assessment.							
Payroll Taxes	715	38,681	43,988	43,351	44,820	1,469	3.4%
Fringe Benefits	719	17,792	20,609	20,609	23,266	2,657	12.9%
MERS	722	57,396	28,958	28,958	29,495	537	1.9%
Mileage & Travel	860	10	4,100	500	1,000	500	100.0%
Total Salaries/Benefits		629,588	672,655	660,106	684,435	24,329	3.7%
Books	770	222	1,000	1,000	1,000	-	0.0%
Periodicals	773	-	-	-	-	-	0.0%
Videos	777	-	-	-	-	-	0.0%
Software	774	-	-	-	-	-	0.0%
Bindery	902	-	-	-	-	-	0.0%
Total Books/Materials		222	1,000	1,000	1,000	-	0.0%
Books and Videos for replacement.							
Supplies	727	3,199	15,000	6,000	6,000	-	0.0%
Postage	728	-	100	100	100	-	0.0%
Fuel	867	47,077	50,000	60,000	60,000	-	0.0%
Printing	900	249	250	150	250	100	66.7%
Other	866	-	-	-	-	-	0.0%
Total Supplies		50,525	65,350	66,250	66,350	100	0.2%
Supplies: Purchase polo shirts and coats for drivers and bins. Fuel costs reflect estimated \$5.00/gallon cost of gasoline without taxes.							
Gas, Electric, Water	920	-	-	-	-	-	0.0%
Telephone	850	2,923	3,300	3,300	3,300	-	0.0%
Total Utilities		2,923	3,300	3,300	3,300	-	0.0%
Mobile phones Delivery Personnel(2) and Mobile tablets for trucks (5)							
Repair & Maintenance	931	23,521	27,000	25,000	25,000	-	0.0%
Leases and Rentals	948	-	-	1,200	1,200	-	0.0%
Total Equip. Maint.		23,521	27,000	26,200	26,200	-	0.0%
Budgeted amounts represent estimated non-warranty repairs and replacement of brakes, tires, etc. Rental for 1 truck for 1 week if needed.							

**Delivery
Proposed Operating Budget
2025-2026**

		Audited	Projected	Original	Proposed		
		2023/24	2024/25	2024/25	2025/26		
<u>Delivery 754</u>	<u>Acct</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>Difference</u>	<u>%</u>
Legal	802	-	-	-	-	-	0.0%
Accounting/Audit	809	-	-	-	-	-	0.0%
Sky River	828	-	-	-	-	-	0.0%
Dues/Memberships	807	-	-	-	-	-	0.0%
Cont. Ed/Workshops	960	459	500	7,000	36,000	29,000	0.0%
Consulting	811	-	-	-	-	-	0.0%
Contract Services	818	22,926	25,000	28,000	28,000	-	0.0%
Payroll/Personnel Services	825	5,815	6,500	6,500	6,500	-	0.0%
SC Workshops Expense	961	-	-	-	-	-	0.0%
Miscellaneous	962	198	200	200	200	-	0.0%
Total Contractual Services		29,398	32,200	41,700	70,700	29,000	69.5%
Contract Services: RIDES Statewide delivery and IT services \$855/computer. Misc: email accounts							
Lease Payments	991	61,362	67,000	-	68,000	68,000	0.0%
Interest Payments	994	15,904	10,500	-	9,400	9,400	0.0%
Insurance - WCB	915	11,672	14,130	24,367	17,574	(6,793)	-27.9%
Insurance	910	17,710	19,000	19,000	19,000	-	0.0%
Building Maintenance	936	-	-	-	-	-	0.0%
Equipment	970	519	2,600	80,000	2,600	(77,400)	-96.8%
Contingency	959	-	-	8,905	6,270	(2,635)	-29.6%
Reserve	987	-	-	-	-	-	0.0%
Total Other		107,167	113,230	132,272	122,844	(9,428)	-7.1%
Insurances: Truck Insurance. Equipment: 5 Truck leases. Overhead Allocation: covers costs related to overhead, including admin, building and Business Office expenses.							
Total Expenditures		843,343	914,735	930,828	974,829	44,001	4.7%
Overhead Allocation		441,332	461,008	462,474	483,473	20,999	4.5%
Total Expenditures w/Overhead		1,284,675	1,375,743	1,393,302	1,458,302	65,000	4.7%
Contribution to Fund Balance		-	-	-	-	-	0.0%

**Acquisitions
Proposed Operating Budget
2025-2026**

		Audited	Projected	Original	Proposed		
		2023/24	2024/25	2024/25	2025/26		
Acquisitions 747	Acct	ACTUAL	ACTUAL	BUDGET	BUDGET	Difference	%
REVENUE							
Cooperative State Aid	574	51,000	84,000	84,000	87,000	3,000	3.6%
Contracts	627	-	-	-	-	-	0.0%
Earned Income	628	12,605	12,000	12,000	12,000	-	0.0%
Interest Income	671	-	-	-	-	-	0.0%
Non-Public Fees	629	-	-	-	-	-	0.0%
Contributions	630	-	-	-	-	-	0.0%
Continuing Education	631	-	-	-	-	-	0.0%
Consulting Fees	632	-	-	-	-	-	0.0%
Rental Income	684	-	-	-	-	-	0.0%
Miscellaneous Revenue	633	-	-	-	-	-	#DIV/0!
SC Workshop Revenue	634	-	-	-	-	-	0.0%
Total Revenue		63,605	96,000	96,000	99,000	3,000	3.1%
Earned income is Overdrive handling fee.							
Formula Revenue	677	106,430	80,960	80,960	80,960	-	0.0%
Formula Telecommunication	678	-	-	-	-	-	0.0%
Formula Revenue Total		106,430	80,960	80,960	80,960	-	0.0%
Total Revenue		170,035	176,960	176,960	179,960	3,000	1.7%
Formula revenue based on: 1. Materials Ordering and Invoicing; 2. Subscription Service.							

**Acquisitions
Proposed Operating Budget
2025-2026**

		Audited	Projected	Original	Proposed		
		2023/24	2024/25	2024/25	2025/26		
Acquisitions 747	Acct	ACTUAL	ACTUAL	BUDGET	BUDGET	Difference	%
EXPENDITURES							
Salaries	706	77,768	84,750	79,859	78,453	(1,406)	-1.8%
Payroll Taxes	715	5,623	6,483	6,109	6,002	(107)	-1.8%
Fringe Benefits	719	10,347	13,147	13,147	13,808	661	5.0%
MERS	722	8,124	7,986	7,986	7,845	(141)	-1.8%
Mileage & Travel	860	998	1,000	1,000	1,000	-	0.0%
Total Salaries/Benefits		102,860	113,366	108,101	107,108	(993)	-0.9%
Staff salaries included in this are Supervisory Librarian III (35%), Specialist (100%). Mileage and travel category includes dollars to send Professional Staff to MLA Conference and TLN Committee meetings. MERS (Municipal Employee Retiree System) charges are determined by MERS.							
Books	770	-	50	50	50	-	0.0%
Periodicals	773	785	1,000	1,000	800	(200)	-20.0%
Videos	777	-	-	-	-	-	0.0%
Software	774	-	-	-	-	-	0.0%
Bindery	902	-	-	-	-	-	0.0%
Total Books/Materials		785	1,050	1,050	850	(200)	-19.0%
Periodicals are purchased for use as book review tools.							
Supplies	727	-	500	500	-	(500)	-100.0%
Postage	728	-	125	125	-	(125)	-100.0%
Fuel	867	-	-	-	-	-	0.0%
Printing	900	395	400	225	400	175	77.8%
Book Shipping/Other	866	4	-	200	-	(200)	-100.0%
Total Supplies		399	1,025	1,050	400	(650)	-61.9%
Supplies includes office supplies. Postage includes mailing charges for printed purchase orders. Printing cost includes use of the TLN copy machine for printing order lists. "Other" includes Book Shipping charges.							
Gas, Electric, Water	920	-	-	-	-	-	0.0%
Telephone	850	-	-	-	-	-	0.0%
Total Utilities		-	-	-	-	-	0.0%
Repair & Maintenance	931	-	-	-	-	-	0.0%
Leases and Rentals	948	-	-	-	-	-	0.0%
Total Equip. Maint.		-	-	-	-	-	0.0%

**Acquisitions
Proposed Operating Budget
2025-2026**

		Audited	Projected	Original	Proposed		
		2023/24	2024/25	2024/25	2025/26		
Acquisitions 747	Acct	ACTUAL	ACTUAL	BUDGET	BUDGET	Difference	%
Legal	802	-	-	-	-	-	0.0%
Accounting/Audit	809	-	-	-	-	-	0.0%
Sky River	828	-	-	-	-	-	0.0%
Dues/Memberships	807	-	-	-	-	-	0.0%
Cont. Ed/Workshops	960	-	300	2,000	3,000	1,000	50.0%
Consulting	811	-	-	-	-	-	0.0%
Contract Services	818	8,546	6,360	9,542	9,542	-	0.0%
Payroll/Personnel Services	825	427	500	500	500	-	0.0%
SC Workshops Expense	961	-	-	-	-	-	0.0%
Miscellaneous	962	46	75	75	75	-	0.0%
Total Contractual Services		9,018	7,235	12,117	13,117	1,000	8.3%
Continuing Education/Workshops covers the allowance. Payroll/Personnel Services covers the cost of outsourcing the payroll. Contract Services includes Brodart order list preparation fees. Miscellaneous covers staff email accounts.							
Lease Payments	991	-	-	-	-	-	0.0%
Interest Payments	994	-	-	-	-	-	0.0%
Insurance - WCB	915	40	40	159	157	(2)	-1.3%
Insurance	910	-	-	-	-	-	0.0%
Building Maintenance	936	-	-	-	-	-	0.0%
Equipment	970	-	-	-	-	-	0.0%
Contingency	959	-	-	-	490	490	0.0%
Reserve	987	-	-	-	-	-	0.0%
Total Other		40	40	159	647	488	306.9%
Overhead Allocation: covers costs related to overhead, including admin, building and Business Office expenses.							
Total Expenditures		113,103	122,716	122,477	122,122	(355)	-0.3%
Overhead Allocation		50,969	54,021	54,483	57,838	3,355	6.2%
Total Expenditures w/Overhead		164,072	176,737	176,960	179,960	3,000	1.7%
Contribution to Fund Balance		5,963	223	-	-	-	0.0%

**Shared Technology Services
Proposed Operating Budget
2025-2026**

		Audited	Projected	Original	Proposed		
		2023/24	2024/25	2024/25	2025/26		
Shared Technology Services 743	Acct	ACTUAL	ACTUAL	BUDGET	BUDGET	Difference	%
REVENUE							
Cooperative State Aid	574	-	50,000	50,000	110,000	60,000	120.0%
Contracts	627	10,001	10,000	10,000	10,000	-	0.0%
Earned Income	628	227,530	170,000	170,000	170,000	-	0.0%
Interest Income	671	-	-	-	-	-	0.0%
Non-Public Fees	629	-	-	-	-	-	0.0%
Contributions	630	-	-	-	-	-	0.0%
Continuing Education	631	-	-	-	-	-	0.0%
Consulting Fees	632	-	-	-	-	-	0.0%
Rental Income	684	-	-	-	-	-	0.0%
Miscellaneous Revenue	633	899	-	-	-	-	0.0%
SC Workshop Revenue	634	-	-	-	-	-	0.0%
Total Revenue		238,430	230,000	230,000	290,000	60,000	26.1%
<p>Contracts: reflects STS's support of TLN/administrative computing and networking needs. Earned Income: email accounts from member libraries, and internal TLN accounts at \$25 each; handling fee for hardware/software purchases; PC/Network technology support fees; Firewall maintenance; website hosting; DNS hosting; and Public Web Browser licensing</p>							
Formula Revenue	677	1,470,001	1,353,151	1,316,431	1,371,469	55,038	4.2%
Formula Telecommunication	678	-	-	-	-	-	0.0%
Formula Revenue Total		1,470,001	1,353,151	1,316,431	1,371,469	55,038	4.2%
Total Revenue		1,708,431	1,583,151	1,546,431	1,661,469	115,038	7.4%
<p>Formula revenue allocated based on: 1. Basic Fee; 2. Circulation Fee; 3. Collection Fee</p>							

**Shared Technology Services
Proposed Operating Budget
2025-2026**

		Audited	Projected	Original	Proposed		
		2023/24	2024/25	2024/25	2025/26		
Shared Technology Services 743	Acct	ACTUAL	ACTUAL	BUDGET	BUDGET	Difference	%
EXPENDITURES							
Salaries	706	674,146	720,000	704,521	730,049	25,528	3.6%
Staff included: SAS Coordinator (100%); Eight others (100%); Acquisitions Librarian (30%). Salaries up due to change in wages and levels. Fringes up due to change in BCBS membership and family status. Mileage and Travel: includes mileage costs for library visits, costs to send TLN SAS staff and SASUG representative to the ILS Annual Users' Group Conference. MERS contribution is determined by MERS.							
Payroll Taxes	715	50,109	55,080	53,896	55,848	1,952	3.6%
Fringe Benefits	719	95,809	109,534	109,534	133,796	24,262	22.2%
MERS	722	69,973	70,453	70,453	73,005	2,552	3.6%
Mileage & Travel	860	12,823	16,000	15,000	16,000	1,000	6.7%
Total Salaries/Benefits		902,859	971,067	953,404	1,008,698	55,294	5.8%
Books							
Books	770	-	-	-	-	-	0.0%
Periodicals	773	135	500	200	200	-	0.0%
Videos	777	-	-	-	-	-	0.0%
Software	774	-	550	870	870	-	0.0%
Bindery	902	-	-	-	-	-	0.0%
Total Books/Materials		135	1,050	1,070	1,070	-	0.0%
Software: SSL certificates for TLN web domains, Deploy Software							
Supplies	727	11,404	5,000	4,000	5,000	1,000	25.0%
Postage	728	6,714	8,000	6,700	8,000	1,300	0.0%
Fuel	867	-	-	-	-	-	0.0%
Printing	900	267,328	5,000	5,000	5,000	-	0.0%
Other	866	-	-	-	-	-	0.0%
Total Supplies		285,446	18,000	15,700	18,000	2,300	14.6%
Supplies: budgeted based on actual experience; includes notice printer ribbons, tapes for SAS backups, Tech Forum Expenses; Postage: Datamailer; Printing: Datamailers and send to slips.							
Gas, Electric, Water	920	-	-	-	-	-	0.0%
Telephone	850	13,868	23,000	21,640	21,640	-	0.0%
Total Utilities		13,868	23,000	21,640	21,640	-	0.0%
Telephone: Includes: costs for cell phone reimbursement for departmental staff(1040); costs for automated phone notification system, including line costs(6 lines), toll free number costs, and costs of incoming and outgoing automated calls(8000). Twillio Text Service(10,000)							
Repair & Maintenance	931	211,971	260,000	233,650	278,404	44,754	19.2%
Leases and Rentals	948	-	-	-	-	-	0.0%
Total Equip. Maint.		211,971	260,000	233,650	278,404	44,754	19.2%
Repairs and Maintenance: includes the annual maintenance fees for software and hardware for the ILS (\$190k); also includes fees for Cloud Hosting of the ILS; the network-wide virus protection service(\$70k); UPS/Generator power backup system(\$7k); TeamViewer(\$3k); Veeam Backup Software(\$1k); N-Able(\$4k); Port53(\$1.2k), MISC(\$3k). Main increase due to CARL hosting and Crowdstrike virus protection.							

**Shared Technology Services
Proposed Operating Budget
2025-2026**

		Audited	Projected	Original	Proposed		
		2023/24	2024/25	2024/25	2025/26		
Shared Technology Services 743	Acct	ACTUAL	ACTUAL	BUDGET	BUDGET	Difference	%
Legal	802	-	-	5,000	5,000	-	0.0%
Accounting/Audit	809	-	-	-	-	-	0.0%
Sky River	828	-	-	-	-	-	0.0%
Dues/Memberships	807	-	-	-	-	-	0.0%
Cont. Ed/Workshops	960	1,743	2,000	15,500	16,500	1,000	6.5%
Consulting	811	-	22,000	-	-	-	0.0%
Contract Services	818	3,367	3,795	3,795	3,795	-	0.0%
Payroll/Personnel Services	825	2,589	3,000	3,000	3,000	-	0.0%
SC Workshops Expense	961	-	-	-	-	-	0.0%
Miscellaneous	962	1,188	1,200	800	1,200	400	50.0%
Total Contractual Services		8,887	31,995	28,095	29,495	1,400	5.0%
Continuing Education includes: Conferences; continuing education allowance as provided for in contracts. Contract Services: Contract Services: DNS Merit(1075), In-house Telecom Merit(1600), Web Hosting(700), Authorize.net Fee(420). Misc: Dept. email. Consulting is Contract Employee							
Lease Payments	991	-	-	-	-	-	0.0%
Interest Payments	994						
Insurance - WCB	915	278	300	1,409	1,459	50	3.5%
Insurance	910	-	-	-	-	-	0.0%
Building Maintenance	936	-	-	-	-	-	0.0%
Equipment	970	5,771	500	12,800	12,800	-	0.0%
Contingency	959	14,776	-	-	-	-	0.0%
Reserve	987	-	-	-	-	-	0.0%
Total Other		20,825	800	14,209	14,259	50	0.4%
Equipment: covers departmental equipment purchases and upgrades as needed. Overhead Allocation: covers costs related to overhead, including Admin, Building and Business Office expenses. The contract position will be moved to Consulting if approved and offset by Deferred Revenue.							
Total Expenditures		1,443,991	1,305,912	1,267,768	1,371,566	103,798	8.2%
Overhead Allocation	925	264,440	277,239	278,663	289,903	11,240	4.0%
Total Expenditures w/Overhead		1,708,431	1,583,151	1,546,431	1,661,469	115,038	7.4%
Contribution to Fund Balance		-	-	-	-	-	0.0%

**Cataloging
Proposed Operating Budget
2025-2026**

		Audited	Projected	Original	Proposed		
		2023/24	2024/25	2024/25	2025/26		
<u>Cataloging 744</u>	<u>Acct</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>Difference</u>	<u>%</u>
REVENUE							
Cooperative State Aid	574	-	-	-	-	-	0.0%
Contracts	627	-	-	-	-	-	0.0%
Earned Income	628	-	-	-	-	-	0.0%
Interest Income	671	-	-	-	-	-	0.0%
Non-Public Fees	629	-	-	-	-	-	0.0%
Contributions	630	-	-	-	-	-	0.0%
Continuing Education	631	-	-	-	-	-	0.0%
Consulting Fees	632	-	-	-	-	-	0.0%
Rental Income	684	-	-	-	-	-	0.0%
Miscellaneous Revenue	633	-	-	-	-	-	0.0%
SC Workshop Revenue	634	-	-	-	-	-	0.0%
Total Revenue		-	-	-	-	-	0.0%
Formula Revenue	677	491,063	522,031	479,355	514,297	34,942	7.3%
Formula Telecommunication	678	-	-	-	-	-	0.0%
Formula Revenue Total		491,063	522,031	479,355	514,297	34,942	7.3%
Total Revenue		491,063	522,031	479,355	514,297	34,942	7.3%
Formula revenue allocated based on: 1. Basic Fee; 2. Circulation Fee; 3. Collection Fee							

**Cataloging
Proposed Operating Budget
2025-2026**

		Audited	Projected	Original	Proposed		
		2023/24	2024/25	2024/25	2025/26		
Cataloging 744	Acct	ACTUAL	ACTUAL	BUDGET	BUDGET	Difference	%
EXPENDITURES							
Salaries	706	205,638	215,000	205,758	221,526	15,768	7.7%
Payroll Taxes	715	15,058	16,448	15,741	16,947	1,206	7.7%
Fringe Benefits	719	47,941	50,000	42,659	57,842	15,183	35.6%
MERS	722	21,393	20,576	20,576	22,153	1,577	7.7%
Mileage & Travel	860	389	750	750	750	-	0.0%
Total Salaries/Benefits		290,419	302,774	285,484	319,218	33,734	11.8%
Staff included in the total: Department Head (35%); Librarians (200%); Specialists (100%). Mileage and travel category includes funds to send staff to conferences, workshops, etc. and for travel to TLN meetings, committees, etc. MERS charges will be an amount determined by MERS.							
Books	770	-	-	-	-	-	0.0%
Periodicals	773	-	-	-	-	-	0.0%
Videos	777	-	-	-	-	-	0.0%
Software	774	407	1,750	1,400	1,400	-	0.0%
Bindery	902	-	-	-	-	-	0.0%
Total Books/Materials		407	1,750	1,400	1,400	-	0.0%
Software includes the renewal of WebDewey (850/yr for 2-9 users) and RDA Toolkit							
Supplies	727	-	200	200	200	-	0.0%
Postage	728	-	-	-	-	-	0.0%
Fuel	867	-	-	-	-	-	0.0%
Printing	900	26	150	150	150	-	0.0%
Other	866	-	-	-	-	-	0.0%
Total Supplies		26	350	350	350	-	0.0%
Gas, Electric, Water	920	-	-	-	-	-	0.0%
Telephone	850	-	-	-	-	-	0.0%
Total Utilities		-	-	-	-	-	0.0%
Repair & Maintenance	931	-	-	-	-	-	0.0%
Leases and Rentals	948	-	-	-	-	-	0.0%
Total Equip. Maint.		-	-	-	-	-	0.0%

**Cataloging
Proposed Operating Budget
2025-2026**

		Audited	Projected	Original	Proposed		
		2023/24	2024/25	2024/25	2025/26		
Cataloging 744	Acct	ACTUAL	ACTUAL	BUDGET	BUDGET	Difference	%
Legal	802	-	-	-	-	-	0.0%
Accounting/Audit	809	-	-	-	-	-	0.0%
Sky River	828	55,366	57,028	58,000	59,000	1,000	1.7%
Dues/Memberships	807	-	-	-	-	-	0.0%
Cont. Ed/Workshops	960	1,831	2,000	1,000	2,000	1,000	100.0%
Consulting	811	-	25,000	-	-	-	0.0%
Contract Services	818	41,436	24,000	24,000	24,000	-	0.0%
Payroll/Personnel Services	825	1,200	1,200	800	1,200	400	50.0%
SC Workshops Expense	961	-	-	-	-	-	0.0%
Miscellaneous	962	396	500	350	500	150	42.9%
Total Contractual Services		100,229	109,728	84,150	86,700	2,550	3.0%
<p>SkyRiver covers subscription fee for bibliographic utility service. Contract services covers services with Brodart, Midwest Tape, Backstage as Authority Control and miscellaenous vendors.Continuing Education covers workshops. Miscellaneous category is for staff email accounts and other miscellaneous expenses. The contract position will be moved to Consulting if approved and offset by Deferred Revenue.</p>							
Lease Payments	991	-	-	-	-	-	0.0%
Interest Payments	994						
Insurance - WCB	915	100	108	411	442	31	7.5%
Insurance	910	-	-	-	-	-	0.0%
Building Maintenance	936	-	-	-	-	-	0.0%
Equipment	970	-	850	850	850	-	0.0%
Contingency	959	-	-	-	-	-	0.0%
Reserve	987	-	-	-	-	-	0.0%
Total Other		100	958	1,261	1,292	31	2.5%
<p>Equipment covers the cost of new workstations. Overhead Allocation: covers costs related to overhead, including admin, building and Business Office expenses.</p>							
Total Expenditures		391,181	415,560	372,645	408,960	36,315	9.7%
Overhead Allocation		99,882	106,471	106,710	105,337	(1,373)	-1.3%
Total Expenditures w/Overhead		491,063	522,031	479,355	514,297	34,942	7.3%
Contribution to Fund Balance		-	-	-	-	-	0.0%

**ACQ Passthru
Proposed Operating Budget
2025-2026**

		Audited	Projected	Original	Proposed		
		2023/24	2024/25	2024/25	2025/26		
ACQ Passthru 760/765	Acct	ACTUAL	ACTUAL	BUDGET	BUDGET	Difference	%
REVENUE							
Cooperative State Aid	574	-	-	-	-	-	0.0%
Contracts	627	-	-	-	-	-	0.0%
Earned Income	628	-	-	-	-	-	0.0%
Interest Income	671	-	-	-	-	-	0.0%
Non-Public Fees	629	-	-	-	-	-	0.0%
Contributions	630	-	-	-	-	-	0.0%
Continuing Education	631	-	-	-	-	-	0.0%
Consulting Fees	632	-	-	-	-	-	0.0%
Rental Income	684	-	-	-	-	-	0.0%
Miscellaneous Revenue	633	-	-	-	-	-	0.0%
SC Workshop Revenue	634	-	-	-	-	-	0.0%
Total Revenue		-	-	-	-	-	0.0%
Formula Revenue	677	1,619,193	1,798,000	1,798,000	1,815,000	17,000	0.9%
Formula Telecommunication	678	-	-	-	-	-	0.0%
Formula Revenue Total		1,619,193	1,798,000	1,798,000	1,815,000	17,000	0.9%
Total Revenue		1,619,193	1,798,000	1,798,000	1,815,000	17,000	0.9%
Formula: Revenue from books, periodicals, bindery, supplies, equipment and contracts paid by TLN and billed to library							

**ACQ Passthu
Proposed Operating Budget
2025-2026**

		Audited	Projected	Original	Proposed		
		2023/24	2024/25	2024/25	2025/26		
ACQ Passthu 760/765	Acct	ACTUAL	ACTUAL	BUDGET	BUDGET	Difference	%
EXPENDITURES							
Salaries	706	-	-	-	-	-	0.0%
Payroll Taxes	715	-	-	-	-	-	0.0%
Fringe Benefits	719	-	-	-	-	-	0.0%
MERS	722	-	-	-	-	-	0.0%
Mileage & Travel	860	-	-	-	-	-	0.0%
Total Salaries/Benefits		-	-	-	-	-	0.0%
Books	770	554,891	560,000	760,000	560,000	(200,000)	-26.3%
Periodicals	773	1,047,155	1,200,000	1,000,000	1,200,000	200,000	20.0%
Videos	777	-	-	-	-	-	0.0%
Software	774	-	-	-	-	-	0.0%
Bindery	902	-	-	-	-	-	#DIV/0!
Total Books/Materials		1,602,046	1,760,000	1,760,000	1,760,000	-	0.0%
Books and Periodicals paid by TLN and billed back to libraries.							
Supplies	727	5,015	5,000	25,000	5,000	(20,000)	-80.0%
Postage	728	-	-	-	-	-	0.0%
Fuel	867	-	-	-	-	-	0.0%
Printing	900	-	700	-	-	-	0.0%
Other	866	-	-	-	-	-	0.0%
Total Supplies		5,015	5,700	25,000	5,000	(20,000)	-80.0%
Supplies paid by TLN and billed back to libraries.							
Gas, Electric, Water	920	-	-	-	-	-	0.0%
Telephone	850	-	-	-	-	-	0.0%
Total Utilities		-	-	-	-	-	0.0%
Repair & Maintenance	931	-	-	-	-	-	0.0%
Leases and Rentals	948	-	-	-	-	-	0.0%
Total Equip. Maint.		-	-	-	-	-	0.0%

**ACQ Passthu
Proposed Operating Budget
2025-2026**

		Audited	Projected	Original	Proposed		
		2023/24	2024/25	2024/25	2025/26		
ACQ Passthu 760/765	Acct	ACTUAL	ACTUAL	BUDGET	BUDGET	Difference	%
Legal	802	-	-	-	-	-	0.0%
Accounting/Audit	809	-	-	-	-	-	0.0%
Sky River	828	-	-	-	-	-	0.0%
Dues/Memberships	807	-	-	-	-	-	0.0%
Cont. Ed/Workshops	960	-	-	-	-	-	0.0%
Consulting	811	-	-	-	-	-	0.0%
Contract Services	818	12,132	32,300	13,000	50,000	37,000	284.6%
Payroll/Personnel Services	825	-	-	-	-	-	0.0%
SC Workshops Expense	961	-	-	-	-	-	0.0%
Miscellaneous	962	-	-	-	-	-	0.0%
Total Contractual Services		12,132	32,300	13,000	50,000	37,000	284.6%
Contracts paid by TLN and billed back to libraries.							
Lease Payments	991	-	-	-	-	-	0.0%
Interest Payments	994	-	-	-	-	-	0.0%
Insurance - WCB	915	-	-	-	-	-	0.0%
Insurance	910	-	-	-	-	-	0.0%
Building Maintenance	936	-	-	-	-	-	0.0%
Equipment	970	-	-	-	-	-	0.0%
Contingency	959	-	-	-	-	-	0.0%
Reserve	987	-	-	-	-	-	0.0%
Total Other		-	-	-	-	-	0.0%
Total Expenditures		1,619,193	1,798,000	1,798,000	1,815,000	17,000	0.9%
Overhead Allocation		-	-	-	-	-	0.0%
Total Expenditures w/Overhead		1,619,193	1,798,000	1,798,000	1,815,000	-	0.0%
Contribution to Fund Balance		-	-	-	-	-	0.0%

**STS Passthru
Proposed Operating Budget
2025-2026**

		Audited	Projected	Original	Proposed		
		2023/24	2024/25	2024/25	2025/26		
STS Passthru 768	Acct	ACTUAL	ACTUAL	BUDGET	BUDGET	Difference	%
REVENUE							
Cooperative State Aid	574	-	-	-	-	-	0.0%
Contracts	627	-	-	-	-	-	0.0%
Earned Income	628	-	-	-	-	-	0.0%
Interest Income	671	-	-	-	-	-	0.0%
Non-Public Fees	629	-	-	-	-	-	0.0%
Contributions	630	-	-	-	-	-	0.0%
Continuing Education	631	-	-	-	-	-	0.0%
Consulting Fees	632	-	-	-	-	-	0.0%
Rental Income	684	-	-	-	-	-	0.0%
Miscellaneous Revenue	633	-	-	-	-	-	0.0%
SC Workshop Revenue	634	-	-	-	-	-	0.0%
Total Revenue		-	-	-	-	-	0.0%
Contracts: Datamailers moved to operations							
Formula Revenue	677	775,183	1,000,000	900,000	1,000,000	100,000	11.1%
Formula Telecommunication	678	483,740	525,000	525,000	525,000	-	0.0%
Formula Revenue Total		1,258,923	1,525,000	1,425,000	1,525,000	100,000	7.0%
Total Revenue		1,258,923	1,525,000	1,425,000	1,525,000	100,000	7.0%
Formula Telecommunications: actual local circuit costs are billed to each building; central site circuit costs is shared equally by the library buildings sharing the telecommunications network, Internet is based on bandwidth.							

**STS Passthru
Proposed Operating Budget
2025-2026**

		Audited	Projected	Original	Proposed		
		2023/24	2024/25	2024/25	2025/26		
STS Passthru 768	Acct	ACTUAL	ACTUAL	BUDGET	BUDGET	Difference	%
EXPENDITURES							
Salaries	706	-	-	-	-	-	0.0%
Payroll Taxes	715	-	-	-	-	-	0.0%
Fringe Benefits	719	-	-	-	-	-	0.0%
MERS	722	-	-	-	-	-	0.0%
Mileage & Travel	860	-	-	-	-	-	0.0%
Total Salaries/Benefits		-	-	-	-	-	0.0%
Books	770	-	-	-	-	-	0.0%
Periodicals	773	-	-	-	-	-	0.0%
Videos	777	-	-	-	-	-	0.0%
Software	774	-	-	-	-	-	0.0%
Bindery	902	-	-	-	-	-	0.0%
Total Books/Materials		-	-	-	-	-	0.0%
Supplies	727	-	-	-	-	-	0.0%
Postage	728	-	-	-	-	-	0.0%
Fuel	867	-	-	-	-	-	0.0%
Printing	900	-	-	-	-	-	0.0%
Other	866	-	-	-	-	-	0.0%
Total Supplies		-	-	-	-	-	#DIV/0!
Postage and Printing of Datamailers							
Gas, Electric, Water	920	-	-	-	-	-	0.0%
Telephone	850	483,740	525,000	525,000	525,000	-	0.0%
Total Utilities		483,740	525,000	525,000	525,000	-	0.0%
Telephone: actual local circuit costs are billed to each building; central site circuit costs is shared equally by the library buildings sharing the telecommunications network, Internet is based on bandwidth.							
Repair & Maintenance	931	-	-	-	-	-	0.0%
Leases and Rentals	948	-	-	-	-	-	0.0%
Total Equip. Maint.		-	-	-	-	-	0.0%

**STS Passthru
Proposed Operating Budget
2025-2026**

		Audited	Projected	Original	Proposed		
		2023/24	2024/25	2024/25	2025/26		
STS Passthru 768	Acct	ACTUAL	ACTUAL	BUDGET	BUDGET	Difference	%
Legal	802	-	-	-	-	-	0.0%
Accounting/Audit	809	-	-	-	-	-	0.0%
Sky River	828	-	-	-	-	-	0.0%
Dues/Memberships	807	-	-	-	-	-	0.0%
Cont. Ed/Workshops	960	-	-	-	-	-	0.0%
Consulting	811	-	-	-	-	-	0.0%
Contract Services	818	-	-	-	-	-	0.0%
Payroll/Personnel Services	825	-	-	-	-	-	0.0%
SC Workshops Expense	961	-	-	-	-	-	0.0%
Miscellaneous	962	-	-	-	-	-	0.0%
Total Contractual Services		-	-	-	-	-	0.0%
Lease Payments	991	-	-	-	-	-	0.0%
Interest Payments	994	-	-	-	-	-	
Insurance - WCB	915	-	-	-	-	-	0.0%
Insurance	910	-	-	-	-	-	0.0%
Building Maintenance	936	-	-	-	-	-	0.0%
Equipment	970	775,183	1,000,000	900,000	1,000,000	100,000	11.1%
Contingency	959	-	-	-	-	-	0.0%
Reserve	987	-	-	-	-	-	0.0%
Total Other		775,183	1,000,000	900,000	1,000,000	100,000	11.1%
Computer equipment purchased by TLN on behalf of libraries and billed to libraries							
Total Expenditures		1,258,923	1,525,000	1,425,000	1,525,000	100,000	7.0%
Overhead Allocation		-	-	-	-	-	
Total Expenditures w/Overhead		1,258,923	1,525,000	1,425,000	1,525,000	-	0.0%
Contribution to Fund Balance		-	-	-	-	-	0.0%