



Kent
District
Library

BUDGET 2023



DRAFT



BOARD OF TRUSTEES

Budget Work Session Meeting Agenda

LOCATION

Kent District Library Service & Meeting Center, 814 West River Center Dr NE, Comstock Park, MI, 49321
or via teleconference

DATE & TIME

Thursday, October 27, 2022, **after KDL Board of Trustees Regular Meeting at 4:30 PM.**

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. APPROVAL of AGENDA*

A. Approval of Agenda

4. LIAISON REPRESENTATIVE COMMENTS

5. PUBLIC COMMENTS**

6. NEW BUSINESS

A. 2023 Budget

7. LIAISON REPRESENTATIVE COMMENTS

8. PUBLIC COMMENTS**

9. BOARD MEMBER COMMENTS

10. MEETING DATES

Next Regular Meeting & Budget Approval: Thursday, November 17, 2022 – KDL Service +
Meeting Center, 7:00 PM or via teleconference

11. ADJOURNMENT

* *Requires Action*

** *According to Kent District Library Board of Trustee Bylaws, Article VII, Item 7.1.3, "Public comments will be limited to 3 minutes per person or group and 15 minutes per subject."*

**KENT DISTRICT LIBRARY
2023 OPERATING BUDGET**

REVENUES:

Property Taxes	26,483,315
Penal Fines	600,000
Charges for services	35,000
Interest Income	-
Public Donations	200,000
Other Revenue	1,141,790
State Sources	1,018,672
TOTAL REVENUES & OTHER FINANCING SOURCES	29,478,777

EXPENDITURES:

Salaries and Wages	13,856,694
Employee Benefits	3,817,514
Collections - Digital	2,673,678
Collections - Physical	2,495,390
Supplies	862,296
Contractual and Professional Services	2,163,067
Programming and Outreach	474,280
Maintenance and Utilities	3,383,632
Staff Development	369,102
Board Development	15,000
Other Expenditures	748,332
Capital Outlay	679,582
TOTAL EXPENDITURES & OTHER FINANCING USES	31,538,567

**REVENUES OVER
(UNDER) EXPENDITURES** **(2,059,790)**

Estimated 12-31-22 fund Balance 8,183,955

Adjusted Budgeted Increase (Decrease) (2,059,790)

Budgeted 12-31-2023 Fund Balance	6,124,165.08
Commit Fund Balance for Grattan Project	(388,686.51)
Budgeted Unrestricted 12-31-2023 Fund Balance	5,735,478.57
Fund Balance as a % of Total Expenditures	18.19%

Board Policy for Fund Balance

15-20%

% of total exp

17,674,208 56%

5,169,068 16%

7%

11%

90%

**KENT DISTRICT LIBRARY
2022 AUGUST 2022 AS AMENDED**

REVENUES:

Property Taxes	25,043,883
Penal Fines	550,000
Charges for services	35,000
Interest Income	(340,000)
Public Donations	275,000
Other Revenue	1,374,095
State Sources	924,073
TOTAL REVENUES & OTHER FINANCING SOURCES	27,862,051

EXPENDITURES:

Salaries and Wages	13,219,957
Employee Benefits	3,644,066
Collections - Digital	2,399,083
Collections - Physical	2,383,793
Supplies	793,654
Contractual and Professional Services	2,049,004
Programming and Outreach	425,545
Maintenance and Utilities	2,992,939
Staff Development	304,746
Board Development	17,000
Other Expenditures	956,845
Capital Outlay	2,069,263
TOTAL EXPENDITURES & OTHER FINANCING USES	31,255,895

**REVENUES OVER
(UNDER) EXPENDITURES** **(3,393,844)**

Total Fund Balance 1-1-22 12,933,582
Non-Spendable (Prepays) (1,697,858)
Restricted - Donations (358,204)

Available Fund Balance 1-1-22 10,877,520

Anticipated Used of Fund Balance 2022 (2,693,565) (1)

Estimated 12-31-22 fund Balance 8,183,955

Fund Balance as a % of Total Expenditures 26.92%

\$ CHANGE	% CHANGE
1,439,432	5.75%
50,000	9.09%
-	0.00%
340,000	-100.00%
(75,000)	-27.27%
(232,305)	-16.91%
94,599	10.24%
1,616,726	5.80%
636,737	4.82%
173,448	4.76%
274,595	11.45%
111,597	4.68%
68,642	8.65%
114,063	5.57%
48,735	11.45%
390,693	13.05%
64,356	21.12%
(2,000)	-11.76%
(208,513)	-21.79%
(1,389,681)	-67.16%
282,672	0.90%
1,334,054	-39.31%

MAJOR CHANGES / ASSUMPTIONS IN 2023 BUDGET

Revenues

- 1 Property taxes include the increase in Taxable Value for FY 2023 of 6.9% offset by .9897 Headlee reduction fraction
- 2 Interest/Investment Income is budgeted at \$ -0- to reflect current interest rate environment. Anticipating the Federal Reserve will slow or stop Fed Borrowing interest rate increases by mid-2023
- 3 Public contributions were reduced to reflect 2023 focus on moving fundraising efforts to the Foundation
- 4 Erate reimbursements expected to be similar to 2022 depending on timing of actual reimbursements

Expenditures

- 5 Wages increased per labor agreement & 2% increase for all others. All vacant positions are included in the budget.
- 6 Increase in health insurance (15%) to reflect current market and level of staff illnesses. No rebate anticipated for 2023.
- 7 Digital collection increased to match patron appetite for digital materials.
Physical collection increased to reflect resource trends of beyond book collections.
- 8 Increases per contracts and cost of increased hotspots
Branch maintenance fees increase by \$.25
- 9 Staff development increased to a benchmark of 1.25% of revenues
- 10 Miscellaneous expense decreased due to movement of individual items moved to different budget lines and no budgeting for local miscellaneous expenditures
- 11 Capital outlay decreased significantly due to completion of major projects budgeted for in 2022 that will not be incurred again in 2023 (Service Center major refresh, IT projects, parking lot, project moonshot).

**KENT DISTRICT LIBRARY
PROPERTY TAX VALUATION AND LEVY HISTORY (LAST 5 YEARS)**

Taxable Year	KDL Funding Year	Taxable Value	Increase from Previous Year	% Increase	Millage Rate Levied	Potential Tax Generated	Increase from Previous Year	% Increase
2022	12/31/2023	\$ 21,540,852,145	\$ 1,384,385,152	6.87%	1.2355	\$ 26,613,723	\$ 1,450,389	5.764%
2021	12/31/2022	\$ 20,156,466,993	\$ 869,672,363	4.51%	1.2484	\$ 25,163,333	\$ 898,617	3.703%
2020	12/31/2021	\$ 19,286,794,630	\$ 860,042,390	4.67%	1.2581	\$ 24,264,716	\$ 934,605	4.006%
2019	12/31/2020	\$ 18,426,752,240	\$ 968,022,009	5.54%	1.2661	\$ 23,330,111	\$ 1,099,910	4.948%
2018	12/31/2019	\$ 17,458,730,231			1.2733	\$ 22,230,201		

24,785,883 0.9850
24,006,516 0.9894
23,128,111 0.9913
21,899,031 0.9851

Property Taxes

12-1-22 Levy @ 100% \$ 26,613,723
Historical collection rate 98.50%

Info from 2022 Kent County
Equalization Report

[2022 Equalization Report.indd \(accesskent.com\)](#)

Projected revenue 26,214,517 (1)

IFT's

Total Value 462,156,924
Less: Cedar Springs (2,317,000)
City of GR (48,927,700)
Solon (4,157,200)
Sparta Twp (8,504,700)

Pages 59-62 [2022 Equalization Report.indd \(accesskent.com\)](#)

398,250,324
50%

199,125,162
1.2355

246,019
93%

Historical Collection Rate

Projected Revenue 228,798 (2)

4402 Current Property Taxes 26,214,517 (1)
4412 Delinquent Personal Property Taxes 10,000 Based on past receipts
4432 DNR - PILT 30,000 Based on past receipts
4437 Industrial Facilities Taxes 228,798 (2)
Total Property Taxes 26,483,315

4581 Penal Fines 600,000 2022 Actual 631,033.00 95% 599,481.35

4660 Charges for Services 35,000

4665 Interest Income - Based on Fed Rate Increases will budget \$-0- for 2023

4674 Public Contributions 200,000

4502 Universal Service Fund - Erate 737,290.00 E*rate reimbursements on recurring items
400000 E*rate reimbursements on capital expenditure items

[...\\.\Kellogg & Sovereign\Kellogg Sovereign 2021-2022\2021-2022 Summary of filings.xlsx](#)

4695 Health Insurance Plan Rebate - Brian anticipates no rebate in 2023
4688 Other revenues 4,500 Royalties/Sale of Equipment/Miscellaneous revenue based on past receipts
Total Other Revenues 1,141,790

E*Rate
Recurring

Category 1 = 90%
Everstream 571,000.00 571,727.04
IP Consulting 58,320.00
Verizon
FCC ECF
Year 1 = 100% 107,970.00
737,290.00

4540 State Aid 431,600 No changes anticipated - use 2022 actuals
4541 LBPH/TBBC 41,072 No changes anticipated - use 2022 actuals
4548 Renaissance Zone Reimbursement 76,000 No changes anticipated - use 2022 actuals 76,857.00
4549 Personal Property Tax Reimbursement 470,000 [Personal Property Tax Reimbursements \(michigan.gov\)](#)
Total State Sources 1,018,672

No info for 2022 yet - comes out end of October
PY \$469,906.75

Total Revenues 29,478,777

	% of Total	1.2355 Mill Estimated	1.2484 Mill Budget	1.2581 Mill Actual		
	Revenues/ Expenditures				2023 to 2022 Budget Change	
REVENUES		2023	2022	2021		
1 Current Property Taxes		26,214,517	24,785,883	23,949,496		
Delinquent Personal Property Taxes		10,000	10,000	12,328		
DNR - PILT		30,000	33,000	34,638		
Industrial Facilities Taxes		228,798	215,000	206,176		
Total Property Taxes	89.8%	26,483,315	25,043,883	24,202,638	1,439,432	
Penal Fines	2.0%	600,000	550,000	591,227	50,000	
Charges for Services	0.1%	35,000	35,000	45,925	-	
2 Interest Income	0.0%	-	(340,000)	(9,125)	340,000	
3 Public Contributions	0.7%	200,000	275,000	300,387	(75,000)	
4 Universal Service Fund - Erate		1,137,290	1,132,595	633,171		
Health Insurance Plan Rebate		-	237,000	338,288		
Other revenues		4,500	4,500	11,627		
Total Other Revenues	3.9%	1,141,790	1,374,095	983,086	(232,305)	
State Aid		431,600	413,000	343,156		
LBPH/TBBC		41,072	41,073	41,073		
Renaissance Zone Reimbursement		76,000	70,000	75,053		
Personal Property Tax Reimbursement		470,000	400,000	469,907		
Total State Sources	3.5%	1,018,672	924,073	929,189	94,599	
TOTAL REVENUES	100.0%	29,478,777	27,862,051	27,043,327	1,616,726	6%

		% of Total	1.2355 Mill Estimated	1.2484 Mill Budget	1.2581 Mill Actual		
		Revenues/ Expenditures				2023 to 2022 Budget Change	
			2023	2022	2021		
EXPENDITURES							
Salaries and Wages							
5700	Board Stipend		3,900	3,900	2,580		
5706	Extra duty stipends		-	-	6,150		
5713	Salary & Wages		13,852,794	13,216,057	12,379,204		
Total Salaries and Wages	5	43.9%	13,856,694	13,219,957	12,387,934	636,737	5%
Employee Benefits							
5709	FICA		1,059,739	1,011,028	909,986	48,711	5%
5716	Defined Benefit Pension Plan		38,225	82,515	-		
5717	Defined Contribution Pension Plan		814,576	735,358	475,897	79,218	11%
5718	Employee Health Benefits		1,434,175	1,310,065	1,442,309	124,110	9%
5720	HSA/Flex		380,000	366,201	349,200		
5723	Retiree Health Care OPEB		-	-	1,800		
5724	Life Insurance		40,800	31,000	26,730		
5725	Additional Life Insurance		-	-	7,480		
5727	Gradifi Student Loan Assistance		-	-	60,225		
5728	YMCA Membership Support		-	-	440		
5730	Other Employee Benefits		50,000	107,900	11,288		
5842	Unemployment Claims		-	-	-	2023 to 2022 Change	
Total Employee Benefits	6	12.1%	3,817,514	3,644,067	3,285,355	173,447	5%
Collections - Digital							
5785	OverDrive		1,725,000	1,540,000	1,419,808	185,000	12%
5786	Hoopla		574,000	500,000	362,000	74,000	15%
5787	Other Digital Collection		144,073	136,145	107,650		
5788	Electronic Resources		230,605	222,938	215,450	2023 to 2022 Change	
Total Collections - Digital		8.5%	2,673,678	2,399,083	2,104,908	274,595	11%
Collections - Physical							
5791	Subscriptions		91,540	80,040	71,425		
5815	KDL Cruisers		12,500	9,228	22,032		
5871	Branch Local Mat'l - Rest Donation Exp		-	10,725	7,959		
5982	Collection Materials - Depreciable		1,469,300	1,368,300	1,373,100	101,000	7%
5983	CD/DVD Collection Materials - Non Depr		402,250	408,500	416,465		
5984	Beyond Books Collection - Non Depr		519,800	507,000	356,261	2023 to 2022 Change	
Total Collections - Physical	7	7.9%	2,495,390	2,383,793	2,247,242	111,597	5%

		% of Total	1.2355 Mill Estimated	1.2484 Mill Budget	1.2581 Mill Actual	2023 to 2022 Budget Change	
		Revenues/ Expenditures	2023	2022	2021		
Supplies							
5750	Collection Processing		161,265	108,949	86,521	52,316	48%
5751	Supplies		154,086	156,854	154,192		
5764	KDL Staff Event, Supplies & Awards		70,000	59,430	24,941	10,570	18%
5760	Technology & Accessories < \$1,000		111,880	137,971	271,702	(26,091)	-19%
5768	Promotions Supplies		35,610	39,150	11,328		
5770	Other Awards/Prizes		200,300	183,850	175,770	16,450	9%
5790	Books (not for circulation)		40,585	30,650	4,783		
5851	Mail/Postage		7,600	35,810	34,128		
5900	Copier/Printer Lease Payments		80,970	40,990	45,626		
Total Supplies		2.7%	862,296	793,654	808,991	68,642	9%
Contractual and Professional							
5792	Software		753,278	737,896	372,727		
5801	Professional and Other Contracted		823,190	745,180	333,788	78,010	10%
5813	Delivery Services		193,235	162,167	110,796	31,068	19%
5814	Security Services		31,100	60,445	44,413	(29,345)	-49%
5817	Lakeland Library Co-op Services		6,425	6,107	4,627		
5825	KDL Staff Event Services		-	850	7,800		
5827	Catering		46,448	43,675	6,061		
5836	Employee & Partner Care		-	4,300	5,269		
5890	ILS Fees		140,744	147,300	142,950		
5891	Licenses and Fees		168,647	141,085	94,189		
Total Contractual and Professional Services		6.9%	2,163,067	2,049,005	1,122,620	114,062	6%
Programming and Outreach							
5795	Programming & Outreach Supplies		219,375	157,275	59,757		
5865	Community Outreach		3,725	47,740	28,236		
5885	Speakers/Performers		251,180	220,030	133,717		
Total Programming and Outreach		1.5%	474,280	425,045	221,710	49,235	12%

		% of Total	1.2355 Mill Estimated	1.2484 Mill Budget	1.2581 Mill Actual		
		Revenues/ Expenditures				2023 to 2022 Budget Change	
			2023	2022	2021		
Maintenance and Utilities							
5810	IT COLO Infrastructure Services		975,000	836,750	58,228	138,250	17%
5822	Maintenance Contracts		12,000	23,250	3,090		
5848	Mobile Hotspots		225,315	196,086	36,101		
5849	Cell Phones/Stipends		27,949	28,275	26,680		
5850	Telephones		37,000	37,180	26,665		
5852	Internet/Telecomm Services		865,000	750,000	644,438	115,000	15%
5919	Waste Disposal		8,200	6,610	7,256		
5920	Utlities		90,000	75,500	63,999		
5925	Lawn care & Snowplowing		40,000	28,500	12,891		
5928	Branch Maintenance Fees		564,786	482,068	384,756	82,718	17%
5930	Repairs & Maintenance		112,740	113,470	53,235		
5933	Software & IT Hardware Maintenance		195,000	189,750	174,457		
5940	Rentals & Leases		230,642	226,000	189,404	2023 to 2022 Change	
Total Maintenance and Utilities	8	10.7%	3,383,632	2,993,439	1,681,200	390,193	13%
Staff Development							
5910	Staff Development, Conferences & Dues		369,102	304,746	177,930	2023 to 2022 Change	
Total Staff Development	9	1.2%	369,102	304,746	177,930	64,356.00	21%
Board Development							
5908	Board Development, Conferences		15,000	17,000	725	2023 to 2022 Change	
Total Board Development		0.0%	15,000	17,000	725	(2,000.00)	-12%
Other Expenditures							
5759	Gas & Oil		9,720	8,720	1,646		
5860	Parking		4,575	4,085	659		
5861	Mileage Reimbursement		65,447	65,734	15,529		
5870	Branch Local Mis - Restricted Donation		-	219,705	90,952	(219,705.00)	-100%
5873	Website		163,900	156,400	207,565		
5875	Advertising		160,690	109,725	66,463		
5901	Outsourced Printing & Publishing		74,000	61,500	67,602		
5906	Promotions/Marketing		32,575	19,355	1,572		
5907	Sponsorships/Donations		7,845	17,495	2,500		
5935	Insurance		104,880	97,911	79,469		
5939	Workers Compensation Insurance		35,000	41,000	36,845		
5955	Miscellaneous		35,400	90,815	(27)		
5959	Sales Taxes		700	1,000	6		
5964	Property Tax Reimbursement		50,000	60,000	30,008		
5965	MEL Return Items		3,600	3,400	1,328		
						2023 to 2022 Change	
Total Other Expenditures	10	2.4%	748,332	956,845	602,117	(208,513.00)	-22%

		% of Total Revenues/ Expenditures	1.2355 Mill Estimated 2023	1.2484 Mill Budget 2022	1.2581 Mill Actual 2021	2023 to 2022 Budget Change	
Capital Outlay							
5974	Land Improvements - Depreciable		20,000	212,000	7,756		
5976	Building Improvements - Depreciable		-	145,500	344,283		
5977	Technology - Non-Depreciable		207,500	756,400	195,201		
5978	Technology - Depreciable (5,000+)		220,000				
5979	Equipment/Furniture - Non Depreciable		232,082	400,482	23,620		
5980	Equipment/Furniture - Depreciable		-	554,880	224,856	<u>2023 to 2022 Change</u>	
Total Capital Outlay	11	2.2%	679,582	2,069,263	795,716	(1,389,681.00)	-67%
Transfers Out							
5995	Transfers Out		-				
Total Transfers Out			-	-	-		
Total Expenditures		100%	31,538,567	31,255,895	25,436,448	<u>2023 to 2022 Change</u>	
						282,671.70	1%
NET REVENUE OVER (UNDER) EXPENDITURES			(2,059,790)	(3,393,844)	1,606,879	1,334,054.08	39%
Fund Balance			6,124,165				
			19.42%				

New / Expanded Projects List

Approved

	Department	A/C #	
Chrome Books 15.6" monitors	EGR	5760	1,375.00
Chromebooks	KEL	5977	4,000.00
Catalog Stations	IT	5977	26,000.00
Tech in conference rooms	SC/Facilities	5977/5978	225,000.00
CORE Picture Books	CD	5982	50,000.00
Preschool Booster Packs Pilot	CD	5982	5,000.00
Workroom Refresh (Phase 2 of 2022 work)	GNS		25,000.00
eRenew	PSD	5792	13,000.00
OPI Translation Services	PSD	5801	6,240.00
Patron Centered Designed Language Access Class	PSD	5801	2,000.00
Gallup Poll - Employee Engagement Survey	HR	5792	15,000.00
ASCAP Music License	Programming	5891	4,364.00

 376,979.00

-

 Total **376,979.00**

 Total Adds **376,979.00**

KENT DISTRICT LIBRARY 2023 OPERATING BUDGET

LEGISLATIVE

	2023 Budget	% of 2023 Legislative Budget	2022 Budget
Wages	3,900		
Total Wages	3,900	15.01%	3,900
Supplies	400		
KDL Staff Event, Supplies & Awards	350		
Total Supplies	750	2.89%	750
Catering	240		
Total Contractual and Professional Services	240	0.92%	200
Board Development, Conferences	15,000		
Total Board Development	15,000	57.74%	17,000
Parking	60		
Mileage Reimbursement	3,260		
Sponsorships/Donations	2,770		
Miscellaneous	-		
Total Other Expenditures	6,090	23.44%	8,590
TOTAL LEGISLATIVE EXPENDITURES	25,980	100%	30,440

KENT DISTRICT LIBRARY
2023 OPERATING BUDGET
EXECUTIVE

	2023 Budget	% of 2023 Executive Budget	2022 Budget
Wages	681,051		
Total Wages	681,051	58.25%	646,726
Supplies	4,025		
KDL Staff Event, Supplies & Awards	10,000		
Technology & Accessories < \$1,000	700		
Other Awards/Prizes	600		
Books (not for circulation)	7,500		
Mail/Postage	2,150		
Total Supplies	24,975	2.14%	31,600
Software	25,650		
Professional and Other Contracted Services	153,150		
Security Services	4,100		
Catering	35,258		
Licenses and Fees	1,535		
Total Contractual and Professional Services	219,693	18.79%	199,190
Programming & Outreach Supplies	6,050		
Speakers/Performers	5,000		
Total Programming and Outreach	11,050	0.95%	9,750
Cell Phones/ Stipends	3,885		
Repairs and Maintenance	5,250		
Rentals & Leases	2,350		
Total Maintenance and Utilities	11,485	0.98%	17,395
Staff Development, Conferences & Dues	69,514		
Total Staff Development	69,514	5.95%	36,295
Parking	840		
Mileage Reimbursement	9,195		
Community Outreach	1,575		
Insurance	11,750		
Miscellaneous	30,000		
Total Other Expenditures	53,360	4.56%	95,138
TOTAL EXECUTIVE EXPENDITURES	1,169,271	100%	1,036,094

KENT DISTRICT LIBRARY
2023 OPERATING BUDGET
 FINANCE

	2023 Budget	% of 2023 Finance Budget	2022 Budget
Wages	245,392		
Total Wages	245,392	39.53%	231,093
Supplies	1,050		
Technology & Accessories < \$1,000	100		
Mail/Postage	1,250		
Total Supplies	2,400	0.39%	4,125
Software	12,465		
Professional and Othe Contracted Services	217,100		
Licenses and Fees	49,000		
Total Contractual and Professional Services	278,565	44.87%	332,000
Cell Phones/Stipends	1,920		
Total Maintenance and Utilities	1,920	0.31%	14,300
Staff Development, Conferences & Dues	4,645		
Total Staff Development	4,645	0.75%	4,000
Mileage Reimbursement	650		
Property Tax Reimbursement	50,000		
Total Other Expenditures	50,650	8.16%	61,000
Total Capital Outlay	-	0.00%	-
Transfers Out	-		
Total Transfers Out	-	0.00%	-
Technology - Non-Depreciable			
Total Captial Outlay	-	0.00%	-
TOTAL FINANCE EXPENDITURES	620,822	100%	646,518

KENT DISTRICT LIBRARY
2023 OPERATING BUDGET
 INFORMATION TECHNOLOGY

	2023 Budget	% of 2023 IT Budget	2022 Budget
Wages	542,447		
Total Wages	542,447	13.89%	532,042
Supplies	400		
Technology & Accessories < \$1,000	95,000		
Mail/Postage	115		
Copier/Printer Overage Charges	80,970		
Total Supplies	176,485	4.52%	158,255
Software	350,000		
Professional and Other Contracted Services	222,000		
Total Contractual and Professional Services	572,000	14.64%	597,475
IT COLO Infrastructure Services	975,000		
Mobile Hotspots	18,000		
Cell Phones/Stipends	4,000		
Telephones	37,000		
Internet/Telecomm Services	865,000		
Waste Disposal	1,200		
Repairs & Maintenance	1,500		
Software & IT Hardware Maintenance Agreements	195,000		
Rentals & Leases	210,000		
Total Maintenance and Utilities	2,306,700	59.06%	2,039,170
Staff Development, Conferences & Dues	19,000		
Total Staff Development	19,000	0.49%	19,005
Parking	500		
Mileage Reimbursement	4,500		
Website	4,500		
Total Other Expenditures	9,500	0.24%	7,200
Technology - Non-Depreciable	206,000		
Equipment/Furniture - Non Depreciable	1,500		
Total Capital Outlay	207,500	5.31%	755,200
Transfers Out	-		
Total Transfers Out	-	0.00%	
TOTAL INFORMATION TECHNOLOGY EXPENDITURES	3,905,878	100%	4,108,347

KENT DISTRICT LIBRARY

2023 OPERATING BUDGET

HUMAN RESOURCES

	2023 Budget	% of 2023 HR Budget	2022 Budget
Wages	845,558		
Total Wages	845,558	41.28%	584,013
Supplies	53,425		
Technology & Accessories < \$1,000	1,500		
KDL Staff Event, Supplies & Awards	59,650		
Other Awards/Prizes	11,000		
Books (not for circulation)	5,000		
Mail/Postage	1,600		
Copier/Printer Overage Charges	-		
Total Supplies	132,175	6.45%	122,025
Software	138,207		
Professional and Other Contracted Services	74,700		
Security Services	2,000		
Licenses and Fees	102,450		
Total Contractual and Professional Services	317,357	15.49%	215,030
Maintenance Contracts	11,000		
Cell Phones/ Stipends	3,000		
Waste Disposal	7,000		
Utilities	90,000		
Lawn care & Snowplowing	40,000		
Repairs & Maintenance	82,500		
Rentals & Leases	4,500		
Total Maintenance and Utilities	238,000	11.62%	209,000
Staff Development, Conferences & Dues	69,975		
Total Staff Development	69,975	3.42%	
Gas & Oil	3,000		
Parking	250		
Mileage Reimbursement	1,500		
Advertising	2,000		
Insurance	93,130		
Workers Compensation Insurance	35,000		
Total Other Expenditures	134,880	6.59%	141,320
Technology - Non-Depreciable (\$1000-4999)	1,500		
Equipment/Furniture - Non Depreciable	224,000		
Total Capital Outlay	245,500	11.99%	710,693
TOTAL HUMAN RESOURCES EXPENDITURES	2,048,130	100%	1,982,081

KENT DISTRICT LIBRARY

2023 OPERATING BUDGET

BRANCH SERVICES

	2023 Budget	% of 2023 Branch Services Budget	2022 Budget
Wages	8,922,930		
Total Wages	8,922,930	79.57%	8,580,965
Supplies	47,586		
Technology & Accessories < \$1,000	9,755		
Promotions Supplies	1,150		
Other Awards/Prizes	1,800		
Books (not for circulation)	3,085		
Mail/Postage	1,085		
Total Supplies	64,461	0.57%	60,129
Software	1,200		
Security Services	25,000		
Licenses and Fees	1,818		
Total Contractual and Professional Services	28,018	0.25%	53,840
Programming & Outreach Supplies	97,775		
Speakers/Performers	22,980		
Community Outreach	3,725		
Total Programming and Outreach	124,480	1.11%	104,295
Cell Phones/Stipends	9,060		
Branch Maintenance Fees	564,786		
Repairs & Maintenance	8,200		
Rentals & Leases	3,000		
Total Maintenance and Utilities	585,046	5.22%	500,148
Staff Development, Conferences & Dues	70,784		
Total Staff Development	70,784	0.63%	145,236
Parking	1,030		
Mileage Reimbursement	31,875		
Advertising	3,690		
Miscellaneous	4,900		
Total Other Expenditures	41,495	0.37%	264,190
Technology - Non-Depreciable	5,600		
Equipment/Furniture - Non Depreciable	119,630		
Equipment/Furniture - Depreciable	-		
Total Capital Outlay	125,230	1.12%	58,050
TOTAL BRANCH SERVICES EXPENDITURES	11,214,033	100%	9,766,853

KENT DISTRICT LIBRARY 2023 OPERATING BUDGET

Branch & Library Services

	2023 Budget	% of 2023 Library Services Budget	2022 Budget
Wages	1,712,796		
Total Wages	1,712,796	21.51%	1,790,852
Total Employee Benefits	151,930	1.91%	259,853
OverDrive	1,725,000		
Hoopla	574,000		
Other Digital Collection	144,073		
Electronic Resources	230,605		
Total Collections - Digital	2,673,678	33.58%	2,399,083
Subscriptions	91,540		
KDL Cruisers	12,500		
Collection Materials - Depreciable	1,469,300		
CD/DVD Collection Materials - Non Depr	402,250		
Beyond Books Collection - Non Depr	519,800		
Total Collections - Physical	2,495,390	31.34%	2,372,068
Collection Processing	161,265		
Supplies	4,100		
Technology & Accessories < \$1,000	2,455		
Other Awards/Prizes	1,500		
Mail/Postage	550		
Total Supplies	169,870	2.13%	116,962
Software	98,431		
Delivery Services	188,835		
Lakeland Library Co-op Services	6,425		
ILS Fees	140,744		
Licenses and Fees	5,000		
Total Contractual and Professional Services	447,675	5.62%	433,439
Maintenance Contracts	1,000		
Mobile Hotspots	194,400		
Cell Phones/Stipends	1,620		
Repairs & Maintenance	500		
Total Maintenance and Utilities	197,520	2.48%	173,500
Staff Development, Conferences & Dues	102,073		
Total Staff Development	102,073	1.28%	31,026
Parking	425		
Mileage Reimbursement	4,500		
Sales Taxes	200		
MEL Return Items	3,600		
Total Other Expenditures	8,725	0.11%	9,180
Equipment/Furniture - Non Depreciable	2,412		
Total Capital Outlay	2,412	0.03%	-
TOTAL LIBRARY SERVICES EXPENDITURES	7,962,070	100%	7,585,963

KENT DISTRICT LIBRARY
2023 OPERATING BUDGET
ENGAGEMENT

	2023 Budget	% of 2023 Engagement Budget	2022 Budget
Wages	902,620		
Total Wages	902,620	36.36%	850,366
Supplies	43,100		
Technology & Accessories < \$1,000	2,370		
Promotions Supplies	34,460		
Other Awards/Prizes	185,400		
Books (not for circulation)	25,000		
Mail/Postage	850		
Total Supplies	291,180	11.73%	299,808
Software	127,325		
Professional and Other Contracted Services	148,000		
Delivery Services	4,400		
Catering	10,950		
Licenses and Fees	8,844		
Total Contractual and Professional Services	299,519	12.07%	217,831
Programming & Outreach Supplies	115,550		
Speakers/Performers	223,200		
Total Programming and Outreach	338,750	13.65%	311,500
Mobile Hotspots	12,915		
Cell Phones/Stipends	4,464		
Repairs & Maintenance	14,790		
Rentals & Leases	10,792		
Total Maintenance and Utilities	42,961	1.73%	39,426
Staff Development, Conferences & Dues	33,111		
Total Staff Development	33,111	1.33%	35,534
Gas & Oil	6,720		
Parking	1,470		
Mileage Reimbursement	9,804		
Website	159,400		
Advertising	155,000		
Outsourced Printing & Publishing	74,000		
Community Outreach	31,000		
Sponsorships/Donations	5,075		
Miscellaneous	500		
Sales Taxes	500		
Total Other Expenditures	443,469	17.87%	371,227
Equipment/Furniture - Non Depreciable	4,170		
Total Capital Outlay	4,170	0.17%	4,820
TOTAL ENGAGEMENT EXPENDITURES	2,482,212	100%	2,130,512

		790-2005	790-2010	790-2020	790-2030	790-2040	790-2050	790-2060	790-2070	790-2120	790-2110	790-2125
		ADA	ALP	ALT	BYR	CAL	CAS	COM	EGR	GDV	GNS	KEL
Supplies												
5750	Collection Processing											
5751	Supplies	1,200.00	1,950.00	600.00	1,900.00	3,545.00	4,385.00	2,015.00	2,000.00	3,500.00	1,956.00	1,260.00
5764	KDL Staff Event, Sunnlies & Awards											
5760	Technology & Accessories < \$1,000	350.00	500.00	130.00	500.00	250.00	300.00	200.00	1,975.00	600.00	300.00	200.00
5768	Promotions Supplies											
5770	Other Awards/Prizes		200.00		100.00			200.00		100.00		
5790	Books (not for circulation)									2,500.00		50.00
5851	Mail/Postage	30.00	75.00	60.00	50.00	60.00	80.00	45.00	30.00	50.00	25.00	50.00
5900	Copier/Printer Overage Charaes											
Total Supplies		1,580.00	2,725.00	790.00	2,550.00	3,855.00	4,765.00	2,460.00	4,005.00	6,750.00	2,281.00	1,560.00
Contractual and Professional Services												
5792	Software	-	-	-	-	-	-	-	-	-	-	-
5801	Professional and Other Contracted Services	-	-	-	-	-	-	-	-	-	-	-
5813	Delivery Services	-	-	-	-	-	-	-	-	-	-	-
5814	Security Services	-	-	-	-	-	-	-	-	-	-	-
5817	Lakeland Library Co-op Services	-	-	-	-	-	-	-	-	-	-	-
5827	Catering	-	-	-	-	-	-	-	-	-	-	-
5890	ILS Fees	-	-	-	-	-	-	-	-	-	-	-
5891	Licenses and Fees	-	-	-	-	-	-	-	-	565.00	-	-
Total Contractual and Professional Services		-	-	-	-	-	-	-	-	565.00	-	-
Programming and Outreach												
5795	Programming & Outreach Supplies	6,650.00	3,400.00	2,100.00	5,150.00	6,000.00	3,900.00	5,350.00	5,525.00	7,200.00	3,650.00	4,985.00
5885	Speakers/Performers	600.00	500.00	1,000.00	500.00	-	250.00	800.00	400.00	6,100.00		1,000.00
5906	Community Outreach	775.00	50.00	600.00	255.00	150.00	250.00			250.00		
Total Programming and Outreach		8,025.00	3,950.00	3,700.00	5,905.00	6,150.00	4,400.00	6,150.00	5,925.00	13,550.00	3,650.00	5,985.00

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		790-2005	790-2010	790-2020	790-2030	790-2040	790-2050	790-2060	790-2070	790-2120	790-2110	790-2125
		ADA	ALP	ALT	BYR	CAL	CAS	COM	EGR	GDV	GNS	KEL
Other Expenditures												
5759	Gas & Oil	-	-	-	-	-	-	-	-	-	-	-
5860	Parking		100.00	50.00	50.00				15.00	50.00	25.00	50.00
5861	Mileage											
	Reimbursement	400.00	1,900.00	900.00	600.00	2,100.00	2,400.00	1,250.00	725.00	1,300.00	1,600.00	1,600.00
5873	Website											
5875	Advertising		50.00	400.00	100.00	225.00	250.00	400.00		175.00		50.00
5901	Outsourced Printing & Publishing											
5906	Community Outreach											
5907	Sponsorships/Donations											
5935	Insurance											
5939	Workers Compensation											
5955	Miscellaneous		200.00	200.00	500.00	500.00	500.00	200.00		500.00		200.00
5959	Sales Taxes	-	-	-	-	-	-	-	-	-	-	-
5964	Property Tax											
5965	Reimbursement MEL Return Items	-	-	-	-	-	-	-	-	-	-	-
Total Other Expenditures		400.00	2,250.00	1,550.00	1,250.00	2,825.00	3,150.00	1,865.00	725.00	2,025.00	1,625.00	1,900.00
Capital Outlay												
5974	Land Improvements - Depreciable	-	-	-	-	-	-	-	-	-	-	-
5977	Technology - Non-Depreciable	-	-	-	-	-	-	-	-	-	-	-
5978	Technology - Depreciable (5,000+)											4,000.00
5979	Equipment/Furniture - Non Depreciable	795.00	2,920.00	500.00	1,500.00	1,400.00	11,320.00	6,740.00	330.00	2,000.00	26,500.00	2,030.00
Total Capital Outlay		795.00	2,920.00	500.00	1,500.00	1,400.00	11,320.00	6,740.00	330.00	2,000.00	26,500.00	6,030.00
Transfers Out												
5995	Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-	-	-	-	-	-
Total Expenditures		523,735.04	272,698.98	216,751.99	584,013.54	509,462.71	1,013,078.20	400,910.47	822,420.39	787,511.64	572,146.76	234,114.00
<i>2022 Budget</i>		<i>54,687.00</i>	<i>19,379.00</i>	<i>21,739.00</i>	<i>45,440.00</i>	<i>49,084.00</i>	<i>74,966.00</i>	<i>27,832.00</i>	<i>72,175.00</i>	<i>78,257.00</i>	<i>54,266.00</i>	<i>16,480.00</i>
		<i>60,371.75</i>	<i>20,172.25</i>	<i>28,196.00</i>	<i>49,314.50</i>	<i>41,947.00</i>	<i>101,333.75</i>	<i>25,125.25</i>	<i>98,497.50</i>	<i>115,428.00</i>	<i>35,781.00</i>	<i>9,755.00</i>

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		790-2130	790-3010	790-2080	Grattan Township	790-2160	790-2150	790-2140	790-2170	790-2180	790-2210	790-2220	Total Branches
		KWD	TBBC	LOW		NEL	PFD	ROC	SPE	TYR	WAL	WYO	
Supplies													
5750	Collection Processing	-	-	-		-	-	-	-	-	-	-	-
5751	Supplies	2,600.00	150.00	2,100.00		2,200.00	4,270.00	2,300.00	1,000.00	1,750.00	2,600.00	4,305.00	47,586.00
5764	KDL Staff Event, Sunnlies & Awards												-
5760	Technology & Accessories < \$1,000	500.00	50.00	350.00		200.00	700.00	300.00	1,100.00	550.00	500.00	200.00	9,755.00
5768	Promotions Supplies		600.00			100.00		350.00	100.00				1,150.00
5770	Other Awards/Prizes					125.00	200.00	200.00	75.00	200.00	200.00	200.00	1,800.00
5790	Books (not for circulation)		125.00			100.00		150.00	60.00		50.00	50.00	3,085.00
5851	Mail/Postage	40.00	25.00	50.00		50.00	75.00	125.00	40.00	50.00	50.00	25.00	1,085.00
5900	Copier/Printer Overage Charaes												-
Total Supplies		3,140.00	950.00	2,500.00	-	2,775.00	5,245.00	3,425.00	2,375.00	2,550.00	3,400.00	4,780.00	64,461.00
Contractual and Professional Services													
5792	Software	-	1,200.00	-		-	-	-	-	-	-	-	1,200.00
5801	Professional and Other Contracted Services	-	-	-		-	-	-	-	-	-	-	-
5813	Delivery Services	-	-	-		-	-	-	-	-	-	-	-
5814	Security Services	25,000.00	-	-		-	-	-	-	-	-	-	25,000.00
5817	Lakeland Library Co-op Services	-	-	-		-	-	-	-	-	-	-	-
5827	Catering	-	-	-		-	-	-	-	-	-	-	-
5890	ILS Fees	-	-	-		-	-	-	-	-	-	-	-
5891	Licenses and Fees	-	-	-		-	-	-	445.00	-	-	808.00	1,818.00
Total Contractual and Professional Services		25,000.00	1,200.00	-	-	-	-	-	445.00	-	-	808.00	28,018.00
Programming and Outreach													
5795	Programming & Outreach Supplies	5,750.00	1,200.00	4,250.00		3,425.00	3,630.00	4,000.00	3,460.00	5,250.00	5,750.00	7,150.00	97,775.00
5885	Speakers/Performers		500.00	2,280.00		500.00	150.00	3,000.00	500.00	500.00	500.00	3,900.00	22,980.00
5906	Community Outreach		200.00	500		130.00		335.00	130.00	50.00	50.00		3,725.00
Total Programming and Outreach		5,750.00	1,900.00	7,030.00	-	4,055.00	3,780.00	7,335.00	4,090.00	5,800.00	6,300.00	11,050.00	124,480.00

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		790-2130	790-3010	790-2080	Grattan Township	790-2160	790-2150	790-2140	790-2170	790-2180	790-2210	790-2220	Total Branches
		KWD	TBBC	LOW		NEL	PFD	ROC	SPE	TYR	WAL	WYO	
Other Expenditures													
5759	Gas & Oil	-	-	-		-	-	-	-	-	-	-	-
5860	Parking	50.00	50.00	30.00		30.00	100.00	50.00	30.00	100.00	50.00	200.00	1,030.00
5861	Mileage												
	Reimbursement	2,000.00	150.00	1,300.00		2,100.00	1,750.00	2,000.00	1,900.00	2,000.00	2,000.00	1,900.00	31,875.00
5873	Website												-
5875	Advertising			950.00		80.00	200.00	80.00	80.00		50.00	600.00	3,690.00
5901	Outsourced Printing & Publishing												
5906	Community Outreach												-
	Sponsorships/Donations												-
5907	Insurance												-
5935	Workers Compensation Insurance												-
5939	Miscellaneous Sales Taxes			300.00		200.00	300.00	300.00	100.00	200.00	500.00	200.00	4,900.00
5955	Property Tax	-	-	-		-	-	-	-	-	-	-	-
5959	Reimbursement	-	-	-		-	-	-	-	-	-	-	-
5964	MEL Return Items	-	-	-		-	-	-	-	-	-	-	-
5965													
Total Other Expenditures		2,050.00	200.00	2,580.00	-	2,410.00	2,350.00	2,430.00	2,110.00	2,300.00	2,600.00	2,900.00	41,495.00
Capital Outlay													
5974	Land Improvements - Depreciable	-	-	-		-	-	-	-	-	-	-	-
5977	Technology - Non-Depreciable	-	-	-		-	-	1,600.00	-	-	-	-	5,600.00
5978	Technology - Depreciable (5,000+)												
5979	Equipment/Furniture - Non Depreciable	2,200.00		800.00		1,570.00	35,800.00	2,270.00	1,030.00	3,550.00	14,560.00	1,815.00	119,630.00
Total Capital Outlay		2,200.00	-	800.00	-	1,570.00	35,800.00	3,870.00	1,030.00	3,550.00	14,560.00	1,815.00	125,230.00
Transfers Out													
5995	Transfers Out	-	-	-		-	-	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures		945,973.69	73,867.98	444,024.22	-	280,681.09	933,192.53	582,535.27	263,084.74	280,795.10	488,362.60	984,671.77	11,214,032.72
2022 Budget		126,648.00	4,850.00	34,122.00	-	30,117.00	97,750.00	38,130.00	15,385.00	21,566.00	48,054.00	108,587.00	1,039,514.00
		121,748.75	7,443.00	49,247.00	0	17,630.50	149,885.00	43,866.25	13,565.00	15,315.25	53,743.00	138,247.25	1,196,613.00

		790-1020	820-1040	820-1045	820-1090		840-1075	840-2025	840-2000	840-1070	840-1020	840
		Branch Ops Admin	Coll Serv	Coll Dev	PSD	Total Branch & Library Services	Prog	Bookmobile	Comm Eng	MarCom	Engagement Admin	Total Comm Engagement
Salaries and Wages											Randy Goble	
5700	Board Stipend	-	-	-	-	-	-	-	-	-	-	-
5713	Salary & Wages	160,840.81	727,361.92	289,662.05	534,931.40	10,635,726.22	206,245.99	166,121.28	124,169.03	238,725.76	167,358.17	902,620.23
Total Salaries and Wages		160,840.81	727,361.92	289,662.05	534,931.40	10,635,726.22	206,245.99	166,121.28	124,169.03	238,725.76	167,358.17	902,620.23
Employee Benefits												
5709	FICA	12,304.32	55,643.19	22,159.15	40,922.25	813,633.06	15,777.82	12,708.28	9,498.93	18,262.52	12,802.90	69,050.45
5716	Defined Benefit Pension Plan Expenditures		4,687.13	1,244.32		29,687.72	1,262.36	611.66		437.69		2,311.71
5717	Defined Contribution Pension Plan Contributions	12,111.31	28,850.50	14,930.47	40,280.33	641,400.87	8,435.42	9,126.47	9,349.93	15,555.65	12,602.07	55,069.53
5718	Employee Health Benefits					-						-
5719	Part-time Employee Health Benefits					-						-
5720	HSA/Flex					-						-
5724	Life Insurance					-						-
5730	Other Employee Benefits	-	-	-	-	-						-
Total Employee Benefits		24,415.63	89,180.82	38,333.94	81,202.59	1,484,721.65	25,475.60	22,446.40	18,848.86	34,255.85	25,404.97	126,431.69
Collections - Digital												
5785	OverDrive	-	-	1,725,000.00	-	1,725,000.00	-	-	-	-	-	-
5786	Hoopla	-	-	574,000.00	-	574,000.00	-	-	-	-	-	-
5787	Other Digital Collection	-	-	144,073.00	-	144,073.00	-	-	-	-	-	-
5788	Electronic Resources	-	-	230,605.00	-	230,605.00	-	-	-	-	-	-
Total Collections - Digital		-	-	2,673,678.00	-	2,673,678.00	-	-	-	-	-	-
Collections - Physical												
5791	Subscriptions	-	-	91,540.00	-	91,540.00	-	-	-	-	-	-
5815	KDL Cruisers	-	-	12,500.00	-	12,500.00	-	-	-	-	-	-
5982	Collection Materials - Depreciable	-	-	1,469,300.00	-	1,469,300.00	-	-	-	-	-	-
5983	CD/DVD Collection Materials - Non Depr	-	-	402,250.00	-	402,250.00	-	-	-	-	-	-
5984	Beyond Books Collection - Non Depr	-	-	519,800.00	-	519,800.00	-	-	-	-	-	-
Total Collections - Physical		-	-	2,495,390.00	-	2,495,390.00	-	-	-	-	-	-

		790-1020	820-1040	820-1045	820-1090		840-1075	840-2025	840-2000	840-1070	840-1020	840
		Branch Ops Admin	Coll Serv	Coll Dev	PSD	Total Branch & Library Services	Prog	Bookmobile	Comm Eng	MarCom	Engagement Admin	Total Comm Engagement
Supplies												
5750	Collection Processing		161,265.00			161,265.00	-	-	-	-	-	-
5751	Supplies	500.00	2,300.00	200.00	1,100.00	51,686.00	500.00	300.00	300.00	41,500.00	500.00	43,100.00
5764	KDL Staff Event, Sunnlies & Awards					-						-
5760	Technology & Accessories < \$1,000	100.00	800.00	355.00	1,200.00	12,210.00	800.00	120.00	450.00	500.00	500.00	2,370.00
5768	Promotions Supplies					1,150.00	10,000.00	3,000.00	21,460.00			34,460.00
5770	Other Awards/Prizes	1,500.00				3,300.00	181,400.00	600.00	400.00	3,000.00		185,400.00
5790	Books (not for circulation)					3,085.00		5,000.00	20,000.00			25,000.00
5851	Mail/Postage	100.00	250.00	100.00	100.00	1,635.00	50.00		50.00	750.00		850.00
5900	Copier/Printer Overage Charges	-	-	-	-	-						-
Total Supplies		2,200.00	164,615.00	655.00	2,400.00	234,331.00	192,750.00	9,020.00	42,660.00	45,750.00	1,000.00	291,180.00
Contractual and Professional Services												
5792	Software	3,500.00	30,000.00	16,867.00	48,064.00	99,631.00	21,319.00		4,706.00	77,300.00	24,000.00	127,325.00
5801	Professional and Other Contracted Services	-			8,240.00	8,240.00		4,900.00	22,100.00	121,000.00		148,000.00
5813	Delivery Services	-	188,835.00			188,835.00	1,000.00		3,400.00			4,400.00
5814	Security Services	-				25,000.00						-
5817	Lakeland Library Co-op Services	-	6,425.00			6,425.00						-
5827	Catering	-				-	2,500.00	300.00	8,150.00			10,950.00
5890	ILS Fees	-	140,744.00			140,744.00						-
5891	Licenses and Fees	-	5,000.00			6,818.00	8,114.00	730.00				8,844.00
Total Contractual and Professional Services		3,500.00	371,004.00	16,867.00	56,304.00	475,693.00	32,933.00	5,930.00	38,356.00	198,300.00	24,000.00	299,519.00
Programming and Outreach												
5795	Programming & Outreach Supplies	-	-	-	-	97,775.00	95,900.00	6,500.00	13,150.00		-	115,550.00
5885	Speakers/Performers					22,980.00	222,500.00		700.00			223,200.00
5906	Community Outreach	-	-	-	-	3,725.00					-	-
Total Programming and Outreach		-	-	-	-	124,480.00	318,400.00	6,500.00	13,850.00	-	-	338,750.00

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		790-1020	820-1040	820-1045	820-1090		840-1075	840-2025	840-2000	840-1070	840-1020	840
		Branch Ops Admin	Coll Serv	Coll Dev	PSD	Total Branch & Library Services	Prog	Bookmobile	Comm Eng	MarCom	Engagement Admin	Total Comm Engagement
Other												
Expenditures												
5759	Gas & Oil	-	-	-	-	-		6,720.00				6,720.00
5860	Parking	200.00	50.00	100.00	75.00	1,455.00	25.00	500.00	945.00			1,470.00
5861	Mileage											
	Reimbursement	2,500.00	300.00	500.00	1,200.00	36,375.00	2,000.00	945.00	3,859.00	1,000.00	2,000.00	9,804.00
5873	Website	-	-	-	-	-				159,400.00		159,400.00
5875	Advertising	-	-	-	-	3,690.00				155,000.00		155,000.00
5901	Outsourced Printing & Publishing											
5906	Community Outreach	-	-	-	-	-				74,000.00		74,000.00
		-	-	-	-	-				31,000.00		31,000.00
5907	Sponsorships/Donations	-	-	-	-	-			5,075.00			5,075.00
5935	Insurance	-	-	-	-	-						-
5939	Workers Compensation											
	Insurance	-	-	-	-	-						-
5955	Miscellaneous	-	-	-	-	4,900.00				500.00		500.00
5959	Sales Taxes	200.00		-	-	200.00	-	-	-	500.00	-	500.00
5964	Property Tax											
	Reimbursement			-	-	-	-	-	-	-	-	-
5965	MEL Return Items		3,600.00	-	-	3,600.00	-	-	-	-	-	-
Total Other Expenditures		2,900.00	3,950.00	600.00	1,275.00	50,220.00	2,025.00	8,165.00	9,879.00	421,400.00	2,000.00	443,469.00
Capital Outlay												
5974	Land Improvements - Depreciable	-	-	-	-	-	-	-	-	-	-	-
5977	Technology - Non-Depreciable	-	-	-	-	-	-	-	-	-	-	-
5978	Technology - Depreciable (5,000+)											
5979	Equipment/Furniture - Non Depreciable											
		-	2,412.00	-	-	2,412.00	2,200.00	300.00	1,670.00	-	-	4,170.00
Total Capital Outlay		-	2,412.00	-	-	2,412.00	2,200.00	300.00	1,670.00	-	-	4,170.00
Transfers Out												
5995	Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-	-	-	-	-	-
Total Expenditures		269,859.44	1,371,344.74	5,716,185.98	685,881.99	19,132,074.87	794,728.59	238,472.68	266,738.89	957,958.61	224,313.14	2,482,211.91
<i>2022 Budget</i>		<i>84,603.00</i>	<i>554,802.00</i>	<i>5,388,190.00</i>	<i>69,748.00</i>	<i>7,011,627.00</i>	<i>-</i>	<i>563,007.00</i>	<i>49,905.00</i>	<i>123,721.00</i>	<i>684,977.00</i>	<i>31,550.00</i>
		<i>9,785.00</i>	<i>560,766.00</i>	<i>4,510,855.00</i>	<i>60,852.00</i>	<i>6,338,871.00</i>	<i>-</i>	<i>475,699.00</i>	<i>57,435.00</i>	<i>104,677.00</i>	<i>558,015.00</i>	<i>30,958.00</i>

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		270-1015	270-1060	820	171-1080	171-1085	171-2300	171-1087		171	191-1030	228-1050	101-1010	
		B&O Bldg Maint	HR	Total HR	Exec	Fund Dev	Volunteers	Projects & Planning		Total Exec	Finance	IT	Board	Total KDL Budget
Supplies														
5750	Collection Processing	-	-	-	-	-	-	-	-	-	-	-	-	161,265.00
5751	Supplies	50,000.00	3,425.00	53,425.00	525.00	2,000.00	500.00	1,000.00	-	4,025.00	1,050.00	400.00	400.00	154,086.00
5764	KDL Staff Event, Sunnlies & Awards		59,650.00	59,650.00	10,000.00					10,000.00			350.00	70,000.00
5760	Technology & Accessories < \$1,000	1,400.00	100.00	1,500.00	300.00			400.00		700.00	100.00	95,000.00		111,880.00
5768	Promotions Supplies			-						-				35,610.00
5770	Other Awards/Prizes		11,000.00	11,000.00		100.00	500.00			600.00				200,300.00
5790	Books (not for circulation)		5,000.00	5,000.00		7,500.00				7,500.00				40,585.00
5851	Mail/Postage	1,500.00	100.00	1,600.00	150.00	2,000.00				2,150.00	1,250.00	115.00		7,600.00
5900	Copier/Printer Overage Charges			-	-	-	-	-	-	-		80,970.00		80,970.00
Total Supplies		52,900.00	79,275.00	132,175.00	10,975.00	11,600.00	1,000.00	1,400.00		24,975.00	2,400.00	176,485.00	750.00	862,296.00
Contractual and Professional Services														
5792	Software	2,200.00	136,007.00	138,207.00		4,400.00	5,000.00	16,250.00		25,650.00	12,465.00	350,000.00		753,278.00
5801	Professional and Other Contracted Services	42,000.00	32,700.00	74,700.00	128,150.00	25,000.00				153,150.00	217,100.00	222,000.00		823,190.00
5813	Delivery Services			-						-				193,235.00
5814	Security Services	2,000.00		2,000.00	4,100.00					4,100.00				31,100.00
5817	Lakeland Library Co-op Services			-						-				6,425.00
5827	Catering			-	4,208.00	25,000.00	4,050.00	2,000.00		35,258.00			240.00	46,448.00
5890	ILS Fees			-						-				140,744.00
5891	Licenses and Fees	650.00	101,800.00	102,450.00	35.00	1,500.00				1,535.00	49,000.00			168,647.00
Total Contractual and Professional Services		46,850.00	270,507.00	317,357.00	136,493.00	55,900.00	9,050.00	18,250.00		219,693.00	278,565.00	572,000.00	240.00	2,163,067.00
Programming and Outreach														
5795	Programming & Outreach Supplies	-	-	-	-		6,050.00	-		6,050.00	-	-	-	219,375.00
5885	Speakers/Performers			-		4,000.00	1,000.00			5,000.00				251,180.00
5906	Community Outreach	-	-	-	-			-		-	-	-	-	3,725.00
Total Programming and Outreach		-	-	-	-	4,000.00	7,050.00	-		11,050.00	-	-	-	474,280.00

		270-1015	270-1060	820	171-1080	171-1085	171-2300	171-1087		171	191-1030	228-1050	101-1010	
		B&O Bldg Maint	HR	Total HR	Exec	Fund Dev	Volunteers	Projects & Planning		Total Exec	Finance	IT	Board	Total KDL Budget
Maintenance and Utilities														
5810	IT COLO Infrastructure Services	-	-	-	-	-	-	-	-	-		975,000.00	-	975,000.00
5822	Maintenance Contracts	11,000.00		11,000.00	-	-	-	-	-	-			-	12,000.00
5848	Mobile Hotspots			-	-	-	-	-	-	-		18,000.00	-	225,315.00
5849	Cell Phones/Stipends	600.00	2,400.00	3,000.00	1,965.00	480.00	480.00	960.00	3,885.00	1,920.00	4,000.00		-	27,949.00
5850	Telephones			-	-	-	-	-	-	-	37,000.00		-	37,000.00
5852	Internet/Telecomm Services			-	-	-	-	-	-	-	865,000.00		-	865,000.00
5919	Waste Disposal	7,000.00		7,000.00	-	-	-	-	-	-	1,200.00		-	8,200.00
5920	Utilities	90,000.00		90,000.00	-	-	-	-	-	-			-	90,000.00
5925	Lawn care & Snowplowing	40,000.00		40,000.00	-	-	-	-	-	-			-	40,000.00
5928	Branch Maintenance Fees			-	-	-	-	-	-	-			-	564,786.00
5930	Repairs & Maintenance Software & IT Hardware	82,500.00		82,500.00	5,250.00	-	-	-	5,250.00		1,500.00		-	112,740.00
5933	Maintenance Agreements			-	-	-	-	-	-		195,000.00		-	195,000.00
5940	Rentals & Leases	4,500.00		4,500.00	-	2,350.00	-	-	2,350.00		210,000.00		-	230,642.00
Total Maintenance and Utilities		235,600.00	2,400.00	238,000.00	7,215.00	2,830.00	480.00	960.00	11,485.00	1,920.00	2,306,700.00	-	-	3,383,632.00
Staff Development														
5910	Staff Development, Conferences & Dues	3,925.00	66,050.00	69,975.00	53,135.00	6,750.00	1,850.00	7,779.00	69,514.00	4,645.00	19,000.00		-	369,102.00
Total Staff Development		3,925.00	66,050.00	69,975.00	53,135.00	6,750.00	1,850.00	7,779.00	69,514.00	4,645.00	19,000.00	-	-	369,102.00
Board Development														
5908	Board Development, Conferences	-	-	-	-	-	-	-	-	-	-	-	15,000.00	15,000.00
Total Board Development		-	-	-	-	-	-	-	-	-	-	-	15,000.00	15,000.00

		270-1015	270-1060	820	171-1080	171-1085	171-2300	171-1087		171	191-1030	228-1050	101-1010	
		B&O Bldg Maint	HR	Total HR	Exec	Fund Dev	Volunteers	Projects & Planning		Total Exec	Finance	IT	Board	Total KDL Budget
Other														
Expenditures														
5759	Gas & Oil	3,000.00		3,000.00	-	-	-	-	-	-	-	-	-	9,720.00
5860	Parking	250.00		250.00	330.00	450.00		60.00	840.00			500.00	60.00	4,575.00
5861	Mileage													
	Reimbursement	1,000.00	500.00	1,500.00	4,295.00	1,500.00	2,400.00	1,000.00	9,195.00		650.00	4,500.00	3,423.00	65,447.00
5873	Website			-					-			4,500.00		163,900.00
5875	Advertising		2,000.00	2,000.00					-					160,690.00
5901	Outsourced Printing & Publishing													
				-					-					74,000.00
5906	Community Outreach			-	1,575.00				1,575.00					32,575.00
	Sponsorships/Donations			-					-				2,770.00	7,845.00
5907	Insurance	93,130.00		93,130.00	10,530.00		1,220.00		11,750.00					35,400.00
5935	Workers													104,880.00
5939	Compensation													
	Insurance		35,000.00	35,000.00					-					35,000.00
5955	Miscellaneous			-				30,000.00	30,000.00					35,400.00
5959	Sales Taxes	-	-	-	-	-	-	-	-					700.00
5964	Property Tax			-					-					
	Reimbursement	-	-	-	-	-	-	-	-		50,000.00			50,000.00
5965	MEL Return Items	-	-	-	-	-	-	-	-		-	-	-	3,600.00
														-
Total Other Expenditures		97,380.00	37,500.00	134,880.00	16,730.00	1,950.00	3,620.00	31,060.00	53,360.00	50,650.00	9,500.00	6,253.00		748,332.00
Capital Outlay														
5974	Land Improvements - Depreciable	20,000.00	-	20,000.00	-	-	-	-	-	-	-	-	-	20,000.00
5977	Technology - Non-Depreciable		1,500.00	1,500.00	-	-	-	-	-		206,000.00		-	207,500.00
5978	Technology - Depreciable (5,000+)			-					-		220,000.00			220,000.00
5979	Equipment/Furniture - Non Depreciable	224,000.00	-	224,000.00	-	-	-	-	-	-	1,500.00		-	232,082.00
Total Capital Outlay		244,000.00	1,500.00	245,500.00	-	-	-	-	-	-	427,500.00	-		679,582.00
Transfers Out														
5995	Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures		809,706.79	3,172,459.05	3,982,165.84	524,766.77	258,838.12	79,391.21	306,274.68	1,169,270.78	620,822.41	4,125,877.88	26,143.00		31,538,566.70
		680,655.00	457,232.00		224,548.00	83,030.00	23,050.00	59,449.00		338,180.00	3,511,185.00	22,243.00		13,864,359.00
2022 Budget		1,259,704.00	1,198,270.00	241,575.00	1,439,845.00	223,950.00	165,150.00	593,010.00	982,110.00	244,375.00	3,611,035.00	#	21,540.00	13,897,480.00