Kent District Library

BUDGET 2024

DRAFT

BOARD OF TRUSTEES

Meeting Agenda: Budget Work Session

LOCATION

KDL Service and Meeting Center, 814 West River Center DR NE, MI 49525

DATE & TIME

Thursday, October 12, 2023, at 4:30 PM.

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **APPROVAL OF AGENDA***
4. **NEW BUSINESS**
   A. 2024 Budget
5. **LIAISON REPRESENTATIVE COMMENTS**
6. **PUBLIC COMMENTS****
7. **MEETING DATES**
   Next Regular Meeting: Thursday, October 26, 2023 – Service + Meeting Center, 814 West River Center Drive NE at 4:30 PM
8. **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
2024 OPERATING BUDGET

REVENUES:

Property Taxes	25,595,017
Penal Fines	630,000
Charges for services	38,000
Interest Income	400,000
Public Donations	400,000
Other Revenue	353,000
State Sources	1,068,672
TOTAL REVENUES & OTHER FINANCING SOURCES	**28,484,689**

EXPENDITURES:

			% of total exp
Salaries and Wages	14,450,238		
Employee Benefits	3,878,548	18,328,786	60%
Collections - Digital	2,936,317		
Collections - Physical	2,054,176	4,990,493	16%
Supplies	724,835		
Contractual and Professional Services	1,787,145		6%
Programming and Outreach	500,515		
Maintenance and Utilities	2,441,763		8%
Staff Development	290,108		
Board Development	15,000		
Other Expenditures	800,706		
Capital Outlay	568,628		
TOTAL EXPENDITURES & OTHER FINANCING USES	**30,447,979**		**90%**
REVENUES OVER (UNDER) EXPENDITURES	**(1,963,289)**		

Estimated 12-31-23 fund Balance	7,933,370
Adjusted Budgeted Increase (Decrease)	**(1,963,289)**
Budgeted 12-31-2024 Fund Balance	**5,970,080.31**
Budgeted Unrestricted 12-31-2024 Fund Balance	**5,970,080.31**
Fund Balance as a % of Total Expenditures	**19.61%**
Board Policy for Fund Balance	**15-20%**

KENT DISTRICT LIBRARY
2023 AUGUST AS AMENDED

REVENUES:

		$ CHANGE	% CHANGE
Property Taxes	26,483,315	(888,298)	-3.35%
Penal Fines	600,000	30,000	5.00%
Charges for services	35,000	3,000	8.57%
Interest Income	350,000	50,000	14.29%
Public Donations	200,000	200,000	100.00%
Other Revenue	1,215,500	(862,500)	-70.96%
State Sources	1,018,672	50,000	4.91%
TOTAL REVENUES & OTHER FINANCING SOURCES	**29,902,487**	(1,417,798)	-4.74%

EXPENDITURES:

		$ CHANGE	% CHANGE
Salaries and Wages	14,523,429	(73,191)	-0.50%
Employee Benefits	5,413,261	(1,534,713)	-28.35%
Collections - Digital	2,673,678	262,639	9.82%
Collections - Physical	2,008,630	45,546	2.27%
Supplies	885,512	(160,677)	-18.15%
Contractual and Professional Services	2,325,560	(538,415)	-23.15%
Programming and Outreach	506,855	(6,340)	-1.25%
Maintenance and Utilities	3,886,832	(1,445,069)	-37.18%
Staff Development	393,442	(103,334)	-26.26%
Board Development	15,000	-	0.00%
Other Expenditures	901,025	(100,319)	-11.13%
Capital Outlay	1,954,924	(1,386,296)	-70.91%
TOTAL EXPENDITURES & OTHER FINANCING USES	**35,488,148**	(5,040,169)	-14.20%
REVENUES OVER (UNDER) EXPENDITURES	**(5,585,661)**	**3,622,372**	-64.85%

Audited Unrestricted Fund Balance 1-1-23	10,531,406
Current 2023 Amended Budget use of fund balance	(5,585,661)
Recast revenue estimate adjustment	248,530
Recast expenditure estimate adjustment	2,739,095
Estimated Available Fund Balance 1-1-24	**7,933,370**

MAJOR CHANGES / ASSUMPTIONS IN 2023 BUDGET

Revenues

Overall revenues budgeted at $1,666,000 less than our projected 2023 actual revenues.

1 Property taxes include the increase in Taxable Value for FY 2023 of 8.569%% with no Headlee reduction fraction. Property taxes levied at 1.10 mills vs 1.2355 mills for 2023 budget. This is roughly an $890,000 reduction from our estimate actual 2023.

2 Interest/Investment Income is budgeted at $400,000 to reflect current interest rate environment.

3 Erate revenue is projected down significantly in 2024 but its reduction is matched by a reduction in our broadband expenditure budget.

Expenditures

Overall revenues budgeted at $1876,000 less than our projected 2023 actual revenues. $1.5M of this reduction is the one time payment made to the Defined Benefit Pension Plan in 2023.

4 Wages increased per labor agreement and discussions with HR. All vacant positions are included in the budget.

5 Increase in health insurance (10%) to reflect current market and level of staff illnesses. No rebate anticipated for 2024. Discussion with insurance carrier on 10-6-23 to take place on cost containment ideas.

6 Digital collection increased to match patron appetitie for digital materials and cost increases.

7 Physical collection maintained with 2023 budgeted amounts.

8 Significant reduction in CoLo costs as a direct result of current RFP results.
Significant reduction in KDL-wide fiber costs as a direct result of RFP process and new Erate application.
Significant reduction in Mobile Hotspots expense as the fleet of hotspots are reduced by the number of units that were federally funding via ESF.

9 Staff development maintained at roughly 2% of wages.

10 Miscellaneous expense decreased due to 2024 preset branch budgets related to Local Misc expenditures and reduction in actual Miscellaenous expenss.

11 Capital outlay decreased significantly due to completion of major projects in 2023 such as WonderNook, Grattan dispenser, automated check-in sorting, and technology projects. Mjaor capital outlay project budgeted for 2024 is the Bin-Sorter for the Service Center approved by the Board in September 2023 with installation some time in early to mid 2024.

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	Headlee Reduction Factor			
2022	12/31/2023	**$ 21,540,852,145**	$ 1,384,385,152	**6.87%**	**1.2355**	**$ 26,613,723**	$ 1,450,389	**5.764%**	0.9897	Average		
2021	12/31/2022	**$ 20,156,466,993**	$ 869,672,363	**4.51%**	**1.2484**	**$ 25,163,333**	$ 898,617	**3.703%**	0.9923		24,785,883	0.9850
2020	12/31/2021	**$ 19,286,794,630**	$ 860,042,390	**4.67%**	**1.2581**	**$ 24,264,716**	$ 934,605	**4.006%**	0.9937	0.992525	24,006,516	0.9894
2019	12/31/2020	**$ 18,426,752,240**	$ 968,022,009	**5.54%**	**1.2661**	**$ 23,330,111**	$ 1,099,910	**4.948%**	0.9944		23,128,111	0.9913
2018	12/31/2019	**$ 17,458,730,231**			**1.2733**	**$ 22,230,201**					21,899,031	0.9851

	23,386,739,231
$	(21,540,852,145)
	1,845,887,086
$	0.08569239

Property Taxes

12-1-23 Levy @ 100%	$	25,725,413	
Historical collection rate		98.50%	
Projected revenue		25,339,532	(1)

Info from 2023 Kent County
Equalization Report
2023 Equalization Report.indd (accesskent.com)

IFT's

	Total Value	501,346,000
Less:	Cedar Springs	(1,677,500)
	City of GR	(57,355,100)
	Solon	(10,999,500)
	Sparta Twp	(10,032,500)
		421,281,400
		50%
		210,640,700
	/ 1000	1.1
		231,705
Historical Collection Rate		93%
Projected Revenue		215,485 (2)

Pages 59-62 2023 Equalization Report.indd (accesskent.com)

4402	Current Property Taxes		25,339,532	(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		215,485	(2)	
	Total Property Taxes		**25,595,017**		
4581	Penal Fines		630,000	2023 Actual	631,390.00
4660	Charges for Services		38,000		
4665	Interest Income		400,000	Consistent with 2023	
4674	Public Contributions		400,000		
4502	Universal Service Fund - Erate	350,000.00		E*rate reimbursements on recurring items	
		0		E*rate reimbursements on captial expenditure items	
			350,000		
4695	Health Insurance Plan Rebate		-	Potential change in our insurance will likely cause these rebates to disappear	
4688	Other revenues		3,000	Royalties/Sale of Equipment/Miscellaneous revenue based on past receipts	
	Total Other Revenues		**353,000**		
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		520,000	Personal Property Tax Reimbursements (michigan.gov)	No info for 2023 yet - comes out end of October
	Total State Sources		1,068,672		PY $522,326.15
	Total Revenues		28,484,689		

E*Rate

Recurring

Category 1 = 90%		
Everstream	205,200.00	228000
IP Consulting	60,000.00	
New Equip	84,800.00	
	350,000.00	

			% of Total Revenues/ Expenditures	1.1 Mill Estimated 2024	1.2355 Mill Estimated Actual 2023	Budget 2023	2024 Budget to 2023 Estimated Actual Change	
REVENUES								
1	4402	Current Property Taxes		25,339,532	26,211,064	26,214,517		
	4412	Delinquent Personal Property Taxes		10,000	43,167	10,000		
	4432	DNR - PILT		30,000	19,999	30,000		
	4437	Industrial Facilities Taxes		215,485	206,442	228,798		
		Total Property Taxes	**89.9%**	25,595,017	26,480,672	26,483,315	(885,655)	-3%
		1						
	4581	Penal Fines	**2.2%**	630,000	631,390	600,000	(1,390)	
	4660	Charges for Services	**0.1%**	38,000	40,803	35,000	(2,803)	
2	4665	Interest Income	**1.4%**	400,000	686,899	350,000	(286,899)	
		2						
3	4674	Public Contributions	**1.4%**	400,000	505,236	200,000	(105,236)	-26%
4	4502	Universal Service Fund - Erate		350,000	614,467	1,137,290		
	4695	Health Insurance Plan Rebate		-	110,970	73,710		
	4688	Other revenues		3,000	1,969	4,500		
		Total Other Revenues	**1.2%**	353,000	727,406	1,215,500	(374,406)	-106%
		3						
	4540	State Aid		431,600	445,374	431,600		
	4541	LBPH/TBBC		41,072	41,073	41,072		
	4548	Renaissance Zone Reimbursement		76,000	72,086	76,000		
	4549	Personal Property Tax Reimbursement		520,000	520,078	470,000		
		Total State Sources	**3.8%**	1,068,672	1,078,611	1,018,672	(9,939)	
		TOTAL REVENUES	**100.0%**	28,484,689	30,151,017	29,902,487	(1,666,328)	-6%

		% of Total Revenues/ Expenditures	1.1 Mill Estimated 2024	1.2355 Mill Estimated Actual 2023	Budget 2023	2024 Budget to 2023 Estimated Actual Change	
EXPENDITURES							
Salaries and Wages							
5700	Board Stipend		3,900	2,070	3,900		
5706	Extra duty stipends		-	3,550			
5713	Salary & Wages		14,446,338	13,775,786	14,519,529		
Total Salaries and	**4**	**47.5%**	14,450,238	13,781,406	14,523,429	668,832	5%
Employee Benefits							
5709	FICA		1,105,145	1,025,679	1,060,089	79,466	7%
5716	Defined Benefit Pension Plan Expenditures		-	1,500,000	1,500,000		
5717	Defined Contribution Pension Plan		507,693	607,136	614,926	(99,443)	-20%
5718	Employee Health Benefits		1,782,910	1,836,475	1,767,446	(53,565)	-3%
5720	HSA/Flex		392,000	369,272	380,000	22,728	6%
5724	Life Insurance						
5730	Other Employee Benefits		90,800	86,346	90,800		
5842	Unemployment Claims		-			2024 to 2023 Change	
Total Employee	**5**	**12.7%**	3,878,548	5,424,908	5,413,261	(1,546,360)	-40%
Collections - Digital							
5785	OverDrive		1,943,500	1,799,325	1,725,000	144,175	7%
5786	Hoopla		605,000	503,000	574,000	102,000	17%
5787	Other Digital Collection		151,657	144,431	144,073		
5788	Electronic Resources		236,160	226,922	230,605	2024 to 2023 Change	
Total Collections -	**6**	**9.6%**	2,936,317	2,673,678	2,673,678	262,639	9%
Collections - Physical							
5791	Subscriptions		81,540	74,165	96,580		
5815	KDL Cruisers		10,100	12,316	12,500		
5871	Branch Local Mat'l - Rest Donation Exp		-	2,784	-		
5982	Collection Materials - Depreciable		1,538,474	1,665,663	1,474,300	(127,189)	-8%
5983	CD/DVD Collection Materials - Non Depr		384,062	241,846	402,250		
5984	Beyond Books Collection - Non Depr		40,000	11,856	23,000	2024 to 2023 Change	
Total Collections -	**7**	**6.7%**	2,054,176	2,008,630	2,008,630	45,546	2%
						308,185	

		% of Total Revenues/ Expenditures	1.1 Mill Estimated 2024	1.2355 Mill Estimated Actual 2023	Budget 2023	2024 Budget to 2023 Estimated Actual Change	
Supplies							
5750	Collection Processing		113,690	115,500	163,065	(1,810)	-2%
5751	Supplies		150,815	126,690	155,586	24,125	16%
5760	Technology & Accessories < $1,000		59,040	52,053	125,946	6,987	12%
5764	KDL Staff Event, Supplies & Awards		31,950	23,870	70,000	8,080	25%
5768	Promotions Supplies		30,835	16,514	35,610		
5770	Other Awards/Prizes		215,325	154,125	200,300	61,200	28%
5790	Books (not for circulation)		30,485	34,152	40,585		
5851	Mail/Postage		7,695	12,607	13,450		
5900	Copier/Printer Lease Payments		85,000	121,578	80,970	2024 to 2023 Change	
Total Supplies		**2.4%**	724,835	657,089	885,512	67,746	9%
Contractual and Professional Services							
5792	Software		635,265	587,859	873,186	47,406	7%
5801	Professional and Other Contracted Services		576,990	723,477	863,890	(146,487)	-25%
5813	Delivery Services		161,717	179,919	193,235	(18,202)	-11%
5814	Security Services		28,000	24,734	31,100	3,266	12%
5817	Lakeland Library Co-op Services		6,505	6,425	6,425		
5825	KDL Staff Event Services		-	-	-		
5827	Catering		29,850	10,712	46,448		
5836	Employee & Partner Care		-	-	-		
5890	ILS Fees		159,771	143,244	142,184		
5891	Licenses and Fees		189,047	146,861	169,092	2024 to 2023 Change	
Total Contractual and Professional Services		**5.9%**	1,787,145	1,823,231	2,325,560	(36,086)	-2%
Programming and Outreach							
5795	Programming & Outreach Supplies		199,850	137,369	219,375		
5865	Community Outreach		20,015	25,633	36,300		
5885	Speakers/Performers		280,650	243,062	251,180	2024 to 2023 Change	
Total Programming and		**1.6%**	500,515	406,064	506,855	94,451	19%

		% of Total Revenues/ Expenditures	1.1 Mill Estimated 2024	1.2355 Mill Estimated Actual 2023	Budget 2023	2024 Budget to 2023 Estimated Actual Change	
Maintenance and Utilities							
5810	IT COLO Infrastructure Services		600,000	776,041	975,000	(176,041)	-29%
5822	Maintenance Contracts		53,199	10,444	12,000		
5848	Mobile Hotspots		398,844	550,649	722,115	(151,805)	-38%
5849	Cell Phones/Stipends		25,395	28,669	28,669		
5850	Telephones		42,000	42,000	42,000		
5852	Internet/Telecomm Services		150,460	431,893	865,200	(281,433)	-187%
5919	Waste Disposal		8,200	6,200	8,200		
5920	Utilties		90,000	76,902	90,000		
5925	Lawncare & Snowplowing		43,000	36,550	40,000		
5928	Branch Maintenance Fees		564,786	564,786	564,786	-	0%
5930	Repairs & Maintenance		94,870	88,341	112,740		
5933	Software & IT Hardware Maintenance		138,000	142,059	195,000		
5940	Rentals & Leases		233,009	231,122	231,122	2024 to 2023 Change	
Total Maintenance and Utilities	**8**	**8.0%**	2,441,763	2,985,656	3,886,832	(543,893)	-22%
Staff Development							
5910	Staff Development, Conferences & Dues		290,108	253,558	393,442	2024 to 2023 Change	
Total Staff	**9**	**1.0%**	290,108	253,558	393,442	36,550	13%
		2.01%					
Board Development							
5908	Board Development, Conferences		15,000	15,950	15,000	2024 to 2023 Change	
Total Board		**0.0%**	15,000	15,950	15,000	(950)	-6%
Other Expenditures							
5759	Gas & Oil		8,160	4,186	9,720		
5860	Parking		2,765	2,118	4,675		
5861	Mileage Reimbursement		63,534	62,962	66,297		
5870	Branch Local Mis - Restricted Donation Exp		93,800	143,186	-	(49,386)	-53%
5873	Website		158,700	164,271	166,950		
5875	Advertising		115,790	149,172	160,690	(33,382)	-29%
5901	Outsourced Printing & Publishing		122,000	137,072	249,000	(15,072)	-12%
5906	Promotions/Marketing		-	-	-	-	
5907	Sponsorships/Donations		10,675	6,482	7,845		
5935	Insurance		114,482	112,482	108,607		
5939	Workers Compensation Insurance		41,000	37,541	37,541		
5955	Miscellaneous		36,100	100,957	35,400	(64,857)	-180%
5959	Sales Taxes		100	(103)	700		
5964	Property Tax Reimbursement		30,000	27,476	50,000		
5965	MEL Return Items		3,600	2,823	3,600		
						2024 to 2023 Change	
Total Other	**10**	**2.6%**	800,706	950,625	901,025	(149,919)	-19%

			% of Total Revenues/ Expenditures	1.1 Mill Estimated 2024	1.2355 Mill Estimated Actual 2023	Budget 2023	2024 Budget to 2023 Estimated Actual Change	
Capital Outlay								
5974	Land Improvements - Depreciable			-	-	20,000		
5976	Building Improvements - Depreciable			-	37,000	-		
5977	Technology - Non-Depreciable			72,450	238,394	519,100		
5978	Technology - Depreciable (5,000+)			476,178	455,937	640,000		
5979	Equipment/Furniture - Non Depreciable			20,000	213,004	351,712		
5980	Equipment/Furniture - Depreciable			-	398,923	424,111	2024 to 2023 Change	
Total Capital Outlay	**11**		**1.9%**	568,628	1,343,259	1,954,924	(774,631)	-136%
Transfers Out								
5995	Transfers Out			-				
Total Transfers Out				-		-		
							2024 to 2023 Change	
Total Expenditures			**102%**	30,447,979	32,324,054	35,488,148	(1,876,075)	-6%
	NET REVENUE OVER (UNDER) EXPENDITURES			**(1,963,289)**	**(2,173,037)**	**(5,585,661)**	209,747	-11%
				Air Conditioner	(50,000)			
				Patron Laptop Refresh	(375,000)			
					(2,598,037)			

RECAST PROJECTED 12-31-23 FUND BALANCE **Anticipated Budget variances for final 2023**	Increase (Decrease)		
REVENUES			**248,530**
Property Taxes	(2,643)		
Penal Fines	31,390		
Charges for Services	5,803		
Investment Earnings	336,899		
Donations	305,236		
Other Revenue (mainly Erate)	(488,094)		
State Sources	59,939		
Total additional revenue beyond amt budgeted	**248,530**		
EXPENDITURES			
Salaries and Wages	(742,023)		3,164,095
Employee Benefits	11,647		
Collections - Digital	-		
Collections - Physical	-		
Supplies	(228,423)		
Contractual and Professional Services	(502,329)		
Programming and Outreach	(90,124)		
Maintenance and Utilities	(901,176)		
Staff Development	(139,884)		
Board Development	950		
Other Expenditures	38,933		
Capital Outlay	(611,665)	(425,000)	(425,000)
Total adjustments to expenditures from budget	(3,164,095)		

Projected Actual 2023 use of Fund Balance	(2,598,037)
12-31-22 Audited Unrestricted Fund Balance	10,531,406
12-31-23 Projected Unrestricted Fund Balance	7,933,370
2024 budgeted fund balance (use) addition	(1,963,289)
12-31-24 Budgeted ending fund balance	5,970,080
Fund Balance as a % of 2024 Budgeted Expenditures	19.61%

KENT DISTRICT LIBRARY
2024 OPERATING BUDGET
EXECUTIVE

	2024 Budget	% of 2024 Executive Budget	2023 Budget	
Wages	561,760		681,051	
Total Wages	**561,760**	**60.86%**	**681,051**	
Supplies	1,800		4,025	
KDL Staff Event, Supplies & Awards	12,000		10,000	
Technology & Accessories < $1,000	600		700	
Other Awards/Prizes	1,100		600	
Books (not for circulation)	-		7,500	
Mail/Postage	1,300		2,150	
Total Supplies	**16,800**	**1.82%**	**24,975**	
Software	6,900		25,650	
Professional and Other Contracted Services	131,150		153,150	
Security Services	2,000		4,100	
Catering	10,500		35,258	
Licenses and Fees	1,535		1,535	
Total Contractual and Professional Services	**152,085**	**16.48%**	**219,693**	
Programming & Outreach Supplies	7,400		6,050	
Speakers/Performers	4,150		5,000	
Total Programming and Outreach	**11,550**	**1.25%**	**11,050**	MLK Day
Cell Phones/ Stipends	2,260		3,885	
Repairs and Maintenance	-		5,250	
Rentals & Leases	-		2,350	
Total Maintenance and Utilities	**2,260**	**0.24%**	**11,485**	
Staff Development, Conferences & Dues	64,003		69,514	
Total Staff Development	**64,003**	**6.93%**	**69,514**	
Parking	210		840	
Mileage Reimbursement	4,500		9,195	
Community Outreach	-		1,575	
Insurance	15,482		11,750	
Miscellaneous	30,000		30,000	
Total Other Expenditures	**50,192**	**5.44%**	**53,360**	
TOTAL EXECUTIVE EXPENDITURES	**923,044**	**100%**	**1,169,271**	

KENT DISTRICT LIBRARY
2024 OPERATING BUDGET
FINANCE

	2024 Budget	% of 2024 Finance Budget	2023 Budget
Wages	292,315		245,392
Total Wages	**292,315**	**44.52%**	**245,392**
Supplies	500		1,050
Technology & Accessories < $1,000	100		100
Mail/Postage	900		1,250
Total Supplies	**1,500**	**0.23%**	**2,400**
Software	24,175		12,465
Professional and Othe Contracted Services	217,150		217,100
Licenses and Fees	47,250		49,000
Total Contractual and Professional Services	**288,575**	**43.95%**	**278,565**
Cell Phones/Stipends	1,920		1,920
Total Maintenance and Utilities	**1,920**	**0.29%**	**1,920**
Staff Development, Conferences & Dues	6,460		4,645
Total Staff Development	**6,460**	**0.98%**	**4,645**
Board Development	-		
Total Board Development	**-**	**0.00%**	
Mileage Reimbursement	950		650
Property Tax Reimbursement	30,000		50,000
Total Other Expenditures	**30,950**	**4.71%**	**50,650**
TOTAL FINANCE EXPENDITURES	**656,631**	**100%**	**620,822**

KENT DISTRICT LIBRARY
2024 OPERATING BUDGET
INFORMATION TECHNOLOGY

	2024 Budget	% of 2024 IT Budget	2023 Budget
Wages	570,673		542,447
Total Wages	**570,673**	**23.18%**	**542,447**
Supplies	400		400
Technology & Accessories < $1,000	47,500		95,000
Mail/Postage	50		115
Copier/Printer Overage Charges	85,000		80,970
Total Supplies	**132,950**	**5.40%**	**176,485**
Software	300,000		350,000
Professional and Other Contracted Services	130,000		222,000
Total Contractual and Professional Services	**430,000**	**17.46%**	**572,000**
IT COLO Infrastructure Services	600,000		975,000
Mobile Hotspots	10,505		18,000
Cell Phones/Stipends	3,195		4,000
Telephones	42,000		37,000
Internet/Telecomm Services	150,460		865,000
Waste Disposal	1,200		1,200
Repairs & Maintenance	-		1,500
Software & IT Hardware Maintenance Agreements	138,000		195,000
Rentals & Leases	216,427		210,000
Total Maintenance and Utilities	**1,161,787**	**47.18%**	**2,306,700**
Staff Development, Conferences & Dues	26,500		19,000
Total Staff Development	**26,500**	**1.08%**	**19,000**
Parking	50		500
Mileage Reimbursement	3,500		4,500
Website	2,000		4,500
Total Other Expenditures	**5,550**	**0.23%**	**9,500**
Technology - Non-Depreciable	72,450		206,000
Equipment/Furniture - Non Depreciable	-		1,500
Total Capital Outlay	**72,450**	**2.94%**	**207,500**
Transfers Out	-		
Total Transfers Out	**-**	**0.00%**	
TOTAL INFORMATION TECHNOLOGY EXPENDITURES	**2,462,244**	**100%**	**3,905,878**

KENT DISTRICT LIBRARY
2024 OPERATING BUDGET
HUMAN RESOURCES

	2024 Budget	% of 2024 HR Budget	2023 Budget
Wages	958,487		845,558
Total Wages	**958,487**	**53.90%**	**845,558**
Supplies	53,000		53,425
Technology & Accessories < $1,000	1,100		1,500
KDL Staff Event, Supplies & Awards	19,600		59,650
Other Awards/Prizes	7,000		11,000
Books (not for circulation)	5,000		5,000
Mail/Postage	850		1,600
Copier/Printer Overage Charges	-		
Total Supplies	**86,550**	**4.87%**	**132,175**
Software	102,393		138,207
Professional and Other Contracted Services	59,950		74,700
Security Services	1,000		2,000
Licenses and Fees	121,200		102,450
Total Contractual and Professional Services	**288,543**	**16.22%**	**317,357**
Maintenance Contracts	12,000		11,000
Cell Phones/ Stipends	3,040		3,000
Waste Disposal	7,000		7,000
Utilities	90,000		90,000
Lawncare & Snowplowing	43,000		40,000
Repairs & Maintenance	70,000		82,500
Rentals & Leases	2,800		4,500
Total Maintenance and Utilities	**227,840**	**12.81%**	**238,000**
Staff Development, Conferences & Dues	50,210		69,975
Total Staff Development	**50,210**	**2.82%**	**69,975**
Gas & Oil	3,000		3,000
Parking	300		250
Mileage Reimbursement	2,500		1,500
Advertising	1,000		2,000
Insurance	99,000		93,130
Workers Compensation Insurance	41,000		35,000
Total Other Expenditures	**146,800**	**8.25%**	**134,880**
Technology - Non-Depreciable ($1000-4999)	-		1,500
Equipment/Furniture - Non Depreciable	20,000		224,000
Total Capital Outlay	**20,000**	**1.12%**	**245,500**
TOTAL HUMAN RESOURCES EXPENDITURES	**1,778,430**	**100%**	**2,048,130**

KENT DISTRICT LIBRARY
2024 OPERATING BUDGET
BRANCH SERVICES

	2024 Budget	% of 2024 Branch Services Budget	2023 Budget
Wages	9,191,033		8,922,930
Total Wages	**9,191,033**	**81.51%**	**8,922,930**
Supplies	48,415		47,586
Technology & Accessories < $1,000	7,050		9,755
Promotions Supplies	1,050		1,150
Other Awards/Prizes	20,138		1,800
Books (not for circulation)	485		3,085
Mail/Postage	995		1,085
Total Supplies	**78,133**	**0.69%**	**64,461**
Software	1,200		1,200
Security Services	25,000		25,000
Licenses and Fees	4,212		1,818
Total Contractual and Professional Services	**30,412**	**0.27%**	**28,018**
Programming & Outreach Supplies	51,000		97,775
Speakers/Performers	-		22,980
Community Outreach	4,015		3,725
Total Programming and Outreach	**55,015**	**0.49%**	**124,480**
Cell Phones/Stipends	9,060		9,060
Branch Maintenance Fees	564,786		564,786
Repairs & Maintenance	10,000		8,200
Rentals & Leases	3,990		3,000
Total Maintenance and Utilities	**587,836**	**5.21%**	**585,046**
Staff Development, Conferences & Dues	153,283		73,444
Total Staff Development	**153,283**	**1.36%**	**73,444**
Parking	1,030		1,030
Mileage Reimbursement	34,990		31,875
Branch Local Mis - Restricted Donation Exp	93,800		219,705
Advertising	3,290		3,690
Miscellaneous	5,600		4,900
Total Other Expenditures	**138,710**	**1.23%**	**261,200**
Technology - Non-Depreciable	-		5,600
Equipment/Furniture - Non Depreciable	-		119,630
Equipment/Furniture - Depreciable	-		
Total Capital Outlay	**-**	**0.00%**	**125,230**
TOTAL BRANCH SERVICES EXPENDITURES	**11,275,957**	**100%**	**11,436,398**

KENT DISTRICT LIBRARY
2024 OPERATING BUDGET
Branch & Library Services

	2024 Budget	% of 2024 Library Services Budget	2023 Budget
Wages	1,812,831		1,712,796
Total Wages	**1,812,831**	**22.81%**	**1,712,796**
Total Employee Benefits	**127,640**	**1.61%**	**233,134**
OverDrive	1,943,500		1,725,000
Hoopla	605,000		574,000
Other Digital Collection	151,657		144,073
Electronic Resources	236,160		230,605
Total Collections - Digital	**2,936,317**	**36.95%**	**2,673,678**
Subscriptions	81,540		91,540
KDL Cruisers	10,100		12,500
Collection Materials - Depreciable	1,538,474		1,469,300
CD/DVD Collection Materials - Non Depr	384,062		402,250
Beyond Books Collection - Non Depr	40,000		519,800
Total Collections - Physical	**2,054,176**	**25.85%**	**2,495,390**
Collection Processing	113,690		161,265
Supplies	1,700		4,100
Technology & Accessories < $1,000	1,455		2,455
Other Awards/Prizes	750		1,500
Mail/Postage	500		550
Total Supplies	**118,095**	**1.49%**	**169,870**
Software	88,827		98,431
Delivery Services	161,717		188,835
Lakeland Library Co-op Services	6,505		425
ILS Fees	159,771		140,744
Licenses and Fees	5,000		5,000
Total Contractual and Professional Services	**428,060**	**5.39%**	**447,675**
Maintenance Contracts	41,199		1,000
Mobile Hotspots	384,000		194,400
Cell Phones/Stipends	1,600		1,620
Repairs & Maintenance	1,000		500
Total Maintenance and Utilities	**427,799**	**5.38%**	**197,520**
Staff Development, Conferences & Dues	35,325		99,413
Total Staff Development	**35,325**	**0.44%**	**99,413**
Parking	350		425
Mileage Reimbursement	3,550		4,500
Sales Taxes	50		200
MEL Return Items	3,600		3,600
Total Other Expenditures	**7,550**	**0.09%**	**8,725**
Equipment/Furniture - Non Depreciable	-		**2,412**
Total Capital Outlay	**-**	**0.00%**	**2,412**
TOTAL LIBRARY SERVICES EXPENDITURES	**7,947,793**	**100%**	**8,040,613**

KENT DISTRICT LIBRARY
2024 OPERATING BUDGET
ENGAGEMENT

	2024 Budget	% of 2024 Engagement Budget	2023 Budget
Wages	939,239		902,620
Total Wages	**939,239**	**38.79%**	**902,620**
Supplies	44,600		4,300
Technology & Accessories < $1,000	1,235		2,370
Promotions Supplies	29,785		34,460
Other Awards/Prizes	186,337		185,400
Books (not for circulation)	25,000		25,000
Mail/Postage	3,100		850
Total Supplies	**290,057**	**11.98%**	**291,180**
Software	111,770		127,325
Professional and Other Contracted Services	32,500		148,000
Delivery Services	-		4,400
Catering	11,050		10,950
Licenses and Fees	9,850		8,844
Total Contractual and Professional Services	**165,170**	**6.82%**	**299,519**
Programming & Outreach Supplies	141,450		115,550
Speakers/Performers	273,000		223,200
Total Programming and Outreach	**430,450**	**17.78%**	**338,750**
Mobile Hotspots	4,339		12,915
Cell Phones/Stipends	4,320		4,464
Repairs & Maintenance	13,870		14,790
Rentals & Leases	9,792		10,792
Total Maintenance and Utilities	**32,321**	**1.33%**	**42,961**
Staff Development, Conferences & Dues	24,327		33,111
Total Staff Development	**24,327**	**1.00%**	**33,111**
Gas & Oil	5,160		6,720
Parking	725		1,470
Mileage Reimbursement	9,344		9,804
Website	156,700		159,400
Advertising	111,500		155,000
Outsourced Printing & Publishing	122,000		74,000
Community Outreach	16,000		31,000
Sponsorships/Donations	10,675		5,075
Miscellaneous	500		500
Sales Taxes	50		500
Total Other Expenditures	**432,654**	**17.87%**	**443,469**
Equipment/Furniture - Non Depreciable	-		4,170
Total Capital Outlay	**-**	**0.00%**	**4,170**
TOTAL ENGAGEMENT EXPENDITURES	**2,421,258**	**100%**	**2,482,212**

		790-2010	790-2020	790-2060	790-2125	790-2170	790-2180	790-2005	790-2030	790-2040	790-2110	790-2080
		ALP	ALT	COM	KEL	SPE	TYR	ADA	BYR	CAL	GNS	LOW
Salaries and Wages												
5700	Board Stipend											
5713	Salary & Wages	250,044.00	191,093.00	374,253.00	206,627.00	232,035.00	237,982.00	462,623.00	491,508.00	379,345.00	475,243.00	403,267.00
Total Salaries and Wages		**250,044.00**	**191,093.00**	**374,253.00**	**206,627.00**	**232,035.00**	**237,982.00**	**462,623.00**	**491,508.00**	**379,345.00**	**475,243.00**	**403,267.00**
Employee Benefits												
5709	FICA	19,128.37	14,618.61	28,630.35	15,806.97	17,750.68	18,205.62	35,390.66	37,600.36	29,019.89	36,356.09	30,849.93
5716	Defined Benefit Pension Plan Expenditures											
5717	Defined Contribution Pension Plan Contributions	9,582.00	8,157.00	13,741.00	7,114.00	8,501.00	9,836.00	15,634.00	13,776.00	15,925.00	15,144.00	16,896.00
5718	Employee Health Benefits											
5719	Part-time Employee Health Benefits											
5720	HSA/Flex											
5730	Other Employee Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Employee Benefits		**28,710.37**	**22,775.61**	**42,371.35**	**22,920.97**	**26,251.68**	**28,041.62**	**51,024.66**	**51,376.36**	**44,944.89**	**51,500.09**	**47,745.93**
Collections - Digital												
5785	OverDrive	-	-	-	-	-	-	-	-	-	-	-
5786	Hoopla	-	-	-	-	-	-	-	-	-	-	-
5787	Other Digital Collection	-	-	-	-	-	-	-	-	-	-	-
5788	Electronic Resources	-	-	-	-	-	-	-	-	-	-	-
Total Collections - Digital		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Collections - Physical												
5791	Subscriptions	-	-	-	-	-	-	-	-	-	-	-
5815	KDL Cruisers	-	-	-	-	-	-	-	-	-	-	-
5982	Collection Materials - Depreciable	-	-	-	-	-	-	-	-	-	-	-
5983	CD/DVD Collection Materials - Non Depr	-	-	-	-	-	-	-	-	-	-	-
5984	Beyond Books Collection - Non Depr	-	-	-	-	-	-	-	-	-	-	-
Total Collections - Physical		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

		790-2010 ALP	790-2020 ALT	790-2060 COM	790-2125 KEL	790-2170 SPE	790-2180 TYR	790-2005 ADA	790-2030 BYR	790-2040 CAL	790-2110 GNS	790-2080 LOW
Supplies												
5750	Collection Processing	-	-	-	-	-	-	-	-	-	-	-
5751	Supplies	1,950.00	1,700.00	1,975.00	1,875.00	1,700.00	1,700.00	2,250.00	2,250.00	2,565.00	2,475.00	2,250.00
5764	KDL Staff Event, Supplies & Awards											
5760	Technology & Accessories < $1,000	300.00	300.00	300.00	300.00	300.00	300.00	350.00	350.00	350.00	350.00	350.00
5768	Promotions Supplies					100.00						
5770	Other Awards/Prizes	372.00	275.00	810.00	648.00	353.00	308.00	1,000.00	1,000.00	1,150.00	835.00	812.00
5790	Books (not for circulation)					60.00						
5851	Mail/Postage	50.00	50.00	50.00	20.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
5900	Copier/Printer Overage Charges											
Total Supplies		**2,672.00**	**2,325.00**	**3,135.00**	**2,843.00**	**2,563.00**	**2,358.00**	**3,650.00**	**3,650.00**	**4,115.00**	**3,710.00**	**3,462.00**
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	-	-	-	-	468.00	468.00	-	-	581.00	-	-
Total Contractual and Professional Services		**-**	**-**	**-**	**-**	**468.00**	**468.00**	**-**	**-**	**581.00**	**-**	**-**
Programming and Outreach												
5795	Programming & Outreach Supplies	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
5885	Speakers/Performers											
5906	Community Outreach	50.00	600.00	-		130.00	50.00	1,425.00	255.00	275.00		500.00
Total Programming and Outreach		**2,050.00**	**2,600.00**	**2,000.00**	**2,000.00**	**2,130.00**	**2,050.00**	**3,925.00**	**2,755.00**	**2,775.00**	**2,500.00**	**3,000.00**

		790-2010	790-2020	790-2060	790-2125	790-2170	790-2180	790-2005	790-2030	790-2040	790-2110	790-2080
		ALP	ALT	COM	KEL	SPE	TYR	ADA	BYR	CAL	GNS	LOW
Maintenance and Utilities												
5810	IT COLO Infrastructure Services	-	-	-	-	-	-	-	-	-	-	-
5822	Maintenance Contracts	-	-	-	-	-	-	-	-	-	-	-
5848	Mobile Hotspots	-	-	-	-	-	-	-	-	-	-	-
5849	Cell Phones/Stipends	320.00	480.00	480.00	480.00	460.00	320.00	480.00	480.00	480.00	480.00	480.00
5850	Telephones											
5852	Internet/Telecomm Services											
5919	Waste Disposal											
5920	Utilties											
5925	Lawncare & Snowplowing											
5928	Branch Maintenance Fees	6,014	10,944	6,622	-	4,000	5,846	41,282	25,220	30,928	18,520	15,482
5930	Repairs & Maintenance	500.00	500.00	500.00	500.00	500	500.00	500.00	500.00	500.00	500.00	500.00
5933	Software & IT Hardware Maintenance Agreements											
5940	Rentals & Leases					400.00	140.00		2,000.00			
Total Maintenance and Utilities		**6,834**	**11,924**	**7,602**	**980**	**5,360**	**6,806**	**42,262**	**28,200**	**31,908**	**19,500**	**16,462**
Staff Development												
5910	Staff Development, Conferences & Dues	3,589.67	2,760.00	4,305.00		2,437.00	1,450.00	3,325.00	8,925.00	7,600.00	1,185.00	2,820.00
Total Staff Development		**3,589.67**	**2,760.00**	**4,305.00**	**-**	**2,437.00**	**1,450.00**	**3,325.00**	**8,925.00**	**7,600.00**	**1,185.00**	**2,820.00**
Board Development												
5908	Board Development, Conferences	-	-	-	-	-	-	-	-	-	-	-
Total Board Development		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

		790-2010	790-2020	790-2060	790-2125	790-2170	790-2180	790-2005	790-2030	790-2040	790-2110	790-2080
		ALP	ALT	COM	KEL	SPE	TYR	ADA	BYR	CAL	GNS	LOW
Other Expenditures												
5759	Gas & Oil											
5860	Parking	100.00	50.00	15.00	50.00	30.00	100.00		50.00		25.00	30.00
5861	Mileage Reimbursement	1,900.00	1,200.00	1,250.00	1,600.00	1,900.00	2,000.00	400.00	1,100.00	2,100.00	1,600.00	2,200.00
5870	Branch Local Mis - Restricted Donation Exp	3,500.00	3,000.00	2,500.00	200.00	3,000.00	500.00	2,000.00	10,000.00	3,500.00	700.00	8,000.00
5873	Website											
5875	Advertising	50.00	400.00	400.00	50.00	80.00			100.00	225.00		950.00
5901	Outsourced Printing & Publishing											
5907	Sponsorships/Donations											
5935	Insurance											
5939	Workers Compensation Insurance											
5955	Miscellaneous	200.00	200.00	200.00	200.00	100.00	200.00		500.00	500.00	200.00	800.00
5959	Sales Taxes	-	-	-	-	-	-	-	-	-	-	-
5964	Property Tax Reimbursement	-	-	-	-	-	-	-	-	-	-	-
5965	MEL Return Items	-	-	-	-	-	-	-	-	-	-	-
Total Other Expenditures		**5,750.00**	**4,850.00**	**4,365.00**	**2,100.00**	**5,110.00**	**2,800.00**	**2,400.00**	**11,750.00**	**6,325.00**	**2,525.00**	**11,980.00**
Capital Outlay												
5974	Land Improvements - Depreciable	-	-	-	-	-		-	-	-	-	-
5977	Technology - Non-Depreciable											
5978	Technology - Depreciable (5,000+)											
5979	Equipment/Furniture - Non Depreciable											
5980	Equipment/Furniture - Depreciable											
Total Capital Outlay		-	-	-	-	-	-	-	-	-	-	-
Transfers Out												
5995	Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-	-	-	-	-	-
Total Expenditures		**299,650.04**	**238,327.61**	**438,031.35**	**237,470.97**	**276,354.68**	**281,955.62**	**569,209.66**	**598,164.36**	**477,593.89**	**556,163.09**	**488,736.93**
		17,395.67	21,459.00	18,907.00	7,723.00	15,068.00	15,432.00	53,562.00	45,280.00	49,804.00	28,720.00	29,724.00
	2023 Budget	*19,379.00*	*21,739.00*	*27,832.00*	*16,480.00*	*15,385.00*	*21,566.00*	*54,687.00*	*45,440.00*	*49,084.00*	*54,266.00*	*34,122.00*

		790-2160	790-2140	790-2210	790-2050	790-2070	790-2120	790-2130	790-2150	790-2220	790-3010	
		NEL	ROC	WAL	CAS	EGR	GDV	KWD	PFD	WYO	TBBC	Total Branches
Salaries and Wages												
5700	Board Stipend											-
5713	Salary & Wages	234,227.00	502,256.00	362,410.00	798,703.00	660,341.00	671,367.00	749,328.00	680,610.00	761,857.00	65,914.00	9,191,033.00
Total Salaries and Wages		**234,227.00**	**502,256.00**	**362,410.00**	**798,703.00**	**660,341.00**	**671,367.00**	**749,328.00**	**680,610.00**	**761,857.00**	**65,914.00**	9,191,033.00
Employee Benefits												
5709	FICA	17,918.37	38,422.58	27,724.37	61,100.78	50,516.09	51,359.58	57,323.59	52,066.67	58,282.06	5,042.42	703,114.02
5716	Defined Benefit Pension Plan Expenditures											-
5717	Defined Contribution Pension Plan Contributions	8,573.00	16,176.00	14,312.00	31,235.00	23,012.00	22,992.00	31,254.00	23,847.00	31,266.00	1,448.00	338,421.00
5718	Employee Health Benefits											-
5719	Part-time Employee Health Benefits											-
5720	HSA/Flex											-
5730	Other Employee Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Employee Benefits		**26,491.37**	**54,598.58**	**42,036.37**	**92,335.78**	**73,528.09**	**74,351.58**	**88,577.59**	**75,913.67**	**89,548.06**	**6,490.42**	1,041,535.02
Collections - Digital												
5785	OverDrive	-	-	-	-	-	-	-	-	-	-	-
5786	Hoopla	-	-	-	-	-	-	-	-	-	-	-
5787	Other Digital Collection	-	-	-	-	-	-	-	-	-	-	-
5788	Electronic Resources	-	-	-	-	-	-	-	-	-	-	-
Total Collections - Digital		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	-
Collections - Physical												
5791	Subscriptions	-	-	-	-	-	-	-	-	-	-	-
5815	KDL Cruisers	-	-	-	-	-	-	-	-	-	-	-
5982	Collection Materials - Depreciable	-	-	-	-	-	-	-	-	-	-	-
5983	CD/DVD Collection Materials - Non Depr	-	-	-	-	-	-	-	-	-	-	-
5984	Beyond Books Collection - Non Depr	-	-	-	-	-	-	-	-	-	-	-
Total Collections - Physical		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	-

		790-2160	790-2140	790-2210	790-2050	790-2070	790-2120	790-2130	790-2150	790-2220	790-3010	
		NEL	ROC	WAL	CAS	EGR	GDV	KWD	PFD	WYO	TBBC	Total Branches
Supplies												
5750	Collection Processing	-	-	-	-	-	-	-	-	-	-	-
5751	Supplies	2,445.00	2,550.00	2,250.00	3,300.00	2,800.00	2,800.00	2,800.00	3,365.00	3,265.00	150.00	48,415.00
5764	KDL Staff Event, Supplies & Awards											-
5760	Technology & Accessories < $1,000	350.00	350.00	350.00	400.00	400.00	400.00	400.00	400.00	400.00	50.00	7,050.00
5768	Promotions Supplies	100.00	350.00								500.00	1,050.00
5770	Other Awards/Prizes	295.00	1,575.00	947.00	1,187.00	1,150.00	1,393.00	1,913.00	1,590.00	2,525.00		20,138.00
5790	Books (not for circulation)	100.00	150.00	50.00							125.00	485.00
5851	Mail/Postage	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	25.00	995.00
5900	Copier/Printer Overage Charges											-
Total Supplies		**3,340.00**	**5,025.00**	**3,647.00**	**4,937.00**	**4,400.00**	**4,643.00**	**5,163.00**	**5,405.00**	**6,240.00**	**850.00**	**78,133.00**
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	-	-	-	630.00	-	468.00	748.00	-	849.00	-	4,212.00
Total Contractual and Professional Servi		**-**	**-**	**-**	**630.00**	**-**	**468.00**	**25,748.00**	**-**	**849.00**	**1,200.00**	30,412.00
Programming and Outreach												
5795	Programming & Outreach Supplies	2,500.00	2,500.00	2,500.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	1,000.00	51,000.00
5885	Speakers/Performers											-
5906	Community Outreach	130.00	300.00	50.00			250.00				200.00	4,015.00
Total Programming and Outreach		**2,630.00**	**2,800.00**	**2,550.00**	**3,000.00**	**3,000.00**	**3,250.00**	**3,000.00**	**3,000.00**	**3,000.00**	**1,200.00**	**55,015.00**

		790-2160	790-2140	790-2210	790-2050	790-2070	790-2120	790-2130	790-2150	790-2220	790-3010	
		NEL	ROC	WAL	CAS	EGR	GDV	KWD	PFD	WYO	TBBC	Total Branches
Maintenance and Utilities												
5810	IT COLO Infrastructure Services	-	-	-	-	-	-	-	-	-	-	-
5822	Maintenance Contracts	-	-	-	-	-	-	-	-	-	-	-
5848	Mobile Hotspots	-	-	-	-	-	-	-	-	-	-	-
5849	Cell Phones/Stipends	460.00	460.00	320.00	480.00	480.00	480.00	480.00	480.00	480.00		9,060.00
5850	Telephones											-
5852	Internet/Telecomm Services											-
5919	Waste Disposal											-
5920	Utilties											-
5925	Lawncare & Snowplowing											-
5928	Branch Maintenance Fees	15,772	17,110	15,200	43,826	53,900	46,496	81,930	43,640	82,054		564,786.00
5930	Repairs & Maintenance	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00		10,000.00
5933	Software & IT Hardware Maintenance Agreements											-
5940	Rentals & Leases	400.00	450.00				400.00			200.00		3,990.00
Total Maintenance and Utilities		**17,132**	**18,520**	**16,020**	**44,806**	**54,880**	**47,876**	**82,910**	**44,620**	**83,234**	**-**	**587,836.00**
Staff Development												
5910	Staff Development, Conferences & Dues	3,314.00	9,675.00	9,800.00	17,516.00	14,010.00	13,811.00	14,080.00	15,290.00	12,475.00	4,915.00	153,282.67
Total Staff Development		**3,314.00**	**9,675.00**	**9,800.00**	**17,516.00**	**14,010.00**	**13,811.00**	**14,080.00**	**15,290.00**	**12,475.00**	**4,915.00**	**153,282.67**
Board Development												
5908	Board Development, Conferences	-	-	-	-	-	-	-	-	-	-	-
Total Board Development		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

		790-2160	790-2140	790-2210	790-2050	790-2070	790-2120	790-2130	790-2150	790-2220	790-3010	
		NEL	ROC	WAL	CAS	EGR	GDV	KWD	PFD	WYO	TBBC	Total Branches
Other Expenditures												
5759	Gas & Oil											-
5860	Parking	30.00	50.00	50.00			50.00	50.00	100.00	200.00	50.00	1,030.00
5861	Mileage Reimbursement	2,100.00	2,000.00	2,000.00	2,400.00	725.00	1,300.00	2,000.00	1,750.00	3,000.00	465.00	34,990.00
5870	Branch Local Mis - Restricted Donation Exp	500.00	8,000.00	6,000.00	15,000.00	5,000.00	10,000.00	4,500.00	4,000.00	3,500.00	400.00	93,800.00
5873	Website											-
5875	Advertising	80.00	80.00	50.00	250.00		175.00		200.00	200.00		3,290.00
5901	Outsourced Printing & Publishing											-
5907	Sponsorships/Donations											-
5935	Insurance											-
5939	Workers Compensation Insurance											-
5955	Miscellaneous	200.00	300.00	500.00	500.00		500.00		300.00	200.00		5,600.00
5959	Sales Taxes	-	-	-	-	-	-	-	-	-	-	-
5964	Property Tax Reimbursement	-	-	-	-	-	-	-	-	-	-	-
5965	MEL Return Items	-	-	-	-	-	-	-	-	-	-	-
												-
Total Other Expenditures		**2,910.00**	**10,430.00**	**8,600.00**	**18,150.00**	**5,725.00**	**12,025.00**	**6,550.00**	**6,350.00**	**7,100.00**	**915.00**	**138,710.00**
Capital Outlay												
5974	Land Improvements - Depreciable	-	-		-	-	-	-	-	-	-	-
5977	Technology - Non-Depreciable											-
5978	Technology - Depreciable (5,000+)											-
5979	Equipment/Furniture - Non Depreciable											-
5980	Equipment/Furniture - Depreciable											-
Total Capital Outlay		-	-	-	-	-	-	-	-	-	-	-
Transfers Out												
5995	Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-	-	-	-	-	-
Total Expenditures		**290,044.37**	**603,304.58**	**445,063.37**	**980,077.78**	**815,884.09**	**827,791.58**	**975,356.59**	**831,188.67**	**964,303.06**	**81,484.42**	**11,275,956.69**
		28,826.00	38,450.00	34,617.00	74,039.00	77,015.00	72,073.00	132,951.00	70,665.00	109,398.00	8,680.00	949,588.67
	2023 Budget	*30,117.00*	*38,130.00*	*48,054.00*	*74,966.00*	*72,175.00*	*78,257.00*	*129,308.00*	*97,750.00*	*108,587.00*	*4,850.00*	*1,042,174.00*

		790-1020 Branch Ops Admin Jennifer	820-1040 Coll Serv Liz	820-1045 Coll Dev Liz	820-1090 PSD Morgan	Total Branch & Library Services	840-1075 Prog Hennie	840-2025 Bookmobile Sara	840-2000 Comm Eng Randy	840-1070 MarCom Randy	840-1020 Engagement Admin Randy
Salaries and Wages											
5700	Board Stipend					-					
5713	Salary & Wages	171,625.00	708,090.00	305,596.00	627,520.00	11,003,864.00	222,959.00	166,480.00	132,124.00	252,413.00	165,263.05
Total Salaries and Wages		**171,625.00**	**708,090.00**	**305,596.00**	**627,520.00**	**11,003,864.00**	**222,959.00**	**166,480.00**	**132,124.00**	**252,413.00**	**165,263.05**
Employee Benefits											
5709	FICA	13,129.31	54,168.89	23,378.09	48,005.28	841,795.60	17,056.36	12,735.72	10,107.49	19,309.59	12,642.62
5716	Defined Benefit Pension Plan Expenditures					-					
5717	Defined Contribution Pension Plan Contributions	7,255.00	19,784.00	9,925.00	25,072.00	400,457.00	6,103.00	6,873.00	5,688.00	9,282.00	7,242.00
5718	Employee Health Benefits					-					
5719	Part-time Employee Health Benefits					-					
5720	HSA/Flex					-					
5730	Other Employee Benefits	-	-	-	-	-					
Total Employee Benefits		**20,384.31**	**73,952.89**	**33,303.09**	**73,077.28**	**1,242,252.60**	**23,159.36**	**19,608.72**	**15,795.49**	**28,591.59**	**19,884.62**
Collections - Digital											
5785	OverDrive	-	-	1,943,500.00	-	1,943,500.00	-	-	-	-	-
5786	Hoopla	-	-	605,000.00	-	605,000.00	-	-	-	-	-
5787	Other Digital Collection	-	-	151,657.00	-	151,657.00	-	-	-	-	-
5788	Electronic Resources	-	-	236,160.00	-	236,160.00	-	-	-	-	-
Total Collections - Digital		**-**	**-**	**2,936,317.00**	**-**	**2,936,317.00**	**-**	**-**	**-**	**-**	**-**
Collections - Physical											
5791	Subscriptions	-	-	81,540.00	-	81,540.00	-	-	-	-	-
5815	KDL Cruisers	-	-	10,100.00	-	10,100.00	-	-	-	-	-
5982	Collection Materials - Depreciable	-	-	1,538,474.00	-	1,538,474.00	-	-	-	-	-
5983	CD/DVD Collection Materials - Non Depr	-	-	384,062.00	-	384,062.00	-	-	-	-	-
5984	Beyond Books Collection - Non Depr	-	-	40,000.00	-	40,000.00	-	-	-	-	-
Total Collections - Physical		**-**	**-**	**2,054,176.00**	**-**	**2,054,176.00**	**-**	**-**	**-**	**-**	**-**

		790-1020 Branch Ops Admin	820-1040 Coll Serv	820-1045 Coll Dev	820-1090 PSD	Total Branch & Library Services	840-1075 Prog	840-2025 Bookmobile	840-2000 Comm Eng	840-1070 MarCom	840-1020 Engagement Admin
Supplies											
5750	Collection Processing		113,690.00			113,690.00	-	-	-	-	-
5751	Supplies	500.00	500.00	200.00	500.00	50,115.00	250.00	300.00	300.00	43,500.00	250.00
5764	KDL Staff Event, Supplies & Awards					-					
5760	Technology & Accessories < $1,000	100.00	500.00	355.00	500.00	8,505.00	500.00	135.00	250.00	100.00	250.00
5768	Promotions Supplies					1,050.00	9,000.00	2,000.00	18,785.00		
5770	Other Awards/Prizes	500.00	100.00	100.00	50.00	20,888.00	164,750.00	775.00	500.00	20,312.00	
5790	Books (not for circulation)					485.00		5,000.00	20,000.00		
5851	Mail/Postage	50.00	250.00	50.00	150.00	1,495.00	50.00	-	50.00	3,000.00	-
5900	Copier/Printer Overage Charges	-	-	-	-	-					
Total Supplies		**1,150.00**	**115,040.00**	**705.00**	**1,200.00**	**196,228.00**	**174,550.00**	**8,210.00**	**39,885.00**	**66,912.00**	**500.00**
Contractual and Professional Services											
5792	Software		32,000.00	16,867.00	39,960.00	90,027.00	6,634.00	530.00	806.00	81,300.00	22,500.00
5801	Professional and Other Contracted Services				6,240.00	6,240.00		4,900.00	12,600.00	15,000.00	
5813	Delivery Services		161,717.00			161,717.00					
5814	Security Services					25,000.00					
5817	Lakeland Library Co-op Services		6,505.00			6,505.00					
5827	Catering					-	2,600.00	300.00	8,150.00		
5890	ILS Fees				159,771.00	159,771.00					
5891	Licenses and Fees		5,000.00			9,212.00	9,000.00	850.00			
Total Contractual and Professional Servi		**-**	**205,222.00**	**16,867.00**	**205,971.00**	**458,472.00**	**18,234.00**	**6,580.00**	**21,556.00**	**96,300.00**	**22,500.00**
Programming and Outreach											
5795	Programming & Outreach Supplies	-	-	-	-	51,000.00	124,100.00	4,500.00	12,850.00		-
5885	Speakers/Performers					-	273,000.00				
5906	Community Outreach	-	-	-	-	4,015.00				16,000.00	-
Total Programming and Outreach		**-**	**-**	**-**	**-**	**55,015.00**	**397,100.00**	**4,500.00**	**12,850.00**	**16,000.00**	**-**

		790-1020 Branch Ops Admin	820-1040 Coll Serv	820-1045 Coll Dev	820-1090 PSD	Total Branch & Library Services	840-1075 Prog	840-2025 Bookmobile	840-2000 Comm Eng	840-1070 MarCom	840-1020 Engagement Admin
Maintenance and Utilities											
5810	IT COLO Infrastructure Services	-	-	-	-	-	-	-	-	-	-
5822	Maintenance Contracts		41,199.00			41,199.00					
5848	Mobile Hotspots			384,000.00		384,000.00		450.00	3,889.00		
5849	Cell Phones/Stipends	640.00	480.00		480.00	10,660.00	1,920.00	480.00		1,440.00	480.00
5850	Telephones					-					
5852	Internet/Telecomm Services					-					
5919	Waste Disposal					-					
5920	Utilties					-					
5925	Lawncare & Snowplowing					-					
5928	Branch Maintenance Fees					564,786.00					
5930	Repairs & Maintenance		500.00		500.00	11,000.00		13,620.00		250.00	
5933	Software & IT Hardware Maintenance Agreements	-	-	-	-	-					
5940	Rentals & Leases	-	-	-	-	3,990.00				9,792.00	
Total Maintenance and Utilities		**640.00**	**42,179.00**	**384,000.00**	**980.00**	**1,015,635.00**	**1,920.00**	**14,550.00**	**3,889.00**	**11,482.00**	**480.00**
Staff Development											
5910	Staff Development, Conferences & Dues	1,050.00	4,550.00	16,160.00	13,565.00	188,607.67	11,475.00	5,125.00	4,612.00	-	3,115.00
Total Staff Development		**1,050.00**	**4,550.00**	**16,160.00**	**13,565.00**	**188,607.67**	**11,475.00**	**5,125.00**	**4,612.00**	**-**	**3,115.00**
Board Development											
5908	Board Development, Conferences	-	-	-	-	-	-	-	-	-	-
Total Board Development		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

		790-1020 Branch Ops Admin	820-1040 Coll Serv	820-1045 Coll Dev	820-1090 PSD	Total Branch & Library Services	840-1075 Prog	840-2025 Bookmobile	840-2000 Comm Eng	840-1070 MarCom	840-1020 Engagement Admin
Other Expenditures											
5759	Gas & Oil	-	-	-	-	-		5,160.00			
5860	Parking	100.00	100.00	100.00	50.00	1,380.00	25.00	100.00	500.00	100.00	
5861	Mileage Reimbursement	2,500.00	300.00	250.00	500.00	38,540.00	2,000.00	600.00	3,644.00	1,100.00	2,000.00
5870	Branch Local Mis - Restricted Donation Exp	-	-	-	-	93,800.00					
5873	Website	-	-	-	-	-				156,700.00	
5875	Advertising	-	-	-	-	3,290.00				111,500.00	
5901	Outsourced Printing & Publishing	-	-	-	-	-				122,000.00	
5907	Sponsorships/Donations	-	-	-	-	-			10,675.00		
5935	Insurance	-	-	-	-	-					
5939	Workers Compensation Insurance	-	-	-	-	-					
5955	Miscellaneous	-	-	-	-	5,600.00				500.00	
5959	Sales Taxes	50.00		-	-	50.00	-	-	-	50.00	-
5964	Property Tax Reimbursement			-	-	-	-	-	-	-	-
5965	MEL Return Items		3,600.00	-	-	3,600.00	-	-	-	-	-
						-					
Total Other Expenditures		**2,650.00**	**4,000.00**	**350.00**	**550.00**	**146,260.00**	**2,025.00**	**5,860.00**	**14,819.00**	**391,950.00**	**2,000.00**
						-					
Capital Outlay						-					
5974	Land Improvements - Depreciable	-	-	-	-	-	-	-	-	-	-
5977	Technology - Non-Depreciable	-	-	-	-	-	-	-	-	-	-
5978	Technology - Depreciable (5,000+)		446,178.00			446,178.00					
5979	Equipment/Furniture - Non Depreciable	-		-	-	-				-	-
5980	Equipment/Furniture - Depreciable	-	-	-	-	-				-	-
Total Capital Outlay		**-**	**446,178.00**	**-**	**-**	**446,178.00**	**-**	**-**	**-**	**-**	**-**
Transfers Out											
5995	Transfers Out	-	-	-	-	-	-	-	-	-	-
Total Transfers Out		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures		**197,499.31**	**1,599,211.89**	**5,747,474.09**	**922,863.28**	**19,743,005.27**	**851,422.36**	**230,913.72**	**245,530.49**	**863,648.59**	**213,742.68**
		5,490.00	817,169.00	5,408,575.00	222,266.00	7,496,888.67	- 605,304.00	44,825.00	97,611.00	582,644.00	28,595.00
	2023 Budget	*81,943.00*	*554,802.00*	*5,388,190.00*	*69,748.00*	*7,136,857.00*	*- 563,007.00*	*49,905.00*	*123,721.00*	*684,977.00*	*31,550.00*

		840
		Total Comm Engagement
Salaries and Wages		
5700	Board Stipend	-
5713	Salary & Wages	939,239.05
Total Salaries and Wages		**939,239.05**
Employee Benefits		
5709	FICA	71,851.79
5716	Defined Benefit Pension Plan Expenditures	-
5717	Defined Contribution Pension Plan Contributions	35,188.00
5718	Employee Health Benefits	-
5719	Part-time Employee Health Benefits	-
5720	HSA/Flex	-
5730	Other Employee Benefits	-
Total Employee Benefits		**107,039.79**
Collections - Digital		
5785	OverDrive	-
5786	Hoopla	-
5787	Other Digital Collection	-
5788	Electronic Resources	-
Total Collections - Digital		-
Collections - Physical		
5791	Subscriptions	-
5815	KDL Cruisers	-
5982	Collection Materials - Depreciable	-
5983	CD/DVD Collection Materials - Non Depr	-
5984	Beyond Books Collection - Non Depr	-
Total Collections - Physical		-

		840 Total Comm Engagement
Supplies		
5750	Collection Processing	-
5751	Supplies	44,600.00
5764	KDL Staff Event, Supplies & Awards	-
5760	Technology & Accessories < $1,000	1,235.00
5768	Promotions Supplies	29,785.00
5770	Other Awards/Prizes	186,337.00
5790	Books (not for circulation)	25,000.00
5851	Mail/Postage	3,100.00
5900	Copier/Printer Overage Charges	-
Total Supplies		**290,057.00**
Contractual and Professional Services		
5792	Software	111,770.00
5801	Professional and Other Contracted Services	32,500.00
5813	Delivery Services	-
5814	Security Services	-
5817	Lakeland Library Co-op Services	-
5827	Catering	11,050.00
5890	ILS Fees	-
5891	Licenses and Fees	9,850.00
Total Contractual and Professional Servi		**165,170.00**
Programming and Outreach		
5795	Programming & Outreach Supplies	141,450.00
5885	Speakers/Performers	273,000.00
5906	Community Outreach	16,000.00
Total Programming and Outreach		**430,450.00**

		840 Total Comm Engagement
Maintenance and Utilities		
5810	IT COLO Infrastructure Services	-
5822	Maintenance Contracts	-
5848	Mobile Hotspots	4,339.00
5849	Cell Phones/Stipends	4,320.00
5850	Telephones	-
5852	Internet/Telecomm Services	-
5919	Waste Disposal	-
5920	Utilties	-
5925	Lawncare & Snowplowing	-
5928	Branch Maintenance Fees	-
5930	Repairs & Maintenance	13,870.00
5933	Software & IT Hardware Maintenance Agreements	-
5940	Rentals & Leases	9,792.00
Total Maintenance and Utilities		**32,321.00**
Staff Development		
5910	Staff Development, Conferences & Dues	24,327.00
Total Staff Development		**24,327.00**
Board Development		
5908	Board Development, Conferences	-
Total Board Development		-

		840 Total Comm Engagement
Other Expenditures		
5759	Gas & Oil	5,160.00
5860	Parking	725.00
5861	Mileage Reimbursement	9,344.00
5870	Branch Local Mis - Restricted Donation Exp	-
5873	Website	156,700.00
5875	Advertising	111,500.00
5901	Outsourced Printing & Publishing	122,000.00
5907	Sponsorships/Donations	10,675.00
5935	Insurance	-
5939	Workers Compensation Insurance	-
5955	Miscellaneous	500.00
5959	Sales Taxes	50.00
5964	Property Tax Reimbursement	-
5965	MEL Return Items	-
Total Other Expenditures		**416,654.00**
Capital Outlay		
5974	Land Improvements - Depreciable	-
5977	Technology - Non-Depreciable	-
5978	Technology - Depreciable (5,000+)	-
5979	Equipment/Furniture - Non Depreciable	-
5980	Equipment/Furniture - Depreciable	-
Total Capital Outlay		**-**
Transfers Out		
5995	Transfers Out	-
Total Transfers Out		**-**
Total Expenditures		**2,405,257.84**
		1,358,979.00
	2023 Budget	*1,453,160.00*

		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**
Salaries and Wages		Missy	Brian		Lance/Elvia	Emily	Deb	Jaci		Emily	Kurt	Elvia
5700	Board Stipend			-					-			3,900.00
5713	Salary & Wages	138,920.00	819,567.00	958,487.00	278,308.00	-	52,806.00	230,646.00	561,760.00	292,315.00	570,673.00	
Total Salaries and Wages		**138,920.00**	**819,567.00**	**958,487.00**	**278,308.00**	**-**	**52,806.00**	**230,646.00**	**561,760.00**	**292,315.00**	**570,673.00**	**3,900.00**
Employee Benefits												
5709	FICA	10,627.38	62,696.88	73,324.26	21,290.56	-	4,039.66	17,644.42	42,974.64	22,362.10	43,656.48	-
5716	Defined Benefit Pension Plan Expenditures			-					-			-
5717	Defined Contribution Pension Plan Contributions	4,983.00	14,419.00	19,402.00	12,077.00		998.00	8,344.00	21,419.00	12,549.00	18,678.00	-
5718	Employee Health Benefits		1,782,910.00	1,782,910.00					-			-
5719	Part-time Employee Health Benefits			-					-			-
5720	HSA/Flex		392,000.00	392,000.00					-			-
5730	Other Employee Benefits		90,800.00	90,800.00	-	-	-	-	-	-	-	-
Total Employee Benefits		**15,610.38**	**2,342,825.88**	**2,358,436.26**	**33,367.56**	**-**	**5,037.66**	**25,988.42**	**64,393.64**	**34,911.10**	**62,334.48**	**-**
Collections - Digital												
5785	OverDrive	-	-	-	-	-	-	-	-	-	-	-
5786	Hoopla	-	-	-	-	-	-	-	-	-	-	-
5787	Other Digital Collection	-	-	-	-	-	-	-	-	-	-	-
5788	Electronic Resources	-	-	-	-	-	-	-	-	-	-	-
Total Collections - Digital		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Collections - Physical												
5791	Subscriptions	-		-	-		-	-	-	-	-	-
5815	KDL Cruisers	-	-	-	-	-	-	-	-	-	-	-
5982	Collection Materials - Depreciable	-	-	-	-	-	-	-	-	-	-	-
5983	CD/DVD Collection Materials - Non Depr	-	-	-	-	-	-	-	-	-	-	-
5984	Beyond Books Collection - Non Depr	-	-	-	-	-	-	-	-	-	-	-
Total Collections - Physical		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

		270-1015 B&O Bldg Maint	270-1060 HR	820 Total HR	171-1080 Exec	171-1085 Fund Dev	171-2300 Volunteers	171-1087 Projects & Planning	171 Total Exec	191-1030 Finance	228-1050 IT	101-1010 Board
Supplies												
5750	Collection Processing			-					-	-	-	-
5751	Supplies	50,000.00	3,000.00	53,000.00	500.00		800.00	500.00	1,800.00	500.00	400.00	400.00
5764	KDL Staff Event, Supplies & Awards		19,600.00	19,600.00	12,000.00				12,000.00			350.00
5760	Technology & Accessories < $1,000	1,000.00	100.00	1,100.00	400.00			200.00	600.00	100.00	47,500.00	
5768	Promotions Supplies			-					-			
5770	Other Awards/Prizes		7,000.00	7,000.00			1,100.00		1,100.00			
5790	Books (not for circulation)		5,000.00	5,000.00					-			
5851	Mail/Postage	550.00	300.00	850.00	250.00	1,000.00	50.00	-	1,300.00	900.00	50.00	
5900	Copier/Printer Overage Charges			-					-		85,000.00	
Total Supplies		**51,550.00**	**35,000.00**	**86,550.00**	**13,150.00**	**1,000.00**	**1,950.00**	**700.00**	**16,800.00**	**1,500.00**	**132,950.00**	**750.00**
Contractual and Professional Services												
5792	Software	2,480.00	99,913.00	102,393.00		4,700.00	2,200.00		6,900.00	24,175.00	300,000.00	
5801	Professional and Other Contracted Services	36,550.00	23,400.00	59,950.00	128,150.00	3,000.00			131,150.00	217,150.00	130,000.00	
5813	Delivery Services			-					-			
5814	Security Services	1,000.00		1,000.00	2,000.00				2,000.00			
5817	Lakeland Library Co-op Services			-					-			
5827	Catering		4,000.00	4,000.00	5,500.00		4,800.00	200.00	10,500.00			300.00
5890	ILS Fees			-					-			
5891	Licenses and Fees	1,400.00	119,800.00	121,200.00	35.00	1,500.00			1,535.00	47,250.00		
Total Contractual and Professional Servi		**41,430.00**	**247,113.00**	**288,543.00**	**135,685.00**	**9,200.00**	**7,000.00**	**200.00**	**152,085.00**	**288,575.00**	**430,000.00**	**300.00**
Programming and Outreach												
5795	Programming & Outreach Supplies	-	-	-	-		7,400.00	-	7,400.00	-	-	-
5885	Speakers/Performers			-			4,150.00		4,150.00			
5906	Community Outreach	-	-	-	-			-	-	-	-	-
Total Programming and Outreach		**-**	**-**	**-**	**-**	**-**	**11,550.00**	**-**	**11,550.00**	**-**	**-**	**-**

		270-1015 B&O Bldg Maint	270-1060 HR	820 Total HR	171-1080 Exec	171-1085 Fund Dev	171-2300 Volunteers	171-1087 Projects & Planning	171 Total Exec	191-1030 Finance	228-1050 IT	101-1010 Board
Maintenance and Utilities												
5810	IT COLO Infrastructure Services	-	-	-	-	-	-	-	-		600,000.00	
5822	Maintenance Contracts	12,000.00		12,000.00	-	-	-	-	-			
5848	Mobile Hotspots			-					-		10,505.00	
5849	Cell Phones/Stipends	640.00	2,400.00	3,040.00	1,300.00		480.00	480.00	2,260.00	1,920.00	3,195.00	
5850	Telephones			-					-		42,000.00	
5852	Internet/Telecomm Services			-	-	-	-	-	-		150,460.00	
5919	Waste Disposal	7,000.00		7,000.00	-	-	-	-	-		1,200.00	
5920	Utilties	90,000.00		90,000.00	-	-	-	-	-			
5925	Lawncare & Snowplowing	43,000.00		43,000.00	-	-	-	-	-			
5928	Branch Maintenance Fees			-	-	-	-	-	-			
5930	Repairs & Maintenance	70,000.00		70,000.00			-	-	-			
5933	Software & IT Hardware Maintenance Agreements			-			-	-	-		138,000.00	
5940	Rentals & Leases	2,800.00		2,800.00			-	-	-		216,427.00	
Total Maintenance and Utilities		**225,440.00**	**2,400.00**	**227,840.00**	**1,300.00**	**-**	**480.00**	**480.00**	**2,260.00**	**1,920.00**	**1,161,787.00**	**-**
Staff Development												
5910	Staff Development, Conferences & Dues	1,760.00	48,450.00	50,210.00	54,035.00		2,250.00	7,718.00	64,003.00	6,460.00	26,500.00	-
Total Staff Development		**1,760.00**	**48,450.00**	**50,210.00**	**54,035.00**	**-**	**2,250.00**	**7,718.00**	**64,003.00**	**6,460.00**	**26,500.00**	**-**
Board Development												
5908	Board Development, Conferences	-	-	-	-	-	-	-	-	-	-	15,000.00
Total Board Development		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**15,000.00**

		270-1015 B&O Bldg Maint	270-1060 HR	820 Total HR	171-1080 Exec	171-1085 Fund Dev	171-2300 Volunteers	171-1087 Projects & Planning	171 Total Exec	191-1030 Finance	228-1050 IT	101-1010 Board
Other Expenditures												
5759	Gas & Oil	3,000.00		3,000.00	-	-	-	-	-	-	-	-
5860	Parking	300.00		300.00	150.00			60.00	210.00		50.00	100.00
5861	Mileage Reimbursement	1,000.00	1,500.00	2,500.00	2,500.00		1,000.00	1,000.00	4,500.00	950.00	3,500.00	4,200.00
5870	Branch Local Mis - Restricted Donation Exp			-					-			
5873	Website			-					-		2,000.00	
5875	Advertising		1,000.00	1,000.00					-			
5901	Outsourced Printing & Publishing			-					-			
5907	Sponsorships/Donations			-					-			
5935	Insurance	99,000.00		99,000.00	14,257.00		1,225.00		15,482.00			
5939	Workers Compensation Insurance		41,000.00	41,000.00					-			
5955	Miscellaneous			-				30,000.00	30,000.00			
5959	Sales Taxes	-	-	-	-	-	-	-	-			
5964	Property Tax Reimbursement	-	-	-	-	-	-	-	-	30,000.00		
5965	MEL Return Items	-	-	-	-	-	-	-	-	-	-	-
Total Other Expenditures		**103,300.00**	**43,500.00**	**146,800.00**	**16,907.00**	**-**	**2,225.00**	**31,060.00**	**50,192.00**	**30,950.00**	**5,550.00**	**4,300.00**
Capital Outlay												
5974	Land Improvements - Depreciable			-	-	-	-	-	-	-	-	-
5977	Technology - Non-Depreciable			-	-	-	-	-	-		72,450.00	-
5978	Technology - Depreciable (5,000+)			-					-		30,000.00	
5979	Equipment/Furniture - Non Depreciable	20,000.00		20,000.00	-	-	-	-	-			-
5980	Equipment/Furniture - Depreciable		-	-	-	-	-		-	-	-	-
Total Capital Outlay		**20,000.00**	**-**	**20,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**102,450.00**	**-**
Transfers Out												
5995	Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Transfers Out		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures		**598,010.38**	**3,538,855.88**	**4,136,866.26**	**532,752.56**	**10,200.00**	**83,298.66**	**296,792.42**	**923,043.64**	**656,631.10**	**2,492,244.48**	**24,250.00**
		443,480.00	376,463.00	819,943.00	221,077.00	10,200.00	25,455.00	40,158.00	296,890.00	329,405.00	1,859,237.00	20,350.00 #
	2023 Budget	*905,655.00*	*457,232.00*	*1,362,887.00*	*224,548.00*	*83,030.00*	*23,050.00*	*59,449.00*	*390,077.00*	*338,180.00*	*3,511,185.00*	*22,243.00*

		Total KDL Budget
Salaries and Wages		
5700	Board Stipend	3,900
5713	Salary & Wages	14,446,338
Total Salaries and Wages		**14,450,238**
Employee Benefits		
5709	FICA	1,105,144.86
5716	Defined Benefit Pension Plan Expenditures	-
5717	Defined Contribution Pension Plan Contributions	507,693.00
5718	Employee Health Benefits	1,782,910.00
5719	Part-time Employee Health Benefits	-
5720	HSA/Flex	392,000.00
5730	Other Employee Benefits	90,800.00
Total Employee Benefits		**3,878,547.86**
Collections - Digital		
5785	OverDrive	1,943,500.00
5786	Hoopla	605,000.00
5787	Other Digital Collection	151,657.00
5788	Electronic Resources	236,160.00
Total Collections - Digital		**2,936,317.00**
Collections - Physical		
5791	Subscriptions	81,540.00
5815	KDL Cruisers	10,100.00
5982	Collection Materials - Depreciable	1,538,474.00
5983	CD/DVD Collection Materials - Non Depr	384,062.00
5984	Beyond Books Collection - Non Depr	40,000.00
Total Collections - Physical		**2,054,176.00**

		Total KDL Budget
Supplies		
5750	Collection Processing	113,690.00
5751	Supplies	150,815.00
5764	KDL Staff Event, Supplies & Awards	31,950.00
5760	Technology & Accessories < $1,000	59,040.00
5768	Promotions Supplies	30,835.00
5770	Other Awards/Prizes	215,325.00
5790	Books (not for circulation)	30,485.00
5851	Mail/Postage	7,695.00
5900	Copier/Printer Overage Charges	85,000.00
Total Supplies		**724,835.00**
Contractual and Professional Services		
5792	Software	635,265.00
5801	Professional and Other Contracted Services	576,990.00
5813	Delivery Services	161,717.00
5814	Security Services	28,000.00
5817	Lakeland Library Co-op Services	6,505.00
5827	Catering	25,850.00
5890	ILS Fees	159,771.00
5891	Licenses and Fees	189,047.00
Total Contractual and Professional Servi		**1,783,145.00**
Programming and Outreach		
5795	Programming & Outreach Supplies	199,850.00
5885	Speakers/Performers	277,150.00
5906	Community Outreach	20,015.00
Total Programming and Outreach		**497,015.00**

		Total KDL Budget
Maintenance and Utilities		
5810	IT COLO Infrastructure Services	600,000.00
5822	Maintenance Contracts	53,199.00
5848	Mobile Hotspots	398,844.00
5849	Cell Phones/Stipends	25,395.00
5850	Telephones	42,000.00
5852	Internet/Telecomm Services	150,460.00
5919	Waste Disposal	8,200.00
5920	Utilties	90,000.00
5925	Lawncare & Snowplowing	43,000.00
5928	Branch Maintenance Fees	564,786.00
5930	Repairs & Maintenance	94,870.00
5933	Software & IT Hardware Maintenance Agreements	138,000.00
5940	Rentals & Leases	233,009.00
Total Maintenance and Utilities		**2,441,763.00**
Staff Development		
5910	Staff Development, Conferences & Dues	360,107.67
Total Staff Development		**360,107.67**
Board Development		
5908	Board Development, Conferences	15,000.00
Total Board Development		**15,000.00**

		Total KDL Budget
Other Expenditures		
5759	Gas & Oil	8,160.00
5860	Parking	2,765.00
5861	Mileage Reimbursement	63,534.00
5870	Branch Local Mis - Restricted Donation Exp	93,800.00
5873	Website	158,700.00
5875	Advertising	115,790.00
5901	Outsourced Printing & Publishing	122,000.00
5907	Sponsorships/Donations	10,675.00
5935	Insurance	114,482.00
5939	Workers Compensation Insurance	41,000.00
5955	Miscellaneous	36,100.00
5959	Sales Taxes	100.00
5964	Property Tax Reimbursement	30,000.00
5965	MEL Return Items	3,600.00
		-
Total Other Expenditures		**800,706.00**
Capital Outlay		
5974	Land Improvements - Depreciable	-
5977	Technology - Non-Depreciable	72,450.00
5978	Technology - Depreciable (5,000+)	476,178.00
5979	Equipment/Furniture - Non Depreciable	20,000.00
5980	Equipment/Furniture - Depreciable	-
Total Capital Outlay		**568,628.00**
Transfers Out		
5995	Transfers Out	-
Total Transfers Out		**-**
Total Expenditures		**30,510,478.58**
		12,181,692.67
	2023 Budget	*14,214,589.00*