

Kenton County Public Library

2021-2022 Budget



Prepared by David E. Schroeder, Director

**Kenton County Public Library District
Anticipated Income
All Funds
July 01, 2021 - June 30, 2022**

CASH RESERVES FROM PRIOR YEARS \$667,067

GENERAL OPERATING FUND

TAX REVENUE

1. REAL ESTATE	12,805,815	
2. PAYMENT IN LIEU OF TAXES (PILOT)	55,200	
3. PERSONAL PROPERTY	1,550,000	
4. MOTOR VEHICLE & WATERCRAFT	700,000	
5. DELINQUENT	185,000	
6. TELECOMMUNICATION TAX	79,000	
TOTAL TAX REVENUE		<u>\$15,375,015</u>

GRANTS

7. STATE AID	0	
8. GRANTS	5,000	
9. FOUNDATION GRANTS	0	
TOTAL GRANTS		<u>\$5,000</u>

OTHER REVENUE

10. FINES	9,000	
11. INTEREST	9,000	
12. COMMISSIONS	500	
13. DONATIONS	0	
14. MISCELLANEOUS	0	
15. FRIENDS OF KCPL	30,000	
16. E-RATE REBATE	43,740	
TOTAL OTHER REVENUE		<u>\$92,240</u>

TOTAL ANTICIPATED GENERAL OPERATING INCOME 2021-22 **\$16,139,322**

TOTAL ANTICIPATED INCOME FOR ALL FUNDS JULY 01, 2021 - JUNE 30, 2022 **\$16,139,322**

**Kenton County Public Library District
Anticipated Expenses
All Funds
July 01, 2021 - June 30, 2022**

GENERAL OPERATING

EXPENSE CATEGORY	ADMINISTRATION/ DISTRICT	COVINGTON	ERLANGER	DURR	SUB-TOTAL	TOTAL
<u>STAFF</u>						
1. SALARIES	2,130,768	1,962,008	1,336,865	1,018,750	6,448,391	
2. SOCIAL SECURITY	155,331	143,223	97,623	74,474	470,651	
3. RETIREMENT	532,390	442,506	287,472	224,583	1,486,951	
4. HEALTH INSURANCE & OTHER BENEFITS	860,988				860,988	
5. UNEMPLOYMENT	3,381				3,381	
6. WORKERS COMPENSATION	28,139				28,139	
TOTAL STAFF EXPENSES	3,710,997	2,547,737	1,721,960	1,317,807	9,298,501	\$ 9,298,501
<u>PHYSICAL PLANTS</u>						
7. TELEPHONE						
a.) Line Charges	26,000				26,000	
b.) Long Distance	1,000				1,000	
c.) Cell Phones	6,400				6,400	
d.) Telephone System Maintenance	7,000				7,000	
Total Telephone	40,400				40,400	
8. UTILITIES						
a.) Gas & Electric	17,000	87,000	60,000	53,000	217,000	
b.) Water & Sanitation	1,000	12,000	5,500	6,500	25,000	
c.) Waste Collection	400	3,000	1,650	1,100	6,150	
Total Utilities	18,400	102,000	67,150	60,600	248,150	
9. INSURANCE						
Total Insurance		94,000			94,000	
10. REPAIR & MAINTENANCE - BUILDINGS						
a.) Supplies	2,800	25,000	15,400	10,000	53,200	
b.) Repairs & Maintenance (Service Calls)	12,000	27,000	22,000	12,000	73,000	
c.) Lawn Services & Snow Removal	5,000	5,000	29,000	8,500	47,500	
d.) HVAC Contracts	2,700	6,300	3,500	8,000	20,500	
e.) Elevator		4,600		2,200	6,800	
f.) Cleaning	14,100	4,800	3,700	1,000	23,600	
Total R & M - Buildings	36,600	72,700	73,600	41,700	224,600	
11. VAN						
a.) Gasoline		6,000			6,000	
b.) Maintenance		2,000			2,000	
Total Van		8,000			8,000	
12. BOND REDEMPTION						
a.) Bond Redemption	1,012,621				1,012,621	
Total Bond Redemption	1,012,621				1,012,621	
TOTAL PHYSICAL PLANTS	1,202,021	182,700	140,750	102,300	1,627,771	\$ 1,627,771

EXPENSE CATEGORY	ADMINISTRATION/ DISTRICT	COVINGTON	ERLANGER	DURR	SUB-TOTAL	TOTAL
<u>LIBRARY DEVELOPMENT AND MAINTENANCE</u>						
13. BOOKS AND MATERIALS						
a.) Adult	3,800	167,700	183,500	88,900	443,900	
b.) Juvenile		49,850	77,850	41,850	169,550	
c.) Floating Collection - Adult	307,525				307,525	
d.) Floating Collection - Juvenile	32,725				32,725	
e.) Cundiff			5,300		5,300	
f.) Kentucky Materials		15,000			15,000	
g.) Read Racer Books		19,000			19,000	
h.) Microfilm Replacement		2,500			2,500	
i.) Homebound Videos		4,500			4,500	
j.) Databases	235,000				235,000	
k.) eMedia	830,000				830,000	
l.) Local Digitization		1,000			1,000	
Total Books and Materials	1,409,050	259,550	266,650	130,750	2,066,000	
14. CATALOGING EXPENSE						
a.) Cataloging and Inter-Library Loan	45,000				45,000	
b.) Coll. Dev./Tec. Service Resources	6,000				6,000	
Total Cataloging Expense	51,000				51,000	
15. SOUTHWEST OHIO & NEIGHBORS						
Total S.W.O.N.	5,500				5,500	
16. BOOK PROCESSING AND BINDING						
a.) Processing	16,000				16,000	
b.) Processing - Outsource	53,000				53,000	
c.) Book Binding		4,000			4,000	
Total Book Processing & Binding	69,000	4,000			73,000	
TOTAL LIBRARY DEV. & MAIN.	1,534,550	263,550	266,650	130,750	2,195,500	\$ 2,195,500
<u>OTHER EXPENSES</u>						
17. BOARD MEETINGS						
Total Board Meetings	500				500	
18. PROFESSIONAL SERVICES / CONSULTANTS						
Total Professional Svcs. / Consultants	35,000				35,000	
19. FEES AND SERVICES						
a.) Accounting Software & Payroll Processing Fees	15,000				15,000	
b.) Book (Debt) Collection Expense	10,000				10,000	
c.) Credit Card Processing Fees	1,500				1,500	
Total Fees and Services	26,500				26,500	
20. CONTINGENCY						
Total Contingency	0				0	

EXPENSE CATEGORY	ADMINISTRATION/ DISTRICT	COVINGTON	ERLANGER	DURR	SUB-TOTAL	TOTAL
21. COPY SERVICES						
Total Copy Services		24,100			24,100	
22. FOUNDATION						
Total Foundation		5,000			5,000	
23. FRIENDS						
Total Friends		30,000			30,000	
24. HUMAN RESOURCES						
a.) General Expense		44,200			44,200	
b.) EAP		5,000			5,000	
c.) Cafeteria Plan Admin.		4,500			4,500	
Total Human Resources		53,700			53,700	
25. LEGAL & PROFESSIONAL						
a.) Audit		10,750			10,750	
b.) Attorney		5,000			5,000	
Total Legal & Professional		15,750			15,750	
26. LIBRARY AND OFFICE SUPPLIES						
a.) Office		7,700	13,800	8,400	10,000	39,900
b.) Small Equipment		500	3,000	0	0	3,500
c.) Vending Supplies		250				250
d.) Technology Supplies		45,000				45,000
e.) Library Cards		0				0
f.) Furniture and Fixtures		0	3,500	1,950	0	5,450
Total Library and Office Supplies		53,450	20,300	10,350	10,000	94,100
27. MEETINGS AND TRAINING						
a.) Public Services			7,400	7,400	7,400	22,200
b.) History and Genealogy			2,500			2,500
c.) Collection Services		3,000				3,000
d.) Public Relations		6,000				6,000
e.) Human Resources		6,000				6,000
f.) Administration		6,500				6,500
g.) Technology Department		19,500				19,500
h.) Board		500				500
i.) Certification		20,000				20,000
j.) Tuition Reimbursement		16,000				16,000
k.) PLA/ALA		10,000				10,000
l.) KPLA		4,000				4,000
m.) Community Engagement/Facilities		1,000				1,000
n.) Training Coordinator			3,000			3,000
Total Meetings and Training		92,500	12,900	7,400	7,400	120,200
28. MISCELLANEOUS						
Total Miscellaneous		0				0
29. PARKING						
Total Parking			1,200			1,200
30. PLANNING						
Total Planning		2,000				2,000

EXPENSE CATEGORY	ADMINISTRATION/ DISTRICT	COVINGTON	ERLANGER	DURR	SUB-TOTAL	TOTAL
31. POSTAGE						
a.) General	15,000				15,000	
b.) Postage Meter Lease	4,200				4,200	
Total Postage	19,200				19,200	
32. PROFESSIONAL MEMBERSHIPS						
Total Memberships	3,000	500	400	400	4,300	
33. PROGRAMS						
a.) Programming		43,000	63,450	40,800	147,250	
b.) Patron Experience		1,500	1,500	1,500	4,500	
c.) Summer Lunch		5,000			5,000	
d.) Tech Programs		1,500	1,500	1,500	4,500	
e.) Special System Programming	9,000				9,000	
f.) Outreach		7,000			7,000	
g.) Public Performance Rights	5,500				5,500	
h.) History & Genealogy		3,000			3,000	
i.) Digital Branch	11,000				11,000	
j.) System Wide Programming	25,000				25,000	
k.) All Grants	5,000				5,000	
l.) Workforce Development			9,850		9,850	
Total Programs	55,500	61,000	76,300	43,800	236,600	
34. PUBLIC RELATIONS						
Total Public Relations	109,500				109,500	
35. SECURITY						
a.) Alarm	500	4,100	350	350	5,300	
b.) Guard		100,000			100,000	
Total Security	500	104,100	350	350	105,300	
36. SYSTEM OPERATING EXPENSES						
a.) ILS Maintenance	45,000				45,000	
b.) Telecom/ISP	75,000				75,000	
c.) Licenses	165,000				165,000	
d.) Contract Services	19,000				19,000	
Total System Operating Expenses	304,000				304,000	
37. TRANSPORTATION						
Total Transportation	4,000	3,500	2,500	2,000	12,000	
38. COMMUNITY ENGAGEMENT/FACILITIES						
Total Community Engagement/Facilities	9,000				9,000	
TOTAL OTHER EXPENSES	843,200	203,500	97,300	63,950	1,207,950	\$ 1,207,950
TOTAL ANTICIPATED GENERAL OPERATING EXPENSES 2021-22	\$ 7,290,768	\$ 3,197,487	\$ 2,226,660	\$ 1,614,807	\$ 14,329,722	\$ 14,329,722

EXPENSE CATEGORY	ADMINISTRATION/ DISTRICT	COVINGTON	ERLANGER	DURR	SUB-TOTAL	TOTAL
<u>CAPITAL DEVELOPMENT FUND</u>						
39. FURNITURE & EQUIPMENT						
a.) Covington Mobile Shelving Unit		3,000			3,000	
b.) Erlanger YA Furniture			11,600		11,600	
40. COMPUTER EQUIPMENT & SOFTWARE						
a.) Erlanger PCs			108,000		108,000	
b.) Covington Catalog Touch Screens		2,500			2,500	
c.) Makerspace and Systems Technician Macbooks	9,500				9,500	
d.) Servers	15,000				15,000	
41. ERLANGER AND DURR POSTER PRINTERS			5,000	5,000	10,000	
42. COVINGTON ROOF LADDERS		50,000			50,000	
43. DURR PHASE II				1,600,000	1,600,000	
<u>Total Capital Development</u>		<u>24,500</u>	<u>55,500</u>	<u>124,600</u>	<u>1,605,000</u>	<u>1,809,600</u>
TOTAL ANTICIPATED CAPITAL DEVELOPMENT EXPENSES 2021-22					\$ 1,809,600	
<u>TOTAL ANTICIPATED EXPENSES FOR ALL FUNDS JULY 01, 2021 - JUNE 30, 2022</u>					<u>\$16,139,322</u>	

**Kenton County Public Library
Notes on Anticipated Income
July 1, 2021 - June 30, 2022**

General Operating Fund

Tax Revenue

1. Real Estate – This is an estimate based on last fiscal year’s budget. In fiscal year 2020-21, the budget for real estate was \$11,940,892. The fiscal year budget for 2021-22 is \$12,805,815. This is based on a rate of 11.3 cents per hundred, the same as last year.
2. Payment in Lieu of Taxes - This revenue comes from real estate developments that have an agreement to pay a certain amount in lieu of real estate taxes.
3. Personal Property – This revenue varies from year to year. The budget for 2021-22 is estimated to be \$1,550,000.
4. Motor Vehicle and Watercraft – This year's budget is \$700,000 which is a conservative estimate based on today's economic realities.
5. Delinquent – This revenue varies from year to year. This year we conservatively project an income of \$185,000.
6. Telecommunication - The library expects \$79,000 in 2021-22 from this tax.

Grants

7. State Aid – State Aid was eliminated by the General Assembly in the 2020 Session.
8. Grants – We will be actively seeking grants this year. We estimate \$5,000 in grant funding.
9. Foundation Grants – Due to the current economic conditions, we are projecting no income from investments for FY 2021-22.

Other Revenue

10. Fines – This represents fines collected for lost library materials and is budgeted at \$9,000.
11. Interest – We are anticipating a conservative return on investments in the amount of \$9,000.
12. Commissions – Includes income from copy machines, microfilm and microfiche reader/printers, and computer printers.
13. Donations - This represents donations to the Library to support new projects at each of the three branch locations.

Kenton County Public Library
Notes on Anticipated Income
July 1, 2021 - June 30, 2022

14. Miscellaneous – Income which comes from an unusual source that does not fit into any other category.
15. Friends – The Friends are expected to contribute \$30,000 in the 2021-22 fiscal year.
16. E-Rate Rebate – This is a telecommunications rebate from the federal government. The amount anticipated in 2021-22 is \$43,740.

Kenton County Public Library
Notes on Anticipated Expenses
July 1, 2021 - June 30, 2022

General Operating

Staff

1. Salaries – The overall salary budget projects a modest increase for 2021-22 primarily due to staff raises. All Staff members within their salary ranges will receive a 4% increase in July. All Staff members who have reached the top of their salary scale will receive a 2% increase in July.
2. Social Security – The employer share is 7.65% of gross wages.
3. Retirement – The employer rate increase by 12% to 26.95% of the gross salaries of those employees who work an average of 100 hours or more per month.
4. Health Insurance – The current health plan includes three plan options. Rates increased by 8% for FY 2021-22.
5. Unemployment – Our unemployment insurance is provided through KACo.
6. Workers Compensation – We estimate our workers compensation insurance to be \$28,139 this fiscal year.

Physical Plants

7. Telephone – This amount is budgeted on past usage.
8. Utilities – We are projecting a slight decrease in utility expenses for FY 2021-22.
9. Insurance – This includes Directors, Officers, & Trustees Liability; Commercial Property, Commercial General Liability & Umbrella coverage; Commercial Crime coverage; Cyber Security coverage; Electronic Data Processing and Commercial Auto. Our insurance is with Arthur J. Gallagher & Co. All policies are based on the fiscal year.
10. Repair and Maintenance – Buildings –
 - a.) Includes all supplies for maintaining the buildings. Amount budgeted is based on usage of the previous fiscal year.
 - b.) This is the amount budgeted for repairs & maintenance (service calls) such as electricians, plumbers, etc.
 - c.) Lawn service and snow removal is maintained at each location.
 - d.) HVAC contracts will decrease over the previous fiscal year.
 - e.) This is to maintain the elevators at the Covington and Durr Branches.
 - f.) This amount includes a cleaning service at the Administration Center and general cleaning of the carpets, maintenance of the hard surface flooring and window cleaning at our facilities.

Kenton County Public Library
Notes on Anticipated Expenses
July 1, 2021 - June 30, 2022

11. Van – This covers the cost of fuel and maintenance for the maintenance vans, the delivery van, the Homebound van, and the Read Racer.
12. Bond Redemption – These are the semi-annual payments on the Erlanger and Covington branch construction bonds which include both interest and principle.

Library Development and Maintenance

13. Books and Materials – This line item remains consistent over past fiscal years.
14. Cataloging Expense –
 - a.) Cataloging of materials and interlibrary loan are done using services of the OCLC network.
 - b.) These expenses relate to the Collection Services Department.
15. SWON (Southwest Ohio and Neighbor Libraries) – Is an association of Ohio, Kentucky and Indiana public, academic, school, and special libraries. Dues are budgeted at \$5,500 this year.
16. Book Processing and Binding – This amount is projected to slightly increase from last year.

Other Expenses

17. Board Meetings – Library Board meetings expense.
18. Professional Services / Consultants – Occasionally the need arises for information from experts in a particular field.
19. Fees and Services –
 - a.) Accounting software and payroll processing fees utilized to maintain proper records in the Business Office.
 - b.) Book (debt) collection expenses for Unique Management services.
 - c.) Credit card processing fees.
20. Contingency – This fiscal year the contingency is included in the reserve account.
21. Copy Services – The cost associated with the microfilm reader/printers in Covington.
22. Foundation – These expenses are related to the operation of the Kenton County Public Library Foundation.
23. Friends – These are expenses directly related to the gift given to the library by the Friends each fiscal year.

Kenton County Public Library
Notes on Anticipated Expenses
July 1, 2021 - June 30, 2022

24. Human Resources –

- a.) This amount includes training, employee recognition, recruitment and other HR expenses.
- b.) This represents the cost of offering the Employee Assistance Program at St. Elizabeth which provides counseling and similar services to staff members.
- c.) Administration fees paid to FlexBank for the Health Savings Accounts, Navia Benefits for Flexible Spending Accounts and to 4 My Benefits for online benefit enrollment services.

25. Legal and Professional –

- a.) This is the estimated cost of performing the annual audit.
- b.) This is an estimated cost of performing legal services.

26. Library and Office Supplies –

- a.) This includes the office supplies used by each location.
- b.) Small Equipment that costs less than \$2,500 per item.
- c.) The expense for sugar, creamer, etc. in each staff lounge.
- d.) Supplies used by the Technology Department.
- e.) Cost of library cards.
- f.) Furniture and Fixtures that cost less than \$2,500 per item.

27. Meetings and Training – This expense is for Board and staff members to attend meeting and training sessions. These expenses include travel expenses, conference registration fees, etc. All continuing education classes for certification, workshops, and tuition reimbursement are included in this category.

28. Miscellaneous – This is for expenditures which do not fit into any other category.

29. Parking – The library currently pays for two staff parking spaces in the City of Covington parking garage which allows more library parking spaces for the public.

30. Planning – This amount is for activities associated with planning.

31. Postage –

- a.) This includes all postage including interlibrary loan postage which consists of mailing books to other libraries and returning items borrowed from other libraries and late notices mailed to patrons who have overdue materials. We e-mail notices when possible to reduce postage expenses.
- b.) This amount is for two postage meter leases.

32. Professional Memberships – The Library maintains membership in several organizations including the Kentucky Library Association, Covington Business Council, Northern Kentucky Chamber of Commerce, and the Public Relations Society of America to name a few. The Library pays membership dues to KLA for professional staff and trustees.

33. Programs – The Library provides a wide variety of programming for the public. These line items

Kenton County Public Library
Notes on Anticipated Expenses
July 1, 2021 - June 30, 2022

reflect the anticipated cost to provide these programs.

34. Public Relations – These expenses include printing calendars, fliers, postage, promotional items, and support for programs. Other costs include advertising in publications, participation in the Kenton County Fair and community parades, the Summer Reading Club, and the on hold phone messages.
35. Security –
 - a.) Cost to maintain security alarms in all four buildings.
 - b.) Off-duty Covington police act as security guards in Covington during open hours.
36. System Operating Expenses –
 - a.) Provides maintenance for the hardware and software which operates the Library's computer system.
 - b.) Expense of transferring information between branches and our Internet service provider.
 - c.) Software licensing fees.
 - d.) Allows contractual services when necessary.
37. Transportation – The expense of reimbursing staff and Board members for using their private vehicles on library business.
38. Community Engagement/Facilities – Expenses related to community engagement activities.

Capital Development Fund

39. Furniture & Equipment
 - a.) Covington Mobile Shelving Unit
 - b.) Erlanger YA Furniture
40. Computer Equipment & Software
 - a.) Erlanger PCs
 - b.) Covington Catalog Touch Screens
 - c.) Makerspace and Systems Technician Macbooks
 - d.) Servers
41. Erlanger and Durr Poster Printers
42. Covington Roof Ladders
43. Durr Phase II