

Kenton County Public Library

2022-2023 Budget



Prepared by David E. Schroeder, Director

**Kenton County Public Library District
Anticipated Income
All Funds
July 01, 2022 - June 30, 2023**

GENERAL OPERATING FUND

TAX REVENUE

1. REAL ESTATE	13,603,188	
2. PAYMENT IN LIEU OF TAXES (PILOT)	55,200	
3. PERSONAL PROPERTY	1,600,000	
4. MOTOR VEHICLE & WATERCRAFT	735,000	
5. DELINQUENT	250,000	
6. TELECOMMUNICATION TAX	80,000	
TOTAL TAX REVENUE		<u>\$16,323,388</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	7,500	
12. COMMISSIONS	500	
13. DONATIONS	0	
14. MISCELLANEOUS	0	
15. FRIENDS OF KCPL	25,200	
16. E-RATE REBATE	31,751	
TOTAL OTHER REVENUE		<u>\$73,951</u>

TOTAL ANTICIPATED GENERAL OPERATING INCOME 2022-23	\$16,402,339
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TOTAL ANTICIPATED INCOME FOR ALL FUNDS JULY 01, 2022 - JUNE 30, 2023	\$16,402,339
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**Kenton County Public Library District
Anticipated Expenses
All Funds
July 01, 2022 - June 30, 2023**

GENERAL OPERATING

EXPENSE CATEGORY	ADMINISTRATION/ COLL. SERVICES	COVINGTON	ERLANGER	DURR	SUB-TOTAL	TOTAL
<u>STAFF</u>						
1. SALARIES	2,153,164	2,035,563	1,406,772	979,566	6,575,065	
2. SOCIAL SECURITY	156,914	148,196	99,843	71,460	476,413	
3. RETIREMENT	537,013	448,622	309,520	225,462	1,520,617	
4. HEALTH INSURANCE & OTHER BENEFITS	908,655				908,655	
5. UNEMPLOYMENT	3,229				3,229	
6. WORKERS COMPENSATION	29,000				29,000	
TOTAL STAFF EXPENSES	3,787,975	2,632,381	1,816,135	1,276,488	9,512,979	\$ 9,512,979
<u>PHYSICAL PLANTS</u>						
7. TELEPHONE						
a.) Line Charges	14,000				14,000	
b.) Long Distance	1,000				1,000	
c.) Cell Phones	6,400				6,400	
d.) Telephone System Maintenance	12,000				12,000	
Total Telephone	33,400				33,400	
8. UTILITIES						
a.) Gas & Electric	24,000	105,000	71,000	58,000	258,000	
b.) Water & Sanitation	2,500	14,500	6,500	4,000	27,500	
c.) Waste Collection	1,150	3,000	1,800	1,200	7,150	
Total Utilities	27,650	122,500	79,300	63,200	292,650	
9. INSURANCE						
Total Insurance	100,000				100,000	
10. REPAIR & MAINTENANCE - BUILDINGS						
a.) Supplies	2,000	30,000	12,000	14,000	58,000	
b.) Repairs & Maintenance (Service Calls)	16,000	35,000	25,000	12,000	88,000	
c.) Lawn Services & Snow Removal	0	4,000	29,000	11,000	44,000	
d.) HVAC Contracts	7,500	9,050	7,900	7,950	32,400	
e.) Elevator		4,600		2,500	7,100	
f.) Cleaning	14,100	4,800	4,000	1,000	23,900	
Total R & M - Buildings	39,600	87,450	77,900	48,450	253,400	
11. VAN						
a.) Gasoline		7,000			7,000	
b.) Maintenance		2,500			2,500	
Total Van		9,500			9,500	
12. BOND REDEMPTION						
a.) Bond Redemption	649,560				649,560	
Total Bond Redemption	649,560				649,560	
TOTAL PHYSICAL PLANTS	850,210	219,450	157,200	111,650	1,338,510	\$ 1,338,510

EXPENSE CATEGORY	ADMINISTRATION/ COLL. SERVICES	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	232,400				232,400	
k.) eMedia	950,000				950,000	
l.) Local Digitization		1,000			1,000	
Total Books and Materials	1,526,450	259,550	266,650	130,750	2,183,400	
14. CATALOGING EXPENSE						
a.) Cataloging and Inter-Library Loan	45,000				45,000	
b.) Coll. Dev./Tec. Service Resources	7,000				7,000	
Total Cataloging Expense	52,000				52,000	
15. SOUTHWEST OHIO & NEIGHBORS						
Total S.W.O.N.	5,000				5,000	
16. BOOK PROCESSING AND BINDING						
a.) Processing	19,500				19,500	
b.) Processing - Outsource	59,000				59,000	
c.) Book Binding		4,000			4,000	
Total Book Processing & Binding	78,500	4,000			82,500	
TOTAL LIBRARY DEV. & MAIN.	1,661,950	263,550	266,650	130,750	2,322,900	\$ 2,322,900
<u>OTHER EXPENSES</u>						
17. BOARD MEETINGS						
Total Board Meetings	500				500	
18. PROFESSIONAL SERVICES / CONSULTANTS						
Total Professional Svcs. / Consultants	40,000				40,000	
19. FEES AND SERVICES						
a.) Accounting Software & Payroll Processing Fees	15,000				15,000	
b.) Book (Debt) Collection Expense	0				0	
c.) Credit Card Processing Fees	1,800				1,800	
Total Fees and Services	16,800				16,800	
20. CONTINGENCY						
Total Contingency	567,000				567,000	

EXPENSE CATEGORY	ADMINISTRATION/ COLL. SERVICES	COVINGTON	ERLANGER	DURR	SUB-TOTAL	TOTAL
21. COPY SERVICES						
<u>Total Copy Services</u>	30,000				30,000	
22. FOUNDATION						
<u>Total Foundation</u>	5,000				5,000	
23. FRIENDS						
<u>Total Friends</u>	25,200				25,200	
24. HUMAN RESOURCES						
a.) General Expense	55,200				55,200	
b.) EAP	5,000				5,000	
c.) Cafeteria Plan Admin.	4,500				4,500	
<u>Total Human Resources</u>	64,700				64,700	
25. LEGAL & PROFESSIONAL						
a.) Audit	11,000				11,000	
b.) Attorney	6,000				6,000	
<u>Total Legal & Professional</u>	17,000				17,000	
26. LIBRARY AND OFFICE SUPPLIES						
a.) Office	6,000	9,000	8,000	8,000	31,000	
b.) Small Equipment	500	1,500	1,300	1,500	4,800	
c.) Vending Supplies	250				250	
d.) Technology Supplies	50,000				50,000	
e.) Library Cards	0				0	
f.) Furniture and Fixtures	1,000	17,000	3,000	600	21,600	
<u>Total Library and Office Supplies</u>	57,750	27,500	12,300	10,100	107,650	
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	5,000				5,000	
e.) Human Resources	6,000				6,000	
f.) Administration	4,000				4,000	
g.) Technology Department	18,000				18,000	
h.) Board	500				500	
i.) Certification	15,000				15,000	
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	
o.) Outreach		4,000			4,000	
<u>Total Meetings and Training</u>	82,500	16,900	7,400	7,400	114,200	
28. MISCELLANEOUS						
<u>Total Miscellaneous</u>	1,160				1,160	
29. PARKING						
<u>Total Parking</u>		1,200			1,200	
30. PLANNING						
<u>Total Planning</u>	1,000				1,000	

EXPENSE CATEGORY	ADMINISTRATION/ COLL. SREVICES	COVINGTON	ERLANGER	DURR	SUB-TOTAL	TOTAL
31. POSTAGE						
a.) General	17,000				17,000	
b.) Postage Meter Lease	4,500				4,500	
<u>Total Postage</u>	<u>21,500</u>				<u>21,500</u>	
32. PROFESSIONAL MEMBERSHIPS						
<u>Total Memberships</u>	<u>3,000</u>	<u>700</u>	<u>600</u>	<u>400</u>	<u>4,700</u>	
33. PROGRAMS						
a.) Programming		45,000	70,000	43,000	158,000	
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		8,500			8,500	
g.) Public Performance Rights	7,800				7,800	
h.) History & Genealogy		3,500			3,500	
i.) Digital Branch	4,000				4,000	
j.) System Wide Programming	100,000				100,000	
k.) All Grants	5,000				5,000	
l.) Workforce Development			15,000		15,000	
m.) STREAM			9,000		9,000	
<u>Total Programs</u>	<u>125,800</u>	<u>65,000</u>	<u>97,000</u>	<u>46,000</u>	<u>333,800</u>	
34. PUBLIC RELATIONS						
<u>Total Public Relations</u>	<u>141,500</u>				<u>141,500</u>	
35. SECURITY						
a.) Alarm	500	4,100	350	350	5,300	
b.) Guard		100,000			100,000	
<u>Total Security</u>	<u>500</u>	<u>104,100</u>	<u>350</u>	<u>350</u>	<u>105,300</u>	
36. SYSTEM OPERATING EXPENSES						
a.) ILS Maintenance	0				0	
b.) Telecom/ISP	75,000				75,000	
c.) Licenses	185,000				185,000	
d.) Contract Services	45,000				45,000	
<u>Total System Operating Expenses</u>	<u>305,000</u>				<u>305,000</u>	
37. TRANSPORTATION						
<u>Total Transportation</u>	<u>4,000</u>	<u>3,500</u>	<u>2,500</u>	<u>2,000</u>	<u>12,000</u>	
38. COMMUNITY ENGAGEMENT/FACILITIES						
<u>Total Community Engagement/Facilities</u>	<u>9,000</u>				<u>9,000</u>	
TOTAL OTHER EXPENSES	<u>1,518,910</u>	<u>218,900</u>	<u>120,150</u>	<u>66,250</u>	<u>1,924,210</u>	\$ 1,924,210
TOTAL ANTICIPATED GENERAL OPERATING EXPENSES 2022-23	<u>\$ 7,819,045</u>	<u>\$ 3,334,281</u>	<u>\$ 2,360,135</u>	<u>\$ 1,585,138</u>	<u>\$ 15,098,599</u>	\$15,098,599

EXPENSE CATEGORY	ADMINISTRATION/				DURR	SUB-TOTAL	TOTAL
	COLL. SERVICES	COVINGTON	ERLANGER				
<u>CAPITAL DEVELOPMENT FUND</u>							
39. FURNITURE & EQUIPMENT					14,000	14,000	
a.) Durr Tables and Chairs					3,000	3,000	
b.) Durr Feature Space Exhibit Hanging Equipment							
c.) Erlanger Furniture Reupholstering			10,190			10,190	
d.) Erlanger Break Room Furniture			10,000			10,000	
e.) Erlanger Family Hybrid Workstation			7,400			7,400	
f.) Erlanger Branch Manager Office Furniture			7,000			7,000	
g.) STREAM Long Arm Quilting Machine			13,000			13,000	
40. COMPUTER EQUIPMENT & SOFTWARE							
a.) Covington Computers/Monitors/Docks (157)		222,150				222,150	
b.) Servers (4)	5,000	5,000	5,000		5,000	20,000	
c.) MacBooks (3)	9,000					9,000	
d.) Local History iPad		1,000				1,000	
e.) Local History Microfilm Reader (2)		15,000				15,000	
f.) Erlanger Technology Upgrade: Twain/Clemens Rooms				60,000		60,000	
41. CLOCK TOWER REPAIR				8,500	8,500	17,000	
42. COVINGTON COOLING TOWER REPLACEMENT		300,000				300,000	
43. PATCH AND SEAL PARKING LOTS	25,000	75,000	100,000		100,000	300,000	
44. ERLANGER PARKING LOT LED LIGHT REPLACEMENT			38,000			38,000	
45. REPAIR INDEPENDENCE LIGHTING					20,000	20,000	
46. ADMINISTRATION AUTOMATIC DOORS	12,000					12,000	
47. SYSTEM WIDE ENTRANCE MAKEOVERS	100,000					100,000	
48. COVINGTON GENERATOR		125,000				125,000	
<u>Total Capital Development</u>	<u>151,000</u>	<u>743,150</u>	<u>259,090</u>		<u>150,500</u>	<u>1,303,740</u>	
TOTAL ANTICIPATED CAPITAL DEVELOPMENT EXPENSES 2022-23						\$ 1,303,740	
<u>TOTAL ANTICIPATED EXPENSES FOR ALL FUNDS JULY 01, 2022 - JUNE 30, 2023</u>						<u>\$16,402,339</u>	

**Kenton County Public Library
Notes on Anticipated Income
July 1, 2022 - June 30, 2023**

General Operating Fund

Tax Revenue

1. Real Estate – This is an estimate based on last fiscal year's budget. In fiscal year 2021-22, the budget for real estate was \$12,805,815. The fiscal year budget for 2022-23 is \$13,603,188. This is based on a rate of 11.2 cents per hundred, a reduction from 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 2022-23 is estimated to be \$1,600,000.
4. Motor Vehicle and Watercraft – This year's budget is \$735,000 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 \$250,000.
6. Telecommunication - The library expects \$80,000 in 2022-23 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 2022-23.

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 \$7,500.
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, 2022 - June 30, 2023**

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 \$25,200 in the 2022-23 fiscal year.
16. E-Rate Rebate – This is a telecommunications rebate from the federal government. The amount anticipated in 2022-23 is \$31,751.

**Kenton County Public Library
Notes on Anticipated Expenses
July 1, 2022 - June 30, 2023**

General Operating

Staff

1. Salaries – The overall salary budget projects a modest increase for 2022-23 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 decreased slightly from 26.95% to 26.79% 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. There was no increase in rates for FY 2022-23.
5. Unemployment – Our unemployment insurance is provided through KACo.
6. Workers Compensation – We estimate our workers compensation insurance to be \$29,000 this fiscal year.

Physical Plants

7. Telephone – This amount is budgeted on past usage.
8. Utilities – We are projecting a slight increase in utility expenses for FY 2022-23.
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 increase 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, 2022 - June 30, 2023

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 Covington branch construction bonds which include both interest and principle.

Library Development and Maintenance

13. Books and Materials – This line item slightly increased over last fiscal year.
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 \$5,000 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 amount is budgeted to allow for major emergency expenses.
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, 2022 - June 30, 2023

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 occasionally pays for staff parking spaces in the City of Covington parking garage which allows more library parking spaces for the public during larger special events.
30. Planning – This amount is for activities associated with planning.
31. Postage –
- a.) This includes all library and 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, 2022 - June 30, 2023**

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.) Durr Tables and Chairs
 - b.) Durr Feature Space Exhibit Hanging Equipment
 - c.) Erlanger Furniture Reupholstering
 - d.) Erlanger Break Room Furniture
 - e.) Erlanger Family Hybrid Workstation
 - f.) Erlanger Branch Manager Office Furniture
 - g.) STREAM Long Arm Quilting Machine
40. Computer Equipment & Software
- a.) Covington Computers/Monitors/Docks (157)
 - b.) Servers (4)
 - c.) MacBooks (3)
 - d.) Local History iPad
 - e.) Local History Microfilm Reader (2)
 - f.) Erlanger Technology Upgrade: Twain/Clemens Rooms
41. Clock Tower Repair at Erlanger and Durr

**Kenton County Public Library
Notes on Anticipated Expenses
July 1, 2022 - June 30, 2023**

- 42. Covington Cooling Tower Replacement
- 43. Patch and Seal Parking Lots
- 44. Erlanger Parking Lot LED Light Replacement
- 45. Repair Independence Lighting
- 46. Administration Automatic Doors
- 47. System Wide Entrance Makeovers
- 48. Covington Generator