

# Kenton County Public Library

## 2025-2026 Budget



Prepared by David E. Schroeder, Director

**Kenton County Public Library District  
Anticipated Income  
All Funds  
July 01, 2025 - June 30, 2026**

**CASH RESERVE FROM PRIOR YEARS**

**\$671,070**

**GENERAL OPERATING FUND**

**TAX REVENUE**

1. REAL ESTATE	15,916,225	
2. PAYMENT IN LIEU OF TAXES (PILOT)	70,760	
3. PERSONAL PROPERTY	1,400,000	
4. MOTOR VEHICLE & WATERCRAFT	965,000	
5. DELINQUENT	155,000	
6. TELECOMMUNICATION TAX	80,600	
<b>TOTAL TAX REVENUE</b>		<b><u>\$18,587,585</u></b>

**GRANTS**

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

**OTHER REVENUE**

10. FINES	10,000	
11. INTEREST	250,000	
12. COMMISSIONS	100	
13. DONATIONS	0	
14. MISCELLANEOUS	0	
15. FRIENDS OF KCPL	34,000	
16. E-RATE REBATE	0	
<b>TOTAL OTHER REVENUE</b>		<b><u>\$294,100</u></b>

**INVESTMENT INCOME**

17. INTEREST - CD	5,000	
18. UNREALIZED GAIN/(LOSS) - CD	0	
19. GAIN/(LOSS) - CD	0	
<b>TOTAL INVESTMENT INCOME</b>		<b><u>\$5,000</u></b>

**TOTAL ANTICIPATED GENERAL OPERATING INCOME 2025-26**

**\$18,891,685**

**TOTAL ANTICIPATED INCOME FOR ALL FUNDS JULY 01, 2025 - JUNE 30, 2026**

**\$19,562,755**

**Kenton County Public Library District**  
**Anticipated Expenses**  
**All Funds**  
**July 01, 2025 - June 30, 2026**

**GENERAL OPERATING**

EXPENSE CATEGORY	ADMINISTRATION/ COLL. SERVICES	COVINGTON	ERLANGER	DURR	LATONIA	SUB-TOTAL	TOTAL
<b><u>STAFF</u></b>							
1. SALARIES	2,297,103	2,313,579	1,649,062	1,204,674	380,422	7,844,840	
2. SOCIAL SECURITY	167,074	169,136	119,616	87,987	27,812	571,625	
3. RETIREMENT	402,816	337,571	270,437	185,220	57,653	1,253,697	
4. HEALTH INSURANCE & OTHER BENEFITS	1,158,874					1,158,874	
5. UNEMPLOYMENT	3,500					3,500	
6. WORKERS COMPENSATION	25,000					25,000	
<b>TOTAL STAFF EXPENSES</b>	<b>4,054,367</b>	<b>2,820,286</b>	<b>2,039,115</b>	<b>1,477,881</b>	<b>465,887</b>	<b>10,857,536</b>	<b>\$ 10,857,536</b>
<b><u>PHYSICAL PLANTS</u></b>							
7. TELEPHONE							
a.) Line Charges	14,000					14,000	
b.) Long Distance	1,000					1,000	
c.) Cell Phones	6,300					6,300	
d.) Telephone System Maintenance	0					0	
<b>Total Telephone</b>	<b>21,300</b>					<b>21,300</b>	
8. UTILITIES							
a.) Gas & Electric	29,000	121,000	82,000	70,000	10,000	312,000	
b.) Water & Sanitation	2,500	18,000	10,000	6,000	2,000	38,500	
c.) Waste Collection	1,900	3,600	2,500	1,600	1,000	10,600	
<b>Total Utilities</b>	<b>33,400</b>	<b>142,600</b>	<b>94,500</b>	<b>77,600</b>	<b>13,000</b>	<b>361,100</b>	
9. INSURANCE							
<b>Total Insurance</b>	<b>120,000</b>					<b>120,000</b>	
10. REPAIR & MAINTENANCE - BUILDINGS							
a.) Supplies	1,000	35,000	16,000	16,000	4,000	72,000	
b.) Repairs & Maintenance (Service Calls)	20,000	35,000	22,500	16,000	3,000	96,500	
c.) Lawn Services & Snow Removal	0	7,500	27,000	16,000	0	50,500	
d.) HVAC Contracts	3,000	20,000	5,000	7,500	4,000	39,500	
e.) Elevator		5,500		2,850	0	8,350	
f.) Cleaning	17,750	4,500	74,500	3,200	14,860	114,810	
g.) Rent Expense					95,000	95,000	
<b>Total R &amp; M - Buildings</b>	<b>41,750</b>	<b>107,500</b>	<b>145,000</b>	<b>61,550</b>	<b>120,860</b>	<b>476,660</b>	
11. VAN							
a.) Gasoline		6,000				6,000	
b.) Maintenance		4,000				4,000	
<b>Total Van</b>		<b>10,000</b>				<b>10,000</b>	
12. BOND REDEMPTION							
a.) Bond Redemption	652,709					652,709	
<b>Total Bond Redemption</b>	<b>652,709</b>					<b>652,709</b>	
<b>TOTAL PHYSICAL PLANTS</b>	<b>869,159</b>	<b>260,100</b>	<b>239,500</b>	<b>139,150</b>	<b>133,860</b>	<b>1,641,769</b>	<b>\$ 1,641,769</b>

EXPENSE CATEGORY	ADMINISTRATION/ COLL. SERVICES	COVINGTON	ERLANGER	DURR	LATONIA	SUB-TOTAL	TOTAL
<b><u>LIBRARY DEVELOPMENT AND MAINTENANCE</u></b>							
13. BOOKS AND MATERIALS							
a.) Adult	2,200	145,000	150,200	96,700	90,000	484,100	
b.) Juvenile		46,000	55,000	40,000	70,000	211,000	
c.) Floating Collection - Adult	274,000					274,000	
d.) Floating Collection - Juvenile	15,000					15,000	
e.) Cundiff			5,300			5,300	
f.) Kentucky Materials		15,000				15,000	
g.) Read Racer Books		13,000				13,000	
h.) Microfilm Replacement		2,500				2,500	
i.) Homebound Videos		2,500				2,500	
j.) Databases	260,000					260,000	
k.) eMedia	1,792,000					1,792,000	
l.) Local Digitization		0				0	
<u>Total Books and Materials</u>	<u>2,343,200</u>	<u>224,000</u>	<u>210,500</u>	<u>136,700</u>	<u>160,000</u>	<u>3,074,400</u>	
14. CATALOGING EXPENSE							
a.) Cataloging and Inter-Library Loan	45,000					45,000	
b.) Coll. Dev./Tec. Service Resources	11,000					11,000	
<u>Total Cataloging Expense</u>	<u>56,000</u>					<u>56,000</u>	
15. SOUTHWEST OHIO & NEIGHBORS							
<u>Total S.W.O.N.</u>	<u>5,500</u>					<u>5,500</u>	
16. BOOK PROCESSING AND BINDING							
a.) Processing	14,000					14,000	
b.) Processing - Outsource	33,500					33,500	
c.) Book Binding		8,000				8,000	
<u>Total Book Processing &amp; Binding</u>	<u>47,500</u>	<u>8,000</u>				<u>55,500</u>	
<b><u>TOTAL LIBRARY DEV. &amp; MAIN.</u></b>	<b><u>2,452,200</u></b>	<b><u>232,000</u></b>	<b><u>210,500</u></b>	<b><u>136,700</u></b>	<b><u>160,000</u></b>	<b><u>3,191,400</u></b>	<b><u>\$ 3,191,400</u></b>
<b><u>OTHER EXPENSES</u></b>							
17. BOARD MEETINGS							
<u>Total Board Meetings</u>	<u>500</u>					<u>500</u>	
18. PROFESSIONAL SERVICES / CONSULTANTS							
<u>Total Professional Svcs. / Consultants</u>	<u>10,000</u>					<u>10,000</u>	
19. FEES AND SERVICES							
a.) Accounting Software & Payroll Processing Fees	41,800					41,800	
b.) Book (Debt) Collection Expense	0					0	
c.) Credit Card Processing Fees	4,300					4,300	
<u>Total Fees and Services</u>	<u>46,100</u>					<u>46,100</u>	
20. CONTINGENCY							
<u>Total Contingency</u>	<u>100,000</u>					<u>100,000</u>	

EXPENSE CATEGORY	ADMINISTRATION/ COLL. SERVICES	COVINGTON	ERLANGER	DURR	LATONIA	SUB-TOTAL	TOTAL
21. COPY SERVICES							
Total Copy Services	30,000					30,000	
22. FOUNDATION							
Total Foundation	5,000					5,000	
23. FRIENDS							
Total Friends	34,000					34,000	
24. HUMAN RESOURCES							
a.) General Expense	63,000					63,000	
b.) EAP	6,000					6,000	
c.) Cafeteria Plan Admin.	4,500					4,500	
Total Human Resources	73,500					73,500	
25. LEGAL & PROFESSIONAL							
a.) Audit	12,600					12,600	
b.) Attorney	6,000					6,000	
Total Legal & Professional	18,600					18,600	
26. LIBRARY AND OFFICE SUPPLIES							
a.) Office	8,000	6,000	11,200	7,000	3,000	35,200	
b.) Small Equipment	500	2,000	3,200	7,500	1,000	14,200	
c.) Vending Supplies	250					250	
d.) Technology Supplies	52,000					52,000	
e.) Library Cards	0					0	
f.) Furniture and Fixtures	500	6,900	5,000	4,200	1,000	17,600	
Total Library and Office Supplies	61,250	14,900	19,400	18,700	5,000	119,250	
27. MEETINGS AND TRAINING							
a.) Public Services		7,400	10,000	4,000	2,400	23,800	
b.) History and Genealogy		3,500				3,500	
c.) Collection Services	1,000					1,000	
d.) Public Relations	5,000					5,000	
e.) Human Resources	4,000					4,000	
f.) Administration	3,000					3,000	
g.) Technology Department	20,000					20,000	
h.) Board	500					500	
i.) Certification	5,000					5,000	
j.) Tuition Reimbursement	16,000					16,000	
k.) PLA/ALA	9,000					9,000	
l.) KPLA	4,000					4,000	
m.) Community Engagement/Facilities	1,000					1,000	
n.) Training Coordinator		3,000				3,000	
o.) Outreach		3,000				3,000	
Total Meetings and Training	68,500	16,900	10,000	4,000	2,400	101,800	
28. MISCELLANEOUS							
Total Miscellaneous	4,000					4,000	
29. PARKING							
Total Parking		5,000				5,000	
30. PLANNING							
Total Planning	75,000					75,000	

EXPENSE CATEGORY	ADMINISTRATION/ COLL. SREVICES	COVINGTON	ERLANGER	DURR	LATONIA	SUB-TOTAL	TOTAL
31. POSTAGE							
a.) General	20,000					20,000	
b.) Postage Meter Lease	4,500					4,500	
Total Postage	24,500					24,500	
32. PROFESSIONAL MEMBERSHIPS							
Total Memberships	4,000	500	400	400	400	5,700	
33. PROGRAMS							
a.) Programming		55,000	70,000	64,000	21,500	210,500	
b.) Patron Experience		3,000	5,000	12,000	2,000	22,000	
c.) Summer Lunch		7,000				7,000	
d.) Tech Programs		1,500	1,500	1,500	500	5,000	
e.) Special System Programming	8,000					8,000	
f.) Outreach		15,000				15,000	
g.) Public Performance Rights	7,800					7,800	
h.) History & Geneology		4,000				4,000	
i.) Digital Branch	5,000					5,000	
j.) System Wide Programming	75,000					75,000	
k.) All Grants	5,000					5,000	
l.) Workforce Development			30,000			30,000	
m.) STREAM		10,000	25,500	2,500	1,500	39,500	
n.) Health & Wellness		0				0	
o.) Summer Reading Celebration	35,000					35,000	
Total Programs	135,800	95,500	132,000	80,000	25,500	468,800	
34. PUBLIC RELATIONS							
Total Public Relations	160,000					160,000	
35. SECURITY							
a.) Alarm	1,200	4,500	1,000	350	350	7,400	
b.) Guard		125,000				125,000	
Total Security	1,200	129,500	1,000	350	350	132,400	
36. SYSTEM OPERATING EXPENSES							
a.) ILS Maintenance	0					0	
b.) Telecom/ISP	90,000					90,000	
c.) Licenses	256,000					256,000	
d.) Contract Services	19,000					19,000	
Total System Operating Expenses	365,000					365,000	
37. TRANSPORTATION							
Total Transportation	2,000	4,000	1,200	1,000	350	8,550	
38. COMMUNITY ENGAGEMENT/FACILITIES							
Total Community Engagement/Facilities	8,000					8,000	
<b>TOTAL OTHER EXPENSES</b>	<b>1,226,950</b>	<b>266,300</b>	<b>164,000</b>	<b>104,450</b>	<b>34,000</b>	<b>1,795,700</b>	<b>\$ 1,795,700</b>
<b>TOTAL ANTICIPATED GENERAL OPERATING EXPENSES 2024-25</b>	<b>\$ 8,602,676</b>	<b>\$ 3,578,686</b>	<b>\$ 2,653,115</b>	<b>\$ 1,858,181</b>	<b>\$ 793,747</b>	<b>\$ 17,486,405</b>	<b>\$ 17,486,405</b>

EXPENSE CATEGORY	ADMINISTRATION/ COLL. SERVICES	COVINGTON	ERLANGER	DURR	LATONIA	SUB-TOTAL	TOTAL
<b><u>CAPITAL DEVELOPMENT FUND</u></b>							
39. FURNITURE & EQUIPMENT							
a.) Office Chairs (15)		4,500				4,500	
40. COMPUTER EQUIPMENT & SOFTWARE							
a.) PC's (7)	8,050					8,050	
b.) PC's (80)			92,000			92,000	
c.) Monitors (100)			20,000			20,000	
d.) Laptops (29)			40,600			40,600	
e.) Laptops (15)	21,000					21,000	
f.) Dockers (20)			5,000			5,000	
g.) Servers (4)	20,000					20,000	
h.) Monitor Displays (4)		6,000				6,000	
i.) TV for Meeting Room				3,000		3,000	
j.) iPads for STREAM			2,700			2,700	
						0	
41. Outdoor Sign				15,000		15,000	
						0	
42. Water Fountain Replacement				3,400		3,400	
						0	
43. Upgrade Monitoring System				4,100		4,100	
44. Poster Printer		10,000				10,000	
45. UV Flat Bed Printer (2)		9,000	9,000			18,000	
46. Snap Lab Photo Printer		3,000				3,000	
47. Staff Area Renovation			300,000			300,000	
48. Roof and RTU Replacement				1,500,000		1,500,000	
						0	
<u>Total Capital Development</u>	<u>49,050</u>	<u>32,500</u>	<u>469,300</u>	<u>1,525,500</u>	<u>0</u>	<u>2,076,350</u>	
TOTAL ANTICIPATED CAPITAL DEVELOPMENT EXPENSES 2025-26						<b>\$ 2,076,350</b>	
<b><u>TOTAL ANTICIPATED EXPENSES FOR ALL FUNDS JULY 01, 2025 - JUNE 30, 2026</u></b>						<b><u>\$ 19,562,755</u></b>	

**Kenton County Public Library  
Notes on Anticipated Income  
July 1, 2025 - June 30, 2026**

**General Operating Fund**

***Tax Revenue***

1. Real Estate – This is an estimate based on last fiscal year's budget. In fiscal year 2024-25, the budget for real estate was \$14,874,471. The fiscal year budget for 2025-26 is \$15,916,225. This is based on a rate of 10.1 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 2025-26 is estimated to be \$1,400,000.
4. Motor Vehicle and Watercraft – This year's budget is \$965,000 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 \$155,000.
6. Telecommunication - The library expects \$80,600 in 2025-26 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 – The Library District is anticipating no transfer of Foundation funds to the General Operating Fund for FY 2025-26.

***Other Revenue***

10. Fines – This represents fines collected for lost library materials and is budgeted at \$10,000.
11. Interest – We are anticipating a return on investments in the amount of \$250,000.
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 four branch locations.



**Kenton County Public Library  
Notes on Anticipated Income  
July 1, 2025 - June 30, 2026**

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 \$34,000 in the 2025-26 fiscal year.
16. E-Rate Rebate – This is a telecommunications rebate from the federal government. The Library is anticipating no income in this category for 2025-26 fiscal year.

***Investment Income***

17. Interest - CD - We are anticipating interest on CD investments of \$5,000 in fiscal year 2025-26.

**Kenton County Public Library  
Notes on Anticipated Expenses  
July 1, 2025 - June 30, 2026**

**General Operating**

**Staff**

1. Salaries – The overall salary budget projects a modest increase for 2025-26 primarily due to staff raises. All Staff members will receive a 5% increase in July except for those who have reached their maximum in the salary scale. Those individuals will receive a 2.5% increase.
2. Social Security – The employer share is 7.65% of gross wages.
3. Retirement – The employer rate decreased slightly from 19.71% to 18.62% 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 four plan options. There was a 7% increase in rates for FY 2025-26.
5. Unemployment – Our unemployment insurance is provided through KACo.
6. Workers Compensation – We estimate our workers compensation insurance to be \$25,000 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 2025-26.
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 slightly 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, Erlanger branch, and the Latonia branch. This also includes the general cleaning of the carpets, maintenance of the hard surface flooring and window cleaning at all our facilities.

**Kenton County Public Library**  
**Notes on Anticipated Expenses**  
**July 1, 2025 - June 30, 2026**

g.) This covers the cost of the rental of the Latonia branch facility.

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 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 \$5,500 this year.
16. Book Processing and Binding – This amount is projected to slightly decrease 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, 2025 - June 30, 2026**

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 Navia Benefits for the Health Savings Accounts and Flexible Spending Accounts.

25. Legal and Professional –

- a.) This is the proposed 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.

**Kenton County Public Library**  
**Notes on Anticipated Expenses**  
**July 1, 2025 - June 30, 2026**

33. Programs – The Library provides a wide variety of programming for the public. These line items 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, the Summer Reading Club and the on hold phone messages.
35. Security –  
a.) Cost to maintain security alarms in all five buildings.  
b.) Off-duty 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.

<b>Capital Development Fund</b>
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39. Furniture & Equipment  
a.) Office Chairs (15)
40. Computer Equipment & Software  
a.) PC's (7)  
b.) PC's (80)  
c.) Monitors (100)  
d.) Laptops (29)  
e.) Laptops (15)  
f.) Dockers (20)  
g.) Servers (4)  
h.) Monitor Displays (4)  
i.) TV for Meeting Room  
j.) iPads for STREAM
41. Outdoor Sign
42. Water Fountain Replacement

**Kenton County Public Library**  
**Notes on Anticipated Expenses**  
**July 1, 2025 - June 30, 2026**

- 43. Upgrade Monitoring System
- 44. Poster Printer
- 45. UV Flat Bed Printer (2)
- 46. Snap Lab Photo Printer
- 47. Staff Area Renovation
- 48. Roof and RTU Replacement