

		FY25	FY26		Percentage of revenues or Expenditures
		w/ 3% increase OK reserves	3% increase/staff realignment, 2% reserves		
<b>REVENUES</b>					<b>Percentage of Revenues</b>
4050	Other Grants-RAILS CE Grant	\$2,000.00	\$2,000.00	RAILS CE grant for PUG Day	0.10%
4051	Revenue from LLSAP RAILS grant	\$515,237.39	\$527,062.00	RAILS award (FY20) \$559,731.16; (FY21): \$533,080.90; (FY22) \$559,218; (FY23) \$564,277; (FY24) \$565,262; (FY25) \$568,723 (in FY25: Accounting services: 51,721.76 and phone dialer 1764.00; (FY26): \$580.140, Accounting services \$53,078)	25.33%
4062	Union List Member Revenue	\$31,658.00	\$33,241.00	from spreadsheet annual UL billing to BR (add 5% FY26)	1.56%
<b>4063</b>	<b>Fully Participating &amp; Basic Online Member Revenue</b>	<b>\$1,277,724.10</b>	<b>\$1,407,222.30</b>	percentage increase 10.15% FY25 to FY26	<b>62.82%</b>
4064	ILL Barcode Revenue	\$3,000.00	\$3,000.00		0.15%
4065	Cataloging Revenue	\$0.00	\$0.00		0.00%
4066	Continuing Education Revenue	\$0.00	\$0.00		0.00%
4067	Fully Participating & Basic Online - Reserves Contribution	60,839.00	<b>38,776.70</b>	percentage decrease -36.29% FY25 to FY25	2.99%
4068	Union List - CR Contribution	5,495.00	<b>3,509.00</b>	percentage decrease -46.8% FY25 to FY26	0.27%
4070	Reimbursements	\$21,065.64	\$21,803.00	reimburse for express lane and marc report	1.04%
4071	Reimbursements - Hosting fee	\$53,185.00	\$0.00	rolled into per library fee	2.61%
4073	Reimbursements - PUG Day/DA Fee	\$0	\$3,750	lunch reimbursement	0.00%
4072	Reimbursements - eRead Illinois	\$0.00	\$0.00		0.00%
4074	Reimbursements - Capria mobile app	\$35,707.50	\$37,000.00	mobile app reimbursement	1.76%
4080	Investment Income	\$27,000.00	\$40,000.00	based on FY25 numbers	1.33%
4090	Other Revenue	\$1,000.00	\$1,000.00		0.05%
					0.00%
	<b>TOTAL REVENUE</b>	<b>\$2,033,911.63</b>	<b>\$2,118,364.00</b>	percentage increase 4.15% FY25 to FY26	<b>100.00%</b>
<b>EXPENDITURES</b>					<b>Percentage of Expenditures</b>
5131	eResources - eRead Illinois	\$0.00			0.00%
5010	other professionals	\$623,547.93	\$778,041.76		3% 30.51%
5010	other professionals merit	\$6,235.48	\$3,313.94		1% 0.31%
5010	other professionals longevity	\$0.00	\$700.00		0.00%
5020	support services	\$211,887.00	\$117,520.00		3% 10.37%
5020	support services merit	\$2,118.87	\$0.00		1% 0.10%
5020	support services longevity	\$0.00	\$800.00		0.00%
5030	Payroll taxes, SS taxes, fringe benefits	\$63,910.77	\$68,510.47		3.13%

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5030	Payroll taxes, SS taxes, fringe benefits Merit	\$639.11	\$253.52		0.03%
5040	Unemployment Insurance	\$3,500.00	\$3,500.00		0.17%
5050	Worker's Compensation insurance	\$2,100.00	\$2,020.00	adjusted up FY25 costs	0.10%
5060	Retirement benefits	\$99,416.76	\$101,108.92	11.29% employer contribution	4.86%
5060	Retirement benefits Merit	\$994.17	\$374.14		0.05%
5070	Health, Dental, Life, Disability	\$184,624.44	\$154,141.00	12% increase FY26, Disability included, (disability: \$4,953 (FY26) for ST. LT included in IMRF)	9.03%
5080	other fringe benefits	\$1,000.00	\$1,000.00	wellness plan, retirement gifts	0.05%
5083	Tuition reimbursements	\$500.00	\$500.00		0.02%
5084	Staff professional memberships	\$1,000.00	\$1,000.00	individual memberships to orgs	0.05%
5140	Rent/Lease	\$0.00	\$0.00	BR, CV all costs	0.00%
5160	Property Insurance	\$2,800.00	\$2,800.00	Inland Marine Insurance (\$1,600.00)	0.14%
5200	Fuel	\$1,500.00	\$1,000.00		0.07%
5210	Repairs and maintenance	\$2,000.00	\$1,000.00	Maintenance of vehicles, tires, replacement of vehicle parts, vehicle repairs, vehicle cleaning, and oil changes	0.10%
5220	Vehicle Insurance	\$2,000.00	\$1,500.00	auto: one car	0.10%
5230	Vehicle leasing and rent	\$500.00	\$500.00		0.02%
5240	Other vehicle expenses	\$350.00	\$350.00	Ipasses, driver's license checks	0.02%
5250	In-State Travel	\$7,000.00	\$7,000.00		0.34%
5260	Out-of-State Travel	\$6,000.00	\$6,000.00	ALA, ILA, IUG, ARSL	0.29%
5270	Registration & Meetings, Other fees	\$9,000.00	\$10,400.00	DA (\$4,000), AC (\$3,000), Staff Conferences (\$1,000), Udemy training registration (\$1400)	0.44%
5280	Conferences and Continuing Education Meetings	\$5,000.00	\$20,000.00	PUG day in person	0.24%
5290	Public Relations	\$1,000.00	\$2,000.00	PrairieCat branded items	0.05%
5300	Liability Insurance	\$10,000.00	\$10,000.00	D and O, Cyber; General Liability	0.49%
5310	Computer, Software & Supplies	\$11,902.50	\$9,404.00	LMS, certs; CMS and libguides	0.58%
5310	Computer, Software & Supplies	\$19,209.75	\$12,073.00	IT equipment and software (NetNotify; windows 365 (email, shared storage, apps), other software	0.94%
5320	General Office Supplies and Equipment	\$2,000.00	\$1,500.00	chairs, misc office supplies	0.10%
5380	Telephone & Telecommunications	\$8,165.22	\$9,995.63	reimburse telco working from home (including ATT hotspot), Zoom costs	0.40%
5400	Equipment Repair & Maintenance Agreements	\$2,000.00	\$1,500.00	maintenance on servers, FW maintenance	0.10%
5410	Legal	\$3,500.00	\$3,000.00	reduced due to prior years expenditures	0.17%

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5420	Accounting	\$7,000.00	\$7,000.00	Audit contract (5K), actuary for retiree benefits study (2K).	0.34%
5430	Consulting	\$11,000.00	\$15,000.00	RS summit (2.5K), web server support and enhancements (\$8,000) , misc consulting	0.54%
5435	Payroll services fees	\$9,000.00	\$8,000.00		0.44%
5450	Information Service Costs	\$587,168.14	\$577,604.92	Innovative software maintenance, VEGA Discover, MARCIVE, OCLC fees (see info services spreadsheet), IPA, added review files (2024 amendment)	
5450	Information Service Costs	\$35,707.50	\$37,000.00	special projects-Capira mobile app (reimbursed by participants)	1.75%
5470	Outside Printing services	\$2,000.00	\$2,000.00		0.10%
5480	Other Contractual Services	\$87,633.99	\$87,667.00	innovative hosting (81667), web server hosting and maintenance (\$6,000)	4.29%
5490	Depreciation	\$0.00	\$0.00	depreciation on cars	0.00%
5500	Professional Association Membership Dues	\$2,000.00	\$2,000.00	IUG (\$200), WIIUG (\$100), HRSource (\$1,040), ARSL (\$150), ILA (\$200)	0.10%
5510	Miscellaneous	\$1,500.00	\$1,500.00		0.07%
5520	Miscellaneous - E-Commerce Fees	\$5,500.00	\$5,500.00		0.27%
	<b>TOTAL EXPENDITURES</b>	<b>\$2,043,911.63</b>	<b>\$2,076,078.30</b>	1.57% increase FY25 to FY26	
	<b>TOTAL EXPENDITURES LESS DEPRECIATION</b>	<b>\$2,043,911.63</b>	<b>\$2,076,078.30</b>		<b>71.27%</b>
	<b>Exclusion of Depreciation from Cash Expenditures</b>				
	<b>Change in net position</b>	<b>-\$10,000.00</b>	<b>\$42,285.70</b>		
	<b>To Reserves (Overage)</b>	<b>-\$10,000.00</b>	<b>\$42,285.70</b>	<b>aprox 2% of operating expenditures</b>	
	<b>From Reserves for laptop replacements and firewall warranty</b>		<b>-\$14,155.80</b>	Laptop replacements, related hardware and software/warranties, firewall device warranty	
	<b>In Kind from RAIL Grant for Accounting</b>	<b>\$51,721.76</b>	<b>\$53,078.00</b>		
	<b>In Kind from RAILS Grant for Phone dialer</b>	<b>\$1,764.00</b>	<b>\$0.00</b>		