

		FY26	FY27		Percentage of revenues or Expenditures				
<b>REVENUES</b>									
4050 Other Grants-RAILS CE Grant		\$2,000.00	\$2,000.00	RAILS CE grant for PUG Day	0.09%				
4051 Revenue from LLSAP RAILS grant		\$527,062.00	\$534,486.78	RAILS award (FY20) \$559,731.16; (FY21) \$533,080.90; (FY22) \$559,218; (FY23) \$564,277; (FY24) \$565,262; (FY25) \$568,723, (accounting services: 51,721.76 and phone dialer 1764.00); (FY26) \$580,140, (accounting services \$53,078); (FY27) \$588,629.53 (accounting services \$54,142.75)	24.57%				
4062 Union List Member Revenue		\$32,292.00	\$32,282.00	3% increase per annual % of Increase FY26-27 (reflects loss of Dakota CUSD)	1.48%				
<b>4063 Fully Participating &amp; Basic Online Member Revenue</b>		<b>\$1,412,098.67</b>	<b>\$1,491,201.43</b>		68.55%				
4064 ILL Barcode Revenue		\$3,000.00	\$3,000.00		0.14%				
4065 Cataloguing Revenue		\$0.00	\$0.00		0.00%				
4066 Continuing Education Revenue		\$0.00	\$0.00		0.00%				
4067 Fully Participating & Basic Online - Reserves Contribution		<b>38,937.10</b>	<b>20,206.00</b>		0.93%				
4068 Union List - CR Contribution		<b>3,409.00</b>	<b>1,716.00</b>		0.08%				
4070 Reimbursements		\$21,803.00	\$22,566.11	reimburse for express lane and marc report	1.04%				
4071 Reimbursements - Hosting fee		\$0.00	\$0.00	rolled into per library fee	0.00%				
4073 Reimbursements - PUG Day/DA Fee		\$3,750	\$0	lunch reimbursement (not used)	0.00%				
4072 Reimbursements - eRead Illinois		\$0.00	\$0.00		0.00%				
4074 Reimbursements - mobile app		\$31,725.00	\$35,000.00	mobile app reimbursement (71 libraries plus test template)	1.61%				
4080 Investment Income		\$35,000.00	\$32,000.00	based on FY25 numbers	1.47%				
4090 Other Revenue		\$1,000.00	\$1,000.00		0.05%				
<b>TOTAL REVENUE</b>		<b>\$2,112,076.77</b>	<b>\$2,175,458.32</b>		100.00%				
<b>EXPENDITURES</b>									
5131 eResources - eRead Illinois		\$0.00	\$0.00		0.00%				
5010 other professionals		\$778,041.76	\$800,993.28		3%	36.60%	changes to alignment of staff due to accounting rules		
5010 other professionals merit		\$3,313.94	\$7,776.63		1%	0.36%	changes to alignment of staff due to accounting rules		
5010 other professionals longevity		\$600.00	\$618.00			0.03%			
5020 support services		\$117,520.00	\$121,045.60		3%	5.53%	changes to alignment of staff due to accounting rules		
5020 support services merit		\$0.00	\$1,175.07		1%	0.05%	changes to alignment of staff due to accounting rules		
5020 support services longevity		\$900.00	\$927.00			0.04%			
5030 Payroll taxes, SS taxes, fringe benefits		\$68,510.47	\$70,534.95			3.22%			
5030 Payroll taxes, SS taxes, fringe benefits Merit		\$253.52	\$684.81			0.03%			
5040 Unemployment Insurance		\$3,500.00	\$3,500.00			0.16%			
5050 Worker's Compensation insurance		\$2,020.00	\$2,100.00	adjusted up FY25 costs		0.10%			
5060 Retirement Benefits		\$101,108.92	\$102,898.04	11.16% employer contribution		4.70%			
5060 Retirement benefits Merit		\$374.14	\$999.01			0.05%			
5070 Health, Dental, Life, Disability		\$154,141.00	\$195,636.60	15% increase FY27, Disability included, (disability: \$4,503 (FY25) for ST, LT included in IMRF)		8.94%			
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	\$500.00	individual memberships to orgs		0.02%			
5140 Rent/lease		\$0.00	\$0.00	BR, CV all costs		0.00%			
5160 Property Insurance		\$3,200.00	\$3,360.00	Inland Marine Insurance		0.15%			
5200 Fuel		\$1,000.00	\$1,000.00			0.07%			
				1/15/2026					

5210	Repairs and maintenance	\$1,000.00	\$1,000.00	Maintenance of vehicles, tires, replacement of vehicle parts, vehicle repairs, vehicle cleaning, and oil changes	0.05%						
5220	Vehicle Insurance	\$1,500.00	\$1,500.00	auto: one car	0.07%						
5230	Vehicle leasing and rent	\$500.00	\$500.00		0.02%						
5240	Other vehicle expenses	\$350.00	\$350.00	passes, driver's license checks	0.02%						
5240	Other vehicle expenses	\$0.00	\$35,000.00	replace van, from reserves	1.60%						
5250	In-State Travel	\$8,000.00	\$9,000.00	ILA, WIILUG	0.41%						
5260	Out-of-State Travel	\$0.00	\$6,000.00	ALA, IUG, ARSL	0.27%						
5270	Registration & Meetings, Other fees	\$10,400.00	\$10,000.00	DA (\$4,000), AC (\$3,000), Staff Conferences (\$1,000), training registration (\$1000)	0.46%						
5280	Conferences and Continuing Education Meetings	\$20,000.00	\$3,500.00	PUG day virtual	0.16%						
5290	Public Relations	\$2,000.00	\$2,000.00	PrairieCat branded items	0.09%						
5300	Liability Insurance	\$8,000.00	\$8,400.00	D and O, Cyber; General Liability	0.38%						
5310	Computer, Software & Supplies	\$13,000.00	\$10,000.00	LMS, certs: CMS and libguides	0.46%						
5310	Computer, Software & Supplies	\$14,155.80	\$0.00	From reserves for laptops	0.00%						
5310	Computer, Software & Supplies	\$13,000.00	\$13,000.00	IT equipment and software (NetNotify; windows 365 (email, shared storage, apps), other software	0.59%						
5320	General Office Supplies and Equipment	\$1,500.00	\$1,500.00	chairs, misc office supplies	0.07%						
5380	Telephone & Telecommunications	\$11,000.00	\$11,000.00	reimburse telco working from home (including ATT hotspot), Zoom costs	0.50%						
5400	Equipment Repair & Maintenance Agreements	\$1,500.00	\$1,500.00	maintenance on servers, FW maintenance	0.07%						
5410	Legal	\$3,000.00	\$3,000.00	reduced due to prior years expenditures	0.14%						
5420	Accounting	\$7,000.00	\$7,500.00	Audit contract (5K), actuary for retiree benefits study (2K).	0.34%						
5430	Consulting	\$15,000.00	\$15,000.00	RS summit (2.5K), web server support and enhancements (\$9360), misc consulting	0.69%						
5435	Payroll services fees	\$8,000.00	\$8,500.00		0.39%						
5450	Information Service Costs	\$577,604.92	\$600,859.09	Innovative software maintenance, VEGA Discover, MARCIVE, OCLC fees (see info services spreadsheet), IPA	27.45%						
5450	Information Service Costs	\$31,725.00	\$35,000.00	special projects- mobile app	1.60%						
5450	Information Service Costs	\$15,000.00	\$0.00	from reserves installation for mobile app	0.00%						
5470	Outside Printing services	\$2,000.00	\$500.00		0.02%						
5480	Other Contractual Services	\$87,667.00	\$80,678.24	innovative hosting (74178.24) NO ENCORE, web server hosting and maintenance (\$6,500)	3.69%						
5490	Depreciation	\$0.00	\$0.00	depreciation on cars	0.00%						
5500	Professional Association Membership Dues	\$2,000.00	\$2,000.00	IUG (\$200), WIILUG (\$100), HRSource (\$1,040), ARSL (\$150), ILA (\$200)	0.09%						
5510	Historical Society Dues	\$1,500.00	\$1,500.00		0.07%						
5520	Miscellaneous - E-Commerce Fees	\$5,500.00	\$4,000.00		0.21%						
<b>TOTAL EXPENDITURES</b>		<b>\$2,098,886.47</b>	<b>\$2,188,536.32</b>								
<b>TOTAL EXPENDITURES LESS DEPRECIATION</b>		<b>\$2,098,886.47</b>	<b>\$2,188,536.32</b>		<b>100.03%</b>						
<i>Exclusion of Depreciation from Cash Expenditures</i>											
Change in net position		<b>\$13,190.30</b>	<b>-\$13,078.00</b>								
To Reserves (Overage)		<b>\$13,190.30</b>	<b>-\$13,078.00</b>								
From Reserves			\$35,000.00	van replacement							
In Kind from RAIL Grant for Accounting		\$53,078.00	\$54,142.75								
In Kind from RAILS Grant for Phone dialer		\$0.00	\$0.00								