

FONTANA REGIONAL LIBRARY
Meeting of Board of Trustees
Tuesday, May 14, 2024, 4:00 pm
Albert Carlton Cashiers Community Library, Cashiers, NC

Board Members Present: Margaret Carton, Ellen Snodgrass, Tony Monnat, Cynthia Womble, Wood Lovell, Debbie Tallent
Absent: Rebekkah Watkins, Boyd Sossamon

Others Present: Tracy Fitzmaurice – FRL Regional Director; Lynn Cody – FRL Finance Officer; Serenity Richards –Albert Carlton Cashiers Community Library Librarian; Abby Hardison – Macon County Librarian; Meredith Fortner – Finance Specialist.

I. Call to order and Roll Call.

The meeting was called to order by Chair Carton at 4:00 PM, followed by a roll call.

II. Approval of Minutes of the March 12, 2024, Meeting

Cynthia Womble made a motion to accept the minutes from the March 12, 2024, meeting as written. The motion was seconded by Debbie Tallent and carried unanimously.

III. Review of correspondence and communications

Chair Carton summarized five pieces of communication, emphasizing that the public is encouraged to submit their communications.

IV. Director's Report: Tracy Fitzmaurice

Director Fitzmaurice provided an overview of the ongoing activities under the FRL Strategic Plan.

Chair Carton asked for clarifications about funding tracking referring to the State Aid Compliance Informational Session. Director Fitzmaurice explained that this year is a tracking-only year, with the first reporting year being 2025-2026.

Ellen Snodgrass inquired about the tracking process and whether it involved tasks already being performed. Director Fitzmaurice confirmed that the numbers are being tracked and will need to be reported at the year's end for county and municipal funding.

V. Financial Reports

Lynn Cody presented a report to the board advising of the continued training sessions the Finance Department has been conducting, as well as some metrics concerning rates for Insurance Renewals.

- Workers' Compensation is down by 3.1%.
- Liability insurance has increased by 19.26%.
- The western part of the state was less impacted by rate increases compared to the eastern part of the state.

Approval of Budget Amendments - Lynn Cody

Highlights include approximately \$18,000 in adjustments:

- \$315,627 in revenue
- \$224,497 in expenses
- \$91,131 from other sources of revenue

Expenses breakdown:

- 67% for salaries,
- \$41K for digital inclusion, computer systems, and hotspots.
- All 23-24 FY processes will be completed in June, including receipts, payments, and closures.
- The audit will begin on June 6 with preliminary fieldwork.

Chair Carton called for a motion to approve the budget amendments. Debbie Tallent made a motion to approve the budget amendments as submitted; the motion was seconded by Cynthia Womble, and the motion passed unanimously.

Approval of Budget for 2024-2025

Lynn Cody, Finance Officer presented the FY 2024-2025 Budget Ordinance for adoption by the board.

Chair Carton requested clarification surrounding grant funding not being listed in the budget. The Finance Officer clarified that expected grant funding is not included in the current budget until exact funds are confirmed. Lynn Cody advised that due to this reason the entire budget is lower than expected due to the prospect of grants that could be added later in the budget year. Lynn Cody also pointed out a few more points of interest in the proposed budget.

- Health costs increased by 6%, while medical, dental, and life insurance will remain the same.
- The budget requests a 3.2% salary increase across all three counties,
- NCLGRS Retirement rate will be increasing from 12.9% to 13.68%.
- The budget projection is balanced as required by NC Statute GS-159.

Chair Carton called for a motion. Ellen Snodgrass made a motion to approve the 2024-2025 budget as presented. Tony Monnat seconded, and the motion was approved unanimously.

Update on the MBL DIP Grant

Director Fitzmaurice presented an update on the MBL Digital Inclusion Grant. MBL is the only location so far to have been awarded funding for Digital Inclusion. They were awarded \$75,000; this has been utilized to purchase 80 Chromebooks, 40 hotspots (20 Chromebook kits, and 20 individual circulation units), as well as a part-time Digital Navigator to support efforts in Swain County. This employee joins the other two Digital Navigators employed by FRL. Collectively the Digital Navigators conducted a six-week course at the Senior Center and currently hold two tech times each week in Swain County.

VI. Report of Committees

No committees met.

VII. Unfinished Business

Update on Marianna Black Library Building Project

Ellen Snodgrass reported that the project has received nearly \$6 million and intends to enter the public phase later this summer. A sewer issue has resurfaced. Meetings with Town Aldermen, Commissioners, and the Interim County Manager are planned, with a preliminary budget expected in about two weeks. Wood Lovell asked Ellen Snodgrass about the total amount raised. Snodgrass clarified that the total amount was currently around \$5.953 million. The Board is still working with a USDA Coach and county officials to manage the USDA funding.

Update on Nantahala Community Library Facility

As of May 8th, flooring was expected to be finished this week, allowing electrical and plumbing completion to follow. The storage building will be delivered this week, with an estimated finish date of the building projected for the end of May. IT has moved the network rack into the building but cannot complete the IT portion of the project until power is available. The BalsamWest fiber line run should be completed by the end of July.

Due to the project's completion date being still unclear, Director Fitzmaurice suggested changing the location of the July 9th meeting of the Board of Trustees.

Debbie Tallent made a motion, to swap the locations between the July 9th meeting and the September 10th meeting. The July 9th meeting would be held at

Macon County Public Library, and the September 10th meeting would be held at the new Nantahala Community Library. This change would allow the board to see the new space complete. The motion was seconded by Wood Lovell. The motion was approved unanimously

FRL Regional Agreement Update

Chair Carton provided an update on the progress of the Regional Agreement. A comprehensive reconciliation of edits was forwarded to county managers. All three counties have reviewed the edits, and Jackson County Commissioners have requested County Manager Kevin King to call a meeting of all three counties and FRL to work on the regional agreement together. Each county would be represented by two County Commissioners, the county legal representative, and the County Manager. FRL would be represented by the Chair of the Board of Trustees, the Director, and the legal counsel for FRL.

VIII. New Business

Nominating Committee for FRL Officers

Chair Carton requested nominations for this committee, requesting one representative from each county. The Nominating Committee will be comprised of the following board members:

- Jackson County – Maggie Carton
- Swain County– Ellen Snodgrass
- Macon County– Debbie Tallent

FRL Bylaws Draft Amendment

Chair Carton opened a discussion on amending the bylaws to introduce public comment in FRL Regional Board Meetings. Public comment had been previously discontinued as it was not included in the bylaws of the Fontana Regional Library. Chair Carton commended Director Fitzmaurice for the extensive research and background information provided to the board.

The discussion centered on the need for public comment and the procedural implications of adding it to the regular agenda. Chair Carton advised that Amendment 4.6 would need a revision, and the proposed procedure would be updated to reflect the discussion points from the current meeting. A motion and vote on the proposed bylaw change would take place at the July meeting once the procedures were finalized.

Wood Lovell requested clarification on the timing procedures for community members to speak. Cynthia Womble noted that the requirement to sign up days in advance might be excessive. Ellen Snodgrass agreed, suggesting that those wishing to speak during public comment should sign up 15 minutes prior to the meeting. The discussion continued about how the three County Governments

currently handle public comment. It was clarified that public comment would be limited to residents of one of the three counties, with a 3-minute limit per speaker and a total duration of 30 minutes. Cynthia Womble proposed extending the time, if necessary, upon Board approval. It was also clarified that written correspondence would still be encouraged and accepted.

An amended version of the procedure will be recirculated and voted on in July, with public comment starting in September if approved by a quorum of the Board.

Chair Carton acknowledged the end of Wood Lovell's term after the July meeting.

MCPL Overture

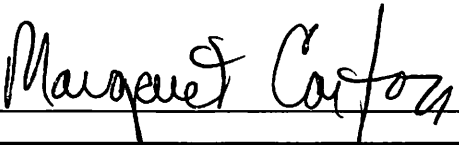
A question was posed by a Macon County Library Board Member about an overture that was voted on by the local board but was not included in the agenda. The overture, concerning FRL Board meeting videos and minutes being uploaded to the FRL website within 7 days, was read by the MCPL Librarian, and Chair Carton called for a motion regarding the overture. Hearing no motion, the board did not accept the overture for action. Chair Carton explained that what was being requested was a procedural issue for FRL and not a policy decision to be made by the board. Director Fitzmaurice stated that FRL video would be posted within 7 days barring unforeseen issues. The Overture also included a request that minutes and video for the Macon County Advisory board also be uploaded to the website. The FRL Board of Trustees stated they do not have input on this issue.

IX. Adjournment

Chair Carton called for a motion to adjourn the meeting. Cynthia Womble made the motion to adjourn the meeting. The motion was seconded by Debbie Tallent and carried unanimously. The meeting was adjourned at 5:16 PM

The next Fontana Regional Library (FRL) Board meeting is scheduled for Tuesday, July 9, 2024, at 4:00 PM.

Location: Macon County Public Library, Franklin, NC



Margaret Carton, Chair FRL Board of Trustees



Tracy Fitzmaurice, Director

Date

Date 7/9/24

Minutes Prepared by Meredith Fortner, Finance Specialist

FONTANA REGIONAL LIBRARY
Meeting of Board of Trustees - Agenda
May 14, 2024 4:00p.m.
Albert Carlton Cashiers Community Library

- | | | |
|-------|--|--------------------|
| I. | Call to order and roll call | Margaret Carton |
| II. | Approval of minutes of March 12 th , 2024 meeting | Margaret Carton ss |
| III. | Review of correspondence and communications | Margaret Carton |
| IV. | Report from the Regional Director | Tracy Fitzmaurice |
| V. | Financial Reports | |
| | a. Approval of budget amendments FY2023-2024 | Lynn Cody |
| | b. Approval of budget approval FY2023-2024 | Lynn Cody |
| | c. Update on MBL DIP grant | Tracy Fitzmaurice |
| VI. | Report of committees (if needed) | Margaret Carton |
| VII. | Unfinished business | |
| | a. Update of Marianna Black Library building project | Ellen Snodgrass |
| | b. Update on Nantahala Community Library facility | Abby Hardison |
| | c. Update on Regional Agreement review | Margaret Carton |
| VIII. | New business | |
| | a. Nominating Committee for FRL Officers | Margaret Carton |
| | b. FRL Bylaws draft amendment | Margaret Carton |
| IX. | Executive Session (if needed) | |
| X. | Adjournment | |

Next FRL Board meeting is Tuesday, July 9th at 4:00 p.m.
Location: Nantahala Community Library

FRL Director's Report

May 14th, 2024

The Director's Report is set out under the heading of the Fontana Regional Long-Range Plan (LRP) 2022-2027. FRL is required to have a five-year LRP in place in order to receive State funding and received an LSTA grant from the State Library which allowed FRL to hire two consultants to assist with plan development. The plan is the outcome of information collected from the communities that FRL serves.

Community Engagement

During September 2021, the Planning consultants met face to face with Regional Library Board members, some of the local Library Board members, and Friends of the Library Board members for a total of 45 surveys.

During October 2021, 75 organizations and businesses were identified as communicative, cooperative, or collaborative partners of FRL libraries. Surveys from 45 partners were collected as part of this process.

During November 2021, the consultants had telephone interviews with each of the three County managers in our region and surveyed the four Town managers of municipalities in our service area. Seven County Commissioners completed surveys.

Public surveys were conducted over several months, with 700 being completed by the end of December 2021. Key findings identified the most important priorities for the community's future and these priorities set the shape of the FRL LRP.

Goal 1: Digital Inclusion: To open the digital world to everyone in our community.

The funding received by the Marianna Black Library from Digital Inclusion Program Funds from Dogwood Health Trust, and in Partnership with NC State University's Institute for Emerging Issues is being used to increase digital literacy in Swain County. 80 Chromebooks were ordered through the grant. 60 to be used in classrooms with members of the community and 20 to be circulated to Swain residents. 40 Verizon Hotspots were also ordered. 20 to circulate with Chromebooks as "Chromebook Kits" and 20 to circulate on their own to provide wireless internet access in patron homes. All of this equipment is either ready for classroom use or circulating to patrons. Digital Navigators completed a six-week session of classes at the Swain Senior Center on April 16th, with 9 students completing and receiving Chromebooks. A second six-week session started at Swain West Elementary School on April 18th. Digital Navigators are also providing two "Tech Times" per week at the Marianna Black Library: Tuesdays from 1-3pm; and Fridays from 10am-12pm.

Jackson County Public Library staff are working with the Tuckasegee Water & Sewer Authority (TWSA) SA to prepare and deliver a digital literacy training program to TWSA staff, many of whom are not comfortable using technology. Topics will include: How to navigate a desktop (what icons are and what they mean); How to find a file or program; How to open a browser to get online; How to operate our web-based email in Outlook; and Email basics.

SCC is presenting a weekly series of Digital Literacy classes in MCPL's Computer Lab on Wednesday mornings until June 25th.

Goal 2: Health and Wellness: To assure that everyone in our community will have access to resources and services in order to make the best decisions to maintain and improve their health and wellness.

Libraries with a Heart Blood Pressure kits will be available for check-out on or before June 1st at all FRL branches. The standalone blood pressure kiosks at MCPL and JCPL are installed and available now for patron use.

Hudson Library is partnering with the Highlands Cashiers Health Foundation and the Counseling Center of Highlands to raise awareness throughout the month of May for Mental Health Awareness Month. Bee Kind was chosen as kindness strengthens relationships, develops community and deepens solidarity. It is a cornerstone of our individual and collective mental health. The display at the Hudson Library highlights books and other materials related to Mental Health and kindness.

MBL's Adult Fitness Program in at 1:00 p.m. every Monday, Wednesday, and Friday offering cardio, strength, and stretching for patrons.

Goal 3: Education: To provide information, resources, and services which support opportunities for lifelong learning for everyone in our community.

Approximately 250 participants attended the Eclipse Planetarium event at MCPL on April 4th. FRL libraries gave out 2000 pairs of solar eclipse glasses to community members. The FRL mobile planetarium was also set up at Mountain Charter Discovery school on April 8th where JCPL youth services staff did 10 showings for the entire school. FRL is researching grants to update the computer programs for planetarium shows.

On June 1st, MCPL will host the Sesame Summer Reading Kickoff with the Region A Partnership for Children. Sesame Street's Count von Count will be live and in person. This event will feature food and refreshments, a magic show by Professor Whizzpop, and a musical performance from Big Bang Boom. Attendees will also have a chance to Touch-A-Truck; among the vehicles will be a fire engine, an ambulance, a monster truck, and more. Participants will also receive free health and literacy resources and information from local organizations.

FRL's Summer Learning Program will kick off around the region in June. The theme this year is "Adventure Begins at Your Library" and there will be plenty of adventures for children to participate in at all FRL libraries. Many favorites will return such as Professor Whizzpop, Bubble Brigade, Talewise Science Heroes, WNC Nature Center, Mainspring Conservancy, along with an abundance of storytimes for all ages. Teen programming will also include adventures for participates and some libraries will be doing Summer Reading Bingo for adult patrons.

Goal 4: Work and Economy: To help assure that all residents will be able to find and secure employment and to navigate their financial world.

MCPL had a very successful program on Avoiding Scams with Diane Mahoney from the Franklin Police Department Administration. The success of this program has led to future programs being planned for later in the year.

Several libraries throughout the region partner with NC Works to offer spaces for patrons to meet with job coaches in the library.

Goal 5: Affordable Living: To provide information, resources, and services that support residents' efforts to achieve stable living conditions which are healthy, comfortable, and enable them to participate in and enjoy life events.

Partnering with AARP tax help allowed for over 500 free tax returns to be filed at MCPL and more than 200 at JCPL.

JCPL and MCPL will be doing free lunches during the summer for children under the age of 18. ACCCL will continue to partner with Manna Food Bank to hand out food for children throughout the year.

In JCPL's next Budget Friendly Meals participants will make strawberry freezer jam and easy drop biscuits. This cooking series in partnership with Uncomplicated Kitchens will continue through the year.

MCPL's Caring Corner continues to receive donations from community members. The library recently received a large donation of diapers which have been well received.

Goal 6: Recreation and Leisure: To provide the community with engaging activities and resources which increase their quality of life and promote a sense of joy.

ACCCL:

- Will be offering a workshop on Gratitude Journaling with Laura Plush on May 29th. Participants need to bring a journal to the workshop but everything else will be supplied.
- Has a summer writing group who will meet every Thursday at 1:00 p.m.
- Has many author talks throughout the summer with authors such as Diane Kelly, Terah Shelton Harris, Kevin Couhig, Tom Baker, and others.
- Is also offering storytimes, tech times, community jam session, and much more.

Hudson:

- Will also welcome Terah Shelton Harris and Diane Kelly to talk about their latest books.
- Other authors will include James Ray Brown and Jacinto Hart Kehoe.
- Lots of other activities for children and all ages throughout the summer.

JCPL:

- Today, May 14th, NAMI will be showing the documentary, Orchestrating Change, about the Me@ Orchestra, the world's only orchestra for individuals who live with a mental health condition. The documentary screening will be followed by a discussion.
- Tim Carstens will be presenting "Searching for Birds in the American West" on May 23rd.
- During May the library is holding a series "Venezuelan Cooking & Culture with Anna Bello. Participants can learn to make Guasaca and Cachapas, and Pabellon Criolla while learning about Venezuelan culture.

MCPL:

- Author and runner Anne Jobe will talk about her new book “And So I Run” on May 15th.
- There will be lots of great music at MCPL over the summer. Stop by to see singer/songwriter and music historian, Marshall Ballew. For some magical, musical mayhem check out the Grizzly Mammoth Show, or if you want to play along join The Vagabonds for an open jam session.

MBL:

- On the first and third Thursdays of each month during the summer, patrons can bring their traditions instruments and join the Community Music Jam.
- Arts Works and Crafts programming is on every second Thursday of the month. Workshops include painting, drawing, and other crafts.

NCL:

- Weekly Chair Exercise for Adults give patrons in Nantahala an option for gentle workouts at the library.
- Wi-Fi Club runs through the end of June and allows students from the Nantahala school to visit the library and staff encourages them to use available library resources.

Goal 7: Staff Support: To create an environment that equitably supports the needs and aspirations of a satisfied workforce.

On April 18th five FRL employees from all three counties attended a regional NC Cardinal training in Hendersonville. Staff received updated training on system procedures and features. Recent software updates were reviewed that improved the placement of holds on library materials, which has increased efficiency and decreased transit distances and hold times for patrons state-wide.

On May 2nd, Tracy attended the virtual training for the State Aid Compliance Informational Session. The State Library of North Carolina’s office of Library Development will be preparing an FAQ document in response to questions received about the new state aid compliance requirements. There will be three new tracking requirements for State Aid to Public Libraries grants that will be effective July 1, 2024, for tracking during FY24-25 funding and reported to the State Library annually through the State Aid application, beginning with the FY25-26 State Aid application packet.

1. Libraries will report each category of expenditures made using State Aid to Public Libraries grant funds. State Aid to Public Libraries grants may be used for materials, salaries, equipment, and operating costs (07 NCAC 02I .0202). Grant funds may not be used for capital expenditures. Libraries will provide a narrative on the impact of State Aid for Public Libraries for the library and community.
2. Libraries will report the total of State Aid to Public Libraries expenditures and any unencumbered balance to ensure there is not a balance more than 17% in unspent funds (07 NCAC 02I .0201(6)) and attest that all Aid to Public Libraries funds received were used for library materials, salaries, equipment, and operating costs and for no other purposes.
3. Libraries will report the actual operational funding received from each local source (i.e., County, City) for the previous fiscal year.

The FRL Annual In-Service Training Day has been rescheduled to the fall. This change will allow time for leadership to prepare a day that will be of full use to staff.

Goal 8: Operational Excellence: To maintain and constantly improve the economic wellbeing and managerial operations of each library and the regional organization.

IT Manager Jim Walker, has been busy keeping FRL systems up-to-date and compliant. On June 30th, 2024 the Smoothwall Technology Protective Measures (filtering) software will no longer be available. After researching several options, Mr. Walker chose GoGuardian as FRL's new TPM. GoGuardian is popular in school filtering and will allow a seamless transition on July 1st. The new TPM is CIPA (Children's Internet Protection Act) compliant.

Mr. Walker is also scheduling a firewall replacement, moving from the older Cisco technology to FortiGuard (FortiNet). This firewall will be safer and be able to handle the expected ingoing and outgoing traffic now we are at 1 GB service.

The Regional Library Agreement is still being reviewed for revision by the three county commissions and FRL.

Fontana Regional Library
Budget Amendment # 5
FY 2023 - 2024



BE IT ORDAINED by the Board of Trustees of Fontana Regional Library, that the following amendments be made to the Annual Budget Ordinance for the fiscal year ending June 30, 2024.

Section 1: To Amend the General Fund;

Change in Revenue:

Account #	Description	Budgeted	Change	Proposed
10-3101-1	Endowment Distributions	1,260.00	-1,260.00	0.00
10-3430-1	Miscellaneous Grants (MBL Digital Inclusion)	0.00	75,000.00	75,000.00
20-3355-1	Restricted Donations	3,938.00	600.00	4,538.00
20-3430-1	Miscellaneous Grants	5,700.00	750.00	6,450.00
20-3210-1	Miscellaneous Revenue	0.00	2,249.00	2,249.00
30-3200-1	Fines and Fees	7,500.00	625.00	8,125.00
30-3410-1	State Grants	0.00	1,500.00	1,500.00
30-3101-1	Endowment Distributions	11,320.00	1,600.00	12,920.00
40-3430-1	Miscellaneous Grants	4,000.00	2,000.00	6,000.00
40-3200-1	Fines and Fees	6,500.00	-1,000.00	5,500.00
40-3350-1	Gifts and Donations	4,000.00	-758.00	3,242.00
50-3355-1	Restricted Donations	1,150.00	25.00	1,175.00
50-3350-1	Gifts and Donations	2,000.00	500.00	2,500.00
50-3201-1	Replacements	400.00	100.00	500.00
60-3350-1	Gifts and Donations	3,000.00	1,500.00	4,500.00
70-3901-1	Appropriated Fund Balance	0.00	2,500.00	2,500.00
		50,768.00	85,931.00	136,699.00

Change in Expenditures:

Section 2: To Amend the General Budget;

Account #	Description	Budgeted	Change	Proposed
10-6021-1	Travel	2,000.00	1,500.00	3,500.00
10-6320-1	Telephone	5,000.00	2,500.00	7,500.00
10-6401-1	Technology - Noncapital	50,000.00	15,500.00	65,500.00
10-6450-1	Telecommunications	241,952.00	-15,500.00	226,452.00
10-6531-1	Equipment Repair & Maintenance	4,900.00	2,100.00	7,000.00
10-6814-1	Grants - Contracted Services	2,295.00	3,605.00	5,900.00
10-6821-1	Grants - Travel	3,076.00	3,924.00	7,000.00
10-6900-1	Contingency	36,097.00	-10,729.00	25,368.00
10-6802-1	Grant Salaries	0.00	12,600.00	12,600.00
10-6808-1	Grant-FICA	0.00	964.00	964.00
10-6812-1	Grants-Telecommunications	0.00	46,000.00	46,000.00
10-6810-1	Grants-Supplies	0.00	500.00	500.00
10-6804-1	Grants-Technology Non-Cap	17,000.00	10,776.00	27,776.00
20-6105-1	Periodicals	3,200.00	200.00	3,400.00
20-6401-1	Technology Non-Cap	12,840.00	-400.00	12,440.00

Mid-year amendment for Libraries with additional costs and recognize additional revenue streams.

Fontana Regional Library
 Budget Amendment # 5
 FY 2023 - 2024



20-6230-1	Programs	9,000.00	2,850.00	11,850.00
20-6310-1	Supplies	2,500.00	1,400.00	3,900.00
20-6203-1	Marketing	4,400.00	-2,400.00	2,000.00
20-6021-1	Travel	2,500.00	400.00	2,900.00
20-6320-1	Telephone	5,200.00	1,549.00	6,749.00
30-6021-1	Travel	4,000.00	1,500.00	5,500.00
30-6320-1	Telephone	7,500.00	500.00	8,000.00
30-6731-1	Vehicle	6,000.00	750.00	6,750.00
30-6310-1	Supplies	5,000.00	975.00	5,975.00
40-6002-1	Salaries	171,128.90	1,030.00	172,158.90
40-6005-1	FICA	13,092.00	80.00	13,172.00
40-6007-1	Retirement	22,127.00	132.00	22,259.00
40-6103-1	Electronic Resources	4,300.00	-1,000.00	3,300.00
50-6101-1	Books	28,606.00	375.00	28,981.00
50-6104-1	Technology Collections	300.00	100.00	400.00
50-6531-1	R&M Equipment	5,460.00	150.00	5,610.00
60-6209-1	Equipment Rental	0.00	977.00	977.00
60-6631-1	Building Maintenance	500.00	100.00	600.00
60-6102-1	Audiovisual	10,400.00	423.00	10,823.00
70-6330-1	Contracted & Professional Services	50.00	4.00	54.00
70-6200-1	ILS License	1,096.00	31.00	1,127.00
70-6531-1	Equipment R&M	2,594.00	-660.00	1,934.00
70-6320-1	Telephone	975.00	625.00	1,600.00
70-6900-1	Contingency	0.00	2,500.00	2,500.00
		685,088.90	85,931.00	771,019.00


 Board Chairperson: Margaret Carton


 Director: Tracy Fitzmaurice


 Finance Officer: Lynn Cody

03/12/2024
 Date

Fontana Regional Library
Budget Amendment # 6
FY 2023 - 2024



BE IT ORDAINED by the Board of Trustees of Fontana Regional Library, that the following amendments be made to the Annual Budget Ordinance for the fiscal year ending June 30, 2024.

Section 1: To Amend the General Fund;

Change in Revenue:

Account #	Description	Budgeted	Change	Proposed
10-3350-1	Gifts and Donations	1,400.00	286.00	1,686.00
10-3430-1	Miscellaneous Grants	75,000.00	9,582.00	84,582.00
20-3300-1	Friends of the Library	44,000.00	2,600.00	46,600.00
20-3200-1	Fines and Fees	10,000.00	-1,000.00	9,000.00
20-3350-1	Gifts and Donations	3,000.00	240.00	3,240.00
20-3430-1	Miscellaneous Grants	6,450.00	-750.00	5,700.00
20-3201-1	Replacements	1,000.00	-350.00	650.00
30-3200-1	Fines and Fees	8,125.00	2,300.00	10,425.00
30-3300-1	Friends of the Library	45,200.00	1,436.00	46,636.00
30-3350-1	Gifts and Donations	12,100.00	1,900.00	14,000.00
30-3210-1	Miscellaneous	500.00	300.00	800.00
30-3201-1	Replacement	1330.00	400.00	1,730.00
30-3355-1	Restricted Donations	3,000.00	290.00	3,290.00
40-3300-1	Friends of the Library	18,000.00	754.00	18,754.00
40-3201-1	Replacements	500.00	-100.00	400.00
40-3350-1	Gifts and Donations	3,242.00	-1,200.00	2,042.00
40-3200-1	Fines and Fees	5,500.00	-500.00	5,000.00
50-3350-1	Gifts and Donations	2,500.00	500.00	3,000.00
50-3200-1	Fines and Fees	1,500.00	300.00	1,800.00
50-3201-1	Replacements	500.00	50.00	550.00
50-3220-1	Sales of Assets	1,500.00	300.00	1,800.00
60-3350-1	Gifts and Donations	4,500.00	1,000.00	5,500.00
		248,847.00	18,338.00	267,185.00

Change in Expenditures:

Section 2: To Amend the General Budget;

Account #	Description	Budgeted	Changes	Proposed
10-6450-1	Telecommunications	226,452.00	-27,075.00	199,377.00
10-6806-1	Grant FF&E Non-Capital	00	5,856.00	5,856.00
10-6804-1	Grant Technology Non-Capital	27,776.00	30,768.00	58,544.00
10-6813-1	Grant Software	488.00	319.00	807.00
20-6102-1	Audiovisuals	9,000.00	-1,000.00	8,000.00
20-6101-1	Books	34,545.00	8,805.00	43,350.00
20-6106-1	Microforms	65.00	-65.00	00
20-6301-1	Advertising	100.00	-100.00	00
20-6501-1	FF&E Non-Capital	15,248.00	-3,000.00	12,248.00
20-6330-1	Contracted Services	5,000.00	-4,400.00	600.00

Mid-year amendment for Libraries with additional costs and recognize additional revenue streams.

Fontana Regional Library
Budget Amendment # 6
FY 2023 - 2024



20-6230-1	Programs	11,850.00	4,400.00	16,250.00
20-6103-1	Electronic Resources	8,000.00	5,000.00	13,000.00
20-6531-1	Equipment R&M	13,140.00	-500.00	12,640.00
20-6450-1	Telecommunications	16,500.00	-8,000.00	8,500.00
20-6731-1	Vehicle R&M	700.00	-400.00	300.00
30-6103-1	Electronic Resources	10,000.00	6,496.00	16,496.00
30-6300-1	Miscellaneous	2,520.00	100.00	2,620.00
30-6101-1	Books	40,000.00	-310.00	39,690.00
30-6230-1	Programs	9,000.00	340.00	9,340.00
40-6301-1	Advertising	100.00	-50.00	50.00
40-6330-1	Contracted Services	162.00	-162.00	00
40-6531-1	R&M Equipment	5,500.00	-420.00	5,080.00
40-6300-1	Miscellaneous	200.00	100.00	300.00
40-6202-1	Outreach	100.00	-100.00	00
40-6020-1	Training	150.00	450.00	600.00
40-6021-1	Travel	150.00	260.00	410.00
40-6401-1	Technology Non-Capital	2,435.00	-404.00	2,031.00
40-6022-1	Professional Association Dues	250.00	-50.00	200.00
40-6320-1	Telephone	3,500.00	420.00	3,920.00
40-6100-1	Processing	1,935.00	-600.00	1,335.00
40-6230-1	Programs	4,879.00	-100.00	4,779.00
40-6631-1	R&M Building	400.00	-300.00	100.00
40-6440-1	Software	300.00	-90.00	210.00
50-6531-1	R%M Equipment	5,610.00	100.00	5,710.00
50-6101-1	Books	28,981.00	1,050.00	30,031.00
60-6300-1	Miscellaneous	1,000.00	500.00	1,500.00
60-6310-1	Supplies	1,500.00	500.00	2,000.00
60-6004-1	401-k Match	1,429.00	450.00	1,879.00
60-6101-1	Books	50,467.00	-450.00	50,017.00
60-6501-1	FF&E Non-Capital	00	4,300.00	4,300.00
60-6531-1	R&M Equipment	16,400.00	-4,300.00	12,100.00
70-6002-1	Salaries	28,904.00	1,704.00	30,608.00
70-6005-1	FICA	2,212.00	130.00	2,342.00
70-6007-1	Retirement	2,681.00	-6.00	2,675.00
70-6102-1	Audiovisual	3,000.00	500.00	3,500.00
70-6103-1	Books	3,000.00	-430.00	2,570.00
70-6103-1	Electronic Resources	750.00	-500.00	250.00
70-6105-1	Periodicals	500.00	-100.00	400.00
70-6100-1	Processing	198.00	-148.00	50.00
70-6501-1	FF&E Non-Capital	550.00	-500.00	50.00
70-6203-1	Marketing	325.00	-225.00	100.00
70-6300-1	Miscellaneous	150.00	-100.00	50.00
70-6531-1	R&M Equipment	1,934.00	-225.00	1,709.00
70-6440-1	Software	254.00	-100.00	154.00
		600,290.00	18,338.00	650,396.00

Mid-year amendment for Libraries with additional costs and recognize additional revenue streams.

Fontana Regional Library
Budget Amendment # 6
FY 2023 - 2024



Margaret Carton

Board Chairperson: Margaret Carton

Tracy Fitzmaurice

Director: Tracy Fitzmaurice

Lynn Cody

Finance Officer: Lynn Cody

05/14/2024
Date

**Fontana Regional Library Amendments Year End 2023 - 2024
Revenue**

Account #	Description	Budgeted	Difference	Adjusted
10-3350-1	Gifts and Donations	1,400.00	286.00	1,686.00
10-3430-1	Miscellaneous Grants	75,000.00	9,582.00	84,582.00
20-3300-1	Friends of the Library	44,000.00	2,600.00	46,600.00
20-3200-1	Fines and Fees	10,000.00	-1,000.00	9,000.00
20-3350-1	Gifts and Donations	3,000.00	240.00	3,240.00
20-3430-1	Miscellaneous Grants	6,450.00	-750.00	5,700.00
20-3201-1	Replacements	1,000.00	-350.00	650.00
30-3200-1	Fines and Fees	8,125.00	2,300.00	10,425.00
30-3300-1	Friends of Library	45,200.00	1,436.00	46,636.00
30-3350-1	Gifts and Donations	12,100.00	1,900.00	14,000.00
30-3210-1	Miscellaneous	500.00	300.00	800.00
30-3201-1	Replacements	1,330.00	400.00	1,730.00
30-3355-1	Restricted Donations	3,000.00	290.00	3,290.00
40-3300-1	Friends of the Library	18,000.00	754.00	18,754.00
40-3200-1	Replacements	500.00	-100.00	400.00
40-3350-1	Gifts and Donations	3,242.00	-1,200.00	2,042.00
40-3200-1	Fines and Fees	5,500.00	-500.00	5,000.00
50-3350-1	Gifts and Donations	2,500.00	500.00	3,000.00
50-3200-1	Fines and Fees	1,500.00	300.00	1,800.00
50-3201-1	Replacements	500.00	50.00	550.00
50-3220-1	Sales of Assets	1,500.00	300.00	1,800.00
60-3350-1	Gifts and Donations	4,500.00	1,000.00	5,500.00
		248,847.00	18,338.00	267,185.00

Expenditures

10-6450-1	Telecommunications	226,452.00	-27,075.00	199,377.00
10-6806-1	Grant FF&E Non-Capital	0.00	5,856.00	5,856.00
10-6804-1	Grant Technology Non-Capital	27,776.00	30,768.00	58,544.00
10-6813-1	Grant Software	488.00	319.00	807.00
20-6102-1	Audiovisuals	9,000.00	-1,000.00	39,768.00
20-6101-1	Books	34,545.00	8,805.00	43,350.00
20-6106-1	Microforms	65.00	-65.00	0.00
20-6301-1	Advertising	100.00	-100.00	0.00
20-6501-1	FF&E Non-Capital	15,248.00	-3,000.00	12,248.00
20-6330-1	Contracted Services	5,000.00	-4,400.00	600.00
20-6230-1	Programs	11,850.00	4,400.00	16,250.00
20-6103-1	Electronic Resources	8,000.00	5,000.00	13,000.00
20-6531-1	Equipment R&M	13,140.00	-500.00	12,640.00
20-6450-1	Telecommunications	16,500.00	-8,000.00	8,500.00
20-6731-1	Vehicle R&M	700.00	-400.00	300.00
30-6103-1	Electronic Resources	10,000.00	6,496.00	16,496.00
30-6300-1	Miscellaneous	2,520.00	100.00	2,620.00
30-6101-1	Books	40,000.00	-310.00	39,690.00
30-6230-1	Programs	9,000.00	340.00	9,340.00
40-6301-1	Advertising	100.00	-50.00	50.00
40-6330-1	Contracted Services	162.00	-162.00	0.00
40-6531-1	R&M Equipment	5,500.00	-420.00	5,080.00
40-6300-1	Miscellaneous	200.00	100.00	300.00
40-6202-1	Outreach	100.00	-100.00	0.00
40-6020-1	Training	150.00	450.00	600.00
40-6021-1	Travel	150.00	260.00	410.00
40-6401-1	Technology Non-Capital	2,435.00	-404.00	2,031.00
40-6022-1	Professional Association Dues	250.00	-50.00	200.00
40-6320-1	Telephone	3,500.00	420.00	3,920.00
40-6100-1	Processing	1,935.00	-600.00	1,335.00
40-6230-1	Programs	4,879.00	-100.00	4,779.00
40-6631-1	R&M Building	400.00	-300.00	100.00
40-6440-1	Software	300.00	-90.00	210.00
50-6531-1	R&M Equipment	5,610.00	100.00	5,710.00
50-6101-1	Books	28,981.00	1,050.00	30,031.00
60-6300-1	Miscellaneous	1,000.00	500.00	1,500.00
60-6310-1	Supplies	1,500.00	500.00	2,000.00
60-6004-1	401-K Match	1,429.00	450.00	1,879.00
60-6101-1	Books	50,467.00	-450.00	50,017.00
60-6501-1	FF&E Non-Capital	0.00	4,300.00	4,300.00
60-6531-1	R&M Equipment	16,400.00	-4,300.00	12,100.00
70-6002-1	Salaries	28,904.00	1,704.00	30,608.00
70-6005-1	FICA	2,212.00	130.00	2,342.00
70-6007-1	Retirement	2,681.00	-6.00	2,675.00
70-6102-1	Audiovisual	3,000.00	500.00	3,500.00
70-6103-1	Books	3,000.00	-430.00	2,570.00
70-6103-1	Electronic Resources	750.00	-500.00	250.00
70-6105-1	Periodicals	500.00	-100.00	400.00
70-6100-1	Processing	198.00	-148.00	50.00
70-6501-1	FF&E Non-Capital	550.00	-500.00	50.00
70-6203-1	Marketing	325.00	-225.00	100.00
70-6300-1	Miscellaneous	150.00	-100.00	50.00
70-6531-1	R&M Equipment	1,934.00	-225.00	1,709.00
70-6440-1	Software	254.00	-100.00	154.00
		600,290.00	18,338.00	650,396.00

Proposed FY23-24 Budget Amendments - 05-14-2024

Revenues					
<u>Account Code</u>	<u>Line Item Description</u>	<u>Approved budget</u>	<u>Change</u>	<u>Proposed Budget</u>	<u>Comment</u>
203300-1	Friends of the Library	44,000.00	2,600.00	46,600.00	Additional donations
203200-1	Fines and Fees	10,000.00	(1,000.00)	9,000.00	
203350-1	Gifts and Donations	3,000.00	240.00	3,240.00	
203430-1	Miscellaneous Grants	6,450.00	(750.00)	5,700.00	Remove Abby's Ambassador grant
203201-1	Replacements	1,000.00	(350.00)	650.00	
Total Revenue Changes			740.00		

Proposed FY23-24 Budget Amendments

Expenditures					
<u>Account Code</u>	<u>Line Item Description</u>	<u>Approved budget</u>	<u>Change</u>	<u>Proposed Budget</u>	<u>Comment</u>
206102-1	Audiovisuals	9,000.00	(1,000.00)	8,000.00	Line item transfer
206101-1	Books	34,545.00	8,805.00	43,350.00	
206106-1	Microforms	65.00	(65.00)	0.00	
206301-1	Advertising	100.00	(100.00)	0.00	
206501-1	FF&E Non-Cap	15,248.00	(3,000.00)	12,248.00	
209330-1	Contracted Services	5,000.00	(4,400.00)	600.00	No UMS
206230-1	Programs	11,850.00	4,400.00	16,250.00	
206103-1	Electronic Resources	8,000.00	5,000.00	13,000.00	
206531-1	Equipment R&M	13,140.00	(500.00)	12,640.00	
206450-1	Telecommunications	16,500.00	(8,000.00)	8,500.00	No NCI Box purchased
206731-1	Vehicle R&M	700.00	-400.00	300.00	
Expenditure - Change			740.00		
Total Changes			-	(should equal zero)	

Proposed FY23-24 Macon Budget Amendments

5/14/2024

		Revenues			
<u>Account Code</u>	<u>Line Item Description</u>	<u>Approved budget</u>	<u>Change</u>	<u>Proposed Budget</u>	<u>Comment</u>
30-3200	Fines/Fees	\$ 8,125.00	\$ 2,300.00	\$ 10,425.00	
30-3300	Friends of Library	45,200.00	1,436.00	\$ 46,636.00	
30-3350	Gifts/Donations	12,100.00	1,900.00	\$ 14,000.00	
30-3210	Misc	500.00	300.00	\$ 800.00	
30-3201	Replacements	1,330.00	400.00	\$ 1,730.00	
30-3355	Restricted Donations	3,000.00	290.00	\$ 3,290.00	
Total Revenue Changes			6,626.00		

Proposed FY23-24 Macon Budget Amendments

<u>Account Code</u>	<u>Line Item Description</u>	<u>Approved budget</u>	<u>Change</u>	<u>Proposed Budget</u>	<u>Comment</u>
30-6103	Electronic Resources	\$ 10,000.00	\$ 6,496.00	\$ 16,496.00	
30-6300	Misc	2,520.00	100.00	\$ 2,620.00	
30-6101	Books	40,000.00	(310.00)	\$ 39,690.00	
30-6230	Programs	9,000.00	340.00	9,340.00	
				0.00	
Expenditure - Change			6,626.00		
Total Changes			-	(should equal zero)	

Note: Add additional lines if necessary.

Hudson Proposed FY23-24 Budget Amendments

5/14/2024

Revenues					
<u>Account Code</u>	<u>Line Item Description</u>	<u>Approved budget</u>	<u>Change</u>	<u>Proposed Budget</u>	<u>Comment</u>
50-3350	Gifts	\$ 2,500.00	\$ 500.00	\$ 3,000.00	
50-3200	Fines & Fees	\$ 1,500.00	\$ 300.00	\$ 1,800.00	
50-3201	Replacements	\$ 500.00	\$ 50.00	\$ 550.00	
50-3220	Sale of Assets	\$ 1,500.00	\$ 300.00	\$ 1,800.00	
Total Revenue Changes			<u>1,150.00</u>		

Proposed FY23-24 Budget Amendments

Expenditures					
<u>Account Code</u>	<u>Line Item Description</u>	<u>Approved budget</u>	<u>Change</u>	<u>Proposed Budget</u>	<u>Comment</u>
50-6531	R&M Equipment	\$ 5,610.00	\$ 100.00	\$ 5,710.00	
50-6101	Books	\$ 28,981.00	\$ 1,050.00	\$ 30,031.00	
			\$ -		
Expenditure - Change			<u>1,150.00</u>		
Total Changes			<u>-</u>	(should equal zero)	

Note: Add additional lines if necessary.

NCL Proposed FY23-24 Budget Amendments

5/14/2024

Revenues					
Account Code	Line Item Description	Approved budget	Change	Proposed Budget	Comment
				0.00	
				0.00	
				0.00	
Total Revenue Changes			-		

Proposed FY23-24 Budget Amendments

Expenditures					
Account Code	Line Item Description	Approved budget	Change	Proposed Budget	Comment
70-6002	Salaries	\$ 28,905.00	1,704.00	\$ 30,609.00	Staff adjust
70-6005	FICA	2,212.00	130.00	2,342.00	Staff adjust
70-6007	Retirement	2,681.00	(6.00)	2,675.00	Staff adjust
70-6102	Audiovisual	3,000.00	500.00	3,500.00	
70-6103	Books	3,000.00	(430.00)	2,570.00	
70-6103	Electronic Resources	750.00	(500.00)	250.00	
70-6105	Periodicals	500.00	(100.00)	400.00	
70-6100	Processing	198.00	(148.00)	50.00	
70-6501	FF&E Noncap	550.00	(500.00)	50.00	
70-6203	Marketing	325.00	(225.00)	100.00	
70-6300	Miscellaneous	150.00	(100.00)	50.00	
70-6631	R&M Equipment	1,934.00	(225.00)	1,709.00	
70-6440	Software	254.00	(100.00)	154.00	
Expenditure - Change			-		
Total Changes			-	(should equal zero)	

Note: Add additional lines if necessary.

REVENUE	acct. #	Regional Headquarters	Jackson County Public Library	Macon County Public Library	Marianna Black Library (Swain)	Hudson Library (Highlands)	Albert Carlton-Cashiers Comm. Library	Nantahala Community Library	TOTAL
<i>Contingency</i>	3901	10,000.00	12,000.00	25,350.00	10,000.00	12,000.00	12,000.00		
<i>Carryover for open orders</i>	3902	29,516.00	2,000.00	840.00	11,291.00	500.00	3,000.00		
<i>Multiyear projects</i>	3903	85,000.00	0.00	16,335.00					
<i>Current year projects</i>	3904	5,658.00	35,700.00	39,316.00	17.00		11,800.00	1,072.00	
Appropriated funds total		130,174.00	49,700.00	81,841.00	21,308.00	12,500.00	26,800.00	1,072.00	323,395.00
State Aid to Public Libraries	3000	408,776.00							408,776.00
County appropriations	3010		995,263.00	825,465.00	250,000.00	219,170.00	346,838.00	57,225.00	2,693,961.00
County appr - restricted	3011								0.00
Municipal appropriations	3020		5,500.00		10,000.00				15,500.00
Interest earned	3100	1,200.00							1,200.00
Endowment distributions	3101	0.00		12,920.00					12,920.00
Fines and fees	3200	8,000.00	9,000.00	10,425.00	5,000.00	1,800.00	3,000.00	100.00	37,325.00
Replacement fees	3201		650.00	1,730.00	400.00	550.00	500.00	25.00	3,855.00
Miscellaneous revenue	3210	150.00	2,249.00	800.00	50.00	10.00	0.00		3,259.00
Sale of assets	3220	4,000.00				1,800.00			5,800.00
Fundraising	3230								0.00
Fundraising events (MBLF)	3231								0.00
Fundraising sales (MBLF)	3232								0.00
Friends of the Library	3300		46,600.00	46,636.00	18,754.00		76,500.00		188,490.00
Library Board Contributions	3310				15,000.00	50,000.00			65,000.00
Gifts and Donations	3350	1,686.00	3,240.00	14,000.00	2,042.00	3,000.00	5,500.00		29,468.00
Restricted donations	3355		4,538.00	3,290.00		1,175.00	0.00		9,003.00
LSTA grants	3400	35,515.00							35,515.00
State grants	3410	11,459.00		1,500.00			0.00		12,959.00
Federal grants	3420								0.00
Miscellaneous grants	3430	84,582.00	5,700.00		6,000.00		7,500.00		103,782.00
Sales tax refund	3500	29,000.00							29,000.00
Universal service refund	3510	201,737.00							201,737.00
Appropriated Fund Balance	3901							2,500.00	2,500.00
Total revenue		916,279.00	1,122,440.00	998,607.00	328,554.00	290,005.00	466,638.00	60,922.00	4,183,445.00

Fontana Regional Library Budget - FY2023-24

Revised: 05/14/2024

EXPENDITURE	Acct #	Regional Headquarters	Jackson County Public Library	Macon County Public Library	Marianna Black Library (Swain County)	Hudson Library (Highlands)	Albert Carlton Cashiers Comm. Library	Nantahala Community Library	TOTAL
Salaries and wages	6002	220,911.00	607,171.00	476,041.00	172,159.00	123,906.00	194,506.00	30,608.00	\$ 1,825,302.00
401K match	6004	410.00	2,629.00	3,084.00	1,415.00	963.00	1,879.00	10.00	\$ 10,390.00
FICA Employer tax	6005	16,900.00	46,449.00	36,418.00	13,172.00	9,479.00	14,880.00	2,342.00	\$ 139,640.00
Group insurance	6006	40,455.00	203,199.00	181,584.00	42,778.00	41,886.00	67,582.00	1,697.00	\$ 579,181.00
Retirement	6007	28,564.00	77,652.00	59,519.00	22,259.00	14,830.00	25,150.00	2,675.00	\$ 230,649.00
Unemployment insurance	6010								
State unemployment reserves	6011	926.00							
Training	6020	2,000.00	3,400.00	1,600.00	600.00	300.00	750.00	150.00	\$ 8,800.00
Travel	6021	3,500.00	2,900.00	5,500.00	410.00	300.00	887.00	200.00	\$ 13,697.00
Professional assoc. dues	6022	1,070.00	1,250.00	500.00	200.00	150.00	400.00		\$ 3,570.00
Personnel subtotal		314,736.00	944,650.00	764,246.00	252,993.00	191,814.00	306,034.00	37,682.00	\$ 2,811,229.00
Processing	6100		3,500.00	4,000.00	1,334.00	3,000.00	5,000.00	50.00	\$ 16,884.00
Books	6101	450.00	43,350.00	39,690.00	17,097.00	30,031.00	50,017.00	2,570.00	\$ 183,205.00
Audiovisuals	6102	664.00	8,000.00	10,000.00	2,233.00	8,500.00	10,823.00	3,500.00	\$ 43,720.00
Electronic resources	6103	0.00	13,000.00	16,496.00	3,300.00	2,000.00	13,500.00	250.00	\$ 48,546.00
Technology collection	6104			900.00		400.00			\$ 1,300.00
Periodicals	6105		3,400.00	3,000.00	2,250.00	4,500.00	3,500.00	400.00	\$ 17,050.00
Microforms	6106			150.00					\$ 150.00
Other materials	6107			100.00	0.00				\$ 100.00
Collections subtotal		1,114.00	71,250.00	74,336.00	26,214.00	48,431.00	82,840.00	6,770.00	\$ 310,955.00
Fundraising expenses	6200								
Grant expenses	6201	17,257.00							\$ 17,257.00
Outreach	6202		1,000.00				7,000.00		\$ 8,000.00
Marketing	6203	12,000.00	2,000.00	2,005.00	0.00	50.00	1,500.00	100.00	\$ 17,655.00
Printing	6204								\$ 0.00
Equipment Rental	6209						977.00		\$ 977.00
ILS license	6220	95.00	2,065.00	2,508.00	1,737.00	1,514.00	1,773.00	1,127.00	\$ 10,819.00
ILS supplies	6221	2,000.00	830.00	1,004.00	262.00	230.00	265.00		\$ 4,591.00
Programs	6230		16,250.00	9,340.00	4,779.00	4,000.00	12,500.00	1,200.00	\$ 48,069.00
Services subtotal		31,352.00	22,145.00	14,857.00	6,778.00	5,794.00	24,015.00	2,427.00	\$ 107,368.00
Miscellaneous expenses	6300	2,522.00	500.00	2,620.00	300.00	151.00	1,500.00	50.00	\$ 7,643.00
Advertising	6301	3,000.00			50.00		100.00		\$ 3,150.00
Postage	6302	1,200.00	757.00	750.00	200.00	150.00	300.00	50.00	\$ 3,407.00
Supplies	6310	6,256.00	3,900.00	5,975.00	3,180.00	1,910.00	2,000.00	1,000.00	\$ 24,221.00
Automotive supplies	6311	3,500.00	1,000.00	1,500.00					\$ 6,000.00
Telephone	6320	7,500.00	6,749.00	8,000.00	3,920.00	3,700.00	3,800.00	1,600.00	\$ 35,269.00
Utilities	6321	2,000.00							\$ 2,000.00
Contracted services	6330	52,000.00	600.00	800.00		8,000.00	3,000.00	54.00	\$ 64,454.00
Insurance and bonds	6340	7,865.00	7,210.00	10,250.00	3,304.00	2,110.00	4,810.00	601.00	\$ 36,150.00
Overhead subtotal		85,843.00	20,716.00	29,895.00	10,954.00	16,021.00	15,510.00	3,355.00	\$ 182,294.00

Fontana Regional Library Budget - FY2023-24

Revised: 05/14/2024

Technology - Capital	6400									\$ 0.00
Technology - Noncapital	6401	65,500.00	12,440.00	18,993.00	2,031.00	600.00	900.00	500.00		\$ 100,964.00
Technology repair and maint.	6431	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$ 0.00
Software	6440	33,768.00	3,200.00	800.00	210.00	510.00	600.00		154.00	\$ 39,242.00
Telecommunications	6450	199,377.00	8,500.00	7,900.00	3,850.00	7,900.00	7,738.00		5,175.00	\$ 240,440.00
Technology subtotal		298,645.00	24,140.00	27,693.00	6,091.00	9,010.00	9,238.00		5,829.00	\$ 380,646.00
FF&E - Capital	6500									\$ 0.00
FF&E - Noncapital	6501	5,135.00	12,248.00	10,000.00	9,694.00	500.00	4,300.00		50.00	\$ 41,927.00
Equipment leases	6530	6,800.00		3,750.00	650.00	725.00				\$ 11,925.00
Equipment repair and maint.	6531	7,000.00	12,640.00	17,938.00	5,080.00	5,710.00	12,100.00		1,709.00	\$ 62,177.00
Leasehold improvements	6600									\$ 0.00
Building leases	6630		1.00				1.00			\$ 2.00
Building repair and maint.	6631	100.00	2,350.00	25,350.00	100.00		600.00		600.00	\$ 29,100.00
Vehicles	6700	0.00								\$ 0.00
Vehicle repair and maint.	6731	1,500.00	300.00	6,750.00						\$ 8,550.00
FF&E subtotal		20,535.00	27,539.00	63,788.00	15,524.00	6,935.00	17,001.00		2,359.00	\$ 153,681.00
Non-recurring State Aid:										
Grant Salaries	6802	12,600.00								
Grant FICA	6805	964.00								
Grants-Telecommunications	6812	46,000.00								
Grant Contracted Services	6814	5,900.00								
Supplies	6310	500.00								
Contracted services	6330	0.00								
Technology - Capital	6400	0.00								
Technology - Noncapital	6804	58,544.00								
Software	6813	807.00								
Grant-Travel	6821	7,000.00								
FF&E - Noncapital	6806	5,856.00								
Non-recurring State Aid subtotal		138,171.00								138,171.00
LSTA Grant Expenses:										
Books	6101	0.00								
Audiovisuals	6102	0.00								
Other materials	6107	0.00								
Grant expenses	6201	515.00								
Telecommunications	6450	0.00								
LSTA grant subtotal		515.00								515.00
Total Operating Expenses		890,911.00	1,110,440.00	974,815.00	318,554.00	278,005.00	454,638.00	58,422.00		\$ 4,084,859.00
Contingency	6900	25,368.00	12,000.00	23,792.00	10,000.00	12,000.00	12,000.00		2,500.00	\$ 97,660.00
Total Expenses		916,279.00	1,122,440.00	998,607.00	328,554.00	290,005.00	466,638.00	60,922.00		\$ 4,183,445.00

Fontana Regional Library Financials

Working file for 2023 - 2024		Operation Fund												Ending Balance as of 04/30/2024	
		Monthly Revenue												2,138,343.86	
Location	Department	July	August	September	October	November	December	January	February	March	April	May	June		
Headquarters	10 (HQ)	33,739.57	30,740.35	28,388.33	33,817.77	29,351.16	66,618.95	48,047.41	115,498.70	29,866.25	62,733.85			478,802.34	
														Headquartes Total Revenue	478,802.34
Jackson County	20 (JCPL)	87,968.06	90,819.46	84,090.30	100,803.03	83,876.88	95,483.53	86,639.45	85,398.09	95,023.08	83,980.70			894,082.58	
	60 (ACCC)	44,558.92	37,899.13	33,435.48	41,898.37	33,631.51	32,575.09	34,164.57	40,305.32	33,254.93	42,345.77			374,069.09	
														Jackson County Total Revenue	1,268,151.67
Macon County	30 (MCPL)	86,540.44	71,037.97	70,723.26	80,535.90	70,132.30	71,835.15	80,677.32	70,324.62	80,316.95	80,420.63			762,544.54	
	50 (HL)	18,724.55	20,129.21	31,276.65	18,979.51	18,718.10	31,460.37	18,949.37	19,198.97	31,009.42	19,132.62			227,578.77	
	70 (NCL)	4,768.75	4,768.79	4,768.79	4,768.79	4,768.79	4,768.79	4,790.29	4,779.29	4,786.04	4,828.39			47,796.71	
														Macon County Total Revenue	1,037,920.02
Swain County	40 (MBL)	31,485.76	30,750.52	21,411.69	31,299.63	21,172.28	21,188.91	21,307.18	36,324.74	21,391.70	22,185.51			258,517.92	
														Swain County Total	258,517.92
														Total Revenue	3,043,391.95
		Monthly Expenditures													
Location	Department	July	August	September	October	November	December	January	February	March	April	May	June		
Headquarters	10 (HQ)	76,128.12	59,547.69	67,565.71	55,644.13	57,300.56	28,522.51	49,957.70	69,624.63	39,375.28	89,986.43			593,652.76	
														593,652.76	
Jackson County	20 (JCPL)	132,547.92	99,833.80	71,544.93	69,807.80	78,647.28	74,573.85	80,852.47	99,512.04	76,866.96	83,083.76			867,270.81	
	60 (ACCC)	46,271.89	35,579.86	25,270.99	25,963.44	29,391.70	28,155.72	43,255.94	36,404.45	36,164.42	28,354.86			334,813.28	
														Jackson County Expenditures	1,202,084.09
Macon County	30 (MCPL)	143,798.27	87,848.54	76,194.28	66,421.48	59,859.31	65,567.97	75,661.93	91,161.49	76,648.30	66,808.36			809,969.93	
	50 (HL)	33,413.59	23,732.59	18,492.36	18,308.42	19,630.74	20,428.30	20,402.53	23,147.72	17,035.91	19,547.88			214,140.04	
	70 (NCL)	5,704.06	5,181.56	3,850.62	3,178.31	3,810.63	3,669.91	3,779.44	4,932.56	3,773.78	5,751.50			43,632.37	
														Macon County Expenditures	1,067,742.34
Swain County	40 (MBL)	48,571.96	29,283.67	22,334.07	20,921.09	22,820.16	23,142.05	27,741.34	32,379.19	25,172.54	22,345.53			274,711.60	
														Swain County Expenditures	274,711.60
														Total Expenditures	3,138,190.79
		Vacation, Sick Leave and Personal Day Liability Cost:									Vacation	-112,218.91	Sick Leave	-204,464.88	(316,683.79)
Monthly Allocations per location to date:														General Fund Balance	1,821,660.07
Jackson County	Jackson	111,841.75	111,841.75	111,841.75	111,841.75	111,841.75	111,841.75	111,841.75	111,841.75	111,841.75	111,841.75	111,841.75	111,841.75	1,118,417.50	
Macon County	Macon	91,821.63	91,821.67	91,821.67	91,821.67	91,821.67	91,821.67	91,821.67	91,821.67	91,821.67	91,821.67	91,821.67	91,821.67	918,216.66	
Swain County	Swain	20,833.37	20,833.33	20,833.33	20,833.33	20,833.33	20,833.33	20,833.33	20,833.33	20,833.33	20,833.33	20,833.33	20,833.33	208,333.34	

Fontana Regional Library

Budget YTD Rev-Exp

04/30/2024

		Budget	YTD	MTD	YTD Balance	% of Budget
10 - Headquarters						
Revenues						
10-3000-1	State Aid to Public Libraries	\$408,776.00	\$369,774.00	\$39,004.00	\$39,002.00	9.54%
10-3010-1	County Appropriations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-3011-1	County Appropriations - Restricted	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-3020-1	Municipal Appropriations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-3100-1	Interest Earned	\$1,200.00	\$1,039.91	\$0.00	\$160.09	13.34%
10-3101-1	Endowment Distributions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-3200-1	Fines and Fees	\$8,000.00	\$6,922.94	\$740.06	\$1,077.06	13.46%
10-3210-1	Miscellaneous Revenue	\$150.00	\$0.00	\$0.00	\$150.00	100.00%
10-3220-1	Sale of Assets	\$4,000.00	\$1,650.00	\$0.00	\$2,350.00	58.75%
10-3230-1	Fundraising	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-3231-1	Fundraising Events	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-3232-1	Fundraising Sales	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-3300-1	Friends of the Library	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-3310-1	Library Board Contributions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-3350-1	Gifts and Donations	\$1,400.00	\$1,686.44	\$69.11	(\$286.44)	(20.46)%
10-3355-1	Restricted Donations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-3400-1	LSTA Grants	\$35,515.00	\$29,765.55	\$0.00	\$5,749.45	16.19%
10-3410-1	State Grants	\$11,459.00	\$11,459.10	\$0.00	(\$0.10)	0.00%
10-3420-1	Federal Grants	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-3430-1	Miscellaneous Grants	\$75,000.00	\$84,582.39	\$9,582.39	(\$9,582.39)	(12.78)%
10-3500-1	Sales Tax Refund	\$29,000.00	\$13,338.29	\$13,338.29	\$15,661.71	54.01%
10-3510-1	Universal Service Refund	\$201,737.00	\$8,338.20	\$0.00	\$193,398.80	95.87%
10-3901-1	Appropriated Contingency Funds	\$10,000.00	\$0.00	\$0.00	\$10,000.00	100.00%
10-3902-1	Carryover for Prior Year Purchases	\$29,516.00	\$0.00	\$0.00	\$29,516.00	100.00%
10-3903-1	Carryover for Multiyear Projects	\$85,000.00	\$0.00	\$0.00	\$85,000.00	100.00%
10-3904-1	Appropriated for Current Projects	\$5,658.00	\$0.00	\$0.00	\$5,658.00	100.00%
Total Revenues		\$906,411.00	\$528,556.82	\$62,733.85	\$377,854.18	41.69%

Expenses

10-6002-1	Salaries and Wages	\$220,911.00	\$186,019.24	\$16,210.39	\$34,891.76	15.79%
10-6004-1	401K Match	\$410.00	\$274.98	\$15.50	\$135.02	32.93%
10-6005-1	FICA Employer Tax	\$16,900.00	\$13,972.72	\$1,213.84	\$2,927.28	17.32%
10-6006-1	Group Insurance	\$40,455.00	\$33,246.36	\$7,010.66	\$7,208.64	17.82%
10-6007-1	Retirement	\$28,564.00	\$22,465.58	\$1,996.17	\$6,098.42	21.35%
10-6010-1	Unemployment Insurance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-6011-1	State Unemployment Reserves	\$926.00	\$925.20	\$0.00	\$0.80	0.09%
10-6020-1	Training	\$2,000.00	\$945.44	\$0.00	\$1,054.56	52.73%
10-6021-1	Travel	\$3,500.00	\$3,369.86	\$372.52	\$130.14	3.72%
10-6022-1	Professional Association Dues	\$1,070.00	\$569.00	\$0.00	\$501.00	46.82%
10-6100-1	Processing	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-6101-1	Books	\$450.00	\$107.00	\$0.00	\$343.00	76.22%

Fontana Regional Library
Budget YTD Rev-Exp
04/30/2024

		<u>Budget</u>	<u>YTD</u>	<u>MTD</u>	<u>YTD Balance</u>	<u>% of Budget</u>
10-6102-1	Audiovisuals	\$664.00	\$0.00	\$0.00	\$664.00	100.00%
10-6103-1	Electronic Resources	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-6104-1	Technology Collection	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-6105-1	Periodicals	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-6106-1	Microforms	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-6107-1	Other Materials	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-6200-1	Fundraising Expenses	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-6201-1	Grant Expenses	\$17,772.00	\$0.00	\$0.00	\$17,772.00	100.00%
10-6202-1	Outreach	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-6203-1	Marketing	\$12,000.00	\$62.56	\$0.00	\$11,937.44	99.48%
10-6204-1	Printing	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-6220-1	ILS License	\$95.00	\$69.93	\$0.00	\$25.07	26.39%
10-6221-1	ILS Supplies	\$2,000.00	\$1,500.00	\$0.00	\$500.00	25.00%
10-6230-1	Programs	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-6300-1	Miscellaneous Expenses	\$2,522.00	\$859.84	\$31.02	\$1,662.16	65.91%
10-6301-1	Advertising	\$3,000.00	\$44.84	\$0.00	\$2,955.16	98.51%
10-6302-1	Postage	\$1,200.00	\$558.55	\$136.00	\$641.45	53.45%
10-6310-1	Supplies	\$6,256.00	\$3,467.45	\$205.15	\$2,788.55	44.57%
10-6311-1	Automotive Supplies	\$3,500.00	\$1,684.23	\$253.84	\$1,815.77	51.88%
10-6320-1	Telephone	\$7,500.00	\$6,301.90	\$648.59	\$1,198.10	15.97%
10-6321-1	Utilities	\$2,000.00	\$0.00	\$0.00	\$2,000.00	100.00%
10-6330-1	Contracted Services	\$52,000.00	\$24,598.24	\$0.00	\$27,401.76	52.70%
10-6340-1	Insurance and Bonds	\$7,865.00	\$5,798.41	\$0.00	\$2,066.59	26.28%
10-6400-1	Technology - Capital	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-6401-1	Technology - Noncapital	\$65,500.00	\$63,511.33	\$0.00	\$1,988.67	3.04%
10-6431-1	Technology Repair & Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-6440-1	Software	\$33,768.00	\$30,668.74	\$2,964.34	\$3,099.26	9.18%
10-6450-1	Telecommunications	\$226,452.00	\$164,392.84	\$15,096.84	\$62,059.16	27.41%
10-6500-1	FF&E - Capital	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-6501-1	FF&E - Noncapital	\$5,135.00	\$779.32	\$0.00	\$4,355.68	84.82%
10-6530-1	Equipment Leases	\$6,800.00	\$3,830.74	\$381.46	\$2,969.26	43.67%
10-6531-1	Equipment Repair & Maintenance	\$7,000.00	\$5,695.18	\$374.70	\$1,304.82	18.64%
10-6600-1	Leasehold Improvements	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-6630-1	Building Leases	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-6631-1	Building Repair & Maintenance	\$100.00	\$74.90	\$0.00	\$25.10	25.10%
10-6700-1	Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-6731-1	Vehicle Repair & Maintenance	\$1,500.00	\$21.60	\$13.60	\$1,478.40	98.56%
10-6801-1	Grants- Books	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-6802-1	Grants- Salaries and Wages	\$12,600.00	(\$865.16)	\$0.00	\$13,465.16	106.87%
10-6803-1	Grants- Technology Capital	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-6804-1	Grants- Technology Non Capital	\$27,776.00	\$58,544.08	\$41,903.42	(\$30,768.08)	(110.77%)
10-6805-1	Grants- FICA Tax	\$964.00	\$0.00	\$0.00	\$964.00	100.00%
10-6806-1	Grants FF&E Non Capital	\$0.00	\$5,856.60	\$0.00	(\$5,856.60)	0.00%
10-6809-1	Grants - Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-6810-1	Grants- Supplies	\$500.00	\$37.42	\$29.79	\$462.58	92.52%

Fontana Regional Library
Budget YTD Rev-Exp
04/30/2024

		<u>Budget</u>	<u>YTD</u>	<u>MTD</u>	<u>YTD Balance</u>	<u>% of Budget</u>
10-6811-1	Grants- AudioVisual	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-6812-1	Grants- Telecommunications	\$46,000.00	\$1,129.63	\$660.18	\$44,870.37	97.54%
10-6813-1	Grants- Software	\$488.00	\$807.33	\$0.00	(\$319.33)	(65.44%)
10-6814-1	Grants - Contracted Services	\$5,900.00	\$5,290.43	\$468.42	\$609.57	10.33%
10-6820-1	Grants- Training	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-6821-1	Grants- Travel	\$7,000.00	\$3,367.55	\$0.00	\$3,632.45	51.89%
10-6900-1	Contingency	\$25,368.00	\$0.00	\$0.00	\$25,368.00	100.00%
Total Expenses		\$906,411.00	\$649,983.86	\$89,986.43	\$256,427.14	28.29%
BEGINNING FUND BALANCE		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
NET SURPLUS/(DEFICIT)		\$0.00	(\$121,427.04)	(\$27,252.58)	\$121,427.04	0.00%
ENDING FUND BALANCE		\$0.00	(\$121,427.04)	(\$27,252.58)	\$121,427.04	0.00%

Fontana Regional Library

Budget YTD Rev-Exp

04/30/2024

		Budget	YTD	MTD	YTD Balance	% of Budget
20 - Jackson County Public Library						
Revenues						
20-3000-1	State Aid to Public Libraries	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
20-3010-1	County Appropriations	\$995,263.00	\$829,385.80	\$82,938.58	\$165,877.20	16.67%
20-3011-1	County Appropriations - Restricted	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
20-3020-1	Municipal Appropriations	\$5,500.00	\$5,500.00	\$0.00	\$0.00	0.00%
20-3100-1	Interest Earned	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
20-3101-1	Endowment Distributions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
20-3200-1	Fines and Fees	\$10,000.00	\$8,473.56	\$992.12	\$1,526.44	15.26%
20-3201-1	Replacement Fees	\$1,000.00	\$596.99	\$0.00	\$403.01	40.30%
20-3210-1	Miscellaneous Revenue	\$2,249.00	\$2,249.28	\$0.00	(\$0.28)	(0.01)%
20-3220-1	Sale of Assets	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
20-3230-1	Fundraising	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
20-3300-1	Friends of the Library	\$44,000.00	\$35,600.00	\$0.00	\$8,400.00	19.09%
20-3310-1	Library Board Contributions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
20-3350-1	Gifts and Donations	\$3,000.00	\$3,243.40	\$50.00	(\$243.40)	(8.11)%
20-3355-1	Restricted Donations	\$4,538.00	\$4,538.00	\$0.00	\$0.00	0.00%
20-3400-1	LSTA Grants	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
20-3410-1	State Grants	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
20-3420-1	Federal Grants	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
20-3430-1	Miscellaneous Grants	\$6,450.00	\$5,700.00	\$0.00	\$750.00	11.63%
20-3500-1	Sales Tax Refund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
20-3510-1	Universal Sevice Refund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
20-3901-1	Appropriated Contingency Funds	\$12,000.00	\$0.00	\$0.00	\$12,000.00	100.00%
20-3902-1	Carryover for Prior Year Purchases	\$2,000.00	\$0.00	\$0.00	\$2,000.00	100.00%
20-3903-1	Carryover for Multiyear Projects	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
20-3903-3	Carryover for Multiyear Projects	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
20-3904-1	Appropriated for Current Projects	\$35,700.00	\$0.00	\$0.00	\$35,700.00	100.00%
Total Revenues		\$1,121,700.00	\$895,287.03	\$83,980.70	\$226,412.97	20.18%

Expenses

20-6002-1	Salaries and Wages	\$607,171.00	\$487,445.27	\$46,024.78	\$119,725.73	19.72%
20-6004-1	401K Match	\$2,629.00	\$1,828.80	\$147.16	\$800.20	30.44%
20-6005-1	FICA Employer Tax	\$46,449.00	\$35,768.87	\$3,360.59	\$10,680.13	22.99%
20-6006-1	Group Insurance	\$203,199.00	\$163,321.29	\$18,818.63	\$39,877.71	19.63%
20-6007-1	Retirement	\$77,652.00	\$61,778.58	\$5,828.90	\$15,873.42	20.44%
20-6010-1	Unemployment Insurance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
20-6011-1	State Unemployment Reserves	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
20-6020-1	Training	\$3,400.00	\$1,764.04	\$0.00	\$1,635.96	48.12%
20-6021-1	Travel	\$2,900.00	\$2,078.75	\$364.86	\$821.25	28.32%
20-6022-1	Professional Association Dues	\$1,250.00	\$366.00	\$0.00	\$884.00	70.72%
20-6100-1	Processing	\$3,500.00	\$1,771.74	\$137.73	\$1,728.26	49.38%
20-6101-1	Books	\$34,545.00	\$30,776.89	\$3,943.91	\$3,768.11	10.91%

Fontana Regional Library

Budget YTD Rev-Exp

04/30/2024

	Budget	YTD	MTD	YTD Balance	% of Budget
20-6102-1	Audiovisuals	\$9,000.00	\$4,919.69	\$530.47	45.34%
20-6103-1	Electronic Resources	\$8,000.00	\$5,431.92	\$81.01	32.10%
20-6104-1	Technology Collection	\$0.00	\$0.00	\$0.00	0.00%
20-6105-1	Periodicals	\$3,400.00	\$3,397.38	\$111.46	0.08%
20-6106-1	Microforms	\$65.00	\$0.00	\$0.00	100.00%
20-6107-1	Other Materials	\$0.00	\$0.00	\$0.00	0.00%
20-6200-1	Fundraising Expenses	\$0.00	\$0.00	\$0.00	0.00%
20-6201-1	Grant Expenses	\$0.00	\$0.00	\$0.00	0.00%
20-6202-1	Outreach	\$1,000.00	\$792.19	\$0.00	20.78%
20-6203-1	Marketing	\$2,000.00	\$165.00	\$0.00	91.75%
20-6204-1	Printing	\$0.00	\$0.00	\$0.00	0.00%
20-6220-1	ILS License	\$2,065.00	\$2,062.96	\$0.00	0.10%
20-6221-1	ILS Supplies	\$830.00	\$822.33	\$0.00	0.92%
20-6230-1	Programs	\$11,850.00	\$10,502.87	\$1,712.65	11.37%
20-6300-1	Miscellaneous Expenses	\$500.00	\$66.75	\$0.00	86.65%
20-6301-1	Advertising	\$100.00	\$0.00	\$0.00	100.00%
20-6302-1	Postage	\$757.00	\$412.09	\$20.05	45.56%
20-6310-1	Supplies	\$3,900.00	\$2,958.41	\$140.89	24.14%
20-6311-1	Automotive Supplies	\$1,000.00	\$598.76	\$123.04	40.12%
20-6320-1	Telephone	\$6,749.00	\$6,345.41	\$627.87	5.98%
20-6321-1	Utilities	\$0.00	\$0.00	\$0.00	0.00%
20-6330-1	Contracted Services	\$5,000.00	\$540.00	\$0.00	89.20%
20-6340-1	Insurance and Bonds	\$7,210.00	\$7,208.64	\$0.00	0.02%
20-6400-1	Technology - Capital	\$0.00	\$0.00	\$0.00	0.00%
20-6401-1	Technology - Noncapital	\$12,440.00	\$4,652.55	\$0.00	62.60%
20-6431-1	Technology Repair & Maintenance	\$0.00	\$0.00	\$0.00	0.00%
20-6440-1	Software	\$3,200.00	\$243.85	\$243.85	92.38%
20-6450-1	Telecommunications	\$16,500.00	\$7,024.97	\$638.63	57.42%
20-6500-1	FF&E - Capital	\$0.00	\$0.00	\$0.00	0.00%
20-6501-1	FF&E - Noncapital	\$15,248.00	\$2,517.99	\$0.00	83.49%
20-6530-1	Equipment Leases	\$0.00	\$0.00	\$0.00	0.00%
20-6531-1	Equipment Repair & Maintenance	\$13,140.00	\$11,689.46	\$227.28	11.04%
20-6600-1	Leasehold Improvements	\$0.00	\$0.00	\$0.00	0.00%
20-6630-1	Building Leases	\$1.00	\$1.00	\$0.00	0.00%
20-6631-1	Building Repair & Maintenance	\$2,350.00	\$0.00	\$0.00	100.00%
20-6700-1	Vehicles	\$0.00	\$0.00	\$0.00	0.00%
20-6731-1	Vehicle Repair & Maintenance	\$700.00	\$0.00	\$0.00	100.00%
20-6900-1	Contingency	\$12,000.00	\$0.00	\$0.00	100.00%
Total Expenses	\$1,121,700.00	\$859,254.45	\$83,083.76	\$262,445.55	23.40%
BEGINNING FUND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
NET SURPLUS/(DEFICIT)	\$0.00	\$36,032.58	\$896.94	(\$36,032.58)	0.00%

Fontana Regional Library
Budget YTD Rev-Exp
04/30/2024

	<u>Budget</u>	<u>YTD</u>	<u>MTD</u>	<u>YTD Balance</u>	<u>% of Budget</u>
ENDING FUND BALANCE	\$0.00	\$36,032.58	\$896.94	(\$36,032.58)	0.00%

Fontana Regional Library

Budget YTD Rev-Exp

04/30/2024

		Budget	YTD	MTD	YTD Balance	% of Budget
30 - Macon County Public Library						
Revenues						
30-3000-1	State Aid to Public Libraries	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
30-3010-1	County Appropriations	\$825,465.00	\$687,887.10	\$68,788.71	\$137,577.90	16.67%
30-3011-1	County Appropriations - Restricted	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
30-3020-1	Municipal Appropriations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
30-3100-1	Interest Earned	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
30-3101-1	Endowment Distributions	\$12,920.00	\$0.00	\$0.00	\$12,920.00	100.00%
30-3200-1	Fines and Fees	\$8,125.00	\$10,240.71	\$1,058.72	(\$2,115.71)	(26.04)%
30-3201-1	Replacement Fees	\$1,330.00	\$1,700.57	\$158.20	(\$370.57)	(27.86)%
30-3210-1	Miscellaneous Revenue	\$500.00	\$795.82	\$5.00	(\$295.82)	(59.16)%
30-3220-1	Sale of Assets	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
30-3230-1	Fundraising	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
30-3300-1	Friends of the Library	\$45,200.00	\$46,396.66	\$10,000.00	(\$1,196.66)	(2.65)%
30-3310-1	Library Board Contributions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
30-3350-1	Gifts and Donations	\$12,100.00	\$13,909.00	\$280.00	(\$1,809.00)	(14.95)%
30-3355-1	Restricted Donations	\$3,000.00	\$3,290.00	\$130.00	(\$290.00)	(9.67)%
30-3400-1	LSTA Grants	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
30-3410-1	State Grants	\$1,500.00	\$1,500.00	\$0.00	\$0.00	0.00%
30-3420-1	Federal Grants	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
30-3430-1	Miscellaneous Grants	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
30-3500-1	Sales Tax Refund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
30-3510-1	Universal Sevice Refund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
30-3901-1	Appropriated Contingency Funds	\$25,350.00	\$0.00	\$0.00	\$25,350.00	100.00%
30-3902-1	Carryover for Prior Year Purchases	\$840.00	\$0.00	\$0.00	\$840.00	100.00%
30-3903-1	Carryover for Multiyear Projects	\$16,335.00	\$0.00	\$0.00	\$16,335.00	100.00%
30-3904-1	Appropriated for Current Projects	\$39,316.00	\$0.00	\$0.00	\$39,316.00	100.00%
Total Revenues		\$991,981.00	\$765,719.86	\$80,420.63	\$226,261.14	22.81%

Expenses

30-6002-1	Salaries and Wages	\$476,041.00	\$408,527.83	\$36,091.28	\$67,513.17	14.18%
30-6004-1	401K Match	\$3,084.00	\$2,097.31	\$173.20	\$986.69	31.99%
30-6005-1	FICA Employer Tax	\$36,418.00	\$30,149.47	\$2,639.88	\$6,268.53	17.21%
30-6006-1	Group Insurance	\$181,584.00	\$167,718.16	\$11,407.67	\$13,865.84	7.64%
30-6007-1	Retirement	\$59,519.00	\$50,753.63	\$4,485.04	\$8,765.37	14.73%
30-6010-1	Unemployment Insurance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
30-6011-1	State Unemployment Reserves	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
30-6020-1	Training	\$1,600.00	\$522.33	\$0.00	\$1,077.67	67.35%
30-6021-1	Travel	\$5,500.00	\$3,202.23	\$0.00	\$2,297.77	41.78%
30-6022-1	Professional Association Dues	\$500.00	\$215.00	\$155.00	\$285.00	57.00%
30-6100-1	Processing	\$4,000.00	\$2,177.84	\$205.45	\$1,822.16	45.55%
30-6101-1	Books	\$40,000.00	\$28,420.74	\$4,384.71	\$11,579.26	28.95%
30-6102-1	Audiovisuals	\$10,000.00	\$5,999.90	\$199.85	\$4,000.10	40.00%

Fontana Regional Library

Budget YTD Rev-Exp

04/30/2024

	Budget	YTD	MTD	YTD Balance	% of Budget	
30-6103-1	Electronic Resources	\$10,000.00	\$6,862.47	\$102.43	\$3,137.53	31.38%
30-6104-1	Technology Collection	\$900.00	\$64.95	\$0.00	\$835.05	92.78%
30-6105-1	Periodicals	\$3,000.00	\$2,581.53	(\$6.84)	\$418.47	13.95%
30-6106-1	Microforms	\$150.00	\$65.22	\$0.00	\$84.78	56.52%
30-6107-1	Other Materials	\$100.00	\$39.13	\$0.00	\$60.87	60.87%
30-6200-1	Fundraising Expenses	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
30-6201-1	Grant Expenses	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
30-6202-1	Outreach	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
30-6203-1	Marketing	\$2,005.00	\$364.58	\$164.58	\$1,640.42	81.82%
30-6204-1	Printing	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
30-6220-1	ILS License	\$2,508.00	\$2,507.43	\$0.00	\$0.57	0.02%
30-6221-1	ILS Supplies	\$1,004.00	\$1,003.01	\$0.00	\$0.99	0.10%
30-6230-1	Programs	\$9,000.00	\$5,234.18	\$689.21	\$3,765.82	41.84%
30-6300-1	Miscellaneous Expenses	\$2,520.00	\$2,179.76	\$0.00	\$340.24	13.50%
30-6301-1	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
30-6302-1	Postage	\$750.00	\$437.79	\$29.66	\$312.21	41.63%
30-6310-1	Supplies	\$5,975.00	\$4,977.51	\$493.79	\$997.49	16.69%
30-6311-1	Automotive Supplies	\$1,500.00	\$751.32	\$153.76	\$748.68	49.91%
30-6320-1	Telephone	\$8,000.00	\$5,489.04	\$559.07	\$2,510.96	31.39%
30-6321-1	Utilities	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
30-6330-1	Contracted Services	\$800.00	\$513.00	\$0.00	\$287.00	35.88%
30-6340-1	Insurance and Bonds	\$10,250.00	\$10,212.24	\$0.00	\$37.76	0.37%
30-6400-1	Technology - Capital	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
30-6401-1	Technology - Noncapital	\$18,993.00	\$13,751.50	\$2,450.00	\$5,241.50	27.60%
30-6431-1	Technology Repair & Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
30-6440-1	Software	\$800.00	\$206.80	\$206.80	\$593.20	74.15%
30-6450-1	Telecommunications	\$7,900.00	\$7,024.98	\$638.63	\$875.02	11.08%
30-6500-1	FF&E - Capital	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
30-6501-1	FF&E - Noncapital	\$10,000.00	\$5,123.20	\$749.18	\$4,876.80	48.77%
30-6530-1	Equipment Leases	\$3,750.00	\$2,858.95	\$283.72	\$891.05	23.76%
30-6531-1	Equipment Repair & Maintenance	\$17,938.00	\$17,069.80	\$400.82	\$868.20	4.84%
30-6600-1	Leasehold Improvements	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
30-6630-1	Building Leases	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
30-6631-1	Building Repair & Maintenance	\$25,350.00	\$4,844.70	\$151.47	\$20,505.30	80.89%
30-6700-1	Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
30-6731-1	Vehicle Repair & Maintenance	\$6,750.00	\$4,430.55	\$0.00	\$2,319.45	34.36%
30-6900-1	Contingency	\$23,792.00	\$0.00	\$0.00	\$23,792.00	100.00%
Total Expenses		\$991,981.00	\$798,378.08	\$66,808.36	\$193,602.92	19.52%
BEGINNING FUND BALANCE		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
NET SURPLUS/(DEFICIT)		\$0.00	(\$32,658.22)	\$13,612.27	\$32,658.22	0.00%
ENDING FUND BALANCE		\$0.00	(\$32,658.22)	\$13,612.27	\$32,658.22	0.00%

Fontana Regional Library

Budget YTD Rev-Exp

04/30/2024

		Budget	YTD	MTD	YTD Balance	% of Budget
40 - Marianna Black Library						
Revenues						
40-3000-1	State Aid to Public Libraries	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-3010-1	County Appropriations	\$250,000.00	\$208,333.34	\$20,833.33	\$41,666.66	16.67%
40-3011-1	County Appropriations - Restricted	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-3020-1	Municipal Appropriations	\$10,000.00	\$10,000.00	\$0.00	\$0.00	0.00%
40-3100-1	Interest Earned	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-3101-1	Endowment Distributions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-3200-1	Fines and Fees	\$5,500.00	\$4,189.60	\$424.06	\$1,310.40	23.83%
40-3201-1	Replacement Fees	\$500.00	\$247.24	\$0.00	\$252.76	50.55%
40-3210-1	Miscellaneous Revenue	\$50.00	\$14.56	\$1.25	\$35.44	70.88%
40-3220-1	Sale of Assets	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-3230-1	Fundraising	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-3300-1	Friends of the Library	\$18,000.00	\$18,754.28	\$754.28	(\$754.28)	(4.19%)
40-3310-1	Library Board Contributions	\$15,000.00	\$0.00	\$0.00	\$15,000.00	100.00%
40-3350-1	Gifts and Donations	\$3,242.00	\$1,591.91	\$172.59	\$1,650.09	50.90%
40-3355-1	Restricted Donations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-3400-1	LSTA Grants	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-3410-1	State Grants	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-3420-1	Federal Grants	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-3430-1	Miscellaneous Grants	\$6,000.00	\$16,000.00	\$0.00	(\$10,000.00)	(166.67%)
40-3500-1	Sales Tax Refund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-3510-1	Universal Service Refund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-3901-1	Appropriated Contingency Funds	\$10,000.00	\$0.00	\$0.00	\$10,000.00	100.00%
40-3902-1	Carryover for Prior Year Purchases	\$11,291.00	\$0.00	\$0.00	\$11,291.00	100.00%
40-3903-1	Carryover for Multiyear Projects	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-3904-1	Appropriated for Current Projects	\$17.00	\$0.00	\$0.00	\$17.00	100.00%
Total Revenues		\$329,600.00	\$259,130.93	\$22,185.51	\$70,469.07	21.38%

Expenses

40-6002-1	Salaries and Wages	\$172,159.00	\$146,846.70	\$13,449.80	\$25,312.30	14.70%
40-6004-1	401K Match	\$1,415.00	\$1,253.93	\$114.82	\$161.07	11.38%
40-6005-1	FICA Employer Tax	\$13,172.00	\$10,978.24	\$1,003.39	\$2,193.76	16.65%
40-6006-1	Group Insurance	\$42,778.00	\$40,168.62	\$2,842.70	\$2,609.38	6.10%
40-6007-1	Retirement	\$22,259.00	\$18,600.65	\$1,695.12	\$3,658.35	16.44%
40-6010-1	Unemployment Insurance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-6011-1	State Unemployment Reserves	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-6020-1	Training	\$150.00	\$599.46	\$0.00	(\$449.46)	(299.64%)
40-6021-1	Travel	\$150.00	\$311.55	\$46.43	(\$161.55)	(107.70%)
40-6022-1	Professional Association Dues	\$250.00	\$35.42	\$0.00	\$214.58	85.83%
40-6100-1	Processing	\$1,935.00	\$877.19	\$62.83	\$1,057.81	54.67%
40-6101-1	Books	\$17,097.00	\$14,101.37	\$1,342.62	\$2,995.63	17.52%
40-6102-1	Audiovisuals	\$2,233.00	\$1,692.18	\$213.36	\$540.82	24.22%

Fontana Regional Library
Budget YTD Rev-Exp
04/30/2024

	Budget	YTD	MTD	YTD Balance	% of Budget	
40-6103-1	Electronic Resources	\$3,300.00	\$2,277.83	\$33.80	\$1,022.17	30.97%
40-6104-1	Technology Collection	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-6105-1	Periodicals	\$2,250.00	\$2,215.66	\$110.50	\$34.34	1.53%
40-6106-1	Microforms	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-6107-1	Other Materials	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-6200-1	Fundraising Expenses	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-6201-1	Grant Expenses	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-6202-1	Outreach	\$100.00	\$0.00	\$0.00	\$100.00	100.00%
40-6203-1	Marketing	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-6204-1	Printing	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-6220-1	ILS License	\$1,737.00	\$1,736.69	\$0.00	\$0.31	0.02%
40-6221-1	ILS Supplies	\$262.00	\$264.56	\$0.00	(\$2.56)	(0.98)%
40-6230-1	Programs	\$4,878.00	\$2,726.90	\$184.03	\$2,151.10	44.10%
40-6300-1	Miscellaneous Expenses	\$200.00	\$256.71	\$5.98	(\$56.71)	(28.36)%
40-6301-1	Advertising	\$100.00	\$18.60	\$0.00	\$81.40	81.40%
40-6302-1	Postage	\$200.00	\$157.93	\$4.72	\$42.07	21.04%
40-6310-1	Supplies	\$3,180.00	\$2,238.06	\$213.48	\$941.94	29.62%
40-6311-1	Automotive Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-6320-1	Telephone	\$3,500.00	\$3,564.23	\$321.61	(\$64.23)	(1.84)%
40-6321-1	Utilities	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-6330-1	Contracted Services	\$162.00	\$162.00	\$0.00	\$0.00	0.00%
40-6340-1	Insurance and Bonds	\$3,304.00	\$3,303.96	\$0.00	\$0.04	0.00%
40-6400-1	Technology - Capital	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-6401-1	Technology - Noncapital	\$2,435.00	\$95.13	\$0.00	\$2,339.87	96.09%
40-6431-1	Technology Repair & Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-6440-1	Software	\$300.00	\$206.80	\$206.80	\$93.20	31.07%
40-6450-1	Telecommunications	\$3,850.00	\$3,512.46	\$319.32	\$337.54	8.77%
40-6500-1	FF&E - Capital	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-6501-1	FF&E - Noncapital	\$9,694.00	\$9,477.57	\$0.00	\$216.43	2.23%
40-6530-1	Equipment Leases	\$650.00	\$573.18	\$53.82	\$76.82	11.82%
40-6531-1	Equipment Repair & Maintenance	\$5,500.00	\$4,913.84	\$120.40	\$586.16	10.66%
40-6600-1	Leasehold Improvements	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-6630-1	Building Leases	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-6631-1	Building Repair & Maintenance	\$400.00	\$37.23	\$0.00	\$362.77	90.69%
40-6700-1	Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-6731-1	Vehicle Repair & Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40-6900-1	Contingency	\$10,000.00	\$0.00	\$0.00	\$10,000.00	100.00%
Total Expenses	\$329,600.00	\$273,204.65	\$22,345.53	\$56,395.35	17.11%	
BEGINNING FUND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
NET SURPLUS/(DEFICIT)	\$0.00	(\$14,073.72)	(\$160.02)	\$14,073.72	0.00%	
ENDING FUND BALANCE	\$0.00	(\$14,073.72)	(\$160.02)	\$14,073.72	0.00%	

Fontana Regional Library

Budget YTD Rev-Exp

04/30/2024

		Budget	YTD	MTD	YTD Balance	% of Budget
50 - Hudson Library						
Revenues						
50-3000-1	State Aid to Public Libraries	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-3010-1	County Appropriations	\$219,170.00	\$182,641.70	\$18,264.17	\$36,528.30	16.67%
50-3011-1	County Appropriations - Restricted	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-3020-1	Municipal Appropriations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-3100-1	Interest Earned	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-3101-1	Endowment Distributions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-3200-1	Fines and Fees	\$1,500.00	\$1,676.59	\$72.76	(\$176.59)	(11.77%)
50-3201-1	Replacement Fees	\$500.00	\$532.15	\$52.00	(\$32.15)	(6.43%)
50-3210-1	Miscellaneous Revenue	\$10.00	\$1.60	\$0.00	\$8.40	84.00%
50-3220-1	Sale of Assets	\$1,500.00	\$1,553.25	\$322.06	(\$53.25)	(3.55%)
50-3230-1	Fundraising	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-3300-1	Friends of the Library	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-3310-1	Library Board Contributions	\$50,000.00	\$37,500.00	\$0.00	\$12,500.00	25.00%
50-3350-1	Gifts and Donations	\$2,500.00	\$2,800.13	\$421.63	(\$300.13)	(12.01%)
50-3355-1	Restricted Donations	\$1,175.00	\$175.00	\$0.00	\$1,000.00	85.11%
50-3400-1	LSTA Grants	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-3410-1	State Grants	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-3420-1	Federal Grants	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-3430-1	Miscellaneous Grants	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)	0.00%
50-3500-1	Sales Tax Refund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-3510-1	Universal Sevice Refund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-3901-1	Appropriated Contingency Funds	\$12,000.00	\$0.00	\$0.00	\$12,000.00	100.00%
50-3902-1	Carryover for Prior Year Purchases	\$500.00	\$0.00	\$0.00	\$500.00	100.00%
50-3903-1	Carryover for Multiyear Projects	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-3904-1	Appropriated for Current Projects	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Revenues		\$288,855.00	\$227,880.42	\$19,132.62	\$60,974.58	21.11%

Expenses

50-6002-1	Salaries and Wages	\$123,906.00	\$105,037.12	\$9,459.60	\$18,868.88	15.23%
50-6004-1	401K Match	\$963.00	\$859.22	\$78.80	\$103.78	10.78%
50-6005-1	FICA Employer Tax	\$9,479.00	\$7,785.47	\$698.73	\$1,693.53	17.87%
50-6006-1	Group Insurance	\$41,886.00	\$38,901.00	\$2,795.22	\$2,985.00	7.13%
50-6007-1	Retirement	\$14,830.00	\$12,433.96	\$1,104.18	\$2,396.04	16.16%
50-6010-1	Unemployment Insurance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-6011-1	State Unemployment Reserves	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-6020-1	Training	\$300.00	\$0.00	\$0.00	\$300.00	100.00%
50-6021-1	Travel	\$300.00	\$317.48	\$50.92	(\$17.48)	(5.83%)
50-6022-1	Professional Association Dues	\$150.00	\$0.00	\$0.00	\$150.00	100.00%
50-6100-1	Processing	\$3,000.00	\$1,447.07	\$233.15	\$1,552.93	51.76%
50-6101-1	Books	\$28,981.00	\$20,861.29	\$2,377.86	\$8,119.71	28.02%
50-6102-1	Audiovisuals	\$8,500.00	\$4,221.39	\$483.66	\$4,278.61	50.34%

Fontana Regional Library
Budget YTD Rev-Exp
04/30/2024

	Budget	YTD	MTD	YTD Balance	% of Budget	
50-6103-1	Electronic Resources	\$2,000.00	\$1,209.24	\$17.80	\$790.76	39.54%
50-6104-1	Technology Collection	\$400.00	\$374.86	\$0.00	\$25.14	6.29%
50-6105-1	Periodicals	\$4,500.00	\$4,426.55	\$104.12	\$73.45	1.63%
50-6106-1	Microforms	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-6107-1	Other Materials	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-6200-1	Fundraising Expenses	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-6201-1	Grant Expenses	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-6202-1	Outreach	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-6203-1	Marketing	\$50.00	\$0.00	\$0.00	\$50.00	100.00%
50-6204-1	Printing	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-6220-1	ILS License	\$1,514.00	\$1,513.98	\$0.00	\$0.02	0.00%
50-6221-1	ILS Supplies	\$230.00	\$226.62	\$0.00	\$3.38	1.47%
50-6230-1	Programs	\$4,000.00	\$1,466.14	\$222.48	\$2,533.86	63.35%
50-6300-1	Miscellaneous Expenses	\$151.00	\$3.48	\$0.00	\$147.52	97.70%
50-6301-1	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-6302-1	Postage	\$150.00	\$82.28	\$2.36	\$67.72	45.15%
50-6310-1	Supplies	\$1,910.00	\$393.91	\$10.65	\$1,516.09	79.38%
50-6311-1	Automotive Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-6320-1	Telephone	\$3,700.00	\$3,719.22	\$378.66	(\$19.22)	(0.52)%
50-6321-1	Utilities	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-6330-1	Contracted Services	\$8,000.00	\$6,385.00	\$625.00	\$1,615.00	20.19%
50-6340-1	Insurance and Bonds	\$2,110.00	\$2,102.52	\$0.00	\$7.48	0.35%
50-6400-1	Technology - Capital	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-6401-1	Technology - Noncapital	\$600.00	\$46.63	\$46.63	\$553.37	92.23%
50-6431-1	Technology Repair & Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-6440-1	Software	\$510.00	\$206.80	\$206.80	\$303.20	59.45%
50-6450-1	Telecommunications	\$7,900.00	\$7,024.98	\$638.63	\$875.02	11.08%
50-6500-1	FF&E - Capital	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-6501-1	FF&E - Noncapital	\$500.00	\$46.26	\$0.00	\$453.74	90.75%
50-6530-1	Equipment Leases	\$725.00	\$711.18	\$0.00	\$13.82	1.91%
50-6531-1	Equipment Repair & Maintenance	\$5,610.00	\$5,649.64	\$12.63	(\$39.64)	(0.71)%
50-6600-1	Leasehold Improvements	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-6630-1	Building Leases	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-6631-1	Building Repair & Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-6700-1	Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-6731-1	Vehicle Repair & Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
50-6900-1	Contingency	\$12,000.00	\$0.00	\$0.00	\$12,000.00	100.00%
Total Expenses	\$288,855.00	\$227,453.29	\$19,547.88	\$61,401.71	21.26%	
BEGINNING FUND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
NET SURPLUS/(DEFICIT)	\$0.00	\$427.13	(\$415.26)	(\$427.13)	0.00%	
ENDING FUND BALANCE	\$0.00	\$427.13	(\$415.26)	(\$427.13)	0.00%	

Fontana Regional Library

Budget YTD Rev-Exp

04/30/2024

		Budget	YTD	MTD	YTD Balance	% of Budget
60 - Albert Carilton-Cashiers Community Library						
Revenues						
60-3000-1	State Aid to Public Libraries	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-3010-1	County Appropriations	\$346,838.00	\$289,031.70	\$28,903.17	\$57,806.30	16.67%
60-3011-1	County Appropriations - Restricted	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-3020-1	Municipal Appropriations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-3100-1	Interest Earned	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-3101-1	Endowment Distributions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-3200-1	Fines and Fees	\$3,000.00	\$2,599.56	\$132.60	\$400.44	13.35%
60-3201-1	Replacement Fees	\$500.00	\$324.58	\$0.00	\$175.42	35.08%
60-3210-1	Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-3220-1	Sale of Assets	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-3230-1	Fundraising	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-3300-1	Friends of the Library	\$76,500.00	\$72,929.69	\$13,000.00	\$3,570.31	4.67%
60-3310-1	Library Board Contributions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-3350-1	Gifts and Donations	\$4,500.00	\$5,211.06	\$310.00	(\$711.06)	(15.80%)
60-3355-1	Restricted Donations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-3400-1	LSTA Grants	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-3410-1	State Grants	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-3420-1	Federal Grants	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-3430-1	Miscellaneous Grants	\$7,500.00	\$7,500.00	\$0.00	\$0.00	0.00%
60-3500-1	Sales Tax Refund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-3510-1	Universal Sevice Refund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-3901-1	Appropriated Contingency Funds	\$12,000.00	\$0.00	\$0.00	\$12,000.00	100.00%
60-3902-1	Carryover for Prior Year Purchases	\$3,000.00	\$0.00	\$0.00	\$3,000.00	100.00%
60-3903-1	Carryover for Multiyear Projects	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-3904-1	Appropriated for Current Projects	\$11,800.00	\$0.00	\$0.00	\$11,800.00	100.00%
Total Revenues		\$465,638.00	\$377,596.59	\$42,345.77	\$88,041.41	18.91%

Expenses

60-6002-1	Salaries and Wages	\$194,506.00	\$151,254.32	\$13,531.47	\$43,251.68	22.24%
60-6004-1	401K Match	\$1,429.00	\$1,355.84	\$139.40	\$73.16	5.12%
60-6005-1	FICA Employer Tax	\$14,880.00	\$11,103.70	\$986.67	\$3,776.30	25.38%
60-6006-1	Group Insurance	\$67,582.00	\$61,789.33	\$3,668.02	\$5,792.67	8.57%
60-6007-1	Retirement	\$25,150.00	\$19,140.83	\$1,714.66	\$6,009.17	23.89%
60-6010-1	Unemployment Insurance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-6011-1	State Unemployment Reserves	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-6020-1	Training	\$750.00	\$427.00	\$0.00	\$323.00	43.07%
60-6021-1	Travel	\$887.00	\$463.33	\$78.70	\$423.67	47.76%
60-6022-1	Professional Association Dues	\$400.00	\$236.00	\$0.00	\$164.00	41.00%
60-6100-1	Processing	\$5,000.00	\$1,674.90	\$28.19	\$3,325.10	66.50%
60-6101-1	Books	\$50,467.00	\$35,899.02	\$1,687.66	\$14,567.98	28.87%
60-6102-1	Audiovisuals	\$10,823.00	\$6,511.07	\$409.47	\$4,311.93	39.84%

Fontana Regional Library
Budget YTD Rev-Exp
04/30/2024

		Budget	YTD	MTD	YTD Balance	% of Budget
60-6103-1	Electronic Resources	\$13,500.00	\$4,467.77	\$3,021.67	\$9,032.23	66.91%
60-6104-1	Technology Collection	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-6105-1	Periodicals	\$3,500.00	\$3,349.95	\$7.34	\$150.05	4.29%
60-6106-1	Microforms	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-6107-1	Other Materials	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-6200-1	Fundraising Expenses	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-6201-1	Grant Expenses	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-6202-1	Outreach	\$7,000.00	\$1,225.28	\$1,225.28	\$5,774.72	82.50%
60-6203-1	Marketing	\$1,500.00	\$748.25	\$0.00	\$751.75	50.12%
60-6204-1	Printing	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-6220-1	ILS License	\$1,773.00	\$1,772.77	\$0.00	\$0.23	0.01%
60-6221-1	ILS Supplies	\$265.00	\$264.56	\$0.00	\$0.44	0.17%
60-6230-1	Programs	\$12,500.00	\$9,095.37	\$505.13	\$3,404.63	27.24%
60-6300-1	Miscellaneous Expenses	\$1,000.00	\$266.45	\$0.00	\$733.55	73.36%
60-6301-1	Advertising	\$100.00	\$47.03	\$0.00	\$52.97	52.97%
60-6302-1	Postage	\$300.00	\$127.41	\$4.71	\$172.59	57.53%
60-6310-1	Supplies	\$1,500.00	\$998.71	\$29.66	\$501.29	33.42%
60-6311-1	Automotive Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-6320-1	Telephone	\$3,800.00	\$3,529.34	\$357.85	\$270.66	7.12%
60-6321-1	Utilities	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-6330-1	Contracted Services	\$3,000.00	\$509.00	\$0.00	\$2,491.00	83.03%
60-6340-1	Insurance and Bonds	\$4,810.00	\$4,805.76	\$0.00	\$4.24	0.09%
60-6400-1	Technology - Capital	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-6401-1	Technology - Noncapital	\$900.00	\$572.95	\$0.00	\$327.05	36.34%
60-6431-1	Technology Repair & Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-6440-1	Software	\$600.00	\$206.80	\$206.80	\$393.20	65.53%
60-6450-1	Telecommunications	\$7,738.00	\$7,024.98	\$638.63	\$713.02	9.21%
60-6500-1	FF&E - Capital	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-6501-1	FF&E - Noncapital	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-6530-1	Equipment Leases	\$977.00	\$976.80	\$0.00	\$0.20	0.02%
60-6531-1	Equipment Repair & Maintenance	\$16,400.00	\$4,901.40	\$113.55	\$11,498.60	70.11%
60-6600-1	Leasehold Improvements	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-6630-1	Building Leases	\$1.00	\$1.00	\$0.00	\$0.00	0.00%
60-6631-1	Building Repair & Maintenance	\$600.00	\$561.99	\$0.00	\$38.01	6.34%
60-6700-1	Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-6731-1	Vehicle Repair & Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
60-6900-1	Contingency	\$12,000.00	\$0.00	\$0.00	\$12,000.00	100.00%
Total Expenses		\$465,638.00	\$335,308.91	\$28,354.86	\$130,329.09	27.99%
BEGINNING FUND BALANCE		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
NET SURPLUS/(DEFICIT)		\$0.00	\$42,287.68	\$13,990.91	(\$42,287.68)	0.00%
ENDING FUND BALANCE		\$0.00	\$42,287.68	\$13,990.91	(\$42,287.68)	0.00%

Fontana Regional Library
Budget YTD Rev-Exp
04/30/2024

		Budget	YTD	MTD	YTD Balance	% of Budget
70 - Nantahala Community Library						
Revenues						
70-3000-1	State Aid to Public Libraries	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-3010-1	County Appropriations	\$57,225.00	\$47,687.86	\$4,768.79	\$9,537.14	16.67%
70-3011-1	County Appropriations - Restricted	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-3020-1	Municipal Appropriations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-3100-1	Interest Earned	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-3101-1	Endowment Distributions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-3200-1	Fines and Fees	\$100.00	\$108.85	\$59.60	(\$8.85)	(8.85)%
70-3201-1	Replacement Fees	\$25.00	\$0.00	\$0.00	\$25.00	100.00%
70-3210-1	Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-3220-1	Sale of Assets	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-3230-1	Fundraising	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-3300-1	Friends of the Library	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-3310-1	Library Board Contributions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-3350-1	Gifts and Donations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-3355-1	Restricted Donations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-3400-1	LSTA Grants	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-3410-1	State Grants	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-3420-1	Federal Grants	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-3430-1	Miscellaneous Grants	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-3500-1	Sales Tax Refund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-3510-1	Universal Service Refund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-3901-1	Appropriated Contingency Funds	\$2,500.00	\$0.00	\$0.00	\$2,500.00	100.00%
70-3902-1	Carryover for Prior Year Purchases	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-3903-1	Carryover for Multiyear Projects	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-3904-1	Appropriated for Current Projects	\$1,072.00	\$0.00	\$0.00	\$1,072.00	100.00%
Total Revenues		\$60,922.00	\$47,796.71	\$4,828.39	\$13,125.29	21.54%

Expenses

70-6002-1	Salaries and Wages	\$28,904.00	\$25,562.13	\$2,053.54	\$3,341.87	11.56%
70-6004-1	401K Match	\$10.00	\$10.25	\$0.82	(\$0.25)	(2.50)%
70-6005-1	FICA Employer Tax	\$2,212.00	\$1,946.87	\$156.22	\$265.13	11.99%
70-6006-1	Group Insurance	\$1,697.00	\$1,396.60	\$93.73	\$300.40	17.70%
70-6007-1	Retirement	\$2,681.00	\$2,224.31	\$203.09	\$456.69	17.03%
70-6010-1	Unemployment Insurance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-6011-1	State Unemployment Reserves	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-6020-1	Training	\$150.00	\$0.00	\$0.00	\$150.00	100.00%
70-6021-1	Travel	\$200.00	\$159.90	\$0.00	\$40.10	20.05%
70-6022-1	Professional Association Dues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-6100-1	Processing	\$198.00	\$0.00	\$0.00	\$198.00	100.00%
70-6101-1	Books	\$3,000.00	\$2,568.39	\$2,549.19	\$431.61	14.39%
70-6102-1	Audiovisuals	\$3,000.00	\$0.00	\$0.00	\$3,000.00	100.00%

Fontana Regional Library
Budget YTD Rev-Exp
04/30/2024

	<u>Budget</u>	<u>YTD</u>	<u>MTD</u>	<u>YTD Balance</u>	<u>% of Budget</u>	
70-6103-1	Electronic Resources	\$750.00	\$86.19	\$1.29	\$663.81	88.51%
70-6104-1	Technology Collection	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-6105-1	Periodicals	\$500.00	\$352.87	\$0.00	\$147.13	29.43%
70-6106-1	Microforms	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-6107-1	Other Materials	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-6200-1	Fundraising Expenses	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-6201-1	Grant Expenses	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-6202-1	Outreach	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-6203-1	Marketing	\$325.00	\$0.00	\$0.00	\$325.00	100.00%
70-6204-1	Printing	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-6220-1	ILS License	\$1,127.00	\$1,126.86	\$0.00	\$0.14	0.01%
70-6221-1	ILS Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-6230-1	Programs	\$1,200.00	\$735.35	\$42.05	\$464.65	38.72%
70-6300-1	Miscellaneous Expenses	\$150.00	\$0.00	\$0.00	\$150.00	100.00%
70-6301-1	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-6302-1	Postage	\$50.00	\$6.87	\$0.00	\$43.13	86.26%
70-6310-1	Supplies	\$1,000.00	\$389.70	\$0.00	\$610.30	61.03%
70-6311-1	Automotive Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-6320-1	Telephone	\$1,600.00	\$1,174.28	\$119.51	\$425.72	26.61%
70-6321-1	Utilities	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-6330-1	Contracted Services	\$54.00	\$54.00	\$0.00	\$0.00	0.00%
70-6340-1	Insurance and Bonds	\$601.00	\$600.33	\$0.00	\$0.67	0.11%
70-6400-1	Technology - Capital	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-6401-1	Technology - Noncapital	\$500.00	\$500.00	\$0.00	\$0.00	0.00%
70-6431-1	Technology Repair & Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-6440-1	Software	\$254.00	\$107.63	\$107.63	\$146.37	57.63%
70-6450-1	Telecommunications	\$5,175.00	\$4,606.61	\$418.79	\$568.39	10.98%
70-6500-1	FF&E - Capital	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-6501-1	FF&E - Noncapital	\$550.00	\$0.00	\$0.00	\$550.00	100.00%
70-6530-1	Equipment Leases	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-6531-1	Equipment Repair & Maintenance	\$1,934.00	\$904.99	\$5.64	\$1,029.01	53.21%
70-6600-1	Leasehold Improvements	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-6630-1	Building Leases	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-6631-1	Building Repair & Maintenance	\$600.00	\$0.00	\$0.00	\$600.00	100.00%
70-6700-1	Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-6731-1	Vehicle Repair & Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70-6900-1	Contingency	\$2,500.00	\$0.00	\$0.00	\$2,500.00	100.00%
Total Expenses		\$60,922.00	\$44,514.13	\$5,751.50	\$16,407.87	26.93%
BEGINNING FUND BALANCE		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
NET SURPLUS/(DEFICIT)		\$0.00	\$3,282.58	(\$923.11)	(\$3,282.58)	0.00%
ENDING FUND BALANCE		\$0.00	\$3,282.58	(\$923.11)	(\$3,282.58)	0.00%

The funding received by the Marianna Black Library from Digital Inclusion Program Funds from Dogwood Health Trust, and in Partnership with NC State University's Institute for Emerging Issues is being used to increase digital literacy in Swain County. 80 Chromebooks were ordered through the grant. 60 to be used in classrooms with members of the community and 20 to be circulated to Swain residents. 40 Verizon Hotspots were also ordered. 20 to circulate with Chromebooks as "Chromebook Kits" and 20 to circulate on their own to provide wireless internet access in patron homes. All of this equipment is either ready for classroom use or circulating to patrons. Digital Navigators completed a six-week session of classes at the Swain Senior Center on April 16th, with 9 students completing and receiving Chromebooks. A second six-week session started at Swain West Elementary School on April 18th. Digital Navigators are also providing two "Tech Times" per week at the Marianna Black Library: Tuesdays from 1-3pm; and Fridays from 10am-12pm.

As of May 8th, the NCL flooring was to be finished up this week, then the electrical and plumbing, including the bathrooms could be completed. The storage building is to be delivered this week. The estimated finish date is now the end of May. Mr. Morgan is also working on signage for the road, and "Nantahala Community Library" was confirmed for that sign. No furniture has been ordered at this time.

IT has moved the new rack into the renovated building and populated it with all the switches and devices they could. They are still waiting on power to complete this process. Balsam West expects to have the line run completed in early July.



Fontana Regional Library serving Jackson, Macon, and Swain Counties
Budget Proposal For Fiscal Year 2024 - 2025

Anniversary Celebration
YEARS

2024

1944



FONTANA REGIONAL LIBRARY, INC.

OFFICERS

Margaret Carton	Chair
Cynthia Womble	Vice-Chair
Debbie Tallent	Secretary

BOARD OF TRUSTEES

Margaret Carton	Debbie Tallent
Wood Lovell	Tony Monnat
Ellen Snodgrass	Cynthia Womble
Boyd Sossamon	

ADMINISTRATIVE AND FINANCIAL STAFF

Tracy Fitzmaurice	Regional Library Director
Lynn Cody	Finance Officer

FONTANA REGIONAL LIBRARY, INC.

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2024-2025 Budget Ordinance:

The Fontana Regional Library, Inc., is required by State statute 159 set standards and guidelines in place for the operating financial operation of the local government or an entity, known as **“The Local Government Finance Act.”**

Fontana Regional Library is in compliance and has in place software and policies to govern the income and expenditures for its fiscal year from July 1, through June 30 of each fiscal year. § 159-8 (a) each local government and public authority shall operate under an annual balance budget ordinance adopted and administered in accordance with the Article. A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations. Appropriated fund balance in any fund shall not exceed the sum of cash and investment minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget year.

As required in **§ 159-11 Preparation and submission of the budget and budget message.**

The budget has been prepared with a summary and a full break down for the Fontana Regional Library system. The current budget information provided from each of the County Library Librarian. The Finance Officer has formatted the information and compiled into the budget format. The Finance Officer will provide a summary and break down to the Fontana Regional Board of Trustee’s for their review and acceptance and approval for the fiscal year 2024-2025.

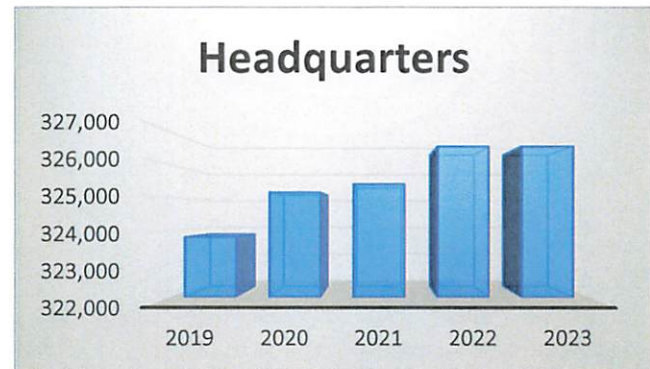
As required by law we are required to establish a balance budget and maintain a balance budget throughout the year to ensure our spending does not exceed our revenues. As it is stated in § 159-15 allows the budget to be amended throughout the year to ensure a balance of revenue and expenditures are equal and balance.

Some of the Main Source of Revenue:

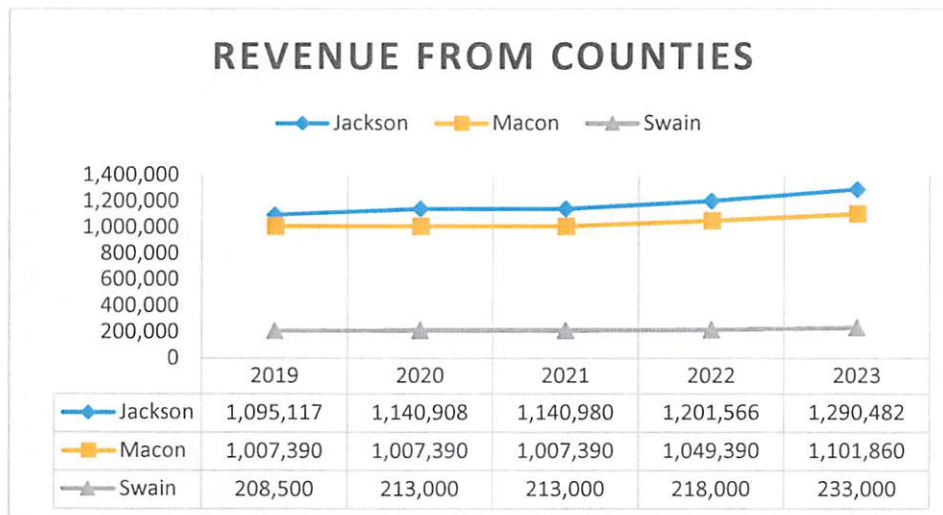
Looking back over the past five years in completed budgets shows the income levels from the main source of funding for each department or location.

Headquarters:

The amount that we receive from State Aid is our main source of income. The income level has only grown in five years 1.01% in the amount of \$2,270.00, there has been some additional funding that has been granted during this time. These funds are primarily used for salaries and benefits for HQ staff.



County Revenue Received From each County:



The revenue from each County over the past five years.

The years 2019 to 2023.

With Jackson County and Macon is the largest of the three counties. Jackson county show an increase of \$195,365 over the past five years with a 1.18%.

Macon County for three years was flat lined and seen no increase, then a couple of years shown a slight increase of \$94,470 this rate at 1.09%.

Swain County is smaller, over the five year period had an increase of \$24,500 at a rate of 1.12%.

The revenue streams also has additional revenues from The Friends of the Library, Library Boards and smaller amounts from two towns, grants and donations made to each location.

Over the years the revenue has went up and down, the cause is from grants received to provide funding for different projects which can affect the amount received for that budget year. This also applies to expenditures on receiving grants.

Expenditures:

The biggest impact on expenditures in the budget is Salaries and Benefits. This takes the biggest majority of funding they receive at each location. The past five years show a slight increase in salary. The allocation received from the counties are used within that county. With salaries and benefits listed below shows the percentage used for salaries and benefits;

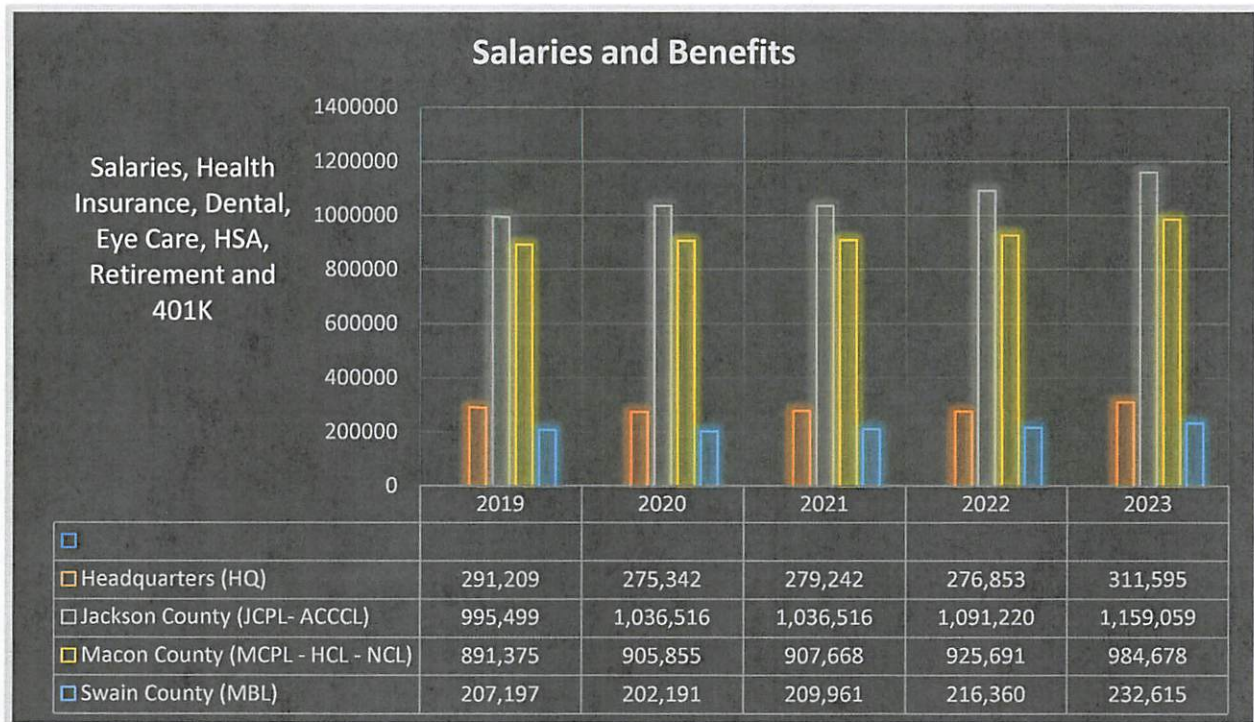
- | | |
|--|-----|
| • Jackson County Public Library | 92% |
| • Macon County Public Library | 89% |
| • Marianna Black Library | 98% |
| • Hudson Community Library | 87% |
| • Albert Carlton-Cashier Community Library | 83% |
| • Nantahala Community Library | 63% |

With the limited amount of funding flexibility makes it difficult to attract and maintain a good workforce. The amount allocated from each of the counties does not keep in step with inflation. Thanks to the Friends and Library Boards helps with other expenditures in the operations of the Library.

The five years did not see big jump in Health Insurance, there were one year the premium stayed the same. Over all the Health Insurance has seen an increase of more than 22%, that is an average of 4.4% increase each year. Some increases were more in some years than others. At the end of fiscal year 2022, Revive was brought in to help reduce some of the cost of the health insurance. More training or communication may help more employees utilize this program. Health care is constantly changing, with reduction of services, at this time our services has increased in cost, but we are able to keep the same type of services BCBS provide.

The North Carolina Retirement program is another mandate for each of the employees and also for Fontana Regional Library. The employee will continue to pay 6% of their salary. However, FRL will see an increase of 5.15% increase, this equals to 0.67, our current rate 12.93% will change to 13.60% for the next fiscal year.

The graft below show the increases each year of salaries and benefits as they continue to grow as a hole for each location. Benefits and salaries are based on the number employee’s at each location.



Reference: All data used was compiled from past financials and budgets approved by the Fontana Regional Library Trustees. FY2018-2019, FY2019-2020, FY2020-2021, FY2021-2022, and FY2022-2023.

Headquarters Proposed Budget:

The revenue for the past two years, and the end column is for the proposed for the fiscal year 24-25.

Revenue

	Fiscal Year 22-23	Fiscal Year 23-24	Proposed 2024-2025
Contingency	10,000.00	10,000.00	10,000.00
Carryover for open orders		29,516.00	45,500.00
Multiyear projects	67,115.00	85,000.00	23,500.00
Current year projects	11,569.00	5,658.00	0.00
Appropriated funds total	88,684.00	130,174.00	79,000.00
State grants / Aid	326,544.00	408,776.00	408,776.00
State grants - non-recurring	189,840.00	0.00	0.00
Endowment distributions	1,260.00	0.00	0.00
Fines/fees	5,000.00	8,000.00	7,500.00
Gifts/Donations	500.00	1,400.00	1,400.00
Interest	600.00	1,200.00	2,085.00
Miscellaneous Revenue	0.00	150.00	
Sale of assets	1,000.00	4,000.00	
Sales tax refund	26,000.00	29,000.00	29,000.00
Miscellaneous Grants	0.00	75,000.00	
Universal service refund	195,392.00	201,737.00	159,649.00
State Grants	0.00	11,459.00	
Grants - LSTA	3,821.00	35,515.00	
	838,641.00	906,411.00	687,410.00

The revenue does not include any grants that we might be receiving in the coming year, some grants have been applied for, we have not received notice or receipt of acceptance. As we receive notice we will update the budget, and create a Budget Amendment for the board to review.

Adjustments will be made as needed throughout the year to remain in compliance with the expenditures.

The expenditures will be adjusted as the Revenue to stay in compliance, and to be able to have a balance between the two. Some items have been increased from past years. Some items we were able to make forecast on, there are items we have not received the increase amounts or the percentage some items will be going up in the coming year. We have not received notification on items such as Health Insurance, Liability Insurance.

Expenditures

	2022 - 2023	2023-2024	Proposed 24-25
Salaries	221,201.00	220,911.00	209,019.00
401K match	1,361.00	410.00	410.00
FICA	16,922.00	16,900.00	15,990.00
Group insurance	45,168.00	40,455.00	47,856.00
Retirement	26,943.00	28,564.00	28,494.00
State Unemployment Reserves	0.00	926.00	1,000.00
Personnel subtotal	311,595.00	308,166.00	302,769.00
Books	0.00	450.00	0.00
Audiovisuals	0.00	664.00	0.00
Advertising	250.00	3,000.00	1,500.00
Automotive supplies	3,000.00	3,500.00	3,500.00
Contract / prof. services	34,000.00	52,000.00	52,000.00
Equipment Rental	6,375.00	6,800.00	6,800.00
FF&E-Non-Capital	1,000.00	5,135.00	5,135.00
ILS license	91.00	95.00	105.00
ILS supplies	1,500.00	2,000.00	2,198.00
Insurance & bonds	6,200.00	7,865.00	9,245.00
Marketing	1,500.00	12,000.00	4,000.00
Misc. grant expense	198,389.00	17,257.00	2,042.00
Miscellaneous	2,500.00	2,522.00	2,022.00
Outreach	100.00	0.00	0.00
Postage	475.00	1,200.00	1,500.00
Professional assoc. dues	500.00	1,070.00	1,070.00
R&M bldgs. & grounds	100.00	100.00	100.00
R&M equipment	5,200.00	7,000.00	4,900.00
R&M vehicles	1,500.00	1,500.00	1,500.00
Software	34,255.00	33,768.00	33,768.00
Supplies	4,420.00	6,256.00	6,256.00
Technology-Non-Capital	1,500.00	65,500.00	50,000.00
Telecommunications	198,000.00	226,452.00	175,000.00
Telephone	4,370.00	7,500.00	8,000.00
Training	2,000.00	2,000.00	2,000.00
Travel	3,000.00	3,500.00	2,000.00
Utilities	3,000.00	2,000.00	0.00
<i>Other Grant Expenses</i>	3,821.00	101,228.00	0.00
LSTA GRANT TOTAL	3,821.00	515.00	0.00
Operating Expenses	517,046.00	881,043.00	677,410.00
Contingency	10,000.00	25,368.00	10,000.00
Total operating expense	838,641.00	906,411.00	687,410.00

Jackson County Public Library

Revenue:

	Fiscal Year 22-23	Fiscal Year 23-24	Proposal 2024-2025
Contingency	25,000.00	12,000.00	12,000.00
Carryover for open orders	1,300.00	2,000.00	0.00
Multiyear Projects	0.00	0.00	0.00
Current year Projects	35,935.00	35,700.00	0.00
Appropriated Funds	62,235.00	49,700.00	12,000.00
County Appropriations	971,854.00	995,263.00	1,052,617.00
Municipal Grants	5,500.00	5,500.00	5,500.00
Fines and Fees	10,000.00	10,000.00	9,000.00
Friends of the Library	40,000.00	44,000.00	44,000.00
Gifts and Donations	1,500.00	3,000.00	3,000.00
Replacement	1,000.00	1,000.00	700.00
Restricted Donations	0.00	4,538.00	0.00
Miscellaneous Grants	0.00	6,450.00	0.00
Miscellaneous Revenue	0.00	2,249.00	0.00
	1,092,089.00	1,121,700.00	1,126,817.00

This will show a breakdown over the past two years of our income for The Jackson County Public Library, then with our Proposal for next year's budget.

Income can change through the year as we might be able to receive inhouse grants, or increase in donations.

Expenditures

	Fiscal YR 22 -23	Fiscal YR 23-24	Proposal 24 - 25
Salaries	579,164.00	607,171.00	633,359.00
401K Match	2,629.00	2,629.00	2,228.00
FICA	44,307.00	46,449.00	46,539.00
Group Insurance	210,080.00	203,199.00	205,153.00
Retirement	69,800.00	77,652.00	85,242.00
	905,980.00	937,100.00	972,521.00
Audiovisual	11,000.00	9,000.00	10,000.00
Books	40,077.00	34,545.00	35,000.00
Electronic Resources	11,000.00	8,000.00	12,000.00
Microforms	65.00	65.00	65.00
Periodicals	3,100.00	3,400.00	3,600.00
Processing	4,000.00	3,500.00	3,500.00
Advertising	100.00	100.00	100.00
Automotive Supplies	500.00	1,000.00	1,000.00
Building Rent	1.00	1.00	1.00
Contract / Prof. Services	3,875.00	5,000.00	3,000.00
FF&E - Non-Capital	10,000.00	15,248.00	2,000.00
ILS License	1,935.00	2,065.00	2,280.00
ILS Supplies	0.00	830.00	800.00
Insurance & Bonds	7,400.00	7,210.00	8,000.00
Marketing	4,000.00	2,000.00	2,000.00
Miscellaneous	700.00	500.00	500.00
Outreach	9,000.00	1,000.00	3,000.00
Postage	800.00	757.00	700.00
Professional Assoc. Dues	1,250.00	1,250.00	1,250.00
Programs	12,000.00	11,850.00	9,000.00
R&M Buildings & Grounds	300.00	2,350.00	300.00
R&M Equipment	15,400.00	13,140.00	13,500.00
R&M Vehicles	2,000.00	700.00	1,000.00
Software	1,700.00	3,200.00	2,500.00
Supplies	3,500.00	3,900.00	3,500.00
Technology Non-Capital	1,700.00	12,440.00	1,500.00
Telecommunications	7,706.00	16,500.00	10,000.00
Telephone	5,000.00	6,749.00	7,200.00
Training	2,000.00	3,400.00	2,000.00
Travel	1,000.00	2,900.00	2,000.00
Contingency	25,000.00	12,000.00	13,000.00
	1,092,089.00	1,121,700.00	1,126,817.00

Macon County Public Library

Revenue:

For the past year it has been a challenge for Macon County, not receiving an increase in their budget from the Macon County. Employees did not see an increase in COL, this has made it difficult for the employees. As with the others departments there are two years of comparison to reflect the income and expenditures.

Revenue:

	Fiscal Year 22-23	Fiscal Year 23-24	Proposal 2024-2025
Contingency	18,000.00	25,350.00	21,000.00
Carryover for open orders	6,376.00	840.00	0.00
Multiyear Projects	19,325.00	16,335.00	14,481.00
Current year Projects	10,000.00	39,316.00	0.00
Appropriated Funds	53,701.00	81,841.00	35,481.00
County Appropriations	828,065.00	825,465.00	860,664.00
Endowment Distributions	11,320.00	12,920.00	12,920.00
Municipal Grants	0.00	0.00	0.00
Fines and Fees	10,000.00	8,125.00	8,200.00
Friends of the Library	40,000.00	45,200.00	40,000.00
Gifts and Donations	1,000.00	12,100.00	1,000.00
Library Board	0.00		
Replacement	1,400.00	1,330.00	1,330.00
Restricted Donations	29,350.00	3,000.00	0.00
Miscellaneous Grants	0.00	1,500.00	0.00
Miscellaneous Revenue	641.00	500.00	300.00
	975,477.00	991,981.00	959,895.00

Expenditures:

Expenditures

	Fiscal YR 22 -23	Fiscal YR 23-24	Proposal 24 - 25
Salaries	492,911.00	476,041.00	475,360.00
401K Match	3,677.00	3,084.00	2,246.00
FICA	37,708.00	36,418.00	36,365.00
Group Insurance	171,253.00	181,584.00	204,024.00
Retirement	57,490.00	59,519.00	65,001.00
	763,039.00	756,646.00	782,996.00

Audiovisual	15,000.00	10,000.00	8,000.00
Books	40,000.00	40,000.00	30,000.00
Electronic Resources	10,000.00	10,000.00	8,000.00
Microforms	150.00	150.00	150.00
Technology Collection	0.00	900.00	300.00
Other Collection materials	190.00	100.00	100.00
Periodicals	3,500.00	3,000.00	3,000.00
Processing	4,000.00	4,000.00	4,000.00
Advertising	0.00	0.00	0.00
Automotive Supplies	2,000.00	1,500.00	1,500.00
Building Rent	0.00	0.00	0.00
Contract / Prof. Services	1,700.00	0.00	500.00
Equipment Rental	3,400.00	3,750.00	3,600.00
FF&E - Non-Capital	10,000.00	10,000.00	1,500.00
ILS License	2,398.00	2,508.00	2,750.00
ILS Supplies	0.00	1,004.00	1,000.00
Insurance & Bonds	9,500.00	10,250.00	11,300.00
Marketing	500.00	2,005.00	250.00
Miscellaneous Grant Expense	661.00	0.00	0.00
Miscellaneous	324.00	2,520.00	300.00
Outreach	0.00	0.00	0.00
Postage	750.00	750.00	750.00
Professional Assoc. Dues	820.00	500.00	400.00
Programs	6,200.00	9,000.00	6,000.00
R&M Buildings & Grounds	25,000.00	25,350.00	23,499.00
R&M Equipment	17,800.00	17,938.00	17,950.00
R&M Vehicles	3,000.00	6,750.00	2,000.00
Software	2,200.00	800.00	800.00
Supplies	5,400.00	5,975.00	4,200.00
Technology Non-Capital	3,000.00	18,993.00	3,000.00
Telecommunications	7,690.00	7,900.00	7,900.00
Telephone	4,380.00	8,000.00	8,000.00
Contracted Services	0.00	800.00	
Training	2,525.00	1,600.00	1,650.00
Travel	3,000.00	5,500.00	3,500.00
Contingency	27,350.00	23,792.00	21,000.00
	975,477.00	991,981.00	959,895.00

Marianna Black Library

Revenue:

The following outline is the anticipated income for Marianna Black Library. The following is a comparison for the past two years.

	Fiscal Year 22-23	Fiscal Year 23-24	Proposal 2024-2025
Contingency	10,000.00	10,000.00	10,000.00
Carryover for open orders	7,663.00	11,291.00	0.00
Multiyear Projects		0.00	0.00
Current year Projects	2,938.00	17.00	0.00
Appropriated Funds	20,601.00	21,308.00	0.00
County Appropriations	233,000.00	250,000.00	262,500.00
Endowment Distributions	0.00	0.00	0.00
Municipal Grants	10,000.00	10,000.00	10,000.00
Fines and Fees	6,000.00	5,500.00	6,500.00
Friends of the Library	12,000.00	18,000.00	12,000.00
Gifts and Donations	3,000.00	3,242.00	4,000.00
Library Board	15,000.00	15,000.00	15,000.00
Replacement	400.00	500.00	500.00
Restricted Donations	0.00	0.00	0.00
Miscellaneous Grants	4,000.00	6,000.00	4,000.00
Miscellaneous Revenue	200.00	50.00	50.00
	304,201.00	329,600.00	324,550.00

If additional funding come through budget amendments will be made to adjust the income level for The Marianna Black Library for the fiscal year 24 – 25.

The following information is the amount for the past two years for our expenses we had occurred, and our proposal for the coming year. With everything it is hard to project our expenditures due to the high cost of materials and supplies.

Expenditures

	Fiscal YR 22 -23	Fiscal YR 23-24	Proposal 24 - 25
Salaries	158,479.00	172,159.00	176,234.00
401K Match	1,239.00	1,415.00	1,415.00
FICA	12,124.00	13,172.00	13,482.00
Group Insurance	41,470.00	42,778.00	45,909.00
Retirement	19,303.00	22,259.00	23,968.00
	232,615.00	251,783.00	261,008.00
Audiovisual	2,836.00	2,233.00	2,100.00
Books	17,779.00	17,097.00	16,062.00
Electronic Resources	3,500.00	3,300.00	3,200.00
Periodicals	2,200.00	2,250.00	2,200.00
Processing	900.00	1,935.00	1,200.00
Advertising	150.00	100.00	100.00
Contract / Prof. Services	75.00	162.00	100.00
Equipment Rental	750.00	650.00	750.00
FF&E - Non-Capital	5,604.00	9,694.00	500.00
ILS License	1,652.00	1,737.00	1,900.00
ILS Supplies	0.00	262.00	0.00
Insurance & Bonds	3,485.00	3,304.00	3,630.00
Marketing	0.00	0.00	
Miscellaneous Grant Expense	0.00	0.00	
Miscellaneous	327.00	200.00	200.00
Outreach	100.00	100.00	100.00
Postage	393.00	200.00	300.00
Professional Assoc. Dues	400.00	250.00	250.00
Programs	2,883.00	4,878.00	4,000.00
R&M Buildings & Grounds	489.00	400.00	400.00
R&M Equipment	5,500.00	5,500.00	5,500.00
R&M Vehicles	0.00	0.00	
Software	600.00	300.00	200.00
Supplies	2,018.00	3,180.00	2,500.00
Technology Non-Capital	1,995.00	2,435.00	700.00
Telecommunications	3,700.00	3,850.00	3,850.00
Telephone	3,950.00	3,500.00	3,500.00
Contracted Services	0.00	0.00	
Training	150.00	150.00	150.00
Travel	150.00	150.00	150.00
Contingency	10,000.00	10,000.00	10,000.00
	304,201.00	329,600.00	324,550.00

Hudson Community Library

Revenue:

The Hudson Community Library revenue for comparison for the past two years, and also the proposal for the coming fiscal year 2024 – 2024.

	Fiscal Year 22-23	Fiscal Year 23-24	Proposal 2024-2025
Contingency	12,000.00	12,000.00	14,000.00
Carryover for open orders	516.00	500.00	0.00
Multiyear Projects		0.00	0.00
Current year Projects	1,600.00	0.00	0.00
Appropriated Funds	14,116.00	12,500.00	14,000.00
County Appropriations	216,570.00	219,170.00	239,418.00
Endowment Distributions	0.00	0.00	0.00
Municipal Grants	0.00	0.00	0.00
Fines and Fees	2,000.00	1,500.00	1,500.00
Friends of the Library	0.00	0.00	0.00
Gifts and Donations	0.00	2,500.00	1,000.00
Library Board	45,000.00	50,000.00	50,000.00
Replacement	400.00	500.00	600.00
Restricted Donations	0.00	1,175.00	0.00
Miscellaneous Grants	0.00	0.00	0.00
Miscellaneous Revenue	1,000.00	10.00	100.00
Sale of Assets	1,200.00	1,500.00	
	280,286.00	288,855.00	306,618.00

As funding changes an amendment will be created to make the adjustments to the income and expenditures to ensure both sections will match and balance.

Expenditures

	Fiscal YR 22 -23	Fiscal YR 23-24	Proposal 24 - 25
Salaries	120,143.00	123,906.00	136,930.00
401K Match	963.00	963.00	1,003.00
FICA	9,191.00	9,479.00	10,476.00
Group Insurance	43,489.00	41,886.00	45,095.00
Retirement	13,511.00	14,830.00	16,559.00
	187,297.00	191,064.00	210,063.00
Audiovisual	7,000.00	8,500.00	7,500.00
Books	24,500.00	28,981.00	28,000.00
Electronic Resources	2,000.00	2,000.00	2,000.00
Technology Collection		400.00	
Periodicals	4,500.00	4,500.00	4,500.00
Processing	3,000.00	3,000.00	2,100.00
Advertising			
Contract / Prof. Services	8,300.00	8,000.00	8,000.00
Equipment Rental	712.00	725.00	725.00
FF&E - Non-Capital	1,216.00	500.00	500.00
ILS License	1,428.00	1,514.00	1,700.00
ILS Supplies	0.00	230.00	250.00
Insurance & Bonds	2,000.00	2,110.00	2,400.00
Marketing	250.00	50.00	50.00
Miscellaneous Grant Expense			
Miscellaneous	251.00	151.00	150.00
Outreach			
Postage	150.00	150.00	150.00
Professional Assoc. Dues	150.00	150.00	150.00
Programs	4,000.00	4,000.00	4,000.00
R&M Buildings & Grounds			
R&M Equipment	5,460.00	5,610.00	5,460.00
R&M Vehicles			
Software	509.00	510.00	520.00
Supplies	1,900.00	1,910.00	1,300.00
Technology Non-Capital	1,858.00	600.00	600.00
Telecommunications	7,690.00	7,900.00	7,900.00
Telephone	3,315.00	3,700.00	4,000.00
Contracted Services	0.00	0.00	0.00
Training	300.00	300.00	300.00
Travel	500.00	300.00	300.00
Contingency	12,000.00	12,000.00	14,000.00
	280,286.00	288,855.00	306,618.00

Albert Carlton-Cashiers Community Library

Throughout the year the amounts maybe adjusted to match what we actually receive in as our revenue.

Revenue:

	Fiscal Year 22-23	Fiscal Year 23-24	Proposal 2024-2025
Contingency	10,000.00	12,000.00	12,000.00
Carryover for open orders	10,000.00	3,000.00	
Multiyear Projects			
Current year Projects	17,300.00	11,800.00	
Appropriated Funds	37,300.00	26,800.00	12,000.00
County Appropriations	318,628.00	346,838.00	385,255.00
Endowment Distributions			
Municipal Grants			
Fines and Fees	5,000.00	3,000.00	3,000.00
Friends of the Library	35,000.00	76,500.00	45,000.00
Gifts and Donations	2,000.00	4,500.00	3,000.00
Library Board			
Replacement	500.00	500.00	400.00
Restricted Donations			
Miscellaneous Grants		7,500.00	
Miscellaneous Revenue			
Sale of Assets			
	398,428.00	465,638.00	448,655.00

The expenditures may change throughout the year as income increases or decreases, and items may be moved an adjusted to meet and balance the budget.

Expenditures

	Fiscal YR 22 -23	Fiscal YR 23-24	Proposal 24 - 25
Salaries	166,374.00	194,506.00	202,726.00
401K Match	1,429.00	1,429.00	2,035.00
FICA	12,728.00	14,880.00	15,509.00
Group Insurance	52,819.00	67,582.00	72,596.00
Retirement	19,729.00	25,150.00	27,733.00
	253,079.00	303,547.00	320,599.00
Audiovisual	13,200.00	10,823.00	10,000.00
Books	38,000.00	50,467.00	35,000.00
Electronic Resources	8,000.00	13,500.00	9,000.00
Technology Collection			
Periodicals	5,300.00	3,500.00	4,000.00
Processing	4,000.00	5,000.00	5,000.00
Advertising	100.00	100.00	100.00
Building Rent	1.00	1.00	1.00
Contract / Prof. Services	3,000.00	3,000.00	2,500.00
Equipment Rental		977.00	
FF&E - Non-Capital			
ILS License	1,660.00	1,773.00	1,955.00
ILS Supplies		265.00	300.00
Insurance & Bonds	6,200.00	4,810.00	5,300.00
Marketing	1,500.00	1,500.00	1,500.00
Miscellaneous Grant Expense			
Miscellaneous	600.00	1,000.00	500.00
Outreach	7,000.00	7,000.00	3,000.00
Postage	300.00	300.00	250.00
Professional Assoc. Dues	400.00	400.00	400.00
Programs	17,600.00	12,500.00	8,000.00
R&M Buildings & Grounds	500.00	600.00	500.00
R&M Equipment	12,700.00	16,400.00	11,000.00
R&M Vehicles			
Software	600.00	600.00	1,000.00
Supplies	1,500.00	1,500.00	1,500.00
Technology Non-Capital	500.00	900.00	500.00
Telecommunications	7,738.00	7,738.00	8,000.00
Telephone	3,700.00	3,800.00	4,500.00
Training	750.00	750.00	750.00
Travel	500.00	887.00	500.00
Contingency	10,000.00	12,000.00	13,000.00
	398,428.00	465,638.00	448,655.00

Nantahala Community Library

The Nantahala Community Library will be moving into their new locations, and there will most likely be more expense in getting everything set up. An E-Rate grant is in place to help with some of the cost of getting the networking system in place. These funds will be coming out of the HQ budget and will be applied to help get this in place. Jim Walker the IT Manager and his team has been working to get everything in place. Jim has been working with Balsam West and other providers to get things in place to ensure the move is smooth and done correctly.

Hopefully we can get additional funds to help with cost on other items needed for the new location. This will be a truly a great asset for the community of Nantahala.

If additional funds come in we will make the adjustments as needed.

Revenue:

	Fiscal Year 22-23	Fiscal Year 23-24	Proposal 2024-2025
Contingency	0.00	2,500.00	3,000.00
Carryover for open orders	0.00		
Multiyear Projects			
Current year Projects	0.00	1,072.00	
Appropriated Funds	0.00	3,572.00	3,000.00
County Appropriations	57,225.00	57,225.00	83,209.00
Endowment Distributions			
Municipal Grants			
Fines and Fees	100.00	100.00	100.00
Friends of the Library			
Gifts and Donations			
Library Board			
Replacement	25.00	25.00	25.00
Restricted Donations			
Miscellaneous Grants			
Miscellaneous Revenue			
Sale of Assets			
	57,350.00	60,922.00	86,334.00

The expenditures will show an additional person may be added to the staff at Nantahala, because of the location there should two people on staff at all times, this is due to the location of the Library.

Expenditures

	Fiscal YR 22 -23	Fiscal YR 23-24	Proposal 24 - 25
Salaries	27,993.00	28,904.00	48,804.00
401K Match	9.00	10.00	10.00
FICA	2,142.00	2,212.00	3,734.00
Group Insurance	1,770.00	1,697.00	1,943.00
Retirement	2,428.00	2,681.00	6,338.00
	34,342.00	35,504.00	60,829.00
Audiovisual	4,000.00	3,000.00	3,000.00
Books	2,897.00	3,000.00	3,000.00
Electronic Resources	1,063.00	750.00	500.00
Technology Collection			
Periodicals	700.00	500.00	500.00
Processing	132.00	198.00	200.00
Advertising			
Building Rent			
Contract / Prof. Services	100.00	54.00	75.00
Equipment Rental			
FF&E - Non-Capital	500.00	550.00	200.00
ILS License	1,096.00	1,127.00	1,230.00
ILS Supplies			
Insurance & Bonds	600.00	601.00	700.00
Marketing	50.00	325.00	50.00
Miscellaneous Grant Expense			
Miscellaneous	92.00	150.00	150.00
Outreach			
Postage	50.00	50.00	50.00
Professional Assoc. Dues			
Programs	1,200.00	1,200.00	1,200.00
R&M Buildings & Grounds	600.00	600.00	
R&M Equipment	2,200.00	1,934.00	2,200.00
R&M Vehicles			
Software	254.00	254.00	100.00
Supplies	550.00	1,000.00	1,000.00
Technology Non-Capital	600.00	500.00	500.00
Telecommunications	4,949.00	5,175.00	5,500.00
Telephone	975.00	1,600.00	2,000.00
Training	200.00	150.00	150.00
Travel	200.00	200.00	200.00
Contingency		2,500.00	3,000.00
	57,350.00	60,922.00	86,334.00

Revenue for Fontana Regional Library:

2024-2025 Budget Income Sources;

Funds carried over from the General Fund	\$ 165,481.00
State Aid	\$ 408,776.00
County Appropriations	\$ 2,883,663.00
Municipal Appropriations	\$ 15,500.00
Interest Earned	\$ 2,085.00
Endowment Distribution	\$ 12,920.00
Fines and Fees	\$ 35,800.00
Replacement Fees	\$ 3,555.00
Miscellaneous Revenue	\$ 350.00
Sale of Assets	\$ 100.00
Friends of The Library	\$ 141,000.00
Library Board Contributions	\$ 65,000.00
Gifts and Donations	\$ 13,400.00
Miscellaneous Gifts	\$ 4,000.00
Sales Tax Refund	\$ 29,000.00
Universal Service Refund	\$ 159,649.00

Total Amount of Revenue Anticipated \$ 3,940,279.00

Expenditures for Fontana Regional Library:

2024-2025 Budget Expenses;

Salaries and Wages	\$ 1,882,432.00
401-K Match	\$ 9,347.00
FICA Employer Tax	\$ 1 42,095.00
Group Insurance	\$ 622,576.00
Retirement	\$ 253,355.00
State Unemployment Reserves	\$ 1,000.00
Training	\$ 7,000.00
Travel	\$ 8,650.00
Professional Assoc. Dues	\$ 3,520.00
Processing	\$ 16,000.00
Books	\$ 147,062.00
Audiovisuals	\$ 40,600.00
Electronic Resources	\$ 34,700.00
Technology Collection	\$ 300.00
Periodicals	\$ 17,800.00
Microforms	\$ 215.00
Other Materials	\$ 100.00
Grant Expenses	\$ 2,042.00
Outreach	\$ 6,100.00
Marketing	\$ 7,850.00
ILS License	\$ 11,920.00
ILS Supplies	\$ 4,548.00
Programs	\$ 32,200.00
Miscellaneous Expenses	\$ 3,822.00
Advertising	\$ 1,800.00
Postage	\$ 3,700.00
Supplies	\$ 20,256.00
Automotive Supplies	\$ 6,000.00
Telephone	\$ 37,200.00
Contracted Services	\$ 66,175.00
Insurance and Bonds	\$ 40,575.00
Technology -Non-Capital	\$ 56,800.00
Software	\$ 38,888.00
Telecommunications	\$ 218,150.00
FF&E – Non-Capital	\$ 9,832.00
Equipment Leases	\$ 11,875.00
Equipment Repair and Maintenance	\$ 60,510.00
Building Rent	\$ 2.00
Building Repair and Maintenance	\$ 24,799.00
Vehicle Repair and Maintenance	\$ 4,500.00
Contingency	\$ 84,000.00

Total Amount of Expenditures anticipated \$ 3,940,279.00

Information:

The budget out line is a projected amounts, these amounts can be adjusted throughout the year due to changes in income and cost of materials and products. These changes will be submitted to board at their regular meetings.

Some cost is shared by libraries, this is from services that maybe given to each of the libraries. Insurance liability coverage is one item that is shared in cost by each of the locations. Listed below is how the percentages are used, this helps reduce the cost and burden to each library.

	HQ	JCPL	MCPL	MBL	HCL	ACCCL	NCL
Courier		20%	20%	20%	20%	20%	
Insurance Liability	6%	24%	34%	11%	7%	16%	2%
Digital Coordinator	9.09%	31.82%	28.79%	9.09%	9.09%	9.09%	3.03%
IT Tech		32.50%	32%	12%	8.50%	11%	4%
IT Tech		32.50%	32%	12%	8.50%	11%	4%

The biggest cost to the budget is Salaries and Benefits, the following is a breakdown for each location.

Jackson County (JCPL and ACCCL)

Salaries	\$ 836,085.00	90% of the Counties Allocations is used for this sections
401-k	4,263.00	
FICA	62,048.00	
Health Insurance	277,749.00	
Retirement	112,975.00	

Macon County (MCPL, HCL and NCL)

Salaries	\$ 661,094.00	89% of the Counties Allocations is used for this sections
401-k	3,259.00	
FICA	50,575.00	
Health Insurance	251,062.00	
Retirement	87,898.00	

Swain County (MBL)

Salaries	\$ 176,234.00
401-k	1,415.00
FICA	13,482.00
Health Insurance	45,095.00
Retirement	23,968.00

<p>99% of the County Allocation is used for this sections</p>

The largest cost is Salaries and the Second cost is our Health Insurance with a cost of \$621,576.00, the Third cost is our Retirement \$253,335.00.

We continue to see items increasing in all areas of the system. All Libraries continue to hold cost and continue to provide the services requested by our citizens.

This budget is submitted for review and is a Draft at this time, after the review and the Board of Trustees meet and the budget is voted on then the status will change.

Restricted Funds:

We will have some restricted funds that will be carried over into next years HQ budget. These funds are on projects or grants that have been issued in the past years budget, and will be completed in the next fiscal year.

Marianna Black Library has applied and received \$75,000.00 in Digital Inclusion Grant in last year's budget, and part of those may carry over as they are exhausted. These funds have been used for the program. FRL did not have to upfront any funds for this program.

We have restricted funds in the general fund balance to ensure we are able to payout vacation time and sick leave as it is used. The current amount of vacation and personal time amount is 6,702.90 hours with a total cost of \$112,218.91. Sick leave amount has a total of 9,918.20 hours reflects an amount of \$204,464.88.

In last year's work sheet, we have already listed each month the amount needed to be reserved for these funds.

Fund Balance:

The fund balance is one of the requirements that has been set by the State of North Carolina to ensure for a lest three (3) months of service we can continue without any issues. These funds will be allocated so we can meet all commitments or debits associated with the operations of FRL. Over the past years this has evolved into sex (6) months for these commitments and obligation to ensure they will be met. By keeping a healthy fund balance this will keep us in requirement and help us face the unknown if it happens.

The fund balance will be used at the first of the fiscal year due to the time frame of the allocations coming from the counties and other allotments.


Payouts:

From the past we have had to set funds aside to pay those who have indicated they will be retiring. As of this date no one has made the request or submitted paperwork or expressed of their plans of retiring.

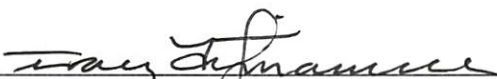
The Ordinance and Budget document shall be basis of the financial plan for Fontana Regional Libraries during the fiscal year 2024 – 2025. The Budge Officer shall administer the budget and insure that operating officials are provided guidance and sufficient details to implement their appropriated part of the budget. The accounting record shall establish records which are in agreement with the budget. this ordinance, and the appropriate statutes of the State of North Carolina.

This budget will be in effect on a departmental or Library level in accordance with NCGS 159.


Approved and Adopted by the Board of Trustees on this day 14th day of May year of 2024.



Margaret Carton, Chairperson of the Board of Trustees



Tracy Fitzmaurice, Director of Fontana Regional Library



Lynn Cody Finance Officer for Fontana Regional Library

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- Section 6.1** At the regular meeting held nearest the July 1st fiscal anniversary of the Library, the trustees shall elect from its members a slate of officers to serve for the succeeding annual period, consisting of a Chair, a Vice-Chair, and a Secretary.
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Library; and to discharge such other duties as may from time-to-time be prescribed by the Board.

Section 6.3 The Vice-Chair shall, in the absence of the Chair or a vacancy in that office, assume and perform the duties and functions of the Chair, having all powers thereof, and shall perform other duties assigned by the Chair or the Board.

Section 6.4 The Secretary shall have the responsibility for (a) maintenance of the minutes of all meetings of the Board of Trustees, (b) the making of all notices and reports specified in these bylaws or as required by law, (c) the signing or countersigning of all instruments that require a signature of the Secretary, and (d) performance of all other duties incident to the office of Secretary or assigned from time-to-time by the Chair or the Board. Those duties outlined in (a) and (b) above may be delegated to the Regional Director as a regular matter.

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Section 7.1 There may be standing committees of the board established to oversee the ongoing operations of the Library. When committees such as Finance, Personnel, and Policy are needed, the Chair shall designate committee members from the trustees to serve on each committee with a chair for each.

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auditors, (h) the representation of the Library in all matters pertaining to its operation, and(i) other duties and actions common and expected of a director or as designated by the Board.

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APPROVED BY THE BOARD OF TRUSTEES THIS 14th DAY OF MAY, 2024.

Margaret Carton, Chair

Debbie Tallent, Secretary

Public Comment at Library Board Meetings

1. Public Comments are only permitted during the 30-minute time period designated in the meeting agenda.
2. In order to participate in the public comment period, sign up before the meeting begins.
3. Time to speak is limited to three (3) minutes and time may not be yielded by another speaker. A speaker is only allowed to sign up for one three-minute period per public comment period.
4. Groups wishing to comment must select one representative to present the group's view.
5. If the public comment period ends before everyone on the sign-up sheet has had a chance to speak, the remaining speakers will be added to the public comment list for the next meeting.
6. The Chairperson is the designated spokesperson for the Board. As spokesperson, the Chairperson will call names from the sign-in sheet in the order they are listed.
7. All speakers are to address their remarks to the board members not to the members of the public.
8. Demonstrations (clapping, cheering, booing) are not allowed.
9. The Chairperson and Board shall not engage in dialogue with the speakers, and there shall be no debate.
10. Personnel issues cannot be discussed in open session.
11. Additional agenda items will not be added after public comment, and there is no guarantee that suggestions brought forth by the public during the comment session will be addressed by the Board at a future meeting. The Board may refer any matter of public comment to the Library Director, County Librarian, or Branch Librarian.
12. We appreciate your coming to this meeting. Thank you for attending and sharing your thoughts with us.

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APPROVED BY THE BOARD OF TRUSTEES THIS 14th DAY OF MAY, 2024.

Margaret Carton, Chair

Debbie Tallent, Secretary

Memo



To: FRL Board of Trustees
From: Lynn Cody
CC: Tracy Fitzmaurice
Date: 05/14/2024
Re: Budget Amendments

Finance Department:

We continue to work on training with everyone hoping we can get everyone on the same page and make it a little easier getting things processed. I see a lot of improvement at all the locations on the way purchasing is done and how it is being processed.

We have been in training ourselves, we spent part of the day with our North Carolina League of Municipalities (NCLM). They carry our Workers Comp, and our Liability insurance coverage. They were showing us ways how to cut cost and letting us know why things were increasing. The good thing about the meeting was we were informed our Workers Comp would be reduced about 3.1% and the bad thing the liability coverage for all would be going up, our coverage increased 19.26% for the coming year. This is due to high cost in replacement cost from Storms, Fires, Floods, and damages to equipment. They had ask for a 45% increase so they could replenish their fund balance. It was denied, there were some who seen larger amounts than ours.

We will be going to another training session 21st of this month with The Department of Treasurer's Office. We will be going over some changes that are coming up and also this will cover the six (6) hours of mandator hours we are required to have each year.

Budget Amendments # 6:

The amendments were a little over \$18,000.00 this was a big decrease from the last amendments. With each of the locations movement in line items amounts were prevalent to ensure a balance was achieved.

The revenue received was \$315,627.00, the county allocation received from all three counties was \$224,497.00, this leaves \$91,131.00 other sources of revenue.

The expenditures were a total of \$315,878.00, salaries and benefits were 67% of the expenditures in the amount of \$211,214.00. The next biggest expenditure was \$41,903.00 for the Marianna Black Library (MBL) for the purchase of computers for the Digital Inclusion Grant.

We will be cutting all purchases off at the end of May to ensure we receive everything for the fiscal year, get everything received and processed in June. This will allow us to close out the year, hopefully we will not have to carry over too much. There will be some purchase allowed, but held at a minimum.

The budget amendments were sent out for your review and comments, if there are non I would ask the board to entertain the process of excepting the amendments as presented.

Budget 2024-2025:

The budget sent out for your review was about the same as last years request. Last years budget request was about \$100,381.00 more than this year's request. The 100k was a result in grants funds we had carried over and received. This years budget see less in grant funding, this will change in the coming year, there have been grants applied for we have not been notified about them yet.

The budget is lean in all areas, all locations hard worked has done a great job in bring a good budget to be put into place. Each county location has submitted their budget request to their respective county manager and are waiting on the response of the county boards.

Each of the libraries have worked hard in hoping to give a cost of living increase (COL) of 3.2%. The national average is based on the current inflation rate. The current rate is between 4.4% to 3.1% this brings the average to 3.8%.

The budget shows an increase in health insurance, retirement, each year we see an increase in these required benefits. The state retirement system seen an increase of retirees in the past two to three years, over the next few years it will continue to increase, and then hopefully it will level off.

The Fontana Regional Library (FRL) budget is a projection for the coming year. Throughout the 2024 and 2025 fiscal year there will be changes made to continue to amend and balance the budget.

I want to say thanks to the volunteers and staff for their hard work in providing the services for 80 years to the citizens of Jackson County, Macon County, and Swain County.

As the Finance Officer of FRL I have submitted the budget for 2024 -2025 fiscal year, and would entertain the process of excepting the budget as presented.

Please if you have any questions or concerns please feel free to contact me.

Respectfully

Lynn Cody