

**Ohio Library Council  
BOARD OF DIRECTORS**

ITEM NO.: **4.D**

MEETING DATE: **Jan. 17, 2025**

SUBJECT: **OLC Operating Budget – 2025**

SUBMITTED BY: **Michelle Francis**

**REPORT FOR ACTION**

The OLC Finance Committee members met via Zoom on Jan. 10 to review in detail the proposed operating budget for 2025. The Committee is recommending the following budget.

**REVENUE**

Dues: \$1,250,165

- Institutional: \$1,006,690 – based on the current dues formula of 0.27% of 2024 PLF plus 0.055% of 2024 property tax receipts; assumes retention of all 248 Institutional-Member libraries from 2024; calculation based upon county auditor reports received to date that show an average decrease in PLF funding in 2024 of about 5.6% as compared to 2023; local property tax revenue projected to be relatively the same as 2023. This includes the formula cap of \$18,000.
- Other Institutions: \$8,875 – includes membership dues for Associate Members and Other Institutions; assumes no increase in \$450 Associate Membership dues (increased by \$50 in 2022); assumes no increase in \$275 Other Institutional dues category (increased by \$25 in 2022).
- Personal: \$232,000 – based on personal membership revenue in 2024. Individual/personal membership dues are based on salary and self-reported. The salary range bands and amounts have not been updated since 2010.
- Friends: \$2,600 – projections based upon past retention and membership trends.

Publications: \$500

- Sales: \$500 – projections based on sale of hard-copy publications in 2024 (e.g., *Trustees Handbook*, *Library Accounting Handbook*, etc.). Free electronic copies are available on the Member Info Hub to OLC to members.

Continuing Education: \$450,875

- Legislative Day: \$17,875 – projections based on a registration fee of \$65 per person for 275 attendees to cover cost of breakfast, lunch, space rental, AV equipment, etc. in the Statehouse Atrium.
- Convention and Expo: \$270,425 – projects attendance based on past events and is based on signed contracts with the Huntington Convention Center in Cleveland; proposes \$40 increase across the board in registration; \$15 increase in exhibit booth rental and \$10 increase for luncheons to cover substantial increase in costs as compared to previous years. Rates are still comparable/lower than other state library association conferences.
- Planning & Leadership Conference: \$8,250 – assumes an in-person event prior to the C&E with a \$55 registration fee to cover the cost of lunch for 150 attendees. Utilizes space already contracted for C&E to reduce costs.
- Professional Development: \$154,325 – includes a minor increase in registration fees (\$10-15 for webinars and \$10 increase for CPIM) to cover increases in costs. Proposes a \$15 increase in certification fees to cover costs for materials and postage. Includes revenue for hybrid events (Library Trustees, New Directors, Ballot Issues Workshops, Library Fiscal Officer 102); in-

person events (CPIM, Trustee Dinners, Outreach Retreat); includes revenue for two stand-alone subject-specific conferences; assumes no increase in webinar registration fees; maintains discounted registration for event planning committee members and library speakers at events.

Contract Income: \$5,000

- Sourcing Office/Equalis Group: \$5,000 – projects revenues totals based upon past performance and increasing use of services.

Other Income: \$65,375

- Interest on Short-Term Investments: \$30,000 – projects revenues totals based upon past performance.
- Workers' Comp Group Rating: \$32,500 – projects revenue based upon past performance and premium changes.
- Unrealized Gain/Loss on Long-Term Investments: \$0 – difficult to project based upon market volatility; conservative estimate on performance of long-term investments.
- Management/Consulting Services: \$875 – includes fees charged to libraries for employee background checks.
- Jobline: \$2,000 – revenue projection based upon anticipated number of job openings/postings by non-member libraries (no charge for member-library postings).

**TOTAL PROJECTED REVENUE: \$1,771,915**

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**EXPENSES**

Salary and Benefits: \$991,169

- Staff Salaries: \$753,358 – includes an average increase of approximately 4-4.5% in staff compensation as compared to 2024 (effective March 2025); includes increase in Executive Director's compensation as approved by the Board in December 2024. Includes bonus pool equal to 1.5% of salaries.
- Retirement Contribution: \$75,336 – restores OLC's contribution to employees' 401(k) plan at 10% of salary for all qualifying employees. This was reduced in 2010 with cuts to state funding from 10% to 5%. In 2024, the Board raised it to 8% in a good faith effort.
- Health Insurance: \$100,668 – includes health, dental, and vision insurance for qualifying employees and dependents; assumes retention of the OLC's high-deductible health insurance plan and health savings account for employees; includes the possibility of a 13.48% increase in health insurance premiums for 2025; and no increase in dental or vision premiums. Also includes the \$1,000 HSA contribution. At this time, four employees utilize OLC's health insurance, and five employees utilize dental and vision insurance.
- Payroll Taxes (FICA, FUTA, Workers' Compensation, Unemployment): \$57,556 – reflects amount based on staff compensation totals.
- LTD and Life Insurance: \$4,251 – anticipates no increase in premiums for 2025 for all qualifying full-time employees.

Consultants/Contractors: \$222,276

- Auditor: \$8,000 – assumes no increase in audit fees from 2024.
- Speaker Honoraria: \$26,200 – includes anticipated costs for “non-library” speakers at Convention and Expo, two stand-alone conferences and Outreach Retreat.

- Legal Services: \$35,000 – based upon actual expenses in 2024 and projected utilization in 2025.
- Convention and Expo Contractors: \$55,950 – reflects projected cost of Convention and Expo pipe and drape (may vary depending upon number of exhibitors) and security; increase from previous years due to location of 2025 C&E (Huntington Convention Center in Cleveland); and Experient contract.
- Consultants/Contractors: \$97,126 – includes administrative costs for payroll and 401(k) plan; Expedient Technology Solutions data backup; Provisio migration for new AMS; Northway Advisors consulting; and library funding/tax revenue analytics with Howard Fleeter and Associates.

Supplies and Resource Materials: \$64,649

- Supplies: \$28,149 – includes supplies for Legislative Day, membership services, certified librarian and staff programs, unit projects, publications, and general overhead.
- Subscriptions and Resource Materials: \$6,400 – includes subscriptions to publications; fees for news clipping services; etc.; includes the Hannah Report and Complete Statehouse subscription.
- Computer Software/Supplies: \$30,100 – includes fees for broadcast e-mail (Constant Contact), webinar software (Zoom), survey software (Alchemer/Survey Gizmo), OLC app (Results at Hand), MS Office/Teams, Creative Cloud/Adobe, Basecamp, election software (Election Runner), and association management software (GrowthZone).

Communications: \$22,330

- Telephone – Local/LD/Mobile: \$3,465 – costs for local/long distance service and staff mobile device charges.
- Postage: \$6,935 – includes costs for mailings to members, C&E postcard mailing, certifications, hard copy publications, general business postage, etc.
- Mailing Service: \$300 – includes costs for bulk mailing of C&E postcard; achieves significant savings with the elimination of the membership renewal mailing that is no longer needed with the new AMS.
- Courier Service: \$100 – includes general business expenses for UPS, FedEx, etc.; based on utilization in 2024.
- Internet: \$11,530 – includes broadband service for the office (Spectrum) and hot spots (T-Mobile). Achieves significant savings with the elimination of Liquid Web hosting fees that are no longer needed with the new AMS.

Printing and Design: \$15,300

- Printing: \$10,000 – includes cost of regular printed materials (e.g., stationery, envelopes, etc.) and promotional materials, etc.
- Design: \$2,800 – includes design costs for C&E on-site guide.
- Copying: \$2,500 – reflects costs for materials produced in-house.

Maintenance and Equipment: \$62,294

- Equipment Rental: \$59,579 – includes office copier and postage machine; AV for C&E, stand-alone conferences, Legislative Day, Trustee Dinners and other professional development off-site.
- Equipment Maintenance: \$1,800 – includes service on postage machine and office telecom equipment (Garber).

- Software Support: \$915 – includes outside support and licensure expenses for Great Plains accounting software.

Space Rental: \$172,373

- Office Space: \$121,350 – includes per-square-foot rental fees for office and meeting room space at 495 Metro Place South.
- Convention and Expo: \$37,500 – expresses rental fees for Huntington Convention Center in Cleveland.
- Workshops/Meetings: \$13,523 – includes space rental fees for CPIM conference, Outreach Retreat, stand-alone conferences and other professional development events.

Travel: \$51,000

- Board: \$7,500 – includes possible mileage reimbursement for attendees at OLC Board meetings, expenses for ALA Councilor to register/attend LibLearnX (Phoenix) and Annual Conference (Philadelphia); and ALA Emerging Leader stipend.
- Staff: \$30,000 – includes staff reimbursement for mileage, hotel and meals for business-related travel, including local and out-of-town meetings, attendance at professional development events, etc.; reflects increase in IRS allowable reimbursement to \$0.70 per mile for use of personal cars for business travel. Includes staff travel for C&E in Cleveland, LibLearnX and ALA Annual.
- Committees: \$1,400 – projection based upon Committees' costs for hosting one in-person meeting (unless otherwise approved); maintains current mileage reimbursement at \$0.345 per mile.
- Divisions: \$2,100 – projection based upon Division Action Councils' costs for hosting one in-person meeting (unless otherwise approved); maintains current mileage reimbursement at \$0.345 per mile.
- Presenters: \$10,000 – includes travel and accommodations for C&E presenters, etc.; maintains current mileage reimbursement at \$0.345 per mile for library presenters.

Management Expenses: \$186,482

- Bank Services and Investment Fees: \$13,220 – includes fees for commercial banking, credit card services, and long-term investment management; based upon actual costs in 2024.
- Depreciation Replacement: \$11,695 – reflects depreciation on value of current capital assets.
- Employee Hiring: \$800 – costs for background checks for libraries that are recouped through chargebacks.
- Insurance: \$8,322 – premiums for ERISA bond, directors and officer's insurance, and property and casualty insurance.
- Organizational Memberships: \$1,200 – includes OLC's organizational memberships in ALA, Freedom to Read Foundation, etc.
- Staff Development and Memberships: \$5,000 – includes fee for employees' memberships in ALA, PLA, ASAE, OSAE, and OLA; registration fees for meetings of OLA, ALA and OSAE.
- Catering and Other Meals: \$146,245 – includes charges for food and beverages for OLC Board meetings, unit meetings (one in-person meeting unless otherwise approved), professional development events, Leg Day, C&E; approximately 85% of expense is recouped through event registration fees or other revenue.

**TOTAL PROJECTED EXPENSES: \$1,787,873**

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**Ohio Library Council  
OPERATING BUDGET: 2025  
REVENUE**

		2024 Budget	2024 YTD Actual [1]	Variance	2025 Budget
<b>Dues</b>					
1	Institutional	\$ 1,068,000	\$ 1,066,409	\$ (1,591)	\$ 1,006,690
2	Other Institutions	8,875	7,975	(900)	8,875
3	Personal	220,000	236,293	16,293	232,000
4	Friends	2,575	2,600	25	2,600
5	<b>Sub-Total</b>	<b>\$ 1,299,450</b>	<b>\$ 1,313,277</b>	<b>\$ 13,827</b>	<b>\$ 1,250,165</b>
<b>Publications</b>					
6	Sales	\$ 1,000	\$ 385	\$ (615)	\$ 500
7	<b>Sub-Total</b>	<b>\$ 1,000</b>	<b>\$ 385</b>	<b>\$ (615)</b>	<b>\$ 500</b>
<b>Continuing Education</b>					
8	Legislative Day	\$ 9,000	\$ 9,405	\$ 405	\$ 17,875
9	PLA Pre-Con	15,000	13,960	(1,041)	-
10	Convention & Expo	-	111	111	270,425
11	Leadership Conference	10,500	4,565	(5,935)	8,250
12	Professional Development	138,800	134,675	(4,125)	154,325
13	<b>Sub-Total</b>	<b>\$ 173,300</b>	<b>\$ 162,715</b>	<b>\$ (10,585)</b>	<b>\$ 450,875</b>
<b>Contract Income</b>					
14	Sourcing Alliance/Equalis Group	5,000	\$ 6,176	\$ 1,176	5,000
15	<b>Sub-Total</b>	<b>\$ 5,000</b>	<b>\$ 6,176</b>	<b>\$ 1,176</b>	<b>\$ 5,000</b>
<b>Other Income</b>					
16	Interest/Short Term Investments	\$ 40,000	\$ 42,163	\$ 2,163	\$ 30,000
17	Workers' Comp Group Rating	30,000	32,426	2,426	32,500
18	Unrealized Gain/Loss - Long Term Investments	-	80,009	80,009	-
19	Management/Consulting Services	750	915	165	875
20	JobLine	2,000	880	(1,120)	2,000
21	<b>Sub-Total</b>	<b>\$ 72,750</b>	<b>\$ 156,393</b>	<b>\$ 83,643</b>	<b>\$ 65,375</b>
22	<b>TOTAL</b>	<b>\$ 1,551,500</b>	<b>\$ 1,638,947</b>	<b>\$ 87,447</b>	<b>\$ 1,771,915</b>

**Notation:**

[1] As of Nov. 30, 2024

**Ohio Library Council**  
**OPERATING BUDGET: 2025**  
**EXPENSES**

		2024 Budget	2024 YTD Actual [1]	Variance	2025 Budget
<b>Salaries &amp; Benefits</b>					
22	Staff Salaries [3]	\$ 732,656	\$ 639,962	\$ (92,694)	\$ 753,358
23	Retirement Contribution [3]	57,746	49,357	(8,389)	75,336
24	Health Insurance	75,265	64,161	(11,104)	100,668
25	Payroll Taxes (FICA, FUTA, WC, Unemp.)	61,104	46,308	(14,796)	57,556
26	LTD & Life Insurance	4,582	4,143	(439)	4,251
27	<b>Sub-Total</b>	<b>\$ 931,353</b>	<b>\$ 803,931</b>	<b>\$ (127,422)</b>	<b>\$ 991,169</b>

<b>Consultants &amp; Contractors</b>					
28	Auditor	\$ 7,750	\$ 8,000	\$ 250	\$ 8,000
29	Speaker Honoraria	2,000	200	(1,800)	26,200
30	Legal Services	35,000	7,444	(27,556)	35,000
31	Convention & Expo Contractors	-	-	-	55,950
32	Consultants/Contractors	95,782	92,351	(3,431)	97,126
33	<b>Sub-Total</b>	<b>\$ 140,532</b>	<b>\$ 107,995</b>	<b>\$ (32,537)</b>	<b>\$ 222,276</b>

<b>Supplies &amp; Resources</b>					
34	Supplies	\$ 20,000	\$ 10,741	\$ (9,259)	\$ 28,149
35	Subscriptions & Resource Materials	6,380	5,828	(552)	6,400
36	Computer Software/Supplies [2]	63,390	25,338	(38,052)	30,100
37	<b>Sub-Total</b>	<b>\$ 89,770</b>	<b>\$ 41,907</b>	<b>\$ (47,863)</b>	<b>\$ 64,649</b>

<b>Communications</b>					
38	Telephone - Local/LD/Mobile	\$ 3,418	\$ 2,259	\$ (1,159)	\$ 3,465
39	Postage	5,500	2,254	(3,246)	6,935
40	Mailing Service	1,200	-	(1,200)	300
41	Courier Service	100	21	(79)	100
42	Internet	15,780	10,567	(5,213)	11,530
43	<b>Sub-Total</b>	<b>\$ 25,998</b>	<b>\$ 15,101</b>	<b>\$ (10,897)</b>	<b>\$ 22,330</b>

<b>Printing &amp; Design</b>					
44	Printing	\$ 4,000	\$ 42	\$ (3,958)	\$ 10,000
45	Design/Typesetting	-	-	-	2,800
46	Copying	2,500	1,564	(936)	2,500
47	<b>Sub-Total</b>	<b>\$ 6,500</b>	<b>\$ 1,605</b>	<b>\$ (4,895)</b>	<b>\$ 15,300</b>

<b>Maintenance &amp; Equipment</b>					
48	Equipment Rental	\$ 17,925	\$ 20,220	\$ 2,295	\$ 59,579
49	Equipment Maintenance	2,775	764	(2,011)	1,800
50	Software Support	915	39,770	38,855	915
51	<b>Sub-Total</b>	<b>\$ 21,615</b>	<b>\$ 60,754</b>	<b>\$ 39,139</b>	<b>\$ 62,294</b>

<b>Space Rental</b>					
52	Office Space	\$ 122,000	\$ 103,192	\$ (18,808)	\$ 121,350
53	Convention & Expo	-	-	-	37,500
54	Workshops/Meetings	11,470	21,594	10,124	13,523
55	<b>Sub-Total</b>	<b>\$ 133,470</b>	<b>\$ 124,786</b>	<b>\$ (8,684)</b>	<b>\$ 172,373</b>

**Ohio Library Council  
OPERATING BUDGET: 2025  
EXPENSES**

		2024 Budget	2024 YTD Actual [1]	Variance	2025 Budget
<b>Travel</b>					
56	Board	\$ 7,500	\$ 5,798	\$ (1,702)	\$ 7,500
57	Staff	35,000	14,995	(20,005)	30,000
58	Committees	1,400	-	(1,400)	1,400
59	Divisions	2,100	-	(2,100)	2,100
60	Presenters	-	300	300	10,000
<b>61</b>	<b>Sub-Total</b>	<b>\$ 46,000</b>	<b>\$ 21,093</b>	<b>\$ (24,907)</b>	<b>\$ 51,000</b>

<b>Management Expenses</b>					
62	Bank Services & Investment Fees	\$ 17,895	\$ 12,891	\$ (5,004)	\$ 13,220
63	Depreciation Replacement	16,080	10,275	(5,805)	11,695
64	Employee Hiring	675	780	105	800
65	Insurance	7,890	7,286	(604)	8,322
66	Organization Memberships	1,200	857	(343)	1,200
67	Staff Development & Memberships	3,000	5,014	2,014	5,000
68	Catering & Other Meals	117,680	84,467	(33,213)	146,245
<b>69</b>	<b>Sub-Total</b>	<b>\$ 164,420</b>	<b>\$ 121,569</b>	<b>\$ (42,851)</b>	<b>\$ 186,482</b>

<b>70</b>	<b>TOTAL</b>	<b>\$ 1,559,658</b>	<b>\$ 1,298,742</b>	<b>\$ (260,916)</b>	<b>\$ 1,787,873</b>
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<b>71</b>	<b>Net Change in Assets</b>	<b>\$ (8,158)</b>	<b>\$ 340,205</b>	<b>\$ 348,363</b>	<b>\$ (15,958)</b>
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<b>Notation:</b>
[1] As of Nov. 30, 2024
[2] Includes up to \$50,000 Approved by the Board in May 2024 for New AMS
[3] As approved by the OLC Board in January 2024