Northland Public Library 2026 Budget Planning Assumptions

Revenues:

State Subsidy: Flat – Libraries have requested a $6.2 million increase to the public library subsidy which is currently at $70.47 million (still below 2008 funding level). We are still waiting for passage of the state budget as of August 19.

RAD: Flat – A proposed new RAD formula designed to improve funding stability is being presented to the RAD for approval. Formula components remain virtually the same, but 3-year averages will smooth out drastic swings from year to year. Additionally, several versions of the formula are being presented to RAD that allow options for placing percentage limits (+/-) on how much an individual library's distribution can change from year to year. We won't know if RAD approves the new formula, or which version until October. As usual, RAD won't approve their final budget until early December.

Table Gaming: Flat

Internally Generated:

Meeting Room rent: Increased due to the end of construction and additional meeting room.

Book Nook: Flat due to the end of construction, but removal of snack revenue

Café rent: $12,000

NPL Foundation: Significant % increase based on fundraising and endowment earnings.

Overall Municipal Contribution: Anticipate 4.8% increase. We were able to hold last year's increase under 3% due to some one-time operating expense reductions. Staffing costs continue to rise and we can't keep making staff reductions to offset rising healthcare costs.

Expenditures:

Salaries & Wages: 6.6% increase – This will allow for about a 4.5 % merit raise pool, necessary salary adjustments based on a new salary study and continue to maintain some funding for extra hours and overtime as needed as staffing levels

DRAFT

are being maintained at the bare minimum. In 2024 we eliminated hours in our circulation staffing. Our entry rates are still below local retail rates. We have completed a full salary review and comparison of local public libraries for library specific positions and similar non-profits for other positions. Many positions need a 10% increase to compete with the local market, but we realize we can't make that adjustment in a single year. We continue to monitor state legislation for any increase to the minimum wage. Our current entry rate is $9/hr., so anything over that would have an impact.

Healthcare: 7% increase. In 2024 we switched to an ICHRA plan to reduce costs and maintain similar coverage for eligible employees. We continue to look at all options with our broker.

Utilities: 10% increase based on projected 2025 costs and expiration of negotiated energy rates.

Bookmobile: Unfortunately, due to trending reduced use and increased costs we plan to reduce the Marshall bookmobile stops from weekly to every other week, saving $5,814.

Computer Expense: Slight increase from 2025. The RAD Grant to fund new computers and Henry L. Hillman Foundation grant to fund new wireless access points, along with federal e-rate funding is providing some relief for libraries. This line will need to increase for the next computer replacement (in four years) to absorb the nearly 40% cost increase in hardware costs. Additionally, Libraries must absorb a nearly 60% cost increase due to forced changes in Microsoft licensing which began in August 2024.

Postage: Flat due to postal cost increases being offset by reduced need.

Building repairs: Holding flat despite increased actual costs in 2025.

Collection + Processing Costs: Increase needed to meet state standards which requires collection expenditures to be at least 12% of actual operating expenditure. Budgeting at 12.5% leaves little room for unexpected expenditures elsewhere.

Depreciation: Increase due to new addition. The increase is being reduced by removing some items from the depreciation schedule during our 2024 audit.

DRAFT

Northland Public Library Authority
Fiscal Year 2026 Budget Analysis (Draft)

	Jan - Dec 2026 Budget (Requested)	Jan - Dec 2025 Budget (Approved)	Jan - Dec 2025 Expected	Jan - Dec 2024	Jan - Dec 2023	Jan - Dec 2022	Jan - Dec 2021	Jan - Dec 2020
Revenue								
4000 Municipal Support								
4005 Mcpl Support - Bradford Woods	27,905	24,879	24,879	29,300	29,067	25,960	25,960	26,270
4010 Mcpl Support - Franklin Park	405,205	377,873	377,873	388,574	363,139	344,861	344,861	367,834
4015 Mcpl Support - Marshall	239,365	227,787	227,787	227,725	229,121	214,743	211,629	210,714
4020 Mcpl Support - McCandless	717,063	692,155	692,155	671,342	664,350	648,463	641,905	689,814
4025 Mcpl Support - Ross	594,085	569,692	569,692	545,406	511,987	512,687	512,687	528,604
Total 4000 Municipal Support	**1,983,622**	**1,892,386**	**1,892,386**	1,862,347	1,797,664	1,746,715	1,737,042	1,823,236
4100 Other Government Support				-	-	-	-	-
4105 State Support	323,444	320,215	323,444	323,444	320,215	273,138	273,138	273,138
4110 County Support	555,996	552,518	555,200	536,425	742,848	570,761	543,582	489,559
4115 Table Gaming Revenue	62,000	65,000	52,676	41,390	62,740	62,435	47,274	37,777
4120 Federal Support	-	-	-	-	346,790	17,763	872,212	122,390
Total 4100 Other Government Support	**941,440**	**937,733**	**931,320**	901,259	1,472,593	924,098	1,736,206	922,864
4200 Grants & Donations				-	-	-	-	-
4205 Foundation Grants	350,000	265,000	518,000	213,287	179,220	178,082	180,846	181,088
4210 Other Grants & Donations	30,000	30,000	25,223	26,075	280,453	22,594	52,666	231,767
Total 4200 Grants & Donations	**380,000**	**295,000**	**543,223**	239,362	459,672	200,677	233,511	412,855
4250 Capital Grants				-	-	-	-	-
4252 Capital Grants - State			1,485,000	-	-	-	-	-
4255 Capital Grants - Other			5,000	-	-	-	-	-
Total 4250 Capital Grants	**-**	**-**	**1,490,000**	**-**	**-**	**-**	**-**	**-**
Total 4300 Library Operating Revenues	44,500	40,496	34,669	33,423	44,502	58,213	33,006	35,976
4405 Semi-Annual Book Sales	22,500	21,000	21,929	21,198	17,834	16,998	8,578	258
Total 4500 Store Sales & Rent	**59,100**	**63,100**	**49,917**	50,707	50,334	42,897	26,680	17,832
4705 Misc. Income	5,000	5,000	3,044	1,440	4,373	1,383	15,770	2,431
Billable Expenditure Revenue			-	85	135	-	-	-
Total 4705 Misc. Income	**3,000**	**5,000**	**3,044**	1,524	4,507	1,383	15,770	2,431
5000 Interest Income - Operating	55,000	100,000	61,240	94,920	161,320	41,440	778	8,291
5001 Interest Income - Capital	25,000		31,438	101,518	-	-	-	-
Uncategorized Income			3,251	-	-	-	-	-
Total Revenue	**3,514,162**	**3,354,715**	**5,062,416**	3,306,258	4,008,426	3,032,420	3,791,571	3,223,744
Gross Profit	**3,514,162**	**3,354,715**	**5,062,416**	3,306,258	4,008,426	3,032,420	3,791,571	3,223,744

DRAFT

Expenditures				-	-	-	-	-
Total 6000 Payroll Expense	**2,083,923**	**2,013,452**	**1,954,387**	**1,938,265**	**1,826,553**	**1,746,970**	**1,797,540**	**1,899,843**
Total 6100 Other Employment Expense	**419,382**	**404,530**	**384,524**	**391,824**	**334,955**	**314,693**	**306,353**	**354,623**
Total 6201-0000 Collection Purchases - Print*	**239,731**	**226,542**	**226,020**	**214,911**	**187,385**	**199,617**	**229,818**	**199,275**
Total 6202-0001 Collection Purchases - Electronic*	**83,855**	**79,798**	**79,464**	**67,337**	**80,820**	**68,700**	**50,442**	**47,903**
Total 6203-0001 Collection Purchases - Other*	**70,791**	**67,500**	**67,388**	**67,425**	**72,450**	**77,724**	**81,061**	**80,627**
6204-6405 Processing Costs	15,500	16,500	15,535	16,271	15,974	22,336	18,660	16,773
Total 6300 Programming & Events	**15,000**	**11,000**	**10,906**	**17,169**	**16,819**	**16,240**	**15,243**	**7,502**
Total 6400 Other Library Operations	**9,900**	**20,400**	**18,245**	**21,078**	**20,508**	**18,931**	**8,353**	**14,932**
Total 6500 Administrative Expenditures	**76,850**	**74,350**	**73,355**	**68,764**	**77,126**	**80,567**	**58,545**	**55,794**
Total 6600 Marketing & Comm.	**6,000**	**3,543**	**3,065**	**2,433**	**5,330**	**4,333**	**1,946**	**1,661**
Total 6700 Computer Expense	**53,200**	**50,000**	**53,042**	**46,477**	**68,980**	**81,369**	**70,518**	**65,433**
Total 6800 Building & Equipment	**143,500**	**131,500**	**135,194**	**127,461**	**121,195**	**119,675**	**103,358**	**96,633**
Total 6900 Travel, Training & Apprec.	**7,000**	**6,600**	**6,189**	**7,773**	**4,272**	**5,208**	**3,738**	**5,085**
Total 8000 Miscellaneous Expenses	**8,000**	**10,000**	**8,030**	**11,515**	**9,069**	**10,766**	**4,974**	**4,180**
9000 Depreciation	256,531	205,000	256,531	106,531	142,946	160,309	160,309	171,913
Interest on Capital Savings Account	25,000	34,000	31,438	-	-	-	-	-
Wages			-	-	-	-	-	-
Total Expenditures	**3,514,162**	**3,354,715**	**3,323,312**	**3,105,233**	**2,984,381**	**2,927,436**	**2,910,858**	**3,022,175**
Net Operating Revenue	**(0)**	**(0)**	**1,739,104**	**201,025**	**1,024,045**	**104,984**	**880,713**	**201,569**
Other Revenue						-	-	-
4900 Gain/Loss on Disposition of Asset	-		-	(20,018)	(10,633)	-	-	-
Total Other Revenue	-	-	-	(20,018)	-	-	-	-
Net Other Revenue	-	-	-	-	-	-	-	-
Net Revenue	**(0)**	**(0)**	**1,739,104**	**201,025**	**1,024,045**	**104,984**	**880,713**	**201,569**

Items in RED represent anomalies/changes related to the New Northland Construction Project.

*These current Collection allocations are estimates and, while overall Collection spending will not change, the allocations among these three budget categories are subject to change before final Budget Approval.

DRAFT

APPLICATION OF WEIGHTED FORMULA 2026 BUDGET

TO BE APPROVED by the Northland Public Library Authority Board on: 9/23/2025

POPULATION ESTIMATE			
	July 1, 2024 Census Estimate	% of TOTAL	20%
Bradford Woods	1,141	0.013003	0.002601
Franklin Park	15,079	0.171842	0.034368
Marshall Twp.	10,388	0.118383	0.023677
McCandless	28,684	0.326887	0.065377
Ross Twp.	32,457	0.369885	0.073977
TOTAL	87,749	1.000000	0.200000

ASSESSED VALUATION Allegheny County website: certified taxable value as of January 10, 2025			20%
Bradford Woods	142,869,053	0.015530	0.003106
Franklin Park	1,820,893,562	0.197928	0.039586
Marshall Twp.	1,786,632,579	0.194204	0.038841
McCandless	2,816,392,210	0.306137	0.061227
Ross Twp.	2,632,983,006	0.286201	0.057240
TOTAL	$ 9,199,770,410	1.000000	0.200000

Usage data from July 1, 2024 through June 30, 2025

Usage	Total Circulation	Computer Use	Total Usage		60%
Bradford Woods	13,638	41	13,679	0.013935	0.008361
Franklin Park	212,235	978	213,213	0.217202	0.130321
Marshall Twp.	94,687	455	95,142	0.096922	0.058153
McCandless	379,125	5,164	384,289	0.391478	0.234887
Ross Twp.	270,633	4,680	275,313	0.280463	0.168278
TOTAL	970,318	11,318	981,636	1.000000	0.600000

Municipal Contribution				Municipal PER CAPITA
Bradford Woods	$ 27,905	0.014067	$ 1,983,622	$24.46
Franklin Park	$ 405,205	0.204275	$ 1,983,622	$26.87
Marshall Twp.	$ 239,365	0.120671	$ 1,983,622	$23.04
McCandless	$ 717,063	0.361492	$ 1,983,622	$25.00
Ross Twp.	$ 594,085	0.299495	$ 1,983,622	$18.30
TOTAL*	$ 1,983,622	1.000000		$ 22.61

* Due to the number of decimal places used in the formula calculation for individual municipal contributions this total may not display properly.

DRAFT

Municipal Contribution Comparison
2026 vs. 2025 & 2024

Population

2026

POPULATION ESTIMATE			
	July 1, 2024 Census Estimate	% of TOTAL	20%
Bradford Woods	1,141	0.013003	0.002601
Franklin Park	15,079	0.171842	0.034368
Marshall Twp.	10,388	0.118383	0.023677
McCandless	28,684	0.326887	0.065377
Ross Twp.	32,457	0.369885	0.073977
TOTAL	87,749	1.000000	0.200000

2025

POPULATION ESTIMATE			
	July 1, 2023 Census Estimate	% of TOTAL	20%
Bradford Woods	1,144	0.013087	0.002617
Franklin Park	15,024	0.171874	0.034375
Marshall Twp.	10,139	0.115990	0.023198
McCandless	28,673	0.328018	0.065604
Ross Twp.	32,433	0.371032	0.074206
TOTAL	87,413	1.000000	0.200000

2024

POPULATION ESTIMATE			
	July 1, 2022 Census Estimate	% of TOTAL	20%
Bradford Woods	1,157	0.013095	0.002619
Franklin Park	15,165	0.171643	0.034329
Marshall Twp.	10,173	0.115142	0.023028
McCandless	29,038	0.328663	0.065733
Ross Twp.	32,819	0.371457	0.074291
TOTAL	88,352	1.000000	0.200000

DRAFT

Assessed Value			
2026			
ASSESSED VALUATION Allegheny County website: certified taxable value as of January 10, 2025			20%
Bradford Woods	142,869,053	0.015530	0.003106
Franklin Park	1,820,893,562	0.197928	0.039586
Marshall Twp.	1,786,632,579	0.194204	0.038841
McCandless	2,816,392,210	0.306137	0.061227
Ross Twp.	2,632,983,006	0.286201	0.057240
TOTAL	$9,199,770,410	1.000000	0.200000
2025			
ASSESSED VALUATION Allegheny County website: certified taxable value as of January 12, 2024			20%
Bradford Woods	142,931,003	0.015534	0.003107
Franklin Park	1,822,703,762	0.198100	0.039620
Marshall Twp.	1,757,082,244	0.190968	0.038194
McCandless	2,824,977,690	0.307032	0.061406
Ross Twp.	2,653,242,627	0.288367	0.057673
TOTAL	$ 9,200,937,326	1.000000	0.200000
2024			
ASSESSED VALUATION Allegheny County website: certified taxable value as of January 14, 2023			20%
Bradford Woods	142,108,203	0.015471	0%
Franklin Park	1,818,527,287	0.197983	0.039597
Marshall Twp.	1,749,740,394	0.190494	0.038099
McCandless	2,813,870,273	0.306346	0.061269
Ross Twp.	2,661,027,050	0.289706	0.057941
TOTAL	9,185,273,207	1.000000	0.200000

DRAFT

Usage

2026

Usage data from July 1, 2024 through June 30, 2025

Usage	Total Circulation	Computer Use	Total Usage		60%
Bradford Woods	13,638	41	13,679	0.013935	0.008361
Franklin Park	212,235	978	213,213	0.217202	0.130321
Marshall Twp.	94,687	455	95,142	0.096922	0.058153
McCandless	379,125	5,164	384,289	0.391478	0.234887
Ross Twp.	270,633	4,680	275,313	0.280463	0.168278
TOTAL	970,318	11,318	981,636	1.000000	0.600000

2025

Usage data from July 1, 2023 through June 30, 2024

Usage	Total Circulation	Computer Use	Total Usage		60%
Bradford Woods	12,259	26	12,285	0.012371	0.007423
Franklin Park	207,244	776	208,020	0.209478	0.125687
Marshall Twp.	97,127	487	97,614	0.098298	0.058979
McCandless	389,795	5,347	395,142	0.397911	0.238747
Ross Twp.	274,979	5,001	279,980	0.281942	0.169165
TOTAL	981,404	11,637	993,041	1.000000	0.600000

2024

Usage data from July 1, 2022 through June 30, 2023

Usage	Total Circulation	Computer Use	Total Usage		60%
Bradford Woods	15,940	27	15,967	0.016994	0.010196
Franklin Park	203,611	904	204,515	0.217665	0.130599
Marshall Twp.	89,914	534	90,448	0.096264	0.057758
McCandless	366,740	5,226	371,966	0.395883	0.237530
Ross Twp.	251,799	4,891	256,690	0.273195	0.163917
TOTAL	928,004	11,582	939,586	1.000000	0.600000

DRAFT

Municipal Contribution

2026

Municipal Contribution				Municipal PER CAPITA
Bradford Woods	$27,905	0.014067	$1,983,622	$24.46
Franklin Park	$405,205	0.204275	$1,983,622	$26.87
Marshall Twp.	$239,365	0.120671	$1,983,622	$23.04
McCandless	$717,063	0.361492	$1,983,622	$25.00
Ross Twp.	$594,085	0.299495	$1,983,622	$18.30
TOTAL*	$1,983,622	1.000000		$22.61

2025

Municipal Contribution				Municipal PER CAPITA
Bradford Woods	$24,879	0.013147	$1,892,382	$21.75
Franklin Park	$377,873	0.199681	$1,892,382	$25.15
Marshall Twp.	$227,787	0.120370	$1,892,382	$22.47
McCandless	$692,151	0.365756	$1,892,382	$24.14
Ross Twp.	$569,692	0.301045	$1,892,382	$17.57
TOTAL*	$1,892,382	1.000000		$21.65

2024

Municipal Contribution				Municipal PER CAPITA
Bradford Woods	$29,300	0.015910	$ 1,841,659	$25.32
Franklin Park	$376,664	0.204524	$ 1,841,659	$24.84
Marshall Twp.	$218,946	0.118885	$ 1,841,659	$21.52
McCandless	$671,342	0.364531	$ 1,841,659	$23.12
Ross Twp.	$545,406	0.296150	$ 1,841,659	$ 16.62
TOTAL*	$1,841,659	1.000000		$20.84

* Due to the number of decimal places used in the formula calculation for individual municipal contributions, this total may not display properly.

DRAFT

Northland Public Library Authority
Accompanying 2025 Budget Support Document
Five Year Capital Improvement Plan

	2024	2025	2026	2027	2028	Totals
EXPENDITURES:						
New Entrance, patio, lobby & stairs (Downstairs)	1,999,000	1,999,000				3,998,000
Rest Room Upstairs		125,000				125,000
Cafe Fitout		125,000				
New Windows & Doors		175,000	175,000			350,000
Lighting Upgrade			40,000			40,000
Fire/Security System			30,000			30,000
Permeable Parking Lot		100,000	100,000	100,000	100,000	400,000
Emergency Power System					250,000	250,000
Total	1,999,000	2,524,000	345,000	100,000	350,000	5,318,000

(Capital Improvement Funding Analysis)

	2024	2025	2026	2027	2028	Totals
FINANCING ACTIVITIES:						
Beginning Balance Capital Improvement Fund	1,973,357	2,077,047	768,047	978,047	1,253,047	
Expenditures (actual or projected)	1,999,000	2,524,000	345,000	100,000	350,000	5,318,000
External Grant Funding (obtained or anticipated)†	1,350,000	800,000	100,000	100,000	350,000	2,700,000
External Loan Funding (C-PACE)		175,000	215,000			390,000
Internal Transfers (actual or estimated) with Earnings	752,690	240,000	240,000	275,000	275,000	1,782,690
Balance to be Carried Forward Capital Improvement Fund	2,077,047	768,047	978,047	1,253,047	1,528,047	

† Grant Funding for years 2024 and 2025 is already secured. Failure to obtain grant funding in the projected amounts in years 2026 and beyond will necessitate the curtailment, delay or elimination of some of the projects listed in this Plan.

DRAFT

NORTHLAND PUBLIC LIBRARY AUTHORITY
Finance Committee
BOARD MEETING - Held in person and virtually, using Microsoft Teams
July 10, 2025 7:00 p.m.
MINUTES

I. Call to Order: Karrie Lukin called the Meeting to order at 7:00 PM

II. Roll Call: Tom Kosmala, Karrie Lukin, John Schwend, Bob Lukitsch, Susan Claus, Amy Steele, Dana Getz

III. Comments from the Public: (5 mins.) None

IV. New Business:

A. Review 2025 salary budget in consideration of possible construction related staff bonuses

1. Projection of approximately $59,000 available due to budgeting a larger than usual salary contingency for possible bonuses plus savings due to higher than usual turnover.

Typically have money left in the salary budget. Additional money set aside plus additional money accumulated from transitions. The Authority Board was not aware of this and has not approved this ahead of time. Staff are letting board know funds are available in case they want to award bonuses. Question was asked what we normally do for bonuses. We have done 6-7 one-time bonuses over the past few years, but not the norm. Usually a nominal amount. This is more because of the construction project. Always have some leeway in budget in case of OT or need to hire contract employee. Typically between 25-35k per year, but always have fluctuations.

B. Proposed New Schedule for 2026 Finance Committee Meetings (5 mins.)

1. Begin in May to review Draft Audit Report and recommendations for transfers and review budget assumptions

DRAFT

2. Meet in May, July and September going forward.

Typically we have been late in getting audits finished due to former auditor's schedule. Stressful for staff. We have a new auditor now who can audit on an earlier schedule (possibly by end of 1st quarter), which works with auditor's schedule. We can have a smoother and more organized process moving forward. Would like first meeting in early May for finance meeting. Will continue to be held Thursdays at 7pm. Committee meetings were already approved by board, so will need to request a revision to switch governance and finance in May and June. In the future, staff would like board to approve audit, depreciation and reserve in May board meeting.

C. Proposed Additional Capital Fund and Operating Reserve Transfers (15 mins.)

1. 2023 Depreciation (not transferred in 2024 plus interest) - $142,946 + $6,796

2. RAD One-time grant funding 2023 - $206,000

3. ERTC Receipts - $346,789

Committee recommends the Board approve transferring the 2023 depreciation, RAD one-time grant funding and ERTC receipts, along with interest, to capital account as it was not moved previously. 2024 depreciation was transferred correctly. Will present for board approval in July 2025.

D. FY 2025 Current & Projected Financials with Draft Projected 2026 Budget (45 mins.)

Amy apologized for delay in getting budget to the committee. Always a bit of a scramble as we wait for end of June for formula. What was presented is the first run draft. Some numbers still need to be adjusted as costs were just made in 2nd half of 2025 including processing costs, staff training, etc. Went through line items and staff provided commentary about projections. Staff will review items based on committee questions and comments to make revisions. Foundation will approve their 2026 contribution at their next finance meeting. Staff will review and revise budget later this month, and will circulate to finance committee before September meeting.

DRAFT

V. Old Business: None

Circulated June meeting minutes. John motioned to approve. Tom seconded. 3 abstentions – Dana, Susan and Karrie. Motion passed

VI. Comments from the Public: (5 mins.) None

VII. Adjournment: Tom made a motion to adjourn the meeting, Dana seconded and the motion carried at 8:24 PM.

DRAFT