

**Ohio Library Council
BOARD OF DIRECTORS**

ITEM NO.: **4.D**

MEETING DATE: **Jan. 16, 2026**

SUBJECT: **OLC Operating Budget – 2026**

SUBMITTED BY: **Michelle Francis**

REPORT FOR ACTION

The OLC Finance Committee members met via Zoom on Jan. 12 to review in detail the proposed operating budget for 2026. The Committee is recommending the following budget.

REVENUE

Dues: \$1,263,238

- Institutional: \$1,054,438 – based on the current dues formula of 0.27% of 2025 PLF plus 0.055% of 2025 property tax receipts; assumes retention of all 249 Institutional-Member libraries from 2025; calculation based upon county auditor reports received to date that show an average increase in PLF funding in 2025 of about 2.09% as compared to 2024; local property tax revenue projected to be relatively the same as 2024. This includes the formula cap of \$18,000.
- Other Institutions: \$7,000 – 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: \$199,800 – based on individual membership revenue in 2025. Individual/personal membership dues are based on salary and self-reported. The salary range bands and amounts have not been updated since 2010.
- Friends: \$2,000 – projections based upon past retention and membership trends.

Publications: \$250

- Sales: \$250 – projections based on sale of hard-copy publications in 2025 (e.g., *Trustees Handbook*, *Library Accounting Handbook*, etc.). Free electronic copies are available on the Member Info Hub to OLC to members.

Continuing Education: \$493,825

- Legislative Day: \$15,000 – projections based on a registration fee of \$75 per person for 200 attendees to cover cost of breakfast, space rental, AV equipment, etc.
- Convention and Expo: \$330,075 – projects attendance based on past events and is based on signed contracts with Kalahari in Sandusky; proposes \$25 increase in registration fee across the board; \$200 increase in exhibit booth rental to align with other state associations and \$15 increase for luncheons to cover substantial increase in costs as compared to previous years. Rates are still comparable/lower than other state association conferences.
- Planning & Leadership Conference: \$0 – assumes a virtual event free to OLC volunteers based on feedback and financial constraints.
- Professional Development: \$148,750 – includes a small increase in registration fees to cover the increase in costs to OLC. No increase in certification fees (increased by \$15 in 2025 to cover costs for materials and postage). Includes revenue for hybrid events (Library Trustees, New Directors, Ballot Issues Workshops, Library Fiscal Officer 102, Outreach Retreat); in-person events (CPIM, Trustee Dinners/Lunch); includes revenue for one stand-alone subject-specific conference and maintains discounted registration for event planning committee

members and library speakers at events. Proposes suspending Individual Membership requirement for discount membership rate for stand-alone conference on PL Safety & Security.

Contract Income: \$6,000

- Sourcing Office/Equalis Group: \$6,000 – projects revenues totals based upon past performance and increasing use of services. Does not include Amazon Business Rebate.

Other Income: \$68,200

- Interest on Short-Term Investments: \$35,000 – projects revenues totals based upon past performance.
- Workers' Comp Group Rating: \$31,500 – 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: \$700 – includes fees charged to libraries for employee background checks.
- Jobline: \$1,000 – revenue projection based upon anticipated number of job openings/postings by non-member libraries (no charge for member-library postings).

TOTAL PROJECTED REVENUE: \$1,831,513

EXPENSES

Salary and Benefits: \$1,040,864

- Staff Salaries: \$779,726 – includes an average increase of approximately 3.5% in staff compensation as compared to 2025 (effective March 2026); includes increase in Executive Director's compensation as approved by the Board in December 2025. Includes bonus pool equal to 1.5% of salary line-item.
- Retirement Contribution: \$77,973 – maintains OLC's contribution to employees' 401(k) plan at 10% of salary for all qualifying employees.
- Health Insurance: \$119,134 – 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 20% increase in health insurance premiums for 2026; and no increase in dental or vision premiums. Also includes the \$1,000 HSA contribution for each participating employee. 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): \$59,571 – reflects amount based on staff compensation totals.
- LTD and Life Insurance: \$4,461 – anticipates no increase in premiums for 2026 for all qualifying full-time employees.

Consultants/Contractors: \$333,925

- Auditor: \$8,250 – assumes small increase in audit fees from 2025.
- Speaker Honoraria: \$32,000 – includes anticipated costs for "non-library" speakers at Convention and Expo.
- Legal Services: \$50,000 – based upon actual expenses in 2025 and projected utilization in 2026 on sample policies.

- 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; and Experient contract.
- Consultants/Contractors: \$187,725 – includes administrative costs for payroll and 401(k) plan; Expedient Technology Solutions data backup; strategic planning consultant; public relations campaign consultant and polling; Northway Advisors consulting; and library funding/tax revenue analytics with Howard Fleeter and Associates.

Supplies and Resource Materials: \$84,459

- Supplies: \$22,875 – includes supplies for Legislative Day, awards, membership services librarian and staff certifications, publications, committees, divisions, and general overhead.
- Subscriptions and Resource Materials: \$6,550 – includes subscriptions to publications; fees for news clipping services and Ohio newspaper subscriptions; includes the Hannah Report and Complete Statehouse subscription.
- Computer Software/Supplies: \$55,034 – 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), association management software and new learning management software (GrowthZone), new firewall, new printers; and new accounting software/migration.

Communications: \$19,106

- Telephone – Local/LD/Mobile: \$3,490 – costs for local/long distance service and staff mobile device charges.
- Postage: \$4,250 – includes costs for mailings to members, C&E postcard mailing, certifications, hard copy publications, general business postage, etc.
- Mailing Service: \$0 – bulk mailing for C&E postcard is no longer needed.
- Courier Service: \$50 – includes general business expenses for UPS, FedEx, etc.; based on utilization in 2025.
- Internet: \$11,316 – includes broadband service for the office (Spectrum) and hot spots (T-Mobile).

Printing and Design: \$12,515

- Printing: \$7,100 – includes cost of regular printed materials (e.g., stationery, envelopes, etc.) and promotional materials, nominations, C&E postcard, C&E on-site guide, etc.
- Design: \$2,600 – includes design costs for C&E on-site guide.
- Copying: \$2,815 – reflects costs for materials produced in-house.

Maintenance and Equipment: \$63,760

- Equipment Rental: \$62,460 – includes office copier and postage machine; AV for C&E, stand-alone conference, Legislative Day, Trustee Dinners and other professional development off-site.
- Equipment Maintenance: \$1,300 – includes service on postage machine and office telecom equipment (Garber).
- Software Support: \$0 – shift to new accounting software eliminates need for outside support and licensure expenses for accounting software.

Space Rental: \$141,869

- Office Space: \$129,219 – includes per-square-foot rental fees for office and meeting room space at 495 Metro Place South.
- Convention and Expo: \$5,000 – expresses rental fees for Kalahari in Sandusky. Rental is comp with 650 or more overnight rooms.
- Workshops/Meetings: \$7,650 – includes space rental fees for CPIM conference, Legislative Day, stand-alone conference and other professional development events.

Travel: \$41,150

- Board: \$5,000 – includes possible mileage reimbursement for attendees at OLC Board meetings, expenses for ALA Councilor to register/attend Annual Conference (Chicago).
- Staff: \$28,650 – 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 \$0.725 per mile for use of personal cars for business travel. Includes travel for C&E at Kalahari and ALA Annual.
- Committees and Divisions: \$0 – maintains the option of one in-person meeting for OLC Committees and Division Action Councils, but eliminates travel reimbursement for volunteers attending in-person meetings based on previous use and is consistent with other state associations. Recognizes OLC's use and cost savings with virtual meetings.
- Presenters: \$7,500 – includes travel and accommodations for C&E presenters, etc.; maintains current mileage reimbursement at \$0.345 per mile for library presenters.

Management Expenses: \$192,097

- Bank Services and Investment Fees: \$22,600 – includes fees for commercial banking, credit card services, and long-term investment management; based upon actual costs in 2025.
- Depreciation Replacement: \$14,878 – reflects depreciation on value of current and new capital assets (laptops and conference room equipment).
- Employee Hiring: \$800 – costs for background checks for libraries that are recouped through chargebacks.
- Insurance: \$8,599 – premiums for ERISA bond, directors and officer's insurance, and property and casualty insurance.
- Organizational Memberships: \$10,895 – includes OLC's organizational memberships in ALA, United for Libraries, Freedom to Read Foundation, Buckeye Book Award, and coalition to protect essential public services, etc.
- Staff Development and Memberships: \$2,325 – 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: \$128,300 – 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.
- Advertising: \$3,700 – includes social media ad buy for public relations campaign.

TOTAL PROJECTED EXPENSES: \$1,929,745
