



## Illinois Heartland Library System

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TO: IHLS Finance Committee  
 FROM: Leslie Bednar  
 DATE: October 8, 2025  
 RE: FY2026 General and iLEAD LTT Fund Proposed Budget Amendment

### **Background**

On September 10, we received notification of the FY2026 System Area and Per Capita grant award, totaling \$3,919,627.80. This figure represents a \$224.20 decrease from last year's allocation. Upon reaching out to the Illinois State Library (ISL) for clarification, we learned that the reduction stemmed from a transposition error in the population data, which has since been corrected. The FY2026 award reflects the accurate population figure, 2,160,469, used in calculating the per capita portion of the grant formula.

Additionally, the ISL informed us that federal grants now permit up to 15% for grant administration fees, an increase from the previous 10%. This adjustment is being implemented in both the General Fund revenue and the iLEAD Library Trustee Training (LTT) grant to align with the updated guidelines.

### **Proposal**

Attached, please find the FY2026 General and iLEAD LTT Fund proposed budget amendment for your review and consideration. The proposed amendment will need final approval by the IHLS Board at their October meeting.

Thank you, and please let me know if you have any comments or questions.

### **General Fund – Budget changes for FY2026**

#### ***Area and Per Capita (Revenue|4000):***

The proposed decrease of \$224 in revenue corresponds to the corrected population data applied in determining the FY2026 grant award.

#### ***Grant Administration (Revenue|4660):***

The proposed increase of \$8,953 in grant administration revenue results from the federal adjustment allowing up to 15% for grant administration fees, up from the previous 10%.

### **iLEAD LTT Fund – Budget changes for FY2026**

#### ***iLEAD Library Trustee Training (Revenue|4031):***

The proposed increase of \$8,953 in grant revenue results from the federal adjustment allowing up to 15% for grant administration fees, up from the previous 10%.

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IMAGINING TOMORROW ~ DELIVERING POSSIBILITIES TODAY!

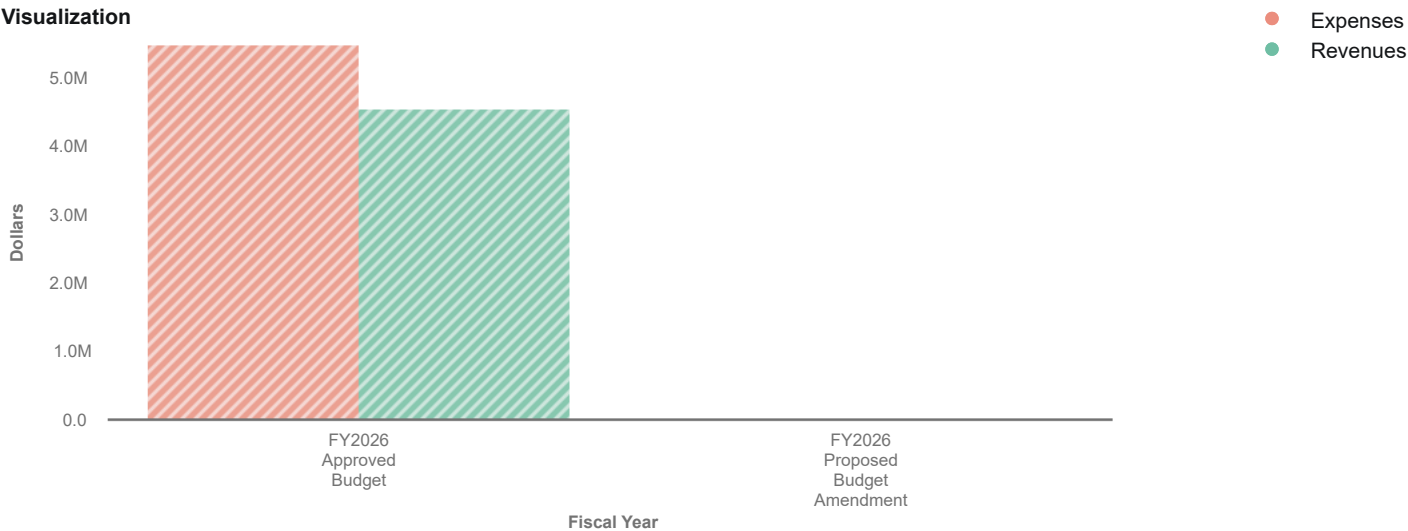
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***Other Contractual Services (Expense/5580):***

The proposed increase of \$8,953 in expenses results from the federal adjustment allowing up to 15% for grant administration fees, up from the previous 10%.

# FY2026 General Proposed Budget Amendment

Visualization



Data filtered by Types, General Fund and exported on September 24, 2025. Created with OpenGov

# FY2026 General Proposed Budget Amendment

Expand All	FY2026 Approved Budget	FY2026 Proposed Budget Amendment
▼ Revenues	\$ 4,544,978	\$ 8,729
▼ Area and Per Capita	3,919,852	-224
(4000) Area and Per Capita	3,919,852	-224
▼ Other Revenues	92,717	8,953
(4610) Office Leasing	12,350	0
(4650) Miscellaneous Income	11,275	0
(4660) Grant Administration	65,852	8,953
(4675) E-Rate Funding	3,240	0
▼ Fees for Services and Materials	412,050	0
(4222) ILDS Contract	407,550	0
(4315) Member Day	4,500	0
▼ Net Pass-Through	30,526	0
(4400) Reimbursements	30,000	0
(4685) Dreamhost	526	0
▼ Investment Income	89,833	0
(4500) Interest Income	89,833	0
▼ Expenses	5,456,350	0
▼ Personnel	3,913,003	0
(5000) Library Professionals	587,381	0
(5010) Other Professionals	979,263	0
(5020) Support Services	1,409,298	0
(5027) Leave Payoffs-Library Professional	11,782	0
(5030) Social Security Taxes	224,308	0
(5035) Unemployment Insurance	2,976	0
(5040) Workers' Compensation	98,094	0
(5045) Retirement Benefits (IMRF)	63,709	0
(5050) Health, Dental and Life Ins	502,214	0
(5055) Other Fringe Benefits	200	0
(5057) Retention & Wellness	4,400	0
(5058) Training & Professional Development	19,178	0
(5060) Temporary Help	3,000	0
(5070) Recruiting	7,200	0
▼ Building and Grounds	259,989	0
(5150) Rent	73,770	0
(5160) Utilities	72,513	0
(5170) Property Insurance	22,316	0

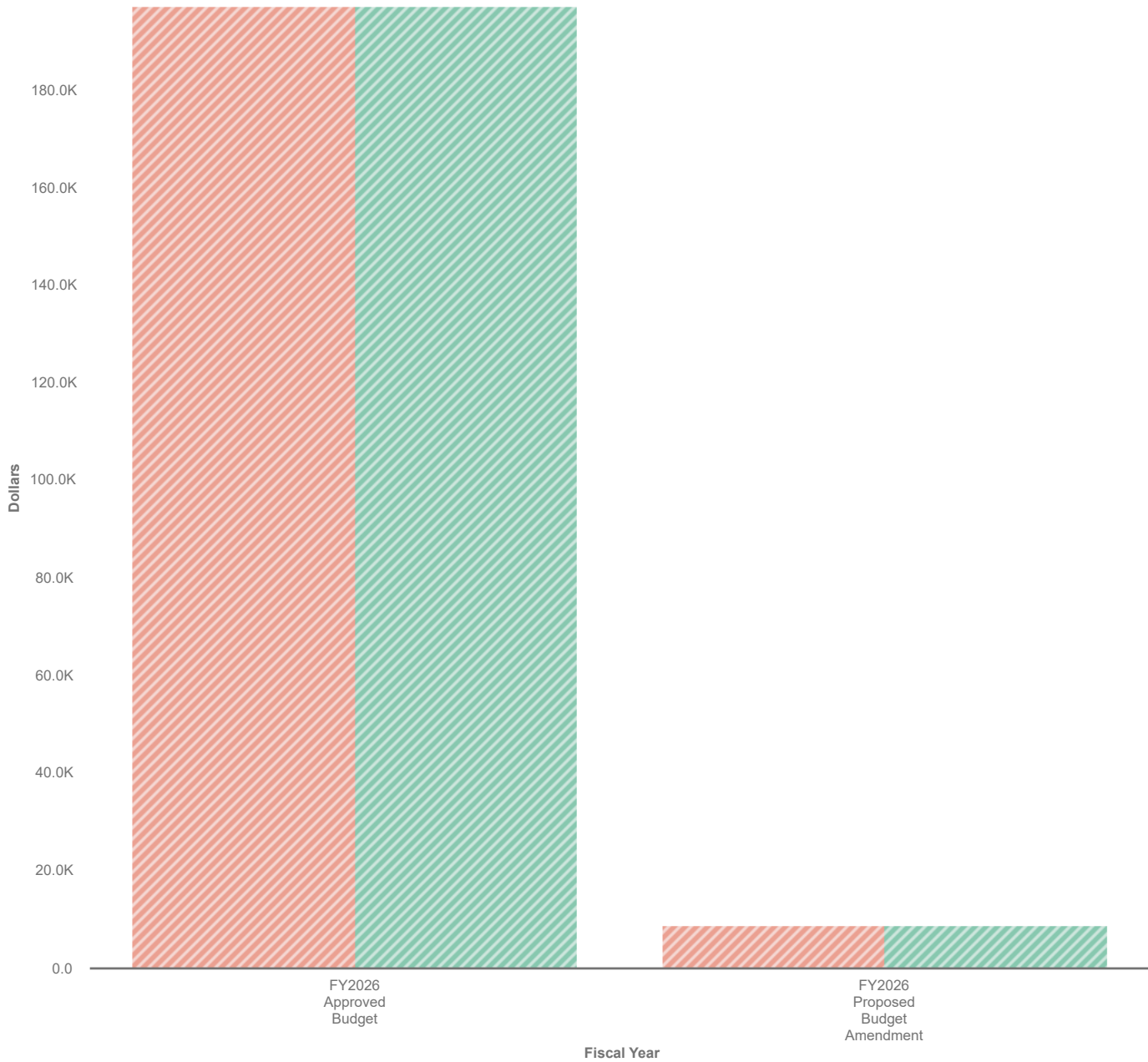
	FY2026 Approved Budget	FY2026 Proposed Budget Amendment
(5180) Repairs and Maintenance	52,381	0
(5190) Custodial/Janitorial Svcs & Supplies	24,875	0
(5195) Other Building & Grounds	14,134	0
▼ Vehicle Expenses	364,844	0
(5200) Fuel	225,970	0
(5210) Repairs and Maintenance - Vehicles	72,600	0
(5220) Vehicle Insurance	57,898	0
(5230) Vehicle Leasing/Rental:Delivery	2,111	0
(5240) Vehicle Leasing/Rental:Staff	4,465	0
(5245) Other Vehicle Expense	1,800	0
▼ Travel, Meetings, & Continuing for Staff & Board Members	64,970	0
(5250) Mileage,Gas & Tolls In-State	9,092	0
(5255) In-State Travel(Airfare,Train,etc)	775	0
(5260) Meals-In-State	8,329	0
(5265) Lodging-In-State	20,938	0
(5270) Mileage, Gas & Tolls-Out-of-State	168	0
(5275) Travel-Out-of-State(Airfare,Train,etc)	1,725	0
(5280) Meals-Out-of-State	1,449	0
(5285) Lodging-Out-of-State	2,271	0
(5290) Registration & Meetings, Other Fees	20,223	0
▼ Conferences & Continuing Education Meetings	54,000	0
(5300) Conferences & Continuing Edu Mtgs	41,000	0
(5315) Member Day Conference	13,000	0
▼ Public Relations	31,965	0
(5330) Public Relations	31,965	0
▼ Liability Insurance	26,246	0
(5350) Liability Insurance	26,246	0
▼ Supplies, Postage, & Printing	67,953	0
(5360) Computer Software & Supplies	36,400	0
(5365) Gen'l Office Supplies & Equipment	4,550	0
(5370) Postage	575	0
(5385) Delivery Supplies	25,728	0
(5390) Other Supplies	700	0
▼ Telephone & Telecommunications	27,103	0
(5400) Telephone & Telecommunications	27,103	0
▼ Equipment Rental, Repair & Maintenance	4,520	0
(5455) Equipment Repair & Maintenance	4,520	0
▼ Professional Services	96,713	0
(5500) Legal	28,000	0

	FY2026 Approved Budget	FY2026 Proposed Budget Amendment
(5510) Accounting	16,633	0
(5520) Consulting	15,000	0
(5530) Contractual Staff	37,080	0
▼ Contractual Services	75,149	0
(5550) Information Service Costs	70,237	0
(5570) Outside Printing Services	1,280	0
(5580) Other Contractual Services	3,632	0
▼ Professional Membership Dues	9,159	0
(5700) Prof Assoc Membership Dues	9,159	0
▼ Miscellaneous	5,210	0
(5725) Miscellaneous	5,210	0
▼ Net Pass Through	30,526	0
(5840) Reimbursement	30,526	0
▼ Inter-Company Transfers	425,000	0
(5999) Transfer to Other Funds	425,000	0
Revenues Less Expenses	\$ -911,372	\$ 8,729

Data filtered by Types, General Fund and exported on September 24, 2025. Created with OpenGov

# FY2026 iLEAD LTT Proposed Budget Amendment

Visualization



Data filtered by Types, iLEAD Library Trustee Training and exported on October 13, 2025. Created with OpenGov

# FY2026 iLEAD LTT Proposed Budget Amendment

Collapse All	FY2026 Approved Budget	FY2026 Proposed Budget Amendment
▼ Revenues	\$ 196,979	\$ 8,953
▼ Special Revenue Funds	196,979	8,953
(4031) iLEAD Library Trustee Training	196,979	8,953
▼ Expenses	196,979	8,953
▼ Personnel	92,564	0
(5010) Other Professionals	84,693	0
(5030) Social Security Taxes	6,479	0
(5035) Unemployment Insurance	45	0
(5040) Workers' Compensation	91	0
(5045) Retirement Benefits (IMRF)	720	0
(5050) Health, Dental and Life Ins	536	0
▼ Travel, Meetings, & Continuing for Staff & Board Members	2,646	0
(5250) Mileage,Gas & Tolls In-State	1,636	0
(5255) In-State Travel(Airfare,Train,etc)	35	0
(5260) Meals-In-State	217	0
(5265) Lodging-In-State	718	0
(5290) Registration & Meetings, Other Fees	40	0
▼ Public Relations	4,350	0
(5330) Public Relations	4,350	0
▼ Supplies, Postage, & Printing	150	0
(5360) Computer Software & Supplies	100	0
(5365) Gen'l Office Supplies & Equipment	50	0
▼ Telephone & Telecommunications	192	0
(5400) Telephone & Telecommunications	192	0
▼ Professional Services	30,000	0
(5500) Legal	10,000	0
(5530) Contractual Staff	20,000	0
▼ Contractual Services	66,927	8,953
(5550) Information Service Costs	49,020	0
(5580) Other Contractual Services	17,907	8,953
▼ Professional Membership Dues	150	0
(5700) Prof Assoc Membership Dues	150	0
Revenues Less Expenses	\$ 0	\$ 0