

**BOONE COUNTY PUBLIC
LIBRARY DISTRICT**

**REQUEST FOR
PROPOSAL FOR
PROFESSIONAL
AUDITING SERVICES**

MARCH 2026

I. GENERAL INFORMATION

A. Purpose

This Request for Proposal (RFP) is to contract for a financial and compliance audit for the year ending as shown. The proposal includes an option for four additional years.

B. Who May Respond

Only licensed Certified Public Accountants, qualified to do business in the Commonwealth of Kentucky may respond to this RFP.

C. Instructions on Proposal Submission

1. Closing Submission Date

Proposals must be submitted and received no later than 3:00 P. M. EDT on May 7, 2026.

2. Inquiries

Inquiries concerning this RFP should be directed to Carrie Herrmann, Librarian at cherrman@bcpl.org. Inquiries may be addressed in writing.

3. Conditions of Proposal

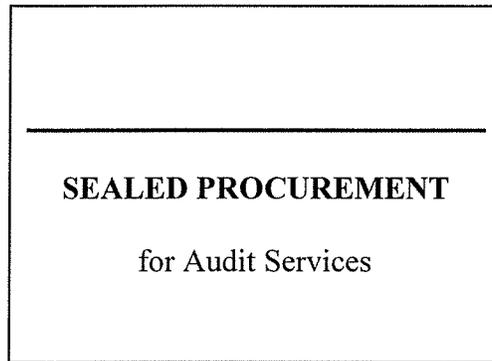
All costs incurred in the preparation of a proposal responding to this RFP will be the responsibility of the Offeror and will not be reimbursed by Boone County Public Library District (BCPL). Your proposal should follow the specified format. You are encouraged to use your firm's standard governmental engagement letter, omitting any part that is in conflict with this RFP.

4. Instructions to Prospective Firms

Your proposal should be addressed as follows:

Carrie Herrmann, Librarian
Boone County Public
Library District
1786 Burlington Pike
Burlington, KY 41005

It is required that the Offeror's proposal be submitted in a sealed envelope clearly marked in the lower left-hand corner with the following information:



Failure to do so may result in premature disclosure of your proposal.

It is the responsibility of the Offeror to ensure that the proposal is received by BCPL by the date and time specified above.

Late proposals, including post-marked, will not be considered.

5. Right to Reject

BCPL reserves the right to reject any and all proposals in response to the RFP. A contract for the accepted proposal will be based upon the factors described in this RFP.

6. Notification of Award

It is expected that a decision selecting the successful audit firm will be made soon after the closing date for the receipt of proposals. Upon conclusion of final negotiations with the successful audit firm, all Offerors submitting proposals in response to this RFP will be informed, in writing, of the name of the successful audit firm.

It is expected that the contract shall be a one-year fixed price contract with an option for four additional one-year periods.

D. Records to be Audited

BCPL has been audited annually. The audit is to include all funds of BCPL.

1. The most recent audit report for FY 2025 is available at www.bcpl.org/board
2. The current FY 2026 budget is attached to this RFP as Attachment A.

E. Options

At the discretion of BCPL and with the offeror's approval, this audit contract can be extended for four additional one-year periods. The price of such audits shall be negotiated.

II. SPECIFICATION SCHEDULE

A. Scope of a Financial and Compliance Audit

The purpose of this RFP is to obtain the services of a public accounting firm, whose principal officers are independent certified public accountants, certified or licensed by a regulatory authority of a state or other political subdivision of the United States, hereinafter referred to as the "Offeror" to perform a financial and compliance audit of BCPL.

Government Audit Standards

The audit shall be conducted in accordance with auditing standards generally accepted in the United States of America, and "Government Auditing Standards" issued by the Comptroller General of the United States.

B. Delivery Schedule

Offeror is to provide a draft audit report by November 30, 2026.

The Offeror shall provide 10 copies of the BCPL audit report no later than December 21, 2026. A representative of the audit firm shall present the audit report at a specified meeting of the BCPL Board of Directors before January 2027.

Reports may be submitted earlier than the above schedule. However, if the Offeror fails to make delivery of the audit reports within the time schedule specified herein, or if the Offeror delivers audit reports which do not conform to all of the provisions of this contract, BCPL may, by written notice of default to the Offeror, terminate the whole or any part of this contract. Under certain extenuating circumstances the Librarian may extend this schedule upon written request of the Offeror with sufficient justification.

C. Price

Price should be presented in the format found in Attachment B. Include information indicating how the price was determined. For example, the Offeror should indicate the estimated number of hours by staff level, hourly rates, and total cost by staff level. Any out-of-pocket expenses should be indicated.

D. Payment

Payment will be made when BCPL has determined that the total work effort has been satisfactorily completed. Should BCPL reject a report, BCPL's authorized representative will notify the Offeror in writing of such rejection giving the reason(s). The right to reject a report shall extend throughout the term of this contract, and for ninety (90) days after the Offeror submits the final invoice.

Upon delivery of all copies, as stated above, of the final reports to BCPL and their acceptance and approval, the Offeror may submit a bill for the total due on the contract for the audit.

E. Audit Review

All audit reports prepared under this contract will be reviewed by BCPL to ensure compliance with Government Accountability Office's (GAO) *Government Audit Standards* – and other appropriate audit guides.

F. Exit Conference

An exit conference with BCPL's representative and the Offeror's representatives will be held at the conclusion of the fieldwork. Observations and recommendations must be summarized in writing and discussed with BCPL. It should include internal control and compliance observations and recommendations.

G. Work Papers

1. Upon request, the Offeror will provide a copy of the work papers pertaining to any questioned costs determined in the audits. The work papers must be concise and provide the basis for the questioned costs as well as an analysis of the problem.
2. The work papers will be retained for at least three years from the end of the audit period. Furthermore, in the case of questioned costs or audit findings, the work papers must be retained until these issues are resolved by the funding source.
3. The work papers will be available for examination by authorized representatives of the cognizant federal or state audit agency, the Government Accountability Office, and BCPL.

III. OFFEROR'S TECHNICAL QUALIFICATIONS

The Offeror, in its proposal, shall, as a minimum, include the following:

A. Prior Auditing Experience

The Offeror should describe its prior auditing experience including the names, addresses, contact persons, and telephone numbers of prior organizations audited. Experience should include the following categories:

1. Prior experience auditing public libraries.
2. Prior experience auditing entities funded by property taxes.

B. Organization, Size and Structure

The Offeror should describe its organization, size (in relation to the audit to be performed) and structure.

C. Staff Qualifications

The Offeror should describe the qualifications of staff to be assigned to the audit. Descriptions should include:

1. Audit team makeup.
2. Overall supervision to be exercised.

3. Prior experience of the individual audit team members.
4. Statement of staff continuum, professional education in government accounting and auditing during last two years.
5. Enclose a copy of the most current peer review report.
6. Statement on whether firm has been the object of any disciplinary action during the past three (3) years.
7. Statement as to whether they are independent, as defined by applicable auditing standards.

Only include resumes of staff to be assigned to the audits. Education, position in firm, years and types of experience, continuing professional education, state(s) in which licensed as a CPA, will be considered.

D. Understanding of Work to be Performed

The Offeror should describe its understanding of work to be performed, including audit procedures, estimated hours and other pertinent information.

E. Price

See Attachment B.

IV. **PROPOSAL**

A. Submission of Proposals

Three (3) copies of the proposals shall be submitted.

B. Non-responsive Proposals

Proposals may be judged non-responsive and removed from further consideration if any of the following occur:

1. The proposal is not received timely in accordance with the terms of this RFP.
2. The proposal does not follow the specified format.
3. The proposal is not adequate to form a judgment by the reviewers that the proposed undertaking would comply with the most recent ***Government Audit Standards*** - of the U. S. Comptroller General.

C. Review Process

The BCPL may, at its discretion, request presentations by or meetings with any or all Offerors to clarify or negotiate modifications to the Offeror's proposals.

However, BCPL reserves the right to make an award without further discussion of the proposals submitted. Therefore, proposals should be submitted initially on the most favorable terms, from both technical and price standpoints, which the Offeror can propose.

REVENUE					MidYear	FY2026
030600	FINES/FEES				\$26,100	\$26,100
030700	INTEREST				\$200,000	\$260,000
030800	VENDING				\$59,250	\$55,650
	Passport Program (\$35/passport)		\$30,000			
	Consortium Membership (\$2500/library)		\$5,000			
	Copy/Fax/Scan		\$18,000			
	Solar Power Fed into the Grid		\$1,500			
	Wireless Printing		\$3,600			
	Cardboard Recycling		\$400			
	GED Tests (\$5/test)		\$750			
		Subtotal	\$59,250			
030900	DONATIONS				\$0	\$0
031000	TAXABLE ITEMS				\$28,000	\$26,000
	Booksale					
	Passport Photos					
	Meeting Room Reservations					
	EV Charging					
	BIL Materials					
	Bags/Flash Drives					
031100	TAX-REAL (Based on YTD Actual 03/2024 & Economic Forecast)				\$10,130,000	\$9,700,000
031200	TAXES-PRIOR YEAR					\$0
031300	TAX-AUTO (Based on YTD Actual 03/2024 & Economic Forecast)				\$600,000	\$605,000
031500	TELECOM TAX				\$104,000	\$104,000
031700	TAX-WATERCRAFT (Based on YTD Actual 03/2024 & Economic Forecast)				\$31,000	\$31,000
031900	GRANTS				\$54,250	\$0
	KDLA GED Test Center Grant		\$6,250			
	KDLA Technology Grant		\$9,000			
	Klein Award (\$250,000)					
	America250 Grant (KY Historical Society)		\$9,000			
	National Endowment for the Arts		\$25,000			
	KDLA CE Grant		\$5,000			
		Subtotal	\$54,250			
032100	REIMBURSEMENTS				\$48,019	\$47,380
	E-Rate Funds		\$43,380			
	Sale of Surplussed Items		\$2,000			
	Hebron Insurance Payment		\$639			

Operating Budget
FY2026

		Other Reimbursements	\$2,000		
			Subtotal	\$48,019	
			TOTAL		\$11,280,619
					\$10,855,130
EXPENDITURES DISTRICT					
				<u>MidYear</u>	<u>FY2026</u>
050000		PROFESSIONAL SERVICES		\$150,849	\$119,127
	050001	Attorney Retainer	\$18,000		
	050002	Payroll Processing (ADP, HR Time Management, W2 Prep, i-Pay, exlm)	\$29,689		
	050003	Audit/Client Prepared Work Papers	\$11,000		
	050004	Accountant Retainer	\$21,600		
	050005	Miscellaneous Legal/Professional (Background Checks; Credit Card Services, PLA Benchmark, Salary Schedule Review \$8000; Hebron Land Use Study \$5,500; Chapin Consultant \$25,000; Florence FMP Validations \$30,000)	\$70,560		
		Subtotal	\$150,849		
050300		HARDWARE MAINTENANCE		\$6,115	\$6,115
		Book Locker Maintenance	\$3,445		
		Phone Hardware Maintenance	\$2,670		
		Subtotal	\$6,115		
050500		BINDING/PRESERVATION REPAIR		\$2,200	\$2,200
	050501	General Binding Repair	\$200		
	050502	Local History Binding Repair	\$2,000		
	050503	Newspaper/Record Microfilm	\$0		
		Subtotal	\$2,200		
050600		CATALOG/PROCESSING SERVICES		\$16,441	\$8,941
	050601	Ordering/Catalog Services (B&T; Ingram; Amazon Corporate; Walmart Plus; WebDewey; RDA Toolkit)	\$2,941		
	050602	Vendor Services (Collection HQ) Change to LibraryIQ	\$13,500		
		Subtotal	\$16,441		
050700		DELIVERY/OUTREACH VEHICLES		\$21,250	\$17,980
	050701	Maintenance Van Fuel/Maintenance/Repair (Tales 1)	\$2,000		

Operating Budget
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	050702	Library Bus Fuel/Maintenance/Repair (\$2847 for tires)		\$6,550		
	050703	Outreach Van Fuel/Maintenance/Repair		\$4,000		
	050704	Fuel/Maintenance/Repair		\$4,500		
	050705	Maintenance Van Fuel/Maintenance/Repair (Tales 2)		\$2,700		
	050706	Mobile Makerspace Van Fuel/Maintenance/Repair		\$1,500		
			Subtotal	\$21,250		
050800		TELECOMMUNICATIONS			\$49,111	\$49,111
		Cincinnati Bell WAN		\$45,900		
		Cell Phone Stipend		\$0		
		Elevator Phone		\$451		
		DSL Backup		\$1,260		
		Digital Inclusion		\$1,500		
			Subtotal	\$49,111		
050900		COLLECTION MATERIALS			\$953,559	\$932,940
	050901	AV (20% reduction)		\$113,340		
	050902	Books		\$537,600		
	050903	eMaterials		\$272,619		
	050904	Periodicals/Newspapers (25% reduction)		\$30,000		
			Subtotal	\$953,559		
051200		CONTRACT LABOR			\$1,000	\$1,000
		Substitute Bus Driver		\$500		
		Misc.		\$500		
			Subtotal	\$1,000		
051300		ELECTRONIC RESOURCES			\$149,671	\$149,671
		Syndetic Solutions		\$3,000		
		Recommended Reads/Novelist Select		\$4,946		
		Overdrive Membership		\$7,875		
		Databases for Public		\$133,050		
		Misc. (IT \$500; Digital Branch \$300)		\$800		
			Subtotal	\$149,671		
051500		LEASE PAYMENTS			\$31,739	\$43,442
	051501	Printers/Copiers/Toner/Service		\$11,792		
	051504	Postage Meter (\$475/quarter)		\$1,900		
	051506	Wifi Hotspots (\$1133.25/month)		\$13,599		
	051507	H2O (\$135/month +\$199 annual cleaning X 2) Main, Hebron & Walton		\$4,448		

Operating Budget
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		Subtotal	\$31,739		
051900		GRANT EXPENDITURES		\$54,250	\$0
		KDLA GED Test Center Grant	\$6,250		
		KDLA Technology Grant	\$9,000		
		Klein Award (\$250,000)			
		America250 Grant (KY Historical Society)	\$9,000		
		National Endowment for the Arts	\$25,000		
		KDLA CE Grant	\$5,000		
		Subtotal	\$54,250		
052000		HEALTH INSURANCE		\$760,050	\$860,550
		Health Insurance (6% increase not 15%)	\$700,000		
	052001	Life Insurance	\$3,550		
	052005	ER SponsoredHSA	\$56,500		
		Subtotal	\$760,050		
052200		DENTAL/VISION INSURANCE		\$29,050	\$29,050
052300		SECTION 125 PLAN ADMINISTRATION		\$1,860	\$3,800
	052301	Section 125	\$1,045		
	052302	COBRA	\$815		
		Subtotal	\$1,860		
052500		FICA		\$416,008	\$416,008
		7.65% of Total Salary			
0528000		SOFTWARE MAINTENANCE		\$231,448	\$223,286
		SirsiDynix (FY2025-FY2029 2.9% increase annually)	\$132,704		
		Tipasa	\$7,746		
		Automaticc/Wordpress	\$373		
		App Maintenance (Apple Store)	\$110		
		AppFigures	\$132		
		Offsite Backup	\$5,000		
		Cloud	\$800		
		Antivirus Protection	\$1,000		
		JotForm	\$451		
		Beanstack	\$3,964		
		Simplelists.com	\$121		
		Communico	\$26,133		
		Verisign SSL	\$3,000		
		BUCS Accounting Software	\$3,247		
		Dropbox	\$120		
		Envisionware	\$4,300		
		Network Solutions	\$731		
		EZ Proxy	\$7,335		
		Team Viewer	\$3,000		
		Reclaim	\$940		
		Pass It Down	\$10,000		

Operating Budget
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		LibCal/Springshare	\$2,172		
		Zoom (\$84.95/month)	\$1,020		
		LibraryMarket	\$3,675		
		Grant Search Engine	\$1,391		
		Deep Freeze	\$3,000		
		BMI License	\$1,780		
		ASCAP License	\$1,833		
		PEM2 Eclimate Notebook Software	\$470		
		HVAC Control Software	\$3,900		
		Online Training Program/Tracking Software	\$0		
		Misc. (IT \$500; Digital Branch \$500)	\$1,000		
		Subtotal	\$231,448		
053500		INSURANCE		\$131,360	\$139,426
		Building Liability	\$109,874		
		Directors/Officers	\$5,582		
		Auto (5% increase)	\$15,592		
		Bond	\$312		
		Subtotal	\$131,360		
054500		OPERATING SUPPLIES		\$7,800	\$7,600
		Library Cards	\$2,400		
		Library Card Applications	\$500		
		ILL Supplies (mailing labels, padded envelopes, envelopes, labels, packing tape)	\$1,200		
		Business Cards	\$700		
		Crates	\$500		
		Curbside Bags	\$0		
		Employee Badges	\$2,000		
		Flashdrives	\$500		
		Subtotal	\$7,800		
055400		MISCELLANEOUS EXPENSES		\$9,140	\$9,140
	055401	General (Includes CPR & AED Supplies)	\$1,500		
	055402	Volunteer Recognition \$2070/Staff Recognition \$2070/Team Building \$3000/Core Values \$0	\$7,140		
	055403	Copier/Printer Overage	\$500		
		Subtotal	\$9,140		
055700		POSTAGE		\$36,570	\$33,500
		Newsletter	\$23,035		
		Interlibrary Loan	\$8,535		
		Other	\$5,000		
		Subtotal	\$36,570		

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055900		PROCESSING SUPPLIES			\$26,750	\$26,750
	055901	General (Barcodes, Labels, Dymo Labels)		\$13,450		
	055902	Audiovisual Materials		\$7,500		
	055903	Archive/Preservation Local History		\$5,800		
			Subtotal	\$26,750		
056100		PUBLIC RELATIONS			\$123,975	\$131,800
	056101	Newsletter (\$3200/month X 11); What's Happening (1 page X 2/year X \$2300)		\$39,800		
	056102	Printing (Fliers/Brochures/Cards/Signage)		\$8,000		
	056103	Promotional Items for Events		\$6,000		
	056104	Special Events		\$35,000		
	056105	Supplies		\$1,800		
	056106	Paid Advertising (PatronPoint \$10,868; radio; social media)		\$33,375		
			Subtotal	\$123,975		
056200		PROFESSIONAL DEVELOPMENT			\$119,152	\$103,440
	056201	Conference/Workshops		\$32,000		
	056202	Professional Dues/Certification		\$1,900		
	056203	Organizational Memberships (NKY Chamber \$499; MALIA \$175; Rotary \$260; MRA \$2600 ; COSUGI \$150; KPLA Institutional Membership \$1500; SHRM \$299; KY SHRM \$150; IFMA \$219; Homeless Training \$2600); Urban Libraries Council (\$9000)		\$17,452		
	056204	Tuition Reimbursement/Classes/Student Loan Assistance		\$55,000		
	056205	New Manager \$3000/Staff Development Day \$5000/In-House Training \$3000/CPR&AED Training \$1800		\$12,800		
			Subtotal	\$119,152		
056300		PROGRAMMING DISTRICT			\$51,285	\$50,785
	056302	YS Programming Booking Fees		\$11,435		
	056303	Summer Reading Program Booking Fees (YS \$5000; Adult \$11650)		\$16,650		
	056304	Special Events (Adult \$2000; Winter Reading Challenge \$200; NKY Forum \$1000)		\$3,200		
	056307	Traveling Exhibits		\$500		
	056308	Adult Programming Booking Fees		\$17,700		
	056309	Local History		\$1,800		
			Subtotal	\$51,285		

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056400		PROGRAM SUPPLIES			\$54,850	\$54,850
	056402	YS Program Supplies (Teen Tober)		\$8,100		
	056403	Summer Reading Supplies (Crafts/Promo Items; Adult \$4750; YS \$26000)		\$30,750		
	056404	Outreach Supplies (Adult, YS, BIL, Handouts for Tabling Events)		\$7,000		
	056405	Local History Supplies		\$950		
	056406	1000 Books Before Kindergarten		\$300		
	056407	Adult Program Supplies		\$7,250		
	056409	Dramatic Playkits		\$500		
			Subtotal	\$54,850		
056500		SERVICES			\$10,299	\$9,774
	056501	Notary Expenses (\$254/person)		\$1,524		
	056502	Passport Expenses		\$3,525		
	056503	Staff Mini Grants		\$2,000		
	056504	GED Testing Expenses		\$250		
	056505	Sensory Room		\$1,000		
	056506	Storywalk		\$500		
	056507	Bus Passes		\$1,500		
			Subtotal	\$10,299		
057000		REPAIRS/EQUIPMENT (TECHNOLOGY)			\$0	\$3,500
		Replacement Parts		\$0		
		Replacement Barcode Scanners		\$0		
		Replacement Receipt Printers		\$0		
		Misc.		\$0		
			Subtotal	\$0		
057200		FACILITIES REPAIR DISTRICT			\$4,000	\$4,000
057300		RESOURCE SHARING			\$65,249	\$64,749
		SWON Membership		\$5,000		
		Dept of Local Govt Filing Fee		\$500		
		BC Early Childhood Fund		\$15,000		
		OCLC Data Sharing		\$10,699		
		Boone County Imagination Library (\$2100/month)		\$25,200		
		ArchiveSpace		\$4,400		
		911 Service Fee (\$75/location)		\$450		
		ILL Delivery (\$2000 per stop-3 stops with 1 free)		\$4,000		
			Subtotal	\$65,249		
057400		RETIREMENT BENEFITS			\$819,138	\$740,541
		18.62% of gross per covered employee (19.71% in FY2025)				
057500		SALARIES			\$5,528,475	\$5,438,011
		Based on 4% raise				
058000		TELEPHONE			\$33,154	\$21,770
	058000	District VOIP		\$26,639		

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	058001	Verizon Cell phones		\$4,415		
	058002	Long Distance		\$2,100		
			Subtotal	\$33,154		
058400		TRAVEL			\$36,320	\$25,320
	058401	Continuing Education Travel		\$31,000		
	058402	General		\$3,820		
	058403	Outreach Travel		\$1,500		
			Subtotal	\$36,320		
058500		UNEMPLOYMENT			\$3,200	\$3,200
059100		WORKER'S COMPENSATIONS			\$13,726	\$13,605
059200		AUTOMATION SUPPLIES			\$400	\$400
059300		SOFTWARE			\$36,100	\$19,600
		Adobe Creative Cloud Access		\$8,000		
		Cisco Meraki Licenses		\$10,000		
		Ai paid subscription (10 licenses)		\$1,500		
		Data Analytics Software		\$15,000		
		AWS/LightSail		\$800		
		Misc. (IT \$500; Digital Branch \$300)		\$800		
			Subtotal	\$36,100		
059400		HARDWARE			\$70,500	\$51,500
		BIL Equipment		\$19,000		
		Replacement PCs from Schedule		\$50,000		
		Misc.		\$1,500		
			Subtotal	\$70,500		
059500		CAPITAL OUTLAY DISTRICT				
		See Capital Budget for Details				
059900		CONTINGENCY			\$70,000	\$0
		Loss on Lord Abbot Redemption				

EXPENDITURES MAIN LIBRARY

					MidYear	FY2026
042700		FURNITURE/EQUIPMENT			\$154	\$125
		Replacement Tableclothes for Meeting Room		\$0		
		Preschool Foam Blocks		\$154		
		YS Document Camera		\$0		
			Subtotal	\$154		
043000		GROUNDS/SNOW			\$39,029	\$29,029
		Lawn Mowing		\$3,117		
		Landscaping (Rock in front of mulch)		\$10,322		
		Snow Removal/Salt		\$13,190		
		Misc.		\$12,400		
			Subtotal	\$39,029		
044000		JANITORIAL			\$123,959	\$123,959

Operating Budget
FY2026

		Cleaning (\$8557/month)	\$102,684		
		Trash	\$5,425		
		Restroom Clean & Sanitize	\$4,000		
		Carpet/Upholstery Cleaning	\$7,500		
		Tile Cleaning	\$1,250		
		Window Cleaning	\$3,100		
		Subtotal	\$123,959		
044500		OPERATING SUPPLIES		\$6,200	\$6,200
045000		JANITORIAL SUPPLIES		\$18,000	\$15,000
045400		MISCELLANEOUS		\$900	\$900
	045401	General	\$100		
	045402	YS Toys/Games	\$100		
	045403	Tuning)	\$600		
	045404	Signage/Display Fixtures	\$100		
		Subtotal	\$900		
046300		PROGRAMMING		\$4,500	\$4,500
	046305	Local History	\$500		
	046306	Boone Innovation Lab	\$4,000		
		Subtotal	\$4,500		
047200		REPAIRS/FACILITY		\$57,294	\$49,300
		Seal Stripe Parking Lot (FY2029)	\$0		
		Painting (Interior/Exterior)	\$2,000		
		Elevators (\$285.22/quarter)	\$1,141		
		Construction Repair	\$4,000		
		Generator	\$1,300		
		HVAC Repair	\$10,000		
		Electrical	\$5,000		
		AV Repair	\$1,500		
		Doors/Windows	\$2,000		
		Electronic Sign Repair	\$1,000		
		Staff Chairs	\$2,500		
		Pressure Wash and Seal Pergolas	\$2,000		
		Fire Booster Panel	\$4,524		
		Sprinkler System Repairs	\$1,000		
		Pressure Wash Building	\$3,329		
		Signage	\$2,000		
		Plumbing	\$4,000		
		General (LED lights)	\$10,000		
		Subtotal	\$57,294		
047700		SERVICE CONTRACTS		\$36,826	\$36,647
		Local History Microfilm Machines	\$1,500		
		Local History Scanner			
		Maintenance	\$1,300		
		Compact Shelving Maintenance	\$1,925		
		Generator Maintenance (\$2689/year FY2026-FY2028)	\$2,689		
		Elevator Maintenance	\$1,334		

Operating Budget
FY2026

	Elevator Inspections (State)		\$300		
	Pest Inspections (\$80/month)		\$1,265		
	Door Maintenance		\$1,340		
	Fire Extinguisher Inspection		\$1,227		
	Sprinkler System Inspection		\$935		
	Smart Rain Sprinkler Controls		\$795		
	Alarm Testing		\$1,479		
	Seco Fire/Security Alarm Monitoring		\$2,832		
	Mold Spore Testing Sampling (Collection Services, Outreach, Admin, & LH areas)		\$2,200		
	Interior Landscaping (\$154.57/month)		\$1,891		
	HVAC Maintenance (\$2086.95/quarter)		\$8,350		
	ZH Commissioning (\$1366/quarter)		\$5,464		
		Subtotal	\$36,826		
048700	UTILITIES			\$121,644	\$95,133
	Water		\$16,436		
	Sanitation District		\$20,984		
	Duke		\$84,224		
		Subtotal	\$121,644		
049500	CAPITAL OUTLAY				
	See Capital Budget for Detail				

EXPENDITURES HEBRON BRANCH

				MidYear	FY2026
062700	FURNITURE/EQUIPMENT			\$0	\$0
		Subtotal	\$0		
063000	GROUNDS/SNOW			\$34,649	\$34,649
	Lawn Mowing		\$8,290		
	Landscaping		\$8,222		
	French Drain Repair		\$5,200		
	Snow Removal/Salt		\$10,277		
	Misc.		\$2,660		
		Subtotal	\$34,649		
064000	JANITORIAL			\$52,780	\$52,630
	Cleaning (\$2285/month)		\$27,420		
	Trash		\$3,600		
	Restroom Clean & Sanitize		\$2,920		
	Dog Station Bags (\$20/monh)		\$240		
	Carpet/Upholstery Cleaning (\$2400/quarter)		\$9,600		

Operating Budget
FY2026

		Tile Cleaning	\$6,650		
		Window Cleaning	\$2,350		
		Subtotal	\$52,780		
064500		OPERATING SUPPLIES		\$4,000	\$4,000
065000		JANITORIAL SUPPLIES		\$9,500	\$8,000
065400		MISCELLANEOUS		\$400	\$400
	065401	General	\$100		
	065402	YS Toys/Games	\$100		
	065403	Equipment/Accessories	\$100		
	065404	Signage/Display Fixtures	\$100		
		Subtotal	\$400		
066300		PROGRAMMING		\$9,200	\$9,000
	066305	Boone Innovation Lab			
067200		REPAIRS/FACILITY		\$46,800	\$40,300
		Sealcoat & Stripe Parking Lot & StoryWalk (FY2026, FY2031)	\$18,400		
		Parking Lot crack fill	\$3,650		
		Painting (Interior/Exterior)	\$1,000		
		Construction Repair	\$1,500		
		HVAC Repair	\$7,000		
		Electrical	\$750		
		AV Repair	\$1,500		
		HVAC Controls	\$2,000		
		Doors/Windows (Repair of shattered door. All but \$500 paid by Insurance)	\$1,500		
		Sprinkler System Repairs	\$1,000		
		Electronic Sign Repair	\$1,000		
		Plumbing	\$1,000		
		General	\$6,500		
		Subtotal	\$46,800		
067700		SERVICE CONTRACTS		\$26,760	\$23,484
		Pest Inspections (\$110/month)	\$1,320		
		Fire Extinguisher Inspection	\$2,218		
		Sprinkler System Inspection	\$915		
		Smart Rain Sprinkler Controls	\$795		
		Alarm Testing	\$520		
		Seco Fire/Security Alarm Monitoring	\$500		
		Doors Maintenance	\$1,340		
		Interior Landscaping	\$1,740		
		Pet Waste Removal	\$2,800		
		HVAC Maintenance	\$9,100		
		ZH Commissioning	\$5,512		
		Subtotal	\$26,760		
068000		TELEPHONES (\$93/MONTH)		\$475	\$1,116
068700		UTILITIES		\$49,334	\$49,334

Operating Budget
FY2026

	Water		\$8,771		
	Sanitation District		\$3,271		
	Owen Electric		\$35,521		
	Duke		\$1,771		
		Subtotal	\$49,334		
069500	CAPITAL OUTLAY				
	See Capital Budget for Detail				

EXPENDITURES WALTON BRANCH

				MidYear	FY2026
072700	FURNITURE/EQUIPMENT			\$0	\$0
	Meeting Room Chairs and Racks		\$0		
	Puzzle Table		\$0		
		Subtotal	\$0		
073000	GROUNDS/SNOW			\$26,937	\$26,937
	Lawn Mowing		\$8,205		
	Landscaping		\$7,000		
	Snow Removal/Salt		\$10,277		
	Misc.		\$1,455		
		Subtotal	\$26,937		
074000	JANITORIAL			\$55,852	\$55,852
	Cleaning (\$2311/month)		\$38,532		
	Trash		\$3,300		
	Restroom Clean & Sanitize		\$2,920		
	Carpet/Upholstery Cleaning		\$5,600		
	Tile Cleaning		\$1,650		
	Window Cleaning		\$3,850		
		Subtotal	\$55,852		
074500	OPERATING SUPPLIES			\$3,000	\$3,000
075000	JANITORIAL SUPPLIES			\$11,000	\$8,000
075400	MISCELLANEOUS			\$400	\$400
	074501 General		\$100		
	075402 YS Toys/Games		\$100		
	075403 Equipment/Accessories		\$100		
	075404 Signage/Display Fixtures		\$100		
		Subtotal	\$400		
076300	PROGRAMMING			\$6,000	\$6,000
	076305 Boone Innovation Lab				
077200	REPAIRS/FACILITY			\$19,750	\$19,750
	Seal Stripe Parking Lot (FY2030)		\$0		
	Painting (Interior/Exterior)		\$1,000		
	Construction Repair		\$1,000		
	EV Charging Stations Repair		\$1,000		
	Solar Repair		\$2,000		
	HVAC Repair		\$3,000		

Operating Budget
FY2026

		Electrical		\$750		
		AV Repair		\$1,500		
		HVAC Controls		\$2,000		
		Electronic Sign Repair		\$1,000		
		Doors/Windows		\$1,000		
		Plumbing		\$1,000		
		General		\$4,500		
			Subtotal	\$19,750		
077700		SERVICE CONTRACTS			\$33,418	\$33,418
		Pest Inspections		\$864		
		Fire Extinguisher Inspection		\$1,161		
		Alarm Testing		\$520		
		Seco Fire/Security Alarm Monitoring		\$500		
		Interior Landscaping		\$3,421		
		Door Maintenance		\$1,340		
		Solar Maintenance		\$5,000		
		EV Charging Stations Maintenance		\$5,000		
		Fireplace Maintenance		\$1,000		
		HVAC Maintenance		\$9,100		
		ZH Commissioning (\$112/quarter)		\$5,512		
			Subtotal	\$33,418		
078000		TELEPHONES			\$646	\$2,025
078700		UTILITIES			\$27,800	\$27,800
		Water/Sanitation		\$8,775		
		Owen Electric		\$17,775		
		Duke		\$1,250		
			Subtotal	\$27,800		
079500		CAPITAL OUTLAY				
		See Capital Budget for Detail				

EXPENDITURES FLORENCE BRANCH

					MidYear	FY2026
082700		FURNITURE/EQUIPMENT			\$0	\$0
			Subtotal	\$0		
083000		GROUNDS/SNOW			\$15,504	\$10,310
		Lawn Mowing		\$1,420		
		Landscaping (Overgrowth Removal)		\$5,524		
		Snow Removal/Salt		\$5,900		
		Misc.		\$2,660		
			Subtotal	\$15,504		
084000		JANITORIAL			\$21,945	\$21,945
		Cleaning (\$1382/month)		\$16,584		

Operating Budget
FY2026

		Trash	\$860		
		Restroom Clean & Sanitize	\$1,056		
		Carpet/Upholstery Cleaning	\$2,600		
		Tile Cleaning	\$620		
		Window Cleaning	\$225		
		Subtotal	\$21,945		
084500		OPERATING SUPPLIES		\$2,400	\$2,400
085000		JANITORIAL SUPPLIES		\$6,000	\$6,000
085400		MISCELLANEOUS		\$200	\$200
	085401	General	\$50		
	085402	YS Toys/Games	\$50		
	085403	Equipment/Accessories	\$50		
	085404	Signage/Display Fixtures	\$50		
		Subtotal	\$200		
087200		REPAIRS/FACILITY		\$14,102	\$13,902
		Seal Stripe Parking Lot (FY2027, FY2032)	\$0		
		Painting (Interior/Exterior)	\$1,000		
		Construction Repair	\$2,200		
		Boiler Repair	\$734		
		HVAC Repair	\$1,833		
		Electrical	\$734		
		AV Repair	\$367		
		HVAC Controls	\$367		
		Doors/Windows	\$1,300		
		Electronic Sign Repair	\$367		
		Pressure wash/seal pergolas	\$1,000		
		Plumbing	\$1,300		
		General (Half Door for staff area \$1000)	\$2,900		
		Subtotal	\$14,102		
087700		SERVICE CONTRACTS		\$8,463	\$8,463
		Pest Inspections	\$1,320		
		Boiler Inspection	\$258		
		Fire Extinguisher Inspection	\$180		
		Alarm Testing	\$448		
		Seco Fire/Security Alarm Monitoring	\$432		
		Interior Landscaping	\$1,757		
		HVAC Maintenance	\$3,136		
		ZH Commissioning	\$932		
		Subtotal	\$8,463		
088000		TELEPHONE		\$804	\$1,790
088700		UTILITIES		\$24,678	\$19,650
		Water	\$5,481		
		Sanitation District	\$3,526		
		Duke	\$15,671		

Operating Budget
FY2026

		Subtotal	\$24,678		
089500	CAPITAL OUTLAY				
	See Capital Budget for Detail				

EXPENDITURES SCHEBEN BRANCH

				MidYear	FY2026
092700	FURNITURE/EQUIPMENT			\$2,102	\$1,350
	Book Carts (2)		\$1,350		
	YS Open Play Toy Refresh		\$752		
	Teen Display Furniture		\$0		
		Subtotal	\$2,102		
093000	GROUNDS/SNOW			\$16,960	\$16,960
	Lawn Mowing		\$2,630		
	Landscaping		\$5,070		
	Snow Removal/Salt		\$8,460		
	Misc.		\$800		
		Subtotal	\$16,960		
094000	JANITORIAL			\$54,894	\$54,894
	Cleaning (\$3431/month)		\$41,172		
	Trash		\$1,775		
	Restroom Clean & Sanitize		\$2,482		
	Carpet/Upholstery Cleaning		\$6,040		
	Tile Cleaning		\$1,850		
	Window Cleaning		\$1,575		
		Subtotal	\$54,894		
094500	OPERATING SUPPLIES (Cash Register)			\$3,190	\$2,800
095000	JANITORIAL SUPPLIES			\$8,500	\$8,000
095400	MISCELLANEOUS			\$400	\$400
	095401 General		\$100		
	095402 YS Toys/Games		\$100		
	095403 Equipment/Accessories		\$100		
	095404 Signage/Display Fixtures		\$100		
		Subtotal	\$400		
097200	REPAIRS/FACILITY			\$53,038	\$24,542
	Seal Stripe Parking Lot (FY2030)		\$0		
	Painting (Interior/Exterior)		\$1,750		
	Elevators (\$255.22/quarter)		\$1,021		
	Construction Repair		\$870		
	Boiler Repair		\$870		
	HVAC Repair (\$14,032 repair frozen pipes)		\$18,382		
	Electrical		\$1,305		
	AV Repair		\$435		
	HVAC Controls		\$435		

Operating Budget
FY2026

	Doors/Windows		\$870		
	Electronic Sign Repair		\$435		
	Pressure wash and seal pergolas		\$1,000		
	Sprinkler System Repairs		\$12,000		
	Signage		\$1,000		
	Replace Can Lights		\$3,400		
	Plumbing		\$1,000		
	General		\$8,265		
		Subtotal	\$53,038		
097700	SERVICE CONTRACTS			\$14,892	\$14,872
	Boiler Inspection		\$240		
	Elevator Maintenance		\$897		
	Elevator Inspections (State)		\$225		
	Pest Inspections (\$80/month)		\$960		
	Fire Extinguisher Inspection		\$699		
	Sprinkler System Inspection		\$915		
	Smart Rain Sprinkler Controls		\$795		
	Alarm Testing		\$432		
	Seco Fire/Security Alarm Monitoring		\$451		
	Interior Landscaping		\$2,215		
	HVAC Maintenance		\$4,507		
	ZH Commissioning (\$639/quarter)		\$2,556		
		Subtotal	\$14,892		
098000	TELEPHONES			\$1,746	\$2,490
	2 Lines		\$1,101		
	Elevator		\$645		
		Subtotal	\$1,746		
098700	UTILITIES			\$68,434	\$51,352
	Water		\$7,954		
	Sanitation District		\$11,406		
	Duke		\$49,074		
		Subtotal	\$68,434		
099500	CAPITAL OUTLAY				
	See Capital Budget for Detail				

EXPENDITURES CHAPIN MEMORIAL

				MidYear	FY2026
102700	FURNITURE/EQUIPMENT			\$0	\$0
		Subtotal	\$0		
103000	GROUNDS/SNOW			\$100	\$100
	Landscaping		\$0		
	Snow Removal/Salt		\$0		
	Misc.		\$100		

Operating Budget
FY2026

		Subtotal	\$100		
104000	JANITORIAL			\$960	\$960
	Carpet/Upholstery Cleaning		\$960		
		Subtotal	\$960		
104500	OPERATING SUPPLIES			\$500	\$500
105000	JANITORIAL SUPPLIES			\$1,000	\$1,000
105400	MISCELLANEOUS			\$500	\$500
107200	REPAIRS/FACILITY			\$1,000	\$1,000
107700	SERVICE CONTRACTS			\$1,880	\$1,880
	Security System Monitoring (\$33/month)		\$396		
	Pest Inspections		\$864		
	Perfection K9		\$620		
		Subtotal	\$1,880		
108000	TELEPHONES			\$236	\$560
108700	UTILITIES			\$2,940	\$2,940
	Gas		\$1,764		
	Electric		\$1,176		
		Subtotal	\$2,940		
109500	CAPITAL OUTLAY				
	See Capital Budget for Detail				
		TOTAL		\$11,280,619	\$10,855,130
	EXCESS EXPENDITURES OVER REVENUE			\$0	\$0

Capital Budget
FY2026

EXPENDITURES DISTRICT						
					MidYear	FY2026
059500	DISTRICT CAPITAL OUTLAY				\$46,627	\$46,627
	Recollect Content Management System			\$40,000		
	Big Blue Blocks			\$6,627		
			Subtotal	\$46,627		
049500	MAIN LIBRARY				\$302,122	\$190,000
	Main YS Redesign from Facilities Master Plan			\$100,000		
	Garage			\$50,000		
	HVAC Replacements			\$30,000		
	Main Office Construction			\$23,000		
	Replace Bathroom Countertops			\$9,810		
	Replace Chairs (Conference Room & 1st Floor)			\$89,312		
			Subtotal	\$302,122		
069500	HEBRON BRANCH				\$213,090	\$194,590
	Solar Study and Panels			\$175,000		
	Outdoor Spaces Updates (Carryover from FY2025)			\$19,590		
	Sidewalk from 237 to Library			\$18,500		
			Subtotal	\$213,090		
079500	WALTON BRANCH				\$17,000	\$0
	Long Arm Quilting Machine			\$17,000		
			Subtotal	\$17,000		
089500	FLORENCE BRANCH				\$0	\$100,000
	Design work from Facilities Master Plan			\$0		
			Subtotal	\$0		
099500	SCHEBEN BRANCH				\$110,688	\$77,685
	Outdoor Spaces Updates (Carryover from FY2025)			\$37,685		
	Sidewalk Connector (Carryover from FY2025)			\$40,000		
	Breakroom Window Replacements & Repair			\$7,000		
	Replace Conference Room Chairs			\$16,093		
	Replace All Bathroom Countertops			\$9,910		
			Subtotal	\$110,688		

Capital Budget
FY2026

109500	CHAPIN MEMORIAL LIBRARY				\$7,500	\$0
	Chairs			\$7,500		
		Subtotal		\$7,500		
	TOTAL CAPITAL EXPENSES				\$697,027	\$608,902

[NAMES OF AUDIT FIRM]
 SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
 FOR BOONE COUNTY PUBLIC LIBRARY DISTRICT

	<u>Hours</u>	<u>Standard Hourly Rates</u>	<u>Quoted Hourly Rates</u>	<u>Total</u>
Partners		\$	\$	\$
Managers				
Supervisory Staff				
Staff				
Other (specify): _____				
Subtotal				\$
Out-of-Pocket Expenses				
Meals				
Transportation				
Other (specify): _____				
Total All-Inclusive Maximum Price				\$