

**BOARD OF TRUSTEES - PUBLIC HEARING ON 2024 BUDGET**  
**Wednesday, September 20, 2023; Southwest Library Meeting Room**  
**5:45 pm**

**Join Zoom Meeting:** <https://us02web.zoom.us/j/84779384584>

1. Call to Order – President Christine Harrison
2. 2024 Budget – Gary Lettelleir (pages 1-15)
3. Public Comment
4. Adjournment

View the Board Packet on the Library's website: <https://mcpl.info/library-trustees/meetings>

The Library Board of Trustees shall have a time providing for public comment during all public meetings. Comments should be relevant to Library matters, excluding personnel issues. Individual speakers are asked to limit their remarks to three-five minutes. The chair shall be allowed to limit the time for individual speakers and to limit the total time for public comment.

Public comment time is provided for the public to express their opinions or concerns about matters over which the Board of Trustees has authority or responsibility. Comments are intended to be statements from speakers; speakers may not engage the Board in a question & answer exchange during public comments. Questions relating to Library or administrative procedures which could be addressed outside of a Library board meeting should be referred to the appropriate Library staff at other times. Expressions of opinion about these matters are appropriate for the public comment time on the agenda.

Approved by the Library Board of Trustees July 17, 2019

**Monroe County Public Library 2024 Budget – September Board Meeting**

In August we received the Assessed Value figure for calculating the 2024 library property tax rate. The A.V. for 2024 is \$10,036,082,118. It is an increase of 1.74% from last year. Here is the tax rate calculation for 2024 compared to 2023.

<b>MCPL Tax Rate Data</b>				
	2024 budget		2023 budget	
AV change \$	171,956,062		1,503,748,047	
change %	1.74%		17.99%	
AV	10,036,082,118.00		9,864,126,056.00	
per \$100	100,360,821		98,641,261	
operating levy	7,659,886	7.63%	6,845,703	6.94%
debt levy	902,738	0.90%	901,362	0.91%
tax rate		8.53%		7.85%

Here is some data showing Net Assessed Value and the library tax rate for the past several years:

Budget Year	Net Assessed Value	AV % increase	Library Tax Rate
2024	10,036,082,118	1.74%	8.53%
2023	9,864,126,056	17.99%	7.85%
2022	8,360,378,009	6.05%	9.25%
2021	7,883,285,120	6.69%	9.42%
2020	7,388,883,663	3.84%	9.70%
2019	7,115,729,204	3.77%	9.73%
2018	6,857,203,560	2.06%	9.79%
2017	6,718,593,869	1.71%	9.66%
2016	6,605,505,317	2.12%	9.50%

We have made changes to the 2024 budget process because of the problems we had with the 2023 budget and DLGF communication. This year we have planned for the DLGF to provide a review of the 2024 budget information that is entered into the Gateway budget system and before we do the public notice for the budget. We will make sure the maximum budget is under the amount calculated by the DLGF. We will make the written result of

the DLGF budget review part of the required documentation for the public notice which the Library Board will see for approval at the August board meeting.

**New Growth Quotient Limit** – We learned in June that new legislation will change the growth quotient calculation. A recent calculation based on past rules resulted in a growth quotient of 5.15%. The new legislation says that the effective growth quotient will be the lesser of 4% or the calculation based on past rules which use six year rolling average of change to Indiana non-farm income.

**Operating cost** – The new SW branch is up and running. We are beginning to see actual monthly cost figures which will allow us to project results for this year and next. I have included some estimated future operating cost data on the **Operating Surplus Analysis** report that is included as part of this report. To summarize the projections – I am estimating that for 2023 we will have an operating surplus of about \$140,000. And then for 2024 I am estimating a surplus of about \$275,000.

**Wage and Benefit Assumptions**

For the first draft of the budget we are using and estimated wage increase of 2.75% or .75 / hr – whichever is greater. When we get to year end and we know what health care related cost will be for 2024, then we will make final decisions on wage adjustments for 2024.

**2024 and Beyond** – For the long term we can begin to think about a plan for the next bond renewal which will be coming up as the last payment on the \$2 million six year bond will be made in December 2027. We will have surplus carried over starting with the \$800,000 from 2022. By 2027 we could possibly have \$2 million accumulated plus funds from a new bond that could be used to expand service.

The following documents are included in this 2024 Budget packet:

2024 Revenue and Expense summary

Operating surplus analysis – history and trend data

Budget report by fund

Budget Report comparing 2023 to 2022 budget – operating fund detail

## Monroe County Public Library 2024 Budget Estimate

<i>Operating Fund Revenue</i>	<i>2024</i>	<i>2023</i>	<i>% Change</i>	<i>\$ Change</i>
Tax Levy - 2024 growth quotient = 4%	\$7,659,886	\$6,845,703	11.89%	\$814,183
Tax Cap adj	(\$65,900)	(\$121,810)	-45.90%	\$55,910
Local Income Tax	\$2,888,000	\$2,800,000	3.14%	\$88,000
Commercial Vehicle Excise Tax	\$47,829	\$48,000	-0.36%	(\$171)
Financial Institutions Tax	\$28,500	\$36,000	-20.83%	(\$7,500)
License Excise Tax	\$442,337	\$421,000	5.07%	\$21,337
Lost and Damage Fees	\$15,000	\$20,000	-25.00%	(\$5,000)
Other Fees - PLAC	\$5,000	\$5,000	0.00%	\$0
Copy - Print fees	\$10,000	\$7,500	33.33%	\$2,500
Rent	\$4,000	\$4,000	0.00%	\$0
Investment Earnings	\$75,000	\$15,000	400.00%	\$60,000
<b>Total Operating Fund Revenue</b>	<b>\$11,109,652</b>	<b>\$10,080,393</b>	<b>10.21%</b>	<b>\$1,029,259</b>
<b>Debt Fund Revenue</b>				
Debt Levy	\$902,738	\$877,907	2.83%	\$24,831
Other debt fund tax revenue	\$61,068	\$60,000		
<b>TOTAL REVENUE debt fund</b>	<b>\$963,806</b>	<b>\$937,907</b>	<b>2.76%</b>	<b>\$25,899</b>

<i>Operating Fund Spending</i>	<i>2024</i>	<i>2023</i>	<i>% Change</i>	<i>\$ Change</i>
Personnel Services	7,534,594	7,606,961	-0.95%	(72,367)
Supplies	304,500	290,500	4.82%	14,000
Other Services/Charges	2,684,555	2,393,400	12.16%	291,155
Capital	920,000	805,000	14.29%	115,000
<b>Total Operating Fund spending</b>	<b>11,443,649</b>	<b>11,095,861</b>	<b>3.0%</b>	<b>347,788</b>

<b>Debt Fund Spending</b>				
Debt Service - G.O. Bond Payment	902,738	877,907	2.83%	24,831
<b>Library Improvement Reserve Fund</b>				
Contingency Appropriations	-	289,000	-100.00%	(289,000)
<b>Rainy Day Fund</b>				
Contingency Appropriations	413,000	310,000	33.23%	103,000
<b>Total Spending Budget</b>	<b>12,759,387</b>	<b>12,572,768</b>	<b>1.48%</b>	<b>186,619</b>

**MCPL**  
**Operating Surplus Analysis**

September 2023		estimate 2024	estimate 2023	actual 2022	actual 2021	actual 2020	actual 2019	actual 2018
Assessed Value	Actual	10,036,082,118	9,864,126,056	8,360,378,009	7,883,285,120	7,388,883,663	7,115,729,204	6,857,203,560
Tax Rate per \$100 Assesed Value		8.53	7.85	9.25	9.42	9.70	9.73	9.80
Property Tax Levy	Actual	7,659,886	6,845,703	7,014,548	6,834,385	6,457,265	6,233,379	6,030,073
Growth Quotient		4.0%	5.0%	4.3%	4.2%	3.5%	3.4%	4.0%
			Budget penalty reduced tax levy for 2023					
Levy increase from previous year		814,183	(168,845)	180,163	377,120	223,886	203,306	231,069
<b>Other Operating Revenue</b>	Actual	3,600,000	3,600,000	3,435,386	3,525,224	3,410,864	3,437,487	3,121,153
Increase (decrease) from previous year			164,614	(89,838)	114,360	(26,623)	316,334	258,674
<b>Total Operating Revenue</b>	Actual	11,259,886	10,445,703	10,449,934	10,359,609	9,868,129	9,670,866	9,151,226
Increase (decrease) from previous year		814,183	(4,231)	90,325	491,480	197,263	519,640	489,743
Salaries	Actual	5,007,170	4,600,000	4,767,729	4,469,781	4,549,840	4,453,334	4,341,399
Increase (decrease) from previous year				297,948	(80,059)	96,506	111,935	117,973
Compensation study increase/partial year branch/staff increase/estimate		600,000	200,000 250,000					
Benefits	Actual	1,827,424	1,750,000	1,530,004	1,518,962	1,482,352	1,487,558	1,447,491
Increase (decrease) from previous year					36,610	(5,206)	40,067	106,815
Total Salary & Benefits	Actual	7,434,594	6,800,000	6,297,733	5,988,743	6,032,192	5,940,892	5,788,890
Increase (decrease) from previous year		634,594	502,267	308,990	(43,449)	91,300	152,002	224,788
<b>Other Operating Expense</b>	Actual	3,550,000	3,504,812	3,104,812	2,529,841	2,420,895	2,517,196	2,359,200
Increase (decrease) from previous year		45,188	400,000	574,971	108,946	(96,301)	157,996	34,984
<b>Total Operating Expense</b>	Actual	10,984,594	10,304,812	9,402,545	8,518,584	8,453,087	8,458,088	8,148,090
Increase (decrease) from previous year		679,782	902,267	883,961	65,497	(5,001)	309,998	259,772
Rainy Day Transfer	Actual		1,376,210	1,176,781	1,129,000	1,091,000	1,003,136	
LIRF Transfer	Actual							500,191
<b>Total Operating Expense and Transfers</b>		10,984,594	11,681,022	10,579,326	9,647,584	9,544,087	9,461,224	8,648,281
<b>Operating Surplus</b>		275,292	140,891	1,047,389	1,841,025	1,415,042	1,212,778	1,003,136

MCPL		2024	2024	2024	2024	2024
2024 BUDGET		OPERATING	LIRF	RAINY DAY	DEBT SERVICE	TOTAL FUNDS
worksheet C						
<b>PERSONNEL SERVICES</b>						
SALARIES						
	1120 ADMINISTRATION	111,792				
	1130 MANAGERS	1,259,250				
	1140 LIBRARIANS, EXPERTS	1,249,177				
	1150 SPECIALISTS	291,089				
	1160 ASSISTANTS-PARAPROFESSIONALS	1,061,014				
	1170 TECH / SECRETARIES	128,595				
	1180 -see "Other Wages" below					
	1190 BUILDING SERVICES-MAINT.	190,359				
	1200 BUILDING SERVICES-SECURITY	182,960				
	1280 PRODUCTION ASSISTANTS	-				
	1290 INFO ASST. / MATERIAL SUPPORT	126,233				
	1300 MATERIAL HANDLER	406,701				
	<b>TOTAL SALARIES</b>	<b>5,007,170</b>		-	-	<b>5,007,170</b>
EMPLOYEE BENEFITS						
	1210 EMPLOYER CONTRIBUTION/FICA	310,445				
	1220 UNEMPLOYMENT COMPENSATION	20,000				
	1230 EMPLOYER CONTRIBUTION/PERF	467,291				
	1235 EMPLOYEE CONTRIBUTION/PERF	125,167				
	1240 EMPLOYER CONT/INSURANCE	831,917				
	1250 EMPLOYER CONT/MEDICARE	72,604				
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>1,827,424</b>		-		<b>1,827,424</b>
OTHER WAGES						
	1310 WORKSTUDY	-				
	1180 TEMPORARY STAFF	-				
	1350 WAGE COST CONTINGENCY	700,000				
	<b>TOTAL OTHER WAGES</b>	<b>700,000</b>				<b>700,000</b>
<b>TOTAL PERSONNEL SERVICES (1000s)</b>		<b>7,534,594</b>		-		<b>7,534,594</b>
SUPPLIES (2000s)						

MCPL		2024	2024	2024	2024	2024
2024 BUDGET		OPERATING	LIRF	RAINY DAY	DEBT SERVICE	TOTAL FUNDS
worksheet C						
<b>OFFICE SUPPLIES</b>						
	2110 OFFICIAL RECORDS	1,000				
	2120 STATIONERY & PRINTING	-				
	2130 OFFICE SUPPLIES	17,000				
	2135 GENERAL SUPPLIES	49,000				
	2140 DUPLICATING	50,000				
	2150 PROMOTIONAL MATERIALS	-				
	<b>TOTAL OFFICE SUPPLIES</b>	<b>117,000</b>		-		<b>117,000</b>
<b>OPERATING SUPPLIES</b>						
	2210 CLEANING SUPPLIES	45,000				
	2220 FUEL, OIL, & LUBRICANTS	15,000				
	2230 CATALOGING SUPPLIES	9,000				
	2240 AUDIO VISUAL SUPPLIES	2,000				
	2250 CIRCULATION SUPPLIES	40,000				
	2260 LIGHT BULBS	2,500				
	2280 UNIFORMS	2,000				
	2290 DISPLAY/EXHIBIT SUPPLIES	3,000				
	<b>TOTAL OPERATING SUPPLIES</b>	<b>118,500</b>		-		<b>118,500</b>
<b>REPAIR &amp; MAINTENANCE SUPPLIES</b>						
	2300 IS SUPPLIES	17,000				
	2310 BUILDING MATERIALS & SUPPLIES	45,000				
	2320 PAINT & PAINTING SUPPLIES	2,000				
	2340 COVID SUPPLIES	5,000				
	<b>TOTAL REPAIR &amp; MAINTENANCE SUPPLIES</b>	<b>69,000</b>				<b>69,000</b>
<b>TOTAL SUPPLIES (2000s)</b>		<b>304,500</b>		-		<b>304,500</b>
<b>OTHER SERVICES/CHARGES (3000s)</b>						
<b>PROFESSIONAL SERVICES</b>						
	3110 CONSULTING SERVICES	10,000				
	3120 ENGINEERING/ARCHITECTURAL	5,000				
	3130 LEGAL SERVICES	21,000				
	3140 BUILDING SERVICES	110,000				

MCPL		2024	2024	2024	2024	2024
2024 BUDGET		OPERATING	LIRF	RAINY DAY	DEBT SERVICE	TOTAL FUNDS
worksheet C						
	3150 MAINTENANCE CONTRACTS	403,000				
	3160 OCLC & COMPUTER SERVICES	134,000				
	31650 DIGITIZATION	40,000				
	3170 ADMIN/ACCOUNTING SERVICES	83,000				
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>806,000</b>	-	-		<b>806,000</b>
COMMUNICATION & TRANSPORTATION						
	3210 TELEPHONE	39,000				
	3220 POSTAGE	45,000				
	3230 TRAVEL EXPENSE	-				
	3240 PROFESSIONAL MEETINGS	20,000				
	3250 CONTINUING EDUCATION	-				
	3260 FREIGHT & DELIVERY	-				
	<b>TOTAL COMMUNICATION &amp; TRANSPORTATION</b>	<b>104,000</b>				<b>104,000</b>
PRINTING & ADVERTISING						
	3310 ADVERTISING & PUBLICATION	26,000				
	3320 PRINTING	43,000				
	<b>TOTAL PRINTING &amp; ADVERTISING</b>	<b>69,000</b>				<b>69,000</b>
INSURANCE						
	3410 OFFICIAL BOND	800				
	3420 OTHER INSURANCE	150,000				
	<b>TOTAL INSURANCE</b>	<b>150,800</b>				<b>150,800</b>
UTILITIES						
	3510 GAS	44,000				
	3520 ELECTRICITY	510,000				
	3530 WATER	55,500				
	<b>TOTAL UTILITIES</b>	<b>609,500</b>				<b>609,500</b>
REPAIR & MAINTENANCE						
	3610 BUILDING REPAIR	55,000				
	3630 OTHER REPAIR	7,500				
	3640 VEHICLE REPAIR & MAINTENANCE	30,000				
	3650 MATERIALS BINDING/REPAIR	-				



MCPL		2024	2024	2024	2024	2024
2024 BUDGET		OPERATING	LIRF	RAINY DAY	DEBT SERVICE	TOTAL FUNDS
worksheet C						
<b>TOTAL REPAIR &amp; MAINTENANCE</b>		<b>92,500</b>	-	-		<b>92,500</b>
RENTALS						
	3710 REAL ESTATE RENTAL/BOND PMT.	45,000			902,738	
	3720 EQUIPMENT RENTAL	-				
<b>TOTAL RENTALS</b>		<b>45,000</b>			<b>902,738</b>	<b>947,738</b>
OTHER CHARGES						
	3845 ELEC. RESOURCES-DATABASES	212,000				
	3846 DIGITAL MEDIA	587,255				
	3910 DUES/INSTITUTIONAL	7,500				
	3940 TRANSFER TO LIRF	-				
	3945 TRANSFER TO RAINY DAY	-				
	3950 EDUCATIONAL LICENSING/SERVICES	1,000				
<b>TOTAL OTHER CHARGES</b>		<b>807,755</b>				<b>807,755</b>
<b>TOTAL OTHER SERVICES/CHARGES (3000s)</b>		<b>2,684,555</b>	-	-	<b>902,738</b>	<b>3,587,293</b>
<b>CAPITAL OUTLAY (4000s)</b>						
FURNITURE & EQUIPMENT						
	4410 FURNITURE	10,000				
	4420 AUDIO VISUAL EQUIPMENT	-				
	4430 OTHER EQUIPMENT	20,000				
	4440 LAND & BUILDINGS	-				
	4450 BUILDING RENOVATION -	10,000		413,000		
	4460 IS EQUIPMENT	50,000				
	4465 IS SOFTWARE	10,000				
	4470 EQUIPMENT - CATS	-				
	4475 SOFTWARE - CATS	-				
<b>TOTAL FURNITURE &amp; EQUIPMENT</b>		<b>100,000</b>	-	<b>413,000</b>		<b>513,000</b>
OTHER CAPITAL OUTLAY						
	4510 BOOKS	535,000				
	4520 PERIODICALS & NEWSPAPERS	40,000				
	4530 NONPRINT MATERIALS	245,000				
	4540 ELECTRONIC RESOURCES	-				

	MCPL	2024	2024	2024	2024	2024
	2024 BUDGET	OPERATING	LIRF	RAINY DAY	DEBT SERVICE	TOTAL FUNDS
	worksheet C					
	<b>TOTAL OTHER CAPITAL OUTLAY</b>	820,000				820,000
		14.15%				
	<b>TOTAL CAPITAL OUTLAY</b>	920,000	-	413,000		1,333,000
	<b>TOTAL BUDGET 2024</b>	11,443,649	-	413,000	902,738	12,759,387
	<b>TOTAL BUDGET 2023 - revised</b>	11,095,861	289,000	310,000	877,907	12,572,768
	Increase from 2023	3.13%	-100.00%	33.23%	2.83%	1.48%

	<b>MCPL</b>		<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>
	<b>2024 BUDGET</b>		<b>OPERATING</b>	<b>LIRF</b>	<b>RAINY DAY</b>	<b>DEBT SERVICE</b>	<b>TOTAL FUNDS</b>
	worksheet C						
	1782 adjustments						

MONROE COUNTY PUBLIC LIBRARY  
2024 BUDGET COMPARISON

Worksheet D	2024	2023	2022	2021
	BUDGET	BUDGET	ACTUAL	ACTUAL
PERSONNEL SERVICES (1000'S)				
SALARIES				
1120 ADMINISTRATION	111,792	198,245	154,743	201,594
1130 MANAGERS	1,259,250	1,142,371	1,095,671	1,119,548
1140 LIBRARIANS, EXPERTS	1,249,177	1,271,166	1,208,360	1,026,266
1150 SPECIALISTS	291,089	290,564	305,685	280,841
1160 ASSISTANTS-PARAPROFESSIONALS	1,061,014	932,702	969,974	865,926
1170 TECH / SECRETARIES	128,595	35,958	111,448	39,764
1180 -see "Other Wages" below				
1190 BUILDING SERVICES-MAINT.	190,359	157,960	188,291	156,855
1200 BUILDING SERVICES-SECURITY	182,960	168,596	171,663	155,458
1280 PRODUCTION ASSISTANTS		22,347	22,958	20,644
1290 INFO ASST. / MATERIAL SUPPORT	126,233	268,451	182,199	355,325
1300 MATERIAL HANDLER	406,701	252,457	351,946	247,560
TOTAL SALARIES	5,007,170	4,740,817	4,762,938	4,469,782
EMPLOYEE BENEFITS				
1210 EMPLOYER CONTRIBUTION/FICA	310,445	293,931	274,952	282,652
1220 UNEMPLOYMENT COMPENSATION	20,000	20,000	5,595	8,593
1230 EMPLOYER CONTRIBUTION/PERF	467,291	444,321	405,929	407,078
1235 EMPLOYEE CONTRIBUTION/PERF	125,167	119,014	110,857	108,912
1240 EMPLOYER CONT/INSURANCE	831,917	820,136	668,350	649,724
1250 EMPLOYER CONT/MEDICARE	72,604	68,742	64,321	62,004
TOTAL EMPLOYEE BENEFITS	1,827,424	1,766,144	1,530,004	1,518,963
OTHER WAGES				
1310 WORKSTUDY			2,963	
1180 TEMPORARY STAFF			1,828	(2,407)
1350 WAGE COST CONTINGENCY	700,000	1,100,000		
TOTAL OTHER WAGES	700,000	1,100,000	4,791	(2,407)
TOTAL PERSONNEL SERVICES	7,534,594	7,606,961	6,297,733	5,986,338
	65.84%	68.56%	66.98%	70.27%

Worksheet D	2024	2023	2022	2021
	BUDGET	BUDGET	ACTUAL	ACTUAL
<b>SUPPLIES (2000'S)</b>				
<b>OFFICE SUPPLIES</b>				
2110 OFFICIAL RECORDS	1,000	1,000		
2120 STATIONERY & PRINTING		500	245	802
2130 OFFICE SUPPLIES	17,000	15,000	7,750	7,858
2135 GENERAL SUPPLIES	49,000	40,000	6,060	6,445
2140 DUPLICATING	50,000	40,000	32,932	30,214
2150 PROMOTIONAL MATERIALS			249	173
<b>TOTAL OFFICE SUPPLIES</b>	<b>117,000</b>	<b>96,500</b>	<b>47,236</b>	<b>45,492</b>
<b>OPERATING SUPPLIES</b>				
2210 CLEANING SUPPLIES	45,000	40,000	32,244	19,188
2220 FUEL, OIL, & LUBRICANTS	15,000	13,000	9,687	6,768
2230 CATALOGING SUPPLIES-BOOKS	9,000	12,000	3,634	6,025
2240 A/V SUPPLIES-CATALOGING	2,000	2,000	1,131	1,257
2250 CIRCULATION SUPPLIES	40,000	35,000	31,331	14,936
2260 LIGHT BULBS	2,500	8,000	765	4,991
2280 UNIFORMS	2,000	2,000	959	1,970
2290 DISPLAY/EXHIBIT SUPPLIES	3,000	3,000	1,063	1,179
<b>TOTAL OPERATING SUPPLIES</b>	<b>118,500</b>	<b>115,000</b>	<b>80,814</b>	<b>56,314</b>
<b>REPAIR &amp; MAINTENANCE SUPPLIES</b>				
2300 IS SUPPLIES	17,000	12,000	14,188	6,013
2310 BUILDING MATERIALS & SUPPLIES	45,000	55,000	18,015	20,747
2320 PAINT & PAINTING SUPPLIES	2,000	2,000	1,546	1,294
2340 COVID SUPPLIES	5,000	10,000	6,687	(23,480)
<b>TOTAL REPAIR &amp; MAINTENANCE SUPPLIES</b>	<b>69,000</b>	<b>79,000</b>	<b>40,436</b>	<b>4,574</b>
<b>TOTAL SUPPLIES</b>	<b>304,500</b>	<b>290,500</b>	<b>168,486</b>	<b>106,380</b>
<b>OTHER SERVICES/CHARGES (3000'S)</b>				
<b>PROFESSIONAL SERVICES</b>				
3110 CONSULTING SERVICES	10,000	9,000	18,150	2,871
3120 ENGINEERING/ARCHITECTURAL	5,000	5,000		-
3130 LEGAL SERVICES	21,000	21,000	16,125	15,081

## Worksheet D

	2024	2023	2022	2021
	BUDGET	BUDGET	ACTUAL	ACTUAL
3140 BUILDING SERVICES	110,000	70,000	83,941	45,800
3150 MAINTENANCE CONTRACTS	403,000	334,600	226,105	211,190
3160 COMPUTER SERVICES (OCLC)	134,000	94,000	114,993	58,332
31650 DIGITIZATION	40,000	40,000	11,797	22,548
3170 ADMIN/ACCOUNTING SERVICES	83,000	85,000	63,196	58,727
TOTAL PROFESSIONAL SERVICES	806,000	658,600	534,307	414,549
COMMUNICATION & TRANSPORTATION				
3210 TELEPHONE	39,000	38,000	25,668	26,184
3220 POSTAGE	45,000	45,000	32,036	24,154
3230 TRAVEL EXPENSE			624	
3240 PROFESSIONAL MTG. (OFF-SITE)	20,000	35,000	3,178	69
3250 CONTINUING ED. (ON-SITE)				
3260 FREIGHT & DELIVERY			1,696	1,040
TOTAL COMMUNICATION & TRANSPORTATION	104,000	118,000	63,202	51,447
PRINTING & ADVERTISING				
3310 ADVERTISING & PUBLICATION	26,000	20,000	16,460	14,669
3320 PRINTING	43,000	43,000	16,652	10,136
TOTAL PRINTING & ADVERTISING	69,000	63,000	33,112	24,805
INSURANCE				
3410 OFFICIAL BOND	800	800	654	
3420 OTHER INSURANCE	150,000	125,000	103,045	89,274
TOTAL INSURANCE	150,800	125,800	103,699	89,274
UTILITIES				
3510 GAS	44,000	32,000	1,668	1,203
3520 ELECTRICITY	510,000	485,000	377,730	294,453
3530 WATER	55,500	45,500	21,771	18,040
TOTAL UTILITIES	609,500	562,500	401,169	313,696
REPAIR & MAINTENANCE				

Worksheet D		2024	2023	2022	2021
		BUDGET	BUDGET	ACTUAL	ACTUAL
3610	BUILDING REPAIR	55,000	45,000	22,108	
3630	OTHER EQUIP/FURNITURE REPAIRS	7,500	12,000	1,977	527
3640	VEHICLE REPAIR & MAINTENANCE	30,000	35,000	17,549	25,699
3650	MATERIAL BINDING/REPAIR SERV.				
TOTAL REPAIR & MAINTENANCE		92,500	92,000	41,634	26,226
RENTALS					
3710	REAL ESTATE RENTAL/BOND PMT.	45,000	45,000	37,510	36,545
3720	EQUIPMENT RENTAL				
TOTAL RENTALS		45,000	45,000	37,510	36,545
OTHER CHARGES					
3845	ELEC. RECOURCES-DATABASES	212,000	320,000	361,723	264,381
3846	DIGITAL MEDIA	587,255	400,000	503,445	408,102
3910	DUES/INSTITUTIONAL	7,500	7,500	5,859	6,079
3940	TRANSFER TO LIRF				
3945	TRANSFER TO ANOTHER FUND				-
3950	EDUCATIONAL SERV/LICENSING	1,000	1,000		
TOTAL OTHER CHARGES		807,755	728,500	871,027	678,562
TOTAL OTHER SERVICES/CHARGES		2,684,555	2,393,400	2,085,660	1,635,104
CAPITAL OUTLAY (4000'S)					
FURNITURE & EQUIPMENT					
4410	FURNITURE	10,000	10,000	11,726	182
44105	ENCUMBERED FURNITURE				
4420	AUDIO VISUAL EQUIPMENT				
4430	OTHER EQUIPMENT	20,000	20,000	23,487	2,447
4440	LAND & BUILDINGS				
4450	BUILDING RENOVATIONS	10,000	10,000		
4460	IS EQUIPMENT	50,000	15,000	51,765	9,062
4465	IS SOFTWARE	10,000	10,000	9,980	4,313
4470	EQUIPMENT - CATS				1,774
4475	SOFTWARE - CATS				

Worksheet D	2024	2023	2022	2021
	BUDGET	BUDGET	ACTUAL	ACTUAL
TOTAL FURNITURE & EQUIPMENT	100,000	65,000	96,958	17,778
OTHER CAPITAL OUTLAY				
4510 BOOKS	535,000	400,000	467,861	523,281
4520 PERIODICALS & NEWSPAPERS	40,000	40,000	26,101	32,980
4530 NONPRINT MATERIALS	245,000	300,000	259,746	216,723
4540 ELECTRONIC RESOURCES				-
TOTAL OTHER CAPITAL OUTLAY	820,000	740,000	753,708	772,984
	14.15%	13.16%	17.22%	16.97%
TOTAL CAPITAL OUTLAY	920,000	805,000	850,666	790,762
TOTAL OPERATING EXPENDITURES	11,443,649	11,095,861	9,402,545	8,518,584
			1,176,781	1,129,000
transfer				
with transfer			10,579,326	9,647,584