

MONROE COUNTY PUBLIC LIBRARY BOARD OF TRUSTEES – PUBLIC HEARING ON 2023 BUDGET
Wednesday, September 21, 2022 5:45PM
Downtown Library Meeting Room 1B/1C
Via Zoom:

AGENDA

1. Call to Order – Christine Harrison, President
2. 2023 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>

Monroe County Public Library Public Comment Policy

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 2023 Budget – September Meeting

For 2023 Monroe County will experience a major Library service expansion with the opening of the new Southwest Branch. At the same time we will see the library tax rate drop in 2023 to 8.38 cents per \$100 A.V.. Assessed Value in the county will increase by over \$1.5 billion to reach almost \$10 billion of taxable property in Bloomington. As Bloomington grows – so does the Library.

| MCPL Tax Rate Data | | | | |
|---------------------------|------------------|-------|------------------|-------|
| | 2023 budget | | 2022 budget | |
| AV change \$ | 1,503,748,047 | | 477,092,889 | |
| change % | 17.99% | | 6.05% | |
| AV | 9,864,126,056.00 | | 8,360,378,009.00 | |
| per \$100 | 98,641,261 | | 83,603,780 | |
| operating levy | 7,365,276 | 7.47% | 7,014,548 | 8.39% |
| debt levy | 901,362 | 0.91% | 718,681 | 0.86% |
| tax rate | | 8.38% | | 9.25% |

The 9.86 billion AV for 2023 is an increase of about 17.99% from last year. This must make Monroe County one of the fastest growing counties in the country in terms of assessed value. When the AV increases at a higher rate than the growth quotient (5%) – the tax rate drops. The library rate drops to 8.38 cents per \$100 A.V. in 2023.

The focus of the Library’s financial strategy is shifting as we move past branch construction financing and look at operations cost and compensation. We are in a tight labor market challenged with staffing a new branch.

2023 and Beyond - Part of the Library’s mission is to provide the best possible service to the community given the availability of funds. In the near term available funds will cover increased operating cost related to the new branch opening. For the long term - five to six years from now - funding availability and library service needs will increase as Bloomington grows. The rate of increase in property assessed value seems to be snowballing along with the growth quotient which determines the rate of increase in the library’s property tax revenue. This revenue and assessed value growth over the past 10 years has allowed the library to add the S W branch, renovate and expand the Ellettsville branch, and renovate the main library branch. All of this service expansion and best of all - the tax rate has decreased from 10.97 cents per 100av in 2011 to 8.38 cents in 2023. We expect to see an operating surplus in 2022 of about \$700 thousand. In January 2023 for the board of finance meeting- after we know for sure what the 2022 operating surplus is - we will present some future service expansion options made possible by growing library revenue in a growing community with growing service needs.

Measuring growth in Bloomington - The 2020 (pop. 79,168) census data says that City population dropped slightly from 2010 (pop. 80,405). Maybe the pandemic caused a distortion. Assessed value data is certainly showing growth. It went from 6.26 billion in 2012 to 9.86 billion in 2023. A 57% increase. Library operating revenue went from about 7.3 million in 2011 to 10.36 million in 2021. Included in this report is the “Operating Surplus Analysis” report. It shows that operating revenue is increasing at a faster rate than operating costs. The report looks at change in the major components of revenue and cost and the change from year to year. For the 5 years ending in 2021 the average per year increase in operating revenue is \$418,175. The average increase in operating cost per year for those 5 years is \$188,609. The operating surplus grew to over 1.8 million in 2021 and it is partially funding branch construction.

2023 Revenue Summary

Local Income Tax – The Bloomington City Council recently increased the LIT rate from 1.345% to 2.035% - an increase of .69%. Total LIT revenue for 2023 is projected to be about \$2.8 million.

Assessed value increase - We were at 8.36 billion last year. Before we had the final figure of 9.86 Billion this was the thinking in July - Will we reach **9 BILLION** in 2023? That’s a stretch but a 5% increase would get AV to \$8.78 Billion.

Property Tax Revenue – Property tax revenue for 2023 is projected to be about \$7.4 million. Up 5% or about \$350,000 from last year.

Growth Quotient – The average rate of personal income increase covering the most recent 6 years for Indiana residents. Estimate for 2023 – **5.0%**
A 5.0% increase in property tax revenue for 2023 will amount to about \$350,000.

To put the 2023 growth quotient in perspective and to show the snowballing rise of the growth quotient, here is some historical data:

| | |
|------|------|
| 2023 | 5.0% |
| 2022 | 4.3% |
| 2021 | 4.2% |
| 2020 | 3.5% |
| 2019 | 3.4% |
| 2018 | 4.0% |
| 2017 | 3.8% |
| 2016 | 2.6% |
| 2015 | 2.7% |
| 2014 | 2.6% |
| 2013 | 2.8% |

| | |
|------|------|
| 2012 | 2.9% |
| 2011 | 2.9% |

Wage and Benefit Assumptions

Wages and benefits account for 67% of the 2023 operating budget. Branch related staff increases and existing staff pay adjustments are included as estimates but no final decision on a recommendation will be made until around October as we finalize the insurance and benefit recommendations for 2023.

The following documents are included in this 2023 Budget packet:

2023 Revenue and Expense summary

Operating surplus analysis – history and trend data

Budget Report comparing 2023 to 2022 budget – summary and operating fund detail

Monroe County Public Library 2023 Budget Estimate

| <i>Operating Fund Revenue</i> | <i>2023</i> | <i>2022</i> | <i>% Change</i> | <i>\$ Change</i> |
|--|---------------------|---------------------|-----------------|------------------|
| Property Tax | \$7,365,275 | \$7,014,548 | 5.00% | \$350,727 |
| Based on estimated growth quotient of 5.0% | | | | |
| Tax Cap adj | (\$121,810) | (\$87,130) | 39.80% | (\$34,680) |
| Local Income Tax | \$2,800,000 | \$2,800,000 | 0.00% | \$0 |
| Commercial Vehicle Excise Tax | \$48,000 | \$49,000 | -2.04% | (\$1,000) |
| Financial Institutions Tax | \$36,000 | \$20,000 | 80.00% | \$16,000 |
| License Excise Tax | \$421,000 | \$485,000 | -13.20% | (\$64,000) |
| Lost and Damage Fees | \$20,000 | \$20,000 | 0.00% | \$0 |
| Other Fees - PLAC | \$5,000 | \$10,000 | -50.00% | (\$5,000) |
| Copy - Print fees | \$7,500 | \$25,000 | -70.00% | (\$17,500) |
| Rent | \$4,000 | \$7,000 | -42.86% | (\$3,000) |
| Investment Earnings | \$15,000 | \$17,000 | -11.76% | (\$2,000) |
| Total Operating Fund Revenue | \$10,599,965 | \$10,360,418 | 2.31% | \$239,547 |
| Debt Fund Revenue | | | | |
| Debt Levy | \$901,362 | \$718,681 | 25.42% | \$182,681 |
| | | | | |
| TOTAL REVENUE | \$11,501,327 | \$11,079,099 | 3.81% | \$422,228 |

| <i>Operating Fund Spending</i> | <i>2023</i> | <i>2022</i> | <i>% Change</i> | <i>\$ Change</i> |
|---|-------------------|-------------------|-----------------|------------------|
| Personnel Services | 7,606,961 | 7,140,978 | 6.53% | 465,983 |
| Supplies | 290,500 | 298,200 | -2.58% | (7,700) |
| Other Services/Charges | 2,423,400 | 2,133,100 | 13.61% | 290,300 |
| Capital | 1,064,000 | 1,011,000 | 5.24% | 53,000 |
| Total Operating Fund spending | 11,384,861 | 10,583,278 | 7.0% | 801,583 |
| Debt Fund Spending | | | | |
| Debt Service - G.O. Bond Payment | 902,363 | 718,681 | 25.56% | 183,682 |
| Library Improvement Reserve Fund | | | | |
| Contingency Appropriations | 289,000 | 639,000 | -54.77% | (350,000) |
| Rainy Day Fund | | | | |
| Contingency Appropriations | 310,000 | 332,000 | -6.63% | (22,000) |
| Total Spending Budget | 12,886,224 | 12,272,959 | 5.00% | 613,265 |

MCPL
Operating Surplus Analysis
July 2022

| | | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
|--|----------|--------------------------|--------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Assessed Value | Actual | | 8,360,378,009 | 7,883,285,120 | 7,388,883,663 | 7,115,729,204 | 6,857,203,560 | 6,718,593,869 | 6,605,505,317 |
| Assessed Value | estimate | 8,500,000,000 | | | | | | | |
| Tax Rate per \$100 Assesed Value | | | 9.25 | 9.42 | 9.70 | 9.73 | 9.80 | 9.70 | 9.50 |
| Property Tax Levy | Actual | 7,365,275 | 7,014,548 | 6,834,385 | 6,457,265 | 6,233,379 | 6,030,073 | 5,799,004 | 5,581,652 |
| Growth Quotient | | 5.0% | 4.3% | 4.2% | 3.5% | 3.4% | 4.0% | 3.8% | 2.6% |
| Levy increase from previous year | | 350,727 | 180,163 | 377,120 | 223,886 | 203,306 | 231,069 | 217,352 | |
| Other Operating Revenue | Actual | 3,600,000 | 3,400,000 | 3,525,224 | 3,410,864 | 3,437,487 | 3,121,153 | 2,862,479 | 2,687,080 |
| Increase (decrease) from previous year | | | | 114,360 | (26,623) | 316,334 | 258,674 | 175,399 | |
| Total Operating Revenue | Actual | 10,965,275 | 10,414,548 | 10,359,609 | 9,868,129 | 9,670,866 | 9,151,226 | 8,661,483 | 8,268,732 |
| Increase (decrease) from previous year | | | 54,939 | 491,480 | 197,263 | 519,640 | 489,743 | 392,751 | |
| Salaries | Actual | | | 4,469,781 | 4,549,840 | 4,453,334 | 4,341,399 | 4,223,426 | 4,034,896 |
| Increase (decrease) from previous year | | | | (80,059) | 96,506 | 111,935 | 117,973 | 188,530 | |
| Compensation study increase | | 560,000 | | | | | | | |
| branch increase estimate | | 700,000 | 200,000 | | | | | | |
| Benefits | Actual | | | 1,518,962 | 1,482,352 | 1,487,558 | 1,447,491 | 1,340,676 | 1,342,426 |
| Increase (decrease) from previous year | | | | 36,610 | (5,206) | 40,067 | 106,815 | (1,750) | |
| | | plus 3% | plus 3% | | | | | | |
| Total Salary & Benefits | Actual | 6,353,457 | 6,168,405 | 5,988,743 | 6,032,192 | 5,940,892 | 5,788,890 | 5,564,102 | 5,377,322 |
| Increase (decrease) from previous year | | | | (43,449) | 91,300 | 152,002 | 224,788 | 186,780 | |
| Other Operating Expense | Actual | plus 125000 2,779,841 | plus 125000 2,654,841 | 2,529,841 | 2,420,895 | 2,517,196 | 2,359,200 | 2,324,216 | 2,198,216 |
| Increase (decrease) from previous year | | | | 108,946 | (96,301) | 157,996 | 34,984 | 126,000 | |
| Total Operating Expense | Actual | 10,393,298 | 9,023,246 | 8,518,584 | 8,453,087 | 8,458,088 | 8,148,090 | 7,888,318 | 7,575,538 |
| Increase (decrease) from previous year | | | | 65,497 | (5,001) | 309,998 | 259,772 | 312,780 | |
| Rainy Day Transfer | Actual | | | 1,129,000 | 1,091,000 | 1,003,136 | | | |
| LIRF Transfer | Actual | | | | | | 500,191 | 1,356,978 | 298,000 |
| Total Operating Expense and Transfers | | 10,393,298 | 9,023,246 | 9,647,584 | 9,544,087 | 9,461,224 | 8,648,281 | 9,245,296 | 7,873,538 |
| Operating Surplus | | 571,977 | 1,391,302 | 1,841,025 | 1,415,042 | 1,212,778 | 1,003,136 | 773,165 | 693,195 |
| Formula: | | | | | | | | | |
| Previous Year surplus | | | | 1,415,042 | 1,212,778 | 1,003,136 | 773,165 | 693,195 | |
| Increase (decrease)in PPT levy | | | | 377,120 | 223,886 | 203,306 | 231,069 | 217,352 | |
| Increase (decrease) in Other Revenue | | | | 114,360 | (26,623) | 316,334 | 258,674 | 175,399 | |
| (Increase) decrease in Wages and Benefits | | | | 43,449 | (91,300) | (152,002) | (224,788) | (186,780) | |
| (Increase) decrease in Other Oper Exp | | | | (108,946) | 96,301 | (157,996) | (34,984) | (126,000) | |
| Operating Surplus | | | | 1,841,025 | 1,415,042 | 1,212,778 | 1,003,136 | 773,166 | |

| MCPL | | 2023 | 2023 | 2023 | 2023 | 2023 |
|---|------------------------------------|------------------|------|-----------|--------------|------------------|
| 2023 BUDGET | | OPERATING | LIRF | RAINY DAY | DEBT SERVICE | TOTAL FUNDS |
| worksheet C | | | | | | |
| PERSONNEL SERVICES | | | | | | |
| SALARIES | | | | | | |
| | 1120 ADMINISTRATION | 198,245 | | | | |
| | 1130 MANAGERS | 1,142,371 | | | | |
| | 1140 LIBRARIANS, EXPERTS | 1,271,166 | | | | |
| | 1150 SPECIALISTS | 290,564 | | | | |
| | 1160 ASSISTANTS-PARAPROFESSIONALS | 932,702 | | | | |
| | 1170 TECH / SECRETARIES | 35,958 | | | | |
| | 1180 -see "Other Wages" below | | | | | |
| | 1190 BUILDING SERVICES-MAINT. | 157,960 | | | | |
| | 1200 BUILDING SERVICES-SECURITY | 168,596 | | | | |
| | 1280 PRODUCTION ASSISTANTS | 22,347 | | | | |
| | 1290 INFO ASST. / MATERIAL SUPPORT | 268,451 | | | | |
| | 1300 MATERIAL HANDLER | 252,457 | | | | |
| | TOTAL SALARIES | 4,740,817 | | - | - | 4,740,817 |
| EMPLOYEE BENEFITS | | | | | | |
| | 1210 EMPLOYER CONTRIBUTION/FICA | 293,931 | | | | |
| | 1220 UNEMPLOYMENT COMPENSATION | 20,000 | | | | |
| | 1230 EMPLOYER CONTRIBUTION/PERF | 444,321 | | | | |
| | 1235 EMPLOYEE CONTRIBUTION/PERF | 119,014 | | | | |
| | 1240 EMPLOYER CONT/INSURANCE | 820,136 | | | | |
| | 1250 EMPLOYER CONT/MEDICARE | 68,742 | | | | |
| | TOTAL EMPLOYEE BENEFITS | 1,766,144 | | - | | 1,766,144 |
| OTHER WAGES | | | | | | |
| | 1310 WORKSTUDY | - | | | | |
| | 1180 TEMPORARY STAFF | - | | | | |
| | 1350 WAGE COST CONTINGENCY | 1,100,000 | | | | |
| | TOTAL OTHER WAGES | 1,100,000 | | | | 1,100,000 |
| TOTAL PERSONNEL SERVICES (1000s) | | 7,606,961 | | - | | 7,606,961 |

| MCPL | | 2023 | 2023 | 2023 | 2023 | 2023 |
|--|------------------------------------|----------------|------|-----------|--------------|----------------|
| 2023 BUDGET | | OPERATING | LIRF | RAINY DAY | DEBT SERVICE | TOTAL FUNDS |
| worksheet C | | | | | | |
| SUPPLIES (2000s) | | | | | | |
| OFFICE SUPPLIES | | | | | | |
| | 2110 OFFICIAL RECORDS | 1,000 | | | | |
| | 2120 STATIONERY & PRINTING | 500 | | | | |
| | 2130 OFFICE SUPPLIES | 15,000 | | | | |
| | 2135 GENERAL SUPPLIES | 40,000 | | | | |
| | 2140 DUPLICATING | 40,000 | | | | |
| | 2150 PROMOTIONAL MATERIALS | - | | | | |
| TOTAL OFFICE SUPPLIES | | 96,500 | | - | | 96,500 |
| OPERATING SUPPLIES | | | | | | |
| | 2210 CLEANING SUPPLIES | 40,000 | | | | |
| | 2220 FUEL, OIL, & LUBRICANTS | 13,000 | | | | |
| | 2230 CATALOGING SUPPLIES | 12,000 | | | | |
| | 2240 AUDIO VISUAL SUPPLIES | 2,000 | | | | |
| | 2250 CIRCULATION SUPPLIES | 35,000 | | | | |
| | 2260 LIGHT BULBS | 8,000 | | | | |
| | 2280 UNIFORMS | 2,000 | | | | |
| | 2290 DISPLAY/EXHIBIT SUPPLIES | 3,000 | | | | |
| TOTAL OPERATING SUPPLIES | | 115,000 | | - | | 115,000 |
| REPAIR & MAINTENANCE SUPPLIES | | | | | | |
| | 2300 IS SUPPLIES | 12,000 | | | | |
| | 2310 BUILDING MATERIALS & SUPPLIES | 55,000 | | | | |
| | 2320 PAINT & PAINTING SUPPLIES | 2,000 | | | | |
| | 2340 COVID SUPPLIES | 10,000 | | | | |
| TOTAL REPAIR & MAINTENANCE SUPPLIES | | 79,000 | | | | 79,000 |
| TOTAL SUPPLIES (2000s) | | 290,500 | | - | | 290,500 |
| OTHER SERVICES/CHARGES (3000s) | | | | | | |
| PROFESSIONAL SERVICES | | | | | | |
| | 3110 CONSULTING SERVICES | 9,000 | | 20,000 | | |
| | 3120 ENGINEERING/ARCHITECTURAL | 5,000 | | 20,000 | | |

| MCPL | | 2023 | 2023 | 2023 | 2023 | 2023 |
|--------------------------------|---|----------------|---------|---------------|--------------|----------------|
| 2023 BUDGET | | OPERATING | LIRF | RAINY DAY | DEBT SERVICE | TOTAL FUNDS |
| worksheet C | | | | | | |
| | 3130 LEGAL SERVICES | 21,000 | | 20,000 | | |
| | 3140 BUILDING SERVICES | 70,000 | | | | |
| | 3150 MAINTENANCE CONTRACTS | 334,600 | | | | |
| | 3160 OCLC & COMPUTER SERVICES | 94,000 | | | | |
| | 31650 DIGITIZATION | 40,000 | | | | |
| | 3170 ADMIN/ACCOUNTING SERVICES | 85,000 | | | | |
| | TOTAL PROFESSIONAL SERVICES | 658,600 | - | 60,000 | | 718,600 |
| COMMUNICATION & TRANSPORTATION | | | | | | |
| | 3210 TELEPHONE | 38,000 | | | | |
| | 3220 POSTAGE | 45,000 | | | | |
| | 3230 TRAVEL EXPENSE | - | | | | |
| | 3240 PROFESSIONAL MEETINGS | 35,000 | | | | |
| | 3250 CONTINUING EDUCATION | - | | | | |
| | 3260 FREIGHT & DELIVERY | - | | | | |
| | TOTAL COMMUNICATION & TRANSPORTATION | 118,000 | | | | 118,000 |
| PRINTING & ADVERTISING | | | | | | |
| | 3310 ADVERTISING & PUBLICATION | 20,000 | | | | |
| | 3320 PRINTING | 43,000 | | | | |
| | TOTAL PRINTING & ADVERTISING | 63,000 | | | | 63,000 |
| INSURANCE | | | | | | |
| | 3410 OFFICIAL BOND | 800 | | | | |
| | 3420 OTHER INSURANCE | 125,000 | | | | |
| | TOTAL INSURANCE | 125,800 | | | | 125,800 |
| UTILITIES | | | | | | |
| | 3510 GAS | 32,000 | | | | |
| | 3520 ELECTRICITY | 485,000 | | | | |
| | 3530 WATER | 45,500 | | | | |
| | TOTAL UTILITIES | 562,500 | | | | 562,500 |
| REPAIR & MAINTENANCE | | | | | | |
| | 3610 BUILDING REPAIR | 45,000 | 114,000 | 25,000 | | |

| MCPL | | 2023 | 2023 | 2023 | 2023 | 2023 |
|------------------------|---|------------------|----------------|----------------|----------------|------------------|
| 2023 BUDGET | | OPERATING | LIRF | RAINY DAY | DEBT SERVICE | TOTAL FUNDS |
| worksheet C | | | | | | |
| | 3630 OTHER REPAIR | 12,000 | | | | |
| | 3640 VEHICLE REPAIR & MAINTENANCE | 35,000 | | | | |
| | 3650 MATERIALS BINDING/REPAIR | - | | | | |
| | TOTAL REPAIR & MAINTENANCE | 92,000 | 114,000 | 25,000 | | 231,000 |
| RENTALS | | | | | | |
| | 3710 REAL ESTATE RENTAL/BOND PMT. | 45,000 | | | 901,362 | |
| | 3720 EQUIPMENT RENTAL | - | | | | |
| | TOTAL RENTALS | 45,000 | | | 901,362 | 946,362 |
| OTHER CHARGES | | | | | | |
| | 3845 ELEC. RECOURCES-DATABASES | 350,000 | | | | |
| | 3846 E-BOOKS | 400,000 | | | | |
| | 3910 DUES/INSTITUTIONAL | 7,500 | | | | |
| | 3940 TRANSFER TO LIRF | - | | | | |
| | 3945 TRANSFER TO RAINY DAY | - | | | | |
| | 3950 EDUCATIONAL LICENSING/SERVICES | 1,000 | | | | |
| | TOTAL OTHER CHARGES | 758,500 | | | | 758,500 |
| | TOTAL OTHER SERVICES/CHARGES (3000s) | 2,423,400 | 114,000 | 85,000 | 901,362 | 3,523,762 |
| CAPITAL OUTLAY (4000s) | | | | | | |
| FURNITURE & EQUIPMENT | | | | | | |
| | 4410 FURNITURE | 10,000 | 25,000 | | | |
| | 4420 AUDIO VISUAL EQUIPMENT | - | | | | |
| | 4430 OTHER EQUIPMENT | 20,000 | 125,000 | | | |
| | 4440 LAND & BUILDINGS | - | | | | |
| | 4450 BUILDING RENOVATION - | 10,000 | 25,000 | 225,000 | | |
| | 4460 IS EQUIPMENT | 15,000 | | | | |
| | 4465 IS SOFTWARE | 10,000 | | | | |
| | 4470 EQUIPMENT - CATS | - | | | | |
| | 4475 SOFTWARE - CATS | - | | | | |
| | TOTAL FURNITURE & EQUIPMENT | 65,000 | 175,000 | 225,000 | | 465,000 |
| OTHER CAPITAL OUTLAY | | | | | | |

| | MCPL | 2023 | 2023 | 2023 | 2023 | 2023 |
|--|-----------------------------------|-------------------|----------------|----------------|----------------|-------------------|
| | 2023 BUDGET | OPERATING | LIRF | RAINY DAY | DEBT SERVICE | TOTAL FUNDS |
| | worksheet C | | | | | |
| | 4510 BOOKS | 600,000 | | | | |
| | 4520 PERIODICALS & NEWSPAPERS | 50,000 | | | | |
| | 4530 NONPRINT MATERIALS | 350,000 | | | | |
| | to get to 15% | | | | | |
| | 4540 ELECTRONIC RESOURCES | - | | | | |
| | TOTAL OTHER CAPITAL OUTLAY | 1,000,000 | | | | 1,000,000 |
| | | 15.37% | | | | |
| | TOTAL CAPITAL OUTLAY | 1,065,000 | 175,000 | 225,000 | | 1,465,000 |
| | | | | | | |
| | TOTAL EXPENDITURES 2023 | 11,385,861 | 289,000 | 310,000 | 901,362 | 12,886,223 |
| | TOTAL BUDGET 2022 | 10,583,278 | 639,000 | 332,000 | 718,681 | 12,272,959 |
| | Increase from 2021 | 7.58% | -54.77% | -6.63% | 25.42% | 5.00% |

MONROE COUNTY PUBLIC LIBRARY
2023 BUDGET COMPARISON

| Worksheet D | 2023 BUDGET | 2022 BUDGET | 2021 ACTUAL | 2020 ACTUAL |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|
| PERSONNEL SERVICES (1000'S) | | | | |
| SALARIES | | | | |
| 1120 ADMINISTRATION | 198,245 | 207,138 | 201,594 | 187,884 |
| 1130 MANAGERS | 1,142,371 | 1,214,242 | 1,119,548 | 1,101,757 |
| 1140 LIBRARIANS, EXPERTS | 1,271,166 | 1,164,252 | 1,026,266 | 1,026,524 |
| 1150 SPECIALISTS | 290,564 | 279,878 | 280,841 | 255,245 |
| 1160 ASSISTANTS-PARAPROFESSIONALS | 932,702 | 964,686 | 865,926 | 847,202 |
| 1170 TECH / SECRETARIES | 35,958 | 34,495 | 39,764 | 65,501 |
| 1180 -see "Other Wages" below | | | | |
| 1190 BUILDING SERVICES-MAINT. | 157,960 | 207,060 | 156,855 | 198,431 |
| 1200 BUILDING SERVICES-SECURITY | 168,596 | 163,168 | 155,458 | 137,649 |
| 1280 PRODUCTION ASSISTANTS | 22,347 | 21,372 | 20,644 | 19,594 |
| 1290 INFO ASST. / MATERIAL SUPPORT | 268,451 | 406,315 | 355,325 | 429,499 |
| 1300 MATERIAL HANDLER | 252,457 | 414,996 | 247,560 | 280,554 |
| TOTAL SALARIES | 4,740,817 | 5,077,602 | 4,469,782 | 4,549,840 |
| EMPLOYEE BENEFITS | | | | |
| 1210 EMPLOYER CONTRIBUTION/FICA | 293,931 | 314,811 | 282,652 | 254,370 |
| 1220 UNEMPLOYMENT COMPENSATION | 20,000 | 20,000 | 8,593 | 10,959 |
| 1230 EMPLOYER CONTRIBUTION/PERF | 444,321 | 453,738 | 407,078 | 421,271 |
| 1235 EMPLOYEE CONTRIBUTION/PERF | 119,014 | 121,537 | 108,912 | 113,310 |
| 1240 EMPLOYER CONT/INSURANCE | 820,136 | 812,665 | 649,724 | 619,342 |
| 1250 EMPLOYER CONT/MEDICARE | 68,742 | 73,625 | 62,004 | 63,100 |
| TOTAL EMPLOYEE BENEFITS | 1,766,144 | 1,796,376 | 1,518,963 | 1,482,352 |
| OTHER WAGES | | | | |
| 1310 WORKSTUDY | | 7,000 | | |
| 1180 TEMPORARY STAFF | | 10,000 | (2,407) | 4,195 |
| 1350 WAGE COST CONTINGENCY | 1,100,000 | 250,000 | | |
| TOTAL OTHER WAGES | 1,100,000 | 267,000 | (2,407) | 4,195 |
| TOTAL PERSONNEL SERVICES | 7,606,961 66.81% | 7,140,978 67.47% | 5,986,338 70.27% | 6,036,387 71.41% |

| Worksheet D | 2023 | 2022 | 2021 | 2020 |
|--|----------------|----------------|----------------|----------------|
| | BUDGET | BUDGET | ACTUAL | ACTUAL |
| SUPPLIES (2000'S) | | | | |
| OFFICE SUPPLIES | | | | |
| 2110 OFFICIAL RECORDS | 1,000 | 1,200 | | |
| 2120 STATIONERY & PRINTING | 500 | 500 | 802 | 494 |
| 2130 OFFICE SUPPLIES | 15,000 | 16,000 | 7,858 | 9,570 |
| 2135 GENERAL SUPPLIES | 40,000 | 54,000 | 6,445 | 8,673 |
| 2140 DUPLICATING | 40,000 | 29,500 | 30,214 | 13,552 |
| 2150 PROMOTIONAL MATERIALS | | | 173 | |
| TOTAL OFFICE SUPPLIES | 96,500 | 101,200 | 45,492 | 32,289 |
| OPERATING SUPPLIES | | | | |
| 2210 CLEANING SUPPLIES | 40,000 | 42,000 | 19,188 | 17,161 |
| 2220 FUEL, OIL, & LUBRICANTS | 13,000 | 13,000 | 6,768 | 4,455 |
| 2230 CATALOGING SUPPLIES-BOOKS | 12,000 | 12,000 | 6,025 | 5,063 |
| 2240 A/V SUPPLIES-CATALOGING | 2,000 | 3,500 | 1,257 | 783 |
| 2250 CIRCULATION SUPPLIES | 35,000 | 35,000 | 14,936 | 24,328 |
| 2260 LIGHT BULBS | 8,000 | 10,000 | 4,991 | 6,125 |
| 2280 UNIFORMS | 2,000 | 2,000 | 1,970 | 967 |
| 2290 DISPLAY/EXHIBIT SUPPLIES | 3,000 | 2,000 | 1,179 | 311 |
| TOTAL OPERATING SUPPLIES | 115,000 | 119,500 | 56,314 | 59,193 |
| REPAIR & MAINTENANCE SUPPLIES | | | | |
| 2300 IS SUPPLIES | 12,000 | 16,000 | 6,013 | 5,514 |
| 2310 BUILDING MATERIALS & SUPPLIES | 55,000 | 60,000 | 20,747 | 15,669 |
| 2320 PAINT & PAINTING SUPPLIES | 2,000 | 1,500 | 1,294 | 2,732 |
| 2340 COVID SUPPLIES | 10,000 | | (23,480) | 12,084 |
| TOTAL REPAIR & MAINTENANCE SUPPLIES | 79,000 | 77,500 | 4,574 | 35,999 |
| TOTAL SUPPLIES | 290,500 | 298,200 | 106,380 | 127,481 |
| OTHER SERVICES/CHARGES (3000'S) | | | | |
| PROFESSIONAL SERVICES | | | | |
| 3110 CONSULTING SERVICES | 9,000 | 11,000 | 2,871 | 859 |
| 3120 ENGINEERING/ARCHITECTURAL | 5,000 | 7,000 | - | 2,310 |
| 3130 LEGAL SERVICES | 21,000 | 21,000 | 15,081 | 16,386 |

Worksheet D

| | 2023 BUDGET | 2022 BUDGET | 2021 ACTUAL | 2020 ACTUAL |
|---|----------------|----------------|----------------|----------------|
| 3140 BUILDING SERVICES | 70,000 | 60,000 | 45,800 | 42,745 |
| 3150 MAINTENANCE CONTRACTS | 334,600 | 298,100 | 211,190 | 146,886 |
| 3160 COMPUTER SERVICES (OCLC) | 94,000 | 97,000 | 58,332 | 78,845 |
| 31650 DIGITIZATION | 40,000 | 75,000 | 22,548 | 49,955 |
| 3170 ADMIN/ACCOUNTING SERVICES | 85,000 | 101,000 | 58,727 | 53,845 |
| TOTAL PROFESSIONAL SERVICES | 658,600 | 670,100 | 414,549 | 391,831 |
| COMMUNICATION & TRANSPORTATION | | | | |
| 3210 TELEPHONE | 38,000 | 45,500 | 26,184 | 36,066 |
| 3220 POSTAGE | 45,000 | 30,000 | 24,154 | 15,770 |
| 3230 TRAVEL EXPENSE | | | | |
| 3240 PROFESSIONAL MTG. (OFF-SITE) | 35,000 | 35,000 | 69 | 13,302 |
| 3250 CONTINUING ED. (ON-SITE) | | | | |
| 3260 FREIGHT & DELIVERY | | | 1,040 | 800 |
| TOTAL COMMUNICATION & TRANSPORTATION | 118,000 | 110,500 | 51,447 | 65,938 |
| PRINTING & ADVERTISING | | | | |
| 3310 ADVERTISING & PUBLICATION | 20,000 | 18,000 | 14,669 | 11,104 |
| 3320 PRINTING | 43,000 | 43,000 | 10,136 | 6,552 |
| TOTAL PRINTING & ADVERTISING | 63,000 | 61,000 | 24,805 | 17,656 |
| INSURANCE | | | | |
| 3410 OFFICIAL BOND | 800 | 800 | | 654 |
| 3420 OTHER INSURANCE | 125,000 | 110,000 | 89,274 | 87,151 |
| TOTAL INSURANCE | 125,800 | 110,800 | 89,274 | 87,805 |
| UTILITIES | | | | |
| 3510 GAS | 32,000 | 4,500 | 1,203 | 1,568 |
| 3520 ELECTRICITY | 485,000 | 392,000 | 294,453 | 268,973 |
| 3530 WATER | 45,500 | 38,000 | 18,040 | 16,581 |
| TOTAL UTILITIES | 562,500 | 434,500 | 313,696 | 287,122 |
| REPAIR & MAINTENANCE | | | | |

| Worksheet D | | 2023 | 2022 | 2021 | 2020 |
|------------------------------|-------------------------------|-----------|-----------|-----------|-----------|
| | | BUDGET | BUDGET | ACTUAL | ACTUAL |
| 3610 | BUILDING REPAIR | 45,000 | 38,000 | | 9,681 |
| 3630 | OTHER EQUIP/FURNITURE REPAIRS | 12,000 | 16,000 | 527 | 599 |
| 3640 | VEHICLE REPAIR & MAINTENANCE | 35,000 | 35,000 | 25,699 | 17,905 |
| 3650 | MATERIAL BINDING/REPAIR SERV. | | 1,500 | | |
| TOTAL REPAIR & MAINTENANCE | | 92,000 | 90,500 | 26,226 | 28,185 |
| RENTALS | | | | | |
| 3710 | REAL ESTATE RENTAL/BOND PMT. | 45,000 | 52,900 | 36,545 | 27,215 |
| 3720 | EQUIPMENT RENTAL | | | | |
| TOTAL RENTALS | | 45,000 | 52,900 | 36,545 | 27,215 |
| OTHER CHARGES | | | | | |
| 3845 | ELEC. RECOURCES-DATABASES | 350,000 | 290,000 | 264,381 | 253,001 |
| 3846 | E-BOOKS | 400,000 | 300,000 | 408,102 | 376,881 |
| 3910 | DUES/INSTITUTIONAL | 7,500 | 7,800 | 6,079 | 6,418 |
| 3940 | TRANSFER TO LIRF | | | | |
| 3945 | TRANSFER TO ANOTHER FUND | | | - | 3,574 |
| 3950 | EDUCATIONAL SERV/LICENSING | 1,000 | 5,000 | | |
| TOTAL OTHER CHARGES | | 758,500 | 602,800 | 678,562 | 639,874 |
| TOTAL OTHER SERVICES/CHARGES | | 2,423,400 | 2,133,100 | 1,635,104 | 1,545,626 |
| CAPITAL OUTLAY (4000'S) | | | | | |
| FURNITURE & EQUIPMENT | | | | | |
| 4410 | FURNITURE | 10,000 | 10,000 | 182 | (6,280) |
| 44105 | ENCUMBERED FURNITURE | | | | |
| 4420 | AUDIO VISUAL EQUIPMENT | | | | |
| 4430 | OTHER EQUIPMENT | 20,000 | 5,000 | 2,447 | 4,530 |
| 4440 | LAND & BUILDINGS | | | | |
| 4450 | BUILDING RENOVATIONS | 10,000 | 5,000 | | |
| 4460 | IS EQUIPMENT | 15,000 | | 9,062 | 1,622 |
| 4465 | IS SOFTWARE | 10,000 | | 4,313 | 1,404 |
| 4470 | EQUIPMENT - CATS | | | 1,774 | |
| 4475 | SOFTWARE - CATS | | | | |

| Worksheet D | 2023 BUDGET | 2022 BUDGET | 2021 ACTUAL | 2020 ACTUAL |
|-------------------------------|----------------|----------------|----------------|----------------|
| TOTAL FURNITURE & EQUIPMENT | 65,000 | 20,000 | 17,778 | 1,276 |
| OTHER CAPITAL OUTLAY | | | | |
| 4510 BOOKS | 600,000 | 588,000 | 523,281 | 487,089 |
| 4520 PERIODICALS & NEWSPAPERS | 50,000 | 40,000 | 32,980 | 26,731 |
| 4530 NONPRINT MATERIALS | 350,000 | 340,000 | 216,723 | 228,496 |
| to get to 15% | | 23,000 | | |
| 4540 ELECTRONIC RESOURCES | | - | - | - |
| TOTAL OTHER CAPITAL OUTLAY | 1,000,000 | 991,000 | 772,984 | 742,316 |
| | 15.37% | 14.94% | 16.97% | 16.23% |
| TOTAL CAPITAL OUTLAY | 1,065,000 | 1,011,000 | 790,762 | 743,592 |
| TOTAL OPERATING EXPENDITURES | 11,385,861 | 10,583,278 | 8,518,584 | 8,453,086 |
| | | | 1,129,000 | 1,091,000 |
| transfer | | | | |
| with transfer | | | 9,647,584 | 9,544,086 |