

Proposed 2023 Operational Budget

The 2023 Proposed Budget Spreadsheet and the 2023 Budget Message are included for your review. The 2023 Budget Adoption Resolution is also included for your consideration.

Due to the recent updates of the Library Board of Control Rules and Regulations Manual, we will now be displaying the proposed budget more in line with best practices by the Louisiana Legislative Auditor. I have color coded the spreadsheet to make it easier to read.

In blue, you will see the three previous years' actual numbers.

In yellow, you will see the current year: the original budget, the last adopted amendment, the year-to-date actual as of the most recent financial report, how much more we project to spend (or receive) before the end of the year, the projected total amount for expenditures (or revenues) at the end of the year, and the percentage change between the last adopted budget amendment and the projected actual amounts at the end of the year.

In green, you will see the next proposed budget year: the monetary difference between the last adopted budget amendment and the upcoming proposed budget, the amount proposed for each line of the 2023 budget, and the percentage change between what we think we will spend by the end of the current year and the proposed next years' budget.

St. Tammany Parish Library 2023 Budget

Introduction

The library was established in March of 1951 when voters approved a millage to provide the Parish with a library system. The St. Tammany Parish Library provides St. Tammany residents with resources and programs that meet their cultural, informational, economic, educational, and recreational needs. We strive to promote lifelong learning and offer programs and services for all ages.

The library remains an integral part of the fabric of life in St. Tammany Parish, with 429,766 visits to the library and 888,708 items checked out in 2021.

I am pleased to submit the 2023 proposed Annual Operating Budget for the St. Tammany Parish Library for your consideration. The following budget explanation and discussion should be read alongside the 2023 budget spreadsheet.

2023 Budgetary Basis and Assumptions

Expected revenue numbers were provided to the library by the Assessor's Office and the St. Tammany Parish Department of Finance. The figures provided by those offices are estimates, and because of that, we budgeted our revenue conservatively. Expected expenditures were based on the three previous years, and budget discussions about the upcoming year were held with each library department. The difference between the 2022 summer amendment and the 2023 proposed budget is noted for each line.

2023 Revenue

In 2023, the St. Tammany Parish Library will operate on a revenue of \$11,980,478. The primary source (i.e., 97 percent) of the library's 2023 income will be a 5.78 mil property tax millage – 4.91 mils for operations and .87 mils for capital improvements to library buildings. The remaining three percent of the library's income comes from state revenue sharing, fines and fees, interest, and donations.

We are projecting to receive \$150,000 more in Ad Valorem Taxes. State Revenue Sharing reflects the amount we received in 2022. The Fines and Fees line has been adjusted upward as we have received increasing fines and print fees as library usage has increased. We are not expecting any grants for 2023, but left the 1,000 placeholder in case a grant opportunity presents itself. Interest Income has been increased as Interest rates are now higher. Miscellaneous income is decreased to zero as this income came from the auction of surplus vehicles in 2022. We will not have vehicles to auction in 2023. The amount for Donations is reflective of previous years' experience. Summer reading tee-shirt sales have been matched to the summer amendment. Overall, there is an increase of \$152,800 in revenue due mainly to average growth in ad valorem taxes.

2023 Expenditures

2023 will hopefully see the continued gradual end of the pandemic. The economy and the pandemic continues to affect the availability of supplies. Our strategic planning process is ongoing and will not be completed until the end of the 2022 fiscal year. Our Technical Services move will span 2022 and 2023. Many of the increases and decreases you will see in the individual budget lines will be due to the implications of these conditions. Each section in the budget is highlighted below with an explanation.

- **Library Salaries and Employee Benefits** - There is enough funding in the salary line to cover a 1.5% cost of living raise and merit raises. In approving this budget, you will also approve these raises. There is also flexibility to allow the director to create a new position or add hours if needed. The FICA/Medicare line is increased as we anticipate more of our part-time positions being filled. The Health Trust line has been adjusted upward to account for more usage of health insurance benefits as pandemic conditions continue to improve and the possibility of more staff positions being filled.
- **Operating Services** – No changes are being made to these lines between the most recent adopted and 2023 budget.
- **Printing, Duplicating, and Binding** – Patron Cards has been increased to match previous years' budget, as we will need to purchase cards in 2023.
- **Utilities** – All utilities are being increased to match projections through the end of this year. Electricity is increased as we will not know precisely how long we will need to have both Technical Services buildings operational.
- **Communications** – More money was added to cover the cost of postage, which is more in line with 2018's pre-pandemic expenditures and reflective of the increased shipping cost. In addition, Courier/Shipping is increased to reflect the shipping cost in 2019 as it is unpredictable what type of shipping is required for interlibrary loan materials.
- **Lease Expense** – We believe the cost of our leases will be stable in 2022. Although we will eventually stop leasing the Annex building, we expect increases in other rents to offset these savings. No changes are being made to these lines.
- **Maintenance of Property and Equipment** – Many of the lines in Maintenance of Property and equipment are estimated to be the same cost as this year. We are adding funds to cover the increased cost of Fuel.
- **Maintenance Services** –We are adding extra funding to Physical Plant Maintenance to bring it more in line with the projected expenses for 2022. We have added regular window washing and power washing parking and sidewalks to our regular maintenance routine. Termite Contract has been reduced to a maintenance level now that bait stations are installed.
- **Professional Services** –Payroll service fees are increased to reflect the projected cost from this year. The web Design Consultant line is increased to cover further development of apps.
- **Insurance and Claims** – It is unknown at this time what increases will be incurred with insurance of all types. We based amounts off of 2022 and made no increases to these lines at this time.
- **Operating Supplies** – Office supplies are increased as supply costs have increased.
- **Travel and Continuing education** We are keeping most of these lines at funding levels that are the same for 2022. Continuing education continues to be a priority as we are involved in strategic planning and adapting services post-pandemic.
- **Public Relations/Programming** – Public relations and programming lines have been kept stable for 2023 and match the budget for 2022.
- **Non-Book Acquisitions** – Funding for vehicle purchase has been added to cover the cost of a forklift for the new technical services building and a replacement of 1 vehicle for 2023. The Audiovisual equipment line is increased to cover the purchase of a screen and projector for Covington.

- **Library Resource Acquisitions** – The cost of Periodicals is increasing as the cost for individual titles has increased. Electronic/Downloadable media increased to fund the higher usage of downloadable items. The Internet Database Subscriptions line is increased as the cost of several databases is increasing.
- **Long-Term Capital expenditures** – We currently have no long-term expenditures that we will spend out of savings scheduled for 2023. We can re-evaluate this at amendment time to coincide with capital projects we coordinate with the Parish.

Prior Years’ Operating Revenue – Savings/Fund Balance

Any unused money at the end of the year becomes Prior Years’ Operating Revenue. The cash on hand after all bills were paid for December and the auditors made their adjustments in March 2022 was \$5,399,947. Based on the current 2022 budget, we will have \$461,676 unbudgeted funding for savings on December 31st, 2022, for a total of \$5,861,623. This figure is less than half of one year’s operating revenue. These savings are dedicated to very specific purposes.

- Operational reserves are needed to run the library until we receive our first significant portion of our millage from the Parish. \$2,500,000
- Disaster and emergency funds cover our insurance deductibles and any repairs and clean-up that may be needed in the event of a disaster. \$1,475,000
- We reserve funding for immediate expenditures in 2023 that we will be obligated to pay, such as invoices left over from the previous year, salaries from the last pay period, and retirement payments.
- Slidell Furniture \$650,000
- Mandeville furniture \$200,000
- Causeway Furniture – \$65,000

This leaves us with a current Unassigned Savings of \$591,533. This puts us in good stead to have funding for any special projects identified during strategic planning.

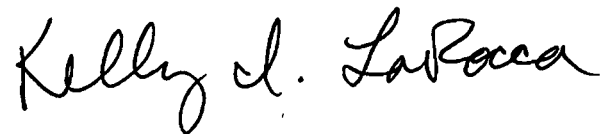
Budget Analysis

We are forecasting an increase in revenue of \$152,800 due to an increase in Ad Valorem Taxes as part of average growth. We predict an increase in expenditures of \$149,193 from 2022. This is due to increased costs in utilities, supplies of all kinds, and employee health costs. Almost all the revenues were budgeted to be expended leaving only \$3,667 as a free balance. We are presenting a balanced operational budget for the 2023 year. Each library department was allocated the funds to enable their plans. I am confident that we have adequate funds to meet our goals for the year.

Conclusion

In 2023, the St. Tammany Parish Library will continue to serve the needs of St. Tammany Parish while striving to improve our collections, programs, services, and facilities. We look forward to a successful year created with the help of our partners, patrons, and friends.

Respectfully Submitted:

A handwritten signature in black ink that reads "Kelly I. LaRocca". The signature is written in a cursive style with a large initial "K" and a distinct "I" before the last name.

Kelly I. LaRocca
Director

2023 Proposed Budget - St. Tammany Parish Library

		8/3/2022												
		2019 Budget Actual	2020 Budget Actual	2021 Budget Actual	2022 Budget Original	2022 Budget Last adopted (Summer Amendment)	2022 Budget Actual YTD as of 7/31/22	2022 Budget Estimated Remaining for Year	2022 Budget Projected Actual Year End	% Change 2022 Last adopted vs. Projected Actual Result at Year End 2022	Amount Diff. between 2023 Proposed and 2022 Last Adopted Budget	2023 Budget Proposed	% Change 2022 Projected Actual Year End vs. 2023 Proposed Budget	
				Previous years				Current Year				Upcoming Year		
REVENUE														
	405	Ad Valorem Taxes (received)	\$ 10,306,850	\$ 10,538,531	\$ 11,300,476	\$ 11,368,000	\$ 11,444,000	\$ 11,348,148	\$ 95,852	\$ 11,444,000	0.00%	\$ 150,000	\$ 11,594,000	1.31%
	410	State Revenue Sharing	\$ 252,016	\$ 251,523	\$ 251,600	\$ 251,600	\$ 252,628	\$ 252,629	\$ -	\$ 252,629	0.00%	\$ -	\$ 252,628	0.00%
	415	Fines/Fees	\$ 113,286	\$ 42,497	\$ 49,665	\$ 46,000	\$ 61,000	\$ 42,805	\$ 20,000	\$ 62,805	2.96%	\$ 2,000	\$ 63,000	0.31%
	416	LA Library Grant - ARPA	\$ -	\$ -	\$ 47,065	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	417	Grants	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0.00%	\$ -	\$ 1,000	0.00%
	418	LEH Grant	\$ -	\$ 6,755	\$ 2,700	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	420	Interest Income	\$ 56,233	\$ 9,224	\$ 1,142	\$ 2,000	\$ 3,500	\$ 6,061	\$ 12,500	\$ 18,561	430.32%	\$ 15,000	\$ 18,500	-0.33%
	425	Donations	\$ 59,078	\$ 22,930	\$ 9,056	\$ 20,000	\$ 50,000	\$ 21,740	\$ 28,260	\$ 50,000	0.00%	\$ -	\$ 50,000	0.00%
	430	Miscellaneous Income	\$ -	\$ 0	\$ -	\$ -	\$ 14,200	\$ 14,200	\$ -	\$ 14,200	0.00%	\$ (14,200)	\$ 0	-100.00%
	440	CARES Act COVID-19	\$ -	\$ 8,365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	450	Summer Reading T-shirt Sales	\$ -	\$ 1,551	\$ 1,267	\$ 1,800	\$ 1,350	\$ 1,317	\$ -	\$ 1,317	-2.46%	\$ -	\$ 1,350	2.52%
		TOTAL REVENUE	\$ 10,787,462	\$10,881,376.51	\$11,662,970.86	\$ 11,690,400	\$ 11,827,678	\$ 11,686,900	\$ 157,612	\$ 11,844,512	0.14%	\$ 152,800	\$ 11,980,478	1.15%
EXPENDITURES														
LIBRARY ADMINISTRATION														
PERSONNEL SALARIES														
	503	Library Salaries	\$ 4,565,653.31	\$ 4,752,639.13	\$ 4,846,642.94	\$ 5,555,000	\$ 5,555,000	\$ 2,854,762	\$ 2,260,000	\$ 5,114,762	-7.93%	\$ -	\$ 5,555,000	8.61%
		TOTAL	\$ 4,565,653.31	\$ 4,752,639.13	\$ 4,846,642.94	\$ 5,555,000	\$ 5,555,000	\$ 2,854,762	\$ 2,260,000	\$ 5,114,762	-7.93%	\$ -	\$ 5,555,000	8.61%
EMPLOYEE BENEFITS														
	511	FICA/Medicare Tax	\$ 103,459.85	\$ 105,326.94	\$ 104,917.88	\$ 107,500	\$ 108,600	\$ 63,807	\$ 45,254	\$ 109,061	0.42%	\$ 1,000	\$ 109,600	0.49%
	512	Retirement Contributions	\$ 452,248.34	\$ 499,949.53	\$ 511,260.09	\$ 585,000	\$ 516,000	\$ 287,118	\$ 215,017	\$ 502,135	-2.69%	\$ -	\$ 516,000	2.76%
	513	Health Insurance/Insurance	\$ 417,080.12	\$ 435,993.28	\$ 412,118.33	\$ 450,000	\$ 450,000	\$ 256,699	\$ 187,515	\$ 444,214	-1.29%	\$ -	\$ 450,000	1.30%
	514	Health Trust	\$ 1,049,058.36	\$ 795,443.40	\$ 1,181,116.17	\$ 910,000	\$ 864,500	\$ 418,448	\$ 446,052	\$ 864,500	0.00%	\$ 36,000	\$ 900,500	4.16%
	515	Workers' Compensation/Unemployment Claims	\$ 26,603.36	\$ 27,464.71	\$ 6,318.11	\$ 28,000	\$ 42,492	\$ 42,492	\$ -	\$ 42,492	0.00%	\$ -	\$ 42,492	0.00%
	516	Employee Miscellaneous	\$ 671.44	\$ 310.74	\$ 2,136.60	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0.00%	\$ -	\$ 1,000	0.00%
		TOTAL	\$ 2,049,121.47	\$ 1,864,488.60	\$ 2,217,867.18	\$ 2,081,500	\$ 1,982,592	\$ 1,068,563	\$ 894,838	\$ 1,963,402	-0.97%	\$ 37,000	\$ 2,019,592	2.86%
OPERATING SERVICES														
	601	Publication of Legal Notices	\$ 3,563.68	\$ 2,835.13	\$ 3,473.25	\$ 3,500	\$ 4,000	\$ 1,788	\$ 2,212	\$ 4,000	0.00%	\$ -	\$ 4,000	0.00%
	603	Membership Dues	\$ 852.92	\$ 985.00	\$ 5,901.48	\$ 8,000	\$ 9,500	\$ 1,945	\$ 7,555	\$ 9,500	0.00%	\$ -	\$ 9,500	0.00%
	604	Advertising	\$ 8,561.35	\$ 20,924.60	\$ 18,765.19	\$ 22,000	\$ 27,000	\$ 13,001	\$ 13,999	\$ 27,000	0.00%	\$ -	\$ 27,000	0.00%
	607	Signage	\$ 1,316.10	\$ 10,361.92	\$ 3,406.00	\$ 5,000	\$ 3,000	\$ 677	\$ 2,323	\$ 3,000	-0.01%	\$ -	\$ 3,000	0.01%
	608	Promotional Production	\$ 7,715.46	\$ 5,185.37	\$ 6,664.15	\$ 7,000	\$ 7,500	\$ 4,659	\$ 2,841	\$ 7,500	0.00%	\$ -	\$ 7,500	0.00%
		TOTAL	\$ 22,009.51	\$ 40,292.02	\$ 38,210.07	\$ 45,500	\$ 51,000	\$ 22,069	\$ 28,930	\$ 51,000	0.00%	\$ -	\$ 51,000	0.00%
PRINTING, DUPLICATING & BINDING														
	611	Printing	\$ 8,364.13	\$ 6,190.49	\$ 8,918.93	\$ 9,000	\$ 9,000	\$ 3,820	\$ 5,000	\$ 8,820	-2.00%	\$ -	\$ 9,000	2.04%
	613	Book Binding	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	0.00%	\$ -	\$ 5,000	0.00%
	615	Patron Cards	\$ 4,170.15	\$ -	\$ 3,380.90	\$ 5,000	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 5,000	\$ 5,000	100% (line added)
		TOTAL	\$ 12,534.28	\$ 6,190.49	\$ 12,299.83	\$ 19,000	\$ 14,000	\$ 3,820	\$ 10,000	\$ 13,820	-1.28%	\$ 5,000	\$ 19,000	37.48%
UTILITIES														
	621	Electricity	\$ 233,119.87	\$ 194,432.60	\$ 237,246.80	\$ 234,500	\$ 263,450	\$ 164,009	\$ 109,780	\$ 273,788	3.92%	\$ 10,550	\$ 274,000	0.08%
	622	Gas	\$ 1,871.66	\$ 1,868.32	\$ 2,376.75	\$ 3,450	\$ 3,000	\$ 1,778	\$ 1,250	\$ 3,028	0.93%	\$ 50	\$ 3,050	0.73%

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	8/3/2022												
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		Previous years			Current Year					Upcoming Year			
623	Water	\$ 32,787.88	\$ 23,398.60	\$ 31,790.45	\$ 33,000	\$ 34,250	\$ 20,333	\$ 14,272	\$ 34,605	1.04%	\$ 355	\$ 34,605	0.00%
	TOTAL	\$ 267,779.41	\$ 219,699.52	\$ 271,414.00	\$ 270,950	\$ 300,700	\$ 186,119	\$ 125,302	\$ 311,421	3.57%	\$ 10,955	\$ 311,655	0.08%
	COMMUNICATIONS												
625	Postage	\$ 11,658.81	\$ 8,442.70	\$ 5,720.78	\$ 12,000	\$ 9,000	\$ 10,237	\$ 3,750	\$ 13,987	55.41%	\$ 5,000	\$ 14,000	0.09%
626	Voice Line (Regular Phone Service)	\$ 78,692.46	\$ 85,695.51	\$ 85,081.73	\$ 88,500	\$ 88,500	\$ 48,057	\$ 38,878	\$ 86,935	-1.77%	\$ -	\$ 88,500	1.80%
627	Data Line (Internet-Network)	\$ 38,999.24	\$ 47,845.69	\$ 45,300.00	\$ 48,000	\$ 48,000	\$ 26,420	\$ 22,002	\$ 48,422	0.88%	\$ -	\$ 48,000	-0.87%
630	Courier/Shipping	\$ 1,236.27	\$ 273.48	\$ 190.93	\$ 1,000	\$ 500	\$ 131	\$ 369	\$ 500	0.00%	\$ 500	\$ 1,000	100.00%
	TOTAL	\$ 130,586.78	\$ 142,257.38	\$ 136,293.44	\$ 149,500	\$ 146,000	\$ 84,845	\$ 64,998	\$ 149,843	2.63%	\$ 5,500	\$ 151,500	1.11%
	LEASE EXPENSE												
634	Building	\$ 373,783.72	\$ 303,708.00	\$ 300,508.74	\$ 321,000	\$ 311,000	\$ 181,417	\$ 129,594	\$ 311,011	0.00%	\$ -	\$ 311,000	0.00%
636	Equipment	\$ 6,067.41	\$ 1,596.24	\$ 7,750.69	\$ 3,000	\$ 6,000	\$ 2,925	\$ 3,000	\$ 5,925	-1.24%	\$ -	\$ 6,000	1.26%
638	Vehicle	\$ -	\$ 453.54	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	0.00%	\$ -	\$ 2,500	0.00%
	TOTAL	\$ 379,851.13	\$ 305,757.78	\$ 308,259.43	\$ 326,500	\$ 319,500	\$ 184,342	\$ 135,094	\$ 319,436	-0.02%	\$ -	\$ 319,500	0.02%
	MAINTENANCE OF PROPERTY & EQUIP.												
641	Custodial & Janitorial	\$ 180,931.58	\$ 191,438.90	\$ 207,731.07	\$ 192,000	\$ 210,000	\$ 120,515	\$ 89,000	\$ 209,515	-0.23%	\$ -	\$ 210,000	0.23%
643	Grounds/Lawn Maintenance	\$ 88,561.88	\$ 94,837.11	\$ 82,000.00	\$ 95,000	\$ 85,000	\$ 45,639	\$ 39,360	\$ 84,999	0.00%	\$ -	\$ 85,000	0.00%
645	Maintenance supplies	\$ 10,363.72	\$ 6,284.41	\$ 6,978.24	\$ 8,000	\$ 8,000	\$ 6,047	\$ 1,900	\$ 7,947	-0.67%	\$ -	\$ 8,000	0.67%
652	Fuel and lube	\$ 25,454.27	\$ 13,412.21	\$ 23,295.56	\$ 18,000	\$ 30,000	\$ 21,505	\$ 12,501	\$ 34,006	13.35%	\$ 5,000	\$ 35,000	2.92%
654	Vehicle repairs	\$ 6,131.52	\$ 6,545.93	\$ 6,138.54	\$ 6,000	\$ 6,000	\$ 1,568	\$ 4,430	\$ 5,998	-0.03%	\$ -	\$ 6,000	0.03%
658	Small Tools & Supplies	\$ 2,714.95	\$ 2,442.04	\$ 2,895.48	\$ 3,000	\$ 3,000	\$ 790	\$ 2,210	\$ 3,000	-0.01%	\$ -	\$ 3,000	0.01%
660	Office machine and equip. repair	\$ 1,303.37	\$ 1,614.50	\$ 1,557.88	\$ 2,000	\$ 1,000	\$ 307	\$ 693	\$ 1,000	0.00%	\$ -	\$ 1,000	0.00%
661	Network Utility Software	\$ 46,624.13	\$ 48,022.10	\$ 68,859.01	\$ 62,000	\$ 105,000	\$ 90,730	\$ 14,270	\$ 105,000	0.00%	\$ -	\$ 105,000	0.00%
662	Solinet (OCLC) Cost	\$ 29,810.00	\$ 26,765.00	\$ 28,249.86	\$ 30,000	\$ 28,500	\$ 27,477	\$ 1,000	\$ 28,477	-0.08%	\$ -	\$ 28,500	0.08%
663	Polaris Maintenance	\$ 54,887.65	\$ 49,603.98	\$ 51,939.66	\$ 54,000	\$ 54,000	\$ 51,263	\$ 1,000	\$ 52,263	-3.22%	\$ -	\$ 54,000	3.32%
664	P C Network maintenance and repair	\$ 19,027.54	\$ 6,804.10	\$ 7,865.00	\$ 10,000	\$ 8,000	\$ 700	\$ 7,300	\$ 8,000	0.00%	\$ -	\$ 8,000	0.00%
669	Hurricane Disaster Costs	\$ -	\$ -	\$ 30,726.50	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	TOTAL	\$ 465,810.61	\$ 447,770.28	\$ 518,236.80	\$ 480,000	\$ 538,500	\$ 366,541	\$ 173,664	\$ 540,205	0.32%	\$ 5,000	\$ 543,500	0.61%
	MAINTENANCE SERVICES (Buildings)												
671	Physical Plant	\$ 113,226.78	\$ 99,512.86	\$ 114,819.68	\$ 103,000	\$ 148,000	\$ 101,547	\$ 46,450	\$ 147,997	0.00%	\$ 2,000	\$ 150,000	1.35%
672	Plumbing, Heating, & Air Conditioning	\$ 25,568.79	\$ 31,946.47	\$ 57,605.29	\$ 78,000	\$ 66,500	\$ 32,477	\$ 34,000	\$ 66,477	-0.03%	\$ -	\$ 66,500	0.03%
673	Electrical	\$ 14,169.27	\$ 11,824.37	\$ 5,973.18	\$ 12,000	\$ 8,000	\$ 3,916	\$ 4,083	\$ 7,999	-0.01%	\$ -	\$ 8,000	0.01%
674	Sanitation	\$ 10,657.47	\$ 10,756.85	\$ 8,370.63	\$ 11,000	\$ 11,000	\$ 4,640	\$ 6,350	\$ 10,990	-0.09%	\$ -	\$ 11,000	0.09%
675	Pest Control	\$ 7,289.42	\$ 6,031.00	\$ 6,698.00	\$ 7,400	\$ 7,000	\$ 3,390	\$ 3,610	\$ 7,000	0.00%	\$ -	\$ 7,000	0.00%
676	Termite Contracts	\$ 2,899.00	\$ 1,313.00	\$ 3,228.00	\$ 3,800	\$ 7,800	\$ 503	\$ 7,297	\$ 7,800	0.00%	\$ (3,245)	\$ 4,555	-41.60%
678	Carpet Cleaning	\$ 5,118.00	\$ 5,045.00	\$ 4,870.00	\$ 5,000	\$ 15,000	\$ 2,939	\$ 12,061	\$ 15,000	0.00%	\$ -	\$ 15,000	0.00%
	TOTAL	\$ 178,928.73	\$ 166,429.55	\$ 201,564.78	\$ 220,200	\$ 263,300	\$ 149,413	\$ 113,851	\$ 263,264	-0.01%	\$ (1,245)	\$ 262,055	-0.46%
	Professional Services												
680	Payroll Service Fees	\$ 21,047.75	\$ 21,485.71	\$ 26,366.03	\$ 32,500	\$ 33,500	\$ 20,138	\$ 13,959	\$ 34,097	1.78%	\$ 600	\$ 34,100	0.01%
682	Legal	\$ -	\$ 131.50	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
683	Financial	\$ 47,244.64	\$ 39,052.16	\$ 36,384.06	\$ 43,000	\$ 40,000	\$ 36,939	\$ 3,061	\$ 40,000	0.00%	\$ -	\$ 40,000	0.00%
684	Architectural	\$ -	\$ 600.00	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
685	Consultants	\$ 44,647.41	\$ 25,352.02	\$ 38,090.24	\$ 90,000	\$ 90,000	\$ 45,586	\$ 44,414	\$ 90,000	0.00%	\$ -	\$ 90,000	0.00%

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		Previous years			Current Year					Upcoming Year			
686	Security	\$ 49,022.53	\$ 25,010.96	\$ 6,843.77	\$ 12,000	\$ 10,000	\$ 3,774	\$ 6,226	\$ 10,000	0.00%	\$ -	\$ 10,000	0.00%
687	Web Design Consultant	\$ 65,808.04	\$ 72,171.09	\$ 66,511.44	\$ 72,200	\$ 77,200	\$ 72,733	\$ 4,467	\$ 77,200	0.00%	\$ 2,625	\$ 79,825	3.40%
688	Movers	\$ -	\$ 55,360.97	\$ -	\$ -	\$ 45,000	\$ -	\$ 45,000	\$ 45,000	0.00%	\$ -	\$ 45,000	0.00%
	TOTAL	\$ 227,770.37	\$ 239,164.41	\$ 174,195.54	\$ 251,700	\$ 295,700	\$ 179,169	\$ 117,128	\$ 296,297	0.20%	\$ 3,225	\$ 298,925	0.89%
	INSURANCE & CLAIMS												
692	Library Property	\$ 113,199.30	\$ 127,177.12	\$ 135,438.08	\$ 140,000	\$ 135,500	\$ 132,637	\$ -	\$ 132,637	-2.11%	\$ -	\$ 135,500	2.16%
694	Flood insurance	\$ 22,208.00	\$ 20,277.00	\$ 22,163.00	\$ 24,000	\$ 23,500	\$ 23,424	\$ -	\$ 23,424	-0.32%	\$ -	\$ 23,500	0.32%
696	Vehicle Insurance	\$ 35,259.00	\$ 40,860.00	\$ 36,450.00	\$ 36,450	\$ 42,950	\$ 42,860	\$ -	\$ 42,860	-0.21%	\$ -	\$ 42,950	0.21%
698	LBOC Liability	\$ 3,725.00	\$ 4,176.00	\$ 4,076.00	\$ 4,076	\$ 4,076	\$ 4,076	\$ -	\$ 4,076	0.00%	\$ -	\$ 4,076	0.00%
699	Gen Liability	\$ 20,913.68	\$ 22,251.60	\$ 20,641.00	\$ 21,000	\$ 14,000	\$ 13,480	\$ -	\$ 13,480	-3.71%	\$ -	\$ 14,000	3.86%
	TOTAL	\$ 195,304.98	\$ 214,741.72	\$ 218,768.08	\$ 225,526	\$ 220,026	\$ 216,477	\$ -	\$ 216,477	-1.61%	\$ -	\$ 220,026	1.64%
	MATERIALS AND SUPPLIES												
	OPERATING SUPPLIES												
701	Office Supplies	\$ 49,798.39	\$ 29,028.19	\$ 18,984.26	\$ 30,000	\$ 25,000	\$ 17,126	\$ 10,418	\$ 27,543	10.17%	\$ 3,000	\$ 28,000	1.66%
702	Bank Service Charges	\$ 20,099.97	\$ 15,213.27	\$ 15,113.22	\$ 18,000	\$ 16,000	\$ 8,816	\$ 6,667	\$ 15,483	-3.23%	\$ -	\$ 16,000	3.34%
703	Book Preparation Supplies	\$ 44,929.84	\$ 27,704.60	\$ 36,803.34	\$ 38,000	\$ 38,000	\$ 22,256	\$ 15,835	\$ 38,091	0.24%	\$ -	\$ 38,000	-0.24%
704	Computer/Printer Supplies	\$ 100,855.29	\$ 58,589.23	\$ 61,301.07	\$ 65,000	\$ 61,000	\$ 29,753	\$ 31,246	\$ 60,999	0.00%	\$ -	\$ 61,000	0.00%
705	Programming Supplies	\$ 2,976.44	\$ 3,197.28	\$ 6,672.31	\$ 8,000	\$ 8,000	\$ 4,235	\$ 3,765	\$ 8,000	0.00%	\$ -	\$ 8,000	0.00%
	TOTAL	\$ 218,659.93	\$ 133,732.57	\$ 138,874.20	\$ 159,000	\$ 148,000	\$ 82,186	\$ 67,930	\$ 150,116	1.43%	\$ 3,000	\$ 151,000	0.59%
	TRAVEL & CONTINUING EDUCATION												
710	Mileage Reimbursement	\$ 30,961.97	\$ 10,255.67	\$ 12,592.98	\$ 20,000	\$ 20,000	\$ 11,047	\$ 8,952	\$ 19,999	0.00%	\$ -	\$ 20,000	0.00%
712	Library In-service Training	\$ 7,942.15	\$ 6,327.36	\$ 985.00	\$ 7,000	\$ 9,000	\$ 4,875	\$ 4,125	\$ 9,000	0.00%	\$ -	\$ 9,000	0.00%
714	Conventions/Seminars	\$ 54,393.38	\$ 29,847.03	\$ 29,892.00	\$ 55,000	\$ 55,000	\$ 27,124	\$ 27,876	\$ 55,000	0.00%	\$ -	\$ 55,000	0.00%
	TOTAL	\$ 93,297.50	\$ 46,430.06	\$ 43,469.98	\$ 82,000	\$ 84,000	\$ 43,046	\$ 40,953	\$ 83,999	0.00%	\$ -	\$ 84,000	0.00%
	PUBLIC RELATIONS/PROGRAMMING												
724	Summer Reading Program	\$ 44,841.50	\$ 23,980.96	\$ 26,687.81	\$ 45,000	\$ 45,000	\$ 36,869	\$ 8,131	\$ 45,000	0.00%	\$ -	\$ 45,000	0.00%
725	Summer Reading T-shirts	\$ 4,240.89	\$ 5,418.00	\$ 5,191.17	\$ 5,800	\$ 5,800	\$ 5,835	\$ -	\$ 5,835	0.60%	\$ -	\$ 5,800	-0.59%
726	Adult Programming	\$ 37,806.25	\$ 21,533.84	\$ 24,673.99	\$ 33,000	\$ 33,000	\$ 15,920	\$ 17,080	\$ 33,000	0.00%	\$ -	\$ 33,000	0.00%
727	Young Adult Programming	\$ 11,922.11	\$ 9,733.62	\$ 11,434.10	\$ 15,000	\$ 15,000	\$ 8,405	\$ 6,251	\$ 14,655	-2.30%	\$ -	\$ 15,000	2.35%
728	Juvenile Programming	\$ 12,660.51	\$ 5,630.08	\$ 11,689.70	\$ 12,000	\$ 12,000	\$ 3,831	\$ 8,168	\$ 11,999	-0.01%	\$ -	\$ 12,000	0.01%
729	LEH Grant	\$ -	\$ 2,719.65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	TOTAL	\$ 111,471.26	\$ 66,296.50	\$ 82,396.42	\$ 110,800	\$ 110,800	\$ 70,860	\$ 39,630	\$ 110,489	-0.28%	\$ -	\$ 110,800	0.28%
	CAPITAL OUTLAY												
	NON-BOOK ACQUISITIONS												
805	Landscaping Additions	\$ 20,051.63	\$ 17,348.00	\$ 19,972.80	\$ 18,000	\$ 23,000	\$ 14,804	\$ 8,196	\$ 23,000	0.00%	\$ -	\$ 23,000	0.00%
810	Improvements to Physical Plant	\$ 43,546.73	\$ 27,566.73	\$ 56,136.00	\$ 150,000	\$ 132,000	\$ 33,750	\$ 98,250	\$ 132,000	0.00%	\$ -	\$ 132,000	0.00%
815	Vehicles	\$ 65,898.77	\$ -	\$ -	\$ 30,000	\$ 28,000	\$ 27,841	\$ -	\$ 27,841	-0.57%	\$ 40,758	\$ 68,758	146.96%
820	Office Equipment/Furniture & Shelving	\$ 28,573.45	\$ 49,955.50	\$ 104,778.31	\$ 125,000	\$ 70,000	\$ 27,741	\$ 42,259	\$ 70,000	0.00%	\$ -	\$ 70,000	0.00%
831	Leasehold Improvements	\$ -	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
833	ARPA Expense	\$ -	\$ -	\$ 47,064.48	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
834	PC Network	\$ 112,631.14	\$ 111,448.37	\$ 130,157.31	\$ 85,000	\$ 120,000	\$ 94,128	\$ 25,872	\$ 120,000	0.00%	\$ -	\$ 120,000	0.00%
840	Integrated Library Automation Sys.	\$ 14,001.16	\$ 14,136.77	\$ 988.00	\$ 12,000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0.00%	\$ -	\$ 1,000	0.00%

2023 Proposed Budget - St. Tammany Parish Library

8/3/2022		2019 Budget Actual	2020 Budget Actual	2021 Budget Actual	2022 Budget Original	2022 Budget Last adopted (Summer Amendment)	2022 Budget Actual YTD as of 7/31/22	2022 Budget Estimated Remaining for Year	2022 Budget Projected Actual Year End	% Change 2022 Last adopted vs. Projected Actual Result at Year End 2022	Amount Diff. between 2023 Proposed and 2022 Last Adopted Budget	2023 Budget Proposed	% Change 2022 Projected Actual Year End vs. 2023 Proposed Budget
				Previous years				Current Year				Upcoming Year	
842	Audio/Visual Equipment	\$ -	\$ -	\$ 5,019.59	\$ 5,000	\$ 5,000	\$ 2,402	\$ 2,598	\$ 5,000	0.00%	\$ 15,000	\$ 20,000	300.00%
898	Cameras	\$ 12,015.00	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	0.00%	\$ -	\$ 6,000	0.00%
	TOTAL	\$ 296,717.88	\$ 232,455.37	\$ 364,116.49	\$ 425,000	\$ 385,000	\$ 200,666	\$ 184,176	\$ 384,841	-0.04%	\$ 55,758	\$ 440,758	14.53%
	LIBRARY RESOURCE ACQUISITIONS								\$ -				
851	Adult Books	\$ 193,620.24	\$ 159,245.57	\$ 192,514.49	\$ 200,000	\$ 205,000	\$ 105,325	\$ 99,675	\$ 205,000	0.00%	\$ -	\$ 205,000	0.00%
852	Lease/Purchase Books	\$ 20,235.90	\$ 18,363.24	\$ 18,363.24	\$ 19,000	\$ 18,400	\$ 18,363	\$ -	\$ 18,363	-0.20%	\$ -	\$ 18,400	0.20%
853	Juvenile Books	\$ 117,000.48	\$ 106,822.69	\$ 102,219.33	\$ 105,000	\$ 105,000	\$ 27,801	\$ 77,199	\$ 105,000	0.00%	\$ -	\$ 105,000	0.00%
855	Young Adult	\$ 13,548.10	\$ 14,269.82	\$ 13,311.08	\$ 15,000	\$ 15,000	\$ 5,702	\$ 9,298	\$ 15,000	0.00%	\$ -	\$ 15,000	0.00%
856	Collection Replacement & Enhancement	\$ 203.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
858	Music Recordings	\$ 5,372.01	\$ 7,899.96	\$ 3,483.84	\$ 7,500	\$ 4,000	\$ 1,390	\$ 2,610	\$ 4,000	0.00%	\$ -	\$ 4,000	0.00%
861	Adult Reference	\$ 88,233.27	\$ 77,359.72	\$ 96,698.32	\$ 91,000	\$ 111,000	\$ 63,103	\$ 47,897	\$ 111,000	0.00%	\$ -	\$ 111,000	0.00%
863	Juvenile Reference	\$ 36,697.00	\$ 32,312.83	\$ 37,993.45	\$ 38,000	\$ 45,000	\$ 7,652	\$ 37,348	\$ 45,000	0.00%	\$ -	\$ 45,000	0.00%
872	Periodicals	\$ 63,245.18	\$ 54,617.38	\$ 43,597.63	\$ 50,000	\$ 50,000	\$ 27,076	\$ 22,924	\$ 50,000	0.00%	\$ 2,000	\$ 52,000	4.00%
883	Audio Recordings (Books)	\$ 36,714.88	\$ 25,791.42	\$ 18,729.03	\$ 23,000	\$ 12,600	\$ 3,816	\$ 8,784	\$ 12,600	0.00%	\$ -	\$ 12,600	0.00%
885	Video Recordings	\$ 49,825.07	\$ 50,960.47	\$ 51,627.62	\$ 48,000	\$ 69,000	\$ 24,191	\$ 44,809	\$ 69,000	0.00%	\$ -	\$ 69,000	0.00%
886	Genealogy	\$ 3,943.18	\$ 3,212.16	\$ 4,325.61	\$ 5,000	\$ 5,000	\$ 1,320	\$ 3,680	\$ 5,000	0.00%	\$ -	\$ 5,000	0.00%
887	Digital Microfilm	\$ -	\$ 454,498.00	\$ 675,766.00	\$ 10,000	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	0.00%	\$ -	\$ 15,000	0.00%
891	Electronic /Downloadable Media	\$ 256,348.70	\$ 226,504.71	\$ 338,223.68	\$ 330,000	\$ 404,000	\$ 249,257	\$ 154,743	\$ 404,000	0.00%	\$ 11,000	\$ 415,000	2.72%
892	CDROM/Software	\$ 95,907.03	\$ 95,639.46	\$ 100,851.45	\$ 110,500	\$ 92,500	\$ 66,191	\$ 26,309	\$ 92,500	0.00%	\$ -	\$ 92,500	0.00%
893	Internet Database Subscriptions	\$ 205,101.14	\$ 213,644.71	\$ 254,173.01	\$ 234,000	\$ 262,000	\$ 147,085	\$ 114,915	\$ 262,000	0.00%	\$ 12,000	\$ 274,000	4.58%
	TOTAL	\$ 1,185,995.97	\$ 1,541,142.14	\$ 1,951,877.78	\$ 1,286,000	\$ 1,413,500	\$ 748,272	\$ 665,191	\$ 1,413,463	0.00%	\$ 25,000	\$ 1,438,500	1.77%
	LONG-TERM CAPITAL EXPENDITURES												
895	Covington FF & E	\$ 264,936.29	\$ 284,963.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
896	Madisonville ART work	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Total	\$ 264,936.29	\$ 284,963.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	TOTAL EXPENDITURES	\$ 10,666,429.41	\$ 10,704,450.52	\$ 11,524,486.96	\$ 11,688,176	\$ 11,827,618	\$ 6,461,150	\$ 4,921,685	\$ 11,382,836	-3.76%	\$ 149,193	\$ 11,976,811	5.22%
	SAVINGS / (EXCESS EXPENDITURES)	\$ 121,033.08	\$ 176,925.99	\$ 138,483.90	\$ 2,224	\$ 60			\$ 461,676			\$ 3,667	

Fund Balance and Dedications

	8/3/2022		
		Summer Amendment July 2022	Proposed 2023
		December 31st 2021	December 21st 2022
		Difference	
Savings as of Dec. 31st	\$ 5,399,947	\$ 461,676	\$ 5,861,623
Dedicated for Operational Reserves	\$ 2,500,000	\$ -	\$ 2,500,000
Dedicated for Disaster / Emergency Funds	\$ 1,475,000	\$ -	\$ 1,475,000
Reserved for salaries for last pay period of the year	\$ 164,469	\$ -	\$ 164,469
Reserved for invoices to be moved from 2022 to 2021	\$ 4,718	\$ 5,282	\$ 10,000
Reserved for 4th Quarter 2021 retirement	\$ 205,621	\$ -	\$ 205,621
Dedicated for Slidell Furniture	\$ 650,000	\$ -	\$ 650,000
Dedicated for Causeway Furniture	\$ 65,000	\$ -	\$ 65,000
Dedicated for Mandeville Furniture	\$ 200,000	\$ -	\$ 200,000
Total Dedicated or Reserved	\$ 5,264,808	\$ 5,282	\$ 5,270,090
Unassigned Savings	\$ 135,139	\$ 456,394	\$ 591,533