

St. Tammany Parish Library 2024 Budget

Introduction

The library was established in March of 1951 when voters approved a millage to provide the Parish with a library system. It is the mission of St. Tammany Parish Library to cultivate discovery, creativity and lifelong learning by offering access to resources, programs and services for everyone in a welcoming environment.

The library remains an integral part of the fabric of life in St. Tammany Parish, with 541,040 visits to the library and 967,327 items checked out in 2022.

I am pleased to submit the 2024 proposed Annual Operating Budget for the St. Tammany Parish Library for your consideration. The following budget explanation and discussion should be read alongside the 2024 budget spreadsheet.

2024 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 2023 Summer Amendment and the 2024 proposed budget is noted for each line.

2024 Revenue

In 2024, the St. Tammany Parish Library will operate on a revenue of \$12,438,788. 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 a little over \$200,000 more in Ad Valorem Taxes. State Revenue Sharing reflects the amount we received in 2023. The Fines and Fees line has been adjusted upward slightly as we have received increasing fines and print fees as library usage has increased. Interest Income has been matched to the interest we have received and project to receive for 2023. The amount for Donations is reflective of previous years' experience. Summer reading t-shirt sales have been matched to the summer amendment but we opted for an even budget number. Overall, there is an increase of \$217,655 in revenue due mainly to growth in ad valorem taxes.

2024 Expenditures

The economy continues to affect the availability of supplies. Our strategic planning process has entered the implementation phase. Our Technical Services move was completed in 2023 but we now have Mandeville and Causeway updates and renovations on the horizon. 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 merit raises. In approving this budget, you will also approve merit raises for the year. There is

- also flexibility to allow the creation of an outreach service and to react to the salary survey that should be completed by the end of 2023. The FICA/Medicare line is increased as we anticipate more of our part-time positions being filled. The Worker's Compensation line is increased to match the premium that we pay – we received dividends from LWCC that was credited to this line in 2023 but we can not depend on receiving a dividend and how much the dividend will be.
- **Operating Services** – Publication of Legal Notices is increased as we continue to have lengthier minutes to publish in the paper. Advertising is increased slightly as we anticipate continuing summer reading postcards, and in anticipation of distributing millage information. Signage is increased as we plan to have more signage printed showing new services.
 - **Printing, Duplicating, and Binding** – There are no changes being made to these lines.
 - **Utilities** – The Electrical and Water lines are being increased to match projections for the end of 2023.
 - **Communications** – More money was added to cover the cost of postage, which is more in line with expenditures projected for 2023 and is reflective of the increased shipping cost.
 - **Lease Expense** – No changes are being made to these lines.
 - **Maintenance of Property and Equipment** – Most lines in Maintenance of Property and Equipment are estimated to be the same cost as 2023. The cost of Fuel has decreased.
 - **Maintenance Services** – The Sanitation line is decreased as we will not need the dumpster we had during the technical services move. Pest control was matched to the projected cost for 2023.
 - **Professional Services** – Payroll service fees are increased to reflect the projected cost of adding new training functionality. The Legal line is reduced to zero as we currently do not anticipate having outside legal advice in 2024. The consultants line is decreased as we have paid the consulting fees for Strategic Planning in 2023. The security line is increased as we now have security at all Board meetings. The Web Design Consultant line is decreased as development of the new children's catalog will be completed in 2023.
 - **Insurance and Claims** – It is unknown at this time what increases will be incurred with insurance of all types. We based amounts off of 2023. The only change is the LBOC liability line. We paid for LBOC Liability through the end of 2023 (for a shorter term) and set up the renewal date for January 1st so that all of the policies the library pays for would span the 12 months of the year.
 - **Operating Supplies** – Book preparation supplies is reduced as the purchase of dummy books and labels to help facilitate the finding of books under challenge were spent in 2023. Computer/Printing supplies is increased due to the increased cost of toner and increased use of our printing services. Programming supplies is increased to match the increased usage of refreshments as more and more people are attending programs.
 - **Travel and Continuing education** - Continuing education continues to be a priority as we are involved in implementing strategic planning. 2024 is a Public Library Association conference year.
 - **Public Relations/Programming** – Public relations and programming lines have been kept stable for 2024 and match the budget for 2023 with the exception of an increase to summer reading t-shirts expenditures due to higher cost. The LEH grant line is reduced to zero as we do not anticipate receiving an LEH grant in 2024.

- **Non-Book Acquisitions** – The Improvement to Physical plant line has been increased to cover the cost of Madisonville stucco maintenance, repainting several branches and parking lot maintenance at several branches. Funding for vehicle purchase has been added to cover the cost of replacement of 2 vehicles for 2024. We had originally projected to replace one vehicle in 2024 but it is unlikely that we will receive the vehicle budgeted for 2023 until after the new year. Office equipment, furniture and shelving is increased as we will work on a new circ desk for Mandeville. Integrated Library Automation systems is increased to match the quote we have received for a new server. The Camera line is reduced to zero as we do not anticipate camera purchases in 2024.
- **Library Resource Acquisitions** – The cost of Music recordings and Video recordings is being reduced as we have had less requests for purchases in these areas. The Genealogy line is increased as the collection is being encased at Slidell.
- **Long-Term Capital expenditures** – We currently have no long-term expenditures that we will spend out of savings scheduled for 2024. 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 2023 was \$5,759,521. Based on the current 2023 budget, we will have \$598,412 unbudgeted savings on December 31st, 2023, for a total of \$5,927,664. 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 2024 that we will be obligated to pay, such as invoices left over from the previous year, salaries from the last pay period, and the retirement payment for the 4th quarter.
- Causeway Furniture – \$65,000
- Mandeville furniture \$200,000
- Slidell Furniture \$650,000

This leaves us with a current Unassigned Savings of \$598,412. This puts us in good stead to have funding for any projects identified as we implement strategic planning.

Budget Analysis

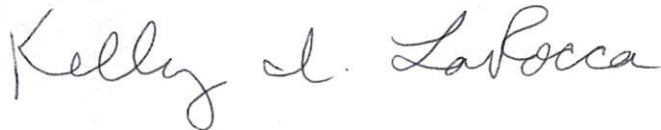
We are forecasting an increase in revenue of \$217,655 due to an increase in Ad Valorem Taxes as part of average growth. We predict an increase in expenditures of \$217,302 from 2023. This is due to anticipated increased costs for employee salaries and increases in supply costs. Almost all the revenues were budgeted to be expended leaving only \$1,112 as a free balance. We are presenting a balanced

operational budget for the 2024 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 2024, 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 cursive script that reads "Kelly I. LaRocca". The signature is written in black ink and is positioned below the "Respectfully Submitted:" text.

Kelly I. LaRocca
Director

2024 Proposed Budget - St. Tammany Parish Library

		7/28/2023												
		2020 Budget Actual	2021 Budget Actual	2022 Budget Actual	2023 Budget Original	2023 Budget Last adopted (Summer Amendment)	2023 Budget Actual YTD as of 6/30/23	2023 Budget Estimated Remaining Expenditures /Revenues for Year	2023 Budget Projected Actual Year End	% Change 2023 Last adopted vs. Projected Actual Result at Year End 2023	Amount Diff. between 2023 Proposed and 2022 Last Adopted Budget	2024 Budget Proposed	% Change 2023 Projected Actual Year End vs. 2024 Proposed Budget	
				Previous Years				Current Year				Upcoming Year		
REVENUE														
	405	Ad Valorem Taxes (received)	\$ 10,538,531	\$ 11,300,476	\$ 11,494,948	\$ 11,594,000	\$ 11,644,000	\$ 11,506,153	\$ 204,983	\$ 11,711,136	0.58%	\$ 217,153	\$ 11,861,153	1.28%
	410	State Revenue Sharing	\$ 251,523	\$ 251,600	\$ 251,600	\$ 252,628	\$ 258,515	\$ 172,344	\$ 86,172	\$ 258,515	0.00%	\$ -	\$ 258,515	0.00%
	415	Fines/Fees	\$ 42,497	\$ 49,665	\$ 70,487	\$ 63,000	\$ 72,500	\$ 37,976	\$ 35,000	\$ 72,976	0.66%	\$ 500	\$ 73,000	0.03%
	416	LA Library Grant - ARPA	\$ -	\$ 47,065	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	417	Grants	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	418	LEH Grant	\$ 6,755	\$ 2,700	\$ 2,400	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	420	Interest Income	\$ 9,224	\$ 1,142	\$ 38,715	\$ 18,500	\$ 194,000	\$ 97,007	\$ 97,000	\$ 194,007	0.00%	\$ -	\$ 194,000	0.00%
	425	Donations	\$ 22,930	\$ 9,056	\$ 33,303	\$ 50,000	\$ 50,000	\$ 14,392	\$ 35,000	\$ 49,392	-1.22%	\$ -	\$ 50,000	1.23%
	430	Miscellaneous Income	\$ 0	\$ -	\$ 14,840	\$ 0	\$ 0	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	440	CARES Act COVID-19	\$ 8,365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	450	Summer Reading T-shirt Sales	\$ 1,551	\$ 1,267	\$ 1,317	\$ 1,350	\$ 2,118	\$ 2,119	\$ -	\$ 2,119	0.05%	\$ 2	\$ 2,120	0.05%
														0.00%
		TOTAL REVENUE	\$10,881,376.51	\$11,662,970.86	\$11,907,610.00	\$11,980,478.21	\$12,221,133.52	\$ 11,829,991	\$ 458,155	\$ 12,288,146	0.55%	\$ 217,655	\$ 12,438,788	1.23%
EXPENDITURES														
LIBRARY ADMINISTRATION														
PERSONNEL SALARIES														
	503	Library Salaries	\$ 4,752,639.13	\$ 4,846,642.94	\$ 5,005,221.13	\$ 5,555,000.00	\$ 5,555,000.00	\$ 2,600,611	\$ 2,872,664	\$ 5,473,275	-1.47%	\$ 150,000	\$ 5,705,000	4.23%
		TOTAL	\$ 4,752,639.13	\$ 4,846,642.94	\$ 5,005,221.13	\$ 5,555,000.00	\$ 5,555,000.00	\$ 2,600,611	\$ 2,872,664	\$ 5,473,275	-1.47%	\$ 150,000	\$ 5,705,000	4.23%
EMPLOYEE BENEFITS														
	511	FICA/Medicare Tax	\$ 105,326.94	\$ 104,917.88	\$ 111,512.98	\$ 109,600.00	\$ 113,600.00	\$ 58,492	\$ 58,491	\$ 116,983	2.98%	\$ 3,400	\$ 117,000	0.01%
	512	Retirement Contributions	\$ 499,949.53	\$ 511,260.09	\$ 489,982.62	\$ 516,000.00	\$ 516,000.00	\$ 253,100	\$ 253,100	\$ 506,200	-1.90%	\$ -	\$ 516,000	1.94%
	513	Health Insurance/Insurance	\$ 435,993.28	\$ 412,118.33	\$ 440,256.79	\$ 450,000.00	\$ 460,000.00	\$ 186,347	\$ 260,000	\$ 446,347	-2.97%	\$ -	\$ 460,000	3.06%
	514	Health Trust	\$ 795,443.40	\$ 1,181,116.17	\$ 804,090.69	\$ 900,500.00	\$ 1,018,000.00	\$ 598,395	\$ 420,000	\$ 1,018,395	0.04%	\$ -	\$ 1,018,000	-0.04%
	515	Workers' Compensation/Unemployment Claims	\$ 27,464.71	\$ 6,318.11	\$ 31,416.00	\$ 42,492.00	\$ 12,000.00	\$ 11,871	\$ -	\$ 11,871	-1.07%	\$ 18,000	\$ 30,000	152.71%
	516	Employee Miscellaneous	\$ 310.74	\$ 2,136.60	\$ 854.42	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 1,000	0.00%
		TOTAL	\$ 1,864,488.60	\$ 2,217,867.18	\$ 1,878,113.50	\$ 2,019,592.00	\$ 2,120,600.00	\$ 1,108,205	\$ 991,591	\$ 2,099,796	-0.98%	\$ 21,400	\$ 2,142,000	2.01%
OPERATING SERVICES														
	601	Publication of Legal Notices	\$ 2,835.13	\$ 3,473.25	\$ 4,166.54	\$ 4,000.00	\$ 14,000.00	\$ 5,416	\$ 9,000	\$ 14,416	2.97%	\$ 1,000	\$ 15,000	4.05%
	603	Membership Dues	\$ 985.00	\$ 5,901.48	\$ 7,045.00	\$ 9,500.00	\$ 7,500.00	\$ 1,850	\$ 5,650	\$ 7,500	0.00%	\$ -	\$ 7,500	0.00%
	604	Advertising	\$ 20,924.60	\$ 18,765.19	\$ 24,385.41	\$ 27,000.00	\$ 31,500.00	\$ 19,361	\$ 12,000	\$ 31,361	-0.44%	\$ 1,000	\$ 32,500	3.63%
	607	Signage	\$ 10,361.92	\$ 3,406.00	\$ 3,498.62	\$ 3,000.00	\$ 1,000.00	\$ 320	\$ 680	\$ 1,000	0.04%	\$ 1,000	\$ 2,000	99.92%
	608	Promotional Production	\$ 5,185.37	\$ 6,664.15	\$ 19,902.10	\$ 7,500.00	\$ 10,000.00	\$ 3,729	\$ 6,300	\$ 10,029	0.29%	\$ -	\$ 10,000	-0.29%
		TOTAL	\$ 40,292.02	\$ 38,210.07	\$ 58,997.67	\$ 51,000.00	\$ 64,000.00	\$ 30,677	\$ 33,630	\$ 64,307	0.48%	\$ 3,000	\$ 67,000	4.19%
PRINTING, DUPLICATING & BINDING														
	611	Printing	\$ 6,190.49	\$ 8,918.93	\$ 11,998.47	\$ 9,000.00	\$ 12,000.00	\$ 2,801	\$ 9,000	\$ 11,801	-1.66%	\$ -	\$ 12,000	1.68%
	613	Book Binding	\$ -	\$ -	\$ 3,840.20	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000	\$ 5,000	0.00%	\$ -	\$ 5,000	0.00%
	615	Patron Cards	\$ -	\$ 3,380.90	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 3,079	\$ 2,000	\$ 5,079	1.58%	\$ -	\$ 5,000	-1.56%
		TOTAL	\$ 6,190.49	\$ 12,299.83	\$ 15,838.67	\$ 19,000.00	\$ 22,000.00	\$ 5,880	\$ 16,000	\$ 21,880	-0.54%	\$ -	\$ 22,000	0.55%
UTILITIES														
	621	Electricity	\$ 194,432.60	\$ 237,246.80	\$ 316,933.90	\$ 274,000.00	\$ 284,000.00	\$ 146,218	\$ 138,000	\$ 284,218	0.08%	\$ 220	\$ 284,220	0.00%
	622	Gas	\$ 1,868.32	\$ 2,376.75	\$ 2,474.76	\$ 3,050.00	\$ 3,250.00	\$ 1,703	\$ 1,550	\$ 3,253	0.09%	\$ -	\$ 3,250	-0.09%

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623	Water	\$ 23,398.60	\$ 31,790.45	\$ 35,776.99	\$ 34,605.00	\$ 41,760.00	\$ 23,911	\$ 18,000	\$ 41,911	0.36%	\$ 240	\$ 42,000	0.21%
	TOTAL	\$ 219,699.52	\$ 271,414.00	\$ 355,185.65	\$ 311,655.00	\$ 329,010.00	\$ 171,832	\$ 157,550	\$ 329,382	0.11%	\$ 460	\$ 329,470	0.03%
	COMMUNICATIONS												
625	Postage	\$ 8,442.70	\$ 5,720.78	\$ 10,899.72	\$ 14,000.00	\$ 15,800.00	\$ 8,930	\$ 7,000	\$ 15,930	0.82%	\$ 200	\$ 16,000	0.44%
626	Voice Line (Regular Phone Service)	\$ 85,695.51	\$ 85,081.73	\$ 83,668.72	\$ 88,500.00	\$ 83,500.00	\$ 39,324	\$ 42,000	\$ 81,324	-2.61%	\$ -	\$ 83,500	2.68%
627	Data Line (Internet-Network)	\$ 47,845.69	\$ 45,300.00	\$ 45,295.00	\$ 48,000.00	\$ 50,000.00	\$ 26,801	\$ 23,000	\$ 49,801	-0.40%	\$ -	\$ 50,000	0.40%
630	Courier/Shipping	\$ 273.48	\$ 190.93	\$ 238.20	\$ 1,000.00	\$ 1,000.00	\$ 193	\$ 807	\$ 1,000	0.03%	\$ -	\$ 1,000	-0.02%
	TOTAL	\$ 142,257.38	\$ 136,293.44	\$ 140,101.64	\$ 151,500.00	\$ 150,300.00	\$ 75,248	\$ 72,807	\$ 148,055	-1.49%	\$ 200	\$ 150,500	1.65%
	LEASE EXPENSE												
634	Building	\$ 303,708.00	\$ 300,508.74	\$ 310,941.75	\$ 311,000.00	\$ 303,000.00	\$ 169,505	\$ 130,000	\$ 299,505	-1.15%	\$ -	\$ 303,000	1.17%
636	Equipment	\$ 1,596.24	\$ 7,750.69	\$ 5,096.96	\$ 6,000.00	\$ 6,000.00	\$ 2,623	\$ 3,377	\$ 6,000	0.00%	\$ -	\$ 6,000	0.00%
638	Vehicle	\$ 453.54	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500	\$ 2,500	0.00%	\$ -	\$ 2,500	0.00%
	TOTAL	\$ 305,757.78	\$ 308,259.43	\$ 316,038.71	\$ 319,500.00	\$ 311,500.00	\$ 172,128	\$ 135,877	\$ 308,005	-1.12%	\$ -	\$ 311,500	1.13%
	MAINTENANCE OF PROPERTY & EQUIP.												
641	Custodial & Janitorial	\$ 191,438.90	\$ 207,731.07	\$ 208,585.74	\$ 210,000.00	\$ 212,000.00	\$ 105,078	\$ 106,000	\$ 211,078	-0.43%	\$ -	\$ 212,000	0.44%
643	Grounds/Lawn Maintenance	\$ 94,837.11	\$ 82,000.00	\$ 80,224.00	\$ 85,000.00	\$ 85,000.00	\$ 40,973	\$ 42,500	\$ 83,473	-1.80%	\$ -	\$ 85,000	1.83%
645	Maintenance supplies	\$ 6,284.41	\$ 6,978.24	\$ 8,973.74	\$ 8,000.00	\$ 9,000.00	\$ 5,328	\$ 3,700	\$ 9,028	0.31%	\$ -	\$ 9,000	-0.31%
652	Fuel and lube	\$ 13,412.21	\$ 23,295.56	\$ 39,891.89	\$ 35,000.00	\$ 40,000.00	\$ 12,995	\$ 24,000	\$ 36,995	-7.51%	\$ (3,000)	\$ 37,000	0.01%
654	Vehicle repairs	\$ 6,545.93	\$ 6,138.54	\$ 3,821.26	\$ 6,000.00	\$ 10,000.00	\$ 5,149	\$ 5,000	\$ 10,149	1.49%	\$ -	\$ 10,000	-1.46%
658	Small Tools & Supplies	\$ 2,442.04	\$ 2,895.48	\$ 2,958.04	\$ 3,000.00	\$ 3,000.00	\$ 1,562	\$ 1,500	\$ 3,062	2.08%	\$ -	\$ 3,000	-2.04%
660	Office machine and equip. repair	\$ 1,614.50	\$ 1,557.88	\$ 974.68	\$ 1,000.00	\$ 1,000.00	\$ 505	\$ 500	\$ 1,005	0.49%	\$ -	\$ 1,000	-0.49%
661	Network Utility Software	\$ 48,022.10	\$ 68,859.01	\$ 172,971.54	\$ 105,000.00	\$ 157,250.00	\$ 123,828	\$ 33,422	\$ 157,250	0.00%	\$ -	\$ 157,250	0.00%
662	Solinet (OCLC) Cost	\$ 26,765.00	\$ 28,249.86	\$ 28,026.94	\$ 28,500.00	\$ 29,500.00	\$ 567	\$ 28,933	\$ 29,500	0.00%	\$ -	\$ 29,500	0.00%
663	Polaris Maintenance	\$ 49,603.98	\$ 51,939.66	\$ 51,978.19	\$ 54,000.00	\$ 54,000.00	\$ 53,636	\$ -	\$ 53,636	-0.67%	\$ -	\$ 54,000	0.68%
664	P C Network maintenance and repair	\$ 6,804.10	\$ 7,865.00	\$ 6,778.22	\$ 8,000.00	\$ 8,000.00	\$ 4,875	\$ 3,125	\$ 8,000	0.00%	\$ -	\$ 8,000	0.00%
669	Hurricane Disaster Costs	\$ -	\$ 30,726.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	TOTAL	\$ 447,770.28	\$ 518,236.80	\$ 605,184.24	\$ 543,500.00	\$ 608,750.00	\$ 354,496	\$ 248,680	\$ 603,176	-0.92%	\$ (3,000)	\$ 605,750	0.43%
	MAINTENANCE SERVICES (Buildings)												
671	Physical Plant	\$ 99,512.86	\$ 114,819.68	\$ 147,981.76	\$ 150,000.00	\$ 150,000.00	\$ 80,170	\$ 75,000	\$ 155,170	3.45%	\$ -	\$ 150,000	-3.33%
672	Plumbing, Heating, & Air Conditioning	\$ 31,946.47	\$ 57,605.29	\$ 66,491.54	\$ 66,500.00	\$ 66,500.00	\$ 30,845	\$ 35,700	\$ 66,545	0.07%	\$ -	\$ 66,500	-0.07%
673	Electrical	\$ 11,824.37	\$ 5,973.18	\$ 7,798.31	\$ 8,000.00	\$ 13,000.00	\$ 7,956	\$ 5,044	\$ 13,000	0.00%	\$ -	\$ 13,000	0.00%
674	Sanitation	\$ 10,756.85	\$ 8,370.63	\$ 8,957.58	\$ 11,000.00	\$ 11,000.00	\$ 4,457	\$ 6,500	\$ 10,957	-0.39%	\$ (1,000)	\$ 10,000	-8.73%
675	Pest Control	\$ 6,031.00	\$ 6,698.00	\$ 6,140.00	\$ 7,000.00	\$ 7,350.00	\$ 3,875	\$ 3,675	\$ 7,550	2.72%	\$ 200	\$ 7,550	0.00%
676	Termite Contracts	\$ 1,313.00	\$ 3,228.00	\$ 8,009.00	\$ 4,555.00	\$ 4,555.00	\$ -	\$ 4,555	\$ 4,555	0.00%	\$ -	\$ 4,555	0.00%
678	Carpet Cleaning	\$ 5,045.00	\$ 4,870.00	\$ 14,998.98	\$ 15,000.00	\$ 17,000.00	\$ 1,050	\$ 16,000	\$ 17,050	0.29%	\$ -	\$ 17,000	-0.29%
	TOTAL	\$ 166,429.55	\$ 201,564.78	\$ 260,377.17	\$ 262,055.00	\$ 269,405.00	\$ 128,353	\$ 146,474	\$ 274,827	2.01%	\$ (800)	\$ 268,605	-2.26%
	Professional Services												
680	Payroll Service Fees	\$ 21,485.71	\$ 26,366.03	\$ 33,901.31	\$ 34,100.00	\$ 34,100.00	\$ 18,476	\$ 15,624	\$ 34,100	0.00%	\$ 1,500	\$ 35,600	4.40%
682	Legal	\$ 131.50	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ 15,000	\$ 15,000	0.00%	\$ (15,000)	\$ -	-100.00%
683	Financial	\$ 39,052.16	\$ 36,384.06	\$ 39,023.87	\$ 40,000.00	\$ 40,000.00	\$ 27,174	\$ 12,826	\$ 40,000	0.00%	\$ -	\$ 40,000	0.00%
684	Architectural	\$ 600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
685	Consultants	\$ 25,352.02	\$ 38,090.24	\$ 83,160.48	\$ 90,000.00	\$ 90,000.00	\$ 46,822	\$ 44,414	\$ 91,236	1.37%	\$ (40,000)	\$ 50,000	-45.20%

2024 Proposed Budget - St. Tammany Parish Library

	7/28/2023	2020 Budget Actual	2021 Budget Actual	2022 Budget Actual	2023 Budget Original	2023 Budget Last adopted (Summer Amendment)	2023 Budget Actual YTD as of 6/30/23	2023 Budget Estimated Remaining Expenditures /Revenues for Year	2023 Budget Projected Actual Year End	% Change 2023 Last adopted vs. Projected Actual Result at Year End 2023	Amount Diff. between 2023 Proposed and 2022 Last Adopted Budget	2024 Budget Proposed	% Change 2023 Projected Actual Year End vs. 2024 Proposed Budget
		Previous Years			Current Year					Upcoming Year			
686	Security	\$ 25,010.96	\$ 6,843.77	\$ 7,570.82	\$ 10,000.00	\$ 10,000.00	\$ 4,893	\$ 6,226	\$ 11,119	11.19%	\$ 3,000	\$ 13,000	16.92%
687	Web Design Consultant	\$ 72,171.09	\$ 66,511.44	\$ 79,693.35	\$ 79,825.00	\$ 89,825.00	\$ 75,309	\$ 14,516	\$ 89,825	0.00%	\$ (4,000)	\$ 85,825	-4.45%
688	Movers	\$ 55,360.97	\$ -	\$ -	\$ 45,000.00	\$ 16,000.00	\$ 9,669	\$ 6,330	\$ 15,999	0.00%	\$ -	\$ 16,000	0.00%
	TOTAL	\$ 239,164.41	\$ 174,195.54	\$ 243,349.83	\$ 298,925.00	\$ 294,925.00	\$ 182,343	\$ 114,936	\$ 297,279	0.80%	\$ (54,500)	\$ 240,425	-19.12%
	INSURANCE & CLAIMS												
692	Library Property	\$ 127,177.12	\$ 135,438.08	\$ 132,637.21	\$ 135,500.00	\$ 145,500.00	\$ -	\$ 145,500	\$ 145,500	0.00%	\$ -	\$ 145,500	0.00%
694	Flood insurance	\$ 20,277.00	\$ 22,163.00	\$ 23,424.00	\$ 23,500.00	\$ 26,000.00	\$ 25,916	\$ -	\$ 25,916	-0.32%	\$ -	\$ 26,000	0.32%
696	Vehicle Insurance	\$ 40,860.00	\$ 36,450.00	\$ 42,860.00	\$ 42,950.00	\$ 32,950.00	\$ 32,538	\$ -	\$ 32,538	-1.25%	\$ -	\$ 32,950	1.27%
698	LBOC Liability	\$ 4,176.00	\$ 4,076.00	\$ 4,076.00	\$ 4,076.00	\$ 2,076.00	\$ 2,076	\$ -	\$ 2,076	0.00%	\$ 2,000	\$ 4,076	96.34%
699	Gen Liability	\$ 22,251.60	\$ 20,641.00	\$ 15,054.00	\$ 14,000.00	\$ 25,100.00	\$ 21,101	\$ 4,000	\$ 25,101	0.00%	\$ -	\$ 25,100	0.00%
	TOTAL	\$ 214,741.72	\$ 218,768.08	\$ 218,051.21	\$ 220,026.00	\$ 231,626.00	\$ 81,631	\$ 149,500	\$ 231,131	-0.21%	\$ 2,000	\$ 233,626	1.08%
	MATERIALS AND SUPPLIES												
	OPERATING SUPPLIES												
701	Office Supplies	\$ 29,028.19	\$ 18,984.26	\$ 31,300.98	\$ 28,000.00	\$ 33,000.00	\$ 16,495	\$ 16,500	\$ 32,995	-0.02%	\$ -	\$ 33,000	0.02%
702	Bank Service Charges	\$ 15,213.27	\$ 15,113.22	\$ 15,699.20	\$ 16,000.00	\$ 16,000.00	\$ 8,029	\$ 8,000	\$ 16,029	0.18%	\$ -	\$ 16,000	-0.18%
703	Book Preparation Supplies	\$ 27,704.60	\$ 36,803.34	\$ 41,739.05	\$ 38,000.00	\$ 47,000.00	\$ 21,036	\$ 26,000	\$ 47,036	0.08%	\$ (2,000)	\$ 45,000	-4.33%
704	Computer/Printer Supplies	\$ 58,589.23	\$ 61,301.07	\$ 61,918.90	\$ 61,000.00	\$ 75,000.00	\$ 43,370	\$ 37,500	\$ 80,870	7.83%	\$ 6,000	\$ 81,000	0.16%
705	Programming Supplies	\$ 3,197.28	\$ 6,672.31	\$ 7,887.23	\$ 8,000.00	\$ 8,000.00	\$ 4,785	\$ 4,000	\$ 8,785	9.82%	\$ 1,000	\$ 9,000	2.44%
	TOTAL	\$ 133,732.57	\$ 138,874.20	\$ 158,545.36	\$ 151,000.00	\$ 179,000.00	\$ 93,715	\$ 92,000	\$ 185,715	3.75%	\$ 5,000	\$ 184,000	-0.92%
	TRAVEL & CONTINUING EDUCATION												
710	Mileage Reimbursement	\$ 10,255.67	\$ 12,592.98	\$ 21,899.16	\$ 20,000.00	\$ 22,000.00	\$ 5,146	\$ 16,000	\$ 21,146	-3.88%	\$ -	\$ 22,000	4.04%
712	Library In-service Training	\$ 6,327.36	\$ 985.00	\$ 11,459.26	\$ 9,000.00	\$ 9,000.00	\$ 894	\$ 8,106	\$ 9,000	0.00%	\$ 3,000	\$ 12,000	33.33%
714	Conventions/Seminars	\$ 29,847.03	\$ 29,892.00	\$ 64,771.20	\$ 55,000.00	\$ 44,000.00	\$ 22,231	\$ 22,000	\$ 44,231	0.52%	\$ 16,000	\$ 60,000	35.65%
	TOTAL	\$ 46,430.06	\$ 43,469.98	\$ 98,129.62	\$ 84,000.00	\$ 75,000.00	\$ 28,271	\$ 46,106	\$ 74,377	-0.83%	\$ 19,000	\$ 94,000	26.38%
	PUBLIC RELATIONS/PROGRAMMING												
724	Summer Reading Program	\$ 23,980.96	\$ 26,687.81	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ 25,102	\$ 19,898	\$ 45,000	0.00%	\$ -	\$ 45,000	0.00%
725	Summer Reading T-shirts	\$ 5,418.00	\$ 5,191.17	\$ 5,519.64	\$ 5,800.00	\$ 6,600.00	\$ 6,576	\$ -	\$ 6,576	-0.37%	\$ 600	\$ 7,200	9.50%
726	Adult Programming	\$ 21,533.84	\$ 24,673.99	\$ 35,924.44	\$ 33,000.00	\$ 36,000.00	\$ 19,548	\$ 16,450	\$ 35,998	0.00%	\$ -	\$ 36,000	0.00%
727	Young Adult Programming	\$ 9,733.62	\$ 11,434.10	\$ 21,189.10	\$ 15,000.00	\$ 15,000.00	\$ 8,986	\$ 6,251	\$ 15,237	1.58%	\$ -	\$ 15,000	-1.55%
728	Juvenile Programming	\$ 5,630.08	\$ 11,689.70	\$ 34,240.17	\$ 12,000.00	\$ 12,000.00	\$ 4,545	\$ 7,454	\$ 11,999	-0.01%	\$ -	\$ 12,000	0.01%
729	LEH Grant	\$ -	\$ 2,719.65	\$ 601.80	\$ -	\$ 1,800.00	\$ 1,348	\$ -	\$ 1,348	-25.12%	\$ (1,800)	\$ -	-100.00%
	TOTAL	\$ 66,296.50	\$ 82,396.42	\$ 142,475.15	\$ 110,800.00	\$ 116,400.00	\$ 66,105	\$ 50,053	\$ 116,158	-0.21%	\$ (1,200)	\$ 115,200	-0.82%
	CAPITAL OUTLAY												
	NON-BOOK ACQUISITIONS												
805	Landscaping Additions	\$ 17,348.00	\$ 19,972.80	\$ 32,054.76	\$ 23,000.00	\$ 33,000.00	\$ 13,660	\$ 19,340	\$ 33,000	0.00%	\$ -	\$ 33,000	0.00%
810	Improvements to Physical Plant	\$ 27,566.73	\$ 56,136.00	\$ 141,084.05	\$ 132,000.00	\$ 90,000.00	\$ 18,300	\$ 71,700	\$ 90,000	0.00%	\$ 50,000	\$ 140,000	55.56%
815	Vehicles	\$ -	\$ -	\$ 27,841.26	\$ 68,758.00	\$ 63,758.00	\$ -	\$ 63,758	\$ 63,758	0.00%	\$ 6,242	\$ 70,000	9.79%
820	Office Equipment/Furniture & Shelving	\$ 49,955.50	\$ 104,778.31	\$ 124,035.77	\$ 70,000.00	\$ 78,000.00	\$ 35,554	\$ 42,445	\$ 77,999	0.00%	\$ 22,000	\$ 100,000	28.21%
831	Leasehold Improvements	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
833	ARPA Expense	\$ -	\$ 47,064.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
834	PC Network	\$ 111,448.37	\$ 130,157.31	\$ 155,919.15	\$ 120,000.00	\$ 156,000.00	\$ 132,794	\$ 23,206	\$ 156,000	0.00%	\$ -	\$ 156,000	0.00%
840	Integrated Library Automation Sys.	\$ 14,136.77	\$ 988.00	\$ -	\$ 1,000.00	\$ 11,500.00	\$ -	\$ 11,500	\$ 11,500	0.00%	\$ 500	\$ 12,000	4.35%

2024 Proposed Budget - St. Tammany Parish Library

	7/28/2023	2020 Budget Actual	2021 Budget Actual	2022 Budget Actual	2023 Budget Original	2023 Budget Last adopted (Summer Amendment)	2023 Budget Actual YTD as of 6/30/23	2023 Budget Estimated Remaining Expenditures /Revenues for Year	2023 Budget Projected Actual Year End	% Change 2023 Last adopted vs. Projected Actual Result at Year End 2023	Amount Diff. between 2023 Proposed and 2022 Last Adopted Budget	2024 Budget Proposed	% Change 2023 Projected Actual Year End vs. 2024 Proposed Budget
		Previous Years			Current Year						Upcoming Year		
842	Audio/Visual Equipment	\$ -	\$ 5,019.59	\$ 5,398.49	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
898	Cameras	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 800.00	\$ -	\$ 800	\$ 800	0.00%	\$ (800)	\$ -	-100.00%
	TOTAL	\$ 232,455.37	\$ 364,116.49	\$ 486,333.48	\$ 440,758.00	\$ 433,058.00	\$ 200,308	\$ 232,749	\$ 433,057	0.00%	\$ 77,942	\$ 511,000	18.00%
	LIBRARY RESOURCE ACQUISITIONS								\$ -				
851	Adult Books	\$ 159,245.57	\$ 192,514.49	\$ 214,115.48	\$ 205,000.00	\$ 205,000.00	\$ 84,259	\$ 120,741	\$ 205,000	0.00%	\$ -	\$ 205,000	0.00%
852	Lease/Purchase Books	\$ 18,363.24	\$ 18,363.24	\$ 18,363.24	\$ 18,400.00	\$ 18,400.00	\$ 18,204	\$ 18,204	\$ 18,204	-1.07%	\$ -	\$ 18,400	1.08%
853	Juvenile Books	\$ 106,822.69	\$ 102,219.33	\$ 103,646.73	\$ 105,000.00	\$ 105,000.00	\$ 27,904	\$ 77,095	\$ 104,999	0.00%	\$ -	\$ 105,000	0.00%
855	Young Adult	\$ 14,269.82	\$ 13,311.08	\$ 14,017.10	\$ 15,000.00	\$ 15,000.00	\$ 4,425	\$ 10,574	\$ 14,999	-0.01%	\$ -	\$ 15,000	0.01%
858	Music Recordings	\$ 7,899.96	\$ 3,483.84	\$ 4,051.12	\$ 4,000.00	\$ 2,800.00	\$ 1,177	\$ 1,622	\$ 2,799	-0.02%	\$ (200)	\$ 2,600	-7.12%
861	Adult Reference	\$ 77,359.72	\$ 96,698.32	\$ 101,940.22	\$ 111,000.00	\$ 111,000.00	\$ 35,040	\$ 75,960	\$ 111,000	0.00%	\$ -	\$ 111,000	0.00%
863	Juvenile Reference	\$ 32,312.83	\$ 37,993.45	\$ 42,066.11	\$ 45,000.00	\$ 45,000.00	\$ 2,366	\$ 42,633	\$ 44,999	0.00%	\$ -	\$ 45,000	0.00%
872	Periodicals	\$ 54,617.38	\$ 43,597.63	\$ 45,613.03	\$ 52,000.00	\$ 52,000.00	\$ 20,042	\$ 31,957	\$ 51,999	0.00%	\$ -	\$ 52,000	0.00%
883	Audio Recordings (Books)	\$ 25,791.42	\$ 18,729.03	\$ 12,542.97	\$ 12,600.00	\$ 10,100.00	\$ 5,037	\$ 5,050	\$ 10,087	-0.13%	\$ -	\$ 10,100	0.13%
885	Video Recordings	\$ 50,960.47	\$ 51,627.62	\$ 69,242.99	\$ 69,000.00	\$ 69,000.00	\$ 18,557	\$ 50,442	\$ 68,999	0.00%	\$ (4,000)	\$ 65,000	-5.80%
886	Genealogy	\$ 3,212.16	\$ 4,325.61	\$ 6,484.60	\$ 5,000.00	\$ 5,000.00	\$ 1,404	\$ 3,596	\$ 5,000	-0.01%	\$ 2,000	\$ 7,000	40.01%
887	Digital Microfilm	\$ 454,498.00	\$ 675,766.00	\$ 15,000.00	\$ 15,000.00	\$ 10,000.00	\$ 5,867	\$ 4,133	\$ 10,000	0.00%	\$ -	\$ 10,000	0.00%
891	Electronic /Downloadable Media	\$ 226,504.71	\$ 338,223.68	\$ 470,508.25	\$ 415,000.00	\$ 415,000.00	\$ 195,182	\$ 219,818	\$ 415,000	0.00%	\$ -	\$ 415,000	0.00%
892	CDROM/Software	\$ 95,639.46	\$ 100,851.45	\$ 83,859.06	\$ 92,500.00	\$ 75,500.00	\$ 49,703	\$ 25,796	\$ 75,499	0.00%	\$ -	\$ 75,500	0.00%
893	Internet Database Subscriptions	\$ 213,644.71	\$ 254,173.01	\$ 262,310.63	\$ 274,000.00	\$ 321,000.00	\$ 183,269	\$ 137,730	\$ 320,999	0.00%	\$ -	\$ 321,000	0.00%
	TOTAL	\$ 1,541,142.14	\$ 1,951,877.78	\$ 1,463,761.53	\$ 1,438,500.00	\$ 1,459,800.00	\$ 652,437	\$ 807,147	\$ 1,459,584	-0.01%	\$ (2,200)	\$ 1,457,600	-0.14%
	LONG-TERM CAPITAL EXPENDITURES												
895	Covington FF & E	\$ 284,963.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
896	Madisonville ART work	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Total	\$ 284,963.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	TOTAL EXPENDITURES	\$ 10,704,450.52	\$ 11,524,486.96	\$ 11,445,704.56	\$ 11,976,811.00	\$ 12,220,374.00	\$ 5,952,239	\$ 6,167,763	\$ 12,120,003	-0.82%	\$ 217,302	\$ 12,437,676	2.62%
	SAVINGS / (EXCESS EXPENDITURES)	\$ 176,925.99	\$ 138,483.90	\$ 461,905.44	\$ 3,667.21	\$ 759.52		\$ 760	\$ 168,143		\$ 353	\$ 1,112	

Fund Balance and Dedications

	8/3/2023		
	Savings as of December 31st 2022	Difference	Savings Projected Year End 2023
Prior Years' Operating Revenue	\$ 5,759,521	\$ 168,143	\$ 5,927,664
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		\$ 212,188	\$ 212,188
Reserved for invoices to be moved from 2022 to 2021		\$ 10,000	\$ 10,000
Reserved for 4th Quarter 2021 retirement		\$ 217,064	\$ 217,064
Dedicated for Causeway Furniture	\$ 65,000	\$ -	\$ 65,000
Dedicated for Mandeville Furniture	\$ 200,000	\$ -	\$ 200,000
Dedicated for Slidell Furniture	\$ 650,000	\$ -	\$ 650,000
Total Dedicated or Reserved	\$ 4,890,000	\$ 439,253	\$ 5,329,253
Unassigned Savings	\$ 869,521		\$ 598,412