

Attachment 1: Library Budget Summary – 2024-2028

Library - Budget Summary		PLN 2024	PLN 2025	PLN 2026	PLN 2027	PLN 2028
Revenues		-208,438	-215,066	-215,084	-211,292	-209,401
Other Revenue		-52,375	-51,103	-49,121	-47,229	-45,338
Transfer from other govt-prov'l conditional		-104,249	-104,249	-104,249	-104,249	-104,249
Transfer from other govt-capital other		-51,814	-59,814	-59,814	-59,814	-59,814
Tsf from reserves-operating				-1,900		
Expenses		2,470,075	2,533,879	2,590,876	2,629,882	2,680,915
Salary and Benefits		1,990,487	2,043,939	2,093,684	2,126,733	2,169,267
Personnel Services		19,247	19,700	20,086	20,382	20,587
Contracted Services		5,648	6,715	7,513	7,643	8,863
Consulting and Prof Services		50	50	50	50	50
Communications		11,491	11,879	12,100	12,320	12,544
Insurance & Claims		9,303	9,768	10,256	10,769	10,769
Lease & Rentals		16,656	16,656	16,878	16,878	16,878
Equipment under \$5,000		71,893	73,033	69,996	86,037	87,103
Supplies & Materials		318,829	325,422	334,315	336,911	342,476
Sundry		10,520	10,768	10,998	11,210	11,427
Tsf to reserves-operating		950	950		950	950
Tsf to reserves-capital		15,000	15,000	15,000		
Total		2,261,637	2,318,813	2,375,792	2,418,591	2,471,514

Attachment 2: Library Budget Drivers - 2024

Library - Budget Drivers		PLN 2024
Revenue Changes		-6,789
	Misc/Other Revenues	-1,975
	Fines	2,000
	Grant	-6,814
Salary Adjustments		71,763
	Salary and Wages	58,727
	Overhead and Benefits	13,036
Operating Expenses		8,511
	Personnel - Training, Prof. Dues	463
	Supplies and Materials	6,416
	Sundry/Miscellaneous	242
	Insurance and Claims	443
	Communications	55
	Equipment/Vehicle	2,244
	Contracted Services	-1,352
Total		73,485

Library Operating GL Summary - 2024

Library Division

CostC	Account	Budget 2024	Plan 2025	Plan 2026	Plan 2027	Plan 2028	Actual 2021	Actual 2022	Revised Budget 2021	Revised Budget 2022	Revised Budget 2023
580-LI-Admin-Library											
	6000 Sal&Ben-Salaries	385,221	394,852	402,749	410,804	419,020	316,995	339,931	349,077	356,061	375,732
	6001 Sal&Ben-Wages										
	6003 Sal&Ben-Aux-All	6,854	7,025	7,166	7,309	7,455	417	5,394	859	10,925	11,989
	6004 Sal&Ben-Other-All						546	886			
	6005 Sal&Ben-Benefit-Aux	822	843	860	877	895	13	647	103	1,311	1,439
	6007 Sal&Ben-Benefit-I/S	90,769	93,034	102,851	96,083	98,005	67,725	77,810	78,684	84,095	90,147
	6008 Sal&Ben-Benefit-O/S										
	6010 Sal&Wag-EHT	7,645	7,837	7,993	8,153	8,316	6,288	7,088	6,824	7,156	7,561
	Salary and Benefits	491,312	503,591	521,619	523,226	533,691	391,985	431,756	435,546	459,548	486,868
	6101 HR-Cnvntions,Dues&Act.	4,000	4,000	4,000	4,000	4,000	1,205	431	1,000	4,000	4,000
	6104 HR-Mileage/Vehicle Allow.	300	320	330	340	350	20	190	300	300	300
	6109 HR-Corp. Dues & Board/Committee Cnvnt	1,062	1,153	1,189	1,253	1,289	470	4,216	895	950	1,011
	6112 HR-Trng&Educ-Dept	11,115	11,387	11,662	11,827	11,927	2,114	892	2,750	8,750	10,772
	Personnel Services	16,477	16,860	17,182	17,420	17,566	3,809	5,730	4,945	14,000	16,083
	7004 Contr Svc-Contractors/Builders	1,000	1,000	1,000	1,000	1,000	320		1,000	1,000	1,000
	7012 Contr Svc-Interlink Membership	4,648	5,715	6,513	6,643	7,863	4,921	4,537	7,800	6,000	6,000
	Op Exp-Contracted Services	5,648	6,715	7,513	7,643	8,863	5,241	4,537	8,800	7,000	7,000
	7103 Prf Svc-Collect. Agency	50	50	50	50	50			50	50	50
	Op Exp-Consulting and Prof Services	50	50	50	50	50			50	50	50
	7300 Communic-Advertising	1,772	1,817	1,858	1,894	1,932	1,052	1,115	662	1,695	1,729
	7303 Communic-Delivery/Courier						247	117			
	7305 Communic-Postage	692	709	725	740	754	635	748	649	662	675
	Op Exp-Communications	2,464	2,526	2,583	2,634	2,687	1,934	1,979	1,311	2,357	2,404
	7402 Insurance-Property	9,303	9,768	10,256	10,769	10,769	5,063	8,438	4,997	5,496	8,860
	Insurance & Claims	9,303	9,768	10,256	10,769	10,769	5,063	8,438	4,997	5,496	8,860
	7615 Suppl-Misc. Supplies	267	273	279	285	291	175		250	255	260
	7625 Suppl-Spec Office&Process Suppl	1,130	1,159	1,185	1,208	1,233	2,263	363	1,060	1,081	1,103
	7626 Suppl-Standard Office Supplies	2,563	2,627	2,686	2,739	2,794	3,272	3,195	1,903	2,451	2,500
	Op Exp-Supplies & Materials	3,960	4,059	4,150	4,233	4,318	5,710	3,558	3,213	3,787	3,863
	7700 Equip-Equipment Purchase	4,448	4,448	4,448	4,448	4,448	12,494	4,047	4,448	4,448	4,448

Library Operating GL Summary - 2024											
Library Division											
CostC	Account	Budget 2024	Plan 2025	Plan 2026	Plan 2027	Plan 2028	Actual 2021	Actual 2022	Revised Budget 2021	Revised Budget 2022	Revised Budget 2023
	Op Exp-Equipment under \$5,000	4,448	4,448	4,448	4,448	4,448	12,494	4,047	4,448	4,448	4,448
	7901 Sdry-Bank Charges	2,490	2,552	2,610	2,662	2,716	2,280	3,889	2,335	2,382	2,429
	7927 Sdry-Misc. Expenses						873	1,082			
	Op Exp-Sundry	2,490	2,552	2,610	2,662	2,716	3,153	4,971	2,335	2,382	2,429
	8103 Recoveries- Internal Admin Charge Payroll						30	75			
	Op Exp-Recoveries						30	75			
	4221 Library-Non-Resident Registrations	-5,125	-5,253	-5,371	-5,479	-5,588	-4,230	-5,330	-4,100	-4,100	-5,000
	4476 Other Rev-Fines	-36,000	-34,000	-32,000	-30,000	-28,000	-29,025	-47,423	-44,800	-42,000	-38,000
	4479 Other Rev-Misc. Revenue	-250	-250	-250	-250	-250	-329	-346		-400	-400
	4485 Other Rev-Sls-Photocopies	-11,000	-11,500	-11,500	-11,500	-11,500	-3,669	-9,734	-4,000	-8,000	-9,000
	4488 Other Rev-Sls-Used Books	-5,000	-5,000	-5,000	-5,000	-5,000	-2,519	-5,286	-2,100	-3,400	-5,000
	Other Revenue	-57,375	-56,003	-54,121	-52,229	-50,338	-39,772	-68,119	-55,000	-57,900	-57,400
	4623 Grnt-Prov-Cond-Per Capita Operating	-75,300	-75,300	-75,300	-75,300	-75,300	-83,878	-83,878	-75,300	-75,300	-75,300
	4624 Grnt-Prov-Cond-Resource Sharing	-2,700	-2,700	-2,700	-2,700	-2,700	-2,704	-2,704	-1,030	-2,295	-2,700
	4630 Grnt-Prov-Cond-BC One Card	-16,749	-16,749	-16,749	-16,749	-16,749	-16,749	-16,749	-6,009	-14,237	-16,749
	4632 Grnt-Prov-Cond-Other	-4,500	-4,500	-4,500	-4,500	-4,500	-4,500	-4,500	-4,500	-4,500	-4,500
	Transfer from other govt-prov'l conditional	-99,249	-99,249	-99,249	-99,249	-99,249	-107,831	-107,831	-86,839	-96,332	-99,249
	4651 Grnt-Other-Cond-Interlink	-51,814	-59,814	-59,814	-59,814	-59,814	-36,533	-42,293	-21,438	-50,842	-45,000
	Transfer from other govt-capital other	-51,814	-59,814	-59,814	-59,814	-59,814	-36,533	-42,293	-21,438	-50,842	-45,000
	5446 Tsf-Fm-Rsv-Covid Safe Restart						-60,545		-60,545		
	Tsf from reserves-operating						-60,545		-60,545		
Total 580 LI-Admin-Library		327,714	335,503	357,226	361,794	375,706	184,740	246,849	241,823	293,995	330,356
582-LI-Board of Trustees											
	6109 HR-Corp. Dues & Board/Committee Cnvnt	2,302	2,359	2,412	2,461	2,510	1,375	1,375	1,660	2,217	2,246
	6112 HR-Trng&Educ-Dept	469	481	492	502	512	150	124	250	449	458
	Personnel Services	2,771	2,840	2,904	2,962	3,022	1,525	1,499	1,910	2,666	2,703
	7629 Suppl-Working Lunches/Food	205	210	215	219	224		62		200	200
	Op Exp-Supplies & Materials	205	210	215	219	224		62		200	200
	7927 Sdry-Misc. Expenses	1,504	1,526	1,548	1,571	1,595	769	1,509	240	1,301	1,482

Library Operating GL Summary - 2024

Library Division

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	Op Exp-Sundry	1,504	1,526	1,548	1,571	1,595	769	1,509	240	1,301	1,482
Total 582 LI-Board of Trustees		4,480	4,576	4,667	4,753	4,840	2,294	3,069	2,150	4,167	4,385
583-LI-Building											
	6001 Sal&Ben-Wages							132			
	6008 Sal&Ben-Benefit-O/S							79			
	6010 Sal&Wag-EHT							4			
	Salary and Benefits							214			
Total 583 LI-Building								214			
584-LI-Programs & Youth Services											
	6000 Sal&Ben-Salaries	256,701	263,119	268,381	273,749	279,224	222,391	234,553	229,331	233,906	246,828
	6003 Sal&Ben-Aux-All	8,676	8,893	9,071	9,252	9,437	1,713	6,977	7,795	7,951	9,463
	6005 Sal&Ben-Benefit-Aux	1,041	1,067	1,089	1,110	1,132	242	907	935	954	1,136
	6007 Sal&Ben-Benefit-I/S	61,865	63,412	64,948	66,247	67,572	48,794	46,174	53,893	55,904	59,732
	6010 Sal&Wag-EHT	5,175	5,304	5,410	5,519	5,629	4,506	4,710	4,624	4,716	4,998
	Salary and Benefits	333,459	341,795	348,899	355,877	362,995	277,646	293,320	296,578	303,431	322,157
	7930 Sdry-Prog. Services	6,526	6,690	6,840	6,976	7,116	7,094	7,669	6,120	6,242	6,367
	Op Exp-Sundry	6,526	6,690	6,840	6,976	7,116	7,094	7,669	6,120	6,242	6,367
	8103 Recoveries- Internal Admin Charge Payroll						60	45			
	Op Exp-Recoveries						60	45			
Total 584 LI-Programs & Youth Services		339,985	348,485	355,739	362,854	370,111	284,800	301,034	302,698	309,673	328,524
585-LI-Circulation											
	6000 Sal&Ben-Salaries	462,436	473,997	483,477	493,146	503,009	239,697	341,517	385,305	382,175	415,393
	6002 Sal&Ben-Overtime-I/S							2,673			
	6003 Sal&Ben-Aux-All	31,673	32,465	33,114	33,777	34,452	136,472	78,553	39,384	56,956	51,134
	6004 Sal&Ben-Other-All						4,733	3,464			
	6005 Sal&Ben-Benefit-Aux	3,801	3,896	3,974	4,053	4,134	17,055	11,983	6,326	7,146	5,816
	6007 Sal&Ben-Benefit-I/S	105,311	111,156	113,660	115,933	118,252	59,497	78,042	89,457	90,499	96,875
	6010 Sal&Wag-EHT	9,635	9,876	10,074	10,275	10,480	7,564	8,617	8,593	8,563	9,097
	Salary and Benefits	612,856	631,389	644,298	657,184	670,328	465,018	524,849	529,066	545,340	578,316
	8103 Recoveries- Internal Admin Charge Payroll						225	135			
	Op Exp-Recoveries						225	135			

Library Operating GL Summary - 2024

Library Division

CostC	Account	Budget 2024	Plan 2025	Plan 2026	Plan 2027	Plan 2028	Actual 2021	Actual 2022	Revised Budget 2021	Revised Budget 2022	Revised Budget 2023
Total 585 LI-Circulation		612,856	631,389	644,298	657,184	670,328	465,243	524,984	529,066	545,340	578,316
586-LI-Systems											
	6000 Sal&Ben-Salaries	75,516	77,404	78,952	80,531	82,142	46,409	67,593	67,469	68,810	72,612
	6002 Sal&Ben-Overtime-I/S						9				
	6003 Sal&Ben-Aux-All						256	-291			
	6004 Sal&Ben-Other-All							8			
	6005 Sal&Ben-Benefit-Aux						31	-35			
	6007 Sal&Ben-Benefit-I/S	18,199	18,654	19,106	19,489	19,878	10,233	16,424	15,855	16,446	17,572
	6010 Sal&Wag-EHT	1,473	1,509	1,540	1,570	1,602	922	1,432	1,316	1,342	1,416
	Salary and Benefits	95,188	97,568	99,598	101,590	103,622	57,860	85,130	84,640	86,598	91,600
	7112 Prf Svc-Legal Services							1,415			
	Op Exp-Consulting and Prof Services							1,415			
	7304 Communic-Internet Access Service	8,091	8,252	8,418	8,586	8,758	6,664	6,906	7,932	7,932	7,932
	7306 Communic-Telephone	936	1,100	1,100	1,100	1,100	825	937	960	1,100	1,100
	Op Exp-Communications	9,027	9,352	9,518	9,686	9,858	7,490	7,843	8,892	9,032	9,032
	7505 Lse&Rntls-Leased Equipment	16,656	16,656	16,878	16,878	16,878	-3,723	4,464	15,416	15,416	15,381
	Lease & Rentals	16,656	16,656	16,878	16,878	16,878	-3,723	4,464	15,416	15,416	15,381
	7602 Suppl-Books And A.V.										
	7606 Suppl-Computer Supplies	5,765	5,909	6,042	6,163	6,286	6,736	3,696	4,300	5,514	5,624
	Op Exp-Supplies & Materials	5,765	5,909	6,042	6,163	6,286	6,736	3,696	4,300	5,514	5,624
	7710 Equip-Capital Lease Interest						239	1,803			
	7712 Equip-Maintenance	67,445	68,585	65,548	81,589	82,655	92,068	54,750	62,342	64,834	66,476
	Op Exp-Equipment under \$5,000	67,445	68,585	65,548	81,589	82,655	92,307	56,554	62,342	64,834	66,476
	7912 Sdry-Debt-Principal						15,233	8,111			
	Op Exp-Sundry						15,233	8,111			
Total 586 LI-Systems		194,081	198,070	197,584	215,905	219,298	175,902	167,212	175,591	181,394	188,113
587-LI-Technical Services											
	6000 Sal&Ben-Salaries	155,962	159,861	163,058	166,319	169,646	145,450	100,647	139,330	142,112	149,963
	6002 Sal&Ben-Overtime-I/S						656				
	6004 Sal&Ben-Other-All							5			

Library Operating GL Summary - 2024											
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	6007 Sal&Ben-Benefit-I/S	39,069	40,362	41,267	42,093	42,935	34,300	26,278	35,556	36,553	38,131
	6010 Sal&Wag-EHT	3,041	3,117	3,180	3,243	3,308	2,992	2,144	2,717	2,771	2,924
	Salary and Benefits	198,072	203,340	207,505	211,655	215,889	183,399	129,075	177,602	181,436	191,019
	7304 Communic-Internet Access Service						334				
	Op Exp-Communications						334				
	7602 Suppl-Books And A.V.	273,769	280,613	286,927	292,665	298,518	219,806	272,657	256,720	299,082	267,091
	7603 Suppl-Cataloguing From Vendors	8,584	8,584	8,584	8,584	8,584	7,043	7,349	8,416	9,957	8,584
	7618 Suppl-Proc. From Vendors	22,047	21,547	21,047	20,547	20,047	17,814	17,335	21,000	23,233	22,547
	7624 Suppl-Signs										
	7625 Suppl-Spec Office&Process Suppl	4,500	4,500	7,350	4,500	4,500	4,046	2,463	4,500	5,454	7,350
	7632 Supp-Special Collections						2,815	1,837			
	Op Exp-Supplies & Materials	308,900	315,244	323,908	326,296	331,649	251,524	301,642	290,636	337,726	305,572
	7712 Equip-Maintenance							68			
	Op Exp-Equipment under \$5,000							68			
	8103 Recoveries- Internal Admin Charge Payroll						15				
	Op Exp-Recoveries						15				
	9402 Tsf To Rsv-Books&Library Collections							26,425			
	9406 Tsf To Rsv-Future Operating	950	950	0	950	950	43,158	935	917	935	0
	Tsf to reserves-operating	950	950	0	950	950	43,158	27,361	917	935	0
	9503 Tsf To Rsv-Library	15,000	15,000	15,000			250	155			15,000
	Tsf to reserves-capital	15,000	15,000	15,000			250	155			15,000
	4463 Other Rev-Donations						-2,950	-1,840			
	Other Revenue						-2,950	-1,840			
	5406 Tsf-Fm-Rsv-Future Operating	0	0	-1,900	0			-42,241		-42,241	-1,900
	5446 Tsf-Fm-Rsv-Covid Safe Restart							-26,067		-26,067	
	Tsf from reserves-operating	0	0	-1,900	0			-68,308		-68,308	-1,900
	Total 587 LI-Technical Services	522,922	534,534	544,513	538,901	548,488	475,730	388,152	469,156	451,790	509,692
	588-LI-Digital & Information Services										
	6000 Sal&Ben-Salaries	188,919	193,642	197,515	201,466	205,495	171,909	166,137	167,576	170,921	180,363

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	6002 Sal&Ben-Overtime-I/S						46				
	6003 Sal&Ben-Aux-All	19,311	19,794	20,190	20,594	21,006	31,168	38,039	15,704	16,019	19,065
	6004 Sal&Ben-Other-All						29				
	6005 Sal&Ben-Benefit-Aux	2,317	2,375	2,423	2,471	2,521	4,066	4,925	1,884	1,922	2,288
	6007 Sal&Ben-Benefit-I/S	44,991	46,282	47,391	48,338	49,305	37,726	32,417	39,077	40,541	43,159
	6010 Sal&Wag-EHT	4,061	4,162	4,245	4,330	4,417	4,022	3,957	3,574	3,645	3,889
	Salary and Benefits	259,600	266,255	271,764	277,199	282,743	248,966	245,475	227,815	233,048	248,764
	8103 Recoveries- Internal Admin Charge Payroll						90	38			
	Op Exp-Recoveries						90	38			
	Total 588 LI-Digital & Information Services	259,600	266,255	271,764	277,199	282,743	249,056	245,513	227,815	233,048	248,764
	Total Library	2,261,637	2,318,813	2,375,792	2,418,591	2,471,514	1,837,765	1,877,027	1,948,298	2,019,407	2,188,150