

**General Fund Appropriations: Prior Year Comparison & Summary of Changes**

	<u>Prior Year 2023</u> <u>(Estimated Final)</u>	<u>2024 Temp</u>	<u>Change</u>	<u>Summary of Significant Changes from 2023</u>
Salaries & Benefits				
100 - Salaries	\$ 2,192,000.00	\$ 2,370,000.00	<b>8%</b>	* \$178,000 salaries increase: 3 potential retirement payouts, new Custodian position, and 4% average for merit increases
200 - Employee Fringe Benefits	\$ 1,063,500.00	\$ 1,075,000.00	<b>1%</b>	* Medicare & OPERS line items follow salaries
<b>Total Salaries &amp; Benefits</b>	<b>\$ 3,255,500.00</b>	<b>\$ 3,445,000.00</b>		* Insurance & HRA liability has been over-budgeted in the past. I ran a fresh calculation which allows for 10% premium increase plus 100% HRA utilization. This will provide ample cushion as our HRA utilization runs 15-18%.
Purchased & Contracted Services				
<b>300 - Purchased &amp; Contracted Services</b>	<b>\$ 1,249,350.00</b>	<b>\$ 1,155,675.00</b>	<b>-7%</b>	* Decrease mainly due to 2023 budget including the Landscape/Site Improvement projects, which are complete * Marketing increase for mascot costume. Facilities increase for Main bathrooms
Library Materials & Information				
<b>410 - Library Materials &amp; Information</b>	<b>\$ 537,200.00</b>	<b>\$ 599,350.00</b>	<b>12%</b>	* \$26,000 increase for Public Access Software (Digital Books & New Patron Software Programs) * Added new Outreach and Juvenile categories & increased overall Outreach materials budget * \$2,000 increase for Beyond Books to add new bicycles * Added small cushion for all physical books/AV due to not being able to carry over PO s this year
Supplies				
<b>450 - Supplies</b>	<b>\$ 148,450.00</b>	<b>\$ 164,975.00</b>	<b>11%</b>	* Bookworm up \$1,500. Branch/Program Supplies up \$9,000 * General, IT, & TP Supplies up \$8,000 and now separated into distinct accounts with some cushion * Added \$1,000 for vehicle fuel & vehicle repair supplies
Other (Dues/Memberships/Taxes/Refunds & Reimb)				
<b>500 - Other</b>	<b>\$ 14,150.00</b>	<b>\$ 20,650.00</b>	<b>46%</b>	* \$6,500 Memberships increase: \$1,000 for OLC; \$4,000 for Kulture City; Cushion for additional new
Capital Outlay				
<b>700 - Capital Outlay</b>	<b>\$ 416,000.00</b>	<b>\$ 472,045.00</b>	<b>13%</b>	* Had \$75,000 added to budget mid-year in 2023 for BookHives that are no longer in budget (projects almost complete) * \$50,000 for new passenger van to replace 2013 Caravan. IT Van was budgeted in 2022 & not delivered; back in budget. * Increase for computer equipment, mostly for server upgrade project
Other Financing Uses				
910 - Transfers Out	\$ 1,447,480.89	\$ 575,129.00	<b>-60%</b>	* Anything remaining after all other line items goes into our building or "rainy day" fund
930 - Contingencies	\$ 66,500.00	\$ 198,000.00	<b>198%</b>	* Contingencies are permitted to be up to 3% of total appropriations. In 2023, we started the year with \$214,000 and used \$147,500 to end the year with \$66,500 cushion
<b>Total Other Financing Uses</b>	<b>\$ 1,513,980.89</b>	<b>\$ 773,129.00</b>		
<b>TOTAL GENERAL FUND - 1000</b>	<b>\$ 7,134,630.89</b>	<b>\$ 6,630,824.00</b>	<b>-7%</b>	* All appropriations totaled together. We budget 100% of of our revenues, so this figure will change once we know exact carryover & revenue figures for Permanent Appropriations. It can also change mid-year as we increase revenues through grants and other uncertain revenue streams.