

**CITY OF ASHLAND
2024 BUDGET - LIBRARY BOARD
VAUGHN PUBLIC LIBRARY - SR FUND 215**

3% Cut overall

DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
215 ## 213 OTHER PROFESSIONAL SER	4,234	3,076	2,910	3,000	1,703	3,554	3,000	0.00%
215 ## 221 WATER/SEWER	1,752	1,940	2,165	2,850	695	1,900	2,850	0.00%
215 ## 222 ELECTRICITY	8,830	9,628	10,827	10,500	3,944	8,600	9,000	-14.29%
215 ## 224 NATURAL GAS	4,593	6,083	7,928	8,000	4,923	8,600	9,000	12.50%
215 ## 225 TELEPHONE	0	0	0	0		0	0	NA
215 ## 320 ADVERTISING								NA
215 ## 344 JANITORIAL SUPPLIES	692	3,148	1,200	1,000	315	1,300	1,000	0.00%
215 ## 345 SMALL TOOLS	14	347	66	0	6	10	0	NA
215 ## 349 OTHER OPERATING SUPPLIE	100	70	5	200	82	140	160	-20.00%
215 ## 350 R&M TRANS								NA
215 ## 352 R&M EQUIPMENT	0	198	25	100	0	0	100	0.00%
215 ## 355 R&M BUILDINGS	4,026	3,468	5,221	5,000	3,958	7,000	4,000	-20.00%
215 ## 532 RENT-PROPERTY								NA
215 ## 539 RENTALS/LEASES								NA
215 ## 812 OFFICE EQUIPMENT				0	0		0	NA
215 ## 925 INTERDEPARTMENTAL CHAF	42,455	41,480	40,073	43,697	0	36,388	43,697	0.00%
TOTAL MAINTENANCE COSTS:	66,696	69,438	70,420	74,347	15,626	67,492	72,807	-2.07%
PERSONNEL COSTS								
215 ## 111 SALARIES/PERM/REGULAR	195,343	191,364	186,030	214,220	108,563	215,900	198,060	-7.54%
215 ## 112 OVERTIME		1,166	2,305		1,843	2,500	1,000	NA
215 ## 125 WAGES/TEMP/REG	6,479	5,722	3,602	16,575	3,459	7,035	20,670	24.71%
215 ## 131 LONGEVITY PAY	4,282	4,195	4,430	3,110	1,235	2,460	3,125	0.48%
215 ## 133 RETIREMENT PAYOUT	15,534	0	0	20,400	18,778	0	0	-100.00%
215 ## 151 SOCIAL SECURITY	16,998	14,767	14,266	18,820	9,929	19,338	15,430	-18.01%
215 ## 152 EMPLOYER SHARE RETIREM	13,130	12,963	10,049	13,665	7,258	14,400	13,890	1.65%
215 ## 157 HSA CONTRIBUTION	9,000	9,000	9,000	9,250	3,000	6,000	6,000	-35.14%
215 ## 154 MEDICAL & DENTAL	68,293	71,996	66,137	58,900	22,134	45,000	54,210	-7.96%
215 ## 155 LIFE INSURANCE	673	750	895	705	320	650	710	0.71%
215 ## 156 WORKER'S COMPENSATION	460	396	378	455	0	500	400	-12.09%
215 ## 158 UNEMPLOYMENT	0	0	0	0	0	0	0	
215 ## 930 TRANSFER OUT-PR YR PER	0	0	0	0	0	0	0	NA
TOTAL PERSONNEL COSTS:	330,192	312,319	297,092	356,100	176,519	313,783	313,495	-11.96%

SERVICES

215 ## 213	PROFESSIONAL SERVICES	14,395	14,658	16,084	18,000	15,556	19,000	19,000	5.56%
215 ## 215	SPECIAL EVENTS & PROGRA	0	0	0	0	0	0	0	NA
215 ## 225	TELEPHONE	502	515	743	800	262	530	600	-25.00%
215 ## 290	MAINT CONTRACTS	114	0	1,438	1,500	1,927	2,550	3,000	100.00%
TOTAL SERVICES:		15,011	15,173	18,265	20,300	17,745	22,080	22,600	11.33%

DESCRIPTION	2020 Actual	2021 Actual	2022 Estimate	2022 Budget	2022 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
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MATERIALS & SUPPLIES

215 ## 311	POSTAGE	706	29	504	800	315	220	350	-56.25%
215 ## 319	OFFICE SUPPLIES	0	0	116	0	0	0	0	NA
215 ## 320	ADVERTISING/PUBLISHING	0	0	0	0	0	0	0	NA
215 ## 322	MAGAZINES/NEWSPAPER S	6,131	7,481	6,207	6,000	2,080	4,500	5,000	-16.67%
215 ## 324	MEMBERSHIP DUES	53	244	263	450	56	424	450	0.00%
215 ## 326	ADVERTISING/PUBLISHING	20	290	209	750	114	575	650	-13.33%
215 ## 339	TRAVEL/TRAINING	203	2,016	385	800	153	1,900	700	-12.50%
215 ## 340	OPERATING SUPPLIES - PRI	4,546	4,670	4,860	6,250	4,352	7,800	8,000	28.00%
215 ## 342	SUMMER READING	0	0	209	1,500	0	0	0	-100.00%
215 ## 343	PRESCHOOL STORYTIME	242	9	200	500	141	250	250	-50.00%
215 ## 344	PROGRAMMING	417	1,414	1,944	1,500	1,139	1,955	1,500	0.00%
215 ## 345	SMALL TOOLS	0	0	0	0	0	0	0	NA
215 ## 346	YOUNG ADULT	0	0	0	500	0	500	500	0.00%
215 ## 347	SUMMER READING	320	651	409	1,700	584	1,375	1,000	-41.18%
215 ## 348	EQUIPMENT CHARGE	0	0	0	0	0	0	0	NA
215 ## 349	OTHER OPERATING SUPPLIE	76	100	111	0	0	0	0	NA
215 ## 511	STATE FIRE INS - CONTENTS	1,123	1,411	1,304	1,300	0	1,300	1,300	0.00%
TOTAL MATERIALS & SUPPLIES		13,837	18,315	16,721	22,050	8,934	20,799	19,700	-10.66%

REPAIRS & MAINTENANCE:

215 ## 353	R&M-FURNITURE/OFFICE EQ	0	0	0	0	0	0	0	NA
TOTAL REPAIRS & MAINTENANCE		0	0	0	0	0	0	0	NA

CAPITAL EXPENDITURES

215 ## 806	ADULT A/V	10,611	6,793	7,264	10,000	2,892	6,200	7,000	-30.00%
215 ## 807	JUVENILE/YA A/V	618	395	1,270	1,000	0	1,000	800	-20.00%
215 ## 808	E-BOOKS	1,935	2,543	2,543	1,200	2,652	2,543	3,075	156.25%
215 ## 812	OFFICE EQUIPMENT/FURNIT	0	0	0	8,000	0	0	4,000	-50.00%

215 ## 813	TELE/DATA COMM EQUIPME	6,859	7,890	6,434	4,500	3,334	4,500	3,500	-22.22%
215 ## 816	ADULT BOOKS	11,806	15,680	11,953	12,000	7,676	15,135	14,000	16.67%
215 ## 817	JUVENILE/YA BOOKS	4,699	3,721	3,893	4,500	2,228	4,654	4,500	0.00%
215 ## 818	LARGE PRINT BOOKS	1,735	746	2,323	3,200	916	3,200	3,200	0.00%
215 ## 820	LIBRARY DATA IMPROVEME	0	0	0	0	0	0	0	
TOTAL CAPITAL EXPEND:		38,263	37,768	35,680	44,400	19,698	37,232	40,075	-9.74%
TOTAL VAUGHN PUBLIC LIBRARY:		\$463,999	\$453,013	\$438,178	\$517,197	\$238,522	\$461,386	\$468,677	-9.38%
215 ##	LIBRARY FINANCING CONTR	156,368	161,140	148,442	137,766	137,763	137,766	130,083	-5.58%
215 ##	LIBRARY FINES & FEES	893	238	431	2,000	12	2,000	2,000	0.00%
215 ##	INTEREST	551	88	654	325	0	350	325	0.00%
215 ##	OTHER CONTRIBUTIONS		72	6,350		0			NA
215 ##	INSURANCE DIVIDENDS	118	103	81	0	73	0	0	NA
215 ##	GENERAL FUND TRANSFER	322,320	314,262	312,000	316,000	0	316,000	306,520	-3.00%
TOTAL LIBRARY REVENUES		480,250	475,903	467,958	456,091	137,848	456,116	438,928	-3.76%
APPROPRIATION OF FUND BALANCE		0	0	0	61,106	0	5,270	29,749	-51.32%
NET REVENUES (EXPENSES)		\$ 16,251	\$ 22,890	\$ 29,780	\$ -	\$ (100,674)	\$ -	\$ -	NA