

ST. CHARLES PARISH LIBRARY
2022 Budget Summary
and
Public Hearing Notice

In accordance with the requirements of the Louisiana Local Government Budget Act 504 of the 1980 session of the Legislature, R.S. 39:1301 *et. seq.*, a summary of the proposed 2022 budget for the St. Charles Parish Library is herewith presented.

A public hearing on the Library's proposed 2022 budget will be held at 6:00 p.m., November 16, 2021, in Council Chambers at the St. Charles Parish Courthouse in Hahnville. A copy of the budget will be available for inspection at all St. Charles Parish Library locations and the Library's website (www.myscpl.org) prior to the hearing.

ANTICIPATED FUND BALANCE FROM PREVIOUS YEAR \$10,476,149

REVENUES

Ad Valorem Taxes	6,877,000
FCC Universal Service Program	33,000
State Revenue Sharing	65,514
Fees, Fines, and Forfeitures	11,000
Interest Earnings	<u>130,000</u>
Total Receipts	7,116,514

EXPENDITURES

Personnel Services	4,681,539
Operating Services	1,372,056
Materials & Supplies	340,500
Travel & Training	60,000
Capital Outlay	5,180,100
Intergovernmental	<u>447,000</u>
Total Expenditures	12,081,195

PROJECTED ENDING FUND BALANCE 5,511,468

**ST. CHARLES PARISH LIBRARY
Proposed Budget for 2022**

Anticipated Revenue

	Budgeted 2021	Anticipated 2022	\$ Variance	% Variance
01 Fund Balance from Previous Year	8,600,000	10,476,149	1,876,149	22%
02 Ad Valorem Taxes (3110)	6,814,000	6,877,000	63,000	0.92%
03 FCC Universal Service Program (3310.86)	33,000	33,000	0	0%
04 State Revenue Sharing (3340)	67,500	65,514	-1,986	-3%
05 Charges for Photocopier (3410.50)	3,000	3,000	0	0%
06 Miscellaneous Revenues (3410.99)	8,000	8,000	0	0%
07 Fines (Books) (3520.10)	0	0	0	0%
08 Interest Earnings (3610.00)	103,000	130,000	27,000	26%
09 Gifts and donations (3730.00)	0	0	0	0%
10 <i>Total New Receipts</i>	<u>7,028,500</u>	<u>7,116,514</u>	<u>88,014</u>	<u>1%</u>
11 Total New Receipts & Fund Balance from Previous Year	<u>15,628,500</u>	<u>17,592,663</u>	<u>1,964,163</u>	<u>13%</u>

**ST. CHARLES PARISH LIBRARY
Proposed Budget for 2022**

Anticipated Expenditures

<u>PERSONNEL SERVICES</u>		2021	Proposed 2022	\$ Variance	% Variance
Salaries and Wages					
12	Directors' Salary (110)	109,583	116,500	6,917	6.3%
13	Professional Salaries (115)	593,100	683,500	90,400	15.2%
14	Regular Salaries (120)	1,844,200	1,969,000	124,800	6.8%
15	Part-Time Wages (130)	785,000	785,000	0	0.0%
16	<i>Total Salaries and Wages</i>	<u>3,331,883</u>	<u>3,554,000</u>	<u>222,117</u>	<u>6.7%</u>
Employee Benefits and Costs					
17	FICA/Social Security (151)	48,670	48,670	0	0%
18	Retirement Contributions (152)	318,360	318,435	75	0%
19	Life/Health Insurance (153)	500,000	500,000	0	0%
20	Workers Compensation (154)	33,000	34,000	1,000	3%
21	Unemployment Insurance (155)	2,008	2,008	0	0%
22	Medicare Insurance (156)	48,312	51,533	3,221	7%
23	Disability insurance (157)	8,405	9,138	733	9%
24	Retired Employees Insurance (158)	60,500	60,500	0	0%
25	Dental (160)	4,440	4,440	0	0%
26	OPEB Contribution (161)	89,141	96,915	7,774	9%
27	Miscellaneous/Drug Testing (199)	1,650	1,900	250	15%
28	<i>Total Benefits and Costs</i>	<u>1,114,486</u>	<u>1,127,539</u>	<u>13,052</u>	<u>1%</u>
29	Total Personnel Services (100's)	<u>4,446,369</u>	<u>4,681,539</u>	<u>235,169</u>	<u>5%</u>
<u>OPERATING SERVICES</u>					
Advertising, Dues and Subscriptions					
30	Membership Dues (214)	4,000	4,000	0	0%
31	Advertising (215)	10,000	10,000	0	0%
32	<i>Total Dues and Advertising</i>	<u>14,000</u>	<u>14,000</u>	<u>0</u>	<u>0%</u>
Periodicals and Digital Materials					
33	Periodicals (216)	20,000	20,000	0	0%
34	Digital Books (217)	121,500	130,000	8,500	7%
35	<i>Total Periodicals & Digital Materials</i>	<u>141,500</u>	<u>150,000</u>	<u>8,500</u>	<u>6%</u>
Printing and Public Program Speakers/Performers					
36	Printing (221)	33,000	35,000	2,000	6%
37	Adult Prog Speakers/Perf (22300001)	6,500	6,500	0	0%
38	Child Prog Speakers/Perf (22300002)	26,000	26,000	0	0%
39	<i>Total Printing & Programming</i>	<u>65,500</u>	<u>67,500</u>	<u>2,000</u>	<u>3%</u>
Utilities					
40	Electrical light and Power (231)	175,000	175,000	0	0%
41	Gas (232)	2,000	2,000	0	0%
42	Water (233)	7,000	7,000	0	0%
43	<i>Total Utilities</i>	<u>184,000</u>	<u>184,000</u>	<u>0</u>	<u>0%</u>
Communications					
44	Postage and Box Rent (241)	12,000	12,000	0	0%
45	Telephone (242)	100,000	110,000	10,000	10%
46	Electronic Services (245)	82,000	82,000	0	0%
47	<i>Total Communications</i>	<u>194,000</u>	<u>204,000</u>	<u>10,000</u>	<u>5%</u>
Rentals					
48	Building Rentals (251)	3,072	3,500	428	14%
49	Equipment Rentals (252)	40,000	40,000	0	0%
50	Film rentals (259)	0	0	0	0%
51	<i>Total Rentals</i>	<u>43,072</u>	<u>43,500</u>	<u>428</u>	<u>1%</u>

**St. Charles Parish Library
Proposed Budget for 2022
Expenditures, page 2**

		2021	Proposed 2022	\$ Variance	% Variance
Maintenance					
52	Maintenance of Grounds (261)	45,000	60,000	15,000	33%
53	Maintenance of Buildings (262)	80,000	80,000	0	0%
54	Maintenance of Vehicles (263)	10,000	10,000	0	0%
55	Maintenance of Equipment (264)	5,000	5,000	0	0%
56	Maintenance of Plumbing and HVAC (265)	85,000	85,000	0	0%
57	Maintenance of Furniture & Office Equipment (266)	1,000	1,000		0%
58	Electrical Maintenance (272)	5,000	5,000	0	0%
59	Pest Control (274)	9,000	9,000	0	0%
60	Janitorial Maintenance (275)	37,856	37,856	0	0%
61	Maintenance of Automation Systems (277)	121,000	133,450	12,450	10%
62	<i>Total Maintenance</i>	<u>398,856</u>	<u>426,306</u>	<u>27,450</u>	<u>7%</u>
Professional Services					
63	Miscellaneous (280)	60,000	60,000	0	0%
64	Merchant Services (281)	1,000	1,000	0	0%
65	<i>Total Professional Services</i>	<u>61,000</u>	<u>61,000</u>	<u>0</u>	<u>0%</u>
Insurance and Surety Bonds					
66	Fire, Casualty, and Liability (291)	191,350	191,350	0	0%
67	Vehicles (293)	23,235	25,000	1,765	8%
68	Employee Liability (294)	4,165	5,400	1,235	30%
69	<i>Total Insurance</i>	<u>218,750</u>	<u>221,750</u>	<u>3,000</u>	<u>1%</u>
70	Total Operating Services (200's)	<u>1,320,678</u>	<u>1,372,056</u>	<u>51,378</u>	<u>4%</u>
<u>MATERIALS AND SUPPLIES</u>					
71	Non-Consumable Office Supplies (305)	40,000	40,000	0	0%
72	Technology Supplies (306)	80,000	80,000	0	0%
73	Office Supplies (310)	60,000	60,000	0	0%
74	Adult Program Supplies (32100001)	35,000	35,000	0	0%
75	Child/YA Progr. Supplies (32100002)	47,500	47,500	0	0%
76	Maint- Buildings/Grounds (326)	60,000	60,000	0	0%
77	Vehicle Supplies (327)	10,000	10,000	0	0%
78	Planetarium Supplies (329)	8,000	8,000	0	0%
79	Total Materials and Supplies (300's)	<u>340,500</u>	<u>340,500</u>	<u>0</u>	<u>0%</u>
80	Travel, Workshops, Expense Reimbursement (410)	60,000	60,000	0	0%
81	Elections - Official Fees (440)	13,000	0	-13,000	-100%
82	Total Travel and Training (400's)	<u>73,000</u>	<u>60,000</u>	<u>-13,000</u>	<u>-18%</u>

**St. Charles Parish Library
Proposed Budget for 2022
Expenditures, page 3**

	2021	Proposed 2022	\$ Variance	% Variance
<u>CAPITAL OUTLAY</u>				
Acquisition of Land and Vehicles				
83	0	0	0	
84	0	0	0	
85	0	0	0	
86	200,000	200,000	0	0%
87	<u>200,000</u>	<u>200,000</u>	<u>0</u>	<u>0%</u>
Acquisition of Equipment				
88	110,000	110,000	0	0%
89	150,000	250,000	100,000	67%
90	50,000	50,000	0	0%
91	<u>310,000</u>	<u>410,000</u>	<u>100,000</u>	<u>32%</u>
92	75,000	75,000	0	0%
93	3,000,000	4,000,000	1,000,000	33%
94	100,000	250,000	150,000	150%
Library Materials				
95	167,000	167,000	0	0%
96	26,700	26,700	0	0%
97	27,400	27,400	0	0%
98	<u>221,100</u>	<u>221,100</u>	<u>0</u>	<u>0%</u>
99	1,000	1,000	0	0%
100	10,000	10,000	0	0%
101	13,000	13,000	0	0%
102	<u>3,930,100</u>	<u>5,180,100</u>	<u>1,250,000</u>	<u>32%</u>
<u>INTERGOVERNMENTAL COSTS</u>				
Contributions to Retirement				
103	248,500	192,000	-56,500	-22.74%
104	5,000	5,000	0	0%
105	205,000	250,000	45,000	22%
106	<u>458,500</u>	<u>447,000</u>	<u>-11,500</u>	<u>-3%</u>
107	<u>10,569,147</u>	<u>12,081,195</u>	<u>1,512,047</u>	<u>14%</u>
PROJECTED ENDING				
108	<u>5,059,353</u>	<u>5,511,468</u>	<u>452,115</u>	<u>9%</u>



2022 Proposed Budget

NOTES

NOTES TO THE 2022 BUDGET: REVENUES

Line 01: The projected **Fund Balance from Previous Year** is based on actual revenues and expenditures as of October 19, 2021, and projected expenditures through the remainder of the year. It does not include projected new revenues from the 2021 tax roll. Those are included on Line 02 as new receipts for 2022.

According to the comprehensive annual financial report prepared by the Finance Department, the library had a fund balance of \$9,395,781 as of the end of 2020. As of 10/19/2021, the library's revenues totaled \$7,733,782 and expenditures totaled \$4,153,415. We are estimating total expenditures for 2021 to be a little over 6 million dollars, leaving an anticipated ending fund balance of approximately \$10,476,149.

Line 02: Revenues listed on Line 02 are estimates of **Ad Valorem Taxes** to be collected for the library on the 2021 tax roll. These funds will be collected primarily in 2022.

The estimate is based on reports provided by the Finance Department. In August 2020, the voters approved a continuation of the library millage for 10 years at 4.53 mills. This will be the first year collecting under this renewal. Based on projections from the Finance department, revenues from Ad Valorem taxes are expected to be approximately \$6,877,000.

Line 03: The library receives reimbursement for Internet and data lines each year through the **FCC Universal Service Program**, also known as eRate.

Line 04: This line shows the amount of anticipated **State Revenue Sharing** based on figures from the Parish Finance Department. The Office of the State Treasurer determines the amount of revenue sharing funds each eligible recipient body is to receive. Eligible tax recipient bodies are those supported by ad valorem taxes and whose millages are included in the Revenue Sharing Act. The amount listed is what is due to the library after statutory deductions.

Line 05: **Photocopy Receipts** are based on figures for past years. No change.

Line 06: **Miscellaneous Revenues** includes revenue from planetarium fees, printing fees, and flash drive sales, as well as any other miscellaneous revenues. No change.

Line 07: **Fines (Books)** includes revenue from fines paid for lost or damaged materials, library card replacements, and out-of-parish cards.

Line 08: **Interest Earnings** are based on estimates provided by the Finance Department.

Line 9: No amount is budgeted for **Gifts and Donations** because they are generally very modest and should not be counted on as significant sources of revenue.

Line 10: **TOTAL NEW RECEIPTS** are projected new revenues to be earned in 2022.

Line 11: **TOTAL NEW RECEIPTS AND FUND BALANCE FROM THE PREVIOUS YEAR.**

NOTES TO THE 2020 BUDGET: EXPENDITURES

Lines 12-16: The Parish uses the April to April CPI for All Urban Consumers to determine cost of living increases. That index showed a 4.2% increase this year. It is my recommendation that a 4.2% cost of living adjustment be approved for library employees.

Budgeted personnel salaries reflect standard one-step increases of 2% for most employees and a few possible additional step increases, which are given for exceptional performance and/or increased responsibilities. A small amount is also set aside for possible mid-year merit increases.

NOTE: Salary estimates are based on 53 pay weeks

- Line 12 – Library Director’s salary. A standard one-step increase is budgeted.
- Line 13 – Salaries for professional librarians.
- Line 14 – Salaries for all other full-time employees.
- Line 15 – Wages for all part-time employees.
- Line 16 – Total salaries and wages.

PROPOSED PART-TIME HOURLY WAGE STRUCTURE - 2022

Pages and Part-Time Custodians

Beginning page must be at least 16 years old. Progression to higher steps generally for high school graduate with significant library experience. Staff reaching the end of this scale may be promoted into the part-time assistant scale at the discretion of the Director.

STEP	2021	2022
1	\$10.14	\$10.56
2	\$10.34	\$10.77
3	\$10.55	\$10.99
4	\$10.76	\$11.21
5	\$10.97	\$11.43
6	\$11.19	\$11.66
7	\$11.42	\$11.90
8	\$11.64	\$12.13
9	\$11.88	\$12.38
10	\$12.11	\$12.62
11	\$12.36	\$12.88
12	\$12.60	\$13.13
13	\$12.86	\$13.40
14	\$13.11	\$13.66
15	\$13.38	\$13.94

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Part-Time Assistants

Entry level part-time assistants must have a high school diploma or equivalent. Performs routine tasks under close supervision. Step 3 is normally reached after 2-3 years of experience, depending upon the amount of time worked, the level of difficulty of tasks performed, and the quality of performance. Progression to Steps 4 and higher depend upon years of experience (including amount of time worked), the performance of specially assigned tasks of increasing levels of difficulty and responsibility, and the quality of performance. Wages for part-time assistants beyond Step 20 would be individually negotiated through regular supervisory channels and based upon experience, tasks, responsibilities, and quality of performance.

STEP	2021	2022
entry	\$13.82	\$14.40
1	\$14.10	\$14.69
2	\$14.38	\$14.98
3	\$14.67	\$15.28
4	\$14.96	\$15.59
5	\$15.26	\$15.90
6	\$15.57	\$16.22
7	\$15.88	\$16.54
8	\$16.20	\$16.88
9	\$16.52	\$17.21
10	\$16.85	\$17.56
11	\$17.19	\$17.91
12	\$17.53	\$18.27
13	\$17.88	\$18.63
14	\$18.24	\$19.00
15	\$18.60	\$19.38
16	\$18.98	\$19.77
17	\$19.35	\$20.17
18	\$19.74	\$20.57
19	\$20.14	\$20.98
20	\$20.54	\$21.40

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- Line 17: **Social Security (-151)** contributions for employees not eligible to participate in the Parochial Employees Retirement System. The rate is 6.2%.
- Line 18: Contributions to the **Parochial Employees Retirement System (-152)** are based on projected salaries of full-time employees. The library matches at the rate of 11.5% of total salaries paid to these employees. Rate decreased from 12.5% per estimates provided by Finance.
- Line 19: **Health Insurance (-153)** No change.
- Line 20: **Worker's Compensation (-154)** Slight increase based on previous and year-to-date 2021 expenditures.
- Line 21: **Unemployment Insurance (-155)** No change.
- Line 22: **Medicare (-156)** payments of 1.45% of all salaries as directed by Finance.
- Line 23: **Disability Insurance (-157)** based on the following formula: full-time salaries x .33% as directed by Finance.
- Line 24: **Retired Employees Insurance (-158)** provides matching funds towards health insurance for retired employees. No change.
- Line 25: **Dental Insurance (-160)** This line is coverage for employees who choose to sign on with the Parish's dental insurance plan. No change.
- Line 26: Charges for **OPEB (Other Post-Employment Benefits) Contribution (-161)**. Related to retiree health benefits for contribution to the GASB 45 Trust which was started in 2014 to fund the future retiree health benefits. Calculated as 3.5% of full-time salaries as directed by Finance.
- Line 27: Charges for **Drug Testing (-199)** of employees, both new hires and randomly selected current staff. Increase based on previous and year-to-date 2021 expenditures.
- Line 28: **Total Benefits and Costs**
- Line 29: **TOTAL PERSONNEL SERVICES (100's)**
- Line 30: The **Membership Dues (-214)** category includes American Library Association and Public Library Association dues for library board members, the Director, and the Assistant Directors; Louisiana Library Association dues for board members and all professional librarians; modest dues in other appropriate organizations; and additional software licenses that are considered subscriptions. No change.
- Line 31: **Advertising (-215)** for job openings and legal advertisements, when necessary, as well as advertising of library programs and services. No change.
- Line 32: **Total Dues and Advertising**

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- Line 33: **Periodicals (-216)** No change.
- Line 34: **Digital Books (-217)** This line item consists of purchases of microfilm and digital materials such as downloadable audiobooks, eBooks, videos, music, and magazines. Increased due to continued growing demand for digital resources.
- Line 35: **Total Periodicals and Digital Materials**
- Line 36: **Printing (-221)** Used for professional printing needs to increase awareness of library services and programs and improve marketing efforts. Includes printing of summer reading program guide, which is mailed to every household in the parish. Slight increase based on Assistant Director's requests.
- Line 37: **Adult Program Speakers and Performers (-2230001)** Used for paying fees associated with bringing in performers and speakers for adult public programs including activities such as the adult summer reading program and National Library Week. No change.
- Line 38: **Children and Young Adult Program Speakers and Performers (-2230002)** Used for paying fees associated with bringing in performers and speakers for children's and young adult public programs for activities such as story time, the summer reading program, Children's Book Week, and National Library Week. No change.
- Line 39: **Total Printing and Public Programming**
- Line 40: **Electrical Light and Power (-231)** No change.
- Line 41: **Gas (-232)** No change.
- Line 42: **Water (-233)** No change.
- Line 43: **Total Utilities**
- Line 44: **Postage and Box Rent (-241)** No change.
- Line 45: **Telephone (-242)** Increase due to new VoIP telephone system implemented.
- Line 46: **Electronic Services (-245)** category is used for licensing of electronic resources as well as other databases purchased directly by the Library. No change.
- Line 47: **Total Communications**
- Line 48: **Building Rentals (-251)** Amount includes funds for two storage units needed for storing books that were saved from the 1st floor section of the West Regional Library that was damaged by Hurricane Ida. Books will be stored until repairs are completed
- Line 49: **Equipment Rentals (-252)** This category funds the cost of leasing and servicing equipment, including photocopiers and microfilm reader-printers. No change.

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- Line 50: **Film Rentals (-259)** No change.
- Line 51: **Total Rentals**
- Line 52: **Maintenance of Grounds (-261)** Yard work, landscaping, tree trimming and other necessary maintenance and repairs of library grounds. Increased for maintenance of land being purchased for new Hahnville Branch.
- Line 53: **Maintenance of Buildings (-262)** No change. Includes funds for security systems at all branches, pressure washing exterior of buildings, general maintenance and repair, updating of items such as carpet as needed. Anticipate updating carpet and public restrooms at the St. Rose Branch and main public restrooms at the East Regional Library.
- Line 54: **Maintenance of Vehicles (-263)** No change.
- Line 55: **Maintenance of Equipment (-264)** Maintenance of Planetarium projector. No change.
- Line 56: **Maintenance of Plumbing, Heating, and A/C (-265)** is the category that includes repairs and replacements as needed for the heating and air conditioning systems at all locations. No change.
- Line 57: **Maintenance of Furniture, Office Machines, and Equipment (-266)** for items such as projectors, typewriters, video equipment, postage meter and scale, microfilm readers and computers. No change.
- Line 58: **Electrical Maintenance (-272)** No change.
- Line 59: **Pest Control (-274)** No change.
- Line 60: **Janitorial Maintenance (-275)** These funds are used to cover the cost of part-time custodians to clean the Hahnville, Norco, and Paradis branches, as well as additional custodial help for special programs. No change.
- Line 61: **Maintenance of Automation Systems (-277)** This is the category that includes service and maintenance contracts for the library's central computer system. Included are the servers, computer and peripheral equipment, automation system, the online catalog, and the operating system, filtering devices, anti-malware devices, etc. Increase per recommendation of Systems Administration Librarian.
- Line 62: **Total Maintenance**
- Line 63: **Miscellaneous (-280)** professional services is the category that includes funding for deputy details, attorney's fees, and other miscellaneous professional fees. No change.
- Line 64: **Merchant Fees (-281)** Fees for credit card services. No change.
- Line 65: **Total Professional Services**

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- Line 66: **Fire, Casualty, and Liability Insurance (-291)** includes coverage for the West, East, St. Rose, Paradis, Hahnville and Norco library buildings and contents, and liability for the system. No change.
- Line 67: **Vehicle Insurance (-293)** covers delivery van, maintenance vans and bookmobile. Increase based on estimates from Finance.
- Line 68: **Employee Liability (-294)** covers the Board and Director in the event of errors or omissions. Increase based on estimates from Finance.
- Line 69: **Total Insurance Costs**
- Line 70: **TOTAL OPERATING SERVICES (200's)**
- Line 71: **Non-Consumable Office Supplies (-305)** includes non-consumable supplies costing under \$5000. No change.
- Line 72: **Technology Supplies (-306)** includes non-consumable technology supplies that generally cost under \$5000. No change.
- Line 73: **Office Supplies (-310)** No change.
- Line 74: **Adult Programming Supplies (32100001)** Used for purchasing supplies for adult public programs. No change.
- Line 75: **Children and Young Adult Programming Supplies (32100002)** Used for purchasing supplies for children's and tween/teen's public programs. No change.
- Line 76: **Maintenance of Buildings and Grounds Supplies (-326)** No change.
- Line 77: **Vehicle Supplies (-327)** No change.
- Line 78: **Planetarium Supplies (-329)** No change.
- Line 79: **TOTAL MATERIALS AND SUPPLIES (300's)**
- Line 80: **Travel, Workshops, Expense Reimbursement (-410)** Includes reimbursement for use of personal vehicles to conduct library business, attendance at workshops and seminars, speakers at All Staff Meetings, and attendance at annual conferences of such organizations as the Louisiana Library Association, the American Library Association, and the Southeastern Planetarium Association, as well as training for Computer Services staff necessary to keep them current with technology changes. No change.
- Line 81: **Elections – Official Fees (-440)** Official fees for millage election. Decrease as millage election was held in 2020.
- Line 82: **TOTAL TRAVEL AND TRAINING (400's)**

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- Line 83: **Acquisition of Land (-610)** No change.
- Line 84: **Acquisition of Buildings (-620)** No change.
- Line 85: **Improvements Other Than Buildings (-630)** No change.
- Line 86: **Acquisition of Motor Vehicles. (-640)** No change. With the increase in requests for outreach services, the library anticipates needing to purchase an additional outreach vehicle, similar to the current bookmobile, to use for outreach programs and services. The library will also need to replace the oldest of the maintenance vehicles, which is more than 20 years old, in the next few years.
- Line 87: **Total Acquisition of Land and Vehicles**
- Line 88: **Educational/Cultural/Recreational Equipment (-651)** This line is intended for capital technology purchases generally costing over \$5000. Funds allocated in this line are based on a formula that takes into consideration the life expectancy and replacement value over time of all technology equipment with the expectation that a certain number of computers, servers, routers, etc. will need to be replaced each year. Increase based on Computer Services recommendations.
- Line 89: **Buildings/Grounds/General Plant (-652)** Increase. Half of the chillers at the East Regional Library need to be replaced and may need to replace HVAC units at several branches in the coming year. Other potential capital improvement projects being considered include replacing the flooring, mirrors, and bathroom stalls in the public restrooms at the St. Rose Branch Library, replacing the flooring and bathroom stalls in the main public restrooms at the East Regional Library, replacing carpet in the meeting room area at the East Regional Library, and possibly replacing carpet and flooring at the St. Rose Branch Library. As our buildings begin to age, we will need to begin doing some routine upgrades to branches (the St. Rose Branch is 18 years old, the East Regional Library is 11 years old, and the Paradis Branch is 10 years old).
- Line 90: **Office Equipment, Furniture and Fixtures (-656)** This line is funded for equipment, furniture and fixtures generally costing over \$5000. No change.
- Line 91: **Total Acquisition of Equipment**
- Line 92: **Major Repairs (-670)** No change. Funds budgeted to cover any unexpected repairs.
- Line 93: **Construction in Progress (-680)** Increase. Includes funds anticipated future Hahnville Branch Library project.
- Line 94: **Architectural fees (-681)** Increase. Includes funds for architect and design consultant fees for possible start of planning for future Hahnville project.
- Line 95: **Books (-6900100)** No change.
- Line 96: **Audio Materials (-6900300)** No change.

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- Line 97: **Video Materials (-6900500)** No change.
- Line 98: **Total Library Materials**
- Line 99: **Other Fees (-693)** Used for miscellaneous fees, such as Clerk of Court fees, associated with capital projects. No change.
- Line 100: **Library Other (-696)** Used for other expenses, such as inspection fees, associated with capital projects that fall outside of the scope of the contract. No change.
- Line 101: **Planetarium Materials and Equipment (-699)** No change. Used for purchasing new shows and exhibits for the planetarium.
- Line 102: **TOTAL CAPITAL OUTLAY (600's)**
- Line 103: **Contributions to Retirement Systems (-730)** Statutory charges to provide funds for the State's retirement systems. Decrease as directed by Finance.
- Line 104: **Cost of AV Tax Collection (-731)** Statutory charges paid to Sheriff's Department. No change as directed by Finance.
- Line 105: **Indirect Cost Allocation (-857)** Finance Department charges to the library for accounting and other services provided for the library. Increase as directed by Finance.
- Line 106: **TOTAL INTERGOVERNMENTAL COSTS (700's)**
- Line 107: **TOTAL EXPENDITURES**
- Line 108: **PROJECTED ENDING FUND BALANCE**