

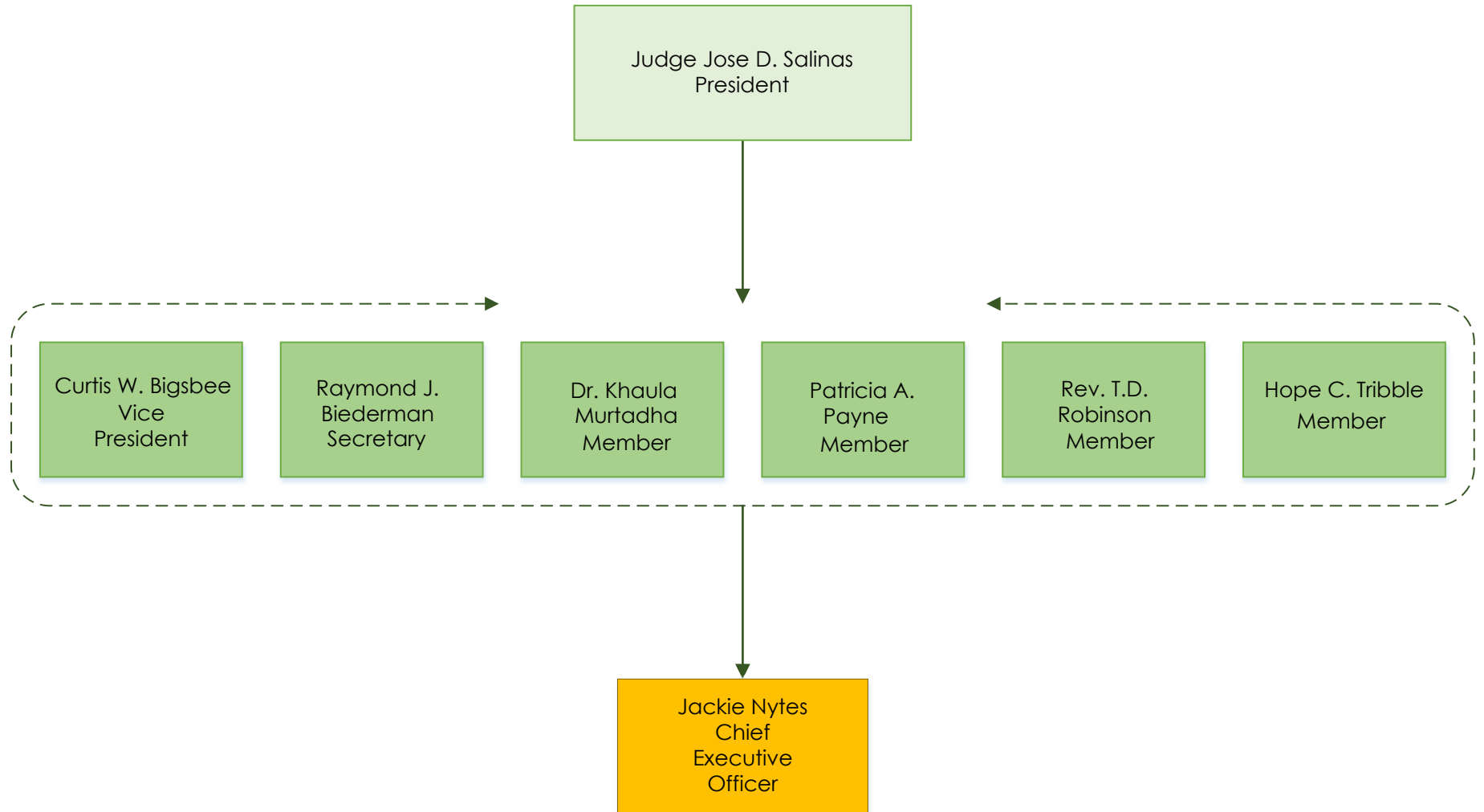
The Indianapolis Public Library 2022 Budget



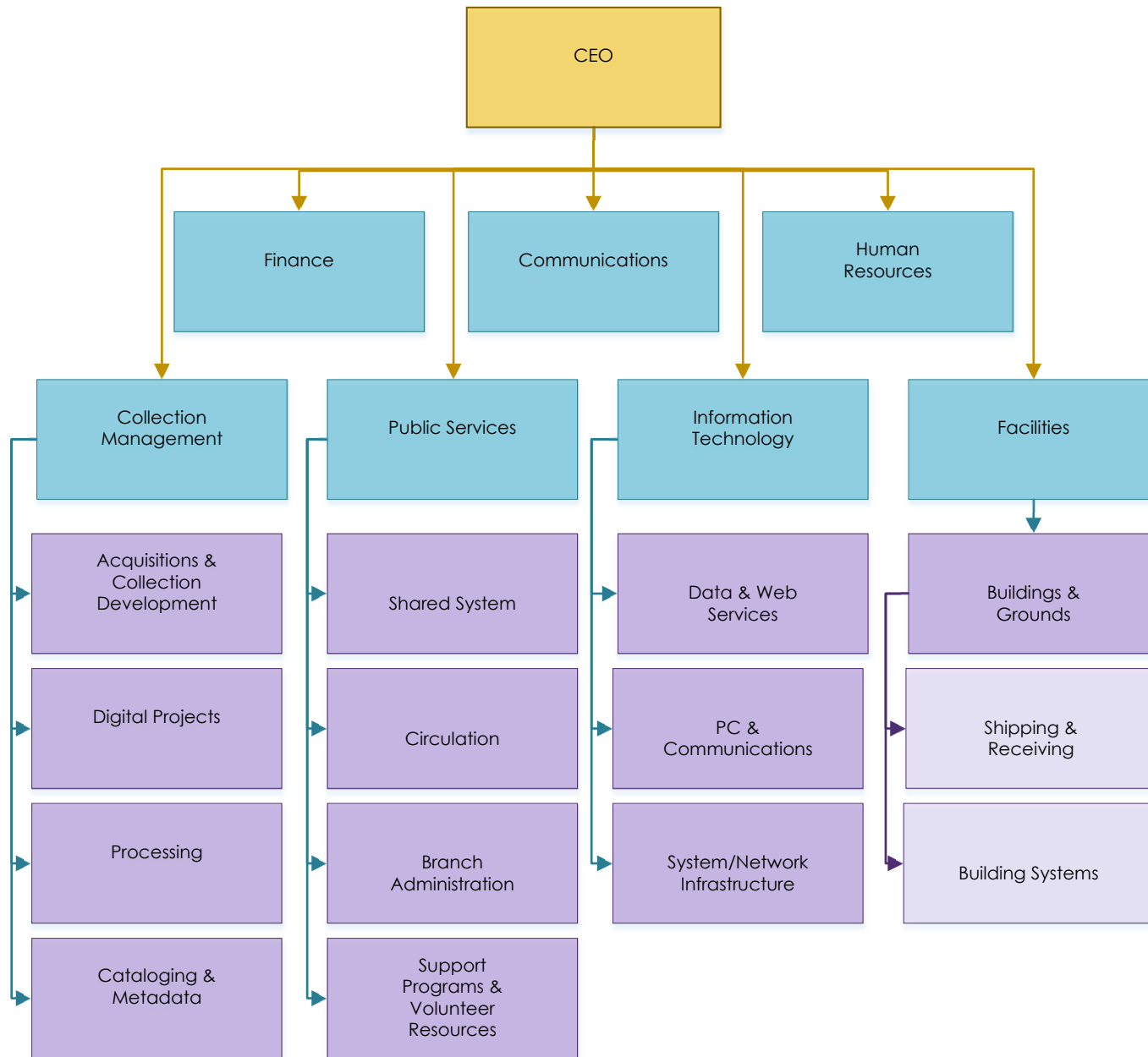
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Indianapolis-Marion County Public Library Library Board



Indianapolis-Marion County Public Library



INTRODUCTION

Executive Summary

September 23, 2021

TO: Citizens of the Indianapolis-Marion County Public Library District
Board Members of the Indianapolis-Marion County Public Library
And their appointing authorities:
The City-County Council
The County Commissioners
Board of School Commissioners of Indianapolis Public Schools.

We are pleased to present the proposed budget of the Indianapolis-Marion County Public Library (the "Library") for the fiscal year ending December 31, 2022.

The budget presented herein represents the second year of the Library's 2021-2023 Strategic Plan. The total annually appropriated budget being presented for adoption by the Library Board and the Indianapolis-Marion County City-County Council and approved by the Department of Local Government Finance (DLGF) totals \$72,128,200 for the year ended December 31, 2022. This budget includes additional resources to support the opening of the new Glendale and Fort Harrison branches. As always, the challenge of meeting increased demand for library services as revenue sources decrease may result in the need to rely upon the Library's fund balance to fill the gap for 2022. This budget maintains a collections budget for physical materials of \$3 million and \$3.2 million for digital resources (together "Collection Materials"). Collection Materials make up 12% of the budget. The largest portion of the Library budget, 60%, is for salaries and benefits.

Comparison of the 2022 proposed budget with the 2021 adopted budget is as follows:

Library Funds	2022	2021	Variance
General Fund	\$ 52,306,077	\$ 49,968,376	\$ 2,337,701
Debt Service Fund	16,572,123	16,867,416	(295,293)
Rainy Day Fund	3,000,000	3,000,000	-
Library Improvement Reserve Fund	250,000	-	250,000
Total	\$ 72,128,200	\$ 69,835,792	\$ 2,292,408

2022 Priorities

The priorities and short term goals for 2022 are primarily in line with priorities in 2021. The Library's 2022 priorities include these major areas.

- Racial Equity
- Partnerships
- Digital/Technology Inclusion

- Supporting Local Educators
- Reading and Writing
- Health/Wellness Literacy
- Financial Literacy

2022 Challenges

The Library continues to have the challenge of limited growth due to the circuit breaker loss. Annual growth in the levy is limited by Indiana's statewide "circuit breaker" legislation that is intended to limit the tax liability for property owners. The circuit breaker loss has historically limited the long term growth in the revenues and the ability of revenue growth for the Library to keep with the expenditure growth. The library system has limited legal ability to raise additional revenues to compensate for the stagnant growth in property taxes, which make up about 81% of the budgeted revenues. Any increases in local income tax allocations must be initiated through the Indianapolis-Marion County City-County Council.

The increase in cost of electronic resources, increases in personnel costs, as well as increased technology costs presented challenges in allocating costs for the 2022 budget.

The Library is addressing the challenge of the cost of library services growing at a pace faster than revenues by maintaining conservative budgeting practices as well as maintaining adequate reserves to allow for flexibility in timing of any necessary changes to expenditure levels. The Library continues to update and monitor its five year financial plan to ensure its sustainability and to live within its means.

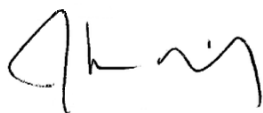
Conclusion

The Library's stewardship of taxpayer dollars is exemplified by the Library's Aa1 rating from Moody's Investor's Service and the AA+ rating from Fitch.

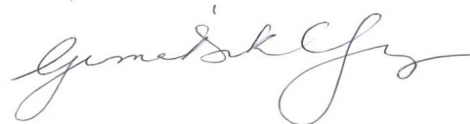
This adopted 2022 Budget provides the Library the opportunity to keep tax rates low while continuing our mission of enriching the lives and building communities through lifelong learning. The Library not only serves as a bridge between individuals and information, but it successfully partners with many community organizations, acts as an economic stimulus in neighborhoods, and provides a welcoming place for newly-arrived immigrants. Its free and accessible spaces foster a learning community.

We wish to express our appreciation to the dedicated service of the entire Library staff.

Respectfully submitted,



John Helling
Interim Chief Executive Officer



Ijeoma Dike Young, CPA
Treasurer, Chief Financial Officer

Calendar and Approval Process For the 2022 Budget

May 10	Review of long term financial plan at Board Committee Meeting.
June 30	Pre-Budget submitted to DLGF.
July 12	Draft review of budget at Board Committee meeting.
July 30	Budgets are advertised for the first time in two newspapers (Meets IC 6-1.1-17-3 (a) requirement for 10 day notice before public hearing). NOTE: The advertising for the Council hearing is no longer required to be noticed in the paper. It is required to be posted on-line via Gateway.
Aug 6	Budgets are advertised for the second time. Effective July 1, 2021, if required to publish notice two or more times, the first is to be published in newspaper(s), but the second may be published on the official web site of Library subject to the requirements of IC 5-3-5.
Aug 10	Special Board Meeting - Public Hearing on 2022 Budget As noticed on July 30 th and August 6 th public notices and in accordance with IC 6-1.1-17-5(a) (notice of meeting to be posted 48 hours prior).
Aug 23	Board adopts budget at the regular August Board meeting As noticed on July 30 th and August 6 th public notices and in accordance with IC 6-1.1-17-5(a) (notice of meeting to be posted 48 hours prior).
Sept 1	Last day for Board to approve Budget (Per IC 36-3-6-9(b)). Board must submit adopted budget and tax levies along with detailed accounts to council clerk before close of business. Per IC 36-3-6-9(b) last day to approve is Sept 2.
Sept 13	Budget introduced at Council meeting (Per CCC schedule). Last day to submit notice of publication for 2022 budget and tax levies through Gateway.
Sept 17	The notice, publication, and submission to DLGF of the estimated budget, public hearing and final adoption dates and information must occur by September 17 (10 days before the CCC public hearing per IC 6-1.1-17-3(a)).
Sept 23	Municipal Corporations Committee hearing on the 2022 budget (Per CCC schedule and in accordance with IC 6-1.1-17-5(a) (2)) 5:30 p.m. Room 260.
Sept 27	Public hearing on the 2022 budget at City-Council meeting at 7:00 p.m.
Sept 29	Review and pass budget by the Municipal Corporation Committee 5:30 p.m. Room 260.
Oct 11	City County Council adopts Budgets for 2022 (as required by IC 6-1.1-17-5(a) (2)).
Oct 16	Library files approved budget via Gateway for the City Controller to submit. Five (5) days after budget is signed by mayor or veto of budget is overridden, adopted budget ordinances must be filed by City County Council Clerk with DLGF. (Per IC 6-1.1-17-5(e).)

Prepared April 16, 2021
Prepared by Accounting

OPERATING FUND

THE OPERATING FUND

Assessed Valuation

The 2021 pay 2022 assessed valuation for the Library district is estimated at \$46,674,037,441 based on information provided by the County Auditor's office. Since the 2008 recession assessed values had been on a downward trend, but have been increasing since 2017.

Payment Year	Assessed Valuation of Library District	Growth of Assessed Value Over Time	
		Period	Percentage
2007	\$ 43,500,245,280	2006 to 2007	11%
2008	42,553,962,335	2007 to 2008	(2)%
2009	35,693,488,773	2008 to 2009	(16)%
2010	34,794,821,192	2009 to 2010	(2)%
2011	33,240,892,643	2010 to 2011	(4)%
2012	33,005,181,323	2011 to 2012	(1)%
2013	33,168,703,752	2012 to 2013	>1%
2014	33,109,498,271	2013 to 2014	>(1)%
2015	35,872,739,097	2014 to 2015	8%
2016	35,784,492,637	2015 to 2016	>(1)%
2017*	36,995,952,545	2016 to 2017	3%
2018	38,958,770,110	2017 to 2018	5%
2019	40,373,153,619	2018 to 2019	4%
2020	42,493,844,770	2019 to 2020	5%
2021	44,694,125,087	2020 to 2021	5%
2022	46,674,037,441	2021 to 2022	4%

*Includes Beech Grove.

** Estimated as the amount has not been certified by the DLGF.

Revenues

1. Property Taxes

The Operating Fund is the general fund from which an annual appropriation is made for the day to day operations of the Library. This fund is used to pay staff and associated fringe benefits, supplies, utilities, maintenance, and collection materials. The 2020 pay 2021 anticipated Operating Fund tax rate is \$0.1010 based on the Certified Net Assessed Value of \$46,674,037,441 and the maximum permissible levy calculated by the DLGF.

The Library's earlier long range financial plans anticipated more significant growth in revenues would be necessary to operate the new and larger facilities coming online. However, due to property tax caps, property tax revenues have only increased, on average, 1.5% over the past 15 years. To address the reduction in growth due to property tax caps, the Library began evaluating operations to formulate a plan for streamlining operations. The Library continues to update and monitor the five year financial plan to ensure its sustainability and to live within its means.

Under the provisions of the Property Tax Control program, the current estimated maximum levy for the Operating Fund (2022) allowed by law for the Indianapolis-Marion County Public Library is \$47,390,298. This represents a 4.3% increase over last year's property tax levy based on the allowable growth rate per the Department of Local Government Finance. The estimated maximum levy for the Operating Fund for 2022 is \$47,390,298 less the estimated loss of \$8,530,254 due to Circuit Breaker resulting in net property taxes of \$38,860,044. The estimated loss calculated by the DLGF is \$8,420,750. Beginning in 2017, the Capital Project Fund was eliminated and the budget for items previously funded in the Capital Project Fund is included in the Operating Fund.

Property Tax Caps (aka Circuit Breaker)- the property tax cap, also known as "circuit breaker" was enacted by the Indiana General Assembly in 2008 and subsequently amended into the Indiana Constitution. The cap guarantees that property tax rates in overlapping districts cannot exceed a certain capped percent of the parcel's gross assessed value. The "circuit breaker" amount represents property tax liability waived because it is above the level allowed under the property tax caps. The property tax caps are as follows:

- 1% - for Homestead property
- 2% - for other residential property and agricultural land
- 3% - for commercial and industrial property

The chart below shows the property tax rates since 2017 including the 2022 anticipated tax rate.

Tax Rate History						
Fund	2017	2018	2019	2020	2021	2022
Operating	0.1060	0.1047	0.1043	0.1026	0.1017	0.1015
CPF	-	-	-	-	-	-
Bond 1	0.0296	0.0258	0.0265	0.0184	0.0173	0.0143
Bond 2	0.0011	0.0056	0.0053	0.0134	0.0145	0.0173
Total	0.1367	0.1361	0.1361	0.1344	0.1335	0.1333

2. Other Intergovernmental Revenue

Local Income Tax – LOIT Property Tax Relief

During the summer of 2007, the Governor requested local governments to increase the local income tax for property tax relief (known as LOIT). The City-County Council adopted an increase in August of 2007 which provided funding for public safety along with property tax relief. As a result of this action, the Library was required to keep their tax levy for years 2007 – 2010 at the rate approved for 2007. The difference between the levy adopted by the Library and the maximum allowed would be made up from the increase in the local

income tax as a Local Option Income Tax. For 2022 the amount anticipated to be received by the library is \$3,854,584. This Local Option Income Tax is not an additional source of revenue for the Library – **it is property tax replacement and is deducted from the Library's tax levy.**

Local Income Tax – LIT Certified Shares (COIT)

In 2011, legislation was changed allowing the Library's fiscal body (City/County Council) to distribute a share of COIT revenue to the Library. For 2022, the amount of revenue from COIT included in our projections is \$498,398 which is two tenths of one percent of the Marion County Certified Distributions.

Motor Vehicle Excise Tax

Motor Vehicle Excise Tax projected for 2022 is \$2,989,778 for the Library's Operating Fund. This tax is in lieu of a personal property tax on vehicles, and it is paid at the same time annual license plates are obtained. Yearly renewals of plates and payments of this excise tax are normally handled by mail. The rate of tax varies based on the initial "factory advertised delivered price" of the vehicle in the year which it was new. The tax is then computed lower per year of manufacture. Changes in legislation reduced the amount of tax collected through this mechanism. Replacement funds are provided from gambling proceeds and from the general fund, if necessary, to make up the difference for units of local government.

Commercial Vehicle Excise Tax (CVET) projected for 2022 is \$294,870 for the Library's Operating Fund.

Financial Institutions Tax

The library's share of tax monies received from banks and savings and loan associations is projected at \$319,007 in 2022 for the Library's Operating Fund.

3. Sources of Additional Revenue

Public Library Access Card

As a result of legislative action, a Statewide Library Card (PLAC) was made available beginning January 1, 1993. On a quarterly basis, the Library submits the revenue it generates for this program to the Indiana State Library to be placed in a designated fund account for the PLAC program (Indiana Code 4-23-7.1-5.2). After the calendar year, the revenue plus interest is distributed back to participating libraries on the basis of net loans. For 2022, PLAC revenue is projected at \$55,000.

Fines and Fees

Fines and fees projected in 2022 for lost and damaged materials are \$115,622. The growth of eBooks has reduced our fine revenue as e-resources do not have associated fines. Print and copy revenue is projected to generate \$280,000 in

revenue and fax usage is projected to bring in \$74,468. The Library's meeting room income is projected at \$292,334 in 2022.

Interest

This represents the investment income earned on cash held by the Library during the year. Investments are limited by statute to government operating fund backed instruments such as CDs. For 2022, interest income is projected at \$69,610 for the Operating Fund.

Grants/Contributions

Annual support for the InfoZone Library Branch for 2022 is projected at \$225,000. The Library maintains Grant/Gift funds for all other grant/gifts in accordance to State Accounting Guidelines.

Operating Revenue - 2020 to 2022			
Cash Basis			
Source	2020 Actual	2021 Estimated	2022 Projected
Property Tax	\$ 43,598,685	\$ 45,409,231	\$ 47,390,298
Less Property Tax Caps	(7,848,241)	(8,173,662)	(8,530,254)*
Delinquencies/Uncollected	918,977	500,000	500,000
Total Property Tax	36,669,421	37,735,569	39,360,044
Excise Tax	2,954,427	2,923,261	2,989,778
In Lieu of Property Taxes	26,933	21,238	21,238
Local Option Income Tax	3,975,893	3,854,584	3,854,584
LIT Certified Shares (COIT)	484,414	508,744	498,398
CVET	282,585	288,310	294,870
Financial Institutions Tax	363,935	321,760	319,007
Total Intergovernmental Revenue	8,088,187	7,917,897	7,977,875
E-Rate	192,706	395,000	240,000
Facility Rental	62,775	68,094	292,334
Café	2,439	2,568	16,325
Catering Commission	23,268	399	78,840
Fines/Fees	198,654	112,859	115,622
Fax Usage	59,542	75,000	74,468
Printers/Photocopiers	203,057	279,117	280,000
PLAC Distribution	53,719	55,000	55,000
Headset/USB	5,261	4,972	12,127
Interest Income	192,728	40,780	69,610
Miscellaneous	77,395	15,987	19,103
Reimbursements	1,567,093	221,064	180,000
Grants/Contributions	225,000	225,000	225,000
Total Other Revenue	2,863,637	1,495,840	1,658,429
Total Revenue	\$ 47,621,245	\$ 47,149,306	\$ 48,996,348

*Estimated DLGF property tax cap loss is \$8,420,750.

Long Term Operating Fund Projections

The Library's projected revenue for 2022 is **\$48,996,348** and the projected budget is **\$52,306,077 resulting in a potential structural deficit of \$3,309,729**. This uses the Library's projection for the Circuit Breaker of \$8,530,254 which is slightly higher than the DLGF's projection of \$8,420,750. The Library plans to fund this deficit with fund balance. Looking ahead, the Library plans to continue to strategically draw down fund balance as we continue to control expenditures by holding some expenditures flat and/or reducing costs, evaluating each vacant position, and pursuing additional sources of revenues through grants, endowments, and Foundation support.

Due to shortfalls in collections and feedback from rating agencies and auditors regarding the Library's cash balances in previous years, the Board has a benchmark to aid in their long range planning for the Operating Fund. In 2012, the Board approved an Operating Fund Balance Policy that sets the balance at the amount necessary to avoid the issuance of Tax Anticipation Warrants as a minimum target for the Unrestricted Operating Fund balance. Unrestricted fund balance is an important measure of economic stability. It is essential that the Library maintain adequate levels of unrestricted fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and to ensure stable tax rates. The fund balance also provides cash flow liquidity for the Library's general operations and is crucial in long-term financial planning.

Volunteer Time

Another resource utilized by the Library, but which is not included in any of the expenditure figures in this report, are the volunteer hours donated by many dedicated patrons of the Library. Although volunteerism is not accounted, it should be acknowledged here nonetheless.

Volunteerism itself is an important component of our society, especially with not-for-profit organizations. Many people donate their time and energy to perform services. Listed below is a recap of the work done by volunteers in 2020.

Due to the COVID-19 pandemic, the Indy Library Store moved to an online system for scheduling volunteers and for scheduling shoppers at reduced-capacity sales. In addition, the Store began thinking about ways to increase online sales to compensate for reductions in in-person sales. One popular change was the Secret Santa program which brought in over \$1,000. Lastly, with a lack of sales opportunities and in need of a way to clear out discards and donations, the Store sent large quantities of books to [Better World Books](#).

Volunteers by Activity	# of Volunteers	# of Hours Contributed
Branch Volunteers	223	4,263 hours
Indy Library Store	94	3,733 hours
Library Express (serving 44 patrons in 2020)	29	223 hours
Special Event/Outreach	21	85 hours
Totals	367	8,304 hours

Volunteerism is generally considered as an unaccountable resource in the organization. Man-hours are received gratis from the volunteers. Thus, volunteer time can be considered as gifts from the volunteers. IMCPL tracks the number of hours donated to each of its service areas throughout the year. In 2020, the total time received was 8,304 hours.

A monetary value for volunteer time has been determined by *The Independent Sector*, of Washington, D.C. from extensive research with many types of organizations throughout the U.S. that use volunteers. The value for one volunteer-hour, which they determined for 2020, is \$24.23. This value includes both wage per hour, based on the type of work performed, and benefits, and is an average of all types of volunteer positions.

At \$24.23, per hour, and with 8,304 hours donated to the Library last year, the Library received a total of **\$201,206** in value for 2020.

Summary of Significant Assumptions - Operating Fund Expenditures

Salaries and Benefits: Planned overall increase of approximately 5.9%.

Salaries:

1. Assumes that salaries will stay increase by 2%.
2. Reserve of 1% to give flexibility on a possible range shift to keep up with market.
3. Additional increase for the staffing of the Fort Ben branch.
4. An assumption that the Library will increase the minimum pay for the Library to \$15/hr for everyone except for Pages.

Health Care: Increase of 7% – based on projections that claims are expected to increase by 14.6%.

FICA: The contribution set by the Federal Government is 7.65%.

PERF: Employer's share remains the same as 2021 – 11.2%. Employee share, which the Library pays, remains at 3% for a total of 14.2%.

Supplies: Decrease of \$341,000 due to the planned increase in 2021 for the purchase of Staff and Public PCs that are due to be refreshed.

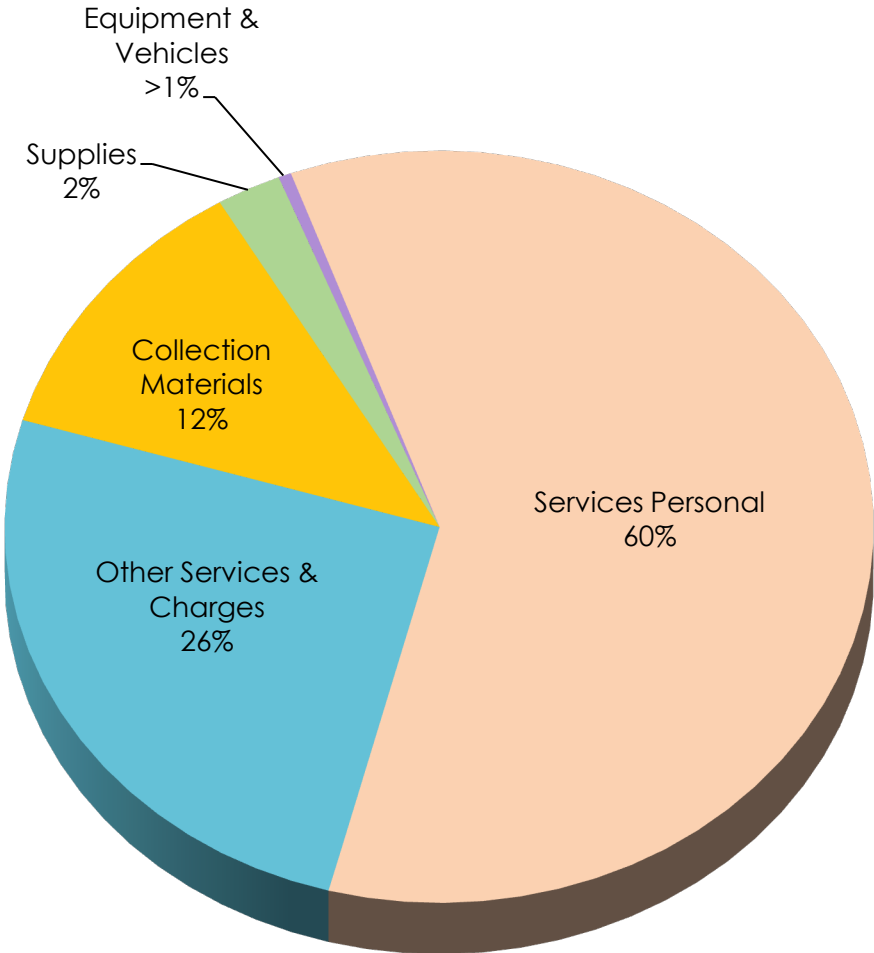
Rental: Will stay flat, Glendale lease extended through October 2022.

Other services and charges: Increase of 5.5%. This includes costs for insurance, printing, legal, consulting, staff training, utilities, repairs and maintenance, security, cleaning, and other. External factors out of our control are driving this increase, such as the increase in the cost of utilities and materials.

Collection Materials: Will stay flat from the 2021 budget.

2022 Proposed Budget - Operating Fund

\$ 52,306,077



Operating Fund - Detailed Budget

Object Code Description	Detail Page #	2022 Requested Budget	2021 Original Budget	2020 Actuals
Expenditures				
411000 - SALARIES APPOINTED STAFF	19	\$ 19,496,401	\$ 18,251,455	\$ 16,904,011
412000 - SALARIES HOURLY STAFF	20	1,789,546	1,805,589	1,116,559
413000 - WELLNESS	21	46,125	45,000	19,986
413001 - LONG TERM DISABILITY INSURANCE	21	46,081	44,957	50,337
413002 - EMPLOYEE ASSISTANCE PROGRAM	21	24,569	23,970	19,200
413003 - TUITION ASSISTANCE	21	30,750	30,000	14,647
413004 - SALARY ADJUSTMENT		203,287	271,061	-
413100 - FICA AND MEDICARE	21	1,643,926	1,555,100	1,320,135
413300 - PERF/INPRS	21	2,797,356	2,630,197	2,384,193
413400 - UNEMPLOYMENT COMPENSATION	21	20,500	20,000	31,596
413500 - MEDICAL & DENTAL INSURANCE	21	5,068,936	4,737,323	3,501,244
413600 - GROUP LIFE INSURANCE	21	40,723	39,729	35,926
Salaries and Benefits		31,208,200	29,454,382	25,397,833
421500 - SMALL EQUIP, DEVICES and FACILITY PURCHASES	22	542,248	710,120	134,132
421600 - LIBRARY SUPPLIES	22	106,000	106,000	72,710
421700 - DEPARTMENT/BRANCH OFFICE SUPPLIES	22	325,920	320,020	222,205
422210 - GASOLINE	22	44,880	44,880	12,576
422250 - UNIFORMS	22	16,320	8,160	5,416
422310 - CLEANING & SANITATION	22	169,950	169,950	63,340
429001 - NON CAPITAL FURNITURE & EQUIP	22	53,360	240,360	14,334
Total Supplies		1,258,678	1,599,490	524,713
431100 - LEGAL SERVICES		219,000	219,000	164,545
431200 - ENGINEERING & ARCHITECTURAL		-	-	-
431500 - CONSULTING SERVICES	23	327,900	278,400	211,227
432100 - FREIGHT & EXPRESS		12,070	7,070	3,827
432200 - POSTAGE		65,265	65,265	39,603
432300 - TRAVEL		34,380	33,280	6,431
432400 - DATA COMMUNICATIONS		280,400	278,400	255,033
432401 - CELLULAR PHONE		11,602	10,890	10,348
432500 - CONFERENCES		94,000	132,000	37,179
432501 - IN HOUSE CONFERENCE		124,560	78,000	22,806
433100 - OUTSIDE PRINTING		103,000	154,000	64,518
433200 - PUBLICATION OF LEGAL NOTICES		1,810	1,810	1,276
434100 - WORKER'S COMPENSATION	24	176,927	172,612	75,670
434200 - PACKAGE	24	275,575	268,854	161,319
434201 - EXCESS LIABILITY	24	11,802	11,514	17,051
434202 - AUTOMOBILE	24	22,342	21,797	20,025
434500 - OFFICIAL BONDS	24	1,140	1,112	975
434501 - PUBLIC OFFICIALS & EE LIAB	24	18,243	17,798	15,504
434502 - BROKERAGE FEE	24	20,500	20,000	20,000
435100 - ELECTRICITY	25	1,300,000	1,236,709	765,841
435200 - NATURAL GAS	26	190,000	167,793	73,484
435300 - HEAT/STEAM		408,194	408,194	222,516
435400 - WATER	27	87,574	87,574	56,659
435401 - COOLING/CHILLED WATER		564,737	564,737	485,196
435500 - STORMWATER		28,512	28,512	22,547
435900 - SEWAGE	28	100,725	100,725	74,188

Operating Fund - Detailed Budget

Object Code Description	Detail Page #	2022 Requested Budget	2021 Original Budget	2020 Actuals
436100 - REP & MAINT-STRUCTURE	29	748,606	746,361	696,171
436101 - ELECTRICAL	29	487,437	487,437	216,930
436102 - PLUMBING	29	102,000	102,000	45,603
436103 - PEST SERVICES	29	35,700	35,700	12,445
436104 - ELEVATOR SERVICES	29	165,000	139,740	99,571
436110 - CLEANING SERVICES	30	1,370,000	1,176,936	907,387
436200 - REP & MAINT-EQUIPMENT	29	221,340	221,340	109,335
436201 - REP & MAINT-HEATING & AIR	29	523,974	476,340	333,933
436202 - REP & MAINT -AUTO	29	64,260	64,260	35,926
436203 - REP & MAINT-COMPUTERS	29	401,420	355,100	371,112
437200 - EQUIPMENT RENTAL		87,869	86,908	58,618
437300 - REAL ESTATE RENTAL	31	343,575	343,575	353,533
439100 - CLAIMS-AWARDS-INDEMNITIES	24	25,750	25,750	-
439600 - TRASH REMOVAL	32	80,000	71,404	96,343
439601 - SNOW REMOVAL	32	419,910	419,910	147,105
439602 - LAWN & LANDSCAPING		343,082	343,082	288,923
439800 - DUES & MEMBERSHIPS		58,880	58,230	51,411
439901 - COMPUTER SERVICES	33	566,634	366,100	151,516
439902 - PAYROLL SERVICES		145,000	140,000	121,659
439903 - SECURITY SERVICES	34	1,255,543	1,255,542	921,160
439904 - BANK FEES/CREDIT CARD FEES		68,289	66,950	57,921
439905 - OTHER CONTRACTUAL SERVICES	35	687,476	679,296	517,529
439906 - RECRUITMENT EXPENSES		44,000	29,000	8,592
439907 - EVENTS & PR		77,200	54,200	21,578
439910 - PROGRAMMING		77,950	77,500	11,205
439911 - PROGRAMMING-JUV.		150,750	150,000	41,433
439912 - PROGRAMMING ADULT - CENTRAL		25,000	25,000	2,650
439913 - PROGRAMMING EXHIBITS - CENTRAL		5,000	5,000	-
439920 - PROPERTY TAXES		-	-	-
439930 - MATERIALS CONTRACTUAL	36	3,260,296	3,100,000	3,046,463
451100 - AUDIT FEES		15,000	15,000	-
452002 - TRANSFERS IN/OUT		250,000	-	1,000,000
459000 - REFUNDS		-	-	-
Total Other Services & Charges		16,587,199	15,483,708	12,553,817
443500 - BUILDING		-	-	204,761
444490 - IMPROVEMTS OTH THAN BUILDING		-	-	-
445100 - CAPITAL - FURNITURE		50,000	-	7,154
445200 - VEHICLES		-	-	41,745
445300 - CAPITAL - EQUIPMENT		-	-	15,582
445301 - COMPUTER EQUIPMENT		200,000	270,500	-
449000 - BOOKS & MATERIALS	36	3,002,000	3,160,296	2,532,127
449100 - UNPROCESSED PAPERBACK BOOKS	36	-	-	46,986
449200 - ART & EXHIBITS		-	-	-
449300 - RARE BOOKS/SPECIAL COLLECTIONS		-	-	-
Total Other Capital Outlay		3,252,000	3,430,796	2,848,355
GRAND TOTAL EXPENDITURES		52,306,077	49,968,376	41,324,718

Operating Budget Detail

Salaries Appointed Staff - Object Code 411000

Dept.	Department Description	2022 Requested Budget	2021 Original Budget	2020 Actuals
1000	CEO	455,267	440,691	432,927
1100	INFORMATION TECHNOLOGY	994,490	933,393	892,294
1200	COLLECTION MGMNT SUPPORT SERV	1,815,641	1,736,988	1,550,700
1300	CFO	593,104	564,429	597,409
1401	CENTRAL SUPPORT SERVICE SECTIO	393,746	384,038	311,370
1402	CENTRAL 4TH FLOOR REFERENCE	1,272,779	1,544,631	1,470,621
1403	THE LEARNING CURVE	650,860	663,714	549,256
1406	CENTRAL BORROWERS & RESHELVING	339,754	309,886	277,896
1500	PROGRAM DEVELOPMENT	806,739	466,411	298,634
1600	COMMUNICATIONS	464,364	373,384	377,954
1700	HUMAN RESOURCES	603,628	588,495	531,123
1800	FACILITIES SUPPORT SERVICES	920,526	996,265	968,221
2001	PUBLIC SERVICE AREA	704,967	486,291	360,618
2002	COLLEGE BRANCH	301,025	292,192	268,248
2003	GLENDALE BRANCH	475,932	474,287	449,576
2004	IRVINGTON BRANCH	421,352	394,409	394,640
2005	MARTINDALE-BRIGHTWOOD BRANCH	317,681	297,365	254,346
2006	DECATUR BRANCH	316,598	307,263	266,502
2007	EAGLE BRANCH	390,437	348,938	356,269
2008	E. 38TH ST. BRANCH	328,309	247,063	293,483
2009	E. WASHINGTON BRANCH	180,032	175,666	166,694
2012	HAUGHVILLE BRANCH	275,696	258,382	279,817
2013	LAWRENCE BRANCH	541,210	528,277	561,057
2014	NORA BRANCH	472,477	459,443	476,686
2015	PIKE BRANCH	463,248	459,887	502,964
2016	GARFIELD PARK BRANCH	370,134	344,325	274,394
2017	SOUTHPORT BRANCH	530,774	537,517	458,718
2018	SPADES PARK BRANCH	191,639	187,304	174,984
2019	WAYNE BRANCH	438,129	459,502	394,473
2020	W. INDIANAPOLIS BRANCH	213,745	190,557	157,771
2021	FRANKLIN ROAD BRANCH	432,366	423,656	387,377
2022	WARREN BRANCH	520,321	559,812	479,896
2023	FORT BEN BRANCH	370,447	59,911	-
2024	INFOZONE BRANCH	233,345	214,670	201,411
2025	OUTREACH	435,691	419,380	436,117
2026	SUPPORT PRGM AND VOL RESOURCES	152,302	209,579	205,448
2027	MICHIGAN ROAD BRANCH	353,446	343,103	319,070
2028	BEECH GROVE BRANCH	248,204	240,690	233,674
2029	FOUNTAIN SQUARE/WEST PERRY BRANCH	370,538	363,273	137,110
2030	MEMBERSHIP ACCESS	-	108,914	119
3800	EVENTS	135,462	128,536	154,146
SALARIES APPOINTED STAFF TOTAL		19,496,401	18,522,517	16,904,011

Operating Budget Detail

Salaries Hourly Staff - Object Code 412000

Org. Code	Org. Code Description	2022 Requested Budget	2021 Original Budget	2020 Actuals
10101150	PROGRAM DEVELOPMENT	\$ 37,995	\$ 20,500	185
10101401	CENTRAL SUPPORT	15,136	14,000	15,019
10101402	CENTRAL REFERENCE	47,005	50,000	41,543
10101403	CENTRAL LEARNING CURVE	244,596	215,000	178,617
10101406	CENTRAL BORROWERS	15,205	35,000	24,973
10102001	PUBLIC SERVICES AREA	282,501	39,089	-
10102002	COLLEGE AVENUE	46,854	64,000	38,344
10102003	GLENDALE	85,791	97,000	81,096
10102004	IRVINGTON	82,241	70,000	36,275
10102005	MARTINDALE-BRIGHTWOOD	39,664	50,000	28,447
10102006	DECATUR	23,885	30,000	12,071
10102007	EAGLE	38,606	53,000	21,787
10102008	EAST 38TH	18,592	52,000	15,721
10102009	EAST WASHINGTON	41,018	27,000	16,171
10102011	FOUNTAIN SQUARE	-	28,000	18,271
10102012	HAUGHVILLE	34,626	23,000	10,558
10102013	LAWRENCE	72,498	102,000	39,216
10102014	NORA	49,375	110,000	76,994
10102015	PIKE	38,670	89,000	60,811
10102016	GARFIELD PARK	28,515	27,000	18,735
10102017	SOUTHPORT	107,065	103,000	66,495
10102018	SPADES PARK	48,917	19,000	19,774
10102019	WAYNE	43,953	108,000	54,419
10102020	WEST INDIANAPOLIS	-	24,000	6,124
10102021	FRANKLIN ROAD	60,583	88,000	57,598
10102022	WARREN	61,169	78,000	53,423
10102023	FORT BEN	-	-	-
10102024	INFOZONE	13,302	34,000	6,224
10102025	OUTREACH	23,945	12,000	4,464
	SUPPORT PROGRAMS &			
10102026	VOLUNTEER RESOURCES	7,480	9,000	8,736
10102027	MICHIGAN ROAD	39,009	40,000	32,110
10102028	BEECH GROVE	36,281	20,000	24,675
10102029	WEST PERRY	43,868	-	-
10102030	MEMBERSHIP	-	15,000	4,962
10103800	CENTRAL EVENTS	17,340	17,000	10,768
10126120	COLLECTION MANAGEMENT	12,240	12,000	12,569
10126130	CFO	2,040	2,000	-
10126170	HUMAN RESOURCES	9,180	9,000	-
10126180	FACILITIES	20,400	20,000	19,383
SALARIES HOURLY STAFF TOTAL		\$ 1,789,546	\$ 1,805,589	\$ 1,116,559

Operating Budget Detail

Staff Benefits - Object Codes 413000-413600

Object Code	Object Code Description	2022 Requested Budget	2021 Original Budget	2020 Actuals
413000	WELLNESS	\$ 46,125	\$ 45,000	\$ 19,986
413001	LONG TERM DISABILITY INSURANCE	46,081	44,957	50,337
413002	EMPLOYEE ASSISTANCE PROGRAM	24,569	23,970	19,200
413003	TUITION ASSISTANCE	30,750	30,000	14,647
413100	FICA AND MEDICARE	1,643,926	1,555,100	1,320,135
413300	PERF/INPRS	2,797,356	2,630,197	2,384,193
413400	UNEMPLOYMENT COMPENSATION	20,500	20,000	31,596
413500	MEDICAL & DENTAL INSURANCE	5,068,936	4,737,323	3,501,244
413600	GROUP LIFE INSURANCE	40,723	39,729	35,926
STAFF BENEFITS TOTAL		\$ 9,718,966	\$ 9,126,276	\$ 7,377,263

Line Item Detail

WELLNESS

The Library offers discounted Weight Watchers classes, enrichment classes, and reimbursement of registration fees for approved wellness opportunities.

LONG TERM DISABILITY INSURANCE

Long term disability is available to employees at no cost. The Library pays 100% of the premium. The plan pays benefits after 6 months of disability.

EMPLOYEE ASSISTANCE PROGRAM

The Library offers an Employee Assistance Program (EAP) free of charge for all employees and their household members. The program provides employees access to confidential, short-term counseling for a variety of issues such as grief and loss, alcohol and drug abuse, coping with change, and managing thoughts and feelings.

TUITION ASSISTANCE

The Library offers a tuition assistance program to employees who are pursuing an additional job related degree. The assistance is limited to an annual maximum of \$2,000 for course work completed at a grade level of 3.0 or above on a 4.0 scale by an employee.

FICA AND MEDICARE

7.65% of employee salaries.

PERF/INPRS

Employer's share of PERF for the Library remains at 11.2%. The employee share of 3% is also paid by the Library for a total of 14.2%.

UNEMPLOYMENT COMPENSATION

Paid to the Indiana Department of Workforce Development.

MEDICAL & DENTAL INSURANCE

The Library has a self-funded insurance program. The budget for 2022 includes a contribution to employees' Health Savings Accounts.

GROUP LIFE INSURANCE

Pays out one time a staff person's annual salary, rounded to the nearest \$1,000.

Operating Budget Detail

Supplies - Object Codes 421500-429001

Object Code	Object Code Description	2022 Requested Budget	2021 Original Budget	2020 Actuals
421500	SMALL EQUIP, DEVICES & FACILITY PURCHASES	\$ 542,248	\$ 710,120	\$ 134,132
421600	LIBRARY SUPPLIES	106,000	106,000	72,710
421700	DEPARTMENT OFFICE SUPPLIES	325,920	320,020	222,205
422210	GASOLINE	44,880	44,880	12,576
422250	UNIFORMS	16,320	8,160	5,416
422310	CLEANING & SANITATION	169,950	169,950	63,340
429001	NON CAPITAL FURNITURE & EQUIPMENT	53,360	240,360	14,334
SUPPLIES TOTAL		\$ 1,258,678	\$ 1,599,490	\$ 524,713

Line Item Detail

SMALL EQUIP, DEVICES and FACILITY PURCHASES

Office chairs, shelving units, keys, fire extinguishers, door counters, labels for sorting machine, Narcan, nameplates, iPads.

LIBRARY SUPPLIES

Book jackets, book trucks, book labels, label protectors, RFID tags, barcodes for processed materials, security cases for CDs and DVDs.

DEPARTMENT OFFICE SUPPLIES

Office supplies (pens, staples, post-it notes, etc.), cables, keyboards, supplies for programs (storytelling, craft supplies).

CLEANING & SANITATION

Toilet paper, paper towels, floor cleaner, window cleaner, mops, hand sanitizer, soap.

NON CAPITAL FURNITURE & EQUIPMENT

Desks, filing cabinets, digital signage at branches, laptops, book returns, AWEs.

Operating Budget Detail

Consulting Services - Object Code 431500

Org. Code	Org. Code Description	2022 Requested Budget	2021 Original Budget	2020 Actuals
1010*	PUBLIC SERVICE	\$ 4,900	\$ 4,900	\$ -
10126100	CEO/STRATEGIC PLANNING	55,000	54,920	51,319
10126110	INFORMATION TECHNOLOGY	95,000	29,500	26,961
10126120	COLLECTION MANAGEMENT	-	-	14,500
10126130	CFO	30,000	30,000	20,072
10126160	COMMUNICATIONS	43,000	27,000	23,857
10126170	HR	50,000	82,000	45,559
10126180	LSC FACILITIES	50,000	50,000	28,960
CONSULTING SERVICES TOTAL		\$ 327,900	\$ 278,320	\$ 211,227

Line Item Detail

Department	Consulting Service	2022 Budget
Central	Other	\$ 4,900
CEO	DEI work	55,000
IT	Adtec (Erate Consultant)	18,900
	Telephone upgrade	20,000
	Completing IT audit recommendations	40,600
	Sohndi and outside services requests	15,500
CFO	AFCRA (Audit) Services	15,000
	Budget Consulting	10,000
	Temp Services	5,000
Comm.	Outside web developer & graphic designer	43,000
HR	Apex Consulting (Health Insurance)	38,000
	Moore Background Service Checks	12,000
Facilities	Miscellaneous	50,000
		\$ 327,900

Operating Budget Detail

Insurance - Object Codes 434100-434502, 439100

Object Code	Object Code Description	2022 Requested Budget	2021 Original Budget	2020 Actuals
434100	WORKER'S COMPENSATION	\$ 176,927	\$ 172,612	\$ 75,670
434200	PACKAGE	85,701	165,693	139,031
434201	EXCESS LIABILITY	11,802	11,514	17,051
434202	AUTOMOBILE	22,342	21,797	20,025
434500	OFFICIAL BONDS	1,140	1,140	975
434501	PUBLIC OFFICIALS & EE LIAB	18,243	17,798	15,504
434502	BROKERAGE FEE	20,500	20,000	20,000
439100	CLAIMS, AWARDS, INDEMNITIES	25,750	25,750	-
434205	CYBER, D&O, AD&D AND OTHER	189,874	103,161	22,288
INSURANCE TOTAL		\$ 552,279	\$ 539,465	\$ 310,543

Line Item Detail

WORKER'S COMPENSATION

Worker's Compensation and occupational disease coverage is provided to meet the statutory requirements of these acts. The factor used in measuring and comparing the number and amount of worker's compensation claims, called mod, has decreased slightly from 1.43 in 2020 to 1.36 in 2021.

PACKAGE

Includes coverage for all property and content, liability coverage, and fine arts - coverage provided by Travelers.

EXCESS LIABILITY

Additional general liability protection.

AUTOMOBILE

Travelers provides coverages for the Library's vehicles, including bookmobiles.

OFFICIAL BONDS

Bond for the Treasurer - \$300,000.

PUBLIC OFFICIALS & EE LIAB

Coverage for the Library Board of Trustees, directors, and employment practices.

BROKERAGE FEE

The Library's insurance broker is Arthur J. Gallagher.

CLAIMS, AWARDS, INDEMNITIES

To cover the Library's deductible.

OTHER

Cyber liability insurance, directors and officers, employment practices liability and other reserve

Operating Budget Detail

Electricity - Object Code 435100

Org. Code	Org. Code Description	2022 Requested Budget	2021 Original Budget	2020 Actuals
10101180	CENTRAL	\$ 450,000	\$ 440,584	\$ 299,538
10102180	COLLEGE AVENUE	35,000	30,322	16,513
10103180	GLENDALE	24,000	22,357	16,935
10104180	IRVINGTON	39,000	39,833	23,502
10105180	MARTINDALE-BRIGHTWOOD	19,000	18,631	17,131
10106180	DECATUR	17,000	17,106	9,462
10107180	EAGLE	18,500	18,631	12,852
10108180	EAST 38TH STREET	51,000	50,718	28,949
10109180	EAST WASHINGTON	8,500	8,416	6,647
10111180	FOUNTAIN SQUARE	-	-	1,959
10112180	HAUGHVILLE	27,000	25,503	15,642
10113180	LAWRENCE	40,000	39,157	17,548
10114180	NORA	40,000	37,662	24,285
10115180	PIKE	50,000	48,750	26,968
10116180	GARFIELD PARK	20,000	18,681	9,607
10117180	SOUTHPORT	50,000	44,331	27,332
10118180	SPADES PARK	12,000	9,791	4,824
10119180	WAYNE	38,000	37,296	17,846
10120180	WEST INDIANAPOLIS	10,000	9,905	5,951
10121180	FRANKLIN ROAD	40,000	37,769	27,717
10122180	WARREN	50,000	47,563	22,489
10123180	FORT BEN	25,000	-	-
10126180	LSC	145,000	143,442	85,122
10127180	MICHIGAN ROAD	23,000	22,771	24,933
10128180	BEECH GROVE	50,000	49,489	22,087
10129180	WEST PERRY	18,000	18,000	-
ELECTRICITY TOTAL		\$ 1,300,000	\$ 1,236,709	\$ 765,841

Operating Budget Detail

Natural Gas - Object Code 435200

Org. Code	Org. Code Description	2022 Requested Budget	2021 Original Budget	2020 Actuals
10101180	CENTRAL	\$ 1,069	\$ 947	\$ 594
10102180	COLLEGE AVENUE	6,400	6,000	3,181
10103180	GLENDALE	6,000	-	-
10104180	IRVINGTON	6,400	6,000	2,216
10105180	MARTINDALE-BRIGHTWOOD	10,000	10,000	1,264
10106180	DECATUR	5,200	5,000	2,468
10107180	EAGLE	12,000	12,000	10,597
10108180	EAST 38TH STREET	5,500	5,200	2,300
10109180	EAST WASHINGTON	2,000	1,816	849
10112180	HAUGHVILLE	5,500	5,500	2,602
10113180	LAWRENCE	2,981	2,609	3,237
10114180	NORA	12,750	12,719	3,920
10115180	PIKE	12,500	12,000	4,877
10116180	GARFIELD PARK	4,000	3,578	1,280
10118180	SPADES PARK	3,500	3,332	1,403
10119180	WAYNE	2,000	2,000	2,594
10120180	WEST INDIANAPOLIS	1,700	1,622	842
10121180	FRANKLIN ROAD	5,000	4,887	2,265
10122180	WARREN	3,600	3,545	1,375
10123180	FORT BEN	18,000	18,000	-
10126180	LSC	25,000	24,935	15,514
10127180	MICHIGAN ROAD	13,000	13,000	6,039
10128180	BEECH GROVE	10,900	10,167	4,058
10129180	WEST PERRY	15,000	2,937	11
NATURAL GAS TOTAL		\$ 190,000	\$ 167,793	\$ 73,484

Operating Budget Detail

Water - Object Code 435400

Org. Code	Org. Code Description	2022 Requested Budget	2021 Original Budget	2020 Actuals
10101180	CENTRAL	\$ 31,120	\$ 33,200	\$ 19,842
10102180	COLLEGE AVENUE	2,100	2,100	1,848
10103180	GLENDALE	5,150	5,150	4,130
10104180	IRVINGTON	3,200	3,200	1,839
10105180	MARTINDALE-BRIGHTWOOD	1,050	1,050	1,463
10106180	DECATUR	1,450	1,450	1,093
10107180	EAGLE	2,089	2,089	2,319
10108180	EAST 38TH STREET	3,750	3,750	3,378
10109180	EAST WASHINGTON	1,698	1,698	1,328
10111180	FOUNTAIN SQUARE	1,044	1,044	576
10112180	HAUGHVILLE	3,250	3,250	2,851
10113180	LAWRENCE	1,118	1,118	671
10114180	NORA	1,750	1,750	1,106
10115180	PIKE	2,450	2,450	1,448
10116180	GARFIELD PARK	1,403	1,403	1,007
10117180	SOUTHPORT	1,571	1,571	1,127
10118180	SPADES PARK	1,564	1,564	1,261
10119180	WAYNE	996	996	594
10120180	WEST INDIANAPOLIS	542	542	359
10121180	FRANKLIN ROAD	3,800	3,800	1,270
10122180	WARREN	1,650	1,650	1,153
10123180	FORT BEN	2,040	-	-
10126180	LSC	6,600	6,600	3,874
10127180	MICHIGAN ROAD	2,088	2,088	681
10128180	BEECH GROVE	2,061	2,061	1,441
10129180	WEST PERRY	2,040	2,000	-
WATER TOTAL		\$ 87,574	\$ 87,574	\$ 56,659

Operating Budget Detail

Sewage - Object Code 435900

Org. Code	Org. Code Description	2022 Requested Budget	2021 Original Budget	2020 Actuals
10101180	CENTRAL	\$ 50,920	\$ 53,000	\$ 43,129
10102180	COLLEGE AVENUE	885	885	1,016
10103180	GLENDALE	5,800	5,800	2,933
10104180	IRVINGTON	3,600	3,600	2,290
10105180	MARTINDALE-BRIGHTWOOD	1,541	1,541	924
10106180	DECATUR	579	579	614
10107180	EAGLE	2,081	2,081	2,017
10108180	EAST 38TH STREET	1,649	1,649	1,297
10109180	EAST WASHINGTON	572	572	772
10111180	FOUNTAIN SQUARE	728	728	312
10112180	HAUGHVILLE	1,769	1,769	2,777
10113180	LAWRENCE	1,244	1,244	962
10114180	NORA	1,405	1,405	1,073
10115180	PIKE	1,193	1,193	1,023
10116180	GARFIELD PARK	720	720	553
10117180	SOUTHPORT	884	884	662
10118180	SPADES PARK	657	657	615
10119180	WAYNE	890	890	727
10120180	WEST INDIANAPOLIS	659	659	624
10121180	FRANKLIN ROAD	5,300	5,300	966
10122180	WARREN	1,038	1,038	856
10123180	FORT BEN	2,040	-	-
10126180	LSC	8,767	8,767	5,512
10127180	MICHIGAN ROAD	2,081	2,081	737
10128180	BEECH GROVE	1,682	1,682	1,797
10129180	WEST PERRY	2,040	2,000	-
SEWAGE TOTAL		\$ 100,725	\$ 100,725	\$ 74,188

Operating Budget Detail

Repairs and Maintenance - Object Codes 436100, 436200-436203

Object Code	Object Code Description	2022 Requested Budget	2021 Original Budget	2020 Actuals
436100	REP & MAINT - STRUCTURE	\$ 748,606	\$ 746,361	\$ 696,171
436101	ELECTRICAL	487,437	487,437	216,930
436102	PLUMBING	102,000	102,000	45,603
436103	PEST	35,700	35,700	12,445
436104	ELEVATOR	165,000	139,740	99,571
436200	REP & MAINT - EQUIPMENT	221,340	221,340	109,335
436201	REP & MAINT - HEATING & AIR	532,974	476,340	333,933
436202	REP & MAINT - AUTO	64,260	64,260	35,926
436203	REP & MAINT - COMPUTERS	401,420	355,100	371,112
REPAIRS & MAINTENANCE TOTAL		\$ 2,758,737	\$ 2,628,278	\$ 1,921,025

Line Item Detail

REP & MAINT - STRUCTURE

Roof repair, plumbing repair, painting, pest control, carpet/flooring updates, concrete/asphalt work, door repair, asbestos remediation, elevator maintenance.

	Amount	Price per Square Foot
Electrical Services	\$ 487,437	\$ 0.75
Plumbing Services	102,000	0.16
Pest Control Services	35,700	0.06
Elevator Services	165,000	0.26
Misc. Repairs & Maintenance	748,606	1.16
	<u>\$ 1,538,743</u>	

REP & MAINT - EQUIPMENT

Alarm monitoring services, irrigation system repair, cooler repairs, fire extinguisher service, repairs to Central conveyor belt, water softener salt.

REP & MAINT - HEATING & AIR

HVAC repair and upgrades, control system service and upgrades, water testing.

REP & MAINT - AUTO

Regular maintenance on bookmobiles/other library vehicles, graphics for vehicle exteriors, fleet vehicle washing, repairs.

REP & MAINT - COMPUTERS

Regular maintenance on self-checkout units, papercut software maintenance (printer/copier tracking), firewall, backup tape drive maintenance, MUNIS (accounting software) license, Reserve annual maintenance, Presidio server maintenance.

Operating Budget Detail

Cleaning Services - Object Code 436110

Org. Code	Org. Code Description	Square Feet	2022 Requested Budget	2021 Original Budget	2020 Actuals
10101180	CENTRAL	262,430	\$ 722,284	642,558	\$ 489,938
10102180	COLLEGE AVENUE	14,399	23,124	19,866	14,053
10103180	GLENDALE	31,576	37,741	32,422	28,313
10103800	CENTRAL EVENTS	n/a	21,914	18,826	17,572
10104180	IRVINGTON	14,867	27,617	23,725	21,090
10105180	MARTINDALE-BRIGHTWOOD	13,548	14,609	12,551	9,040
10106180	DECATUR	10,644	19,632	16,865	14,816
10107180	EAGLE	18,676	14,609	12,551	17,002
10108180	EAST 38TH STREET	15,108	25,815	22,177	20,762
10109180	EAST WASHINGTON	7,514	20,225	17,375	13,996
10111180	FOUNTAIN SQUARE	4,713	-	-	4,398
10112180	HAUGHVILLE	10,893	20,312	17,449	20,445
10113180	LAWRENCE	12,399	23,685	20,348	11,221
10114180	NORA	16,816	27,965	24,024	15,558
10115180	PIKE	18,576	35,384	30,397	23,972
10116180	GARFIELD PARK	5,950	16,685	14,333	10,399
10117180	SOUTHPORT	14,547	29,177	25,065	19,915
10118180	SPADES PARK	6,022	20,041	17,217	15,300
10119180	WAYNE	12,399	25,184	21,635	9,150
10120180	WEST INDIANAPOLIS	4,525	12,315	10,580	8,952
10121180	FRANKLIN ROAD	16,492	40,993	35,216	26,618
10122180	WARREN	14,451	27,543	23,661	20,094
10123180	FORT BEN	25,000	30,000	-	-
10126180	LSC	70,890	64,683	55,568	38,055
10127180	MICHIGAN ROAD	19,305	14,609	12,551	18,844
10128180	BEECH GROVE	25,848	23,253	19,976	17,882
10129180	WEST PERRY	21,000	30,600	30,000	-
CLEANING SERVICES TOTAL			\$ 1,370,000	\$ 1,176,936	\$ 907,387

Operating Budget Detail

Real Estate Rental - Object Code 437300

Org. Code	Org. Code Description	2022 Requested Budget	2021 Original Budget	2020 Actuals
10102003	GLENDALE	\$ 310,750	\$ 310,750	\$ 278,990
10102004	IRVINGTON	12,100	12,100	8,438
10102005	BRIGHTWOOD	-	-	21,733
10102011	FOUNTAIN SQUARE	-	-	28,759
10102024	INFOZONE	17,500	17,500	12,398
10107180	EAGLE FACILITIES	2,500	2,500	2,500
10117180	SOUTHPORT FACILITIES	725	725	717
REAL ESTATE RENTAL TOTAL		\$ 343,575	\$ 343,575	\$ 353,533

Line Item Detail

Glendale

Lease extended beginning November 1, 2019 to October 31, 2022.

Irvington

Irvington Presbyterian Church rents their parking lot to the Library. Lease is through September 2029.

Brightwood

Lease terminated 6/30/20.

Fountain Square

Lease Terminated 5/31/20.

InfoZone

Contract extended until December 31, 2022. Rent is \$17,500 annually.

Eagle

Annual fee paid to Meijer to maintain easement.

Southport

Annual railroad easement lease.

Operating Budget Detail

Trash and Snow Removal - Object Codes 439600, 439601

Org. Code	Org. Code Description	2022 Requested Budget	2021 Original Budget	2020 Actuals
10101180	CENTRAL	\$ 123,173	\$ 121,965	\$ 77,161
10102180	COLLEGE AVENUE	13,244	12,852	6,937
10103180	GLENDALE	10,000	-	-
10104180	IRVINGTON	22,751	21,430	11,566
10105180	MARTINDALE-BRIGHTWOOD	4,429	3,996	2,157
10106180	DECATUR	12,456	11,239	6,066
10107180	EAGLE	16,416	15,714	8,481
10108180	EAST 38TH STREET	16,777	16,040	8,657
10109180	EAST WASHINGTON	8,158	7,361	3,973
10112180	HAUGHVILLE	11,313	10,207	5,509
10113180	LAWRENCE	9,481	8,555	4,617
10114180	NORA	17,412	16,613	8,966
10115180	PIKE	14,898	14,341	7,740
10116180	GARFIELD PARK	10,375	9,362	5,053
10117180	SOUTHPORT	16,120	15,448	8,337
10118180	SPADES PARK	9,903	8,935	4,823
10119180	WAYNE	2,895	2,613	1,410
10120180	WEST INDIANAPOLIS	10,926	9,859	5,321
10121180	FRANKLIN ROAD	16,300	15,178	8,192
10122180	WARREN	16,736	15,736	8,493
10123180	FORT BEN	18,116	-	-
10126180	LSC	52,500	51,418	27,751
10127180	MICHIGAN ROAD	18,189	17,314	9,345
10128180	BEECH GROVE	24,900	23,887	12,892
10129180	WEST PERRY	22,440	21,000	-
TRASH & SNOW REMOVAL TOTAL		\$ 499,910	\$ 451,063	\$ 243,448

Line Item Detail

Trash Removal service provided by Republic. Snow Removal service provided by Eddie Hurm, Grant Key, and JCOS, Inc.

Operating Budget Detail

Computer Services - Object Code 439901

Org. Code	Org. Code Description	2022 Requested Budget	2021 Original Budget	2020 Actuals
10126110	LSC INFO TECH	\$ 566,634	\$ 366,100	\$ 151,516
COMPUTER SERVICES TOTAL		\$ 566,634	\$ 366,100	\$ 151,516

Line Item Detail

Vendor	Service Provided	2022 Requested Budget	2021 Original Budget
Bibliocommons		99,050	\$ 95,700
Polaris year 3		159,399	156,400
InDiPres (IN State Library)	Digital library backup annual expense	1,950	1,950
PaloAlto Firewall Subscriptions	36mo term exp 10/27/2021; assume 1yr renewal + 5%	39,585	37,700
EUC ILS Virtualization for the Schools	36mo term exp 8/2021; assume 1yr renewal + 5%	-	5,800
Interactive Sciences	Wowbrary Sponsorship	1,950	1,950
Microsoft	Windows Education License	-	15,000
Microsoft 365		195,000	-
Overdrive	Frontline Tech Support	15,000	15,000
Send This File		1,000	1,000
Symantec	Ghost Solution Suite	12,000	-
PCM-G	Adobe Creative Cloud; 10 Prezi Pro 8 Licenses	3,500	3,500
Sondhi Solutions	Cloud Services for On-Line Reg; Notice texting	6,300	6,200
Domain Renewals		1,300	1,300
Talkingtech iTiva	Texting notices for Polaris	-	7,500
Red Oxygen	Text a Librarian Credits	200	200
Outside Services (Activities database, etc.)		10,000	10,000
	Incident reporting	2,000	
Veritas	Netbackup license	11,500	-
Communications	Misc.	1,100	1,100
Contingency - 2%		5,800	5,800
		\$ 566,634	\$ 366,100

Operating Budget Detail

Security Services - Object Code 439903

Org. Code	Org. Code Description	2022 Requested Budget	2021 Original Budget	2020 Actuals
10126180	LSC	\$ 51,623	\$ 51,623	\$ 5,813
10103800	CENTRAL EVENTS	20,000	20,000	9,103
10101150	PROGRAMMING	1,000	1,000	688
10102026	SUPPORT PROGRAMS & VOLUNTEER RESOURCES (SPVR)	300	300	-
10101180	CENTRAL	846,751	846,751	691,998
10102180	COLLEGE AVENUE	-	-	-
10103180	GLENDALE	-	-	11,117
10104180	IRVINGTON	28,015	28,015	5,007
10105180	MARTINDALE-BRIGHTWOOD	32,737	32,737	21,785
10107180	EAGLE	33,366	33,366	15,323
10108180	EAST 38TH STREET	87,193	87,193	39,264
10109180	EAST WASHINGTON	-	-	1,482
10112180	HAUGHVILLE	24,553	24,553	12,324
10114180	NORA	-	-	285
10115180	PIKE	50,364	50,364	23,070
10116180	GARFIELD PARK	29,274	29,274	20,693
10117180	SOUTHPORT	-	-	3,743
10120180	WEST INDIANAPOLIS	-	-	764
10121180	FRANKLIN ROAD	-	-	526
10122180	WARREN	50,364	50,364	58,010
10127180	MICHIGAN ROAD	-	-	62
10128180	BEECH GROVE	-	-	104
SECURITY SERVICES TOTAL		\$ 1,255,542	\$ 1,255,542	\$ 921,160

Line Item Detail

Martindale-Brightwood, Central, Eagle, East 38th Street, Garfield Park, Haughville, Irvington, LSC, Pike, and Warren have regularly scheduled security. Security is also present at each Indy Library Store Book Sale and as requested for Library Events.

Branches/Departments with Scheduled Security	Security Weekly Scheduled Hours	Percent of System Total Hours	Security cost per branch/dept per year
Central Events	as needed for events	n/a	20,000
Programming	as needed	n/a	1,000
CEN	672.50	68.60%	846,751
EAG ^A	26.50	2.70%	33,366
E38TH ^A	69.25	7.06%	87,193
GPK ^A	23.25	2.37%	29,274
HVL ^A	19.50	1.99%	24,553
IRV ^A	22.25	2.27%	28,015
LSC	41.00	4.18%	51,623
MAR ^A	26.00	2.65%	32,737
PIK ^A	40.00	4.08%	50,364
WRN ^A	40.00	4.08%	50,364
	980.25	100%	\$ 1,255,242

A. The Library is transitioning to Library Security Assistants employed by the Library at these locations. As the transition is made, a request for transfer to salaries and benefits will be made.

Operating Budget Detail

Other Contractual Services - Object Code 439905

Org. Code	Org. Code Description	2022 Requested Budget	2021 Original Budget	2020 Actuals
10101150	PROGRAM DEVELOPMENT	5,000	5,000	-
10102001	PUBLIC SERVICES AREA	2,000	2,000	1,990
10102026	SUPPORT PROGRAMS & VOLUNTEER RESOURCES (SPVR)	5,000	3,300	2,148
10103800	CENTRAL EVENTS	7,000	4,000	3,550
10126100	CEO	80	80	6,920
10126110	IT	-	-	-
10126120	COLLECTION MGMT	156,896	156,896	169,391
10126130	CFO	299,500	299,500	163,423
10126160	COMMUNICATIONS	70,000	68,600	55,964
10126170	HR	7,000	5,000	224
10126180	LSC FACILITIES	135,000	135,000	113,919
OTHER CONTRACTUAL SERVICES TOTAL		\$ 687,476	\$ 679,376	517,529

Line Item Detail

Department	Contract	2022 Requested Budget	2021 Original Budget
PROGRAM DEVELOPMENT	Translation Services	\$ 5,000	\$ 5,000
SPVR	Volunteer Database	5,000	3,300
CEO	Digitization	80	80
CMSA	OCLC	121,896	121,896
	Content DM	35,000	35,000
CFO	FIS FEDFIS, LLC - FIS Bank Analyst	1,500	1,500
	GFOA - AFCR Fee	800	800
	Indianapolis Armored Car, Inc - Coinbox/Cash collection	50,000	50,000
	Ricoh USA, Inc.	150,000	150,000
	Unique Management Services, Inc.	90,000	90,000
	Other	7,200	7,200
Comm.	Algolia search function on website	5,200	5,200
	Communico services for website calendar and room	35,000	35,000
	E-mail Automation	25,000	25,000
	Other	4,800	3,400
HR	Other	7,000	5,000
Facilities	Dude Solutions, Inc.	10,000	10,000
	Book Delivery Services	10,000	10,000
	Moving and storage	50,000	50,000
	Other	65,000	65,000
OTHER	Miscellaneous	9,000	6,000
		\$ 687,476	\$ 679,376

Operating Budget Detail

Books and Materials - Object Codes 439930, 449000-449100

Object Code	Object Code Description	2022 Requested Budget	2021 Original Budget	2020 Actuals
439930	MATERIALS CONTRACTUAL	\$ 3,260,296	\$ 3,100,000	\$ 3,046,463
449000	BOOKS & MATERIALS	3,002,000	3,160,296	2,532,127
449100	UNPROCESSED PAPERBACK BOOKS	-	-	46,986
BOOKS & MATERIALS TOTAL		\$ 6,262,296	\$ 6,260,296	\$ 5,625,576

Line Item Detail

Material Type	Percent of Total Expenditure	2022 Requested Budget
Books on CD	2.25%	141,000
Books	35.13%	2,200,000
DVDs/Blu-rays	9.58%	600,000
Microfilm	0.16%	10,000
Music CDs	0.40%	25,000
Periodicals	1.52%	95,000
Databases	12.77%	800,000
eAudio	20.62%	1,291,000
eBooks	17.57%	1,100,295
Total		\$ 6,262,295

**BOND AND INTEREST
REDEMPTION FUND**

BOND AND INTEREST REDEMPTION FUND

General Obligation Bonds

The Library issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities as well as major maintenance and the purchase of computer equipment. General obligation bonds are direct obligations and pledge the full faith and credit of the government.

Current Bond Ratings

The Library's general obligation bonds have always been rated very favorably, due in part to the low level of debt that the Library has carried.

In February 2017, Moody's Investors Service upgraded the Library's rating from Aa2 to Aa1. The new rating was applied to all outstanding debt. Moody's last rated the Library in June 2018.

In November 2019, Fitch rated the Library and stated the following:

The 'AA+' Issuer Default Rating (IDR) and GO bond ratings for the library system reflect the system's history of solid operating performance and broad spending flexibility, the latter of which, Fitch believes, will enable the system to successfully manage through periods of revenue stress with moderate impacts on service levels. The ratings also reflect a low long-term liability burden relative to economic resources, a solid financial cushion and good revenue growth prospects despite the system's limited independent ability to raise new recurring revenues.

Revenues for the Bond and Interest Redemption Fund

Property tax receipts for the Bond and Interest Redemption Fund is projected to be \$6,683,274 in 2022. Other sources of income include:

Commercial Vehicle Excise Tax	\$ 38,766
Excise Tax License	404,085
Financial Institutions Tax	41,939
In-lieu-of Property Taxes	<u>3,678</u>
	<u>\$ 488,468</u>

Revenues for the Bond and Interest Redemption Fund#2

Due to the merger of Beech Grove into the Indianapolis Public Library system only new debt issued after the effective date of the merger is passed on to the residents of the Beech Grove district. Therefore, the Library now has two debt service funds – one with the Assessed Value (AV) from the previous Library district and one with the combined AV due to the merger.

The Library is planning to issue the Glendale, Fort Ben, and improvement projects bonds in December 2021; therefore the budget requested includes an estimate for the new debt. Property taxes are estimated to be \$8,074,608 and other revenue is projected to be:

Commercial Vehicle Excise Tax	\$ 46,321
Excise Tax License	487,344
Financial Institutions Tax	50,112
In-lieu-of Property Taxes	<u>3,916</u>
	<u>\$ 587,693</u>

General obligation bonds currently outstanding along with the corresponding debt service due in 2022 are as follows:

(Outstanding balances are projected as of 12/31/21)

	Budget Year of Final Payment	Original Balance	Outstanding Balance	2022 Debt Service
2010 Central Library Project/ Refunding	2022	\$ 23,630,000	\$ 1,465,000	\$ 1,491,553
2011 Central Library Project/ Refunding	2022	8,310,000	2,070,000	2,101,050
2013 Central Library Project/ Refunding	2022	30,725,000	5,355,000	5,556,625
2014 Bonds - East Washington, Southport, and Warren Renovations	2022	4,755,000	130,000	132,925
2016 Bonds – Michigan Road Branch	2028	7,565,000	7,470,000	225,288
2017A Bonds – Brightwood Branch	2025	5,945,000	5,850,000	169,048
2017B Bonds – Eagle Branch	2029	7,660,000	5,905,000	140,831
2018B Bonds – West Perry Branch	2030	9,635,000	8,700,000	261,000
2020 Bonds – West Perry collections/facility improvement	2022	5,350,000	1,315,000	1,329,346
2021A Bonds – Glendale Branch*	2024	14,850,000	14,850,000	1,099,413
2021B Bonds – Fort Ben Branch*	2024	13,660,000	13,660,000	2,918,594
2021C Bonds – Improvement Projects*	2023	5,575,000	5,575,000	1,131,700
Fees				14,750
Total			\$ 72,345,000	\$ 16,572,123

*These bond issues have not been sold. Anticipated sale date is in December 2021.

Legal Debt Limit:	
1/3 of 2% of 2022 Certified Net AV	\$ 311,160,250
Outstanding balance as of 12/31/21	<u>72,345,000</u>
Available Debt Capacity	\$ 238,815,250

RAINY DAY FUND

Rainy Day Fund

For 2022 the Library will use the Rainy Day Fund to purchase land for the construction of new branches, consulting/legal expenses associated with the acquisition of the land, construction and road related expenses. This allows the Library to have funds in place to make the purchases in advance of selling the bonds.

The Rainy Day fund was established in accordance with State guidelines. The Library Board has authorized the Rainy Day Fund to be used to purchase one-time items rather than re-occurring on-going expenditures.

For 2022, the Library is planning the following expenditures from the Rainy Day Fund:

Construction	\$ 1,500,000
Land	1,000,000
Consulting Services/Engineering & Architectural	400,000
Legal Services	<u>100,000</u>
	\$ 3,000,000

Revenue Sources

Cash Balance 6/30/21	\$ 4,741,917
Reimbursement from Bond issue (2021)	3,000,000
Projected Interest Earnings (7/1-12/13/21)	2,300
Projected Interest Earnings (2022)	<u>-</u>
Total funds available	7,744,217
Less: 2021 Expenditures	3,000,000
Less: 2022 Budget	<u>3,000,000</u>
Projected Cash Balance 12/31/22	\$ 1,744,217

Library Improvement Reserve Fund

Library Improvement Reserve Fund

Indiana Code 36-12-3-11-4 provides that money may be accumulated for the purpose of anticipated necessary future capital expenditures. Such as the purchase of land, the purchase and construction of buildings or structures, the construction of additions or improvements to existing structures, the purchase of equipment and all repairs or replacement of buildings or equipment and such monies shall be deposited into the Library Improvement Reserve Fund (LIRF). Such funds are first appropriated in the Operating Fund Appropriation and transferred to the LIRF. The LIRF is considered to be for building repairs, capital needs, or for seed money for future capital projects that require pre-development investments prior to the sale of bonds or the availability of other funding. It also can be used to supplement the operating cash reserves to reduce borrowing.

For 2022, the Library is planning the following expenditures from LIRF:

Munis Software Upgrade	\$ 250,000
Total	<u>250,000</u>

Funding Source

Cash Balance (as of 6/30/21)	\$ 2,431,281
Projected Interest Earnings (7/1-12/31/21)	1,000
Projected interest earnings (2022)	<u>-</u>
Total funds available	2,432,281
Less: 2021 expenditures	-
Less: 2022 expenditures	250,000
Transfer from General Fund	<u>-</u>
Projected Cash Balance 12/31/22	\$ 2,182,281

Indianapolis-Marion County Public Libraries

Central Library

40 East St. Clair Street
Indianapolis, Indiana 46204
317-275-4100

Beech Grove Branch Library

1102 Main St
Beech Grove, IN 46107
317-275-4560

College Avenue Branch Library

4180 North College Avenue
Indianapolis, Indiana 46205
317-275-4320

Decatur Branch Library

5301 Kentucky Avenue
Indianapolis, Indiana 46221
317-275-4330

Eagle Branch Library

3905 Moller Road
Indianapolis, Indiana 46254
317-275-4340

East Thirty-Eighth Street Branch Library

5420 East 38th Street
Indianapolis, Indiana 46218
317-275-4350

East Washington Branch Library

2822 East Washington Street
Indianapolis, Indiana 46201
317-275-4360

Franklin Road Branch Library

5550 South Franklin Road
Indianapolis, Indiana 46239
317-275-4380

Garfield Park Branch Library

2502 Shelby Street
Indianapolis, Indiana 46203
317-275-4490

Glendale Branch Library

6101 North Keystone Avenue
Indianapolis, Indiana 46220
317-275-4410

Haughville Branch Library

2121 West Michigan Street
Indianapolis, Indiana 46222
317-275-4420

InfoZone Branch Library

at The Children's Museum
3000 North Meridian Street
Indianapolis, Indiana 46208
317-275-4430

Irvington Branch Library

5625 East Washington Street
Indianapolis, Indiana 46219
317-275-4450

Lawrence Branch Library

7898 North Hague Road
Indianapolis, Indiana 46256
317-275-4460

Martindale-Brightwood Branch Library

2434 North Sherman Drive
Indianapolis, Indiana 46218
317-275-4310

Michigan Road Branch Library

6201 Michigan Road
Indianapolis, IN 46268
317-275-4370

Nora Branch Library

8625 Guilford Avenue
Indianapolis, Indiana 46240
317-275-4470

Pike Branch Library

6525 Zionsville Road
Indianapolis, Indiana 46268
317-275-4480

Southport Branch Library

2630 East Stop 11 Road
Indianapolis, Indiana 46227
317-275-4510

Spades Park Branch Library

1801 Nowland Avenue
Indianapolis, Indiana 46201
317-275-4520

Warren Branch Library

9701 East 21st Street
Indianapolis, Indiana 46229
317-275-4550

Wayne Branch Library

198 South Girls School Road
Indianapolis, Indiana 46231
317-275-4530

West Indianapolis Branch Library

1216 South Kappes Street
Indianapolis, Indiana 46221
317-275-4540

West Perry Branch Library

6650 South Harding Street
Indianapolis, Indiana 46217
317-275-4390



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