

# Proposed 2025 Temporary Appropriations Budget

Available to budget per Certificate of Estimated Resources from Delaware County Auditor:

|                                       |              |                     |
|---------------------------------------|--------------|---------------------|
| 12/31/24 Projected Carryforward       |              | 10,015,853.00       |
| PLF                                   |              |                     |
| Delaware County                       | 3,085,789.75 |                     |
| Franklin County                       |              |                     |
| Total PLF                             | <hr/>        | 3,085,789.75        |
| Levy - Real Estate Tax                |              | 6,194,063.95        |
| Other Sources                         |              | 417,500.00          |
| Patron Fines                          | 50,000.00    |                     |
| Earnings on Investments               | 350,000.00   |                     |
| Restricted Donations                  | 9,500.00     |                     |
| Unrestricted Donations                | 1,000.00     |                     |
| E-Rate                                | 7,000.00     |                     |
| Total Available                       |              | <hr/>               |
|                                       |              | 19,713,206.70       |
| <b>Projected New Revenue for 2025</b> |              | <b>9,697,353.70</b> |

# Proposed 2025 Temporary Appropriations Budget

## Version 1

This version is essentially flat from the 2024 Budget.

| Projected New Revenue for 2025           | 9,697,353.70          |             |                      |                |
|--|-----------------------|-------------|----------------------|----------------|
|  | 2025 Budget           |             | 2024 Budget          |                |
| Salaries and Benefits                    | 6,857,108.73          | 61.1%       | 6,422,929.84         | 57.3%          |
| <b>Supplies</b>                          | <b>202,500.00</b>     | <b>1.8%</b> | <b>227,000.00</b>    | <b>2.0%</b>    |
| Purchased and Contracted Services        | 1,836,400.00          | 16.4%       | 1,573,190.00         | 14.0%          |
| <b>Library Materials and Information</b> | <b>1,027,762.00</b>   | <b>9.2%</b> | <b>1,024,266.00</b>  | <b>9.1%</b>    |
| Capital Outlay                           | 96,180.00             | 0.9%        | 261,191.37           | 2.3%           |
| Debt Service                             | 974,350.00            | 8.7%        | 972,250.00           | 8.7%           |
| Other Objects                            | 27,700.00             | 0.2%        | 28,700.00            | 0.3%           |
| <b>Contingency</b>                       | <b>-</b>              | <b>0.0%</b> | <b>-</b>             | <b>0.0%</b>    |
| Advances/Transfers to Other Funds        | 200,000.00            | 1.8%        | 700,000.00           | 6.2%           |
| Projected Expenditures                   | <u>11,222,000.73</u>  |             | <u>11,209,527.21</u> |                |
| Needed Use of Reserved Funds             | <u>(1,524,647.03)</u> |             |                      | 0.11% Increase |

What it includes:

- **Salaries** – 4% increase
- **Benefits** – increases based on actual renewal rates and changes in coverage due to open enrollment selections.
- **Supplies** – based on historical spending and discussion with Coordinators
- **Purchased & Contracted Services** – increase for additional cleaning services(\$12,000), expenditures related to a possible levy campaign (\$35,000), and legal fees related to potential union negotiation (\$185,000 – this is based on conversation with other libraries and rounded up)
- **Capital Outlay** – based on needs outlined by discussion with Coordinators
- **Debt Service** – amount from debt agreement
- **Advances/Transfers to Other Funds** – anticipated amount to replace funds used in Minor Capital Fund. This amount is less than 2024 as I am not anticipating transferring any funds to the Major Capital. Only funds used in the Minor Capital fund will need to be replenished. The anticipated amount is based on conversation with Facilities Coordinator for what she anticipates to need to do in 2025. Costs will likely remain low until we have more information about additional revenues.

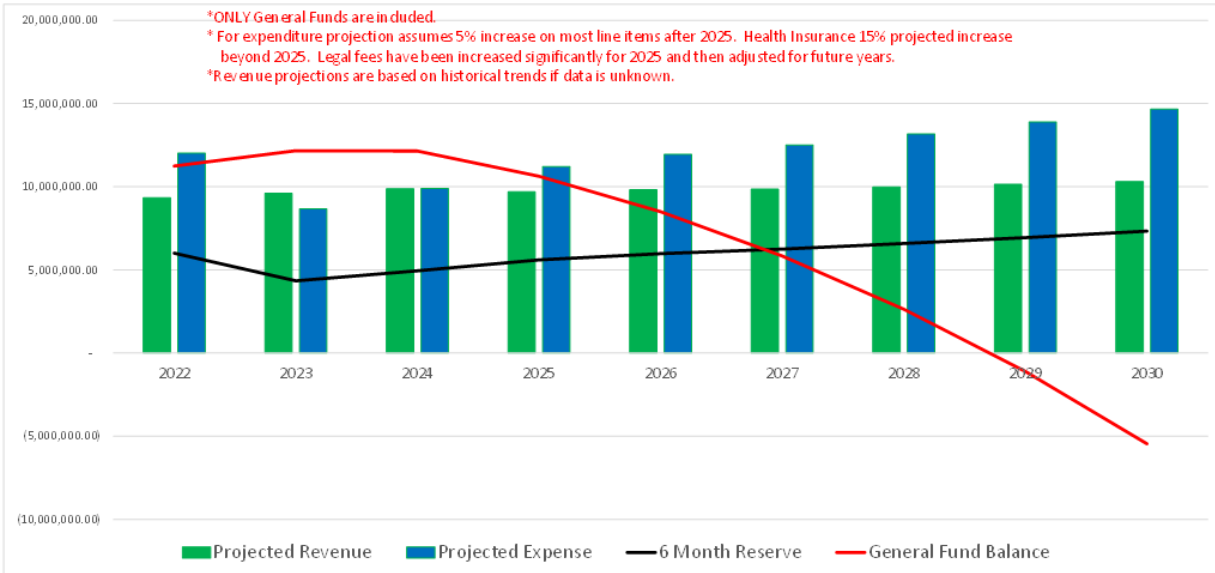
# Proposed 2025 Temporary Appropriations Budget

## Version 1

What it does to cash:

Delaware County District Library  
Proposed 2025 Appropriation Budget  
Version 1 - Known or anticipated expenditures with no changes in services

|                      | 2022           | 2023          | 2024          | 2025           | 2026           | 2027           | 2028           | 2029           | 2030           |
|----------------------|----------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Projected Revenue    | 9,342,151.55   | 9,608,596.70  | 9,882,737.13  | 9,697,353.70   | 9,823,444.11   | 9,853,468.00   | 9,977,524.49   | 10,145,715.21  | 10,318,144.33  |
| Projected Expense    | 12,020,458.33  | 8,679,294.51  | 9,903,439.52  | 11,222,000.73  | 11,945,467.64  | 12,514,506.27  | 13,183,556.87  | 13,886,173.04  | 14,664,358.89  |
| 6 Month Reserve      | 6,010,229.17   | 4,339,647.26  | 4,951,719.76  | 5,611,000.37   | 5,972,733.82   | 6,257,253.14   | 6,591,778.44   | 6,943,086.52   | 7,332,179.45   |
| General Fund Balance | 11,242,862.86  | 12,172,165.05 | 12,151,462.66 | 10,626,815.63  | 8,504,792.10   | 5,843,753.83   | 2,637,721.45   | (1,102,736.38) | (5,448,950.94) |
| Net income/(loss)    | (2,678,306.78) | 929,302.19    | (20,702.39)   | (1,524,647.03) | (2,122,023.53) | (2,661,038.27) | (3,206,032.38) | (3,740,457.83) | (4,346,214.56) |



# Proposed 2025 Temporary Appropriations Budget

## Version 2

This version is essentially flat for the first 6 months of the year. It then includes 6 months of additional costs that would allow the system to incorporate recommendations from the Strategic Plan. Those recommendations would only be put into practice with a successful second levy passage.

|                                       |                       |       |                         |       |
|---------------------------------------|-----------------------|-------|-------------------------|-------|
| <b>Projected New Revenue for 2025</b> | <b>9,697,353.70</b>   |       |                         |       |
|                                       | <b>2025 Budget</b>    |       | <b>2024 Budget</b>      |       |
| Salaries and Benefits                 | 7,771,989.66          | 61.4% | 6,422,929.84            | 57.3% |
| Supplies                              | 215,000.00            | 1.7%  | 227,000.00              | 2.0%  |
| Purchased and Contracted Services     | 1,987,900.00          | 15.7% | 1,573,190.00            | 14.0% |
| Library Materials and Information     | 1,077,762.00          | 8.5%  | 1,024,266.00            | 9.1%  |
| Capital Outlay                        | 411,180.00            | 3.2%  | 261,191.37              | 2.3%  |
| Debt Service                          | 974,350.00            | 7.7%  | 972,250.00              | 8.7%  |
| Other Objects                         | 27,700.00             | 0.2%  | 28,700.00               | 0.3%  |
| Contingency                           | -                     | 0.0%  | -                       | 0.0%  |
| Advances/Transfers to Other Funds     | 200,000.00            | 1.6%  | 700,000.00              | 6.2%  |
| <b>Projected Expenditures</b>         | <b>12,665,881.66</b>  |       | <b>11,209,527.21</b>    |       |
| <b>Needed Use of Reserved Funds</b>   | <b>(2,968,527.96)</b> |       | <b>12.992% Increase</b> |       |

What it includes:

- **Salaries** – 4% increase. This also adds 20 full-time equivalents (FTE) for 6 months of the year to reinstate and adjust hours consistently across the system as requested by the community through the strategic plan process. This includes necessary increases to staffing for front line coverage as well as support staff.

| Employee                      | Position                           | Hourly Rate | Scheduled Hours | Yearly Hours | 0.04 % Increase  |                   | Medicare | OPERS     |            |
|-------------------------------|------------------------------------|-------------|-----------------|--------------|------------------|-------------------|----------|-----------|------------|
|                               |                                    |             |                 |              | 2025 Hourly Rate | 2025 Annual Gross |          |           |            |
| <b>Levy Ramp Up</b>           | approximately 6 months of expenses |             |                 |              |                  |                   |          |           |            |
| Orange 4 circ FTE             | additional 160 hours per week      | 20.00       | 320.00          | 2,080        | 20.80            | 43,284.00         | 627.33   | 6,056.96  | 49,948.29  |
| Orange - Other Info/Childrens | additional 100 hours per week      | 28.00       | 200.00          | 1,300        | 29.12            | 37,856.00         | 548.91   | 5,299.84  | 43,704.75  |
| Delaware - Circ               | additional 140 hours per week      | 20.00       | 280.00          | 1,820        | 20.80            | 37,856.00         | 548.91   | 5,299.84  | 43,704.75  |
| Delaware - Other              | additional 100 hours per week      | 28.00       | 200.00          | 1,300        | 29.12            | 37,856.00         | 548.91   | 5,299.84  | 43,704.75  |
| Liberty - Circ                | additional 120 hours per week      | 20.00       | 240.00          | 1,560        | 20.80            | 32,448.00         | 470.50   | 4,542.72  | 37,461.22  |
| Liberty - Other               | additional 100 hours per week      | 28.00       | 200.00          | 1,300        | 29.12            | 37,856.00         | 548.91   | 5,299.84  | 43,704.75  |
| Ostrander                     | additional 120 hours per week      | 28.00       | 240.00          | 1,560        | 29.12            | 45,427.20         | 658.69   | 6,359.81  | 52,445.70  |
| Powell                        | additional 120 hours per week      | 28.00       | 240.00          | 1,560        | 29.12            | 45,427.20         | 658.69   | 6,359.81  | 52,445.70  |
| Outreach                      | additional 120 hours per week      | 28.00       | 240.00          | 1,560        | 29.12            | 45,427.20         | 658.69   | 6,359.81  | 52,445.70  |
| Admin - Coordinators          | additional 100 hours per week      | 40.00       | 200.00          | 1,300        | 41.60            | 54,080.00         | 784.16   | 7,571.20  | 62,435.36  |
| Maker Studios                 | additional 120 hours per week      | 28.00       | 240.00          | 1,560        | 29.12            | 45,427.20         | 658.69   | 6,359.81  | 52,445.70  |
| IT                            | additional 120 hours per week      | 28.00       | 240.00          | 1,560        | 29.12            | 45,427.20         | 658.69   | 6,359.81  | 52,445.70  |
| HR                            | additional 40 hours per week       | 28.00       | 80.00           | 520          | 29.12            | 15,142.40         | 219.56   | 2,119.94  | 17,481.90  |
| Communications                | additional 40 hours per week       | 28.00       | 80.00           | 520          | 29.12            | 15,142.40         | 219.56   | 2,119.94  | 17,481.90  |
| Misc                          | additional 100 hours per week      | 28.00       | 200.00          | 1,300        | 29.12            | 37,856.00         | 548.91   | 5,299.84  | 43,704.75  |
|                               |                                    | 408.00      | 3,200.00        | 20,800.00    |                  | 576,492.80        | 8,359.11 | 80,709.01 | 685,580.92 |
|                               | Total Additional Hours             |             |                 | 20,800.00    |                  |                   |          |           |            |
|                               | FTE (1040 hours for 6 months)      |             |                 | 1,040.00     |                  |                   |          |           |            |
|                               | Additional FTE                     |             |                 | 20.00        |                  |                   |          |           |            |

# Proposed 2025 Temporary Appropriations Budget

## Version 2

What it includes:

- **Benefits** – increases based on actual renewal rates and changes in coverage due to open enrollment selections. This also includes an estimate of potential costs for 6 months related to potential increase in staff numbers (see graph above for details).
- **Supplies** – based on historical spending and discussion with Coordinators as well as slight increase for second half of year for additional operations and staff needs.

| Object | Account Code      | Account Name  | Version 1                 | Version 2                 | Change in Budget Amount |
|--------|-------------------|---|---------------------------|---------------------------|-------------------------|
|        |                   |   | 2025 Appropriation Budget | 2025 Appropriation Budget |                         |
| 451    | 1000-230-451-1000 | General Administrative Supplies(Human Resources)          | 5,000.00                  | 7,500.00                  | 2,500.00                |
| 452    | 1000-210-452-4000 | Property Maintenance/Repair Supplies & Parts(Maintenance) | 50,000.00                 | 60,000.00                 | 10,000.00               |

- **Purchased & Contracted Services** – increase for additional cleaning services (#12,000), expenditures related to a possible levy campaign (\$35,000), and legal fees related to potential union negotiation (\$185,000 – this is based on conversation with other libraries and rounded up). It also includes amounts for additional utilities for the second half of the year should extended service hours be reinstated. Amounts related to finding and hiring 40 new FTE are also included (see below).

| Object | Account Code      | Account Name   | Version 1                 | Version 2                 | Change in Budget Amount | Explanation   |
|--------|-------------------|--|---------------------------|---------------------------|-------------------------|---|
|        |                   |  | 2025 Appropriation Budget | 2025 Appropriation Budget |                         |   |
| 311    | 1000-110-311-0000 | Dues and Fees  | 1,750.00                  | 2,000.00                  | 250.00                  | Additional Professional Memberships due to additional Ees |
| 311    | 1000-120-311-0000 | Dues and Fees  | 1,000.00                  | 1,500.00                  | 500.00                  |   |
| 311    | 1000-210-311-0000 | Dues and Fees  | 1,750.00                  | 2,000.00                  | 250.00                  |   |
| 311    | 1000-220-311-0000 | Dues and Fees  | 1,000.00                  | 1,500.00                  | 500.00                  |   |
| 311    | 1000-230-311-0000 | Dues and Fees  | 2,000.00                  | 3,500.00                  | 1,500.00                |   |
| 312    | 1000-110-312-0000 | Travel and Meeting Expense                                   | 10,000.00                 | 15,000.00                 | 5,000.00                | Additional Travel due to additional Ees                   |
| 312    | 1000-120-312-0000 | Travel and Meeting Expense                                   | 5,000.00                  | 7,500.00                  | 2,500.00                |   |
| 312    | 1000-210-312-0000 | Travel and Meeting Expense                                   | 4,000.00                  | 5,500.00                  | 1,500.00                |   |
| 312    | 1000-220-312-0000 | Travel and Meeting Expense                                   | 1,500.00                  | 3,000.00                  | 1,500.00                |   |
| 312    | 1000-230-312-0000 | Travel and Meeting Expense                                   | 34,000.00                 | 45,000.00                 | 11,000.00               |   |
| 312    | 1000-230-312-1002 | Travel and Meeting Expense(HR - Employee In-Service)         | 7,500.00                  | 10,000.00                 | 2,500.00                | Additional funds for In-service due to increase in Ees    |
| 321    | 1000-210-321-0000 | Telephone  | 63,500.00                 | 65,000.00                 | 1,500.00                | additional extensions                                     |
| 325    | 1000-230-325-1000 | Advertising(Human Resources)                                 | 1,500.00                  | 5,000.00                  | 3,500.00                | Advertising for new positions                             |
| 331    | 1000-210-331-4001 | Maintenance and Repair on Facilities(Building & Site)        | 60,000.00                 | 65,000.00                 | 5,000.00                | Additions needs due to more people                        |
| 331    | 1000-210-331-4002 | Maintenance and Repair on Facilities(Equipment & Furniture)  | 500.00                    | 1,000.00                  | 500.00                  |   |
| 331    | 1000-210-331-4004 | Maintenance and Repair on Facilities(Janitorial Services - ) | 300,000.00                | 350,000.00                | 50,000.00               | Additions needs due to more people                        |
| 331    | 1000-210-331-4005 | Maintenance and Repair on Facilities(PM-Contracts)           | 55,000.00                 | 60,000.00                 | 5,000.00                | Additions needs due to more people                        |
| 361    | 1000-210-361-0000 | Electricity  | 150,000.00                | 175,000.00                | 25,000.00               | Addition open hours/additional consumption                |
| 362    | 1000-210-362-0000 | Water and Sewage   | 20,000.00                 | 25,000.00                 | 5,000.00                | Addition open hours/additional consumption                |
| 363    | 1000-210-363-0000 | Natural Gas  | 32,000.00                 | 40,000.00                 | 8,000.00                | Addition open hours/additional consumption                |
| 379    | 1000-230-379-1000 | Other - Professional Services(Human Resources)               | 1,000.00                  | 1,500.00                  | 500.00                  | additional background checks                              |
| 390    | 1000-220-390-3005 | Other - Purchased and Contracted Services(IT - Contracts/Ag) | 61,000.00                 | 65,000.00                 | 4,000.00                | Computer licenses   |
| 390    | 1000-220-390-9999 | Other - Purchased and Contracted Services(Other)             | 65,000.00                 | 75,000.00                 | 10,000.00               | Additions needs due to more people                        |
| 390    | 1000-230-390-0000 | Other - Purchased and Contracted Services                    | 55,000.00                 | 60,000.00                 | 5,000.00                | Additions needs due to more people                        |
| 390    | 1000-230-390-9999 | Other - Purchased and Contracted Services(Other)             | 8,500.00                  | 10,000.00                 | 1,500.00                | Additions needs due to more people                        |

# Proposed 2025 Temporary Appropriations Budget

## Version 2

- **Capital Outlay** – based on needs outlined by discussion with Coordinators. It also includes two sets of pickup lockers, needed A/V updates as well as an additional vehicle (see details below).

| Object | Account Code      | Account Name                                      | Version 1                 | Version 2                 | Change in Budget Amount | Explanation                    |
|--------|-------------------|---|---------------------------|---------------------------|-------------------------|--------------------------------|
|        |                   |   | 2025 Appropriation Budget | 2025 Appropriation Budget |                         |                                |
| 750    | 1000-760-750-0000 | Furniture and Equipment                           | 45,000.00                 | 245,000.00                | 200,000.00              | 2 free standing pickup lockers |
| 750    | 1000-760-750-3000 | Furniture and Equipment(Technology Services (IT)) | 51,180.00                 | 101,180.00                | 50,000.00               | A/V Upgrades                   |
| 770    | 1000-760-770-0000 | Motor Vehicles                                    | -                         | 65,000.00                 | 65,000.00               | additional vehicle             |

- **Debt Service** – amount from debt agreement
- **Advances/Transfers to Other Funds** – anticipated amount to replace funds used in Minor Capital Fund. This amount is less than 2024 as I am not anticipating transferring any funds to the Major Capital. Only funds used in the Minor Capital fund will need to be replenished. The anticipated amount is based on conversation with Facilities Coordinator for what she anticipates to need to do in 2025. Costs will likely remain low until we have more information about additional revenues.

# Proposed 2025 Temporary Appropriations Budget

## Version 2

What it does to cash:

Delaware County District Library  
2025 Appropriation Budget - Version 2 Expenses

|                      | 2022           | 2023          | 2024          | 2025           | 2026           | 2027           | 2028           | 2029            | 2030            |
|----------------------|----------------|---------------|---------------|----------------|----------------|----------------|----------------|-----------------|-----------------|
| Projected Revenue    | 9,342,151.55   | 9,608,596.70  | 9,882,737.13  | 9,697,353.70   | 9,823,444.11   | 9,853,468.00   | 9,977,524.49   | 10,145,715.21   | 10,318,144.33   |
| Projected Expense    | 12,020,458.33  | 8,679,294.51  | 9,903,439.52  | 12,665,881.66  | 15,150,894.34  | 15,932,680.80  | 16,832,988.13  | 17,787,476.00   | 18,840,537.22   |
| 6 Month Reserve      | 6,010,229.17   | 4,339,647.28  | 4,951,719.76  | 6,332,940.83   | 7,575,447.17   | 7,966,340.40   | 8,416,494.07   | 8,893,738.00    | 9,420,268.61    |
| General Fund Balance | 11,242,862.86  | 12,172,165.05 | 12,151,462.66 | 9,182,934.70   | 3,855,484.47   | (2,223,728.33) | (9,079,191.97) | (16,720,952.76) | (25,243,345.65) |
| Net income/(loss)    | (2,678,306.78) | 929,302.19    | (20,702.39)   | (2,968,527.96) | (5,327,450.23) | (6,079,212.80) | (6,855,463.64) | (7,641,760.79)  | (8,522,392.89)  |



This method will use cash held in reserve and reduce the General Fund balance until additional revenues can be obtained. It is presented in an effort to continue to move the library system forward and offer the services that were requested by the community during the Strategic Planning process.

This would only be how we budget funds. Decisions on how and what is actually expended and when can be made throughout the year as additional information is available. Establishing the budget with expansion in mind allows for management to prepare and plan for additional hours and services provided by the library. The timing of the execution of these changes and additions is flexible and can be put into place as the Board and management are comfortable. This just establishes the budget; it does not necessarily require the expense and use of cash.

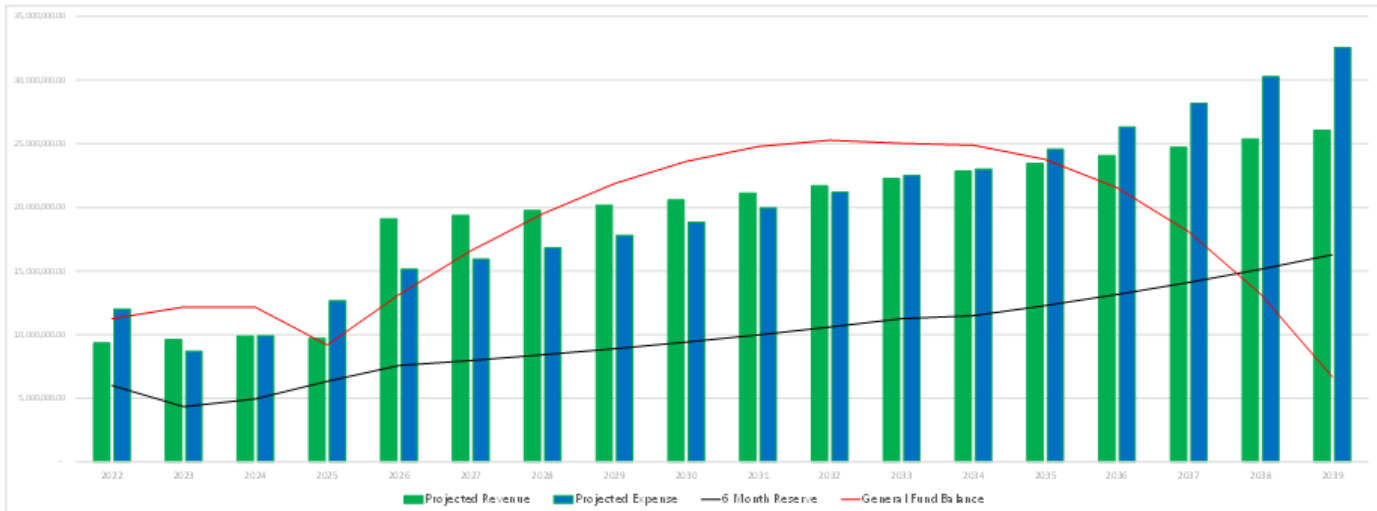
# Proposed Levy Needs

The County Auditor has been contacted to obtain amounts for a proposed levy in order to determine the proceeds we would receive and the associated millage. That information has not yet been received, so the following estimates are based on current known amounts.

A second levy with 1.5 times the cash receipts of the current levy would allow for expansion and fiscal stability through 2038. During that time, the current levy will expire in 2033. Changes can be made to that levy that assist with future plans and needs as they are derived. Keep in mind that this scenario does not account for major capital projects or the set aside of cash for them. The cost associated with the current bond payments ends in 2033.

Delaware County District Library  
2025 Appropriation Budget - Version 2 Expenses  
2nd Levy at 1.5 times the current levy value

|                      | 2022           | 2023          | 2024          | 2025           | 2026          | 2027          | 2028          | 2029          | 2030          | 2031          | 2032          | 2033          | 2034          | 2035           | 2036           | 2037           | 2038           | 2039           |
|----------------------|----------------|---------------|---------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|
| Projected Revenue    | 9,242,151.55   | 9,606,596.70  | 9,882,737.13  | 9,607,353.70   | 19,114,540.04 | 19,376,699.54 | 19,742,798.87 | 20,157,067.32 | 20,581,782.51 | 21,126,746.07 | 21,686,571.02 | 22,261,671.93 | 22,852,475.34 | 23,459,425.60  | 24,082,968.23  | 24,722,567.31  | 25,381,700.36  | 26,057,858.61  |
| Projected Expense    | 12,020,458.33  | 8,679,294.51  | 9,904,439.52  | 12,666,881.66  | 15,350,894.34 | 15,932,680.80 | 16,832,988.13 | 17,787,476.00 | 18,840,537.22 | 19,958,414.12 | 21,195,733.80 | 22,509,461.93 | 22,990,130.05 | 24,560,988.67  | 26,330,910.61  | 28,194,206.29  | 30,274,495.06  | 32,568,132.42  |
| 6 Month Reserve      | 6,010,229.17   | 4,339,647.26  | 4,951,719.76  | 6,332,540.83   | 7,575,447.17  | 7,966,340.40  | 8,416,494.07  | 8,893,738.00  | 9,420,268.61  | 9,979,207.06  | 10,597,886.00 | 11,291,790.97 | 11,499,565.03 | 12,234,969.34  | 13,156,195.31  | 14,097,104.15  | 15,137,247.53  | 16,281,566.21  |
| General Fund Balance | 11,242,862.86  | 12,172,165.05 | 12,151,462.66 | 9,182,934.70   | 13,146,580.40 | 16,592,599.14 | 19,502,402.88 | 21,871,994.20 | 23,613,239.49 | 24,781,571.44 | 25,272,408.66 | 25,030,618.66 | 24,883,963.85 | 23,779,460.78  | 21,546,028.40  | 18,075,387.42  | 13,182,592.72  | 6,677,318.91   |
| Net income/(loss)    | (2,678,306.78) | 929,302.19    | (20,702.39)   | (2,968,527.96) | 3,963,645.70  | 3,446,018.74  | 2,909,803.74  | 2,369,591.32  | 1,741,245.29  | 1,168,331.95  | 490,837.22    | (241,790.00)  | (146,654.81)  | (1,110,513.07) | (2,227,422.38) | (3,470,640.98) | (4,892,794.70) | (6,505,273.81) |





**2025 Proposed Budget Appropriation Detail**  
**DELAWARE CO. DISTRICT LIBRARY, DELAWARE COUNTY**

Version 1

| Object               | Account Code      | Account Name                               | 2024<br>Appropriation | Projected 2024<br>YTD<br>Expenditures | 2025<br>Appropriation<br>Budget | %<br>Change | Reasoning   |
|----------------------|-------------------|--|-----------------------|---------------------------------------|---------------------------------|-------------|---|
| <b>General Funds</b> |                   |  |                       |                                       |                                 |             |   |
| 110                  | 1000-110-110-0000 | Salaries                                   | 2,184,018.66          | 2,027,263.03                          | 2,415,413.31                    | 11%         |   |
| 110                  | 1000-120-110-0000 | Salaries                                   | 783,397.93            | 741,379.28                            | 819,764.15                      | 5%          |   |
| 110                  | 1000-210-110-0000 | Salaries                                   | 384,444.53            | 345,679.47                            | 377,078.05                      | -2%         |   |
| 110                  | 1000-220-110-0000 | Salaries                                   | 259,388.35            | 251,600.20                            | 254,886.95                      | -2%         |   |
| 110                  | 1000-230-110-0000 | Salaries                                   | 1,224,672.07          | 1,124,164.63                          | 1,283,421.14                    | 5%          |   |
| 110                  | 1000-230-110-9998 | Salaries(Contingency)                      | 20,000.00             | -                                     | 15,000.00                       | -25%        |   |
| 211                  | 1000-110-211-0000 | Ohio Public Employees Retirement System    | 305,762.62            | 288,464.00                            | 336,468.64                      | 10%         |   |
| 211                  | 1000-120-211-0000 | Ohio Public Employees Retirement System    | 109,675.71            | 109,695.55                            | 113,415.54                      | 3%          |   |
| 211                  | 1000-210-211-0000 | Ohio Public Employees Retirement System    | 53,822.24             | 45,548.62                             | 52,453.09                       | -3%         |   |
| 211                  | 1000-220-211-0000 | Ohio Public Employees Retirement System    | 36,314.37             | 35,717.52                             | 35,684.19                       | -2%         |   |
| 211                  | 1000-230-211-0000 | Ohio Public Employees Retirement System    | 171,454.10            | 161,417.76                            | 176,300.38                      | 3%          |   |
| 213                  | 1000-110-213-0000 | Medicare                                   | 31,668.26             | 29,312.15                             | 35,023.59                       | 11%         |   |
| 213                  | 1000-120-213-0000 | Medicare                                   | 11,359.26             | 10,089.97                             | 11,886.56                       | 5%          |   |
| 213                  | 1000-210-213-0000 | Medicare                                   | 5,574.44              | 4,899.31                              | 5,467.63                        | -2%         |   |
| 213                  | 1000-220-213-0000 | Medicare                                   | 3,761.13              | 3,591.57                              | 3,695.87                        | -2%         |   |
| 213                  | 1000-230-213-0000 | Medicare                                   | 17,757.73             | 15,783.18                             | 18,609.63                       | 5%          |   |
| 221                  | 1000-110-221-0000 | Medical / Hospitalization Insurance        | 276,294.13            | 271,458.72                            | 336,264.13                      | 22%         |   |
| 221                  | 1000-120-221-0000 | Medical / Hospitalization Insurance        | 135,898.31            | 132,783.80                            | 147,956.34                      | 9%          |   |
| 221                  | 1000-210-221-0000 | Medical / Hospitalization Insurance        | 52,912.52             | 45,808.53                             | 61,284.95                       | 16%         |   |
| 221                  | 1000-220-221-0000 | Medical / Hospitalization Insurance        | 35,439.25             | 33,027.43                             | 33,511.94                       | -5%         |   |
| 221                  | 1000-230-221-0000 | Medical / Hospitalization Insurance        | 265,006.71            | 233,864.40                            | 268,475.70                      | 1%          |   |
| 221                  | 1000-230-221-1001 | Medical / Hospitalization Insurance(COBRA) | 4,000.00              | 10.67                                 | 4,000.00                        | 0%          | Budget amount to be able to pay premium. Will be reimbursed and should net zero |
| 223                  | 1000-110-223-0000 | Dental Insurance                           | 7,274.40              | 7,223.41                              | 8,714.16                        | 20%         |   |
| 223                  | 1000-120-223-0000 | Dental Insurance                           | 2,842.56              | 2,989.27                              | 3,203.42                        | 13%         |   |
| 223                  | 1000-210-223-0000 | Dental Insurance                           | 1,491.84              | 1,628.43                              | 1,506.46                        | 1%          |   |
| 223                  | 1000-220-223-0000 | Dental Insurance                           | 890.40                | 880.33                                | 917.28                          | 3%          |   |
| 223                  | 1000-230-223-0000 | Dental Insurance                           | 5,644.80              | 4,125.13                              | 4,709.88                        | -17%        |   |
| 224                  | 1000-110-224-0000 | Vision Insurance                           | 1,215.40              | 1,208.98                              | 1,982.96                        | 63%         |   |
| 224                  | 1000-120-224-0000 | Vision Insurance                           | 1,164.16              | 1,080.92                              | 728.96                          | -37%        |   |
| 224                  | 1000-210-224-0000 | Vision Insurance                           | 567.98                | 332.44                                | 423.08                          | -26%        |   |
| 224                  | 1000-220-224-0000 | Vision Insurance                           | 338.99                | 136.98                                | 268.93                          | -21%        |   |
| 224                  | 1000-230-224-0000 | Vision Insurance                           | 3,876.99              | 3,391.98                              | 1,091.82                        | -72%        |   |
| 225                  | 1000-110-225-0000 | Workers' Compensation                      | 4,516.24              | 4,489.12                              | 7,034.41                        | 56%         | Increased for salary increases and additional positions                         |
| 225                  | 1000-120-225-0000 | Workers' Compensation                      | 1,619.96              | 1,609.09                              | 2,387.40                        | 47%         | Increased for salary increases and additional positions                         |
| 225                  | 1000-210-225-0000 | Workers' Compensation                      | 794.98                | 775.85                                | 1,098.17                        | 38%         | Increased for salary increases and additional positions                         |
| 225                  | 1000-220-225-0000 | Workers' Compensation                      | 536.38                | 539.63                                | 742.31                          | 38%         | Increased for salary increases and additional positions                         |
| 225                  | 1000-230-225-0000 | Workers' Compensation                      | 2,532.44              | 3,373.91                              | 3,737.71                        | 48%         | Increased for salary increases and additional positions                         |
| 291                  | 1000-230-291-0000 | Unemployment Benefits                      | 5,000.00              | 68.10                                 | 5,000.00                        | 0%          |   |
| 292                  | 1000-230-292-0000 | Employee Reimbursement Benefits            | 10,000.00             | 5,180.00                              | 7,500.00                        | -25%        | No active participants at present   |
| 311                  | 1000-110-311-0000 | Dues and Fees                              | 1,750.00              | 1,212.75                              | 1,750.00                        | 0%          |   |
| 311                  | 1000-120-311-0000 | Dues and Fees                              | 1,500.00              | 638.00                                | 1,000.00                        | -33%        |   |
| 311                  | 1000-210-311-0000 | Dues and Fees                              | 1,750.00              | 1,414.50                              | 1,750.00                        | 0%          |   |
| 311                  | 1000-220-311-0000 | Dues and Fees                              | 1,000.00              | 89.75                                 | 1,000.00                        | 0%          |   |
| 311                  | 1000-230-311-0000 | Dues and Fees                              | 1,900.00              | 1,846.00                              | 2,000.00                        | 5%          |   |
| 312                  | 1000-110-312-0000 | Travel and Meeting Expense                 | 10,500.00             | 8,116.62                              | 10,000.00                       | -5%         |   |
| 312                  | 1000-120-312-0000 | Travel and Meeting Expense                 | 6,500.00              | 2,936.30                              | 5,000.00                        | -23%        |   |

**2025 Proposed Budget Appropriation Detail**  
**DELAWARE CO. DISTRICT LIBRARY, DELAWARE COUNTY**

Version 1

| Object | Account Code      | Account Name   | 2024<br>Appropriation | Projected 2024<br>YTD<br>Expenditures | 2025<br>Appropriation<br>Budget | %<br>Change | Reasoning   |
|--------|-------------------|--|-----------------------|---------------------------------------|---------------------------------|-------------|---|
| 312    | 1000-210-312-0000 | Travel and Meeting Expense                                   | 4,000.00              | 3,202.81                              | 4,000.00                        | 0%          |   |
| 312    | 1000-220-312-0000 | Travel and Meeting Expense                                   | 2,000.00              | 998.33                                | 1,500.00                        | -25%        |   |
| 312    | 1000-230-312-0000 | Travel and Meeting Expense                                   | 31,050.00             | 31,381.81                             | 34,000.00                       | 10%         |   |
| 312    | 1000-230-312-1002 | Travel and Meeting Expense{HR - Employee In-Service}         | 7,500.00              | 3,086.27                              | 7,500.00                        | 0%          |   |
| 321    | 1000-210-321-0000 | Telephone  | 63,500.00             | 60,999.29                             | 63,500.00                       | 0%          |   |
| 322    | 1000-230-322-0000 | Postage  | 6,500.00              | 4,239.72                              | 6,500.00                        | 0%          |   |
| 324    | 1000-230-324-0000 | Printing   | 3,500.00              | 1,119.45                              | 3,500.00                        | 0%          |   |
| 324    | 1000-230-324-2000 | Printing{Public Relations}                                   | 30,000.00             | 25,737.66                             | 35,000.00                       | 17%         | additional funds for levy literature                                      |
| 325    | 1000-230-325-1000 | Advertising{Human Resources}                                 | 1,500.00              | 300.00                                | 1,500.00                        | 0%          |   |
| 331    | 1000-210-331-4001 | Maintenance and Repair on Facilities{Building & Site}        | 65,000.00             | 56,265.14                             | 60,000.00                       | -8%         |   |
| 331    | 1000-210-331-4002 | Maintenance and Repair on Facilities{Equipment & Furniture}  | 500.00                | 100.00                                | 500.00                          | 0%          |   |
| 331    | 1000-210-331-4003 | Maintenance and Repair on Facilities{Groundskeeping}         | 101,000.00            | 98,278.40                             | 101,000.00                      | 0%          |   |
| 331    | 1000-210-331-4004 | Maintenance and Repair on Facilities{Janitorial Services - } | 288,000.00            | 284,204.00                            | 300,000.00                      | 4%          | Additional cleaning services needed                                       |
| 331    | 1000-210-331-4005 | Maintenance and Repair on Facilities{PM-Contracts}           | 52,000.00             | 50,575.55                             | 55,000.00                       | 6%          |   |
| 333    | 1000-210-333-0000 | Security Services  | -                     | -                                     |                                 |             |   |
| 334    | 1000-210-334-0000 | Trash Removal  | 6,050.00              | 6,019.79                              | 6,500.00                        | 7%          |   |
| 339    | 1000-210-339-0000 | Other - Property Maint. Repair & Security Svc                | -                     | -                                     |                                 |             |   |
| 341    | 1000-210-341-0000 | Property Insurance Premiums                                  | 52,300.00             | 52,221.00                             | 60,000.00                       | 15%         | Based on feedback from listserves on experienced increases.               |
| 343    | 1000-230-343-0000 | Fidelity Bond Premiums                                       | 600.00                | 505.00                                | 850.00                          | 42%         | increased for 3rd FO staff member   |
| 351    | 1000-230-351-0000 | Rents and Leases   | 1,000.00              | -                                     | 1,000.00                        | 0%          |   |
| 359    | 1000-230-359-0000 | Other - Rents and Leases                                     | 1,500.00              | 1,125.40                              | 1,500.00                        | 0%          |   |
| 361    | 1000-210-361-0000 | Electricity  | 146,000.00            | 140,657.76                            | 150,000.00                      | 3%          |   |
| 362    | 1000-210-362-0000 | Water and Sewage   | 18,000.00             | 15,932.20                             | 20,000.00                       | 11%         |   |
| 363    | 1000-210-363-0000 | Natural Gas  | 29,500.00             | 27,757.91                             | 32,000.00                       | 8%          |   |
| 371    | 1000-230-371-0000 | Auditing Services  | 6,000.00              | 4,784.00                              | -                               | -100%       | No audit until 2026   |
| 372    | 1000-230-372-0000 | Uniform Accounting Network Fees                              | 4,300.00              | 4,296.00                              | 4,500.00                        | 5%          |   |
| 373    | 1000-230-373-0000 | Tax Collection Fees  | 110,500.00            | 110,182.37                            | 156,550.00                      | 42%         | 10% growth for original levy processing plus amount for 2nd levy election |
| 374    | 1000-210-374-0000 | Engineering Services   | -                     | -                                     |                                 |             |   |
| 379    | 1000-110-379-0000 | Other - Professional Services                                | -                     | -                                     |                                 |             |   |
| 379    | 1000-230-379-0000 | Other - Professional Services - (Lawyer Fees)                | 15,000.00             | 15,427.40                             | 200,000.00                      | 1233%       | Anticipated costs related to Union contract negotiation                   |
| 379    | 1000-230-379-1000 | Other - Professional Services{Human Resources}               | 1,000.00              | -                                     | 1,000.00                        | 0%          |   |
| 379    | 1000-230-379-4005 | Other - Professional Services{PM-Contracts}                  | 1,849.00              | 595.51                                | 2,000.00                        | 8%          | 185,000.00  |
| 390    | 1000-220-390-0000 | Other - Purchased and Contracted Services                    | 249,000.00            | 188,960.24                            | 250,000.00                      | 0%          |   |
| 390    | 1000-220-390-3005 | Other - Purchased and Contracted Services{IT - Contracts/Ag} | 61,651.00             | 45,452.78                             | 61,000.00                       | -1%         |   |
| 390    | 1000-220-390-9999 | Other - Purchased and Contracted Services{Other}             | 65,000.00             | 62,145.08                             | 65,000.00                       | 0%          |   |
| 390    | 1000-230-390-0000 | Other - Purchased and Contracted Services                    | 56,300.00             | 50,650.59                             | 55,000.00                       | -2%         |   |
| 390    | 1000-230-390-0005 | Other - Purchased and Contracted Services{Copier Contracts}  | 45,500.00             | 41,290.46                             | 45,000.00                       | -1%         |   |
| 390    | 1000-230-390-2000 | Other - Purchased and Contracted Services{Public Relations}  | 5,000.00              | -                                     | 10,000.00                       | 100%        | mail chaisers   |
| 390    | 1000-230-390-9000 | Other - Purchased and Contracted Services{Source Point - We} | 7,200.00              | 7,150.00                              | -                               | -100%       | Grant - completed   |
| 390    | 1000-230-390-9002 | Other - Purchased and Contracted Services{DCBDD - ARPA Gran} | 490.00                | 490.00                                | -                               | -100%       | Grant - completed   |
| 390    | 1000-230-390-9998 | Other - Purchased and Contracted Services{Contingency}       | -                     | -                                     | 10,000.00                       | #DIV/0!     |   |
| 390    | 1000-230-390-9999 | Other - Purchased and Contracted Services{Other}             | 8,500.00              | 7,411.04                              | 8,500.00                        | 0%          |   |
| 411    | 1000-120-411-6001 | Books and Pamphlets{Adult Services}                          | 207,500.00            | 190,154.00                            | 204,000.00                      | -2%         | Needs per Joe   |
| 411    | 1000-120-411-6002 | Books and Pamphlets{Young Adult Services}                    | 15,010.00             | 14,560.02                             | 18,000.00                       | 20%         | Needs per Joe   |
| 411    | 1000-120-411-6003 | Books and Pamphlets{Youth Services}                          | 189,990.00            | 164,176.39                            | 190,000.00                      | 0%          | Needs per Joe   |
| 411    | 1000-120-411-9999 | Books and Pamphlets{Other}                                   | 1,500.00              | 117.95                                | 1,500.00                        | 0%          | Needs per Joe   |
| 412    | 1000-120-412-0000 | Periodicals  | 40,000.00             | 39,130.33                             | 40,000.00                       | 0%          | Needs per Joe   |

**2025 Proposed Budget Appropriation Detail**  
**DELAWARE CO. DISTRICT LIBRARY, DELAWARE COUNTY**  
**Version 1**

| Object | Account Code      | Account Name   | 2024<br>Appropriation | Projected 2024<br>YTD<br>Expenditures | 2025<br>Appropriation<br>Budget | %<br>Change | Reasoning                                       |
|--------|-------------------|--|-----------------------|---------------------------------------|---------------------------------|-------------|---|
| 413    | 1000-120-413-6001 | Audiovisual Materials(Adult Services)                        | 30,000.00             | 27,178.23                             | 30,000.00                       | 0%          | Needs per Joe                                   |
| 413    | 1000-120-413-6003 | Audiovisual Materials(Youth Services)                        | 2,500.00              | 1,611.64                              | -                               | -100%       | Rolled into 120-413-6001                        |
| 413    | 1000-120-413-6011 | Audiovisual Materials(Audio - Adult)                         | 29,000.00             | 18,763.78                             | 24,000.00                       | -17%        | Needs per Joe                                   |
| 413    | 1000-120-413-6013 | Audiovisual Materials(Audio - Juvenile)                      | 21,000.00             | 19,868.35                             | 22,000.00                       | 5%          | Needs per Joe                                   |
| 414    | 1000-110-414-9001 | Computer Services and Information(Source Point Healthy Agin) | 13,000.00             | 13,000.00                             | -                               | -100%       | Grant - finished                                |
| 414    | 1000-120-414-0000 | Computer Services and Information                            | 160,000.00            | 164,241.85                            | 166,000.00                      | 4%          | Needs per Joe                                   |
| 415    | 1000-120-415-0000 | Interlibrary Loan Fees / Charges                             | 500.00                | 187.94                                | 500.00                          | 0%          | Needs per Joe                                   |
| 419    | 1000-110-419-3001 | Other - Library Materials and Information(Maker Studios)     | 30,000.00             | 30,497.26                             | 35,000.00                       | 17%         |   |
| 419    | 1000-110-419-6001 | Other - Library Materials and Information(Adult Services)    | 7,500.00              | 4,643.72                              | 6,000.00                        | -20%        | Per discussion with Kelly                       |
| 419    | 1000-110-419-6002 | Other - Library Materials and Information(Young Adult Servi) | -                     | -                                     | -                               |             | Rolled to Youth Services                        |
| 419    | 1000-110-419-6003 | Other - Library Materials and Information(Youth Services)    | 69,500.00             | 39,052.72                             | 69,500.00                       | 0%          | Per discussion with Kelly                       |
| 419    | 1000-110-419-7000 | Other - Library Materials and Information(Friends of the Li) | 20,000.00             | 20,000.00                             | -                               | -100%       | Will be added when awarded                      |
| 419    | 1000-110-419-7001 | Other - Library Materials and Information(Morrison Music Fu) | 16,266.00             | 1,724.00                              | 14,542.00                       | -11%        | current balance for fund                        |
| 419    | 1000-120-419-0000 | Other - Library Materials and Information                    | 130,000.00            | 143,140.84                            | 163,720.00                      | 26%         | Needs per Joe                                   |
| 419    | 1000-120-419-6099 | Other - Library Materials and Information(Games)             | 11,000.00             | 8,883.76                              | 12,000.00                       | 9%          | Needs per Joe                                   |
| 419    | 1000-120-419-9999 | Other - Library Materials and Information(Other)             | 30,000.00             | 19,779.90                             | 31,000.00                       | 3%          | Needs per Joe                                   |
| 451    | 1000-120-451-0001 | General Administrative Supplies(Processing)                  | 35,000.00             | 25,508.94                             | 35,000.00                       | 0%          |   |
| 451    | 1000-220-451-3000 | General Administrative Supplies(Technology Services (IT))    | 25,000.00             | 1,093.36                              | 15,000.00                       | -40%        |   |
| 451    | 1000-230-451-0000 | General Administrative Supplies                              | 58,500.00             | 47,207.72                             | 55,000.00                       | -6%         |   |
| 451    | 1000-230-451-0002 | General Administrative Supplies(Strategic Planning)          | 1,500.00              | 436.47                                | -                               | -100%       | Budget not needed for 2025                      |
| 451    | 1000-230-451-1000 | General Administrative Supplies(Human Resources)             | 7,500.00              | 2,433.37                              | 5,000.00                        | -33%        |   |
| 451    | 1000-230-451-2000 | General Administrative Supplies(Public Relations)            | 17,500.00             | 7,192.11                              | 17,500.00                       | 0%          |   |
| 451    | 1000-230-451-9999 | General Administrative Supplies(Other)                       | 3,000.00              | 200.73                                | 3,000.00                        | 0%          |   |
| 452    | 1000-210-452-4000 | Property Maintenance/Repair Supplies & Parts(Maintenance)    | 47,000.00             | 45,440.49                             | 50,000.00                       | 6%          |   |
| 453    | 1000-120-453-5000 | Motor Vehicle Fuel, Supplies and Parts(Vehicles)             | -                     | -                                     |                                 |             |   |
| 453    | 1000-210-453-5000 | Motor Vehicle Fuel, Supplies and Parts(Vehicles)             | 12,000.00             | 7,652.37                              | 12,000.00                       | 0%          |   |
| 459    | 1000-230-459-9998 | Other - Supplies(Contingency)                                | 20,000.00             | -                                     | 10,000.00                       | -50%        |   |
| 510    | 1000-230-510-0000 | Dues and Memberships   | 25,000.00             | 21,276.50                             | 25,000.00                       | 0%          |   |
| 520    | 1000-230-520-0000 | Taxes and Assessments  | 1,000.00              | 270.74                                | 1,000.00                        | 0%          |   |
| 550    | 1000-110-550-0000 | Refunds and Reimbursements                                   | 200.00                | -                                     | 200.00                          | 0%          |   |
| 590    | 1000-230-590-0000 | Other - Other  | 2,500.00              | -                                     | 1,500.00                        | -40%        |   |
| 710    | 1000-760-710-0000 | Land   | -                     | -                                     |                                 |             |   |
| 750    | 1000-760-750-0000 | Furniture and Equipment                                      | 65,000.00             | 15,261.84                             | 45,000.00                       | -31%        |   |
| 750    | 1000-760-750-3000 | Furniture and Equipment(Technology Services (IT))            | 55,000.00             | 44,704.58                             | 51,180.00                       | -7%         | Per list from Traci + additional amount in case |
| 750    | 1000-760-750-9001 | Furniture and Equipment(Source Point Healthy Aging)          | -                     | -                                     | -                               |             | Grant - completed                               |
| 750    | 1000-760-750-9002 | Furniture and Equipment(DCBDD - ARPA Grant)                  | 26,191.37             | 26,191.37                             | -                               |             | Grant - completed                               |
| 770    | 1000-760-770-0000 | Motor Vehicles   | 65,000.00             | -                                     | -                               |             | No new vehicles                                 |
| 770    | 1000-760-770-9001 | Motor Vehicles(Source Point Healthy Aging)                   | -                     | -                                     |                                 |             |   |
| 770    | 1000-760-770-9002 | Motor Vehicles(DCBDD - ARPA Grant)                           | 50,000.00             | 50,000.00                             | -                               |             | Grant - completed                               |
| 810    | 1000-800-810-0000 | Redemptions of Principal                                     | 790,000.00            | 790,000.00                            | 800,000.00                      | 1%          | per debt agreement                              |
| 820    | 1000-800-820-0000 | Interest Payments  | 182,250.00            | 182,250.00                            | 174,350.00                      | -4%         | per debt agreement                              |
| 910    | 1000-910-910-0000 | Transfers - Out  | 700,000.00            | 350,000.00                            | 200,000.00                      | -71%        |   |
| 920    | 1000-920-920-0000 | Advances - Out   | -                     | -                                     |                                 |             |   |
| 930    | 1000-930-930-0000 | Contingencies  | -                     | -                                     |                                 |             |   |
|        |                   | <b>Total General Funds</b>                                   | <b>11,209,527.21</b>  | <b>9,908,223.52</b>                   | <b>\$11,222,000.73</b>          |             |   |

**2025 Proposed Budget Appropriation Detail**  
**DELAWARE CO. DISTRICT LIBRARY, DELAWARE COUNTY**

Version 1

| Object                     | Account Code      | Account Name                                | 2024<br>Appropriation | Projected 2024<br>YTD<br>Expenditures | 2025<br>Appropriation<br>Budget | %<br>Change | Reasoning                               |
|----------------------------|-------------------|---|-----------------------|---------------------------------------|---------------------------------|-------------|---|
| <b>Minor Capital Funds</b> |                   |   |                       |                                       |                                 |             |   |
|                            | 4001-760-790-4001 | Other - Capital Outlay(Building & Site)     | 500,000.00            | 92,203.00                             | 500,000.00                      |             |   |
|                            |                   | <b>Total Minor Capital Funds</b>            | <b>500,000.00</b>     | <b>92,203.00</b>                      | <b>500,000.00</b>               |             |   |
| <b>Major Capital Funds</b> |                   |   |                       |                                       |                                 |             |   |
|                            | 4002-120-411-0000 | Books and Pamphlets                         | -                     | -                                     |                                 |             |   |
|                            | 4002-210-361-0000 | Electricity                                 | -                     | -                                     |                                 |             |   |
|                            | 4002-210-362-0000 | Water and Sewage                            | -                     | -                                     |                                 |             |   |
|                            | 4002-210-363-0000 | Natural Gas                                 | -                     | -                                     |                                 |             |   |
|                            | 4002-210-374-0000 | Engineering Services                        | -                     | -                                     |                                 |             |   |
|                            | 4002-210-379-0000 | Other - Professional Services               | 92,750.00             | 77,136.27                             |                                 |             |   |
|                            | 4002-210-379-4005 | Other - Professional Services(PM-Contracts) | -                     | -                                     |                                 |             |   |
|                            | 4002-230-451-0000 | General Administrative Supplies             | -                     | -                                     |                                 |             |   |
|                            | 4002-230-520-0000 | Taxes and Assessments                       | -                     | -                                     |                                 |             |   |
|                            | 4002-760-730-0000 | Buildings                                   | 1,000,000.00          | 732,373.50                            | 150,000.00                      |             | Known outstanding amount owed to Marker |
|                            | 4002-760-750-0000 | Furniture and Equipment                     | -                     | -                                     |                                 |             |   |
|                            | 4002-910-910-0000 | Transfers - Out                             | -                     | -                                     |                                 |             |   |
|                            | 4002-920-920-0000 | Advances - Out                              | -                     | -                                     |                                 |             |   |
|                            |                   | <b>Total Major Capital Funds</b>            | <b>1,092,750.00</b>   | <b>809,509.77</b>                     | <b>150,000.00</b>               |             |   |
|                            |                   | Report Total:                               | <b>12,802,277.21</b>  | <b>10,809,936.29</b>                  | <b>11,872,000.73</b>            |             |   |

**2025 Proposed Budget Appropriation Detail**  
**DELAWARE CO. DISTRICT LIBRARY, DELAWARE COUNTY**

Version 2

| Object | Account Code      | Account Name                               | 2024<br>Appropriation | Projected 2024<br>YTD<br>Expenditures | 2025<br>Appropriation<br>Budget | %<br>Change | Reasoning   |
|--------|-------------------|--|-----------------------|---------------------------------------|---------------------------------|-------------|---|
| 110    | 1000-110-110-0000 | Salaries                                   | 2,184,018.66          | 2,027,263.03                          | 2,415,413.31                    | 11%         |   |
| 110    | 1000-120-110-0000 | Salaries                                   | 783,397.93            | 741,379.28                            | 819,764.15                      | 5%          |   |
| 110    | 1000-210-110-0000 | Salaries                                   | 384,444.53            | 345,679.47                            | 377,078.05                      | -2%         |   |
| 110    | 1000-220-110-0000 | Salaries                                   | 259,388.35            | 251,600.20                            | 254,886.95                      | -2%         |   |
| 110    | 1000-230-110-0000 | Salaries                                   | 1,224,672.07          | 1,124,164.63                          | 1,859,913.94                    | 52%         |   |
| 110    | 1000-230-110-9998 | Salaries(Contingency)                      | 20,000.00             | -                                     | 15,000.00                       | -25%        |   |
| 211    | 1000-110-211-0000 | Ohio Public Employees Retirement System    | 305,762.62            | 288,464.00                            | 336,468.64                      | 10%         |   |
| 211    | 1000-120-211-0000 | Ohio Public Employees Retirement System    | 109,675.71            | 109,695.55                            | 113,415.54                      | 3%          |   |
| 211    | 1000-210-211-0000 | Ohio Public Employees Retirement System    | 53,822.24             | 45,548.62                             | 52,453.09                       | -3%         |   |
| 211    | 1000-220-211-0000 | Ohio Public Employees Retirement System    | 36,314.37             | 35,717.52                             | 35,684.19                       | -2%         |   |
| 211    | 1000-230-211-0000 | Ohio Public Employees Retirement System    | 171,454.10            | 161,417.76                            | 257,009.39                      | 50%         |   |
| 213    | 1000-110-213-0000 | Medicare                                   | 31,668.26             | 29,312.15                             | 35,023.59                       | 11%         |   |
| 213    | 1000-120-213-0000 | Medicare                                   | 11,359.26             | 10,089.97                             | 11,886.56                       | 5%          |   |
| 213    | 1000-210-213-0000 | Medicare                                   | 5,574.44              | 4,899.31                              | 5,467.63                        | -2%         |   |
| 213    | 1000-220-213-0000 | Medicare                                   | 3,761.13              | 3,591.57                              | 3,695.87                        | -2%         |   |
| 213    | 1000-230-213-0000 | Medicare                                   | 17,757.73             | 15,783.18                             | 26,968.74                       | 52%         |   |
| 221    | 1000-110-221-0000 | Medical / Hospitalization Insurance        | 276,294.13            | 271,458.72                            | 336,264.13                      | 22%         |   |
| 221    | 1000-120-221-0000 | Medical / Hospitalization Insurance        | 135,898.31            | 132,783.80                            | 147,956.34                      | 9%          |   |
| 221    | 1000-210-221-0000 | Medical / Hospitalization Insurance        | 52,912.52             | 45,808.53                             | 61,284.95                       | 16%         |   |
| 221    | 1000-220-221-0000 | Medical / Hospitalization Insurance        | 35,439.25             | 33,027.43                             | 33,511.94                       | -5%         |   |
| 221    | 1000-230-221-0000 | Medical / Hospitalization Insurance        | 265,006.71            | 233,864.40                            | 496,634.10                      | 87%         |   |
| 221    | 1000-230-221-1001 | Medical / Hospitalization Insurance(COBRA) | 4,000.00              | 10.67                                 | 4,000.00                        | 0%          | Budget amount to be able to pay premium. Will be reimbursed and should net zero |
| 223    | 1000-110-223-0000 | Dental Insurance                           | 7,274.40              | 7,223.41                              | 8,714.16                        | 20%         |   |
| 223    | 1000-120-223-0000 | Dental Insurance                           | 2,842.56              | 2,989.27                              | 3,203.42                        | 13%         |   |
| 223    | 1000-210-223-0000 | Dental Insurance                           | 1,491.84              | 1,628.43                              | 1,506.46                        | 1%          |   |
| 223    | 1000-220-223-0000 | Dental Insurance                           | 890.40                | 880.33                                | 917.28                          | 3%          |   |
| 223    | 1000-230-223-0000 | Dental Insurance                           | 5,644.80              | 4,125.13                              | 11,765.88                       | 108%        |   |
| 224    | 1000-110-224-0000 | Vision Insurance                           | 1,215.40              | 1,208.98                              | 1,982.96                        | 63%         |   |
| 224    | 1000-120-224-0000 | Vision Insurance                           | 1,164.16              | 1,080.92                              | 728.96                          | -37%        |   |
| 224    | 1000-210-224-0000 | Vision Insurance                           | 567.98                | 332.44                                | 423.08                          | -26%        |   |
| 224    | 1000-220-224-0000 | Vision Insurance                           | 338.99                | 136.98                                | 268.93                          | -21%        |   |
| 224    | 1000-230-224-0000 | Vision Insurance                           | 3,876.99              | 3,391.98                              | 2,697.42                        | -30%        |   |
| 225    | 1000-110-225-0000 | Workers' Compensation                      | 4,516.24              | 4,489.12                              | 8,435.10                        | 87%         | Increased for salary increases and additional positions                         |
| 225    | 1000-120-225-0000 | Workers' Compensation                      | 1,619.96              | 1,609.09                              | 2,862.78                        | 77%         | Increased for salary increases and additional positions                         |
| 225    | 1000-210-225-0000 | Workers' Compensation                      | 794.98                | 775.85                                | 1,316.83                        | 66%         | Increased for salary increases and additional positions                         |
| 225    | 1000-220-225-0000 | Workers' Compensation                      | 536.38                | 539.63                                | 890.12                          | 66%         | Increased for salary increases and additional positions                         |
| 225    | 1000-230-225-0000 | Workers' Compensation                      | 2,532.44              | 3,373.91                              | 6,495.18                        | 156%        | Increased for salary increases and additional positions                         |
| 291    | 1000-230-291-0000 | Unemployment Benefits                      | 5,000.00              | 68.10                                 | 10,000.00                       | 100%        |   |
| 292    | 1000-230-292-0000 | Employee Reimbursement Benefits            | 10,000.00             | 5,180.00                              | 10,000.00                       | 0%          |   |
| 311    | 1000-110-311-0000 | Dues and Fees                              | 1,750.00              | 1,212.75                              | 2,000.00                        | 14%         |   |
| 311    | 1000-120-311-0000 | Dues and Fees                              | 1,500.00              | 638.00                                | 1,500.00                        | 0%          |   |
| 311    | 1000-210-311-0000 | Dues and Fees                              | 1,750.00              | 1,414.50                              | 2,000.00                        | 14%         |   |
| 311    | 1000-220-311-0000 | Dues and Fees                              | 1,000.00              | 89.75                                 | 1,500.00                        | 50%         |   |
| 311    | 1000-230-311-0000 | Dues and Fees                              | 1,900.00              | 1,846.00                              | 3,500.00                        | 84%         |   |

**2025 Proposed Budget Appropriation Detail**  
**DELAWARE CO. DISTRICT LIBRARY, DELAWARE COUNTY**

Version 2

| Object | Account Code      | Account Name   | 2024<br>Appropriation | Projected 2024<br>YTD<br>Expenditures | 2025<br>Appropriation<br>Budget | %<br>Change | Reasoning   |
|--------|-------------------|--|-----------------------|---------------------------------------|---------------------------------|-------------|---|
| 312    | 1000-110-312-0000 | Travel and Meeting Expense                                   | 10,500.00             | 8,116.62                              | 15,000.00                       | 43%         |   |
| 312    | 1000-120-312-0000 | Travel and Meeting Expense                                   | 6,500.00              | 2,936.30                              | 7,500.00                        | 15%         |   |
| 312    | 1000-210-312-0000 | Travel and Meeting Expense                                   | 4,000.00              | 3,202.81                              | 5,500.00                        | 38%         |   |
| 312    | 1000-220-312-0000 | Travel and Meeting Expense                                   | 2,000.00              | 998.33                                | 3,000.00                        | 50%         |   |
| 312    | 1000-230-312-0000 | Travel and Meeting Expense                                   | 31,050.00             | 31,381.81                             | 45,000.00                       | 45%         |   |
| 312    | 1000-230-312-1002 | Travel and Meeting Expense(HR - Employee In-Service)         | 7,500.00              | 3,086.27                              | 10,000.00                       | 33%         |   |
| 321    | 1000-210-321-0000 | Telephone  | 63,500.00             | 60,999.29                             | 65,000.00                       | 2%          |   |
| 322    | 1000-230-322-0000 | Postage  | 6,500.00              | 4,239.72                              | 6,500.00                        | 0%          |   |
| 324    | 1000-230-324-0000 | Printing   | 3,500.00              | 1,119.45                              | 3,500.00                        | 0%          |   |
| 324    | 1000-230-324-2000 | Printing(Public Relations)                                   | 30,000.00             | 25,737.66                             | 35,000.00                       | 17%         | additional funds for levy literature                                      |
| 325    | 1000-230-325-1000 | Advertising(Human Resources)                                 | 1,500.00              | 300.00                                | 5,000.00                        | 233%        |   |
| 331    | 1000-210-331-4001 | Maintenance and Repair on Facilities(Building & Site)        | 65,000.00             | 56,265.14                             | 65,000.00                       | 0%          |   |
| 331    | 1000-210-331-4002 | Maintenance and Repair on Facilities(Equipment & Furniture)  | 500.00                | 100.00                                | 1,000.00                        | 100%        |   |
| 331    | 1000-210-331-4003 | Maintenance and Repair on Facilities(Groundskeeping)         | 101,000.00            | 98,278.40                             | 101,000.00                      | 0%          |   |
| 331    | 1000-210-331-4004 | Maintenance and Repair on Facilities(Janitorial Services - } | 288,000.00            | 284,204.00                            | 350,000.00                      | 22%         | Additional cleaning services needed                                       |
| 331    | 1000-210-331-4005 | Maintenance and Repair on Facilities(PM-Contracts)           | 52,000.00             | 50,575.55                             | 60,000.00                       | 15%         |   |
| 334    | 1000-210-334-0000 | Trash Removal  | 6,050.00              | 6,019.79                              | 6,500.00                        | 7%          |   |
| 341    | 1000-210-341-0000 | Property Insurance Premiums                                  | 52,300.00             | 52,221.00                             | 60,000.00                       | 15%         |   |
| 343    | 1000-230-343-0000 | Fidelity Bond Premiums                                       | 600.00                | 505.00                                | 850.00                          | 42%         | increased for 3rd FO staff member   |
| 351    | 1000-230-351-0000 | Rents and Leases   | 1,000.00              | -                                     | 1,000.00                        | 0%          |   |
| 359    | 1000-230-359-0000 | Other - Rents and Leases                                     | 1,500.00              | 1,125.40                              | 1,500.00                        | 0%          |   |
| 361    | 1000-210-361-0000 | Electricity  | 146,000.00            | 140,657.76                            | 175,000.00                      | 20%         |   |
| 362    | 1000-210-362-0000 | Water and Sewage   | 18,000.00             | 15,932.20                             | 25,000.00                       | 39%         |   |
| 363    | 1000-210-363-0000 | Natural Gas  | 29,500.00             | 27,757.91                             | 40,000.00                       | 36%         |   |
| 371    | 1000-230-371-0000 | Auditing Services  | 6,000.00              | 4,784.00                              | -                               | -100%       | No audit until 2026   |
| 372    | 1000-230-372-0000 | Uniform Accounting Network Fees                              | 4,300.00              | 4,296.00                              | 4,500.00                        | 5%          |   |
| 373    | 1000-230-373-0000 | Tax Collection Fees  | 110,500.00            | 110,182.37                            | 156,550.00                      | 42%         | 10% growth for original levy processing plus amount for 2nd levy election |
| 379    | 1000-230-379-0000 | Other - Professional Services - (Lawyer Fees)                | 15,000.00             | 15,427.40                             | 200,000.00                      | 1233%       | Anticipated costs related to Union contract negotiation                   |
| 379    | 1000-230-379-1000 | Other - Professional Services(Human Resources)               | 1,000.00              | -                                     | 1,500.00                        | 50%         |   |
| 379    | 1000-230-379-4005 | Other - Professional Services(PM-Contracts)                  | 1,849.00              | 595.51                                | 2,000.00                        | 8%          |   |
| 390    | 1000-220-390-0000 | Other - Purchased and Contracted Services                    | 249,000.00            | 188,960.24                            | 250,000.00                      | 0%          |   |
| 390    | 1000-220-390-3005 | Other - Purchased and Contracted Services(IT - Contracts/Ag} | 61,651.00             | 45,452.78                             | 65,000.00                       | 5%          |   |
| 390    | 1000-220-390-9999 | Other - Purchased and Contracted Services(Other}             | 65,000.00             | 62,145.08                             | 75,000.00                       | 15%         |   |
| 390    | 1000-230-390-0000 | Other - Purchased and Contracted Services                    | 56,300.00             | 50,650.59                             | 60,000.00                       | 7%          |   |
| 390    | 1000-230-390-0005 | Other - Purchased and Contracted Services(Copier Contracts)  | 45,500.00             | 41,290.46                             | 45,000.00                       | -1%         |   |
| 390    | 1000-230-390-2000 | Other - Purchased and Contracted Services(Public Relations)  | 5,000.00              | -                                     | 10,000.00                       | 100%        | mail chaisers   |
| 390    | 1000-230-390-9000 | Other - Purchased and Contracted Services(Source Point - We} | 7,200.00              | 7,150.00                              | -                               | -100%       | Grant - completed   |
| 390    | 1000-230-390-9002 | Other - Purchased and Contracted Services(DCBDD - ARPA Gran} | 490.00                | 490.00                                | -                               | -100%       | Grant - completed   |
| 390    | 1000-230-390-9998 | Other - Purchased and Contracted Services(Contingency)       | -                     | -                                     | 10,000.00                       | #DIV/0!     |   |
| 390    | 1000-230-390-9999 | Other - Purchased and Contracted Services(Other}             | 8,500.00              | 7,411.04                              | 10,000.00                       | 18%         |   |
| 411    | 1000-120-411-6001 | Books and Pamphlets(Adult Services}                          | 207,500.00            | 190,154.00                            | 204,000.00                      | -2%         | Needs per Joe   |
| 411    | 1000-120-411-6002 | Books and Pamphlets(Young Adult Services}                    | 15,010.00             | 14,560.02                             | 18,000.00                       | 20%         | Needs per Joe   |
| 411    | 1000-120-411-6003 | Books and Pamphlets(Youth Services}                          | 189,990.00            | 164,176.39                            | 190,000.00                      | 0%          | Needs per Joe   |

**2025 Proposed Budget Appropriation Detail**  
**DELAWARE CO. DISTRICT LIBRARY, DELAWARE COUNTY**

Version 2

| Object | Account Code      | Account Name  | 2024<br>Appropriation | Projected 2024<br>YTD<br>Expenditures | 2025<br>Appropriation<br>Budget | %<br>Change | Reasoning                                       |
|--------|-------------------|---|-----------------------|---------------------------------------|---------------------------------|-------------|---|
| 411    | 1000-120-411-9999 | Books and Pamphlets{Other}                                    | 1,500.00              | 117.95                                | 1,500.00                        | 0%          | Needs per Joe                                   |
| 412    | 1000-120-412-0000 | Periodicals   | 40,000.00             | 39,130.33                             | 40,000.00                       | 0%          | Needs per Joe                                   |
| 413    | 1000-120-413-6001 | Audiovisual Materials{Adult Services}                         | 30,000.00             | 27,178.23                             | 30,000.00                       | 0%          | Needs per Joe                                   |
| 413    | 1000-120-413-6003 | Audiovisual Materials{Youth Services}                         | 2,500.00              | 1,611.64                              | -                               | -100%       | Rolled into 120-413-6001                        |
| 413    | 1000-120-413-6011 | Audiovisual Materials{Audio - Adult}                          | 29,000.00             | 18,763.78                             | 24,000.00                       | -17%        | Needs per Joe                                   |
| 413    | 1000-120-413-6013 | Audiovisual Materials{Audio - Juvenile}                       | 21,000.00             | 19,868.35                             | 22,000.00                       | 5%          | Needs per Joe                                   |
| 414    | 1000-110-414-9001 | Computer Services and Information{Source Point Healthy Agin}  | 13,000.00             | 13,000.00                             | -                               | -100%       | Grant - finished                                |
| 414    | 1000-120-414-0000 | Computer Services and Information                             | 160,000.00            | 164,241.85                            | 166,000.00                      | 4%          | Needs per Joe                                   |
| 415    | 1000-120-415-0000 | Interlibrary Loan Fees / Charges                              | 500.00                | 187.94                                | 500.00                          | 0%          | Needs per Joe                                   |
| 419    | 1000-110-419-3001 | Other - Library Materials and Information{Maker Studios}      | 30,000.00             | 30,497.26                             | 35,000.00                       | 17%         |   |
| 419    | 1000-110-419-6001 | Other - Library Materials and Information{Adult Services}     | 7,500.00              | 4,643.72                              | 6,000.00                        | -20%        | Per discussion with Kelly                       |
| 419    | 1000-110-419-6003 | Other - Library Materials and Information{Youth Services}     | 69,500.00             | 39,052.72                             | 69,500.00                       | 0%          | Per discussion with Kelly                       |
| 419    | 1000-110-419-7000 | Other - Library Materials and Information{Friends of the Li}  | 20,000.00             | 20,000.00                             | -                               | -100%       | Will be added when awarded                      |
| 419    | 1000-110-419-7001 | Other - Library Materials and Information{Morrison Music Fu}  | 16,266.00             | 1,724.00                              | 14,542.00                       | -11%        | current balance for fund                        |
| 419    | 1000-120-419-0000 | Other - Library Materials and Information - digital resources | 130,000.00            | 143,140.84                            | 213,720.00                      | 64%         | Needs per Joe                                   |
| 419    | 1000-120-419-6099 | Other - Library Materials and Information{Games}              | 11,000.00             | 8,883.76                              | 12,000.00                       | 9%          | Needs per Joe                                   |
| 419    | 1000-120-419-9999 | Other - Library Materials and Information{Other}              | 30,000.00             | 19,779.90                             | 31,000.00                       | 3%          | Needs per Joe                                   |
| 451    | 1000-120-451-0001 | General Administrative Supplies{Processing}                   | 35,000.00             | 25,508.94                             | 35,000.00                       | 0%          |   |
| 451    | 1000-220-451-3000 | General Administrative Supplies{Technology Services (IT)}     | 25,000.00             | 1,093.36                              | 15,000.00                       | -40%        |   |
| 451    | 1000-230-451-0000 | General Administrative Supplies                               | 58,500.00             | 47,207.72                             | 55,000.00                       | -6%         |   |
| 451    | 1000-230-451-0002 | General Administrative Supplies{Strategic Planning}           | 1,500.00              | 436.47                                | -                               | -100%       | Budget not needed for 2025                      |
| 451    | 1000-230-451-1000 | General Administrative Supplies{Human Resources}              | 7,500.00              | 2,433.37                              | 7,500.00                        | 0%          |   |
| 451    | 1000-230-451-2000 | General Administrative Supplies{Public Relations}             | 17,500.00             | 7,192.11                              | 17,500.00                       | 0%          |   |
| 451    | 1000-230-451-9999 | General Administrative Supplies{Other}                        | 3,000.00              | 200.73                                | 3,000.00                        | 0%          |   |
| 452    | 1000-210-452-4000 | Property Maintenance/Repair Supplies & Parts{Maintenance}     | 47,000.00             | 45,440.49                             | 60,000.00                       | 28%         |   |
| 453    | 1000-210-453-5000 | Motor Vehicle Fuel, Supplies and Parts{Vehicles}              | 12,000.00             | 7,652.37                              | 12,000.00                       | 0%          |   |
| 459    | 1000-230-459-9998 | Other - Supplies{Contingency}                                 | 20,000.00             | -                                     | 10,000.00                       | -50%        |   |
| 510    | 1000-230-510-0000 | Dues and Memberships  | 25,000.00             | 21,276.50                             | 25,000.00                       | 0%          |   |
| 520    | 1000-230-520-0000 | Taxes and Assessments   | 1,000.00              | 270.74                                | 1,000.00                        | 0%          |   |
| 550    | 1000-110-550-0000 | Refunds and Reimbursements                                    | 200.00                | -                                     | 200.00                          | 0%          |   |
| 590    | 1000-230-590-0000 | Other - Other   | 2,500.00              | -                                     | 1,500.00                        | -40%        |   |
| 710    | 1000-760-710-0000 | Land  | -                     | -                                     |                                 |             |   |
| 750    | 1000-760-750-0000 | Furniture and Equipment                                       | 65,000.00             | 15,261.84                             | 245,000.00                      | 277%        | Normal equip w/ 2 sets of pickup lockers        |
| 750    | 1000-760-750-3000 | Furniture and Equipment{Technology Services (IT)}             | 55,000.00             | 44,704.58                             | 101,180.00                      | 84%         | Per list from Traci + additional amount in case |
| 750    | 1000-760-750-9002 | Furniture and Equipment{DCBDD - ARPA Grant}                   | 26,191.37             | 26,191.37                             | -                               |             | Grant - completed                               |
| 770    | 1000-760-770-0000 | Motor Vehicles  | 65,000.00             | -                                     | 65,000.00                       |             | No new vehicles                                 |
| 770    | 1000-760-770-9002 | Motor Vehicles{DCBDD - ARPA Grant}                            | 50,000.00             | 50,000.00                             | -                               |             | Grant - completed                               |
| 810    | 1000-800-810-0000 | Redemptions of Principal                                      | 790,000.00            | 790,000.00                            | 800,000.00                      | 1%          | per debt agreement                              |
| 820    | 1000-800-820-0000 | Interest Payments   | 182,250.00            | 182,250.00                            | 174,350.00                      | -4%         | per debt agreement                              |
| 910    | 1000-910-910-0000 | Transfers - Out   | 700,000.00            | 350,000.00                            | 200,000.00                      | -71%        |   |
| 920    | 1000-920-920-0000 | Advances - Out  | -                     | -                                     |                                 |             |   |
| 930    | 1000-930-930-0000 | Contingencies   | -                     | -                                     |                                 |             |   |
|        |                   |   |                       |                                       |                                 |             |   |
|        |                   | <b>Total General Funds - Version 2</b>                        | <b>11,209,527.21</b>  | <b>9,908,223.52</b>                   | <b>\$12,665,881.66</b>          |             |   |
|        |                   |   |                       |                                       |                                 |             |   |

**2025 Proposed Budget Appropriation Detail**  
**DELAWARE CO. DISTRICT LIBRARY, DELAWARE COUNTY**

Version 2

| Object                     | Account Code      | Account Name                                | 2024<br>Appropriation | Projected 2024<br>YTD<br>Expenditures | 2025<br>Appropriation<br>Budget | %<br>Change | Reasoning                               |
|----------------------------|-------------------|---|-----------------------|---------------------------------------|---------------------------------|-------------|---|
| <b>Minor Capital Funds</b> |                   |   |                       |                                       |                                 |             |   |
|                            | 4001-760-790-4001 | Other - Capital Outlay(Building & Site)     | 500,000.00            | 92,203.00                             | 500,000.00                      |             |   |
|                            |                   | <b>Total Minor Capital Funds</b>            | <b>500,000.00</b>     | <b>92,203.00</b>                      | <b>500,000.00</b>               |             |   |
| <b>Major Capital Funds</b> |                   |   |                       |                                       |                                 |             |   |
|                            | 4002-120-411-0000 | Books and Pamphlets                         | -                     | -                                     |                                 |             |   |
|                            | 4002-210-361-0000 | Electricity                                 | -                     | -                                     |                                 |             |   |
|                            | 4002-210-362-0000 | Water and Sewage                            | -                     | -                                     |                                 |             |   |
|                            | 4002-210-363-0000 | Natural Gas                                 | -                     | -                                     |                                 |             |   |
|                            | 4002-210-374-0000 | Engineering Services                        | -                     | -                                     |                                 |             |   |
|                            | 4002-210-379-0000 | Other - Professional Services               | 92,750.00             | 77,136.27                             |                                 |             |   |
|                            | 4002-210-379-4005 | Other - Professional Services(PM-Contracts) | -                     | -                                     |                                 |             |   |
|                            | 4002-230-451-0000 | General Administrative Supplies             | -                     | -                                     |                                 |             |   |
|                            | 4002-230-520-0000 | Taxes and Assessments                       | -                     | -                                     |                                 |             |   |
|                            | 4002-760-730-0000 | Buildings                                   | 1,000,000.00          | 732,373.50                            | 150,000.00                      |             | Known outstanding amount owed to Marker |
|                            | 4002-760-750-0000 | Furniture and Equipment                     | -                     | -                                     |                                 |             |   |
|                            | 4002-910-910-0000 | Transfers - Out                             | -                     | -                                     |                                 |             |   |
|                            | 4002-920-920-0000 | Advances - Out                              | -                     | -                                     |                                 |             |   |
|                            |                   | <b>Total Major Capital Funds</b>            | <b>1,092,750.00</b>   | <b>809,509.77</b>                     | <b>150,000.00</b>               |             |   |
|                            |                   |   |                       |                                       |                                 |             |   |
|                            |                   | Report Total:                               | <b>12,802,277.21</b>  | <b>10,809,936.29</b>                  | <b>13,315,881.66</b>            |             |   |