

**PIONEER LIBRARY SYSTEM  
BUDGET  
JULY 1, 2023 - JUNE 30, 2024**

**REVENUES**

Ad Valorem Taxes			
Cleveland County	\$16,457,261		
McClain County	2,625,234		
Pottawatomie County	<u>2,828,211</u>		
Total Ad Valorem Taxes		\$21,910,706	
Oklahoma Department of Libraries			
State Aid	<u>\$112,782</u>		
Total State Aid		\$112,782	
Other Revenue	<u>\$562,385</u>		
		<u>\$562,385</u>	
Subtotal All Revenue			\$22,585,873
Use of Designated Fund Balance			\$0
<b>Fund Balance</b>			
Reserved for Encumbrances			\$0
Fund Balance Carryover			
Assigned Fund Balance			\$722,361
Committed Fund Balance			\$0
Unassigned Fund Balance			<u>\$16,518,075</u>
<b>Total Fund Balance</b>			<u><u>\$17,240,436</u></u>
<b>TOTAL REVENUE</b>			<u><u>\$39,826,309</u></u>

**EXPENDITURES**

Personnel Services	\$14,024,172	
Books and Other Materials	3,090,000	
General & Administrative	2,240,230	
Technology	2,012,265	
System Services	<u>1,003,864</u>	
(C/E, Development, Programming, Outreach)		
(Marketing and Communications, Facilities)		
Subtotal All Expenditures		\$22,370,531
Use of Assigned Fund Balance Current Yr.		
Use of Unassigned Fund Balance Current Yr.		

**Fund Balance**

Fund Balance Carryover Current Year	\$0
Fund Balance Carryover Prior	

Assigned Fund Balance	\$722,361
Committed Fund Balance	\$0
Unassigned Fund Balance	\$16,733,417
<b>Total Fund Balance</b>	<u>\$17,455,778</u>
<b>TOTAL GENERAL FUND EXP &amp; FUND BALANCE</b>	<u><u>\$39,826,309</u></u>

  
Julie Curry, Chair

  
Lisa Wells, Secretary

5/30/2023

<b>INCOME</b>	<b>Revised Budget September 2022/2023</b>	<b>Budget May 2023/2024</b>	<b>Change From 2022/23</b>	<b>% Change From 2022/23 Budget</b>
Cleveland Co.	\$16,457,261	\$16,457,261	\$0	0.00%
McClain Co.	\$2,625,234	\$2,625,234	\$0	0.00%
Pott Co.	\$2,828,211	\$2,828,211	\$0	0.00%
Total Ad Valorem	\$21,910,706	\$21,910,706	\$0	0.00%
<b>State Revenue</b>				
State Aid	\$111,257	\$112,782	\$1,525	1.37% Increase to amount received last year
<b>Miscellaneous</b>				
Fines	\$65,000	\$65,000	\$0	0.00%
Printing	\$43,000	\$43,000	\$0	0.00%
Headphone Sales	\$400	\$400	\$0	0.00%
Lost Book Reimburs	\$11,000	\$11,000	\$0	0.00%
Non Resident Fees	\$850	\$850	\$0	0.00%
Fax Income	\$7,500	\$7,500	\$0	0.00%
Interest Income	\$60,000	\$320,000	\$260,000	433.33% Increase due to higher rates & more funds in reserve
Lease Income	\$69,386	\$75,600	\$6,214	8.96% Increase due to terms of lease agreement
Loan Proceeds	\$51,875	\$0	(\$51,875)	-100.00% Decrease due to terms of loan agreement
Miscellaneous	\$4,000	\$4,000	\$0	0.00%
Contractual Services	\$33,703	\$35,035	\$1,332	3.95% Increase due to terms of contract
Total Miscellaneous	\$346,714	\$562,385	\$215,671	62.20%
<b>Subtotal All Revenue</b>	<b>\$22,368,677</b>	<b>\$22,585,873</b>	<b>\$217,196</b>	<b>0.97%</b>
Release of Fund Balance				
Reserved for Encumbrances	\$651,471	\$0	(\$651,471)	-100.00% Decrease to reflect outstanding purchase orders at year end
Use of Assigned Fund Balance				
Use of Unassigned Fund Balance				
<b>Fund Balance</b>				
Assigned Fund Balance	\$722,361	\$722,361	\$0	0.00%
Committed Fund Balance				
Unassigned Fund Balance	\$16,518,075	\$16,518,075	\$0	0.00%

Total Fund Balance	\$17,240,436	\$17,240,436	\$0	0.00%
<b>TOTAL REVENUE</b>	\$40,260,584	\$39,826,309	(\$434,275)	-1.08% Decrease to reflect outstanding purchase orders at year end

EXPENSES	Revised Budget September 2022/2023	Budget May 2023/2024	Change from 202/23	% Change 2022/23 Budget
<b>Personnel Services</b>				
Salaries	\$10,985,006	\$11,010,006	\$25,000	0.23% Reflects increase in outstanding bonus line item
Social security/medicare	\$840,353	\$842,265	\$1,912	0.23% Reflects increase in salaries
Recruitment	\$4,000	\$4,000	\$0	0.00%
Retirement Benefits	\$450,000	\$450,000	\$0	0.00%
Health Insurance	\$1,411,867	\$1,559,501	\$147,634	10.46% Reflects increase in insurance rates
Group Term Life Insurance	\$20,000	\$20,000	\$0	0.00%
Disability Insurance	\$25,500	\$25,500	\$0	0.00%
Employee Assistance Programs	\$22,500	\$22,500	\$0	0.00%
Workers Compensation	\$40,000	\$49,000	\$9,000	22.50% Reflects increase in insurance rates
Contract Labor	\$18,360	\$17,400	(\$960)	-5.23% Reflects removal of prior year outstanding purchase orders
Unemployment Insurance	\$14,000	\$14,000	\$0	0.00%
Scholarship	\$10,000	\$10,000	\$0	0.00%
<b>Total Personnel Services</b>	<b>\$13,841,586</b>	<b>\$14,024,172</b>	<b>\$182,586</b>	<b>1.32%</b>
<b>Materials</b>	<b>\$3,141,310</b>	<b>\$3,090,000</b>	<b>(\$51,310)</b>	<b>-1.63%</b> Reflects removal of prior year outstanding purchase orders
<b>Administrative Services</b>				
Professional Services	\$1,119,550	\$1,119,550	\$0	0.00%
Attorney Fees	\$50,000	\$50,000	\$0	0.00%
Equipment	\$160,000	\$160,000	\$0	0.00%
Equipment Repair & Maint.	\$2,000	\$2,000	\$0	0.00%
Insurance	\$144,000	\$160,444	\$16,444	11.42% Reflects increase in insurance rates
Membership	\$14,500	\$14,500	\$0	0.00%
Postage	\$30,000	\$30,000	\$0	0.00%
Supplies	\$100,000	\$100,000	\$0	0.00%
Telephone	\$12,000	\$12,000	\$0	0.00%
Travel	\$25,000	\$25,000	\$0	0.00%
Vehicles	\$160,000	\$160,000	\$0	0.00%
Audit	\$40,000	\$40,000	\$0	0.00%
Miscellaneous Expense	\$11,400	\$11,000	(\$400)	-3.51% Reflects removal of prior year outstanding purchase orders
Printing	\$145,000	\$145,000	\$0	0.00%
Sales Tax	\$6,000	\$6,000	\$0	0.00%

Data Processing	\$77,000	\$77,000	\$0	0.00%	
Revaluation	\$164,417	\$120,236	(\$44,181)	-26.87%	Reflects 2 county invoices for 21/22 was paid out of 22/23
Board Development	\$7,500	\$7,500	\$0	0.00%	
<b>Total G&amp; A</b>	<b>\$2,268,367</b>	<b>\$2,240,230</b>	<b>(\$28,137)</b>	<b>-1.24%</b>	Reflects decrease in admin costs
<b>Technology</b>	<b>\$2,493,255</b>	<b>\$2,012,265</b>	<b>(\$480,990)</b>	<b>-19.29%</b>	Reflects removal of prior year outstanding purchase orders
<b>System Services</b>					
Continuing Education	\$222,008	\$216,300	(\$5,708)	-2.57%	Reflects removal of prior year outstanding purchase orders
Development	\$25,000	\$25,000	\$0	0.00%	
Events/Hospitality	\$5,000	\$5,000	\$0	0.00%	
Marketing and Communication	\$183,395	\$170,881	(\$12,514)	-6.82%	Reflects removal of prior year outstanding purchase orders
Programming	\$165,265	\$124,000	(\$41,265)	-24.97%	Reflects removal of prior year outstanding purchase orders
System Facilities	\$359,620	\$376,421	\$16,801	4.67%	Reflects addition of landscaping costs for Norman Central and Norman East P
System Outreach	\$100,000	\$86,262	(\$13,738)	-13.74%	Reflects removal of prior year outstanding purchase orders
<b>Total System Services</b>	<b>\$1,060,288</b>	<b>\$1,003,864</b>	<b>(\$56,424)</b>	<b>-5.32%</b>	Reflects removal of prior year outstanding purchase orders
<b>Subtotal GF Expenditures</b>	<b>\$22,804,806</b>	<b>\$22,370,531</b>	<b>(\$434,275)</b>	<b>-1.90%</b>	Reflects removal of prior year outstanding purchase orders
<b>Fund Balance</b>					
Fund Balance Carryover Current Year	\$0				
Fund Balance Assigned Current Year	\$0				
Fund Balance Carryover Prior					
Assigned Fund Balance	\$722,361	\$722,361	\$0	0.00%	
Unassigned Fund Balance	\$16,733,417	\$16,733,417	\$0	0.00%	
Total Fund Balance	\$17,455,778	\$17,455,778	\$0	0.00%	
<b>Total General Fund Expend. and Fund Balance</b>	<b>\$40,260,584</b>	<b>\$39,826,309</b>	<b>(\$434,275)</b>	<b>-1.08%</b>	

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