

# Indiana Public Library Annual Report 2012

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## Operating Fund Expenditures

- 05-001     Salaries/Wages of All Library Staff  
Category 1 from Operating Budget Form 1, Personal Services. Actual expenditures only, no encumbered funds. Include salaries and wages before deductions but exclude employee benefits. Personal service is the direct labor of persons in the employment of the library. Includes the amount spent on staff labor for the repair, maintenance, restoration, or protection of library materials, including but not limited to binding and rebinding, material conversion, deacidification, lamination, and restoration. (PLS)
- 05-002     Employee benefits  
Category 1 from Operating Budget Form 1, Personal Services. Actual expenditures only, no encumbered funds. Benefits provided for employees in addition to salaries and wages paid from the library budget, regardless of whether the benefits are available to all employees. Included are amounts spent for direct benefits including Social Security, retirement, medical insurance, life insurance, guaranteed disability income protection, tuition reimbursement, unemployment compensation, housing benefits and worker's compensation. All employees should have Social Security listed as a benefit, with the amount paid by the library listed in this section. Personal service includes all related employee benefits. (PLS)
- 05-003     Other Personal Services  
Category 1 from Operating Budget Form 1. - Include fees paid for special counsel, legal service, surveys, expert and other services rendered of which the employment is temporary or on a part-time basis and social security, federal taxes, state taxes, and county taxes are withheld. DO NOT report contracts here. Contracts where NO Social Security, Medicare, and federal and state withholding taxes are withheld are reported in Category 3, Professional Services or Category 4, Repairs and Maintenance. Report actual expenditures, no encumbered funds.
- 05-004     Total Personal Services

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Sum of Salaries/Wages for ALL Library Staff 05-001, Employee Benefits 05-002 and Other Personal Services 05-003. Report actual expenditures, no encumbered funds.

05-005 Total Staff Expenditures

Sum of Salaries/Wages for Library Staff 5-001 and Employee Benefits 5-002 This is an automatically calculated total.

05-006 Total Supplies

Category 2 from Operating Budget Form 1. Supplies include commodities which, after use, are either entirely consumed or show a definite impairment of their physical condition and rapid depreciation after use for a short period of time. Include cost of printing of stationery, forms and other office supplies. Report cost of all office, operating, repair and maintenance supplies and other supplies. Report actual expenditures only, no encumbered funds. Includes the amount spent on supplies for the repair, maintenance, restoration, or protection of library materials, including but not limited to binding and rebinding, material conversion, deacidification, lamination, and restoration. (PLS)

05-007 Professional Services, i.e.-ADP, webDewey, etc.

Category 3 from Operating Budget Form 1. Include consulting, engineering, architectural, legal and other professional services. Also include licensing fees for databases or other electronic services for the staff's use. Includes the amount spent on contracts for the repair, maintenance, restoration, or protection of library materials, including but not limited to binding and rebinding, material conversion, deacidification, lamination, and restoration. (PLS)

05-009 Communication and Transportation

Category 3 from Operating Budget Form 1. Include telephone, telegraph, postage, traveling, professional meetings, freight and express. (PLS)

05-010 Printing and Advertising

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Category 3 from Operating Budget Form 1. Include advertising and publication of notices and printing (other than office supplies, stationery, forms and other office supplies). (PLS)

### 05-011 Insurance

Category 3 from Operating Budget Form 1. Include official bonds and other insurance, such as policies covering injury or loss of property. (PLS)

### 05-012 Utility Services

Category 3 from Operating Budget Form 1. Include gas, electricity, water, sewage and waste disposal services. Coal, fuel, oil and bottled gas used for heating should be charged to Category 2, Operating Supplies, 5-006. (PLS)

### 05-013 Repairs and Maintenance

Category 3 from Operating Budget Form 1. All expenditures of a contractual nature for repairs of buildings, structures and equipment. If repair is performed by regular employees of the library, labor should be charged to Category 1, Personal Services, 05-001. Repair parts and materials should be charged to Category 2, Repair and Maintenance Supplies, 05-006. (PLS)

### 05-014 Rentals

Category 3 from Operating Budget Form 1. All expenditures for the use of properties not owned by the library, such as temporary office rooms, store rooms, post office box, safety deposit box, equipment, etc. (PLS)

### 05-015 Debt Service (Operating Expenditures only)

Category 3 from Operating Budget Form 1 (operating expenditures only). Include expenditure for the reduction of the library's general obligation bonds (principal) and interest only if paid out of operating fund. (PLS)

### 05-016 Lease Rental (Operating Expenditures only)

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- Category 3 from Operating Budget Form 1. Expenditures for the reduction of the principal of the bonds for the lease rental fund and the interest on such funds, only if paid out of operating fund. (PLS)
- 05-017 Other (exclude LIRF and Rainy Day)  
Category 3 of Operating Budget Form 1. Include dues for state and national associations of a civic, educational, professional or governmental nature that have as their purpose the betterment and improvement of library operations, interest on temporary loans, taxes and assessments for streets, sidewalks, sewers and similar improvement, and all other services not included in other classifications. EXCLUDE LIRF and Rainy Day. (PLS)
- 05-018 Total Other Services and Charges  
Category 3 from Operating Budget Form 1. Includes Professional Services, Communication and Transportation, Printing and Advertising, Insurance, Utility Services, Repairs and Maintenance, Rentals, Debt Services, Lease/Rental, and Other. Report actual expenditures only, no encumbered funds. (PLS) Funds spent on database licenses for public access information will be reported in 05-008 but will not total into 05-018, rather in 5-038 Operating Expenditure Fund Collection Development IN and 05-041, Total Operating Fund Expenditures IN. (PLS)

### Capital Outlays Operating Fund Expenditures

#### Does not have to balance with Capital Fund Revenues

- 05-019 Land  
Category 4 from Operating Budget Form 1. Report purchase of land owned by the library. (PLS)
- 05-020 Buildings  
Category 4 from Operating Budget Form 1. Report purchase of permanent buildings owned by the library. (PLS)

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05-021 Improvements Other Than Buildings

Category 4 from Operating Budget Form 1. All other improvements to land owned by the library. For example, parking lot, sidewalk, landscaping, gazebo, etc. (PLS)

05-022 Furniture and Equipment

Category 4 from Operating Budget Form 1. Consists of machinery, implements, tools, furniture, motor vehicles, typewriters, calculators, microfilm readers, photocopy machines, projectors, staff use computers, televisions, and other equipment which may be used repeatedly without material impairment of its physical condition and which has a calculable period of service. Includes the amount spent on equipment used for the repair, maintenance, restoration, or protection of library materials, including but not limited to binding and rebinding, material conversion, deacidification, lamination, and restoration. (PLS)

**05-023 Public Access Computers, electronic reading and electronic media devices. (DO NOT REPORT in Q05-022)**

Include desktop and laptop computers used by the public, tablets, Kindles, iPads, iPods and any other such electronic devices which patrons can use to access electronic information, books, etc. DO NOT report in 05-022, as 05-023 is automatically added into 05-038, Operating Expenditure Fund Collection Development IN. Per standards, 590 IAC 6-1-4 (k)(3) (PLS)

## Operating Fund Expenditure Data

**05-024 Books (include Book Lease)**

Category 4 from Operating Budget Form 1. Include book lease(s), government documents and any other print acquisitions. DO NOT include ebooks, instead report them in 05-008. **Per standards, 590 IAC 6-1-4 (k)(3).** (PLS)

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### **05-025 Periodicals and Newspapers**

Print subscriptions to magazines, journals, newspapers, and serial back files. **Per standards, 590 IAC 6-1-4 (k)(3) (PLS)**

### **05-026 Nonprinted (Physical) Materials, Microforms & AV, not Electronic**

Category 4 from Operating Budget Form 1. Include movies on DVD, VHS, records, cassettes, music CDs, Books on tape or CD, microform materials. Do NOT include expenditures for computer games, software or database licensing. Do not include library system software and microcomputer software used only by staff (even if they are included in this line of your Budget Form 1). DO NOT include downloadable audio or video, instead report them in 05-008. **Per standards, 590 IAC 6-1-4 (k)(3) (PLS)**

### **05-008 Electronic database licensing/purchase/lease expenditures.**

DO NOT REPORT in 05-007, 05-026 or 05-027. Include licensing fees for databases or other electronic services for the public. This amount is automatically added into Operating Expenditure Fund Collection Development IN Basic, 05-038. Report ebooks and databases for downloadable audiobooks and video here, as well as databases of information. **Per standards, 590 IAC 6-1-4 (k)(3) (PLS)**

### **05-027 Electronic Physical Format, including playaways and Ebook readers) (Do not report database licenses or Ebook subscriptions here. Report those in Q05-0008).**

Category 4 from Operating Budget Form 1, "Non-printed Materials, Microforms & Audio-Visuals", if you can separate out these costs (otherwise report them in Non-printed Materials, Microforms & AV),05-026. Capital items are physical items. DO NOT INCLUDE DATABASE LICENSES. Included are all operating expenditures for electronic format materials considered part of the collection, whether purchased or

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leased and which are physical items, such as programs or databases on CD-ROMs, computer games or software for patron use (or for checkout), magnetic tapes, and magnetic discs that are designed to be processed by a computer or similar machine, e-reader (not the files that load into them), government documents, reference tools, scores, maps or pictures in physical format. Included are operating expenditures for equipment when the cost is inseparably bundled into the price of the information service product. If you post operating expenditures for library system software and microcomputer software used only by the library staff to Non-printed Materials (Microforms & Audio-Visuals), report here. Otherwise, report wherever it is posted. **Per standards, 590 IAC 6-1-4 (k)(3) (PLS)**

### Total Materials Expenditure Data

(Operating and Non-Operating, excluding computers)

#### **05-028 Print Materials Expenditures**

PLS requires that all print expenditures (both books and newspapers), whether from operating or other funds, be reported. This figure is an automatic total of 05-024, 05-025, 5-033 and 5-034. **Per standards, 590 IAC 6-1-4 (k)(3)**

#### **05-029 Electronic Materials Expenditures**

PLS requires that all electronic materials expenditures, whether from operating or other funds, be reported. This figure is an automatic total of 05-008, 05-027, 05-036 and 05-037. **Per standards, 590 IAC 6-1-4 (k)(3)- Enhanced/Exemplary**

#### **05-030 Other Materials Expenditures**

PLS requires that all other (non-print and non-electronic) materials expenditures, whether from operating or other funds, be reported. This figure is an automatic total of 05-026 and 5-035. **Per standards, 590 IAC 6-1-4 (k)(3)- Enhanced/Exemplary**

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## **05-031 Total Collection Expenditures**

PLS requires that all materials expenditures, whether from operating or other funds, be reported. This is an automatically generated sum of 5-028, 5-029 and 5-030. **Per standards, 590 IAC 6-1-4 (k)(3)- Enhanced/Exemplary**

## **05-032 Total Operating Fund Capital Outlays**

Automatically generated total of 05-019 through 05-027.

### Non-Operating Fund Library Materials Expenditure Data

## **05-033 Books (Include Book Lease)**

Report all expenditures from non-operating funds, including but not limited to gift, grant, LIRF, Rainy Day and any other fund for book lease(s), government documents and any other print acquisitions. DO NOT include ebooks, instead report them in 05-037. This amount is automatically added to 05-024, 05-025, and 05-035 for a generated total in 05-028. Per standards 590 IAC 6-1-4 (k)(3) - Enhanced/Exemplary (PLS)

## **05-034 Periodicals and Newspapers**

Report all expenditures from non-operating funds, including but not limited to gift, grant, LIRF, Rainy Day and any other fund for print subscriptions to magazines, journals, newspapers, and serial back files. This amount is automatically added to 05-024, 05-025, and 5-034 for an automatically generated total in 05-028. Per standards 590 IAC 6-1-4 (k)(3) - Enhanced/Exemplary (PLS)

## **05-035 Nonprinted (Physical) Materials, Microforms & AV, not Electronic**

Report all expenditures from non-operating fund, including but not limited to gift, LIRF, Rainy Day and any other fund for movies on DVD, VHS, records, cassettes, music CDs, Books on tape or CD, and microform materials. Do NOT include

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expenditures for computer games, software or database licensing. Do not include library system software and microcomputer software used only by staff (even if they are included in this line of your Budget Form 1). DO NOT include downloadable audio or video, rather report them in 05-037. This amount is automatically added to 05-026 for an automatically generated total in 05-030. Per standards 590 IAC 6-1-4 (k)(3) - Enhanced/Exemplary (PLS)

**05-036 Public Access Electronic Physical Format (pulled out from Nonprinted Materials and reported separately)**

Report all expenditures from non-operating fund, including but not limited to gift, LIRF, Rainy Day and any other fund for electronic format materials considered part of the collection, whether purchased or leased and which are **physical** items, such as programs or databases on CD-ROMs, computer games or software for patron use (or for checkout), magnetic tapes, and magnetic discs that are designed to be processed by a computer or similar machine, e-reader (not the files that load into them), government documents, reference tools, scores, maps or pictures in physical format. Included are operating expenditures for equipment when the cost is inseparably bundled into the price of the information service product. This amount is automatically added to 05-008, 05-027 and 05-037 for an automatically generated total in 05-029. Per standards 590 IAC 6-1-4 (k)(3) - Enhanced/Exemplary (PLS)

**05-037 Public Access Purchased/Leased/Licensed/Locally Digitized Electronic Format Databases. PUBLIC ACCESS DATABASES.**

Report all expenditures from non-operating funds, including but not limited to gift, LIRF, Rainy Day and any other fund for public access electronic format materials (databases, ebooks) considered part of the collection. This amount is automatically added to 05-008, 05-027 and 5-036 for an automatically generated total in 05-029. Per standards 590 IAC 6-1-4 (k)(3) - Enhanced/Exemplary (PLS)

**05-038 Operating Expenditure Fund Collection Development**

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Internal calculation, adding 05-008 and 05-023 - 05-027, resulting in total operating expenditures on collection development, to determine compliance with standards. This is the total operating funds spent on collection development/materials used to calculate the total %, 05-045, of operating expenditures spent to comply with the 2011 standard of 7.5%. Include all operating fund expenditures, whether from original approved budget or additional appropriation at some time during report year.

## **05-039 Total Non-Operating Fund Collection Expenditures**

The PLS definition of collection expenditures includes expenditures from all funds. Please report expenditures from gift, grant, and any other funds used to purchase library materials- This total of 5-028 - 5-030 will be added to the operating fund collection expenditures 5-039 to produce the PLS totals for collection expenditures and will be published to provide data showing libraries with enhanced (15% and over) and exceptional (20% and over) material collection expenditures.

## **05-040 Public Access Computers, electronic reading and electronic media devices from all funds except operating (Added into 05-039)**

Report expenditures for named devices from gift, grant, LIRF, LCPF and other non-operating funds , as these will be added into 05-040 for standards compliance computation, including enhanced and exceptional, **Per 590 IAC 6-1-4 (k)(3)** .

## **05-041 TOTAL OPERATING FUND EXPENDITURES**

Total of Total Personal Services 05-004, Total Supplies 05-006, Total Other Services and Charges 05-018 and Total Capital Outlays Operating Fund Expenditures 05-032. Report actual expenditures only, including both budgeted amounts and additional appropriations. DO NOT report encumbered funds.

## **05-042 Other Operating Expenditures**

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PLS has 3 categories of expenditures (Staff 05-005, Total Collection 05-031 and Other 05-042 (which includes Supplies 05-006, Other Services and Charges 05-018 and Capital Outlays 5-019-5-023). This is an automatically generated total.

**05-043 Total Operating Expenditures**

This is the PLS amount of operating expenditures. It is the total of 05-005, 05-031 and 05-042.

**05-044 Total Collection Expenditure**

This is the total of all fund collection expenditures, 5-023, 5-031 and 5-039. This is the number which would be used to calculate enhanced (15% and over) and exemplary (20% and over) compliance with the standard for collection development expenditures.

**05-045 Operating Expenditures per capita (=SUM(Q05-0041/Q03-0014). Expressed in dollars/cents \$\_\_\_\_.\_\_\_\_**

This is the result of an internal calculation; dividing 05-041, Total Operating Fund Expenditures by 03-014, the Total Population without Contracts, the library district population which pays taxes for service. This is the number which should be used for the non-resident card fee. If this number varies drastically from the preceding year, check your total operating fund expenditures and your total population without contract.

**05-046 Difference between OE per capita minus Non-Resident fee (=SUM(Q05-045-Q02-009).**

Per IC 36-12-2-25(c)(1)(2). This is an internal calculation, the difference between 05-045 and 02-009. If this number is negative, the non-resident fee should be raised to match or exceed the operating expenditure per capital at the next scheduled board meeting. \*NEW\*

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### **05-047 Collection Development Expenditure AS % of Operating Expenditure (=SUM(Q05-0038/Q05-0041))**

This is an automatically generated percentage, the result of Operating Expenditure Fund Collection Development IN Basic 05-038 divided by Total Operating Fund Expenditures 05-041, to calculate the library's compliance with the 509 IAC 6-1-2(5) standard's basic requirement that the library spend 7.5% of its operating budget on collection development, defined by standards as: (A) books, (B) audiovisual materials; (C) electronic media devices; and (D) databases. Per 509 IAC 6-1-2(5)  
\*NEW\*

### **05-048 Total Capital Fund Expenditures**

These expenditures COULD come from LIRF, BIRF/Lease Rental, Debt Service, Rainy Day Funds, LCPF, Gift Fund(s), Technology Fund, and other grants but do NOT come from Operating Fund Expenditures. Generally speaking, if the source of the funds was a special appropriation or contribution earmarked for a specific major purchase in the areas mentioned above, NOT operating income, then the expenditure should be counted as capital fund expenditures. Capital is usually a long-term expense. These are costs that are incurred usually for major purchases of or additions to fixed assets. The following include the most common uses of capital funds but are not limited to: building sites (real estate); new building construction; expansion of an existing building; remodeling or major repair of an existing building; initial book stock (sometimes called an opening day collection); furnishings or equipment for a new or remodeled building; new computers, not replacing others; new vehicles; repair to or addition to property (i.e. sidewalks), major emergency repairs or other emergency costs, and digitization expenses. It does not have to balance with Capital Revenue.