

Glossary of Terms Used in Indiana Public Library Annual Report 2019

Administrative Entity- This is the entity that is legally established under local or state law to provide public library service to the population of a local jurisdiction. The administrative entity may have a single outlet, or it may have more than one outlet.

Adult Program Attendance In and Outside (Outreach) the Library – This is the count of the audience at all programs held in or Outside (Outreach) the library for which the primary audience is adults (18+). All other attendees (regardless of age) should be counted. Attendance at each program is counted separately, even though it may be one of a series. Adult Summer Reading Program Attendance is included in this total. Programs which are planned, promoted and advertised may be counted even if no one attends.

Adult Programs In and Outside (Outreach) the Library – Adults are ages 18+. This is the count of all programs for which the primary audience is adults. Count each program separately, even if it is one of a series. Adult Summer Reading Programs are included in this total. Programs which are planned, promoted and advertised may be counted even if no one attends. Adult programs are required by 590 IAC 6, Public Library Standards.

ALA-MLS – American Library Association accredited Master of Library Science degree. (There are currently more than 18 different titles for an ALA-accredited degree).

ALA-MLS Librarian – This is a librarian with a Master's degree from a graduate program of library and information studies accredited by the American Library Association (ALA). Included are all ALA-MLS Librarians, with the title or function of librarian, whether paid for through operating expenditures, grant money or with any other funds. The degree awarded may be called an MLS, MIS, MSLS, MSIS, or other.

Assessed Valuation – The fraction of the fair market value of taxable property as set by statute. It is used to determine taxes for various governmental agencies in Indiana.

Audio Materials (Physical Units) -These are materials circulated in a fixed, physical format on which sounds (only) are stored (recorded) and that can be reproduced (played back) mechanically, electronically, or both. Include records, audiocassettes, audio cartridges, audio discs (including audio CD-ROMS, talking books, and other sound recordings stored in a fixed, physical format. Items are packaged together as a unit (e.g., two audiocassettes for one recorded book) and checked out as a unit are counted as one physical unit.

Audio Materials (Downloadable Titles) – These are downloadable electronic files on which sounds (only) are stored (recorded) and that can be reproduced (played back) electronically. Report the number of titles. The report counts only items the library has selected as part of the collection (paid for).

AV – See **Assessed Valuation**

Bookmobiles - A bookmobile is a traveling branch library consisting of

- i) a truck or van that carries
- ii) an organized collection of library materials,
- iii) paid staff, and
- iv) regularly scheduled hours for being open to the public.

Books - A non-periodical/non-serial printed publication (including music and maps) bound in hard or soft covers, or in loose-leaf format. Include non-serial government documents. The

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number of physical units, including duplicates, is reported. For smaller libraries, if volume data are not available, count the number of titles. Books packaged together as a unit (e.g., a 2-volume set) and checked out as a unit are counted as one physical unit.

Branch Library - Auxiliary unit with

- i) separate quarters,
- ii) a permanent, organized collection of library materials,
- iii) a permanent paid staff, and
- iv) a regular schedule for opening to the public.

Capital Fund Expenditures (NOT Operating 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 on physical items. 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. This does not have to balance with Capital Revenue.

Capital Operating Expenditures - Includes expenditures from the library's operating expenditures for improvements and replacement costs for existing furniture or equipment. Also includes all material expenditures for all formats, print and non-print, and may include electronic formats and access.

Capital Outlays Operating Fund Expenditures - Category 4 from Operating Budget Form 1. Capital outlay is usually a long-term expense. Includes expenditures from the library's operating fund for improvements and replacement costs for existing furniture or equipment. Also includes all material expenditures for all formats, print and non-print, and may include electronic formats and access. It may include architectural and/or consultant fees, new buildings, additions, and major equipment purchases.

Capital Revenue – Funds received by the public library for the purpose of major capital expenditures. These funds may be received from local, state, federal or private sources. They include BIRF, Lease Rental, LIRF, Rainy Day, etc.

Central Building/Library - A single outlet library, or the library building which is the operation center of a multiple outlet library. Usually all processing is centralized here and principal collections are housed here. It is synonymous with main library.

Children's Program Attendance In and Outside (Outreach) the Library - Children are ages 0-11. Children's program attendance is the count of the audience (attendance) at all children's programs, whether held at the library or outside the library (outreach) for which the primary audience is children and includes adults who attend the program. Attendance at each program is counted separately, even though it may be one of a series. Excluded are library activities for children delivered on a one-to-one basis, rather than to a group, such as one-to-one literacy tutoring, services to homebound, homework assistance, Dial-A-Story, and mentoring activities.

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These must be programs planned with content and presented by library staff or volunteers authorized to do so. Children's Summer Reading Program Attendance is included in this count. Programs which are planned, promoted and advertised may be counted even if no one attends.

Children's Programs In and Outside (Outreach) the Library - Children are ages 0-11. Children's programs is the count of the programs for children (whether held at the library or outside the library (outreach) for which the primary audience is children and includes adults who attend the program. Programs are counted separately, even if one of a series. Excluded are library activities for children delivered on a one-to-one basis, rather than to a group, such as one-to-one literacy tutoring, services to homebound, homework assistance, Dial-A-Story, and mentoring activities. These must be programs planned with content and presented by library staff or volunteers authorized to do so. Children's Summer Reading Programs are included in this count. Programs may be counted even if no one attends. Children's programs are required by 590 IAC 6, Public Library Standards.

Circulation - Transactions involving lending print and non-print materials from the library's collection for use by patrons generally outside the library and includes charging materials manually or electronically. Each renewal is also reported as a circulation transaction. Include interlibrary loans (items borrowed by the library and lent to patrons); report them also as Inter Library Loan transactions. One download = one circulation, whether it is one book or one song. Equipment, computer usage and in-house use of materials are not included. Evergreen transits are counted as circulation for the library which lends the materials to patrons.

Circulation of All Children's Materials – Includes materials cataloged as appropriate for children (no age range specified). This is included in total circulation of all materials. Estimates are acceptable. Equipment, computer usage or in-house usage of materials are not included.

Commercial Vehicle Income Tax (CVET) - Taxes on commercial vehicles, which are re-distributed to local governments, according to a formula. This will be listed on the DLGF Budget Program Estimates of Miscellaneous Revenue

Congressional District #– Number of the United States House of Representative District in which the library district headquarters is located. Indiana currently has 9 districts, as determined by the 2010 Decennial Census.

Current Serial Subscriptions - Includes periodicals and newspapers, print or microfilm ONLY. This is the total number of serial subscription titles, including duplicates, both paid and gift subscriptions. Individual issues are not included. These are print and microfilm subscriptions only - NOT electronic or digital subscriptions.

CVET – see **Commercial Vehicle Income Tax**

Debt Fund (or Debt Service Fund) – funds used to account for the accumulation of resources for, and the payment of, long-term debt principal and interest. A bond and interest redemption fund, or BIRF, is a type of debt fund.

Deferred Compensation - A political subdivision may do the following:

1. agree with any employee to reduce and defer any portion of such employee's compensation which under federal law may be deferred under a nonqualified deferred compensation plan and subsequently contract for, purchase, or otherwise procure insurance and investment products appropriate for a

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- nonqualified deferred compensation plan for the purpose of funding a deferred compensation plan for such employee or
2. contribute amounts before January 1, 1995 and continue or begin to contribute amounts after January 1, 1995 to a nonqualified deferred compensation plan on behalf of eligible employees, subject to any limits and provisions under Section 457 of the Internal Revenue Code (IC 5-10-1.1-1).

Directional Questions – Directional questions, queries about library policies or library services, activities, or the use of library equipment are not considered reference transactions and are excluded from the count of reference questions. Examples include: where are the 800s, where is the bathroom, is your director available, are you open until 9:00 pm tonight.

Electronic Access Expenditures - Included are expenditures from the library budget associated with access to electronic materials and services. Computer hardware and software used to support library operations, either purchased or leased, including maintenance agreements, are included. Expenditures for equipment used to run information service products when it cannot be separated from the price of the product are included. Expenditures for services provided by national, regional and local bibliographic utilities, networks, consortia and commercial services are included.

Electronic Books (E-Books) - Digital documents, (including those digitized by the library), licensed or not, where searchable text is prevalent and which can be seen in analogy to a printed book (monograph). Include non-serial government documents. E-books are loaned to users on portable devices (e-book readers) or by transmitting the contents to a user's personal computer for a limited time. Include e-books held locally and remote e-books for which permanent or temporary access rights have been acquired. Report the number of physical or electronic units, including duplicates, for all outlets. For smaller libraries, if volume data are not available, the number of titles may be counted. E-books packaged together as a unit (e.g., multiple titles on a single e-book reader) and checked out as a unit are counted as one unit.

Electronic Format - Reference or printed information on CD-ROMS, Magnetic Tapes, Floppy Disks, DVDs (which are of a non-film nature, such as a reference book) or computer disks, magnetic tapes and other formats. Each physical unit is counted, meaning that each CD or each floppy disk in a multiple-disk set is counted. Examples are U.S. Census Bureau CD-ROMs or data tapes, locally mounted databases, serials and reference tools. This includes ResumeMaker, cemetery records or other software used by patrons or by staff for patrons. Staff software is not counted, such as accounting software. Include cataloged and non-cataloged items. Software loaded onto a computer for which the library does not have a physical disk is not included, which includes all pre-loaded software on Gates or other computers. Electronic Books and Electronic Subscriptions are not included.

Electronic Format Operating Fund Expenditure – 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).

Capital items are physical items. Database licenses are not included. Included are all operating expenditures 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. If the library posts

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operating expenditures for library system software and microcomputer software used only by the library staff to Non-printed Materials (Microforms & Audio-Visuals), report here.

Employee Benefits Operating Fund Expenditure – Category 1 from Operating Budget Form 1. 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 workmen's compensation. All employees should have FICA (Social Security and Medicare) listed as a benefit, with the amount paid by the library listed in this section.

Financial Institutions Tax (FIT) – A tax levied on financial institutions and distributed to various units of government. This income will be listed on the DLGF Budget Program Estimates of Miscellaneous Revenue.

Federal Government Revenue - This includes all federal government funds distributed to public libraries for the library operating fund including federal money distributed by the State.

FIT – see **Financial Institutions Tax**

FSCS Code - This is the code used by FSCS and PLS for eRate, the Public Library Funding Technology Access Survey, and the Public Library Survey program of the IMLS. It begins INxxxx.

FTE – see **Full-Time Equivalent**

Full-Time Equivalent (FTE) - The total of part-time and full-time employees equated to the number of full-time positions. (Total hours worked divided by the hours in the workweek.) To ensure comparable data across the United States, 40 hours per week has been set as the measure of full-time employment by PLSC.

Furniture and Equipment Operating Fund Expenditure – Category 4 from Operating Budget Form 1. Consists of machinery, implements, tools, furniture, motor vehicles, typewriters, calculators, microfilm readers, photocopy machines, projectors, 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.

General Programs In and Outside (Outreach) the Library – This is the count of all programs for which the primary audience is people of all ages, whether held at the library or at another location (outreach). Each program is counted separately, even though it may be one of a series. General Summer Reading Program programs are included in this count. Programs which are planned, promoted and advertised may be counted even if no one attends.

General Program Attendance In and Outside (Outreach) the Library - This is the count of attendance of programs for which the primary audience includes multiple age groups, whether held at the library or at another location. Programs which are planned, promoted and advertised may be counted even if no one attends.

Holdings – Materials the library has acquired as part of the collection and catalogued, whether purchased, leased, or donated as gifts.

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Hours Per Week Considered to be Full-Time Employment in Your Library - The number of hours that is considered to be full-time will vary from library to library.

ILL – See **Interlibrary Loan**.

ILS – see **Integrated Library System**

IMLS – See **Institute of Museum and Library Services**

Improvements Other than Buildings Operating Fund Expenditure– Category 4 from Operating Budget Form 1. All other improvements to land owned by the library.

In-house Usage of Materials – Count all materials used in the library but not checked out, including materials not allowed to circulate or be removed from the library. This may include materials used by staff for library purposes (programs, collection development), genealogical or local history materials, reference and circulating materials used by patrons in the library which staff re-shelve. This number is not added into the circulation count. It does not include computer usage or equipment circulation.

Institute of Museum and Library Services – A US Federal agency that strengthens museums and libraries to benefit the public. Their programs and grants include the coordination of state agency collection of public library data and the LSTA grant program.

Integrated Library System - An integrated library system (ILS), also known as a library management system (LMS) is an resource planning system for a library, used to track items owned, orders made, bills paid, and patrons who have borrowed materials. An ILS usually comprises a relational database, software to interact with that database, and two graphical user interfaces (one for patrons, one for staff). Most ILS systems separate software functions into discrete programs called modules, each of them integrated with a unified interface. Examples of modules might include: acquisitions (ordering, receiving, and invoicing materials), cataloging (classifying and indexing materials), circulation (lending materials to patrons and receiving them back), serials (tracking magazine and newspaper holdings), and OPAC (public interface for users). This is required by 590 IAC 6, Public Library Standards.

Interlibrary Loan – This is the process of lending library materials, including photocopies, from one library system to another, outside of any consortium such as Evergreen (in which materials are transferred from one library system to another for the use of patrons, including circulation). Patrons initiate such requests for materials which their library may not own or which may not be available when they need it.

Interlibrary Loan Net Lending Rate – Relates the number of materials loaned to other libraries to the number of materials borrowed from other libraries through interlibrary loan. It is the number of items loaned divided by the number of items borrowed. This output measure is relevant whenever the library's participation in interlibrary loan activities is an issue. It indicates whether the library does more lending (scoring 1.0 or more) or more borrowing (scoring 0.99 or less). "Net Borrowers" may use this figure as evidence of what they gain from participating, while "Net Lenders" may use it to argue for the maintenance of strong collections.

Interlibrary Loans Provided To Other Libraries – Number of library materials lent by the reporting library to another library upon request. Materials loaned to a branch by another branch, bookmobile or central library of the same system are not counted. Evergreen transits are counted separately.

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Interlibrary Loans Received From Other Libraries– Number of library materials borrowed by the reporting library from another library. Materials borrowed from a branch by another branch, bookmobile or central library of the same system are not counted. Evergreen transits are counted separately.

Land Operating Fund Expenditure – Category 4 from Operating Budget Form 1. All land owned by the library.

LCPF – see **Library Capital Project Fund**

Lease Rental Tax Rate - This tax rate, for capital projects, is approved for collection in the report year (generally approved by Department of Local Government Finance (DLGF) the previous year). This rate is reported as 4 digits to the right of the decimal point (i.e., .0101).

Library Capital Project Fund (LCPF) - A fund which may be established to levy property taxes to be used for:

- 1) A property used or to be used by the library district
- 2) Purchase, lease or repair of equipment to be used by the library district
- 3) The purchase, lease, upgrade, maintenance or repair of computer hardware or software

It requires a three (3) year plan. This tax is reported as 4 digits to the right of the decimal point (i.e. .0101).

Library Code – unique, 4-digit number assigned to your library system by the Library Development Office, Indiana State Library. .

Library District – The political subdivision/unit in which residents are taxed by an individual public library district for library service.

Library Employee Borrowers - see **Non-Resident Student/School Employee/Library Employee Borrowers**

Library Programs - A program that is planned, sponsored or carried out by the library staff is a library program. If there is a series of programs, such as story hours, where the same people attend each program, the attendance for each individual program is counted. Library programs may take place inside the library or at a different location, as an outreach program, at a school, nursing home, day care center and the like.

Library Services and Technology Act (LSTA) Grants– Federal grants distributed from the Institute of Museum and Library Services to states for the purposes of increasing the use of technology in libraries, fostering better resource sharing among libraries, and targeting library services to special populations. Funding may be awarded in the form of subgrants to public libraries in Indiana. Any LSTA grants received should be reported under Federal Government Operating Income.

Library Visits Per Capita – Relates the number of library visits to the number of persons the library was established to serve. It is attendance at the library during a typical week multiplied by 52 (the number of weeks in a year) divided by the library's legal service area population. This measure may be estimated by counting the number of persons (excluding library staff) who enter - or, if preferred, leave – the library during a typical week. A typical week is one during which the library is open its regular hours (no holidays) and which is neither extraordinarily busy nor slow. Library Visits Per Capita indicates the average number or library visits per person

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served. It is a better measure of public awareness of the library than Registration Per Capita is. Registration statistics may be out-of-date while attendance statistics reflect actual visits to the library. Used with Reference and Circulation Per Capita, Library Visits Per Capita will help develop an annual profile of library use.

License Vehicle Excise Tax (LVET) – Taxes on automobiles and other personal vehicles, which are re-distributed to local governments according to a formula. This will be listed on the DLGF Budget Program Estimates of Miscellaneous Revenue.

Licensed Databases – The number of licensed databases (include locally mounted or remote, full-text or not) for which temporary or permanent access rights have been acquired through payment by the library or a cooperative agreement within the state or region (local), or by formal agreement with the State Library (state). A database is a collection of electronically stored data or unit records (facts, bibliographic data, abstracts, texts) with a common user interface and software for the retrieval and manipulation of the data. NOTE: The data or records are usually collected with a particular intent and relate to a defined topic. A database may be issued on CD-ROM, diskette, or other direct access method, or as a computer file accessed via dial-up methods or via the Internet. Subscriptions to individual electronic serial titles are reported under Current Electronic Serial Subscriptions. Each database is counted individually even if access to several databases is supported through the same vendor interface. INSPIRE is not included in this count. Ebooks, downloadable audio and downloadable video are not included in this count, rather in holdings.

LIRF – see **Library Improvement Reserve Fund**

Library Improvement Reserve Fund (LIRF) - A separate fund into which libraries can transfer monies for capital projects.

Local Government Operating Fund Income - All tax and non-tax receipts designated by the community, district, or region for the library operating fund and available for expenditure by the public library.

Local Operating Fund Income - Includes all tax and non-tax receipts designated by the community, district, or region and available for operating fund expenditure by the public library. Includes Property Tax Income from the Library Tax Rate, County Adjusted Gross Income Tax (CAGIT) PTRC, Certified Shares and Special Fund, County Option Income Tax (COIT), contractual revenue received from township trustee or other governmental unit official for library service, and Local Option Income Tax (LOIT).

LSTA – see **Library Services and Technology Act Grants**

LVET – see **License Vehicle Excise Tax**

Main Library – see **Central Building/Library**

Materials Expenditures as a Percent of Operating Expenditures – This number relates the amount spent on the library's collection to what is spent for overall operations. It is the cost of library materials divided by the amount spent for all operating expenses including materials costs. This measure indicates the proportion of the library's operating expenditures designated for materials. This may indicate a library's commitment to its collection. However, an extremely high figure on this measure can also indicate a library's lack of commitment to having professionally trained staff.

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Materials Expenditures Per Capita – Relates library funds spent on materials for the collection, such as books and periodicals and non-print materials such as audio and video cassettes, to the number of persons the library was established to serve. It is the dollar amount spent for materials divided by the library's legal service area population. This figure indicates the average cost per person of purchasing (but processing) newly acquired materials. Materials Expenditures Per Capita is relevant whenever the size or usefulness of the collection is an issue. When addressing this, also use other measures that indicate the usefulness of materials such as Circulation Per Capita and ILL Net Lending Rate. It is also important to review Materials Expenditures Per Capita whenever the population of the library's legal service area changes quickly.

Mean – This measure represents an average of a group of numbers. It is determined by dividing the sum of a group of numbers by the total number of items or libraries included in the group.

Median – This measure represents the middle value in a distribution. It is determined by dividing the total frequency into two equal parts: one-half of the libraries fall below the median and one-half of the libraries exceed the median.

MLS – Master of Library Science. There are two kinds of MLS (or other related degree, depending on the institution), an ALA-accredited degree and a non-ALA-accredited degree. In Indiana, the ALA-MLS is required for certification levels LC1, LC2, and LC3.

Name(s) of Public Use Databases to Which the Library Subscribes – List the official names of all public use (not internal library process) databases to which the library subscribes.

Non-Library Sponsored Programs/meetings/events - This is the count of programs/meetings/events which are held in the library but are sponsored by outside groups. This statistic will help to show the total use of the library building by community groups.

Non-Library Sponsored Programs/meetings/events Attendance – This is the total attendance at programs/meetings/events which are held in the library but are sponsored by outside groups. This question will help to show the total use of the library building by community groups.

Non-operating Fund Collection Expenditures – The PLS definition of collection expenditures includes expenditures from all funds. Expenditures from gift, grant, and any other funds used to purchase library materials, in the following categories. a) Books (include Book Lease), b) Periodicals and Newspapers, c) Non-printed Materials, Microforms & AV, Not Electronic, d) Electronic Format and (e) Purchased/Leased/Licensed/Locally Digitized Electronic Format will be added to the operating fund expenditures to produce the PLSC totals for collection expenditures and will be published to provide data showing libraries with enhanced and exceptional material collection expenditures as measured by the Indiana Public Library Standards, effective January 1, 2011.

Non-printed Materials, Microforms & AV, NOT Electronic Operating Fund Expenditure – Category 4 from Operating Budget Form 1. Includes movies on DVD, VHS, records, cassettes, music CDs, books on tape or CD, microform materials. Expenditures for computer games, software or database licensing are included. Library system software and microcomputer software used only by staff are not included (even if they are included in this line of your Budget Form 1).

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Non-Resident (Registration Card) Fee – Non-resident fee as of July 1 for the report year (or more current date, if available). Indiana state law mandates that the library board set the individual fee at \$25 or the operating expenditure per capita of the library for the previous year, whichever is higher.

Non-Resident Registered Borrowers - Registered borrowers who do not live in your library district or areas contracting for library service. These are people who have applied for and received borrowing privileges from the reporting library, but who do not pay property taxes for library service in any library district.

Non-Resident Student/School Employee/Library Employee Borrowers –The number of public or non-public school students, school employees and library employees given full price, reduced fee or free or cards, because they live in an unserved area but are in a school district in your library's taxing district or work at the library and are given these cards according to policy. This is included in the Number of Non-Resident Cards, which would include all nonresident cards sold or given free or at a reduced price.

Number of Printers Connected to Computer Terminals Used by the General Public System-wide – This is the number of printers connected to computers used by the general public at all system fixed or mobile locations.

Number of Scanners for the General Public System-wide – This is the number of scanners available to the general public at all system fixed or mobile locations.

OPAC – see **Online Public Access Catalog**

Online Public Access Catalog - This is an online bibliography of a library collection that is available to the public from a server. User searches of an OPAC make use of the [Z39.50](#) protocol.

Operating Expenditures Per Capita – Relates total library funds spent for specific purposes to the number of persons the library serves. This fee is required by Indiana State Law. It includes the dollar amount spent on staff, materials, and miscellaneous expenses divided by the library's legal service area population. This figure approximates the average cost per person of running the library. Operating Expenditures Per Capita may be relevant whenever the efficiency of the library's overall operation is an issue. The cost-effectiveness of operations may be demonstrated by relating Operating Expenditures Per Capita to those output measures which best reflect the range of most frequently used services and programs the library provides to its users. It is also important to review this measure if the library's legal service area population changes. It is calculated by dividing the Total Operating Expenditures by the Population Served.

Operating Tax Rate - The library tax rate for local property tax approved one year for collection in the following year. This rate is reported as 4 digits to the right of the decimal point (i.e., .0101).

Other Personal Services Operating Fund Expenditures – 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. 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.

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Other Services and Charges Operating Fund Expenditures – Category 3 from Operating Budget Form 1. Includes costs for services performed for the library under written or implied contract, by other than employees of the library. Also included are expenditures for utilities, insurance, licenses, rents, tax assessments, and dues to organizations. Includes the amount spent on the repair, maintenance, restoration, or protection of library materials, including but not limited to binding and rebinding, material conversion, de-acidification, lamination, and restoration.

Outlet – Central library, bookmobile or branch library. An outlet is a unit of an administrative entity that provides direct public library service.

Outreach – Libraries often hold programs outside the library, at schools, fairs, etc. and often provide services to people who cannot come to the library, including people who are shut-ins, day care operations which cannot travel to the library, etc.

Patron File Weeding/Purging– The year the patron file was reviewed and records deleted due to non-use or other criteria. 590 IAC 6, Public library standards, require libraries to annually purge or mark inactive accounts for those patrons who have not used their accounts for the last three (3) years and do not owe materials, fines, or fees to the library.

Per Capita – Refers to any amount divided by the population of the library district without contract, that is, the served population.

Periodicals and Newspapers – Print subscriptions to magazines, journals, newspapers, and serial back files.

Personal Contracts - 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. 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.

Personal Services Expenditures – Category 1 from Operating Budget Form 1. Personal service is the direct labor of persons in the employment of the library and all related employee benefits. Total expenditures for all salaries/wages for all library staff before deductions and including employee benefits.

Personal Service (Staff) Expenditures Per Capita – The sum of all staff expenditures for salaries, wages and benefits divided by the sum of all operating expenditures for staff, materials, and other purposes. This measure indicates the proportion of the library's annual operating expenditures spent to compensate staff. Generally, this figure comprises the single largest proportion of operating expenditures. If this figure is extremely high, it may indicate a lack of adequate funding for other aspects of library operations; and, if extremely low, it may indicate a lack of commitment to having professional trained library staff – indeed, in the most extreme cases, any staff at all. Relates the amount of library funds spent on staff to the number of persons the library was established to serve. It is the dollar amount paid in salaries, wages, and benefits divided by the library's legal service area population. This figure indicates the average cost per person of staffing the library. This measure may be relevant whenever the adequacies of library staffing or staff performance are issues. The cost-effectiveness of library services may be demonstrated by relating Staff Expenditures Per Capita to output measures which indicate the amount of service received such as Circulation and Reference Transactions

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Per Capita. It is also important to review this measure whenever the population of the library's legal service area grows quickly.

Physical Unit - A physical unit is a book volume, reel, disk, cassette, etc. Items which are packaged together as a unit, e.g. two compact disks, and are generally checked out as a unit, are counted as one physical unit.

Professional Services Operating Fund Expenditure) – 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 public and staff

PLAC – see **Public Library Access Card**.

PLS – see **Public Library Survey**

Population With Contracts - The number of people in the political subdivisions/units which contract for library service by a library district. The population does not count in the library district population, since they are served by contracts, which may be renewed or cancelled on an annual basis. The following are the types of contracts.

5. Township, Partial, Served by Contract. Part of a township is served by a contract with a nearby library district. Township funds to pay contracts may come from the township general fund or other unspecified revenues. Please explain what part of the township is served. Be specific.
6. Township Served by Contract. An entire township is served by a contractual agreement with a nearby library district. The source of funds is unspecified.
7. Township Taxed to Pay Contract. Township levies a specific tax rate upon township property to pay for service received under contract from a nearby library district.
8. Township, Partial, Taxed to Pay Contract. Same as Type 5 above, with the exception that revenues are raised by the township through a direct library tax. Please explain what part of the township is served. Be specific.
10. Town Served by Contract. Town served through contractual agreement by a nearby library

Population Without Contract - The number of people in the political subdivisions/units in a library district who are taxed for library service. Types 1, 2, 3, 4, 9, 11 and 12 are taxed (served) populations and are added together for the library district population.

1. Town/City. Library tax boundaries are the same as town or city boundaries.
2. County-Partial. A county library tax district which covers part of the county in which it is located; the remainder of the county is served by another library district.
3. County-Total. A county library district which includes the entire county in which it is located.
4. Township Merged. Library tax district includes a former town/city district and one or more townships which have merged into a single town-township library district.
9. Township Validated. Same as Type 4 above, with the exception that the township has been taxed and served traditionally throughout the history of the library but no formal merger was adopted or recorded prior to conversion to the Public Library Law of 1947 as a town-township library district.
11. Endowed. Library was established through and received operating funds from a bequest or endowment; all endowed libraries except the Tyson Library Association Inc., Versailles, also receive some tax revenues.
12. County Contractual. A library tax district formed under Public Library Law IC 36-12-6 that provides library service in conjunction with a previously existing library district.

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Print Materials – This is the total of Books and Bound Serials, required by PLS.

Property Tax Income - Includes all tax receipts designated by the community, district, or region and available for operating fund expenditure by the public library

Property Tax Operating Fund Income - Includes all tax receipts reported on Department of Local Government Finance (DLGF) Budget Order, usually in Fund 0101(General) and designated by the community, district, or region and available for operating fund expenditure by the public library. Libraries in 91 counties receive this tax for public library operation; Hancock County public libraries receive County Economic Development Income Tax (CEDIT), instead.

Public Library - A public library is established under state enabling laws or regulations to serve a community, district, or region, and provide at least the following:

- i) an organized collection of printed or other library materials, or combination thereof; paid staff;
- ii) an established schedule in which services of the staff are available to the public;
- iii) the facilities necessary to support such a collection, staff, and schedule; and
- iv) supported in whole or in part with public funds.
as defined by the Public Library Survey (PLS)

Public Library Access Card - The card is purchased for a 12-month period of time, and the purchaser must hold a valid Indiana public library resident or non-resident card in order to purchase the PLAC card. PLAC funds are paid to the library by the purchaser, the library pays the money to the Indiana State Library, and the Indiana State Library reimburses net lenders annually from this pool of money.

Public Library Access Card (PLAC) Borrowers – The number of people who have used a PLAC card to borrow materials in the last year.

Public Library Survey (PLS) – is a statistical program of the Institute of Museum and Library Services (IMLS). It is a cooperative effort of the state library agencies and other staff of the 50 states, District of Columbia, Puerto Rico and the United States territories to collect annual public library statistics.

Public Use Computer Database Licensing, Maintenance and Purchase Fees. - All expenditures for public use computer database licensing, maintenance and purchase from any funds, operating, gift, or other. Licensing fees for software for staff use are not included, nor are expenses for circulation/ILS systems.

Purchased/Leased/Licensed/Locally Digitized Electronic Format Materials - Included are expenditures for all electronic formats which are considered part of the collection and are available for use by the public, not for use by staff.

Rainy Day Funds– A separate fund to which libraries can transfer up to 10% of the current budget which is not currently needed for operating expenses. Excess CAGIT and COIT distributions are deposited in the Rainy Day fund for future use.

Reciprocal Borrowers - The number of people, not the number of loans. These loans may be made on the basis of local or statewide reciprocal borrowing agreements, but do NOT include loans made using PLAC cards.

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Reference Per Capita – Relates the number of information contacts with a staff member using information sources to the number of persons the library was established to serve. It is the number of reference transactions per typical week multiplied by 52 and divided by the library's legal service area population. This measure indicates the average number of times a resident of the library's legal service area received staff assistance in using information sources available at, or accessible through, the library. Reference Per Capita may be relevant whenever the impact of reference service is an issue. Comparing this figure to Circulation Per Capita may be useful in assessing the reference desk as an access point for information available in the local collection.

Reference Transactions - A reference transaction requires knowledge, use recommendations, instruction in the use of one or more information sources by a member of the library staff or interpretation by library staff of the library or its materials. It includes information and referral services. Information sources include printed and non-printed materials, machine-readable databases, catalogs, and other holdings records, and through communication or referral, other libraries and institutions and people inside and outside the library. A request may come in person, by phone, by FAX, mail, electronic mail, or through live or networked electronic reference service from an adult, a young adult or a child. Directional questions, queries about library policies or library services, activities, or the use of library equipment are not considered reference transactions and are excluded. Examples of directional questions include: where are the 800s, where is the bathroom, is your director available, are you open until 9:00 pm tonight. A typical week count may be used, then multiplied by 52.

Registration as a Percent Of Population – Relates the number of persons registered as borrowers to the number of persons the library is established to serve. It is the number of individual registrations divided by the library's legal service area population. This measure indicates the percentage of the library's potential users who have demonstrated an intent to borrow materials from the collection. This output measure may be relevant whenever public awareness of the library is called into question. Assuming a library's registration file is up-to-date, this figure indicates the percentage of potential users who know the library exists and have indicated an intent to use it. High Registration Per Capita may also be useful in justifying increases in other measures such as Staff (Personal Services), Materials, and Miscellaneous Expenditures Per Capita.

Resident Registered Borrowers - The number of people who have applied for and received borrowing privileges from your library and live in the library district, including areas contracting for library service, as either (a) individual, or (b) family/household. Non-residents who pay for library privileges, PLAC cardholders, Reciprocal Borrowers and Non-Resident Student Borrowers are excluded.

Salaries/Wages for All Staff Operating Fund Expenditure - Category 1 from Operating Budget Form 1. Include salaries and wages before deductions but exclude employee benefits.

School Employee Borrowers – see **Non-Resident Student/School Employee/Library Employee Borrowers**

Searches of Public Use Databases to Which the Library Subscribes – This is the number the vendor supplies for the public use (not library process) databases to which your library subscribes. COUNTER COMPLIANT statistics are preferred.

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Serial Subscriptions - The number of subscriptions purchased from the library's budget and those donated to the library as gifts. Each title, including duplicates, is counted, not individual issues.

Sessions of Public Use Databases to Which the Library Subscribes – This is the number your vendor supplies for the public use (not library process) databases to which your library subscribes. Request COUNTER COMPLIANT statistics from your vendor.

Square Footage – Report the total area, in square feet, of the central library. This is the area on all floors enclosed by the outer walls of the library outlet. Include all areas occupied by the central library, including those areas off-limits to the public. Include any areas shared with another agency or agencies if the central library has use of that area.

State Government Operating Fund Income - All funds distributed to public libraries by State government for the library operating fund for expenditure by the public libraries.

Student Borrowers – see **Non-Resident Student/School Employee/Library Employee Borrowers**

Subject(s) of Public Use Databases Which the Library Both Produced and Owns – List only the subjects of public use databases produced and owned by the library. This does not include commercial databases, available by subscription.

Supplies Operating Fund Expenditures - 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.

Time Zone– Indiana is in 2 time zones, 80 counties on Eastern Time, 12 counties on Central Time. The reported time zone is the one in which the headquarters library is located.

Total Attendance – This is the total attendance at programs for children, young adult, adults, and general audience. This total includes the attendance at in library and outreach programs and summer reading programs, which may be in-library or outreach.

Total Capital Outlays Operating Fund Expenditures – Total of Land, Buildings, Improvements Other Than Buildings, Furniture and Equipment, Books, Periodicals and Newspapers, Non-printed Materials, Microforms & AV (not Electronic), and Electronic Format.

Total Children's Program Attendance - This is the total count of all attendees of children's programs. It is an automatic total, computed within the annual report, including programs held inside and outside (outreach) the library.

Total Local Income - Includes all tax and non-tax receipts designated by the community, district, or region and available for operating fund expenditure by the public library. Includes Property Tax Income from the Library Tax Rate, Local Income Tax, and contractual revenue received from township trustee or other governmental unit official for library service (or from another library).

Total Materials - This includes all expenditures for materials purchased or leased by the library for use by the public. It includes Books, Periodicals and Newspapers, Non-printed Materials, Microforms & AV, and Electronic Formats Operating Fund Expenditures

Glossary of Terms Used in Indiana Public Library Annual Report 2019

Total Operating Fund Expenditures – Total of Total Personal Services, Total Supplies, Total Other Services and Charges and Total Capital Outlays Operating Fund Expenditures. Includes actual expenditures only, no encumbered funds.

Total Other Income – Includes fines and fees, interest on investments, gift receipts, private foundation grants, Public Library Access Card (PLAC) and other miscellaneous operating fund revenue listed on Budget Form 2.

Total Materials Expenditures - This includes all expenditures for materials purchased or leased by the library for use by the public. It includes print and non-print materials: microforms, machine-readable materials, audiovisual materials, electronic formats, and electronic access. This is a requirement of 590 IAC 6, Public Library Standards.

Total Number of Programs– This is the total number of programs for children, young adults, adults, and general audiences. Count all programs, whether held in library- or outside (outreach), which are sponsored or co-sponsored by the library. This total includes both in library and outreach programs and summer reading programs, which may be held in library or outside. Programs which are planned, promoted and advertised may be counted even if no one attends.

Total Reference Transactions Per Year - The total reference questions in a year including questions received from other libraries. A reference question requires knowledge or interpretation by the library staff of the library or its materials. It includes information and referral services. The request may come in person, by phone, by fax, mail, or by electronic mail. You should not report directional questions, queries about library policies or library services, activities, or the use of library equipment as reference questions. A typical week count may be used, and then multiplied by 52.

Total State Income – Includes State Distribution, Financial Institutions Tax, License Excise Tax, and other state income.

Total Visits In Library Per Year - The total number of persons entering the library in a year, including persons attending activities, meetings, and those persons requiring no staff services. Include all people entering for any reason, even entering and leaving multiple times within one day. A typical week count may be used, and then multiplied by 52.

Typical Week - A typical week is defined as a time that is neither unusually busy nor unusually slow. Holiday times, vacation periods for key staff, or days when unusual events are taking place in the community or library should be avoided. A week in which the library is open its regular hours is chosen. Seven consecutive calendar days, from Sunday through Saturday (or whenever the library is usually open) are chosen.

Unencumbered Funds – Funds which have been obligated but not spent by the end of a year. Unencumbered funds are not reported in the Indiana State Library annual report.

Uses of Public Internet Computers Per Year – This is the total number of individuals that have used Internet computers in the library in the last year. If the computer is used for multiple purposes (Internet access, word-processing, OPAC, CD-ROM reference resources, games, etc.) and Internet users cannot be isolated, report all usage. Count each customer that uses the electronic resources, regardless of the amount of time spent on the computer. A customer who uses the Internet computer three times a day (or week) would count as three users.

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Users of Wireless Connections in Building (or Outside) Per Year – This is the total number of individuals that have used the wireless connection to access the library’s Internet site in the last year. Each customer that uses the electronic resources, regardless of the amount of time spent on the computer, is counted. A customer who accesses the wireless connection three times a day (week) would count as three users

Video – Downloadable Titles. These are downloadable electronic files on which moving pictures are recorded, with or without sound. Electronic playback reproduces pictures, with or without sound, using a television receiver, computer monitor or video-enabled mobile device. Report only items the library has selected as part of the collection (paid for

Video Materials - These are materials on which moving pictures are recorded, with or without sound. Electronic playback reproduces pictures, with or without sound, using a television receiver or monitor. Video formats may include tape, DVD, CD-ROM, web-based or downloaded files, etc. Report the number of units, both physical and electronic, including duplicates. Items packaged together as a unit (e.g., two DVDs for one movie) and checked out as a unit are counted as one physical unit

Website Visits - Visits represent the annual number of sessions initiated by all users from inside or outside the library to the library website. The library website consists of all webpages under the library’s domain. A website “visit” or “session” occurs when a user connects to the library’s website for any length of time or purpose, regardless of the number of pages or elements viewed. Usage of library social media accounts (e.g., Facebook, Twitter, etc.) should not be reported here.

Young Adult Program Attendance In and Outside (Outreach) the Library - – The count of the audience at all programs for which the primary audience is young adults 12 through 18 years and includes 18 year olds. Include any other attendees regardless of age. Note: Do not count attendance at library activities for young adults that are delivered on a one-to-one basis, rather than to a group, such as one-to-one literacy tutoring, services to homebound, homework assistance, and mentoring activities. Young Adult Summer Reading Program Attendance is included in this count

Young Adult Programs In and Outside (Outreach) the Library - A young adult program is any planned event for which the primary audience is young adult (ages 12-18) and which introduces the group of young adults attending to any of the broad range of library services or activities for young adults or which directly provides information to participants. Young adult programs may cover use of the library, library services, or library tours. Young adult programs may also provide cultural, recreational, or educational information, often designed to meet a specific social need. Examples of these types of programs include book clubs and summer reading events. Programs which are planned, promoted and advertised may be counted even if no one attends.