

2016 Budget

Library Fund

Fund #130

Summary

Village of Cross Plains
2016 Library Fund Operating Budget

SUMMARY of REVENUES

| | 2014 Actual | 2015 Budget | YTD 6/30/2015 | 2015 Projected | 2016 Budget | % Change vs. 2015 |
|------------------------------|----------------|----------------|------------------|-------------------|----------------|----------------------|
| Taxes | 234,575 | 241,390 | 241,390 | 241,390 | 250,250 | 3.67% |
| Intergovernmental Revenues | 94,138 | 95,000 | 0 | 95,000 | 106,250 | 11.84% |
| Fines, Forfeits, & Penalties | 0 | 4,500 | 3,807 | 4,250 | 4,250 | -5.56% |
| Public Charges for Services | 8,724 | 7,000 | 4,005 | 4,500 | 4,500 | -35.71% |
| Miscellaneous Revenues | 0 | 1,250 | 897 | 900 | 1,000 | -20.00% |
| Other Financing Sources | 0 | 2,000 | 0 | 2,000 | 2,000 | 0.00% |
| Total Budget Revenue | 337,437 | 351,140 | 250,099 | 348,040 | 368,250 | 4.87% |

SUMMARY of EXPENDITURES

| | 2014 Actual | 2015 Budget | YTD 6/30/2015 | 2015 Projected | 2016 Budget | % Change vs. 2015 |
|---------------------------------------|----------------|----------------|------------------|-------------------|----------------|----------------------|
| 51430 PERSONNEL | 57,503 | 58,500 | 28,260 | 56,750 | 61,500 | 5.13% |
| 51600 GENERAL BUILDINGS AND PLANT | 36,042 | 36,250 | 15,023 | 36,450 | 37,250 | 2.76% |
| 55110 ROSEMARY GARFOOT PUBLIC LIBRARY | 247,374 | 256,390 | 128,850 | 257,404 | 269,500 | 5.11% |
| 59200 TRANSFERS TO OTHER FUNDS | 0 | 0 | 0 | 0 | 0 | ----- |
| Total Budget Expenditures | 340,919 | 351,140 | 172,133 | 350,604 | 368,250 | 4.87% |

| | | | | | |
|--|----------------|----------|---------------|----------------|----------|
| Difference in Revenues over Expenditures | (3,482) | 0 | 77,966 | (2,564) | 0 |
|--|----------------|----------|---------------|----------------|----------|

Village of Cross Plains
2016 Library Fund Operating Budget

Index Expenditures Summary

| <i>PERSONNEL SERVICES</i> | | 2014 Actual | 2015 Budget | YTD 6/30/2015 | 2015 Projected | 2016 Budget | % Change vs. 2015 |
|---|----------------------|----------------|----------------|------------------|-------------------|----------------|----------------------|
| 101 | Department Head | 58,046 | 58,750 | 27,233 | 59,717 | 61,250 | 4.26% |
| 102 | First Subordinate | 37,409 | 38,000 | 17,786 | 39,000 | 40,000 | 5.26% |
| 103 | Full-Time Employees | 31,908 | 32,500 | 14,968 | 32,822 | 33,500 | 3.08% |
| 104 | Part-Time Employees | 40,663 | 42,250 | 18,169 | 42,232 | 46,750 | 10.65% |
| 171 | Health Insurance | 30,536 | 30,250 | 15,143 | 30,250 | 32,750 | 8.26% |
| 172 | Dental | 2,688 | 3,500 | 916 | 2,000 | 3,500 | 0.00% |
| 173 | Retirement | 11,103 | 10,750 | 5,484 | 11,000 | 11,000 | 2.33% |
| 174 | Social Security | 10,137 | 10,750 | 5,164 | 10,500 | 11,000 | 2.33% |
| 175 | Medicare | 2,371 | 2,500 | 1,208 | 2,500 | 2,500 | 0.00% |
| 176 | Life Insurance | 669 | 500 | 345 | 500 | 500 | 0.00% |
| 177 | Disability Insurance | 0 | 250 | 0 | 0 | 250 | 0.00% |
| Total PERSONNEL SERVICES Expense | | 225,529 | 230,000 | 106,417 | 230,521 | 243,000 | 5.65% |

| <i>CONTRACTUAL SERVICES</i> | | 2014 Actual | 2015 Budget | YTD 6/30/2015 | 2015 Projected | 2016 Budget | % Change vs. 2015 |
|---------------------------------------|----------------------|----------------|----------------|------------------|-------------------|----------------|----------------------|
| 201 | Postage | 363 | 450 | 144 | 450 | 500 | 11.11% |
| 202 | Communication | 1,707 | 1,200 | 732 | 1,400 | 1,250 | 4.17% |
| 203 | Utilities | 20,607 | 19,500 | 9,210 | 19,500 | 20,000 | 2.56% |
| 204 | Dues & Subscriptions | 342 | 400 | 79 | 400 | 500 | 25.00% |
| 205 | Meetings | 883 | 1,400 | 0 | 1,400 | 2,750 | 96.43% |
| 206 | Printing | 69 | 100 | 82 | 164 | 250 | 150.00% |
| 207 | Support Services | 33,494 | 34,143 | 29,717 | 34,272 | 34,500 | 1.05% |
| Total CONTRACTUAL SERVICES Exp | | 57,464 | 57,193 | 39,964 | 57,586 | 59,750 | 4.47% |

| <i>SUPPLIES AND EXPENSES</i> | | 2014 Actual | 2015 Budget | YTD 6/30/2015 | 2015 Projected | 2016 Budget | % Change vs. 2015 |
|------------------------------------|---------------|----------------|----------------|------------------|-------------------|----------------|----------------------|
| 301 | Equipment | 6,619 | 5,500 | 3,568 | 5,500 | 5,500 | 0.00% |
| 302 | Technology | 0 | 0 | 0 | 0 | 1,750 | ----- |
| 304 | Supplies | 43,715 | 48,547 | 19,244 | 47,097 | 47,750 | -1.64% |
| 305 | Maintenance | 6,588 | 6,900 | 1,571 | 6,900 | 7,500 | 8.70% |
| 306 | Programs | 1,004 | 2,000 | 969 | 2,000 | 2,000 | 0.00% |
| 399 | Miscellaneous | 0 | 1,000 | 399 | 1,000 | 1,000 | 0.00% |
| Total SUPPLIES AND EXPENSES | | 57,926 | 63,947 | 25,751 | 62,497 | 65,500 | 2.43% |

| <i>OTHER</i> | | 2014 Actual | 2015 Budget | YTD 6/30/2015 | 2015 Projected | 2016 Budget | % Change vs. 2015 |
|-----------------------------|--------------------------|----------------|----------------|------------------|-------------------|----------------|----------------------|
| 59200 | Transfers to Other Funds | 0 | 0 | 0 | 0 | 0 | ----- |
| Total OTHER Expenses | | 0 | 0 | 0 | 0 | 0 | ----- |

| | | | | | | | |
|----------------------------------|--|----------------|----------------|----------------|----------------|----------------|--------------|
| Total Budget Expenditures | | 340,919 | 351,140 | 172,133 | 350,604 | 368,250 | 4.87% |
|----------------------------------|--|----------------|----------------|----------------|----------------|----------------|--------------|

Revenues

**REVENUES
LIBRARY FUND - FUND 130**

Budget Summary

| | |
|--------------|-------|
| Taxes | |
| | 41000 |

| | | | | | |
|----------------|----------------|------------------|-------------------|----------------|----------------------|
| 2014 Actual | 2015 Budget | YTD 6/30/2015 | 2015 Projected | 2016 Budget | % Change vs. 2015 |
|----------------|----------------|------------------|-------------------|----------------|----------------------|

| | | | | | | | |
|-------|----------------------------|----------------|----------------|----------------|----------------|----------------|--------------|
| 41110 | General Property Taxes | 234,575 | 241,390 | 241,390 | 241,390 | 250,250 | 3.67% |
| | Total TAXES Revenue | 234,575 | 241,390 | 241,390 | 241,390 | 250,250 | 3.67% |

| | |
|-----------------------------------|-------|
| Intergovernmental Revenues | |
| | 43000 |

| | | | | | |
|----------------|----------------|------------------|-------------------|----------------|----------------------|
| 2014 Actual | 2015 Budget | YTD 6/30/2015 | 2015 Projected | 2016 Budget | % Change vs. 2015 |
|----------------|----------------|------------------|-------------------|----------------|----------------------|

| | | | | | | | |
|-------|------------------------------------|---------------|---------------|----------|---------------|----------------|---------------|
| 43720 | Dane County Library Reimbursement | 94,138 | 95,000 | 0 | 95,000 | 106,250 | 11.84% |
| | Total INTERGOVERNMENTAL Rev | 94,138 | 95,000 | 0 | 95,000 | 106,250 | 11.84% |

| | |
|---|-------|
| Fines, Forfeits, & Penalties | |
| | 45000 |

| | | | | | |
|----------------|----------------|------------------|-------------------|----------------|----------------------|
| 2014 Actual | 2015 Budget | YTD 6/30/2015 | 2015 Projected | 2016 Budget | % Change vs. 2015 |
|----------------|----------------|------------------|-------------------|----------------|----------------------|

| | | | | | | | |
|-------|---|----------|--------------|--------------|--------------|--------------|---------------|
| 45190 | Other Law and Ordinance Violations | 0 | 4,500 | 3,807 | 4,250 | 4,250 | -5.56% |
| | Total FINES, FORFEITS, & PENALTIES | 0 | 4,500 | 3,807 | 4,250 | 4,250 | -5.56% |

| | |
|------------------------------------|-------|
| Public Charges for Services | |
| | 46000 |

| | | | | | |
|----------------|----------------|------------------|-------------------|----------------|----------------------|
| 2014 Actual | 2015 Budget | YTD 6/30/2015 | 2015 Projected | 2016 Budget | % Change vs. 2015 |
|----------------|----------------|------------------|-------------------|----------------|----------------------|

| | | | | | | | |
|-------|---------------------------------|--------------|--------------|--------------|--------------|--------------|----------------|
| 46710 | General Library Revenue | 8,724 | 7,000 | 4,005 | 4,500 | 4,500 | -35.71% |
| | Total PUBLIC CHARGES Rev | 8,724 | 7,000 | 4,005 | 4,500 | 4,500 | -35.71% |

**REVENUES
LIBRARY FUND - FUND 130**

Budget Summary

| | |
|-------------------------------|-------|
| Miscellaneous Revenues | |
| | 48000 |

| | | 2014 Actual | 2015 Budget | YTD 6/30/2015 | 2015 Projected | 2016 Budget | % Change vs. 2015 |
|-------|------------------------------------|----------------|----------------|------------------|-------------------|----------------|----------------------|
| 48000 | Miscellaneous Revenue | 0 | 1,000 | 497 | 500 | 500 | -50.00% |
| 48200 | Rent | 0 | 250 | 400 | 400 | 500 | 100.00% |
| | Total MISCELLANEOUS Revenue | 0 | 1,250 | 897 | 900 | 1,000 | -20.00% |

| | |
|--------------------------------|-------|
| Other Financing Sources | |
| | 49000 |

| | | 2014 Actual | 2015 Budget | YTD 6/30/2015 | 2015 Projected | 2016 Budget | % Change vs. 2015 |
|-------|--------------------------------------|----------------|----------------|------------------|-------------------|----------------|----------------------|
| 49200 | Transfers from Other Funds | 0 | 0 | 0 | 0 | 0 | ----- |
| 49300 | Fund Balance Applied | 0 | 0 | 0 | 0 | 0 | ----- |
| 49310 | Endowment Funds | 0 | 2,000 | 0 | 2,000 | 2,000 | 0.00% |
| | Total OTHER FINANCING SOURCES | 0 | 2,000 | 0 | 2,000 | 2,000 | 0.00% |

| | | | | | | |
|------------------------------|----------------|----------------|----------------|----------------|----------------|--------------|
| Total Budget Revenues | 337,437 | 351,140 | 250,099 | 348,040 | 368,250 | 4.87% |
|------------------------------|----------------|----------------|----------------|----------------|----------------|--------------|

Expenses

GENERAL BUILDINGS AND PLANT LIBRARY FUND - FUND 130

MISSION STATEMENT:

To ensure the upkeep and maintenance of the Library including but not limited to the building, HVAC, water, sewer, telephone, data, and other mechanicals.

PROGRAM DESCRIPTION:

The Library was constructed in 2008 using many different environmentally friendly construction techniques. The facility is occasionally rented out with the revenue collected from the rent going to offset building expense.

PROGRAM OBJECTIVES:

Review all applicable utilities for energy efficiency opportunities.

Continue maintenance programs and general upkeep.

GENERAL BUILDINGS AND PLANT BUDGET SUMMARY

REVENUES

| | | 2014 Actual | 2015 Budget | YTD 6/30/2015 | 2015 Projected | 2016 Budget | % Change vs. 2015 |
|-------|--|----------------|----------------|------------------|-------------------|----------------|----------------------|
| | Allocated Revenue | 36,042 | 36,000 | 14,623 | 36,050 | 36,750 | 2.08% |
| 48200 | Rent | 0 | 250 | 400 | 400 | 500 | 100.00% |
| | Total GENERAL BUILD & PLANT Rev | 36,042 | 36,250 | 15,023 | 36,450 | 37,250 | 2.76% |

EXPENDITURES

| | | 2014 Actual | 2015 Budget | YTD 6/30/2015 | 2015 Projected | 2016 Budget | % Change vs. 2015 |
|-----|--|----------------|----------------|------------------|-------------------|----------------|----------------------|
| | 51600 | | | | | | |
| 202 | Communication | 1,707 | 1,200 | 732 | 1,400 | 1,250 | 4.17% |
| 203 | Utilities | 20,607 | 19,500 | 9,210 | 19,500 | 20,000 | 2.56% |
| 207 | Support Services | 7,140 | 7,800 | 3,246 | 7,800 | 7,750 | -0.64% |
| 304 | Supplies | 0 | 850 | 265 | 850 | 750 | -11.76% |
| 305 | Maintenance | 6,588 | 6,900 | 1,571 | 6,900 | 7,500 | 8.70% |
| | Total GENERAL BUILD & PLANT Exp | 36,042 | 36,250 | 15,023 | 36,450 | 37,250 | 2.76% |

Notes:

- 202** Includes the internet and phone service connections.
- 203** The utility costs of electricity, natural gas, water, and sewer as applicable.
- 207** Cleaning services.
- 304** There are variety of different supplies need from time to time including paper products, cleaning supplies, office products, rugs, and other general materials.
- 305** General equipment and building maintenance.

**ROSEMARY GARFOOT PUBLIC LIBRARY
LIBRARY FUND - FUND 130**

MISSION STATEMENT:

The Rosemary Garfoot Public Library serves the community through provision of materials and services designed to create a community of life long learners. The Library provides access to materials in a variety of formats to meet the educational, recreational, and informational needs of the citizens in a manner reflective of the resource base. The Library encourages activities that promote stewardship of the environment through promotion of the facility as a living laboratory, provision of environmental and ecological collections, and development of environmentally inspired programs and workshops.

PROGRAM DESCRIPTION:

The Library is a member of the South Central Library System (SCLS) and Dane County Library Service (DCLS). Through membership in SCLS and DCLS, the Library receives supplemental funding and support services. Per contractual agreements with these entities, the Library abides by requirements laid out in the agreements pertaining to staffing levels, finances, open hours, collection development, technology, facility, and resource sharing. The Library also adheres to the law set forth in Wisconsin Statutes, Chapter 43. The Library is staffed by 4.5 FTE employees. Administration is conducted by the Director and Assistant Director, Youth Services are handled by the Children's Librarian, and Circulation Services are overseen by the Circulation Supervisor. Support Staff consists of Library Assistants and a Library Aide.

PROGRAM OBJECTIVES:

Ensure continuation of a level of service and collection development citizens have come to expect and deserve.

Ensure the Library remains open and available six days a week.

ROSEMARY GARFOOT PUBLIC LIBRARY BUDGET SUMMARY

REVENUES

| | | 2014 Actual | 2015 Budget | YTD 6/30/2015 | 2015 Projected | 2016 Budget | % Change vs. 2015 |
|-------|------------------------------------|----------------|----------------|------------------|-------------------|----------------|----------------------|
| | Allocated Revenue | 144,512 | 146,890 | 120,541 | 151,154 | 152,000 | 3.48% |
| 43720 | Dane County Library Reimbursement | 94,138 | 95,000 | 0 | 95,000 | 106,250 | 11.84% |
| 45190 | Other Law and Ordinance Violations | 0 | 4,500 | 3,807 | 4,250 | 4,250 | -5.56% |
| 46710 | General Library Revenue | 8,724 | 7,000 | 4,005 | 4,500 | 4,500 | -35.71% |
| 48000 | Miscellaneous Revenue | 0 | 1,000 | 497 | 500 | 500 | -50.00% |
| 49310 | Endowment Funds | 0 | 2,000 | 0 | 2,000 | 2,000 | 0.00% |
| | Total LIBRARY Revenue | 247,374 | 256,390 | 128,850 | 257,404 | 269,500 | 5.11% |

Notes:

- 43720** Funds provided by Dane County for Library Services. This number could be as low as 70% as what is shown and will be set once the county's budget is adopted by the Board of Supervisors.
- 45190** Revenue collected from late fees and fines for missing books.
- 46710** Includes cross-border reimbursement, contribution from SCLS, faxes, copies, and other revenue.
- 48000** Fees collected for the use of the Library's program room, and revenue collected for the sale of used books.

ROSEMARY GARFOOT PUBLIC LIBRARY (Continued)
LIBRARY FUND - FUND 130

EXPENDITURES

PERSONNEL SERVICES

| | | 2014 | 2015 | YTD | 2015 | 2016 | % Change |
|---|--------------------|----------------|----------------|---------------|----------------|----------------|--------------|
| | | Actual | Budget | 6/30/2015 | Projected | Budget | vs. 2015 |
| | 55110 | | | | | | |
| 101 | Director | 58,046 | 58,750 | 27,233 | 59,717 | 61,250 | 4.26% |
| 102 | Assistant Director | 37,409 | 38,000 | 17,786 | 39,000 | 40,000 | 5.26% |
| 103 | Librarian | 31,908 | 32,500 | 14,968 | 32,822 | 33,500 | 3.08% |
| 104 | Part-Time Staff | 40,663 | 42,250 | 18,169 | 42,232 | 46,750 | 10.65% |
| Total PERSONNEL SERVICES Expense | | 168,026 | 171,500 | 78,157 | 173,771 | 181,500 | 5.83% |

Notes:

101-104 Wages include a 2.5% increase from the 2015 actual pay rate.

CONTRACTUAL SERVICES

| | | 2014 | 2015 | YTD | 2015 | 2016 | % Change |
|---------------------------------------|----------------------|---------------|---------------|---------------|---------------|---------------|--------------|
| | | Actual | Budget | 6/30/2015 | Projected | Budget | vs. 2015 |
| | 55110 | | | | | | |
| 201 | Postage | 363 | 450 | 144 | 450 | 500 | 11.11% |
| 204 | Dues & Subscriptions | 342 | 400 | 79 | 400 | 500 | 25.00% |
| 205 | Meetings | 883 | 1,400 | 0 | 1,400 | 2,750 | 96.43% |
| 206 | Printing | 69 | 100 | 82 | 164 | 250 | 150.00% |
| 207 | Support Services | 26,354 | 26,343 | 26,472 | 26,472 | 26,750 | 1.55% |
| Total CONTRACTUAL SERVICES Exp | | 28,010 | 28,693 | 26,777 | 28,886 | 30,750 | 7.17% |

Notes:

204 Includes funding for membership in the Wisconsin Library Association and American Library Association.

205 Funding provided for the Director to attend two State conferences and a national conference bi-annually in order to meet continuing education requirements and improve library service.

207 SCLS Automation/Technology will increase 2.52% in 2015. This fee provides for the ILS/Link Cat and non-link PC troubleshooting, etc. Also provides for Enterprise Wireless.

SUPPLIES AND EXPENSES

| | | 2014 | 2015 | YTD | 2015 | 2016 | % Change |
|------------------------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|--------------|
| | | Actual | Budget | 6/30/2015 | Projected | Budget | vs. 2015 |
| | 55110 | | | | | | |
| 301-000 | Equipment | 6,619 | 5,500 | 3,568 | 5,500 | 5,500 | 0.00% |
| 302-000 | Technology | 0 | 0 | 0 | 0 | 1,750 | ----- |
| 304-101 | Supplies - Books | 23,212 | 26,081 | 10,201 | 23,781 | 24,500 | -6.06% |
| 304-102 | Supplies - Reference Materials | 1,081 | 2,500 | 1,705 | 2,500 | 2,500 | 0.00% |
| 304-103 | Supplies - Periodicals | 2,768 | 2,966 | 2,136 | 2,966 | 3,000 | 1.15% |
| 304-104 | Supplies - Audiovisual | 10,166 | 9,500 | 2,353 | 9,500 | 9,500 | 0.00% |
| 304-105 | Supplies - General | 6,487 | 6,650 | 2,584 | 7,500 | 7,500 | 12.78% |
| 306-000 | Programs | 1,004 | 2,000 | 969 | 2,000 | 2,000 | 0.00% |
| 399-000 | Miscellaneous | 0 | 1,000 | 399 | 1,000 | 1,000 | 0.00% |
| Total SUPPLIES AND EXPENSES | | 51,338 | 56,197 | 23,915 | 54,747 | 57,250 | 1.87% |

Notes:

101-104 Increases reflective of the Library's need to maintain the Long Range Plan by keeping up with rising book, reference, and periodical prices.

| | | | | | | |
|------------------------------|----------------|----------------|----------------|----------------|----------------|--------------|
| Total LIBRARY Expense | 247,374 | 256,390 | 128,850 | 257,404 | 269,500 | 5.11% |
|------------------------------|----------------|----------------|----------------|----------------|----------------|--------------|

**TRANSFERS TO OTHER FUNDS
LIBRARY FUND - FUND 130**

MISSION STATEMENT:

To allow for the ability for the Library Fund to transfer money to other funds as needed and/or approved by the Library Board.

PROGRAM DESCRIPTION:

Occasionally, other funds within the Village require money to be transferred from the Library Fund. This line item is included for accounting purposes as the auditor typically identifies when this is necessary according to applicable

PROGRAM OBJECTIVES:

Reduces the need to amend the budget if a transfer between funds is needed.

Transfers from the Library Fund will be identified in the annual Audit.

TRANSFERS TO OTHER FUNDS BUDGET SUMMARY

REVENUES

| | 2014 Actual | 2015 Budget | YTD 6/30/2015 | 2015 Projected | 2016 Budget | % Change vs. 2015 |
|--------------------------|----------------|----------------|------------------|-------------------|----------------|----------------------|
| Allocated Revenue | 0 | 0 | 0 | 0 | 0 | ----- |

EXPENDITURES

| | 2014 Actual | 2015 Budget | YTD 6/30/2015 | 2015 Projected | 2016 Budget | % Change vs. 2015 |
|--------------------------------|----------------|----------------|------------------|-------------------|----------------|----------------------|
| 59200 | | | | | | |
| 59200 Transfers to Other Funds | 0 | 0 | 0 | 0 | 0 | ----- |
| Total TRANSFERS Expense | 0 | 0 | 0 | 0 | 0 | ----- |