

**MONROE COUNTY PUBLIC LIBRARY  
BOARD OF TRUSTEES**

**WORK SESSION  
Wednesday, June 13, 2012  
5:45 p.m.  
Meeting Room 1B**

**AGENDA**

1. Call to Order – Kari Isaacson, President
2. 2013 Budget Calendar and Budget – Gary Lettelleir and Sara Laughlin
3. Public Comment
4. Adjournment

## Monroe County Public Library: 2013 Budget Work Plan

<i>Step</i>	<i>State Requirement</i>	<i>MCPL Date</i>
State Library/DLGF workshop		<b>5/23</b>
<b>Board work session</b>	Budget timeline & 1 <sup>st</sup> Draft 2013 budget	<b>6/13</b>
<b>Board meeting</b>		<b>6/20</b>
Input from managers		7/1
<b>Board work session</b>	Second draft, with revisions from 6/13	<b>7/11</b>
<b>Board meeting</b>		<b>7/18</b>
AVGQ announced	Estimated date	7/15
Monroe County AV available	Estimated date	8/1
<b>Board work session</b>	Third draft, with revisions from 7/11	<b>8/8</b>
<b>Board meeting</b>	<b>Approve budget for advertising</b>	<b>8/15</b>
Submit budget to County Council for non-binding recommendation	Submit to County Council before 9/4	8/16
Submit form 3	Gateway Budget Advertising Template	8/17
Advertise budget and public hearing (9-19) for first time – HT and Ell.	Before 9/13 and at least 10 days before public hearing	8/17
Confirm correct advertisement		8/22
Advertise budget and public hearing (9-19) for second time	Before 9/20 and at least 3 days before public hearing	8/23
Confirm correct advertisement		8/29
County Council meeting	By 10/2	9-11
<b>Board work session</b>		<b>9/12</b>
<b>Public Hearing on Library Budget</b> (immediately before Board meeting)	<b>Before 10/21 and at least 10 days before board adoption</b>	<b>9/19</b>
Objection Petition filed by 10 or more taxpayers	No more than 7 days after public hearing	9/26
<b>Board work session</b>		<b>10/17</b>
<b>Board meeting: Adopt budget</b> <b>Adopt final Bond Resolution and approve form of Continuing Disclosure Undertaking</b>	<b>Last day for Board to adopt 11/1</b>	<b>10/24</b>

MONROE COUNTY PUBLIC LIBRARY  
GENERAL OBLIGATION BONDS  
PROPOSED TIMETABLE  
(Revised July 15, 2011)

Jul 20, 2011	Board of Trustees meeting to authorize proceeding with bond issue and hiring professionals
Aug – Sep 2011	Meet individually with County officials
Sep 21, 2011	Board of Trustees meeting to:  <input type="checkbox"/> adopt reimbursement resolution; and <input type="checkbox"/> adopt preliminary bond resolution
<b>Oct – Dec 2011</b>	<b>County Council meeting to approve borrowing*</b>
Sep 23, 2011	Deliver Notice of Hearing on Additional Appropriation to the newspapers
Sep 28, 2011	Publish Notice of Hearing on Additional Appropriation ( <i>first publication</i> )
Oct 5, 2011	Publish Notice of Hearing on Additional Appropriation ( <i>second publication</i> )
Oct 26, 2011	Board of Trustees meeting to:  <input type="checkbox"/> hold hearing on additional appropriation; and <input type="checkbox"/> adopt Additional Appropriation Resolution
xxxxxxxxxxxxxxxxxxx	Note: Approvals are completed. Proceeds are not needed until 1/2013; however if market moves Financial Advisor may suggest selling earlier than assumed here.
Oct 24, 2012	Board of Trustees meeting to:  <input type="checkbox"/> adopt final Bond Resolution; and <input type="checkbox"/> approve form of Continuing Disclosure Undertaking
Nov 7, 2012	Post and publish Notice of Intent to Sell Bonds** ( <i>first publication</i> )
Nov 14, 2012	Publish Notice of Intent to Sell Bonds** ( <i>second publication</i> )
Dec 6, 2012	Bond sale**
Dec 19, 2012	Board of Trustees meeting to award general obligation bonds

Dec 26, 2012	Closing -- deliver bonds and receive money
Dec 31, 2012	File Post Bond Sale Information Sheet

\* See I.C. 6-1.1-17-20.5. Before appointed Board can issue bonds, it must receive approval from elected County Council. If (a) the assessed value of the library district is entirely within Town or (b) the Library was originally formed by Town (contact State Library to verify) then Town Council approves; otherwise County Council is correct approving body

***Assumptions:***

All bodies comply with Indiana Open Door Law

Board of Trustees meets regularly on the third Wednesday of each month (except in October when it is 4<sup>th</sup> Wednesday)

Board of Trustees meets for a work session on the second Wednesday of each month

*The Herald Times* publishes daily (5 day lead time); *Ellettsville Journal* publishes on Wednesday (Friday lead time)

All actions taken during regularly scheduled meetings, unless otherwise noted

County Council meets the second and fourth Tuesday of each month

\*\* Bond sale can occur anytime after final approval of Library Board and County Council

**Bond Counsel Contacts:**

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# **Monroe County Public Library**

## **2013 Budget**

### **Strategy for 2013 and Beyond**

The 2013 budget reflects a continuation of services, hours, staffing, and collection development and allows the library to take initial steps toward implementing the 2013-2015 strategic plan.

Thanks to the support of the Library Board of Trustees, the community, and the Monroe County Council, the library avoided the \$500,000 shortfall in revenue expected beginning in 2013 by issuing a \$1,800,000 general obligation bond. The good news for taxpayers is that the library tax rate will decrease by about 16% from the 2011 rate because the \$2,000,000 annual bond payment that has been in place for the past 15 years will drop to \$600,000 per year for 2013 to 2015. In 2015, the library will need to renew the bond in order to continue its investment in facilities and technology.

By late 2012, the Board of Trustees will adopt a new strategic plan that will shape the role of the library in a rapidly changing environment over the next few years. We face challenges and opportunities as options for delivering books, music, and movies are changing as fast as the capabilities of cell phones, tablets, and computers. Broad directions of the library's future after the Future Search process, include:

- Expanding the library's traditional role in supporting literacy to include digital literacies.
- Serving as facilitator for community members who want to create and publish digital content.
- Continuing as a community gathering place, where people meet and collaborate, and as provider of programs catering to the interests of the community.
- Focusing on providing personalized services to a growing and increasingly diverse community.
- Reaching out to new users and deepening engagement of current users

Strategies for achieving these directions include:

- Leveraging new revenue streams to supplement tax revenues.
- Reallocating space in library facilities and adding satellite community locations, in order to extend access and become a model of sustainability.
- Adding multilingual capabilities and supporting staff working in teams as experts in process and content.
- Strengthening strategic partnerships.
- Extending the library's brand presence through coordinated marketing efforts.

According to the latest projections from the Indiana Business Research Center at Indiana University the state will gain 1,000,000 in population and Monroe County's population will increase by 33% by 2050. In the last few years, The Library Improvement Reserve Fund has been used to reserve funds for unexpected facility and equipment needs. In the 2013 budget we are proposing to allocate funds to the LIRF for future capital projects to meet needs created by expected future growth in Monroe County. The 2013 amount to be set aside for future projects is \$220,000.

#### **2013 Operating Fund Revenue and Expense Summary**

The total Operating Fund revenue projection for 2013 is \$7,692,483, an increase of approximately 10% compared to the 2012 revenue projection. The estimated revenue includes an estimated Assessed Value Growth Quotient (AVGQ) allowable increase of 2.6%. The AVGQ is computed from a rolling six-

year average of non-farm personal income, as reported by the U.S. Bureau of Labor Statistics. The actual number is usually available by mid-July.

The larger-than average revenue increase is the result of two additional factors:

1. The inclusion of the former Library Capital Projects Fund property tax levy into the 2013 Operating Fund property tax levy of \$5,153,327. From this year forward, there will no longer be a separate Library Capital Projects Fund.
2. COIT income estimate increased from \$1,609,000 to \$1,954,656 after the library was notified of an error in the distribution formula by the Indiana Department of Revenue which had artificially lowered this revenue in 2011 and 2012.

The 2013 Operating Fund expenditure budget totals \$7,783,253, an increase of 2.6% compared to the 2012 expenditure budget. This level of expenditures allows the library to maintain its current level of service and begin allocating funds for the future needs of a growing community which at some point may need additional points of service.

The Capital Spending Plan for 2012 to 2015, including the 2012 Library Capital Projects Fund, and the allocation for the bond proceeds (2013 to 2015) is included in the attached worksheet **E**.

### **Wage and Benefit Assumptions**

The projected 2013 wage expense reflects a decrease of approximately \$27,000 compared to the 2012 budget. The decrease is due to savings from 2011 staff retirements and unfilled positions and efficiencies resulting from automated materials handling.

Wages decreases: Adult and Teen Services and Children's departments had some retirements and resignations after the 2012 budget was developed in mid-2011 that resulted in wage reductions of approximately \$55,000. The 2013 budget for Circulation department wages is reduced from the 2012 budget amount by approximately \$44,000 due to efficiencies achieved after the automated material handling system became operational.

Wage increases: The Facilities department will retain a part-time security guard position added in early 2011 to enforce the 100% tobacco free block policy.

We have estimated a wage increase of 2% (about \$80,000) and a health insurance increase of 10% (about \$64,000), for a total increase of \$144,000. Final allocation of these dollars will depend on actual insurance cost increases and on the Board's decisions related to insurance coverage in November 2012 and salary schedule in December 2012.

### **Accompanying Documents**

**Worksheet A** shows estimated revenue, expense, and cash balances, by fund. **Worksheet B** includes 2013 line item expenditures for all five funds. **Worksheet C** shows line item expenditures in the Operating Fund, compared with 2011 actual expenditures and the 2012 budget. **Worksheet D** provides narrative explanations for lines that changed significantly in 2013. **Worksheet E** includes the capital spending plan for 2013 to 2015.

## 2013 Budget - estimated revenue, expense, and cash balances

Worksheet A		2012 Budget after		2013 Estimates	
		1782			
<b>Operating Fund</b>					
Asses. Val.	2013 @ 80% 2012	6,262,434,138		5,009,947,310	
<b>INCOME</b>					
<i>Property Tax 2013 using growth quotient estimate 2.9%</i>					
Property Tax		\$	4,534,002		5,153,327
County Option Income Tax		\$	1,980,075	\$	1,954,656
Commercial Vehicle Excise Tax		\$	42,483	\$	37,000
Financial Institutions Tax		\$	12,443	\$	10,500
License Excise		\$	232,699	\$	330,000
Fines/Fees		\$	175,000	\$	175,000
Other - misc per dlgr					
Other - meeting rooms/interest		\$	15,000	\$	12,000
Other - copiers/PLAC		\$	16,000	\$	20,000
	<b>TOTAL</b>	<b>\$</b>	<b>7,007,702</b>	<b>\$</b>	<b>7,692,483</b>
<b>EXPENSES</b>					
Personnel Services		\$	5,151,056	\$	5,247,423
Supplies		\$	176,260	\$	185,950
Other Services/Charges		\$	1,112,730	\$	1,338,612
Capital		\$	1,147,200	\$	1,011,268
	<b>TOTAL before encumbrance</b>		<b>\$7,587,246</b>		<b>\$7,783,253</b>
Encumbrance		\$	54,098		
		<b>\$</b>	<b>7,641,344</b>		
<b>FUND BALANCE</b>					
Beginning		\$	1,380,902	\$	747,260
Encumbrance		\$	(54,098)		
Income less exp.		\$	(579,544)	\$	(90,770)
Ending balance		<b>\$</b>	<b>747,260</b>	<b>\$</b>	<b>656,490</b>

2012 Budget after

Worksheet A

1782

2013 Estimates

**Library Capital Projects Fund**

INCOME

Property Tax	\$	488,470	combined 2013
0.0074 Commercial Vehicle Excise Tax		4,579	
0.003 Financial Institutions Tax		1,341	
0.0874 License Excise		24,552	
<b>TOTAL</b>	<b>\$</b>	<b>518,942</b>	

EXPENSES

Capital		
Construction, Repair, Remodel		
Computer Hardware-Software		
<b>TOTAL before encumbrance</b>	<b>\$</b>	<b>543,411</b>

FUND BALANCE

Beginning	\$	27,227
Encumbrance		
Income less exp.	\$	(24,469)
Ending balance	\$	2,758

**Debt Service Fund**

INCOME

Property Tax	\$	150,298	\$	600,000
Appeal 1782 - corrected levy \$150,298				
0.0074 Commercial Vehicle Excise Tax		2,176		
0.003 Financial Institutions Tax		637		
0.0874 License Excise		11,666		
<b>TOTAL</b>	<b>\$</b>	<b>164,777</b>	<b>\$</b>	<b>600,000</b>

EXPENSES

Bond Payment	\$	322,088	\$	600,000
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FUND BALANCE

Beginning	\$	140,611	\$	-
Income less exp.	\$	(157,311)		
Ending balance	\$	(16,700)	\$	-



2012 Budget after

Worksheet A

1782

2013 Estimates

**Library Improvement Reserve Fund**

INCOME

Transfer \$ 220,000

**TOTAL \$ -**

EXPENSES

Personal Services

Supplies

Other Services/Charges \$ 100,000 \$ 100,000

Capital \$ 250,000 \$ 250,000

**TOTAL \$350,000 \$ 350,000**

FUND BALANCE

Beginning \$ 1,130,287

Income less exp.

Ending balance - contingency reserve \$ 1,130,287 \$ 1,130,287

Future Projects Balance \$ 220,000

**Rainy Day Fund**

INCOME

Transfer \$ 200,000 \$ 50,000

EXPENSES

Personal Services \$ 10,000

Supplies

Other Services/Charges \$ 126,359 \$ 200,000

Capital \$ 200,000 \$ 200,000

**TOTAL \$ 336,359 \$400,000**

FUND BALANCE

Beginning \$ 804,672 \$ 944,672

Income less exp. \$ 140,000 \$ 50,000

Ending balance \$ 944,672 \$994,672

2013 BUDGET		2013	2013	2013		2013	2013
Worksheet B		OPERATING	LIRF	RAINY DAY	LCPF	DEBT SERVICE	TOTAL FUNDS
<b>PERSONNEL SERVICES</b>							
SALARIES							
	1120 ADMINISTRATION	182,708					
	1130 PROFESSIONAL/SUPERVISORS	505,886					
	1140 PROFESSIONAL ASSISTANTS	1,271,320					
	1150 SPECIALISTS & TECHNICIANS	818,591					
	1160 CLERICAL ASSISTANTS	434,725					
	1170 PAGES/MASTERCONTROLLERS	240,720					
	1180 -see "Other Wages" below						
	1190 BUILDING MAINTENANCE	368,746					
<b>TOTAL SALARIES</b>		<b>3,822,695</b>		-		-	<b>3,822,695</b>
EMPLOYEE BENEFITS							
	1210 EMPLOYER CONTRIBUTION/FICA	236,118					
	1220 UNEMPLOYMENT COMPENSATION	10,000					
	1230 EMPLOYER CONTRIBUTION/PERF	401,488					
	1240 EMPLOYER CONT/INSURANCE	708,771					
	1250 EMPLOYER CONT/MEDICARE	55,251					
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>1,411,627</b>		-			<b>1,411,627</b>
OTHER WAGES							
	1310 WORKSTUDY	3,100					
	1180 TEMPORARY STAFF	10,000					
	1350 STIPEND	-					
<b>TOTAL OTHER WAGES</b>		<b>13,100</b>					<b>13,100</b>
<b>TOTAL PERSONNEL SERVICES (1000s)</b>		<b>5,247,423</b>		-			<b>5,247,423</b>
SUPPLIES (2000s)							
OFFICE SUPPLIES							
	2110 OFFICIAL RECORDS	1,300					
	2120 STATIONERY & PRINTING	950					
	2130 OFFICE SUPPLIES	14,550					
	2140 DUPLICATING	32,650					
	2150 PROMOTIONAL MATERIALS	-					
<b>TOTAL OFFICE SUPPLIES</b>		<b>49,450</b>		-			<b>49,450</b>

2013 BUDGET		2013	2013	2013		2013	2013
Worksheet B		OPERATING	LIRF	RAINY DAY	LCPF	DEBT SERVICE	TOTAL FUNDS
<b>OPERATING SUPPLIES</b>							
	2210 CLEANING SUPPLIES	37,200					
	2220 FUEL, OIL, & LUBRICANTS	10,000					
	2230 CATALOGING SUPPLIES	5,500					
	2240 AUDIO VISUAL SUPPLIES	10,150					
	2250 CIRCULATION SUPPLIES	37,750					
	2260 LIGHT BULBS	4,500					
	2270 RECORDING MATERIALS - CATS	-					
	2280 UNIFORMS	1,700					
	2290 DISPLAY/EXHIBIT SUPPLIES	5,900					
<b>TOTAL OPERATING SUPPLIES</b>		<b>112,700</b>		-			<b>112,700</b>
<b>REPAIR &amp; MAINTENANCE SUPPLIES</b>							
	2300 IS SUPPLIES	6,600					
	2310 BUILDING MATERIALS & SUPPLIES	16,800					
	2315 ENERGY AUDIT SUPPLIES	-					
	2320 PAINT & PAINTING SUPPLIES	400					
	2340 OTHER REPAIR & BINDING	-					
	2350 RECORDING EQUIP SUPPLIES - CATS	-					
<b>TOTAL REPAIR &amp; MAINTENANCE SUPPLIES</b>		<b>23,800</b>					<b>23,800</b>
<b>TOTAL SUPPLIES (2000s)</b>		<b>185,950</b>		-			<b>185,950</b>
<b>OTHER SERVICES/CHARGES (3000s)</b>							
<b>PROFESSIONAL SERVICES</b>							
	3110 CONSULTING SERVICES	5,000		50,000			
	3120 ENGINEERING/ARCHITECTURAL	10,000					
	3130 LEGAL SERVICES	28,500		50,000			
	3140 BUILDING SERVICES	32,000					
	3150 MAINTENANCE CONTRACTS	134,100					
	3160 OCLC & COMPUTER SERVICES	66,500					
	3170 ADMIN/ACCOUNTING SERVICES	41,100					
	3175 COLLECTION AGENCY SERVICE	24,000					
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>341,200</b>	-	100,000			<b>441,200</b>

2013 BUDGET		2013	2013	2013		2013	2013
Worksheet B		OPERATING	LIRF	RAINY DAY	LCPF	DEBT SERVICE	TOTAL FUNDS
<b>OTHER SERVICES/CHARGES (3000s) CONTINUED</b>							
COMMUNICATION & TRANSPORTATION							
	3210 TELEPHONE	30,900					
	3220 POSTAGE	30,000					
	3230 TRAVEL EXPENSE	10,000					
	3240 PROFESSIONAL MEETINGS	10,000					
	3250 CONTINUING EDUCATION	10,000					
	3260 FREIGHT & DELIVERY	1,450					
<b>TOTAL COMMUNICATION &amp; TRANSPORTATION</b>		<b>92,350</b>					<b>92,350</b>
PRINTING & ADVERTISING							
	3310 ADVERTISING & PUBLICATION	2,750					
	3320 PRINTING	5,500					
<b>TOTAL PRINTING &amp; ADVERTISING</b>		<b>8,250</b>					<b>8,250</b>
INSURANCE							
	3410 OFFICIAL BOND	700					
	3420 OTHER INSURANCE	60,400					
<b>TOTAL INSURANCE</b>		<b>61,100</b>					<b>61,100</b>
UTILITIES							
	3510 GAS	3,100					
	3520 ELECTRICITY	292,000					
	3530 WATER	17,900					
<b>TOTAL UTILITIES</b>		<b>313,000</b>					<b>313,000</b>
REPAIR & MAINTENANCE							
	3610 BUILDING REPAIR	19,000	100,000	100,000			
	3630 OTHER REPAIR	10,200					
	3640 VEHICLE REPAIR & MAINTENANCE	8,300					
	3650 MATERIALS BINDING/REPAIR	3,000					
<b>TOTAL REPAIR &amp; MAINTENANCE</b>		<b>40,500</b>	<b>100,000</b>	<b>100,000</b>			<b>240,500</b>
RENTALS							
	3710 REAL ESTATE RENTAL/BOND PMT.	33,600				600,000	
	3720 EQUIPMENT RENTAL	100					

2013 BUDGET		2013	2013	2013		2013	2013
Worksheet B		OPERATING	LIRF	RAINY DAY	LCPF	DEBT SERVICE	TOTAL FUNDS
<b>TOTAL RENTALS</b>		<b>33,700</b>				<b>600,000</b>	<b>633,700</b>
<b>OTHER SERVICES/CHARGES (3000s) CONTINUED</b>							
OTHER CHARGES							
	3845 ELEC. REOURCES-DATABASES	91,764					
	3846 E-BOOKS	73,468					
	3910 DUES/INSTITUTIONAL	7,380					
	3920 INTEREST/TEMPORARY LOAN	2,500					
	3930 TAXES & ASSESSMENTS	-					
	3940 TRANSFER TO LIRF	220,000					
	3945 TRANSFER TO RAINY DAY	50,000					
	3950 EDUCATIONAL LICENSING/SERVICES	3,400					
<b>TOTAL OTHER CHARGES</b>		<b>448,512</b>					<b>448,512</b>
<b>TOTAL OTHER SERVICES/CHARGES (3000s)</b>		<b>1,338,612</b>	<b>100,000</b>	<b>200,000</b>		<b>600,000</b>	<b>2,238,612</b>
<b>CAPITAL OUTLAY (4000s)</b>							
FURNITURE & EQUIPMENT							
	4410 FURNITURE	-		<b>50,000</b>			
	4420 AUDIO VISUAL EQUIPMENT	-					
	4430 OTHER EQUIPMENT	9,000	<b>175,000</b>	<b>100,000</b>			
	4440 LAND & BUILDINGS	-					
	4450 BUILDING RENOVATION -	-	<b>75,000</b>	<b>50,000</b>			
	4460 IS EQUIPMENT	-					
	4465 IS SOFTWARE	-					
	4470 EQUIPMENT - CATS	-					
	4475 SOFTWARE - CATS	-					
<b>TOTAL FURNITURE &amp; EQUIPMENT</b>		<b>9,000</b>	<b>250,000</b>	<b>200,000</b>			<b>459,000</b>
OTHER CAPITAL OUTLAY							
	4510 BOOKS	594,860					
	4520 PERIODICALS & NEWSPAPERS	41,070					
	4530 NONPRINT MATERIALS	369,838					
	to get to 15%	(3,500)					
	4540 ELECTRONIC RESOURCES	-					
<b>TOTAL OTHER CAPITAL OUTLAY</b>		<b>1,002,268</b>					<b>1,002,268</b>
		12.88%					

		2013	2013	2013		2013	2013
	2013 BUDGET	OPERATING	LIRF	RAINY DAY	LCPF	DEBT SERVICE	TOTAL FUNDS
	Worksheet B						
	<b>TOTAL CAPITAL OUTLAY</b>	1,011,268	250,000	200,000			1,461,268
	<b>TOTAL EXPENDITURES 2013</b>	7,783,253	350,000	400,000		600,000	9,133,253
	<b>TOTAL BUDGET 2012</b>	7,587,246	350,000	410,000	543,411	322,088	9,212,745
	Increase from 2012	2.58%	0.00%	-2.44%		86.28%	-0.86%

2013 BUDGET COMPARISON

Worksheet C	2013 BUDGET	2012 BUDGET	2011 ACTUAL	2010 ACTUAL
PERSONNEL SERVICES (1000'S)				
SALARIES				
1120 ADMINISTRATION	182,708	164,792	94,376	135,206
1130 PROFESSIONAL/SUPERVISORS	505,886	495,967	480,565	453,964
1140 PROFESSIONAL ASSISTANTS	1,271,320	1,291,405	1,344,562	1,320,105
1150 SPECIALISTS & TECHNICIANS	818,591	824,582	762,827	764,114
1160 CLERICAL ASSISTANTS	434,725	455,807	428,505	478,551
1170 PAGES	240,720	268,545	235,085	226,989
1180 -see "Other Wages" below				
1190 BUILDING MAINTENANCE	368,746	348,460	343,525	335,649
TOTAL SALARIES	3,822,695	3,849,558	3,689,445	3,714,578
EMPLOYEE BENEFITS				
1210 EMPLOYER CONTRIBUTION/FICA	236,118	239,861	217,866	222,333
1220 UNEMPLOYMENT COMPENSATION	10,000		-	-
1230 EMPLOYER CONTRIBUTION/PERF	401,488	386,771	359,295	353,612
1240 EMPLOYER CONT/INSURANCE	708,771	608,875	591,871	514,096
1250 EMPLOYER CONT/MEDICARE	55,251	56,691	50,941	51,997
TOTAL EMPLOYEE BENEFITS	1,411,627	1,292,198	1,219,972	1,142,038
OTHER WAGES				
1310 WORKSTUDY	3,100	4,300	2,961	103
1180 TEMPORARY STAFF	10,000	5,000	8,868	52,914
1350 STIPEND/RECLASSIFICATION			-	-
TOTAL OTHER WAGES	13,100	9,300	11,829	53,017
TOTAL PERSONNEL SERVICES	5,247,423 67.42%	5,151,056 67.89%	4,921,246	4,909,632
SUPPLIES (2000'S)				
OFFICE SUPPLIES				

Worksheet C

	2013 BUDGET	2012 BUDGET	2011 ACTUAL	2010 ACTUAL
2110 OFFICIAL RECORDS	1,300	1,000	1,613	148
2120 STATIONERY & PRINTING	950	2,760	302	2,388
2130 OFFICE SUPPLIES	14,550	21,300	10,758	14,794
2140 DUPLICATING	32,650	24,100	27,874	19,173
2150 PROMOTIONAL MATERIALS			-	-
<b>TOTAL OFFICE SUPPLIES</b>	<b>49,450</b>	<b>49,160</b>	<b>40,546</b>	<b>36,504</b>
<b>OPERATING SUPPLIES</b>				
2210 CLEANING SUPPLIES	37,200	30,650	34,906	28,578
2220 FUEL, OIL, & LUBRICANTS	10,000	11,000	7,818	7,532
2230 CATALOGING SUPPLIES-BOOKS	5,500	5,500	3,652	4,842
2240 A/V SUPPLIES-CATALOGING	10,150	10,950	7,730	9,439
2250 CIRCULATION SUPPLIES	37,750	33,000	22,609	190,890
2260 LIGHT BULBS	4,500	3,000	3,763	4,566
2270 VIDEOTAPE - CATS			-	-
2280 UNIFORMS	1,700	1,900	1,261	-
2290 DISPLAY/EXHIBIT SUPPLIES	5,900	5,400	459	1,226
<b>TOTAL OPERATING SUPPLIES</b>	<b>112,700</b>	<b>101,400</b>	<b>82,197</b>	<b>247,074</b>
<b>REPAIR &amp; MAINTENANCE SUPPLIES</b>				
2300 IS SUPPLIES	6,600	6,600	4,725	6,313
2310 BUILDING MATERIALS & SUPPLIES	16,800	15,800	14,093	12,814
2315 ENERGY AUDIT MATERIALS		2,000	1,490	
2320 PAINT & PAINTING SUPPLIES	400	300	127	234
2340 OTHER REPAIR & BINDING		1,000	-	38
2350 VIDEO MATERIALS - CATS			-	-
<b>TOTAL REPAIR &amp; MAINTENANCE SUPPLIES</b>	<b>23,800</b>	<b>25,700</b>	<b>20,436</b>	<b>19,399</b>
<b>TOTAL SUPPLIES</b>	<b>185,950</b>	<b>176,260</b>	<b>143,179</b>	<b>302,976</b>
<b>OTHER SERVICES/CHARGES (3000'S)</b>				
<b>PROFESSIONAL SERVICES</b>				
3110 CONSULTING SERVICES	5,000	3,000	250	8,360



Worksheet C

	2013 BUDGET	2012 BUDGET	2011 ACTUAL	2010 ACTUAL
3120 ENGINEERING/ARCHITECTURAL	10,000	40,000	2,863	19,007
3130 LEGAL SERVICES	28,500	15,500	14,674	11,333
3140 BUILDING SERVICES	32,000	40,000	21,786	32,618
3150 MAINTENANCE CONTRACTS	134,100	139,840	94,571	80,244
3160 COMPUTER SERVICES (OCLC)	66,500	51,300	49,343	44,579
3170 ADMIN/ACCOUNTING SERVICES	41,100	36,500	43,488	61,194
3175 COLLECTION AGENCY SERVICES	24,000	24,000	44,204	
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>341,200</b>	<b>350,140</b>	<b>271,179</b>	<b>257,336</b>
<b>COMMUNICATION &amp; TRANSPORTATION</b>				
3210 TELEPHONE	30,900	30,600	27,523	29,963
3220 POSTAGE	30,000	30,000	23,045	27,049
3230 TRAVEL EXPENSE	10,000	10,000	3,809	1,226
3240 PROFESSIONAL MTG. (OFF-SITE)	10,000	10,000	779	862
3250 CONTINUING ED. (ON-SITE)	10,000	10,000	9,390	1,193
3260 FREIGHT & DELIVERY	1,450	1,000	1,235	708
<b>TOTAL COMMUNICATION &amp; TRANSPORTATION</b>	<b>92,350</b>	<b>91,600</b>	<b>65,781</b>	<b>61,001</b>
<b>PRINTING &amp; ADVERTISING</b>				
3310 ADVERTISING & PUBLICATION	2,750	2,900	1,064	2,567
3320 PRINTING	5,500	5,900	3,018	1,817
<b>TOTAL PRINTING &amp; ADVERTISING</b>	<b>8,250</b>	<b>8,800</b>	<b>4,082</b>	<b>4,384</b>
<b>INSURANCE</b>				
3410 OFFICIAL BOND	700	700	450	660
3420 OTHER INSURANCE	60,400	55,400	52,797	47,405
<b>TOTAL INSURANCE</b>	<b>61,100</b>	<b>56,100</b>	<b>53,247</b>	<b>48,065</b>
<b>UTILITIES</b>				
3510 GAS	3,100	3,800	2,227	2,465
3520 ELECTRICITY	292,000	290,500	270,576	275,462
3530 WATER	17,900	17,900	15,685	16,521

Worksheet C	2013 BUDGET	2012 BUDGET	2011 ACTUAL	2010 ACTUAL
TOTAL UTILITIES	313,000	312,200	288,488	294,448
REPAIR & MAINTENANCE				
3610 BUILDING REPAIR	19,000	22,000	3,937	16,277
3630 OTHER EQUIP/FURNITURE REPAIRS	10,200	13,800	21,393	28,448
3640 VEHICLE REPAIR & MAINTENANCE	8,300	6,000	6,055	10,575
3650 MATERIAL BINDING/REPAIR SERV.	3,000	3,000	1,788	2,065
TOTAL REPAIR & MAINTENANCE	40,500	44,800	33,173	57,365
RENTALS				
3710 REAL ESTATE RENTAL/BOND PMT.	33,600	33,600	31,262	31,405
3720 EQUIPMENT RENTAL	100	100	-	7,062
TOTAL RENTALS	33,700	33,700	31,262	38,467
OTHER CHARGES				
3845 ELEC. RECOURCES-DATABASES	91,764			
3846 E-BOOKS	73,468			
3910 DUES/INSTITUTIONAL	7,380	7,590	7,326	1,303
1004 MISCELLANEOUS			1,651	
3920 INTEREST/TEMPORARY LOAN	2,500	2,500	-	-
3930 TAXES & ASSESSMENTS			-	-
3940 TRANSFER TO LIRF	220,000		200,000	150,000
3945 TRANSFER TO RAINY DAY	50,000	200,000		
3950 EDUCATIONAL SERV/LICENSING	3,400	5,300	2,404	4,620
TOTAL OTHER CHARGES	448,512	215,390	211,381	155,923
TOTAL OTHER SERVICES/CHARGES	1,338,612	1,112,730	958,593	916,989
CAPITAL OUTLAY (4000'S)				
FURNITURE & EQUIPMENT				
4410 FURNITURE		1,000	1,400	59,331
44105 ENCUMBERED FURNITURE			1,388	
4420 AUDIO VISUAL EQUIPMENT		-	-	-
4430 OTHER EQUIPMENT	9,000	8,300	9,434	2,956

Worksheet C	2013 BUDGET	2012 BUDGET	2011 ACTUAL	2010 ACTUAL
4440 LAND & BUILDINGS			-	-
4450 BUILDING RENOVATIONS			5,830	155,474
4460 IS EQUIPMENT			-	-
4465 IS SOFTWARE			-	3,307
4470 EQUIPMENT - CATS			-	-
4475 SOFTWARE - CATS			-	-
<b>TOTAL FURNITURE &amp; EQUIPMENT</b>	<b>9,000</b>	<b>9,300</b>	<b>18,051</b>	<b>221,067</b>
<b>OTHER CAPITAL OUTLAY</b>				
4510 BOOKS	594,860	595,008	585,377	586,780
4520 PERIODICALS & NEWSPAPERS	41,070	45,971	38,779	42,489
4530 NONPRINT MATERIALS	369,838	368,338	385,644	376,471
to get to 15%	(3,500)	-		
4540 ELECTRONIC RESOURCES	-	128,583	79,194	54,862
<b>TOTAL OTHER CAPITAL OUTLAY</b>	<b>1,002,268</b>	<b>1,137,900</b>	<b>1,088,994</b>	<b>1,060,602</b>
	15.00%	15.00%		
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,011,268</b>	<b>1,147,200</b>	<b>1,107,045</b>	<b>1,281,669</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>7,783,253</b>	<b>7,587,246</b>	<b>7,130,064</b>	<b>7,411,266</b>

**Monroe County Public Library**  
**2013 Budget: Line Item Detail Narrative**  
**Updated May 30, 2012**

**OPERATING FUND**

*(Income for this fund comes from a property tax levy, County Option Income Tax (COIT), Financial Institutions Tax, License Excise Tax, Commercial Vehicle Excise Tax, and non-tax revenue from copiers, fines, fees, Public Library Access Card reimbursements.)*

<b><u>Line</u></b>	<b><u>Comment</u></b>
1120-1190	<p>Changes from the 2012 budget resulting in <u>decreased</u> wage cost include:            Two 25-hour professional assistants and one reference assistant who retired or resigned after the 2012 budget was completed in mid-2011 were not replaced. Circulation Clerk expenditure is reduced by about \$16,000 in 2013 and Page expenditure is reduced by about \$28,000, based on the actual wage costs for 2011 and efficiencies resulting from automated materials handling.</p> <p>Changes from the 2012 budget resulting in <u>increased</u> wage cost include:            Annual 2% wage increase for employees. This could change depending on health insurance cost (1240). An additional 20-hour security position was added in response to increased efforts to promote positive behavior and a welcoming environment.</p>
1180	Small reserve fund set aside in order to address temporary staffing shortages.
1210	FICA = 6.2% of total wages
1220	The library is self-insuring for unemployment insurance. This amount is appropriated to cover any claims during 2013. Previously budgeted in the Rainy Day Fund, this amount is moved to the Operating Fund budget at the direction of the State Board of Accounts.
1230	The library contributes 13% of wages for full-time employees to the Indiana Public Employees Retirement System.
1240	Employer contribution to health insurance estimated at 10% increase. We have also budgeted \$30,000 to allow for new employees to be added to the plan as a result of employee turnover during the year. Once we know how the group's claims experience impacts the 2013 premium rates we will be able to finalize this estimate along with the annual wage increase estimate.
1310-1350	Wages for temporary staff, including work-study students.
2210	Cleaning supplies increase reflects increased cost of maintenance for second floor tile areas.
2250	Anticipated costs of RFID tags, after lower-than-expected cost in 2011 due to use of

remaining tags from initial purchase in 2010.

- 3110-3120 Consulting fees are in the budget as a placeholder. The main roof addition is planned for 2013 and could possibly involve consulting or engineering services.
- 3160 Additional \$15,000 estimated for cost related to increase internet band-width to allow for increase in wireless access to internet service outside the Main and Ellettsville branch.
- 3845-3846 Electronic Resources – Databases and E-books: The State Board of Accounts changed the classification from “Capital Outlay” to “Other Services and Charges,” so we have moved expenditures here. In addition, allocation for e-resources reflects \$36,649 increase. Expenditures in these two lines continues to count toward 15% of budget required to meet State Standards at enhanced level.
- 3940 Transfer \$220,000 to LIRF Fund for emergency needs and future projects.
- 4510-4540 Materials expenditures equal 15% of Operating Fund budget (including 3845 and 3846) to continue to meet State Standards for materials expenditures at the enhanced level.

**LIBRARY IMPROVEMENT RESERVE FUND (LIRF)**

*(This fund derives income from end-of-year transfers from the Operating Fund and can only be used for capital expenditures.)*

- 3610 Appropriated in case of emergency building repairs exceeding amount appropriated in Operating Fund.
- 4430 Appropriated in case equipment replacement expenditures or new equipment related to the renovation exceed the amount appropriated in Operating Fund.
- 4450 Appropriated in case emergency building renovations are needed.

**RAINY DAY FUND**

*(This fund derives income from unanticipated revenue from COIT and can be spent on any category allowed by the Operating Fund.)*

- 3110 Appropriated to cover unexpected need for consultant services.
- 3130 Appropriated in case Operating Funds are insufficient to cover legal costs.

- 3610 Appropriated to cover emergency building repairs exceeding amount appropriated in Operating Fund.
- 4410 - 4430 Appropriated in case of unanticipated need for furniture or equipment.
- 4450 Appropriated for unanticipated need for building renovation.
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**LIBRARY CAPITAL PROJECTS FUND**

*(This fund was used in the 2012 budget. In 2013 the levy amount for this fund was combined with the general fund levy to make up for the loss of COIT revenue when pre-2005 debt was paid off.)*

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**DEBT SERVICE FUND**

*(This fund derives its income from a separate property tax levy and can only be spent to pay off bond indebtedness.)*

- 3710 First payment on 2013-2015 general obligation bond.

<b>MCPL CAPITAL SPENDING PLAN SUMMARY</b>				
Worksheet E				
	<b>LCPF</b>	<b>General Obligation Bond 2013-2015</b>		
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>Expenditures</b>				
Main Renovation Phase III and IV	\$418,411	\$0	\$0	
Roof - Main Addition	\$0	\$400,000	\$0	
Chillers - Main HVAC	\$0	\$0	\$300,000	
Ellettsville Yellow House Demolition	\$0	\$25,000	\$0	
Ellettsville Yellow House Demolished in 2011 - cost \$18,096 (LIRF)				
Ellettsville Garden / Courtyard	\$0	\$0	\$50,000	
I.S. Equipment	\$50,000	\$58,000	\$50,000	\$50,000
I.S. Software	\$25,000	\$25,000	\$25,000	\$25,000
CATS Equipment	\$45,000	\$45,000	\$45,000	\$45,000
CATS Software	\$5,000	\$5,000	\$5,000	\$5,000
Other Department Technology Needs			\$25,000	\$25,000
Landscaping Main Library - Landscaping Main Library - to be done in 2012		\$17,000		
Replace Cobbled Sidewalks at Kirkwood and Parking Lot				\$25,000
Replace 1993 Van		\$25,000		
Replace Elevator Controls - Main			\$100,000	
Auditorium Renovation				\$150,000
Renovate Third Floor - I.S. dept., security, graphics, floor covering				\$225,000
Frequency Drives - Air Handler replacement - HVAC system				\$50,000
<b>Sub Total of Expenditures</b>	<b>\$543,411</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>\$600,000</b>
rev 6-4-12				