

**BOARD OF TRUSTEES  
PUBLIC HEARING ON BUDGET  
Wednesday, September 19, 2012  
Meeting Room 1B  
5:45 pm**

1. Call to Order – President Kari Isaacson
2. 2013 Budget (page 1-27) – Gary Lettelleir and Sara Laughlin
3. Public Comment
4. Adjournment

## Monroe County Public Library 2013 Budget

The fourth draft of the 2013 budget reflects the following updates from the previous draft:

- PERF – employer and employee contribution budgeted on separate lines
- LIRF and Rainy Day – re-allocated funds to building renovation

The operating fund spending total (\$7,798,983) did not change.

For 2012 we had about \$418,000 budgeted in the capital projects fund for the main renovation phase III and IV. We have held off on making decisions about the next phase of the building renovation because we needed the community input from the strategic plan process. The strategic plan will determine the future direction of library programs which will in turn impact space usage in the building. By December of this year we should be making final decisions about the RFP for the architects which means we will not have any contracts in place. This prevents us from encumbering the LCPF funds for the renovation. The unexpended appropriations related to the renovation will lapse at the end of 2012.

Fortunately we have about \$750,000 budgeted for contingencies in the LIRF and rainy day funds. We have reallocated funds to the renovation line in the LIRF and rainy day funds to provide for renovation work to be done in 2013. The unused 2012 appropriation in the capital projects fund for the renovation (\$418,411) can be transferred by board resolution to LIRF or rainy day after they have remained dormant for 1 year.

### **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 1782	2013 Estimates
<b>Operating Fund</b>			
Asses. Val.	2013 estimate plus 500 million	6,262,434,138	6,319,658,549
<b>INCOME</b>			
<i>Property Tax 2013 using growth quotient estimate 2.8%</i>			
	Property Tax	\$ 4,534,002	5,163,373
	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>\$ 7,007,702</b>	<b>\$ 7,702,529</b>
<b>EXPENSES</b>			
	Personnel Services	\$ 5,151,056	\$ 5,290,953
	Supplies	\$ 176,260	\$ 186,450
	Other Services/Charges	\$ 1,112,730	\$ 1,300,499
	Capital	\$ 1,147,200	\$ 1,021,081
	<b>TOTAL before encumbrance</b>	<b>\$7,587,246</b>	<b>\$7,798,983</b>
	Encumbrance	\$ 54,098	
		<b>\$ 7,641,344</b>	
<b>FUND BALANCE</b>			
	Beginning	\$ 1,380,902	\$ 747,260
	Encumbrance	\$ (54,098)	
	Income less exp.	\$ (579,544)	\$ (96,454)
	Ending balance	<b>\$ 747,260</b>	<b>\$ 650,806</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	

**TOTAL \$ 518,942**

EXPENSES

Capital  
Construction, Repair, Remodel  
Computer Hardware-Software

**TOTAL before encumbrance \$ 543,411**

FUND BALANCE

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

**Debt Service Fund**

INCOME

Property Tax	\$	150,298	\$	600,000
Appeal 1782 - corrected levy \$150,298				
0.0074 Commercial Vehicle Excise Tax		2,176		2,000
0.003 Financial Institutions Tax		637		500
0.0874 License Excise		11,666		10,000

**TOTAL \$ 164,777 \$ 612,500**

EXPENSES

Bond Payment	\$	<b>322,088</b>	\$	<b>600,000</b>
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FUND BALANCE

Beginning	\$	140,611	\$	-
Income less exp.	\$	(157,311)	\$	12,500
Ending balance	\$	(16,700)	\$	12,500

2012 Budget after

Worksheet A

1782

2013 Estimates

**Library Improvement Reserve Fund**

INCOME			
Transfer		\$	214,000
	<b>TOTAL</b>	\$	-
EXPENSES			
Personal Services			
Supplies			
Other Services/Charges	\$	100,000	\$ 20,000
Capital	\$	250,000	\$ 330,000
	<b>TOTAL</b>	<b>\$350,000</b>	<b>\$350,000</b>
FUND BALANCE			
Beginning	\$	1,130,287	
Income less exp.			
Ending balance - contingency reserve	\$	1,130,287	\$ 1,130,287
Future Projects Balance			\$ 214,000

**Rainy Day Fund**

INCOME			
Transfer	\$	200,000	\$ -
EXPENSES			
Personal Services	\$	10,000	
Supplies			
Other Services/Charges	\$	126,359	\$ 70,000
Capital	\$	200,000	\$ 330,000
	<b>TOTAL</b>	<b>\$ 336,359</b>	<b>\$400,000</b>
FUND BALANCE			
Beginning	\$	804,672	\$ 944,672
Income less exp.	\$	140,000	
Ending balance	\$	944,672	\$944,672

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	177,208					
	1130 PROFESSIONAL/SUPERVISORS	505,886					
	1140 PROFESSIONAL ASSISTANTS	1,271,320					
	1150 SPECIALISTS & TECHNICIANS	845,151					
	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>3,843,756</b>		-		-	<b>3,843,756</b>
EMPLOYEE BENEFITS							
	1210 EMPLOYER CONTRIBUTION/FICA	237,765					
	1220 UNEMPLOYMENT COMPENSATION	10,000					
	1230 EMPLOYER CONTRIBUTION/PERF	311,493					
	1235 EMPLOYEE CONTRIBUTION/PERF	93,448					
	1240 EMPLOYER CONT/INSURANCE	725,756					
	1250 EMPLOYER CONT/MEDICARE	55,636					
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>1,434,098</b>		-			<b>1,434,098</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>5,290,953</b>		-			<b>5,290,953</b>
SUPPLIES (2000s)							
OFFICE SUPPLIES							
	2110 OFFICIAL RECORDS	1,300					
	2120 STATIONERY & PRINTING	950					
	2130 OFFICE SUPPLIES	14,550					
	2140 DUPLICATING	33,150					
	2150 PROMOTIONAL MATERIALS	-					
<b>TOTAL OFFICE SUPPLIES</b>		<b>49,950</b>		-			<b>49,950</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>186,450</b>		-			<b>186,450</b>
<b>OTHER SERVICES/CHARGES (3000s)</b>							
<b>PROFESSIONAL SERVICES</b>							
	3110 CONSULTING SERVICES	12,000		10,000			
	3120 ENGINEERING/ARCHITECTURAL	10,000		30,000			
	3130 LEGAL SERVICES	28,500		10,000			
	3140 BUILDING SERVICES	32,000					
	3150 MAINTENANCE CONTRACTS	134,100					
	3160 OCLC & COMPUTER SERVICES	66,500					
	3170 ADMIN/ACCOUNTING SERVICES	44,100					
	3175 COLLECTION AGENCY SERVICE	24,000					
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>351,200</b>	-	50,000			<b>401,200</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	25,900					
<b>TOTAL UTILITIES</b>		<b>321,000</b>					<b>321,000</b>
REPAIR & MAINTENANCE							
	3610 BUILDING REPAIR	19,000	20,000	20,000			
	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>20,000</b>	<b>20,000</b>			<b>80,500</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	91,701					
	3846 E-BOOKS	73,418					
	3910 DUES/INSTITUTIONAL	7,380					
	3920 INTEREST/TEMPORARY LOAN	2,500					
	3930 TAXES & ASSESSMENTS	-					
	3940 TRANSFER TO LIRF	214,000					
	3945 TRANSFER TO RAINY DAY	-					
	3950 EDUCATIONAL LICENSING/SERVICES	3,400					
<b>TOTAL OTHER CHARGES</b>		<b>392,399</b>					<b>392,399</b>
<b>TOTAL OTHER SERVICES/CHARGES (3000s)</b>		<b>1,300,499</b>	<b>20,000</b>	<b>70,000</b>		<b>600,000</b>	<b>1,990,499</b>
<b>CAPITAL OUTLAY (4000s)</b>							
FURNITURE & EQUIPMENT							
	4410 FURNITURE	-		25,000			
	4420 AUDIO VISUAL EQUIPMENT	-					
	4430 OTHER EQUIPMENT	16,000	50,000	25,000			
	4440 LAND & BUILDINGS	-					
	4450 BUILDING RENOVATION -	-	280,000	280,000			
	4460 IS EQUIPMENT	-					
	4465 IS SOFTWARE	-					
	4470 EQUIPMENT - CATS	-					
	4475 SOFTWARE - CATS	-					
<b>TOTAL FURNITURE &amp; EQUIPMENT</b>		<b>16,000</b>	<b>330,000</b>	<b>330,000</b>			<b>676,000</b>
OTHER CAPITAL OUTLAY							
	4510 BOOKS	594,454					
	4520 PERIODICALS & NEWSPAPERS	41,042					
	4530 NONPRINT MATERIALS	369,585					
	to get to 15%						
	4540 ELECTRONIC RESOURCES	-					
<b>TOTAL OTHER CAPITAL OUTLAY</b>		<b>1,005,081</b>					<b>1,005,081</b>
		15.00%					

		2013	2013	2013		2013	2013
	2013 BUDGET	OPERATING	LIRF	RAINY DAY	LCPF	DEBT SERVICE	TOTAL FUNDS
	Worksheet B						
	<b>TOTAL CAPITAL OUTLAY</b>	<b>1,021,081</b>	<b>330,000</b>	<b>330,000</b>			<b>1,681,081</b>
	<b>TOTAL EXPENDITURES 2013</b>	<b>7,798,983</b>	<b>350,000</b>	<b>400,000</b>		<b>600,000</b>	<b>9,148,983</b>
	<b>TOTAL BUDGET 2012</b>	7,587,246	350,000	410,000	543,411	322,088	<b>9,212,745</b>
	Increase from 2012	2.79%	0.00%	-2.44%		86.28%	-0.69%

2013 BUDGET COMPARISON

Worksheet C	2013 BUDGET	2012 BUDGET	2011 ACTUAL	2010 ACTUAL
PERSONNEL SERVICES (1000'S)				
SALARIES				
1120 ADMINISTRATION	177,208	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	845,151	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
<b>TOTAL SALARIES</b>	<b>3,843,756</b>	<b>3,849,558</b>	<b>3,689,445</b>	<b>3,714,578</b>
EMPLOYEE BENEFITS				
1210 EMPLOYER CONTRIBUTION/FICA	237,765	239,861	217,866	222,333
1220 UNEMPLOYMENT COMPENSATION	10,000		-	-
1230 EMPLOYER CONTRIBUTION/PERF	311,493	386,771	359,295	353,612
1235 EMPLOYEE CONTRIBUTION/PERF	93,448			
1240 EMPLOYER CONT/INSURANCE	725,756	608,875	591,871	514,096
1250 EMPLOYER CONT/MEDICARE	55,636	56,691	50,941	51,997
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>1,434,098</b>	<b>1,292,198</b>	<b>1,219,972</b>	<b>1,142,038</b>
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			-	-
<b>TOTAL OTHER WAGES</b>	<b>13,100</b>	<b>9,300</b>	<b>11,829</b>	<b>53,017</b>
<b>TOTAL PERSONNEL SERVICES</b>	<b>5,290,953</b>	<b>5,151,056</b>	<b>4,921,246</b>	<b>4,909,632</b>
	67.84%	67.89%		

Worksheet C	2013 BUDGET	2012 BUDGET	2011 ACTUAL	2010 ACTUAL
SUPPLIES (2000'S)				
OFFICE SUPPLIES				
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	33,150	24,100	27,874	19,173
2150 PROMOTIONAL MATERIALS			-	-
TOTAL OFFICE SUPPLIES	49,950	49,160	40,546	36,504
OPERATING SUPPLIES				
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
TOTAL OPERATING SUPPLIES	112,700	101,400	82,197	247,074
REPAIR & MAINTENANCE SUPPLIES				
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			-	-
TOTAL REPAIR & MAINTENANCE SUPPLIES	23,800	25,700	20,436	19,399
TOTAL SUPPLIES	186,450	176,260	143,179	302,976

Worksheet C	2013 BUDGET	2012 BUDGET	2011 ACTUAL	2010 ACTUAL
OTHER SERVICES/CHARGES (3000'S)				
PROFESSIONAL SERVICES				
3110 CONSULTING SERVICES	12,000	3,000	250	8,360
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	44,100	36,500	43,488	61,194
3175 COLLECTION AGENCY SERVICES	24,000	24,000	44,204	
TOTAL PROFESSIONAL SERVICES	351,200	350,140	271,179	257,336
COMMUNICATION & TRANSPORTATION				
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
TOTAL COMMUNICATION & TRANSPORTATION	92,350	91,600	65,781	61,001
PRINTING & ADVERTISING				
3310 ADVERTISING & PUBLICATION	2,750	2,900	1,064	2,567
3320 PRINTING	5,500	5,900	3,018	1,817
TOTAL PRINTING & ADVERTISING	8,250	8,800	4,082	4,384
INSURANCE				
3410 OFFICIAL BOND	700	700	450	660
3420 OTHER INSURANCE	60,400	55,400	52,797	47,405
TOTAL INSURANCE	61,100	56,100	53,247	48,065
UTILITIES				
3510 GAS	3,100	3,800	2,227	2,465
3520 ELECTRICITY	292,000	290,500	270,576	275,462

Worksheet C		2013	2012	2011	2010
		BUDGET	BUDGET	ACTUAL	ACTUAL
	3530 WATER	25,900	17,900	15,685	16,521
TOTAL UTILITIES		321,000	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. REOURCES-DATABASES	91,701			
	3846 E-BOOKS	73,418			
	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	214,000		200,000	150,000
	3945 TRANSFER TO RAINY DAY		200,000		
	3950 EDUCATIONAL SERV/LICENSING	3,400	5,300	2,404	4,620
TOTAL OTHER CHARGES		392,399	215,390	211,381	155,923
TOTAL OTHER SERVICES/CHARGES		1,300,499	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	

## Worksheet C

	2013 BUDGET	2012 BUDGET	2011 ACTUAL	2010 ACTUAL
4420 AUDIO VISUAL EQUIPMENT		-	-	-
4430 OTHER EQUIPMENT	16,000	8,300	9,434	2,956
4440 LAND & BUILDINGS			-	-
4450 BUILDING RENOVATIONS			5,830	155,474
4460 IS EQUIPMENT			-	-
4465 IS SOFTWARE			-	3,307
4470 EQUIPMENT - CATS			-	-
4475 SOFTWARE - CATS			-	-
	<hr/>			
TOTAL FURNITURE & EQUIPMENT	16,000	9,300	18,051	221,067
OTHER CAPITAL OUTLAY				
4510 BOOKS	594,454	595,008	585,377	586,780
4520 PERIODICALS & NEWSPAPERS	41,042	45,971	38,779	42,489
4530 NONPRINT MATERIALS	369,585	368,338	385,644	376,471
to get to 15%	-	-		
4540 ELECTRONIC RESOURCES	-	128,583	79,194	54,862
	<hr/>			
TOTAL OTHER CAPITAL OUTLAY	1,005,081	1,137,900	1,088,994	1,060,602
	15.00%	15.00%		
TOTAL CAPITAL OUTLAY	1,021,081	1,147,200	1,107,045	1,281,669
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TOTAL OPERATING EXPENDITURES	7,798,983	7,587,246	7,130,064	7,411,266
	<hr/> <hr/>			

**Monroe County Public Library**  
**2013 Budget: Line Item Detail Narrative**  
**Updated July 26, 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.)*

<u>Line</u>	<u>Comment</u>
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). A reference assistant position has been added (about \$41,000). 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 10% of wages for full-time employees to the Indiana Public Employees Retirement System for the employer contribution.
1235	The library contributes 3% of wages for full-time employees to the Indiana Public Employees Retirement System for the employee contribution.
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.



WORKSHEET D: 2013 LINE ITEM DETAIL NARRATIVE: ALL FUNDS

- 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 I.S. department allocation of \$5,000 is new for 2013 and it is related to expected assistance with network configuration and increased capacity for data storage. 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 \$36,155 increase. Expenditures in these two lines continue to count toward 15% of budget required to meet State Standards at enhanced level.
- 3940 Transfer \$214,000 to LIRF Fund for emergency needs and future projects.
- 4510-4540 Collection 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.

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**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 Renovation phase 3 and 4. Originally budget for 2012 in LCPF.

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**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 Renovation phase 3 and 4. Originally budget for 2012 in LCPF.

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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 Circ. And reference desk area renov.	\$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
New Phone System			\$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>



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# 2013 Budget Public Hearing

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# 2013 Operating Fund revenue estimate

Expected 2013 Revenue				
<i>Revenue Source</i>	<i>2012</i>	<i>2013</i>	<i>% Change</i>	<i>\$ Change</i>
Property Tax	\$4,534,002	\$5,163,373	13.88%	\$629,371
COIT	\$1,980,075	\$1,954,656	(1.28%)	(\$25,419)
Commercial Vehicle Excise Tax	\$42,483	\$37,000	(12.91%)	(\$5,483)
Financial Institutions Tax	\$12,443	\$10,500	(15.62%)	(\$1,943)
License Excise Tax	\$232,699	\$330,000	41.81%	\$97,301
Fines and Fees	\$175,000	\$175,000	0.0%	\$0
Other Fees (Copier/PLAC)	\$16,000	\$20,000	25.0%	\$4,000
Interest / Meeting Rooms Income	\$15,000	\$12,000	(20.0%)	(\$3,000)
<b>TOTAL REVENUE CHANGE 2012-2013</b>	<b>\$7,007,702</b>	<b>\$7,702,529</b>	<b>9.92%</b>	<b>\$694,827</b>



# 2013 Debt Service Fund revenue estimate

Expected 2013 Revenue				
<i>Revenue Source</i>	<i>2012</i>	<i>2013</i>	<i>% Change</i>	<i>\$ Change</i>
Property Tax	\$150,298	\$600,000	299.21%	\$449,702
Commercial Vehicle Excise Tax	\$2,176	\$2,000	(8.09%)	(\$176)
Financial Institutions Tax	\$637	\$500	(21.51%)	(\$137)
License Excise Tax	\$11,666	\$10,000	(14.28%)	(\$1,666)
<b>TOTAL REVENUE CHANGE 2012-2013</b>	<b>\$164,777</b>	<b>\$612,500</b>	271.71%	\$447,723

# 2013 expenditures



	2012 Budget	2013 Budget	% Change	\$ Change
<b>Operating Fund</b>				
Personnel Services	5,151,056	5,290,953		
Supplies	176,260	186,450		
Other Services/Charges	1,112,730	1,300,499		
Capital	1,147,200	1,021,081		
<b>TOTAL</b>	<b>7,587,246</b>	<b>7,798,983</b>	2.8%	211,737
<b>Library Capital Projects Fund</b>				
Main Renovation Phase 3 and 4	418,411			
Computer Hardware-Software	125,000			
<b>TOTAL</b>	<b>543,411</b>		-100.0%	(543,411)
<b>Debt Service Fund</b>				
Debt Service (last pmt on 1997 bond)	322,088			(322,088)
Debt Service (first pmt on 2013 bond)		600,000		600,000
<b>Library Improvement Reserve Fund</b>				
Contingency Appropriations/Renovation	350,000	350,000	0.0%	-
<b>Rainy Day Fund</b>				
Contingency Appropriations/Renovation	336,359	400,000	18.9%	63,641
<b>Total Budget</b>	<b>9,139,104</b>	<b>9,148,983</b>	<b>0.1%</b>	<b>9,879</b>



# Planning process steps

- ✓ Steering Committee
- ✓ Benchmark Report
- ✓ Futures Committee Report
- ✓ Future Search Conference
- ✓ Community Survey: reviewed by Steering Committee on 8/27
  - *Mission, Vision, Values, Goals: 9/17*
  - *Staff Action Planning: 10/10*
  - *Final review by Steering Committee: 11/5*
  - *Presentation to the Board: 11/21 or 12/19*



# Future Search priorities:



- **Source of free information for all:** multilingual, diverse, new, underserved
- **High touch, personalized customer service**
- **Digital literacy:** Support learning tools and skills for people to work and enjoy their lives in an increasingly digital world
- **Local content:** digital creativity lab with space, tools, and coaching to facilitate development of original content
- **Free programs:** multi-age, multi-generational, educational, and entertaining
- **Model of sustainability:** including energy efficiency, water savings, use of local materials, and improved indoor and outdoor environmental quality

## ... and strategies:

- **24/7 library services:** extended hours, after-hours access to meeting spaces, added online offerings
- **Expanded marketing:** engaging customers by leveraging and extending the library brand
- **Funding:** continued primary tax support, with innovative, diversified income-generating activities
- **Locations:** Main Library downtown, with flexible arrangements of points of service, and satellite services and/or locations
- **Active partnerships** to address community needs
- **Staff,** working in flexible, interchangeable, and “untethered” teams, with process as well as content knowledge



# Our 2013 priorities



- **Beginning to implement strategic plan**
  - Broad outlines visible now, awaiting results of community survey of 3,000 households, and staff action planning during Staff Day, October 10
- **Investing in quality staff**
  - 2% salary increase + 10% health insurance
  - Staff development - technology, hospitality, leadership skills
- **Investing in our facilities:**
  - **Main renovation-phase 3**
    - Refurbish meeting rooms and Indiana Room
    - Update auditorium
    - Relocate Community Outreach offices
    - Update Movies & Music
    - Relocate Friends Bookstore
    - Expand Learn and Play Space
    - Add digital creativity space
    - Add small group study rooms?
  - **Main landscaping**
  - **Ellettsville circ desk redesign**
  - **E-book and digital creativity hardware and software**
- **Continuing to improve our processes**

**MCPL CAPITAL SPENDING PLAN SUMMARY**

LCPF	Bond 2013-2015
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**2012**

**Expenditures**

Main Renovation Phase III and IV	\$418,411	\$0
LCPF unexpended appropriations lapse at end of 2012		
Main Renovation Phase III and IV		
Architect		
Roof - Main Addition	\$0	\$400,000
Chillers - Main HVAC	\$0	\$300,000
Ellettsville Circ. And reference desk area renov.	\$0	\$25,000
Ellettsville Yellow House Demolished in 2011 - cost \$18,096 (LIRF)		
Ellettsville Garden / Courtyard	\$0	\$50,000
I.S. Equipment	\$50,000	\$158,000
I.S. Software	\$25,000	\$75,000
CATS Equipment	\$45,000	\$135,000
CATS Software	\$5,000	\$15,000
New Phone System		\$50,000
Landscaping Main Library -		\$17,000
Landscaping Main Library - to be done in 2012		
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>\$1,800,000</b>