

# 2017 Budget

Library Fund

Fund #900

# Summary

**Village of McFarland**  
2017 Library Fund Operating Budget

**SUMMARY of REVENUES**

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Taxes	392,662	464,282	0	464,282	487,914	5.09%
Intergovernmental Aid	200,353	216,242	216,105	216,105	232,227	7.39%
Fines and Forfeitures	14,808	16,000	6,797	13,500	13,500	-15.63%
Miscellaneous Revenue	4,140	4,000	2,673	5,000	5,000	25.00%
<b>Total Budget Revenue</b>	<b>611,964</b>	<b>700,524</b>	<b>225,576</b>	<b>698,887</b>	<b>738,641</b>	<b>5.44%</b>

**SUMMARY of EXPENDITURES**

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
55-0011 LIBRARY	598,996	700,524	333,586	674,067	738,641	5.44%
<b>Total Budget Expenditures</b>	<b>598,996</b>	<b>700,524</b>	<b>333,586</b>	<b>674,067</b>	<b>738,641</b>	<b>5.44%</b>

Difference in Revenues over Expenditures    **12,968**            **0**    **(108,011)**    **24,820**            **0**

**Summary by Category**

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
100's PERSONNEL EXPENSES	409,610	504,737	221,852	481,500	538,056	6.60%
200's SERVICES	118,460	115,237	72,149	109,317	119,776	3.94%
300's OTHER OPERATING EXPENSES	62,422	72,550	36,470	75,250	80,809	11.38%
400's MATERIALS	0	0	0	0	0	-----
500'S OTHER EXPENSES	0	0	0	0	0	-----
600's MISCELLANEOUS EXPENSES	0	0	0	0	0	-----
800'S CAPITAL OUTLAY	8,504	8,000	3,115	8,000	0	-100.00%
<b>Total Budget Expenditures</b>	<b>598,996</b>	<b>700,524</b>	<b>333,586</b>	<b>674,067</b>	<b>738,641</b>	<b>5.44%</b>

# Revenues

# REVENUES

## LIBRARY FUND - FUND 900

### Budget Summary

<b>Taxes</b>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
4111	General Property Taxes	392,662	464,282	0	464,282	487,914	5.09%
<b>Total TAXES Revenue</b>		<b>392,662</b>	<b>464,282</b>	<b>0</b>	<b>464,282</b>	<b>487,914</b>	<b>5.09%</b>

<b>Intergovernmental Aid</b>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
4381	County Library Aids	199,811	215,700	215,709	215,709	231,718	7.43%
4385	Adjacent County Pymts	542	542	396	396	509	-6.09%
<b>Total INTERGOVERNMENTAL Rev.</b>		<b>200,353</b>	<b>216,242</b>	<b>216,105</b>	<b>216,105</b>	<b>232,227</b>	<b>7.39%</b>

<b>Fines and Forfeitures</b>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
4671	Library Fines	14,808	16,000	6,797	13,500	13,500	-15.63%
<b>Total FINES &amp; FORFEITURE Rev</b>		<b>14,808</b>	<b>16,000</b>	<b>6,797</b>	<b>13,500</b>	<b>13,500</b>	<b>-15.63%</b>

<b>Miscellaneous Revenue</b>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
4824	Donations	0	0	0	0	0	-----
4839	Miscellaneous Income	4,140	4,000	2,673	5,000	5,000	25.00%
4898	Transfer from G.F.	0	0	0	0	0	-----
4899	Application of Lib FD Balance	0	0	0	0	0	-----
<b>Total MISCELLANOUS Revenue</b>		<b>4,140</b>	<b>4,000</b>	<b>2,673</b>	<b>5,000</b>	<b>5,000</b>	<b>25.00%</b>

<b>Total Budget Revenues</b>	<b>611,964</b>	<b>700,524</b>	<b>225,576</b>	<b>698,887</b>	<b>738,641</b>	<b>5.44%</b>
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# Expenses

# LIBRARY

## LIBRARY FUND - FUND 900

**MISSION STATEMENT:**

The mission of E.D. Locke Public Library is to provide high quality materials and services to fulfill the informational, recreational, educational and cultural needs of the entire community in an atmosphere that is welcoming and respectful.

**PROGRAM DESCRIPTION:**

The Library is open seven days a week, year round, to serve anyone who walks through the door. Patrons with library cards can check out print books, audio books, electronic books, magazines, software, DVDs, Blu-Rays, and CDs. The Library is a part of LinkCat which allows patrons to access materials from any of the libraries of the seven county South Central Library System. The Library also offers programming for children and adults; wireless internet access; meeting room space; and areas for quiet reading or study. Additionally, the Library provides literacy services in the community by taking materials and issuing library cards at McFarland schools, Shared Table dinner, senior living centers, and community events. By State Statute, the Library Board controls how budgeted funds are spent and directs the operations of the library.

**PROGRAM OBJECTIVES:**

Partner with the Chamber to educate business community about what the library as to offer.

Continue to partner with schools to assist with research education, promotion of the music program, providing extra materials for classrooms through classroom cards.

In 2016 the library signed up 700 kids for the Summer Reading Program with a pletion rate of about 42%. The goal for 2017 is for 50% completion.

Offer 1,000 Books before Kindergarten early literacy program where parents track the books that they are reading to their kids.

Work with the Teen Advisory Board that was created in 2016 to hold at least 6 teen specific events in 2017.

Hold two programs per month in 2017 for adults with varying topics.

### LIBRARY BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	<b>Allocated Revenues</b>	<b>379,694</b>	<b>464,282</b>	<b>108,011</b>	<b>439,462</b>	<b>487,914</b>	<b>5.09%</b>
4381	County Library Aids	199,811	215,700	215,709	215,709	231,718	7.43%
4385	Adjacent County Pymts	542	542	396	396	509	-6.09%
4671	Library Fines	14,808	16,000	6,797	13,500	13,500	-15.63%
4824	Donations	0	0	0	0	0	-----
4839	Miscellaneous Income	4,140	4,000	2,673	5,000	5,000	25.00%
4898	Transfer from G.F.	0	0	0	0	0	-----
4899	Application of Lib FD Balance	0	0	0	0	0	-----
	<b>Total Revenue</b>	<b>598,996</b>	<b>700,524</b>	<b>333,586</b>	<b>674,067</b>	<b>738,641</b>	<b>5.44%</b>

Notes:

**4381** The Library is partially compensated through aids from Dane County for services provided to patrons who live outside of McFarland.

**4671** Fees and fines charged to patrons for late books, damage to materials, and other charges.

# LIBRARY (continued)

## LIBRARY FUND - FUND 900

EXPENDITURES

PERSONNEL EXPENSES

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
55-0011							
110	Salaries	302,968	362,632	158,614	350,000	374,147	3.18%
112	Coverage	7,491	9,000	5,351	9,000	9,000	0.00%
120	Wage Adjustment	0	0	0	0	7,483	-----
151	Social Security	22,933	29,731	12,050	27,500	29,883	0.51%
152	Fringe Benefits	76,218	103,374	45,837	95,000	117,543	13.71%
<b>Total PERSONNEL Expenses</b>		<b>409,610</b>	<b>504,737</b>	<b>221,852</b>	<b>481,500</b>	<b>538,056</b>	<b>6.60%</b>

Notes:

- 110** Provides funding for a Director, Assistant Director, Adult Services Librarian, Youth Services Librarian, 8 Library Assistants (PT), and 5 Shelves. A 1.7% cost of living adjustment was applied to the wages which represents the 5 year average set by the Social Security Administration. Includes an increase in hours for the Assistant II position and one of the Assistant 1 positions as well as the creation of a Shelver II position.
  
- 112** A majority of the general operations for the Library is facilitated by part-time Staff either through Library Assistants or Shelves. When a shift opens up due to a vacancy for whatever reason, the wages paid to "cover" that vacancy are paid out of this line item to account for how much coverage is needed.
  
- 120** A line item is recommended for creation to provide for wage adjustments used to fund either merit based pay or grid adjustments in 2017. The amount was calculated at 2% of the total wages within the Department.
  
- 151** Provides funding to pay the Village's Employer Share of Employee wages for Social Security at 6.2% and Medicare at 1.45%.
  
- 152** This line item provides funding for the Employer Share of Health Insurance, WRS Retirement, Life Insurance, and Income Continuation. Health Insurance is forecasted to go up by approximately 2% on average for single and family plans. The Village currently pays Employer Maximum Share for health insurance set by the State which is 88% of the average cost of health plans offered in Dane County. The Village pays the Employer Share of WRS at 6.8% with the Employee responsible for the remainder. Life Insurance and Income Continuation vary by employee. One of the Assistant I positions is shared with General Administration and as a result will transition to full-time classification. The only change for the Library is picking up the proportionate share in health insurance costs.

# LIBRARY (continued)

## LIBRARY FUND - FUND 900

EXPENDITURES (continued)

<i>SERVICES</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
55-0011							
210	Janitorial Services	16,440	15,000	5,895	14,148	16,768	11.79%
215	Collection Service	286	400	72	400	400	0.00%
220	Utilities	27,098	30,000	12,490	25,332	30,000	0.00%
225	Telephone	1,295	1,700	602	1,300	1,400	-17.65%
240	Facility Maintenance	19,851	14,000	4,744	14,000	14,000	0.00%
241	Equipment Maintenance	2,641	8,227	5,406	8,227	8,227	0.00%
295	Link System	40,922	41,210	41,242	41,210	43,000	4.34%
296	Electronic Resources	9,926	4,700	1,697	4,700	5,981	27.26%
<b>Total SERVICES Expenses</b>		<b>118,460</b>	<b>115,237</b>	<b>72,149</b>	<b>109,317</b>	<b>119,776</b>	<b>3.94%</b>

Notes:

- 210** Increase reflects actual costs for the services required to clean the facility.
- 295** Annual cost to be a member of the South Central Library Service (SCLS). Cost distribution is based on circulation, volumes owned, and the number of LINK computer terminals.
- 296** Apportioned share of SCLS costs for shared online databases, wireless services, time monitoring software, antivirus protection, internet filters, and participation in a system wide e-materials buying pool.

<i>OTHER OPERATING EXPENSES</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
55-0011							
310	Office Supplies	4,439	4,000	2,354	4,500	4,500	12.50%
315	Postage	232	150	6	150	290	93.33%
320	Dues	0	300	0	300	300	0.00%
330	Education and Travel	1,392	2,100	2,235	4,000	3,500	66.67%
340	Operating Supplies	1,366	1,500	998	1,500	1,500	0.00%
345	Specialized Supplies	1,990	4,000	781	4,000	4,000	0.00%
350	Programs	481	500	491	800	1,500	200.00%
395	Collection	42,024	50,000	24,624	50,000	53,219	6.44%
396	Audio-Visual Material	10,497	10,000	4,982	10,000	12,000	20.00%
<b>Total OTHER OPERATING Exp</b>		<b>62,422</b>	<b>72,550</b>	<b>36,470</b>	<b>75,250</b>	<b>80,809</b>	<b>11.38%</b>

Notes:

- 330** Increase funding to provide more opportunity for training with a larger Staff.
- 350** Program supplies for story times, summer reading programs, class and community group visits, book clubs, author visits, and special events as may be applicable.
- 395** Funding to maintain collection including books, magazines, newspapers, and other materials for adults and children.

**LIBRARY (continued)**  
**LIBRARY FUND - FUND 900**

EXPENDITURES (continued)

<i>CAPTIAL OUTLAY</i>		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
55-0011							
810	Small Capital	8,504	8,000	3,115	8,000	0	-100.00%
<b>Total CAPITAL OUTLAY Exp</b>		<b>8,504</b>	<b>8,000</b>	<b>3,115</b>	<b>8,000</b>	<b>0</b>	<b>-100.00%</b>

Notes:

**810** Funding provided to pay for small capital items related to techonology upgrades and work station replacements.

<b>Total LIBRARY Expenditures</b>	<b>598,996</b>	<b>700,524</b>	<b>333,586</b>	<b>674,067</b>	<b>738,641</b>	<b>5.44%</b>
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