

**BOARD OF TRUSTEES  
PUBLIC HEARING ON 2017 BUDGET  
Wednesday, September 21, 2016  
Meeting Room 1B  
5:45 pm**

1. Call to Order – President John Walsh
2. 2017 Budget – Gary Lettelleir
3. Public Comment
4. Adjournment

View the Board Packet on the Library's website: <http://mcpl.info/library-trustees/meetings>

**Monroe County Public Library  
2017 Budget**

September

We received the final figure for Local Income Tax. The Library's 2017 share will be \$2,198,787. It is an increase of about \$172,000 or 8.51% over the previous year.

August

We met with our DLGF representative on August 11. We were advised to increase our operating budget by about \$60,000 and reduce our Debt fund budget by \$11,500. It is complicated because the Gateway system still has some flaws related to how tax cap credits are entered. We made the adjustment and increased the estimated LIRF transfer. By doing this we get the advertised totals to the amounts recommended by our DLGF representative.

Updated from July budget narrative

Following our current strategic initiatives, the financial plan for 2017 considers both the community's needs for library services now and into the future. The 2017 budget plan has the following primary areas of focus:

- Maintaining current operational levels at all facilities while encouraging growth of audiences served.
- Facilities management through life cycle replacement planning.
- Providing for new services to meet needs of our growing community through planning for a new branch.
- Ellettsville renovation, seeking architect proposals and beginning construction in 2017.

Here is a comparison of the Operating Fund projected 2017 spending budget vs. the 2016 spending budget:

	<b>2016</b>	<b>2017</b>	%
	Operating Fund Spending Budget		increase
Wages and Benefits	5,616,284	5,799,572	3.26%
Supplies	205,100	198,350	-3.29%
Other Services & Charges	1,337,800	1,392,400	4.08%
LIRF Transfer	298,000	426,978	43.28%
Capital Outlay	998,700	1,019,500	2.08%
<b>Total Operating Expenditures</b>	<b>8,455,884</b>	<b>8,836,800</b>	<b>4.50%</b>

### **Wage and Benefit Assumptions**

Wages and benefits account for 66% of the 2017 budget. We have estimated a raise increase of about 3% for this first draft of the budget. We have estimated a 15% increase for the employer contribution to health insurance. The final decision about the wage increase percent will be made in December 2016, after we confirm health insurance costs for 2017.

### **2017 Revenue Summary**

The total Operating Fund revenue projection for 2017 is about \$8,565,000, an increase of about 5% compared to 2016 revenue projections. The property tax revenue projection is based on an increase of 3.8% - the 2017 AVGQ. The Local Income Tax will increase to about 2.2 million which is about 8.5% higher than the previous year. The other revenue lines which include fines, fees, and miscellaneous state tax revenue make up about 6% of the annual total operating fund revenue and they are based on the 2016 projections. (See Worksheet A.)

### **Budgeted Deficit – Expected Surplus**

Each year the Library maximizes budgeted revenue and spending authority by making annual increases in the operating fund as high as the AVGQ will allow. Budgeting at this level helps reduce the possibility of going back to the County Council for an additional appropriation should there be a spending need. We have been fortunate in the past few years and these higher than needed budgeted spending amounts have allowed the Library to accumulate funds for goals outside our normal operating expenses.

Over the past three budget years the budgeted spending has been higher than the budgeted revenue resulting in a **projected** deficit in each of those overall budgets. The budgeted deficit for 2015 was projected at about \$244,000. The actual results for 2015 were much better though and we ended with a surplus of about \$535,000 which has been earmarked mostly for spending on the new branch and the Ellettsville renovation. The budgeted deficit for 2016 is about \$350,000 but I am projecting that we will end up with a surplus of at least \$200,000. For 2017 the budgeted spending is about \$270,000 higher than budgeted revenue. We anticipate 2017 surpluses will follow previous years.

### **Revenue in other Funds**

The Library received a surprise windfall amounting to about \$600,000 in additional COIT revenue for 2016. We were directed to account for the unplanned revenue in the Rainy Day Fund. The windfall will be part of the reserve balance we are building for facility projects.

### **Minimum Cash Reserve Balance**

The library's minimum cash reserves are at about \$3 million which is about 30% of the total spending budget. We are using a guideline of one million dollars as the minimum cash reserves in each of these three funds - Operating, Rainy Day, and LIRF funds.

### **New Branch Allocation – projected balance**

Projected 12-31-16 balance - \$2,118,000

Plus - 2017 LIRF transfer - \$376,000

Plus - Estimated 2016 surplus - \$200,000

Plus estimated 2019 bond allocation - \$1,245,000 (board approval request in January 2018 – bond sale December 2018)

**Total estimated funds for New Branch end of 2017 plus the next bond allocation - \$3,939,000**

**Accompanying Documents**

**Worksheet A** shows estimated revenue, expense, and cash balances, by fund.

**Worksheet B** includes line item expenditures for all four funds.

**Worksheet C** shows line item expenditures in the Operating Fund budget, compared to previous years.

**Worksheet D** provides narrative information about each fund and items that changed significantly.

## 2017 Budget - estimated revenue, expense, and cash balances

Worksheet A	2016 Budget after 1782	2017 Estimates
<b>Operating Fund</b>		
Asses. Val.	6,605,505,317	6,718,593,869
<b>INCOME</b>		
<i>Property Tax 2017 - growth quotient = 1.038</i>		
Property Tax	\$ 5,581,652	5,799,004
County Option Income Tax	\$ 2,026,293	\$ 2,198,787
Commercial Vehicle Excise Tax	\$ 42,508	\$ 42,510
Financial Institutions Tax	\$ 18,918	\$ 18,023
License Excise	\$ 291,702	\$ 323,852
Fines/Fees	\$ 150,000	\$ 150,000
Other - meeting rooms/interest	\$ 8,000	\$ 8,000
Copier fees	\$ 12,500	\$ 12,500
Other - PLAC	\$ 12,500	\$ 12,500
	<b>TOTAL \$ 8,144,073</b>	<b>\$ 8,565,176</b>
<b>EXPENSES</b>		
Personnel Services	\$ 5,616,284	\$ 5,799,572
Supplies	\$ 205,100	\$ 198,350
Other Services/Charges	\$ 1,635,800	\$ 1,392,400
LIRF xfer w/ tax cap adj 48,022		\$ 426,978
Capital	\$ 998,700	\$ 1,019,500
	<b>TOTAL before encumbrance \$8,455,884</b>	<b>\$8,836,800</b>
Encumbrance		\$ (271,624)
	<b>\$8,455,884</b>	
<b>FUND BALANCE</b>		
Beginning	\$ 1,752,955	\$ 1,752,955
Income less exp.		\$ (271,624)
Ending balance	<b>\$ 1,752,955</b>	<b>\$ 1,481,331</b>

**Debt Service Fund**

## INCOME

Property Tax	\$	693,578	\$	688,500
Circuit Breaker	\$	(718)		
Commercial Vehicle Excise Tax		5,282		5,300
Financial Institutions Tax		2,351		2,300
License Excise		36,247		36,000
<b>TOTAL</b>	<b>\$</b>	<b>736,740</b>	<b>\$</b>	<b>732,100</b>

## EXPENSES

Bond Payment	\$	696,527	\$	688,500
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## FUND BALANCE

Beginning	\$	23,694	\$	23,694
Income less exp.			\$	43,600
Ending balance	\$	23,694	\$	67,294

**Library Improvement Reserve Fund**

## INCOME

Transfer	\$	298,000	\$	426,978
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## EXPENSES

Other Services/Charges	\$	100,000	\$	125,000
Capital	\$	250,000	\$	400,000
<b>TOTAL</b>		<b>\$350,000</b>		<b>\$525,000</b>

## FUND BALANCE

Beginning	\$	1,809,800	\$	2,107,800
xfer -	\$	298,000		
Renov/eq				
Total	\$	2,107,800	\$	2,107,800

		<b>Rainy Day Fund</b>	
INCOME	Transfer - repay		
EXPENSES			
	Other Services/Charges	\$ 109,500	\$ 85,000
	Additional Appropriation		
	Capital	\$ 215,000	\$ 65,000
	<b>TOTAL</b>	<b>\$324,500</b>	<b>\$150,000</b>
FUND BALANCE			
	Beginning	\$ 1,035,455	\$ 1,635,455
	COIT distribution	\$ 600,000	
	Renov		
	Total	\$ 1,635,455	\$ 1,635,455

		2017	2017	2017	2017	2017
2017 BUDGET		OPERATING	LIRF	RAINY DAY	DEBT SERVICE	TOTAL FUNDS
<b>PERSONNEL SERVICES</b>						
SALARIES						
	1120 ADMINISTRATION	187,508				
	1130 MANAGERS	1,036,770				
	1140 LIBRARIANS, EXPERTS	1,099,735				
	1150 SPECIALISTS	217,914				
	1160 ASSISTANTS-PARAPROFESSIONALS	719,285				
	1170 TECH / SECRETARIES	60,450				
	1180 -see "Other Wages" below					
	1190 BUILDING SERVICES-MAINT.	159,101				
	1200 BUILDING SERVICES-SECURITY	107,838				
	1280 PRODUCTION ASSISTANTS	17,836				
	1290 INFO ASST. / MATERIAL SUPPORT	428,875				
	1300 MATERIAL HANDLER	221,000				
	1320 TECHNICIANS	16,151				
	<b>TOTAL SALARIES</b>	<b>4,272,463</b>		-	-	<b>4,272,463</b>
EMPLOYEE BENEFITS						
	1210 EMPLOYER CONTRIBUTION/FICA	265,943				
	1220 UNEMPLOYMENT COMPENSATION	10,000				
	1230 EMPLOYER CONTRIBUTION/PERF	377,098				
	1235 EMPLOYEE CONTRIBUTION/PERF	101,008				
	1240 EMPLOYER CONT/INSURANCE	697,564				
	1250 EMPLOYER CONT/MEDICARE	62,196				
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>1,513,809</b>		-		<b>1,513,809</b>
OTHER WAGES						
	1310 WORKSTUDY	3,300				
	1180 TEMPORARY STAFF	10,000				
	1350 STIPEND	-				
	<b>TOTAL OTHER WAGES</b>	<b>13,300</b>				<b>13,300</b>
<b>TOTAL PERSONNEL SERVICES (1000s)</b>		<b>5,799,572</b>		-		<b>5,799,572</b>



		2017	2017	2017	2017	2017
2017 BUDGET		OPERATING	LIRF	RAINY DAY	DEBT SERVICE	TOTAL FUNDS
<b>SUPPLIES (2000s)</b>						
OFFICE SUPPLIES						
	2110 OFFICIAL RECORDS	1,100				
	2120 STATIONERY & PRINTING	550				
	2130 OFFICE SUPPLIES	11,500				
	2140 DUPLICATING	44,400				
	2150 PROMOTIONAL MATERIALS	-				
<b>TOTAL OFFICE SUPPLIES</b>		<b>57,550</b>		-		<b>57,550</b>
OPERATING SUPPLIES						
	2210 CLEANING SUPPLIES	40,000				
	2220 FUEL, OIL, & LUBRICANTS	9,000				
	2230 CATALOGING SUPPLIES	6,000				
	2240 AUDIO VISUAL SUPPLIES	6,000				
	2250 CIRCULATION SUPPLIES	32,500				
	2260 LIGHT BULBS	12,000				
	2270 RECORDING MATERIALS - CATS	-				
	2280 UNIFORMS	1,900				
	2290 DISPLAY/EXHIBIT SUPPLIES	4,000				
<b>TOTAL OPERATING SUPPLIES</b>		<b>111,400</b>		-		<b>111,400</b>
REPAIR & MAINTENANCE SUPPLIES						
	2300 IS SUPPLIES	6,500				
	2310 BUILDING MATERIALS & SUPPLIES	22,000				
	2315 ENERGY AUDIT SUPPLIES	-				
	2320 PAINT & PAINTING SUPPLIES	900				
	2340 OTHER REPAIR & BINDING	-				
	2350 RECORDING EQUIP SUPPLIES - CATS	-				
<b>TOTAL REPAIR &amp; MAINTENANCE SUPPLIES</b>		<b>29,400</b>				<b>29,400</b>
<b>TOTAL SUPPLIES (2000s)</b>		<b>198,350</b>		-		<b>198,350</b>
<b>OTHER SERVICES/CHARGES (3000s)</b>						
PROFESSIONAL SERVICES						
	3110 CONSULTING SERVICES	39,000		20,000		

		2017	2017	2017	2017	2017
	2017 BUDGET	OPERATING	LIRF	RAINY DAY	DEBT SERVICE	TOTAL FUNDS
	3120 ENGINEERING/ARCHITECTURAL	7,000		20,000		
	3130 LEGAL SERVICES	15,500		20,000		
	3140 BUILDING SERVICES	40,000				
	3150 MAINTENANCE CONTRACTS	170,500				
	3160 OCLC & COMPUTER SERVICES	72,500				
	3170 ADMIN/ACCOUNTING SERVICES	51,000				
	3175 COLLECTION AGENCY SERVICE	18,000				
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>413,500</b>	<b>-</b>	<b>60,000</b>		<b>473,500</b>
	COMMUNICATION & TRANSPORTATION					
	3210 TELEPHONE	31,300				
	3220 POSTAGE	19,000				
	3230 TRAVEL EXPENSE	10,000				
	3240 PROFESSIONAL MEETINGS	10,000				
	3250 CONTINUING EDUCATION	10,000				
	3260 FREIGHT & DELIVERY	1,000				
	<b>TOTAL COMMUNICATION &amp; TRANSPORTATION</b>	<b>81,300</b>				<b>81,300</b>
	PRINTING & ADVERTISING					
	3310 ADVERTISING & PUBLICATION	2,850				
	3320 PRINTING	5,000				
	<b>TOTAL PRINTING &amp; ADVERTISING</b>	<b>7,850</b>				<b>7,850</b>
	INSURANCE					
	3410 OFFICIAL BOND	600				
	3420 OTHER INSURANCE	80,500				
	<b>TOTAL INSURANCE</b>	<b>81,100</b>				<b>81,100</b>
	UTILITIES					
	3510 GAS	4,450				
	3520 ELECTRICITY	332,000				
	3530 WATER	26,300				
	<b>TOTAL UTILITIES</b>	<b>362,750</b>				<b>362,750</b>
	REPAIR & MAINTENANCE					
	3610 BUILDING REPAIR	29,000	125,000	25,000		

		2017	2017	2017	2017	2017
2017 BUDGET		OPERATING	LIRF	RAINY DAY	DEBT SERVICE	TOTAL FUNDS
	3630 OTHER REPAIR	16,000				
	3640 VEHICLE REPAIR & MAINTENANCE	12,500				
	3650 MATERIALS BINDING/REPAIR	1,500				
	<b>TOTAL REPAIR &amp; MAINTENANCE</b>	<b>59,000</b>	<b>125,000</b>	<b>25,000</b>		<b>209,000</b>
	RENTALS					
	3710 REAL ESTATE RENTAL/BOND PMT.	32,900			688,500	
	3720 EQUIPMENT RENTAL	-				
	<b>TOTAL RENTALS</b>	<b>32,900</b>			<b>688,500</b>	<b>721,400</b>
	OTHER CHARGES					
	3845 ELEC. RECOURCES-DATABASES	190,000				
	3846 E-BOOKS	150,000				
	3910 DUES/INSTITUTIONAL	7,500				
	3920 INTEREST/TEMPORARY LOAN	2,000				
	3930 TAXES & ASSESSMENTS	-				
	3940 TRANSFER TO LIRF	426,978				
	3945 TRANSFER TO RAINY DAY	-				
	3950 EDUCATIONAL LICENSING/SERVICES	4,500				
	<b>TOTAL OTHER CHARGES</b>	<b>780,978</b>				<b>780,978</b>
	<b>TOTAL OTHER SERVICES/CHARGES (3000s)</b>	<b>1,819,378</b>	<b>125,000</b>	<b>85,000</b>	<b>688,500</b>	<b>2,717,878</b>
	<b>CAPITAL OUTLAY (4000s)</b>					
	FURNITURE & EQUIPMENT					
	4410 FURNITURE	10,000	25,000	25,000		
	4420 AUDIO VISUAL EQUIPMENT	-				
	4430 OTHER EQUIPMENT	19,000	125,000	25,000		
	4440 LAND & BUILDINGS	-				
	4450 BUILDING RENOVATION -	5,000	250,000	15,000		
	4460 IS EQUIPMENT	-				
	4465 IS SOFTWARE	-				
	4470 EQUIPMENT - CATS	-				
	4475 SOFTWARE - CATS	-				
	<b>TOTAL FURNITURE &amp; EQUIPMENT</b>	<b>34,000</b>	<b>400,000</b>	<b>65,000</b>		<b>499,000</b>

		2017	2017	2017	2017	2017
	2017 BUDGET	OPERATING	LIRF	RAINY DAY	DEBT SERVICE	TOTAL FUNDS
	OTHER CAPITAL OUTLAY					
	4510 BOOKS	582,000				
	4520 PERIODICALS & NEWSPAPERS	43,000				
	4530 NONPRINT MATERIALS	340,000				
	to get to 15%	20,500				
	4540 ELECTRONIC RESOURCES	-				
	<b>TOTAL OTHER CAPITAL OUTLAY</b>	<b>985,500</b>				<b>985,500</b>
		15.00%				
	<b>TOTAL CAPITAL OUTLAY</b>	<b>1,019,500</b>	<b>400,000</b>	<b>65,000</b>		<b>1,484,500</b>
	<b>TOTAL EXPENDITURES 2017</b>	<b>8,836,800</b>	<b>525,000</b>	<b>150,000</b>	<b>688,500</b>	<b>10,200,300</b>
	<b>TOTAL BUDGET 2016</b>	8,455,884	350,000	324,500	730,000	<b>9,860,384</b>
	Increase from 2015	4.50%	50.00%	-53.78%	-5.68%	3.45%

2017 BUDGET COMPARISON

Worksheet C	2017 BUDGET	2016 BUDGET	2015 ACTUAL	2014 ACTUAL
PERSONNEL SERVICES (1000'S)				
SALARIES				
1120 ADMINISTRATION	187,508	180,540	123,262	187,268
1130 MANAGERS	1,036,770	1,052,557	902,239	616,208
1140 LIBRARIANS, EXPERTS	1,099,735	1,004,405	1,043,051	1,191,262
1150 SPECIALISTS	217,914	205,078	369,085	780,042
1160 ASSISTANTS-PARAPROFESSIONALS	719,285	706,002	596,084	468,598
1170 TECH / SECRETARIES	60,450	56,687	105,021	229,230
1180 -see "Other Wages" below				
1190 BUILDING SERVICES-MAINT.	159,101	137,100	216,767	376,170
1200 BUILDING SERVICES-SECURITY	107,838	113,916	71,000	
1280 PRODUCTION ASSISTANTS	17,836	32,765	11,557	
1290 INFO ASST. / MATERIAL SUPPORT	428,875	456,229	306,637	
1300 MATERIAL HANDLER	221,000	112,831	142,310	
1320 TECHNICIANS	16,151	15,148	9,753	
<b>TOTAL SALARIES</b>	<b>4,272,463</b>	<b>4,073,259</b>	<b>3,896,766</b>	<b>3,848,778</b>
EMPLOYEE BENEFITS				
1210 EMPLOYER CONTRIBUTION/FICA	265,943	250,063	232,449	228,078
1220 UNEMPLOYMENT COMPENSATION	10,000	10,000		
1230 EMPLOYER CONTRIBUTION/PERF	377,098	373,925	357,313	355,157
1235 EMPLOYEE CONTRIBUTION/PERF	101,008	100,159	95,921	95,407
1240 EMPLOYER CONT/INSURANCE	697,564	735,396	551,867	692,328
1250 EMPLOYER CONT/MEDICARE	62,196	58,482	54,363	53,341
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>1,513,809</b>	<b>1,528,025</b>	<b>1,291,913</b>	<b>1,424,309</b>
OTHER WAGES				
1310 WORKSTUDY	3,300	5,000	1,994	2,555
1180 TEMPORARY STAFF	10,000	10,000	-	1,359
1350 STIPEND/RECLASSIFICATION				
<b>TOTAL OTHER WAGES</b>	<b>13,300</b>	<b>15,000</b>	<b>1,994</b>	<b>3,913</b>
<b>TOTAL PERSONNEL SERVICES</b>	<b>5,799,572</b>	<b>5,616,284</b>	<b>5,190,673</b>	<b>5,277,001</b>

Worksheet C

	2017 BUDGET 65.63%	2016 BUDGET 66.42%	2015 ACTUAL 63.12%	2014 ACTUAL 70.26%
SUPPLIES (2000'S)				
OFFICE SUPPLIES				
2110 OFFICIAL RECORDS	1,100	1,100	46	908
2120 STATIONERY & PRINTING	550	900	517	73
2130 OFFICE SUPPLIES	11,500	12,200	6,633	6,602
2140 DUPLICATING	44,400	44,200	42,493	30,218
2150 PROMOTIONAL MATERIALS				200
TOTAL OFFICE SUPPLIES	57,550	58,400	49,688	38,001
OPERATING SUPPLIES				
2210 CLEANING SUPPLIES	40,000	42,200	31,808	38,429
2220 FUEL, OIL, & LUBRICANTS	9,000	10,500	5,358	8,077
2230 CATALOGING SUPPLIES-BOOKS	6,000	7,000	4,510	4,346
2240 A/V SUPPLIES-CATALOGING	6,000	9,200	4,602	3,966
2250 CIRCULATION SUPPLIES	32,500	32,500	29,351	27,131
2260 LIGHT BULBS	12,000	10,000	8,508	10,573
2270 VIDEOTAPE - CATS				
2280 UNIFORMS	1,900	1,900	1,352	1,838
2290 DISPLAY/EXHIBIT SUPPLIES	4,000	7,000	1,646	2,230
TOTAL OPERATING SUPPLIES	111,400	120,300	87,134	96,590
REPAIR & MAINTENANCE SUPPLIES				
2300 IS SUPPLIES	6,500	5,000	5,647	2,415
2310 BUILDING MATERIALS & SUPPLIES	22,000	21,000	19,059	15,247
2315 ENERGY AUDIT MATERIALS				
2320 PAINT & PAINTING SUPPLIES	900	400	898	287
2340 OTHER REPAIR & BINDING				
2350 VIDEO MATERIALS - CATS				
TOTAL REPAIR & MAINTENANCE SUPPLIES	29,400	26,400	25,604	17,949
TOTAL SUPPLIES	198,350	205,100	162,426	152,540

Worksheet C	2017 BUDGET	2016 BUDGET	2015 ACTUAL	2014 ACTUAL
OTHER SERVICES/CHARGES (3000'S)				
PROFESSIONAL SERVICES				
3110 CONSULTING SERVICES	39,000	11,000	2,308	12,763
3120 ENGINEERING/ARCHITECTURAL	7,000	10,000	-	10,000
3130 LEGAL SERVICES	15,500	15,000	12,912	7,851
3140 BUILDING SERVICES	40,000	40,000	30,660	33,283
3150 MAINTENANCE CONTRACTS	170,500	155,600	138,169	116,985
3160 COMPUTER SERVICES (OCLC)	72,500	70,500	62,047	60,247
3170 ADMIN/ACCOUNTING SERVICES	51,000	47,000	41,865	39,289
3175 COLLECTION AGENCY SERVICES	18,000	21,000	17,112	15,822
TOTAL PROFESSIONAL SERVICES	413,500	370,100	305,073	296,240
COMMUNICATION & TRANSPORTATION				
3210 TELEPHONE	31,300	33,600	21,981	28,302
3220 POSTAGE	19,000	22,000	15,945	16,652
3230 TRAVEL EXPENSE	10,000	10,000	2,719	3,406
3240 PROFESSIONAL MTG. (OFF-SITE)	10,000	10,000	2,612	1,423
3250 CONTINUING ED. (ON-SITE)	10,000	10,000		1,246
3260 FREIGHT & DELIVERY	1,000	1,000	2,064	17
TOTAL COMMUNICATION & TRANSPORTATION	81,300	86,600	45,322	51,046
PRINTING & ADVERTISING				
3310 ADVERTISING & PUBLICATION	2,850	2,350	1,948	3,400
3320 PRINTING	5,000	5,000	860	1,331
TOTAL PRINTING & ADVERTISING	7,850	7,350	2,808	4,731
INSURANCE				
3410 OFFICIAL BOND	600	600	450	450
3420 OTHER INSURANCE	80,500	77,000	71,831	71,658
TOTAL INSURANCE	81,100	77,600	72,281	72,108
UTILITIES				
3510 GAS	4,450	4,950	2,916	2,624
3520 ELECTRICITY	332,000	354,000	280,803	334,672

Worksheet C		2017	2016	2015	2014
		BUDGET	BUDGET	ACTUAL	ACTUAL
3530 WATER		26,300	27,100	21,582	20,904
TOTAL UTILITIES		362,750	386,050	305,300	358,200
REPAIR & MAINTENANCE					
3610 BUILDING REPAIR		29,000	28,000	32,752	22,433
3630 OTHER EQUIP/FURNITURE REPAIRS		16,000	16,000	5,635	4,168
3640 VEHICLE REPAIR & MAINTENANCE		12,500	10,000	11,455	5,187
3650 MATERIAL BINDING/REPAIR SERV.		1,500	1,500	932	739
TOTAL REPAIR & MAINTENANCE		59,000	55,500	50,774	32,527
RENTALS					
3710 REAL ESTATE RENTAL/BOND PMT.		32,900	35,600	23,290	31,438
3720 EQUIPMENT RENTAL					
TOTAL RENTALS		32,900	35,600	23,290	31,438
OTHER CHARGES					
3845 ELEC. RECURSES-DATABASES		190,000	175,000	143,414	146,331
3846 E-BOOKS		150,000	145,000	131,298	118,738
3910 DUES/INSTITUTIONAL		7,500	8,000	5,617	7,671
1004 MISCELLANEOUS					
3920 INTEREST/TEMPORARY LOAN		2,000	2,000	-	-
3930 TAXES & ASSESSMENTS					
3940 TRANSFER TO LIRF		426,978	298,000	785,000	-
3945 TRANSFER TO RAINY DAY					
3950 EDUCATIONAL SERV/LICENSEING		4,500	4,000	3,688	3,155
TOTAL OTHER CHARGES		780,978	632,000	1,069,017	275,896
TOTAL OTHER SERVICES/CHARGES		1,819,378	1,650,800	1,873,866	1,122,186
CAPITAL OUTLAY (4000'S)					
FURNITURE & EQUIPMENT					
4410 FURNITURE		10,000	10,000	16,574	1,788
44105 ENCUMBERED FURNITURE					
4420 AUDIO VISUAL EQUIPMENT					



Worksheet C	2017 BUDGET	2016 BUDGET	2015 ACTUAL	2014 ACTUAL
4430 OTHER EQUIPMENT	19,000	20,000	16,453	17,279
4440 LAND & BUILDINGS				
4450 BUILDING RENOVATIONS	5,000	5,000	1,607	4,529
4460 IS EQUIPMENT				
4465 IS SOFTWARE				
4470 EQUIPMENT - CATS				
4475 SOFTWARE - CATS				
<b>TOTAL FURNITURE &amp; EQUIPMENT</b>	<b>34,000</b>	<b>35,000</b>	<b>34,634</b>	<b>23,596</b>
<b>OTHER CAPITAL OUTLAY</b>				
4510 BOOKS	582,000	562,700	570,167	549,042
4520 PERIODICALS & NEWSPAPERS	43,000	43,000	42,548	38,856
4530 NONPRINT MATERIALS	340,000	343,000	348,739	347,662
to get to 15%	20,500		-	-
4540 ELECTRONIC RESOURCES	-	-	-	-
<b>TOTAL OTHER CAPITAL OUTLAY</b>	<b>985,500</b>	<b>948,700</b>	<b>961,455</b>	<b>935,560</b>
	15.00%	15.00%	15.03%	15.99%
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,019,500</b>	<b>983,700</b>	<b>996,088</b>	<b>959,155</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>8,836,800</b>	<b>8,455,884</b>	<b>8,223,054</b>	<b>7,510,882</b>

## 2017 Operating Fund Revenue Estimate

<i>Revenue Source</i>	<i>2016</i>	<i>2017</i>	<i>% Change</i>	<i>\$ Change</i>
Property Tax	\$5,581,652	\$5,799,004	3.89%	\$217,352
COIT	\$2,026,293	\$2,198,787	8.51%	\$172,494
Commercial Vehicle Excise Tax	\$42,508	\$42,510	0.00%	\$2
Financial Institutions Tax	\$18,918	\$18,023	-4.73%	(\$895)
License Excise Tax	\$291,702	\$323,852	11.02%	\$32,150
Fines and Fees	\$150,000	\$150,000	0.00%	\$0
Other Fees (Copier/PLAC)	\$25,000	\$25,000	0.00%	\$0
Interest / meeting rooms	\$8,000	\$8,000	0.00%	\$0
<b>TOTAL REVENUE</b>	<b>\$8,144,073</b>	<b>\$8,565,176</b>	5.17%	\$421,103

## 2017 Spending Estimates

	<i>2016</i>	<i>2017</i>	<i>% Change</i>	<i>\$ Change</i>
<b>Operating Fund</b>				
Personnel Services	5,616,284	5,799,572		
Supplies	205,100	198,350		
Other Services/Charges	1,337,800	1,392,400		
LIRF transfer w/tax cap adj 48,022	298,000	426,978		
Capital	998,700	1,019,500		
	<b>8,455,884</b>	<b>8,836,800</b>	4.5%	380,916
<b>Debt Fund</b>				
Debt Service - G.O. Bond Payment	696,527	688,500	-1.2%	(8,027)
<b>Library Improvement Reserve Fund</b>				
Contingency Appropriations	350,000	525,000	50.0%	175,000
<b>Rainy Day Fund</b>				
Contingency Appropriations	324,500	150,000	-53.8%	(174,500)
<b>Total Budget</b>	<b>9,826,911</b>	<b>10,200,300</b>	<b>3.8%</b>	<b>373,389</b>