

# 2020 Budget



Library Fund

# 2020 Budget



# Summary

Village of Cross Plains  
2020 Library Fund Operating Budget

**SUMMARY of REVENUES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
Taxes	273,175	290,794	290,794	290,794	295,467	1.61%
Intergovernmental Revenues	105,673	100,991	-	100,991	104,728	3.70%
Fines, Forfeits, & Penalties	3,299	4,250	1,066	4,250	500	-88.24%
Public Charges for Services	5,434	4,530	4,769	4,530	5,220	15.23%
Miscellaneous Revenues	850	750	328	750	900	20.00%
Other Financing Sources	2,000	2,000	2,000	2,000	2,000	0.00%
<b>Total Budget Revenue</b>	<b>390,430</b>	<b>403,315</b>	<b>298,957</b>	<b>403,315</b>	<b>408,815</b>	<b>1.36%</b>

**SUMMARY of EXPENDITURES**

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
51430 PERSONNEL	64,654	68,500	36,575	68,412	69,850	1.97%
51600 GENERAL BUILDINGS AND PLANT	44,780	42,365	20,429	45,865	42,365	0.00%
55110 ROSEMARY GARFOOT PUBLIC LIBRARY	274,594	292,450	148,946	293,200	296,600	1.42%
59200 TRANSFERS TO OTHER FUNDS	-	-	-	-	-	-----
<b>Total Budget Expenditures</b>	<b>384,028</b>	<b>403,315</b>	<b>205,950</b>	<b>407,477</b>	<b>408,815</b>	<b>1.36%</b>

Difference in Revenues over Expenditures	6,402	-	93,007	(4,162)	-
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Village of Cross Plains  
2020 Library Fund Operating Budget

**Index Expenditures Summary**

<i>PERSONNEL SERVICES</i>		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
101	Department Head	64,603	66,250	31,536	66,250	67,100	1.28%
102	First Subordinate	42,184	43,500	20,594	43,500	43,900	0.92%
103	Full-Time Employees	35,477	36,500	17,320	36,500	36,900	1.10%
104	Part-Time Employees	47,358	50,500	23,552	50,500	53,000	4.95%
110	Bonus Pool	2,833	3,000	2,912	2,912	3,000	0.00%
171	Health Insurance	33,011	33,500	16,715	33,500	34,100	1.79%
172	Dental	1,637	3,000	2,446	3,000	3,000	0.00%
173	Retirement	12,019	12,750	6,520	12,750	13,250	3.92%
174	Social Security	11,524	12,250	6,060	12,250	12,400	1.22%
175	Medicare	2,695	3,000	1,417	3,000	3,100	3.33%
176	Life Insurance	936	1,000	505	1,000	1,000	0.00%
177	Disability Insurance	-	-	-	-	-	-----
<b>Total PERSONNEL SERVICES Expense</b>		<b>254,276</b>	<b>265,250</b>	<b>129,577</b>	<b>265,162</b>	<b>270,750</b>	<b>2.07%</b>

<i>CONTRACTUAL SERVICES</i>		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
201	Postage	276	425	54	425	425	0.00%
202	Communication	1,554	1,575	789	1,575	1,575	0.00%
203	Utilities	22,379	22,000	6,925	22,000	22,000	0.00%
204	Dues & Subscriptions	394	500	199	500	500	0.00%
205	Meetings	3,025	3,000	96	3,000	3,000	0.00%
206	Printing	198	250	122	250	250	0.00%
207	Support Services	36,005	35,830	31,285	35,830	35,840	0.03%
<b>Total CONTRACTUAL SERVICES Exp</b>		<b>63,831</b>	<b>63,580</b>	<b>39,470</b>	<b>63,580</b>	<b>63,590</b>	<b>0.02%</b>

<i>SUPPLIES AND EXPENSES</i>		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
301	Equipment	6,578	6,500	4,551	7,000	6,500	0.00%
302	Technology	1,750	1,750	-	1,750	1,750	0.00%
304	Supplies	41,915	51,935	21,770	52,235	51,925	-0.02%
305	Maintenance	11,342	9,800	8,631	13,000	9,800	0.00%
306	Programs	2,703	3,000	1,631	3,000	3,000	0.00%
399	Miscellaneous	1,632	1,500	320	1,750	1,500	0.00%
<b>Total SUPPLIES AND EXPENSES</b>		<b>65,921</b>	<b>74,485</b>	<b>36,903</b>	<b>78,735</b>	<b>74,475</b>	<b>-0.01%</b>

<i>OTHER</i>		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
59200	Transfers to Other Funds	-	-	-	-	-	-----
<b>Total OTHER Expenses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-----</b>
<b>Total Budget Expenditures</b>		<b>384,028</b>	<b>403,315</b>	<b>205,950</b>	<b>407,477</b>	<b>408,815</b>	<b>1.36%</b>

# 2020 Budget



# Revenues

**REVENUES  
LIBRARY FUND - FUND 130**

**Budget Summary**

<b>Taxes</b>	
	41000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
41110	General Property Taxes	273,175	290,794	290,794	290,794	295,467	1.61%
	<b>Total TAXES Revenue</b>	<b>273,175</b>	<b>290,794</b>	<b>290,794</b>	<b>290,794</b>	<b>295,467</b>	<b>1.61%</b>

<b>Intergovernmental Revenues</b>	
	43000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
43720	Dane County Library Reimbursement	105,673	100,991	-	100,991	104,728	3.70%
	<b>Total INTERGOVERNMENTAL Rev</b>	<b>105,673</b>	<b>100,991</b>	<b>-</b>	<b>100,991</b>	<b>104,728</b>	<b>3.70%</b>

<b>Fines, Forfeits, &amp; Penalties</b>	
	45000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
45190	Other Law and Ordinance Violations	3,299	4,250	1,066	4,250	500	-88.24%
	<b>Total FINES, FORFEITS, &amp; PENALTIES</b>	<b>3,299</b>	<b>4,250</b>	<b>1,066</b>	<b>4,250</b>	<b>500</b>	<b>-88.24%</b>

<b>Public Charges for Services</b>	
	46000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
46710	General Library Revenue	5,434	4,530	4,769	4,530	5,220	15.23%
	<b>Total PUBLIC CHARGES Rev</b>	<b>5,434</b>	<b>4,530</b>	<b>4,769</b>	<b>4,530</b>	<b>5,220</b>	<b>15.23%</b>

**REVENUES  
LIBRARY FUND - FUND 130**

**Budget Summary**

<b>Miscellaneous Revenues</b>	
	48000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
48000	Miscellaneous Revenue	133	250	-	250	400	60.00%
48200	Rent	717	500	328	500	500	0.00%
	<b>Total MISCELLANEOUS Revenue</b>	<b>850</b>	<b>750</b>	<b>328</b>	<b>750</b>	<b>900</b>	<b>20.00%</b>

<b>Other Financing Sources</b>	
	49000

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
49200	Transfers from Other Funds	-	-	-	-	-	-----
49300	Fund Balance Applied	-	-	-	-	-	-----
49310	Endowment Funds	2,000	2,000	2,000	2,000	2,000	0.00%
	<b>Total OTHER FINANCING SOURCES</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0.00%</b>

<b>Total Budget Revenues</b>	<b>390,430</b>	<b>403,315</b>	<b>298,957</b>	<b>403,315</b>	<b>408,815</b>	<b>1.36%</b>
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# 2020 Budget



# Expenditures

**PERSONNEL  
LIBRARY FUND - FUND 130**

**MISSION STATEMENT:**

To provide a competitive, yet cost-effective benefit package in order to recruit and retain quality employees.

**PROGRAM DESCRIPTION:**

The Personnel Budget includes all fringe benefit costs associated with the full-time and part-time employment of all employees within the Library. The Village provides a package of fringe benefits to all full-time staff including health insurance, dental insurance, retirement, social security, Medicare, life insurance, and income continuation (disability). Non-monetary benefits also include vacation, sick time, employee funded retirement, etc.

**PROGRAM OBJECTIVES:**

Stay current with changing laws regarding benefits related to employer and employee contributions.

Review benefits provided to achieve cost savings where possible.

**PERSONNEL BUDGET SUMMARY**

REVENUES		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
<b>Allocated Revenue</b>		<b>64,654</b>	<b>68,500</b>	<b>36,575</b>	<b>68,412</b>	<b>69,850</b>	<b>1.97%</b>
EXPENDITURES		2018	2019	YTD	2019	2020	% Change
		Actual	Budget	6/30/2019	Projected	Budget	vs. 2019
51430							
110	Bonus Pool	2,833	3,000	2,912	2,912	3,000	0.00%
171	Health Insurance	33,011	33,500	16,715	33,500	34,100	1.79%
172	Dental	1,637	3,000	2,446	3,000	3,000	0.00%
173	Retirement	12,019	12,750	6,520	12,750	13,250	3.92%
174	Social Security	11,524	12,250	6,060	12,250	12,400	1.22%
175	Medicare	2,695	3,000	1,417	3,000	3,100	3.33%
176	Life Insurance	936	1,000	505	1,000	1,000	0.00%
177	Income Continuation	-	-	-	-	-	-----
<b>Total PERSONNEL Expense</b>		<b>64,654</b>	<b>68,500</b>	<b>36,575</b>	<b>68,412</b>	<b>69,850</b>	<b>1.97%</b>

Notes:

- 110** Employees may be provided Merit Pay (i.e. - Bonus) upon successful completion of a Performance Evaluation. Amount of Bonus Pool determined based upon 2% of the total wages for the Department which is the maximum afforded merit pay.
- 171** 2020 Budget assumes 2 employees on a family plan. Health insurance rates are set by the State. The 2020 fee for family is \$1,615.28 per month and for single is \$659.52 per month. The family rates are approximately 2.1% higher than 2019 and single rates are approximately 2.2% higher than 2019. The employee is responsible for paying 12.0% of that cost.
- 172** Cost for Dental Insurance is budgeted based on an average of claims paid for from the previous year.
- 173** There are 3 full-time and 2 part-time employees currently enrolled in WRS. The employer contribution rate for general employees is 7.35% which represents an approximate 2.7% increase from 2019.
- 174** The Village is responsible for paying 6.2% of all employees gross pay towards Social Security.
- 175** The Village is responsible for paying 1.45% of all employees gross pay towards Medicare.
- 176** The employer's share of life insurance premium rates is based on the employee's age and annual salary.
- 177** The employers share of income continuation premium rates is based on the employee's annual salary. Rates are set by the Department of Employee Trust Funds.

**GENERAL BUILDINGS AND PLANT  
LIBRARY FUND - FUND 130**

**MISSION STATEMENT:**

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

**PROGRAM DESCRIPTION:**

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

**PROGRAM OBJECTIVES:**

Review all applicable utilities for energy efficiency opportunities.

Continue maintenance programs and general upkeep.

**GENERAL BUILDINGS AND PLANT BUDGET SUMMARY**

REVENUES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	<b>Allocated Revenue</b>	<b>44,063</b>	<b>41,865</b>	<b>20,101</b>	<b>45,365</b>	<b>41,865</b>	<b>0.00%</b>
48200	Rent	717	500	328	500	500	0.00%
	<b>Total GENERAL BUILD &amp; PLANT Rev</b>	<b>44,780</b>	<b>42,365</b>	<b>20,429</b>	<b>45,865</b>	<b>42,365</b>	<b>0.00%</b>

EXPENDITURES

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	51600						
202	Communication	1,554	1,575	789	1,575	1,575	0.00%
203	Utilities	22,379	22,000	6,925	22,000	22,000	0.00%
207	Support Services	7,789	7,790	3,246	7,790	7,790	0.00%
304	Supplies	1,715	1,200	838	1,500	1,200	0.00%
305	Maintenance	11,342	9,800	8,631	13,000	9,800	0.00%
	<b>Total GENERAL BUILD &amp; PLANT Exp</b>	<b>44,780</b>	<b>42,365</b>	<b>20,429</b>	<b>45,865</b>	<b>42,365</b>	<b>0.00%</b>

Notes:

**202** Includes telephone and fax services.

**203** The utility costs of electricity, natural gas, water, and sewer as applicable.

**207** Cleaning services.

**304** General building supplies are needed including bathroom paper products, cleaning supplies and other general materials. The increase in this line item is based on increased paper product consumption and costs.

**305** General equipment maintenance and repairs. Reflects increased maintenance costs and contracts.

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

**MISSION STATEMENT:**

The Rosemary Garfoot Public Library provides free and open access to information and the universe of ideas to a diverse and inclusive community. By connecting people to the transformative power of knowledge, the library advances literacy, guides life-long learning, and inspires curiosity. As the first L.E.E.D. (Leadership in Energy and Environmental Design ) certified public library in Wisconsin, the Rosemary Garfoot Public Library promotes environmental stewardship through provision of environmental and ecological collections and implementation of environmental programs.

**PROGRAM DESCRIPTION:**

The Library is a member of the South Central Library System (SCLS) and Dane County Library Service (DCLS). Through membership in SCLS and DCLS, the Library receives supplemental funding and support services. Per contractual agreements with these entities, the Library abides by requirements laid out in the agreements pertaining to staffing levels, finances, open hours, collection development, technology, facility, and resource sharing. The Library also adheres to the law set forth in Wisconsin Statutes, Chapter 43. The Library is staffed by 5.23 FTE employees. Administration is conducted by the Director and Assistant Director, Youth Services are handled by the Children's Librarian, and Circulation Services are overseen by the Circulation Managers. Support Staff consists of Library Assistants.

**PROGRAM OBJECTIVES:**

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

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

**ROSEMARY GARFOOT PUBLIC LIBRARY BUDGET SUMMARY**

**REVENUES**

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	<b>Allocated Revenue</b>	<b>158,055</b>	<b>180,429</b>	<b>141,111</b>	<b>181,179</b>	<b>183,752</b>	<b>1.84%</b>
43720	Dane County Library Reimbursement	105,673	100,991	-	100,991	104,728	3.70%
45190	Other Law and Ordinance Violations	3,299	4,250	1,066	4,250	500	-88.24%
46710	General Library Revenue	5,434	4,530	4,769	4,530	5,220	15.23%
48000	Miscellaneous Revenue	133	250	-	250	400	60.00%
49310	Endowment Funds	2,000	2,000	2,000	2,000	2,000	0.00%
	<b>Total LIBRARY Revenue</b>	<b>274,594</b>	<b>292,450</b>	<b>148,946</b>	<b>293,200</b>	<b>296,600</b>	<b>1.42%</b>

Notes:

- 43720** Funds provided by Dane County for Library Services. This number could be as low as 70% as what is shown and will be set once the county's budget is adopted by the Board of Supervisors.
- 45190** Following the course of other South Central Library System libraries, the library will be fine-free beginning in 2020. Revenues for lost/damaged items will continue to be collected.
- 46710** Includes cross-border reimbursement contribution from adjacent county libraries, faxes and computer printing

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

EXPENDITURES

*PERSONNEL SERVICES*

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	55110						
101	Director	64,603	66,250	31,536	66,250	67,100	1.28%
102	Assistant Director	42,184	43,500	20,594	43,500	43,900	0.92%
103	Librarian	35,477	36,500	17,320	36,500	36,900	1.10%
104	Part-Time Staff	47,358	50,500	23,552	50,500	53,000	4.95%
<b>Total PERSONNEL SERVICES Expense</b>		<b>189,622</b>	<b>196,750</b>	<b>93,002</b>	<b>196,750</b>	<b>200,900</b>	<b>2.11%</b>

Notes:

- 104** Part-time salaries are being raised almost 5% in anticipation of future minimum wage increases and to be more competitive in garnering qualified applicants for part-time library positions.

*CONTRACTUAL SERVICES*

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	55110						
201	Postage	276	425	54	425	425	0.00%
204	Dues & Subscriptions	394	500	199	500	500	0.00%
205	Meetings	3,025	3,000	96	3,000	3,000	0.00%
206	Printing	198	250	122	250	250	0.00%
207	Support Services	28,216	28,040	28,040	28,040	28,050	0.04%
<b>Total CONTRACTUAL SERVICES Exp</b>		<b>32,108</b>	<b>32,215</b>	<b>28,510</b>	<b>32,215</b>	<b>32,225</b>	<b>0.03%</b>

Notes:

- 204** Includes funding for membership in the Wisconsin Library Association and American Library Association.
- 205** Funding provided for the Director to attend two State conferences and a national conference bi-annually in order to meet continuing education requirements and improve library service.
- 207** This fee provides for the ILS/Link Cat and non-link PC troubleshooting, etc. Also provides for Enterprise Wireless.

*SUPPLIES AND EXPENSES*

		2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
	55110						
301-000	Equipment	6,578	6,500	4,551	7,000	6,500	0.00%
302-000	Technology	1,750	1,750	-	1,750	1,750	0.00%
304-101	Supplies - Books	22,678	27,140	11,693	27,140	27,140	0.00%
304-102	Supplies - Reference Materials	2,163	2,510	1,243	2,510	2,500	-0.40%
304-103	Supplies - Periodicals	3,169	3,735	2,827	3,735	3,735	0.00%
304-104	Supplies - Audiovisual	5,761	9,500	2,234	9,500	9,500	0.00%
304-105	Supplies - General	6,429	7,850	2,935	7,850	7,850	0.00%
306-000	Programs	2,703	3,000	1,631	3,000	3,000	0.00%
399-000	Miscellaneous	1,632	1,500	320	1,750	1,500	0.00%
<b>Total SUPPLIES AND EXPENSES</b>		<b>52,864</b>	<b>63,485</b>	<b>27,434</b>	<b>64,235</b>	<b>63,475</b>	<b>-0.02%</b>

Notes:

- 101-104** Usually these accounts reflect the Library's mission to maintain the Long Range Plan by keeping up with rising book, reference, and periodical prices based on the rate of inflation. With a tight budget year looming, the Library will defer all inflationary materials increases until the 2021 budget.
- 399** Reflects increase in mowing fees.
- 105** Increase is based on rising cost of processing materials such as book covers, cases, tapes, adhesives, etc.

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

**MISSION STATEMENT:**

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

**PROGRAM DESCRIPTION:**

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

**PROGRAM OBJECTIVES:**

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

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

**TRANSFERS TO OTHER FUNDS BUDGET SUMMARY**

REVENUES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
<b>Allocated Revenue</b>	-	-	-	-	-	-----

EXPENDITURES

	2018 Actual	2019 Budget	YTD 6/30/2019	2019 Projected	2020 Budget	% Change vs. 2019
59200						
59200 Transfers to Other Funds	-	-	-	-	-	-----
<b>Total TRANSFERS Expense</b>	-	-	-	-	-	-----