

ARROWHEAD LIBRARY SYSTEM

Budget Committee Meeting

Beloit Public Library

600 Eclipse Blvd

Beloit, WI

Wednesday April 10, 2019

5:30 pm

Please call the ALS office if you are unable to attend (868-2872)

1. Call to Order
2. Approval of the Agenda
3. Approval of Minutes
4. 2018 ALS Budget
5. 2019 ALS Budget
6. ALS Fund balance
7. Set next meeting date
8. Adjourn

The undersigned, as the designee of the presiding officer of the above governmental body, certify that I emailed a copy of this document to the Rock County Courthouse, Administration office for posting on the Rock County website@ www.co.rock.wi.us on 4/4/2019

Anita Schultz – Arrowhead Library System

**Rock County - Production
Budget to Actual Figures**

Fiscal Year: 2018

As of: 12/31/2018

Budget: RV

Org Key Title
515000000 ARROWHEAD LIBRARY

Object	Description	Budget	Actual	Encumbrance	Balance
REVENUE					
42200	STATE AID	453,212.00	453,212.00	0.00	0.00
44120	MISC. FEES	6,103.00	6,103.25	0.00	0.25
45504	INTERGOVT.CHGS-OTHER LIBRARIES	212,764.00	213,564.00	0.00	800.00
46000	CONTRIBUTIONS	2,000.00	2,000.00	0.00	0.00
46400	FUNDS FORWARDED FROM PRIOR YR	20,000.00	0.00	0.00	(20,000.00)
Total Revenue		694,079.00	674,879.25	0.00	(\$19,199.75)
EXPENSE					
61100	REGULAR WAGES	178,140.00	176,888.08	0.00	1,251.92
61300	PER DIEMS	1,500.00	1,665.43	0.00	(165.43)
61400	FICA	13,629.00	13,622.52	0.00	6.48
61510	RETIREMENT-EMPLOYERS	11,936.00	10,600.32	0.00	1,335.68
61610	HEALTH INSURANCE	41,000.00	41,000.04	0.00	(0.04)
61620	DENTAL INSURANCE	1,513.00	1,556.28	0.00	(43.28)
61630	LIFE INSURANCE	180.00	109.46	0.00	70.54
62119	OTHER CONTRACTED SERVICES	146,188.00	117,839.32	0.00	28,348.68
62130	AUDIT FEES	1,200.00	1,200.00	0.00	0.00
62210	TELEPHONE	2,000.00	1,322.17	0.00	677.83
62410	REPAIR & MAINTENANCE-VEHICLES	9,000.00	9,645.31	0.00	(645.31)
62420	MACHINERY & EQUIP R & M	100.00	0.00	0.00	100.00
63100	OFFICE SUPPLIES & EXPENSES	1,500.00	974.85	0.00	525.15
63101	POSTAGE	1,000.00	273.62	0.00	726.38
63104	PRINTING & DUPLICATION	5,000.00	3,677.95	0.00	1,322.05
63108	PUBLIC INFORMATION	5,000.00	2,065.08	0.00	2,934.92
63200	PUBLICATIONS/SUBSCRIPTIONS/DUE	1,500.00	1,061.99	0.00	438.01
63300	TRAVEL	3,000.00	2,088.73	0.00	911.27
64200	TRAINING EXPENSE	4,000.00	1,859.25	0.00	2,140.75
64201	CONVENTION EXPENSE	4,000.00	2,326.83	0.00	1,673.17
64214	ILS COSTS	194,393.00	191,147.42	0.00	3,245.58
64303	EXTENSION MATERIALS	3,000.00	3,798.73	0.00	(798.73)
64306	RESOURCE LIBRARIES	40,000.00	40,000.00	0.00	0.00
64307	PARTICIPATING LIBRARIES	1,001,938.00	1,001,937.87	0.00	0.13
64309	INTERSYSTEM AGREEMENT	65,771.00	65,770.54	0.00	0.46
64904	SUNDRY EXPENSE	1,000.00	269.82	0.00	730.18
64918	MARKETING/PROMOTION	300.00	0.00	0.00	300.00
65101	INSURANCE ON BUILDINGS	5,000.00	4,964.00	0.00	36.00
65321	BUILDING/OFFICE LEASE	14,000.00	14,000.04	0.00	(0.04)
67199	MISC EQUIPMENT	6,500.00	97.08	0.00	6,402.92
Total Expense		1,763,288.00	1,711,762.73	0.00	51,525.27
County Share (Revenue - Expense)		(1,069,209.00)	(1,036,883.48)	0.00	(32,325.52)
Grand Total Revenue		694,079.00	674,879.25	0.00	(19,199.75)

**Rock County - Production
Budget to Actual Figures**

Fiscal Year: 2018

As of: 12/31/2018

Budget: RV

Org Key Title
515000000 ARROWHEAD LIBRARY

Object	Description	Budget	Actual	Encumbrance	Balance
	Grand Total Expense	1,763,288.00	1,711,762.73	0.00	51,525.27
	Grand Totals County Share	(1,069,209.00)	(1,036,883.48)	0.00	(32,325.52)

2018 ALS Budget with fund balance actual 2-18-19

Revenue	2016 Actual	2017 Request	2017	2017 Actual	2018 Request	2018 adjusted	2018 EOY
42200 State Aid	438,605	438,605	438,605	438,605	453,212	453,212	453,212
44120 Misc Fees	6,103	6,103	6,103	6,103	6,103	6,103	6,103
45504 Intergovt-Other libraries	216,460	230,649	230,649	223,360	212,764	213,564	213,564
46000 Contributions	2,000	2,000	2,000	2,000	2,000	2,000	2,000
46400 Funds Forwarded from prior Yr.			85,000		20,000	20,000	
46900 Refund of prior years expense							
47000 Transfers in							
Total Revenue*	663,168	677,357	762,357	670,068	694,079	694,879	674,879
Total Fund Balance		204,313	119,313	238,887	218,887	227,782	
Trust Accounts were terminated in 2015, associated funds were moved to the general fund balance.							
Expense							
61100 Regular Wages	176,178	227,668	197,668	176,603	174,669	178,140	176,888
61300 Per Diems	1,500	1,500	1,500	1,316	1,500	1,500	1,665
61400 FICA	13,326	17,417	17,417	13,580	13,363	13,629	13,623
61510 Retirement-Employers	11,294	15,482	15,482	10,613	11,703	11,936	10,600
61610 Health Insurance	41,012	56,868	56,868	39,012	41,000	41,000	41,000
61620 Dental Insurance		2,160	2,160	1,556	1,513	1,513	1,556
61630 Life Insurance	140	135	135	126	180	180	109
62119 Other contracted services	52,159	54,035	99,035	85,180	150,158	146,188	117,839
62130 Audit Fees	1,100	1,200	1,200	1,200	1,200	1,200	1,200
62210 Telephone	1,370	2,000	2,000	1,334	2,000	2,000	1,322
62410 R&M-Vehicles	5,475	6,500	6,500	7,466	9,000	9,000	9,645
62420 R&M-Machinery&Equip.	0	100	100	0	100	100	0
63100 Office Supplies&Expenses	995	1,500	1,500	1,407	1,500	1,500	975
63101 Postage	318	1,000	1,000	402	1,000	1,000	274
63104 Printing & Duplication	3,166	5,000	5,000	3,859	5,000	5,000	3,678
63108 Public Information	3,647	4,000	4,000	2,466	5,000	5,000	2,065
63200 Publications/Subscriptions/Dues	1,220	1,500	1,500	1,341	1,500	1,500	1,062
63300 Travel	1,715	3,600	3,600	1,689	3,000	3,000	2,089
64200 Training Expense	1,941	4,000	4,000	1,864	4,000	4,000	1,859
64201 Convention Expense	1,709	4,000	4,000	2,116	4,000	4,000	2,327
64214 ILS Costs	129,510	133,892	218,892	173,845	194,393	194,393	191,147
64303 Extension Materials	3,000	3,000	3,000	2,925	3,000	3,000	3,799
64306 Resource Library	100,000	100,000	85,000	85,000	40,000	40,000	40,000
64307 Participating Libraries	920,775	953,539	953,539	953,539	1,001,938	1,001,938	1,001,938
64309 Intersystem Agreement	73,101	76,402	76,402	76,402	65,771	65,771	65,771
64904 Sundry Expense	487	1,000	1,000	852	1,000	1,000	270
64918 Advertising	0	300	300	0	300	300	0
65101 Insurance on Building	4,500	4,500	4,500	4,441	5,000	5,000	4,964
65321 Building/office Lease	14,000	14,000	14,000	14,000	14,000	14,000	14,000
67199 Misc. Equipment	19,000	12,500	12,500	2,803	6,500	6,500	97
Total Expenses	1,582,638	1,708,798	1,793,798	1,666,937	1,763,288	1,763,288	1711762.73
Expenses minus County funds	587,262	677,357	762,357	635,680	694,079	694,079	642,389
				34,388			32,490

2019ALS Budget with fund balance with 2018EOY

Revenue		2016 Actual	2017 Request	2017	2017 Actual	2018 Request	2018 EOY	2019
42200	State Aid	438,605	438,605	438,605	438,605	453,212	453,212	467,820
44120	Misc Fees	6,103	6,103	6,103	6,103	6,103	6,103	6,103
45504	Intergovt-Other Libraries	216,460	230,649	230,649	223,360	212,764	213,564	240,765
46000	Contributions	2,000	2,000	2,000	2,000	2,000	2,000	2,000
46400	Funds Forwarded from prior Yr.			85,000		20,000		20,000
46900	Refund of prior years expense							
47000	Transfers In							
	Total Revenue*	663,168	677,357	762,357	670,068	694,079	674,879	736,688
	Total Fund Balance		204,313	119,313	238,887	218,887	227,782	
Trust Accounts were terminated in 2015, associated funds were moved to the general fund balance.								
Expense								
61100	Regular Wages	176,178	227,668	197,668	176,603	174,669	176,888	184,972
61300	Per Diems	1,500	1,500	1,500	1,316	1,500	1,665	1,500
61400	FICA	13,326	17,417	17,417	13,580	13,363	13,623	14,149
61510	Retirement-Employers	11,294	15,482	15,482	10,613	11,703	10,600	12,116
61610	Health Insurance	41,012	56,868	56,868	39,012	41,000	41,000	41,000
61620	Dental Insurance		2,160	2,160	1,556	1,513	1,556	1,513
61630	Life Insurance	140	135	135	126	180	109	180
62119	Other contracted services	52,159	54,035	99,035	85,180	150,158	117,839	183,893
62130	Audit Fees	1,100	1,200	1,200	1,200	1,200	1,200	1,200
62210	Telephone	1,370	2,000	2,000	1,334	2,000	1,322	2,000
62410	R&M-Vehicles	5,475	6,500	6,500	7,466	9,000	9,645	10,000
62420	R&M-Machinery&Equip.	0	100	100	0	100	0	100
63100	Office Supplies&Expenses	995	1,500	1,500	1,407	1,500	975	1,500
63101	Postage	318	1,000	1,000	402	1,000	274	1,000
63104	Printing & Duplication	3,166	5,000	5,000	3,859	5,000	3,678	5,000
63108	Public Information	3,647	4,000	4,000	2,466	5,000	2,065	5,000
63200	Publications/Subscriptions/Dues	1,220	1,500	1,500	1,341	1,500	1,062	1,500
63300	Travel	1,715	3,600	3,600	1,689	3,000	2,089	3,000
64200	Training Expense	1,941	4,000	4,000	1,864	4,000	1,859	4,000
64201	Convention Expense	1,709	4,000	4,000	2,116	4,000	2,327	4,000
64214	ILS Costs	129,510	133,892	218,892	173,845	194,393	191,147	193,265
64303	Extension Materials	3,000	3,000	3,000	2,925	3,000	3,799	4,000
64306	Resource Library	100,000	100,000	85,000	85,000	40,000	40,000	40,000
64307	Participating Libraries	920,775	953,539	953,539	953,539	1,001,938	1,001,938	1,025,967
64309	Intersystem Agreement	73,101	76,402	76,402	76,402	65,771	65,771	72,691
64904	Sundry Expense	487	1,000	1,000	852	1,000	270	1,000
64918	Advertising	0	300	300	0	300	0	300
65101	Insurance on Building	4,500	4,500	4,500	4,441	5,000	4,964	5,000
65321	Building/office Lease	14,000	14,000	14,000	14,000	14,000	14,000	14,000
67199	Misc. Equipment	19,000	12,500	12,500	2,803	6,500	97	3,000
	Total Expenses	1,582,638	1,708,798	1,793,798	1,666,937	1,763,288	1711762.73	1836846
	Expenses minus County funds	587,262	677,357	762,357	635,680	694,079	642,389	736,688

**Rock County - Production
Budget to Actual Figures**

Fiscal Year: 2019

As of: 04/01/2019

Budget: RV

Org Key Title
515000000 ARROWHEAD LIBRARY

Object	Description	Budget	Actual	Encumbrance	Balance
REVENUE					
42200	STATE AID	467,820.00	350,865.00	0.00	(116,955.00)
44120	MISC. FEES	6,103.00	5,375.75	0.00	(727.25)
45504	INTERGOVT.CHGS-OTHER LIBRARIES	240,765.00	240,765.00	0.00	0.00
46000	CONTRIBUTIONS	2,000.00	2,000.00	0.00	0.00
48400	FUNDS FORWARDED FROM PRIOR YR	20,000.00	0.00	0.00	(20,000.00)
Total Revenue		736,688.00	599,005.75	0.00	(\$137,682.25)
EXPENSE					
61100	REGULAR WAGES	184,972.00	33,695.96	0.00	151,276.04
61300	PER DIEMS	1,500.00	464.01	0.00	1,035.99
61400	FICA	14,149.00	2,605.02	0.00	11,543.98
61510	RETIREMENT-EMPLOYERS	12,116.00	2,004.01	0.00	10,111.99
61610	HEALTH INSURANCE	41,000.00	10,250.01	0.00	30,749.99
61620	DENTAL INSURANCE	1,513.00	518.76	0.00	994.24
61630	LIFE INSURANCE	180.00	36.12	0.00	143.88
62119	OTHER CONTRACTED SERVICES	183,893.00	112,410.65	0.00	71,482.35
62130	AUDIT FEES	1,200.00	1,500.00	0.00	(300.00)
62210	TELEPHONE	2,000.00	233.01	0.00	1,766.99
62410	REPAIR & MAINTENANCE-VEHICLES	10,000.00	117.45	0.00	9,882.55
62420	MACHINERY & EQUIP R & M	100.00	0.00	0.00	100.00
63100	OFFICE SUPPLIES & EXPENSES	1,500.00	278.52	0.00	1,221.48
63101	POSTAGE	1,000.00	54.25	0.00	945.75
63104	PRINTING & DUPLICATION	5,000.00	361.59	0.00	4,638.41
63108	PUBLIC INFORMATION	5,000.00	279.11	0.00	4,720.89
63200	PUBLICATIONS/SUBSCRIPTIONS/DUE	1,500.00	354.99	0.00	1,145.01
63300	TRAVEL	3,000.00	234.90	0.00	2,765.10
64200	TRAINING EXPENSE	4,000.00	268.00	0.00	3,732.00
64201	CONVENTION EXPENSE	4,000.00	232.00	0.00	3,768.00
64214	ILS COSTS	193,265.00	193,309.18	0.00	(44.18)
64303	EXTENSION MATERIALS	4,000.00	0.00	0.00	4,000.00
64306	RESOURCE LIBRARIES	40,000.00	40,000.00	0.00	0.00
64307	PARTICIPATING LIBRARIES	1,025,967.00	1,025,967.20	0.00	(0.20)
64309	INTERSYSTEM AGREEMENT	72,691.00	72,690.63	0.00	0.37
64904	SUNDRY EXPENSE	1,000.00	76.96	0.00	923.04
64918	MARKETING/PROMOTION	300.00	0.00	0.00	300.00
65101	INSURANCE ON BUILDINGS	5,000.00	3,328.00	0.00	1,672.00
65321	BUILDING/OFFICE LEASE	14,000.00	7,845.35	0.00	6,154.65
67199	MISC EQUIPMENT	3,000.00	0.00	0.00	3,000.00
Total Expense		1,836,846.00	1,509,115.68	0.00	327,730.32
County Share (Revenue - Expense)		(1,100,158.00)	(910,109.93)	0.00	(190,048.07)
Grand Total Revenue		736,688.00	599,005.75	0.00	(137,682.25)

**Rock County - Production
Budget to Actual Figures**

Fiscal Year: 2019

As of: 04/01/2019

Budget: RV

Org Key Title
5150000000 ARROWHEAD LIBRARY

Object	Description	Budget	Actual	Encumbrance	Balance
	Grand Total Expense	1,836,846.00	1,509,115.68	0.00	327,730.32
	Grand Totals County Share	(1,100,158.00)	(910,109.93)	0.00	(190,048.07)

2020 ALS ROCK COUNTY FUNDING REQUEST

Libraries	2019 Municipal	2018		2018 %	Participating Library Payment			2019	
	Appropriation	Total Circulation	Township Circulation	Town. use	2020	% of total	% cost of Township Circ.		
Beloit	\$ 1,780,877.00	294,474	57,957	19.68%	\$ 350,503.91	31.48%	83.14%	\$ 301,762.65	
Clinton	\$ 107,267.00	28,410	12,586	44.30%	\$ 47,520.68	4.27%	71.75%	\$ 40,182.99	
Edgerton	\$ 294,643.00	97,473	25,885	26.56%	\$ 78,245.61	7.03%	72.14%	\$ 71,290.39	
Evansville	\$ 277,011.00	65,209	15,492	23.76%	\$ 65,810.77	5.91%	82.60%	\$ 61,297.56	
Janesville	\$ 3,370,676.00	758,488	100,187	13.21%	\$ 445,225.13	39.99%	87.36%	\$ 437,850.20	
Milton	\$ 288,224.00	95,546	30,933	32.37%	\$ 93,312.47	8.38%	77.11%	\$ 82,252.71	
Orfordville	\$ 84,635.00	25,285	9,796	38.74%	\$ 32,789.58	2.94%	73.29%	\$ 31,330.70	
TOTAL	\$ 6,203,333.00	1,364,885	252,836	19%	1,113,408.14		82.39%		
*PLP is Participating Library Payment **** 70% rule applies									
	2012	2013	2014	2015	2016	2017	2018	2019	2020
Brodhead	\$ 20,095.00	\$ 20,843.00	\$ 20,586.00	\$ 24,106.00	\$ 20,566.00	\$ 19,156.00	\$ 23,217.00	\$ 28,785.34	
Lakeshores*	\$ 602.00	\$ 1,929.00	\$ 2,439.00	\$ 1,872.00	\$ 1,970.00	\$ 3,436.00	\$ 4,123.00	\$ 2,816.00	
Board per diem									
Whitewater	\$ 23,802.14	\$ 37,454.58	\$ 45,627.48	\$ 26,149.27	\$ 26,010.78	\$ 27,378.69	\$ 15,874.76	\$ 22,045.60	
Jefferson County	\$ 4,013.85	\$ 5,121.12	\$ 4,368.82	\$ 3,483.78	\$ 3,691.94	\$ 4,147.85	\$ 2,339.09	\$ 2,773.56	
Green County	\$ 2,303.00	\$ 1,692.27	\$ 2,211.00	\$ 3,794.00	\$ 4,318.00	\$ 5,575.00	\$ 4,883.00	\$ 3,394.72	
Dane County	\$ 13,381.92	\$ 13,828.42	\$ 12,957.43	\$ 19,093.87	\$ 16,544.00	\$ 16,708.00	\$ 15,333.69	\$ 12,875.41	
TOTAL	\$ 64,197.91	\$ 80,868.39	\$ 88,189.73	\$ 78,498.92	\$ 73,100.72	\$ 76,401.54	\$ 65,770.54	\$ 72,690.63	
Board Per Diem	\$ 1,004,095.00	\$ 956,132.00	\$ 930,935.00	\$ 926,377.00	\$ 920,775.00	\$ 953,539.00	\$ 1,001,938.00	\$ 1,025,967.20	\$ 1,113,408.14
Total requested	\$ 1,069,792.91	\$ 1,038,500.39	\$ 1,020,624.73	\$ 1,006,375.92	\$ 995,375.72	\$ 1,031,440.54	\$ 1,069,208.54	\$ 1,100,157.83	
		97%	98.28%	99%	99%	104%	104%	107%	
*Reimbursement for Walworth County. Intersystem agreement with LLS uses statewide cost of circ in formula.									
	Average of last three year's appropri		\$ 723,122.12						

2020 ALS Rock County Funding-State Formula=70% cost of circ.

	2018	2018				
*PLP is Participating Library Payment						
***The formula cost of rural service times 70% based on total operating expenditures - federal fund expenditures divided by total circulations						
	Total Operating Expenditures	Total Circulations	Cost per Circulation	Township Circulation	Cost of Township Circ.	70% of cost of Township circ
Beloit	\$ 2,142,013	294,474	\$ 7.27	57,957	\$ 421,581.01	\$ 295,106.71
Clinton	\$ 149,509	28,410	\$ 5.26	12,586	\$ 66,234.43	\$ 46,364.10
Edgerton	\$ 408,452	97,473	\$ 4.19	25,885	\$ 108,468.81	\$ 75,928.16
Evansville	\$ 335,345	65,209	\$ 5.14	15,492	\$ 79,669.44	\$ 55,768.61
Hedberg	\$ 3,858,181	758,488	\$ 5.09	100,187	\$ 509,618.58	\$ 356,733.01
Milton	\$ 373,778	95,546	\$ 3.91	30,933	\$ 121,010.56	\$ 84,707.39
Orfordville	\$ 115,482	25,285	\$ 4.57	9,796	\$ 44,740.43	\$ 31,318.30
					\$ 1,351,323.27	\$ 945,926.29
Average Cost/Circ			\$ 5.06			
70% formula is only used if it is higher then Rock County formula						