



**Budget Message for FY 2018-2019
April 27, 2018**

**by Jeremy Skinner
Library Director
Curry Public Library District**

Introduction

Thank you for attending the first Budget Committee meeting for the Curry Public Library District. This message will provide an overview of this year's proposed budget document, including noteworthy changes in revenue, expenditures, and financial policy.

The budget document is separated into three tables (one for each library fund). The first table is for the General Fund, which the library uses to pay for personnel, materials and services, and capital projects associated with regular library operations. The second fund is for the Building Fund, which is used for building-related capital projects and services. The third fund is for the Building Maintenance fund, which was created to fund capital maintenance on the existing and future library facility.

To simplify the discussion of the budget document, all funds have been treated as one large spreadsheet, allowing each line of the document to be continuously numbered in the left-hand column. During the discussion, this line number will be used to identify the item in question.

The budget document provides information on actual expenditures for every budget line going back to FY 2013-2014. It should also be noted that the spreadsheet shows a column for both the adopted budget for FY 2017/2018 and an estimated actual budget for FY 2017/2018 based on current financial statements. The proposed budget amounts for FY 2018/2019 are based on a line-by-line examination of both of these figures and an estimate of costs for new programs and expenditures.

Finally, all lines highlighted in yellow show items where the proposed budget amount is significantly more or less than last year's budget, or there is a proposed change to the definition of the budget line.

Factors That Influenced the Budget Document

The FY 2018-2019 budget is the first budget in which the library will be offering programming in its new learning center space. This budget also includes final expenditures for the completion of the space, which will continue through the end of summer 2018. Overall the budget is focused on ensuring that the library has the proper funds in place to complete the facility and pay for new and ongoing operations. If revenue predictions in this budget hold true (including usage fees for the new space), the library should have adequate budget flexibility. This flexibility will allow us to set aside \$30,000 for future building maintenance, pay annual financing on the building, give staff a 3% wage increase, and have a healthy carryover in both the building fund and the general fund. Overall, the budget should give us a year of flexibility to fully assess the revenue and expenditures associated with the new space.

Changes to Budget Categories

- This year we have added a new budget line (Line #21), to account for revenue from coffee sales.

Notable Changes to Revenue and Expenditures in the General Fund

- The first revenue line of the budget (#5) details the expected income from property tax, and is important to understand since it is the basis of the majority of library expenditures. This number is based on historical trends on what the library has actually received, rather than what Curry County has calculated that the library is owed. Therefore, this budget document projects a 3% increase (the percentage increase usually assessed by Curry County) in tax revenue over the amount received during the 2016/2017 FY. The budget document also subtracts \$6,943 from this amount to account for the amount that the City of Gold Beach Urban Renewal District will take from this amount during the next year. It then adds \$2,000 projected by the County Assessor as a result in increases from property tax assessments.
- Line #12. The revenue in this line is projected from a pending grant proposal to the Oregon Department of Education to fund an afterschool program at the library. A decision on this grant will be made in June, which gives the library the ability to adjust the budget prior to final adoption if the grant is not approved. This grant would bring in significant revenue for the library including \$20,000 for using the space and \$23,000 in indirect costs to administer the grant.
- Line #21. This new budget line accounts for coffee sales revenue. Projected revenue is based on an estimate of \$54/day in coffee sales.
- Line #22. We still have no idea how much revenue the new space will generate from usage fees. This budget line does not include the \$20,000 from the grant shown in Line #12. The base cost for using the meeting room will probably be \$60 per hour. If the large meeting room is used for a minimum of five hours per week for 10 months, the library should generate \$12,000. If we add in the use of the conference room and kitchen space, we feel safe in predicting \$15,000 in revenue. We are also expecting about \$15,000 in space use fees from Southwest Oregon Workforce Investment Board for the programs run by the Career Navigator.
- Lines #27-29 (Personnel Services) shows a 3% increase to staff salaries, the addition of increased grant funded staffing for the afterschool program, and projected increases to insurance costs.
- Line #36. After two years of phasing in changes to internet and phone, this is our final predicted expenditure.
- Line #38. In FY 17-18 the library did not spend the projected amount on utilities because the building started later than expected. We are still working on the assumption that this expenditure will be \$20,000 for the new space.
- Line #42. This line includes increases for audit services, new fees to the county assessor, and expenditures for the afterschool grant.
- Line #46. This line has been increased to include \$5,000 in costs for coffee supplies.
- Line #49. The youth programs budget includes new expenditures for the afterschool grant.
- Line #51. The adult programs budget has been increased to ensure quality programs in the new space and to allow the library to team up with the Coos County Title Wave program.
- Lines #72-75. The only budgeted capital expenditure is for equipment for coffee service.

Notable Changes to Revenue and Expenditures in the Building Fund

The Library does not anticipate any significant external revenue to the building fund during the next fiscal year. We will spend a significant portion of our \$870,000 carryover to complete the building construction during the summer. The building fund also includes ongoing expenses for the Wetland Area Development project (line #121), which is mandated by the Army Corps of Engineers.

The Building Maintenance Fund

After the library's building debt was paid off in 2015, the library set up a building maintenance fund as a way to ensure that some of the funds that had been used for debt would be earmarked for future major maintenance costs on the building. Some funds were spent on renovations and upkeep to the library in conjunction with the library expansion. During the 2018-19 FY, I am recommending that the library add an addition \$30,000 to this fund from the general fund, which will bring our balance to \$50,000. This should be a good starting point for the Library to begin preparing for future needs like roof replacement.

Curry Public Library District 2017-2018 Budget - SHEET Items in bold indicate grant income/expenses that are not guaranteed income.

| GENERAL FUND | | | | | | | | | | |
|--------------|---------------|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---|
| 1 | | | Actual | Actual | Actual | Actual | Adopted | Actual | Proposed | Notes |
| 2 | | | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 | 2017-2018 | 2017-2018 | 2018-2019 | |
| 3 | | BEGINNING FUND BALANCE | 9,638 | 372,655 | 150,000 | 193,577 | 237,183 | 237,183 | 125,967 | Unappropriated fund balance from previous year's budget (line 91). |
| 4 | | INCOME | | | | | | | | |
| 5 | 01-01-00500 | Property Taxes - Current | 368,642 | 384,324 | 390,043 | 406,341 | 412,620 | 412,620 | 420,056 | The proposed budgeted amount is \$425,000 minus \$6943 that will go to the City of Gold Beach Urban Renewal District, is a conservative amount that shows a 3% increase from the total tax revenue the Library District actually received in 2018-2019. The total includes an additional \$2,000 of tax revenue projected by the County Assessor for re-assments. |
| 6 | 01-01-01000 | Taxes - Prior Years | 15,048 | 14,776 | 17,288 | 12,083 | 12,000 | 12,000 | 12,000 | Back taxes owed from previous tax years. |
| 7 | 01-01-30500 | Interest | 40 | 74 | - | 23 | 50 | 52 | 20 | Interest earned from Library District Checking Account. |
| 8 | 01-01-30501 | Interest Unsegr Tax | 6 | - | - | - | - | - | - | |
| 9 | 01-01-30501 | Interest Earned - Co Treas | 448 | 615 | 605 | 367 | 300 | 275 | 300 | |
| 10 | 01-01-10500 | State Per Capita Children's Grant | 1,000 | 1,024 | 1,000 | 50 | 1,000 | 1,020 | 1,020 | Ready to Read grant. This figure has been given to us ahead of time by the state of Oregon. |
| 11 | 01-01-10600 | Small Grants (Under \$25,000) | - | - | - | - | 1,000 | 800 | 1,000 | Potential small grants. |
| 12 | 01-01-10610 | Grants | - | - | - | - | - | - | 267,967 | 21st Century Learning Center Grant & other misc grants. |
| 13 | 01-01-31510 | Fines & Fees | 5,667 | 5,592 | 6,037 | 4,914 | 2,500 | 2,500 | 2,500 | Users fees may drop because of a new grace period for returned items. |
| 14 | 01-01-32000 | User Fees | 3,719 | 4,625 | 4,056 | 4,168 | 3,300 | 3,300 | 3,300 | Pistol River patrons who do not pay taxes into library district have to pay annually to use library. This year the annual fee was increased to \$60/year. |
| 15 | 01-01-32500 | Donations and Contributions (Friends) | - | 675 | 500 | 300 | 10,000 | 10,000 | 10,000 | Donations from the Friends of the Library to assist with servicing building debt. |
| 16 | 01-01-33000 | Used Book Sales | 1,023 | 761 | 1,802 | 1,725 | 1,000 | 1,000 | 1,000 | |
| 17 | 01-01-34000 | E-Rate | - | - | - | - | 14,200 | 14,200 | - | E-rate funding for telecommunications is executed via direct reimbursement to the vendor. |
| 18 | 01-01-35000 | Other Receipts | - | 1,384 | 1,456 | 9,657 | 2,000 | 3,441 | 2,000 | |
| 19 | 01-01-35100 | Gifts | 8,000 | - | 19 | - | 5,000 | - | 5,000 | Unrestricted gifts are placed in this income line. |
| 20 | 01-01-35200 | Teen Advisory Board | - | - | - | - | 1,000 | - | 1,000 | Budget line for Teen Advisory Group fundraising. |
| 21 | 01-01-35220 | Coffee Sales | - | - | - | - | - | - | 10,000 | New Budget Line for Revenue generated from coffee sales. |
| 22 | 01-01-35250 | Learning Center Use Fees | - | - | - | - | 25,000 | - | 30,000 | 15,000 general mtg room usage fees plus \$15,000 of usage fees from Workforce Inv. Board for Career Navigator space usage and coffee service space. |
| 23 | | TOTAL INCOME | 403,593 | 413,850 | 422,806 | 439,628 | 490,970 | 461,208 | 767,163 | |
| 24 | | | | | | | | | | |
| 25 | | EXPENDITURES | Actual | Actual | Actual | Actual | Adopted | Actual | Proposed | |
| 26 | | PERSONNEL SERVICES | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 | 2017-2018 | 2017-2018 | 2018-2019 | |
| 27 | 01-010-90110 | Salaries | 116,218 | 123,921 | 134,948 | 147,642 | 147,642 | 147,642 | 207,428 | 3% merit raises. & \$55,000 grant funded salary of afterschool program director. |
| 28 | 01-0101-90200 | Part-Time | 32,698 | 29,685 | 38,891 | 41,846 | 59,275 | 50,000 | 105,790 | Increased hours to accommodate additional administrative staff, coffee supervisor, and afterschool staff. \$31,000 is grant funded. |
| 29 | 01-0101-90903 | Benefits | 51,130 | 43,609 | 39,549 | 42,808 | 47,840 | 47,840 | 51,309 | Staff health, vision and dental coverage. FICA and Medicare payments, workman's comp., and life insurance. Increase for regular rate increases. Projected increase is 5%. \$12,000 is grant funded for afterschool program director. |
| 30 | | TOTAL PERSONNEL SERVICES | 200,046 | 197,215 | 213,388 | 232,296 | 254,757 | 245,482 | 364,527 | |
| 31 | | | | | | | | | | |
| 32 | | MATERIALS & SERVICES | | | | | | | | |
| 33 | 01-010-91100 | Travel Reimbursement | 1,425 | 896 | 1,427 | 658 | 2,000 | 2,000 | 2,000 | Travel funds to be used for training meetings, conferences, and professional outreach. Includes \$2,000 for library staff travel. |
| 34 | 01-010-91200 | Staff/Board Training & Development | 673 | 1,674 | 706 | 276 | 1,000 | 1,000 | 8,000 | Funds to be used to pay for staff training. \$7,000 of this line is a part of 21CLC grant. |
| 35 | 01-010-91300 | Memberships & Dues | 995 | 1,009 | 1,036 | 1,343 | 1,500 | 1,500 | 4,000 | This line includes membership fees for Oregon Library Association (library pays half of ind. memberships), membership with Oregon Cooperative Procurement Program, Movie Licensing USA, etc. The increase from the previous year is for anticipated cost increases. |

| | | | | | | | | | | |
|----|--------------|----------------------------------|--------|--------|--------|--------|--------|--------|--------|--|
| 36 | 01-010-92540 | Computer Support/Services | 3,249 | 1,857 | 1,587 | 1,266 | 3,000 | 3,000 | 4,000 | This line would be used to contract for work for website and server maintenance, phone system maintenance, and other technical services beyond our staff expertise. |
| 37 | 01-010-91510 | Telecommunications | 4,379 | 2,588 | 2,403 | 4,357 | 8,000 | 1,980 | 3,000 | VOIP phone and internet. This should be our final costs after making changes to our system. |
| 38 | 01-010-91520 | Utilities | 11,909 | 9,672 | 11,087 | 10,548 | 20,000 | 15,000 | 20,000 | In 17-18 the Library did not spend the projected amount on utilities because the building started later than expected. We are still working on the assumption that this expenditure will be \$20,000 for the new space. |
| 39 | 01-010-92010 | Equipment Repair & Maintenance | 3,070 | 2,931 | 2,282 | 2,909 | 3,000 | 4,500 | 4,000 | |
| 40 | 01-010-92020 | Bindery | - | - | - | - | - | - | - | |
| 41 | 010010-92030 | Building and Grounds Maintenance | 10,789 | 15,886 | 19,590 | 18,353 | 20,520 | 19,000 | 20,000 | |
| 42 | 010010-92510 | Professional Services | 10,000 | 12,562 | 12,913 | 14,525 | 18,000 | 15,000 | 76,570 | The small increase in this line is a result of rate increases in rates for the annual audit and bookkeeping. This line is also used to pay for legal fees. It also includes an increase for our courier service for interlibrary loan. \$56,570 of this budget line is contracted services to School District for after school program (space usage, snacks, bussing, data tracking). This line also includes an additional \$2,000 in fees to the County Assessor for re-assment of properties in Library District. |
| 43 | 01-010-93000 | Postage & Printing | 890 | 681 | 835 | 758 | 1,200 | 1,200 | 1,200 | This line includes all postage and ILL Costs. |
| 44 | 01-010-93510 | Legal Advertising | 473 | 635 | 594 | 863 | 1,000 | 1,000 | 1,000 | Special Districts required advertising for budget. |
| 45 | 01-010-93520 | Election Costs | 1,000 | 1,100 | - | 448 | 1,000 | - | 1,000 | Special Districts required advertising for Board elections. |
| 46 | 01-010-94010 | Library Supplies | 3,214 | 3,162 | 3,906 | 3,602 | 4,400 | 4,400 | 9,400 | An additional \$5,000 has been added to pay for coffee supplies. |
| 47 | 01-010-94020 | Office Supplies | 3,134 | 2,865 | 1,367 | 1,504 | 2,000 | 2,000 | 2,000 | |
| 48 | 01-010-94511 | Children's Per Capita Grant | 1,218 | 985 | 1,000 | 3 | 1,000 | 1,020 | 1,020 | Ready to Read grant from the Oregon State Library that the library uses to prepare bags with books for new mothers. See line 10. |
| 49 | 01-010-94520 | Youth Programs | 1,105 | 3,051 | 3,924 | 6,575 | 4,500 | 4,500 | 61,500 | \$1,000 is from direct fundraising by Teen Advisory Board and is earmarked for Teen programs. \$4,000 is from the general fund for youth programs. \$57,000 is grant funding for afterschool program. |
| 50 | 01-010-94530 | Promotion & Recognition | 512 | 462 | 156 | 360 | 500 | 500 | 500 | |
| 51 | 01-010-94540 | Adult Programs | 1,020 | 1,894 | 2,697 | 3,066 | 5,000 | 3,700 | 10,000 | \$5,000 of general fund money is being budgeted for adult programs to ensure a quality slate of programs for the opening of the learning center. Includes \$5,000 for Title Wave. |
| 52 | 01-010-95500 | Insurance & Bonds | 6,992 | 7,080 | 7,791 | 8,032 | 9,319 | 9,319 | 10,000 | This line funds insurance on our building. Based on 5% projected increase from Special Districts Insurance Services, we project a cost of \$5,319 for the first 8 months of the year, and an additional \$4,000 for the final 4 months of the year after the building is finished and the property is re-assessed. |
| 53 | 01-010-96000 | Books - Reference | 455 | 538 | 327 | 365 | 700 | 700 | 700 | During FY 2014-15 we found that \$500 was not adequate for our reference acquisition needs. |
| 54 | 01-010-96010 | Books | 24,083 | 14,412 | 14,033 | 17,136 | 15,000 | 15,000 | 15,000 | Book costs have not increased. This line also includes Library2Go costs for e-book access (\$1000). |
| 55 | 01-010-96020 | Books - Youth | 4,142 | 2,454 | 2,944 | 1,647 | 3,000 | 3,000 | 3,000 | Book costs have not increased. This line also includes Library2Go costs for e-book access (\$500). |
| 56 | 01-010-96030 | Books - Memorial & Gift | - | (820) | 108 | 209 | 500 | 500 | 500 | |
| 57 | 01-010-96040 | Newspapers & Periodicals | 6,452 | 4,326 | 6,342 | 5,270 | 6,200 | 6,200 | 6,200 | |
| 58 | 01-010-96050 | Audiobooks | 1,651 | 1,889 | 2,050 | 2,784 | 2,300 | 2,300 | 2,300 | We changed to a new audio book provider to save money. This line also includes \$600 to cover Library2Go expenditures for audio books. |
| 59 | 01-010-96055 | Audiobooks, Youth | 618 | 858 | 669 | 415 | 500 | 500 | 500 | We changed to a new audio book provider to save money. This line also includes \$100 to cover Library2Go expenditures for audio books. |
| 60 | 01-010-96060 | Microfilm | 75 | 150 | 825 | 150 | - | - | - | The University of Oregon has cut its microfilm budget. In the next FY we will budget for digitization of back issues of Curry County Reporter. |
| 61 | 01-010-96070 | DVDs | 1,956 | 2,041 | 1,460 | 1,620 | 1,800 | 1,800 | 1,800 | Because of the rapid increase in our DVD collection, we plan to decrease spending on DVDs. |
| 62 | 01-010-96075 | Videos, Youth | 608 | 832 | 319 | 328 | 500 | 500 | 500 | |

| | | | | | | | | | | |
|----|--------------|--|------------------|------------------|------------------|------------------|-----------------|-----------------|------------------|---|
| 63 | 01-010-96090 | Electronic Tools | 1,961 | 3,975 | 3,856 | 2,704 | 3,073 | 3,073 | 3,073 | We will continue to pay approx. \$500 to OverDrive for maintenance to the Library2Go system, but the remaining Library2Go cost will be allocated to its appropriate media line (ie, books, audio books, children's books, children's audio). We will continue to pay for access to Cypress Resume (\$200/yr); Nuwav Legal (250/yr). We will also continue to pay OCLC \$525 for access to their ILL system and cataloging services for \$1,179/yr. 144/yr for Netflix; \$800 for misc web tools and services. |
| 64 | 01-010-96100 | Integrated Lib. System Costs | 631 | 2,568 | 2,831 | 3,231 | 1,000 | 1,000 | 1,150 | |
| 65 | 01-010-96110 | Library Network Courier | 2,901 | 3,331 | 7,272 | 4,750 | 4,000 | 4,000 | 3,450 | |
| 66 | 01-010-96500 | Other Expenses | 3,979 | 632 | 1,202 | 4,364 | 5,000 | 5,000 | 5,000 | |
| 67 | | TOTAL MATERIALS & SERVICES | 115,559 | 108,176 | 119,539 | 124,419 | 150,512 | 134,192 | 282,363 | |
| 68 | | | | | | | | | | |
| 69 | | | Actual | Actual | Actual | Actual | Adopted | Actual | Proposed | |
| 70 | | | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 | 2017-18 | 2017-18 | 2018-2019 | |
| 71 | | CAPITAL OUTLAY | | | | | | | | |
| 72 | 01-07-97600 | Struct/Improvement's/Bldg (landscaping) | 1,923 | 205 | 4,285 | 5,070 | 50,000 | 50,000 | - | |
| 73 | 01-07-97710 | Equipment - Furniture | 556 | 8,078 | 1,022 | 3,083 | 30,000 | 30,000 | - | |
| 74 | 01-07-97730 | Equipment - Office | 500 | 656 | 1,146 | 3,200 | 4,000 | 4,000 | 4,000 | This line will be used to replace computer equipment including parts for 5 new public computers = \$2,000, 2 monitors (\$300), 1 office computer (\$600), 1 printer (\$300). |
| 75 | 01-07-97740 | Equipment - Other | 117 | - | 8,483 | (2,046) | 18,750 | 18,750 | 15,000 | coffee equipment |
| 76 | | TOTAL CAPITAL OUTLAY | 3,096 | 8,939 | 14,936 | 9,307 | 102,750 | 102,750 | 19,000 | |
| 77 | | | | | | | | | | |
| 78 | 090-99100 | Operating Contingency | - | - | - | - | 5,000 | - | 5,000 | |
| 79 | | SUBTOTAL CAPITAL OUTLAY & OPERATING CONTINGENCY | 3,096 | 8,939 | 14,936 | 9,307 | 107,750 | 102,750 | 24,000 | |
| 80 | | | | | | | | | | |
| 81 | | TOTAL EXPENDITURES | 318,701 | 314,330 | 347,863 | 366,022 | 513,019 | 482,424 | 670,890 | Total of lines 79 + 67 + 30 |
| 82 | | | | | | | | | | |
| 83 | | Excess of Revenues Over (under) Expenditures. | 84,892 | 99,520 | 74,943 | 73,606 | (22,049) | (21,216) | 96,273 | Total Income (Line 22) - Total Expenditures (Line 81) |
| 84 | | | | | | | | | | |
| 85 | | Other Financing Sources (Uses) | | | | | | | | |
| 86 | 090-99220 | Transfer to Building Maintenance Fund | -50,000 | 0 | -30,000 | 30,000 | 60,000 | 60,000 | 30,000 | |
| 87 | | Transfer to Building Fund for Debt Service | 0 | 0 | 0 | 0 | 30,000 | 30,000 | 39,000 | |
| 88 | | | | | | | | | | |
| 89 | | Excess of Revenues Over (Under) | 34,892 | 99,520 | 44,943 | 43,606 | -112,049 | -111,216 | 27,273 | Line #83 less Line #86 less Line #87 |
| 90 | | Expenditures and Other Sources (Uses) | | | | | | | | |
| 91 | | | | | | | | | | |
| 92 | | Beginning Fund Balance | 9,638 | 372,654 | 150,000 | 193,577 | 237,183 | 237,183 | 125,967 | Line #3 |
| 93 | | | | | | | | | | |
| 94 | | UNAPPROPRIATED FUND BALANCE - END OF FISCAL YEAR | 44,530 | 472,174 | 194,943 | 237,183 | 125,134 | 125,967 | 153,240 | The library spends approx. \$30,000/month. This unappropriated balance will provide the library with the minimum of \$120,000 required to fund the library until November tax funds are received. |

Curry Public Library District 2017-2018 Budget - SHEET 2

Items in bold indicate grant income/expenses that are not guaranteed income.

| BUILDING FUND | | Actual | Actual | Actual | Adopted | Actual | Adopted | Actual | Proposed | Notes |
|---------------|--|----------------|----------------|------------------|-------------------|------------------|-------------------|------------------|-----------------|--|
| | | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 | 2016-2017 | 2017-2018 | 2017-2018 | 2018-2019 | |
| 95 | | | | | | | | | | |
| 96 | | | | | | | | | | |
| 97 | BEGINNING FUND BALANCE | 89,972 | 455,360 | 1,269,603 | 1,242,666 | 1,242,531 | 1,189,690 | 1,189,690 | 869,860 | |
| 98 | INCOME | | | | | | | | | |
| 99 | 410600 Public Grants | 0 | 0 | 0 | 0 | 0 | 0 | 25,000 | 0 | SOWIB check |
| 100 | 410610 Private Grants | 5,369 | 0 | 0 | 705,000 | 50,000 | 175,000 | 175,000 | 0 | Foundation grants: CPL Foundation |
| 101 | 410630 Community Contributions (Friends of the Lib.) | 1,020 | 269 | 620 | 50,000 | 9,644 | 459,000 | 409,486 | 0 | |
| 102 | 432500 Property Sale (older library property) | 80,000 | 9,564 | 5,736 | 20,000 | 4,287 | 3,000 | 1,000 | 1,000 | Revenue from the sale of the Colvin Street property. |
| 103 | 432600 Gifts | 262,209 | 933,960 | 0 | 50,000 | 0 | 0 | 0 | 500 | Unplanned gifts. |
| 104 | 430533 Interest Earned | | 875 | 1,458 | 700 | 1,869 | 500 | 1,400 | 0 | |
| 105 | Special Districts Loan | 0 | 0 | 0 | 0 | 0 | 400,000 | 435,000 | 0 | |
| 106 | TOTAL INCOME | 348,599 | 944,668 | 7,814 | 825,700 | 65,800 | 1,037,500 | 1,046,886 | 1,500 | |
| 107 | | | | | | | | | | |
| 108 | EXPENDITURES | | | | | | | | | |
| 109 | MATERIALS & SERVICES | | | | | | | | | |
| 110 | 04-040-91200 Training & Meeting Expenses | 0 | 0 | 0 | 500 | 105 | 0 | 0 | 0 | |
| 111 | 04-040-92540 Professional Svcs - Architect | 0 | 0 | 957 | 165,110 | 111,469 | 55,000 | 55,081 | 5,000 | |
| 112 | 04-040-92550 Professional Svcs - Attorney | 0 | 0 | 0 | 1,000 | 0 | 0 | 0 | 0 | |
| 113 | 04-040-92560 Professional Svcs - Sitework | 0 | 0 | 15,261 | 10,000 | 1,032 | 0 | 344 | 0 | |
| 114 | 04-040-95040 Permits, Fees, & Testing | 0 | 0 | 0 | 10,000 | 0 | 31,838 | 30,725 | 5,000 | |
| 115 | 04-040-95500 Insurance | 0 | 0 | 0 | 5,000 | 0 | 6,000 | 5,823 | 0 | |
| 116 | <i>Total Materials and Services</i> | <i>0</i> | <i>0</i> | <i>16,218</i> | <i>191,610</i> | <i>112,606</i> | <i>92,838</i> | <i>91,973</i> | <i>10,000</i> | |
| 117 | | | | | | | | | | |
| 118 | CAPITAL OUTLAY | | | | | | | | | |
| 119 | 04-070-97600 Community Center - Structure and Improvement | 0 | 0 | 0 | 1,700,000 | 0 | 1,848,134 | 1,051,743 | 364,000 | We can spend up to 790,000 more before we have to cut off for end of FY. Expenditures for FY 18-19 include painting and solar. |
| 120 | 04-070-97800 Sitework Development and Landscaping | 0 | 0 | 0 | 10,000 | 0 | 250,000 | 250,000 | 0 | of this 250,000, (24763 went to geotech & 225,237 went to Vitus for ground work. |
| 121 | 04-070-97900 Wetland Area Development | 15,000 | 4,957 | 18,533 | 6,000 | 6,035 | 3,000 | 3,000 | 3,000 | Invasive mitigation, monitoring, reporting. |
| 122 | 04-070-97710 Furniture & Equipment Learning Center | 0 | 0 | 0 | 100,000 | 0 | 70,000 | 70,000 | 20,000 | 30,000 avail from gen fund for furnishings bring end of year total to 100,000 |
| 123 | Emergency Site Repair expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 124 | <i>Total Capital Outlay</i> | <i>15,000</i> | <i>4,957</i> | <i>18,533</i> | <i>1,816,000</i> | <i>6,035</i> | <i>2,171,134</i> | <i>1,374,743</i> | <i>387,000</i> | |
| 125 | | | | | | | | | | |
| 126 | OTHER REQUIREMENTS | | | | | | | | | |
| 127 | 04-090-99000 Debt/Certif's of Participation | 50,000 | 447,643 | 0 | 0 | 0 | 30,000 | 30,000 | 39,000 | |
| 128 | 04-090-99100 Contingency | 0 | 0 | 0 | 50,000 | 0 | 50,000 | 0 | 50,000 | \$50,000 contingency for emergency site repair for back hillside in case of slide, per county's requirement. \$50,000 contingency for construction damage. |
| 129 | <i>Total Other Requirements</i> | <i>50,000</i> | <i>447,643</i> | <i>0</i> | <i>50,000</i> | <i>0</i> | <i>80,000</i> | <i>30,000</i> | <i>89,000</i> | |
| 130 | | | | | | | | | | |
| 131 | TOTAL EXPENDITURES | 65,000 | 452,600 | 34,751 | 2,057,610 | 118,641 | 2,343,972 | 1,496,716 | 486,000 | |
| 132 | | | | | | | | | | |
| 133 | Excess (deficiency) of Revenues Over (under) Expenditures | 283,599 | 492,068 | -26,937 | -1,231,910 | -52,841 | -1,306,472 | -449,830 | -484,500 | |
| 134 | | | | | | | | | | |
| 135 | Other Financial Sources | | | | | | | | | |
| 136 | 451010 Transfer from General Fund (for Debt Service/Certificates of Participation) | 50,000 | 0 | 0 | 0 | 0 | 30,000 | 30,000 | 39,000 | |
| 137 | Transfer from Building Maintenance Fund | 0 | 0 | 0 | 0 | 0 | 100,000 | 100,000 | 0 | |
| 138 | | | | | | | | | | |
| 139 | Excess (deficiency) of Revenues and Other Sources Over (under) Expenditures | 333,599 | 492,068 | -26,937 | -1,231,910 | -52,841 | -1,176,472 | -319,830 | -445,500 | |
| 140 | Fund Balance - Beginning of Year | 89,972 | 455,360 | 1,269,603 | 1,242,666 | 1,242,531 | 1,189,690 | 1,189,690 | 869,860 | |
| 141 | UNAPPROPRIATED FUND BALANCE - END OF YEAR | 423,571 | 947,428 | 1,242,666 | 10,756 | 1,189,690 | 13,218 | 869,860 | 424,360 | |

Curry Public Library District 2017-2018 Budget - SHEET 3

BUILDING MAINTENANCE FUND

| 142 | | 2015-16 Actual | 2016-17 Actual | 2017-18 Actual | 2018-19 Proposed | Notes |
|-----|-------------------------------|--------------------|--------------------|--------------------|--------------------|-------|
| 143 | BEGINNING FUND BALANCE | \$0.00 | \$30,000.00 | \$60,000.00 | \$20,000.00 | |
| 144 | | | | | | |
| 145 | INCOME | | | | | |
| 146 | Transfer from General Fund | \$30,000.00 | \$30,000.00 | \$60,000.00 | \$30,000.00 | |
| 147 | | | | | | |
| 148 | EXPENDITURES | | | | | |
| 149 | Transfer to Building Fund | \$0.00 | \$0.00 | \$100,000.00 | \$0.00 | |
| 150 | | | | | | |
| 151 | TOTAL FUND BALANCE | \$30,000.00 | \$60,000.00 | \$20,000.00 | \$50,000.00 | |