

## **Ann Arbor District Library Budget Fiscal Year 2014-2015**

### **Revenues:**

Tax Revenue – The tax revenue shown is the projected revenue at 1.5500 mills with a 2.4% increase in the tax base.

All Other Revenue – Projections are based on the current years actual for each of these categories.

### **Expenses:**

Salaries and Wages – This reflects current salaries plus a 3 percent merit increase for full-time employees.

Employee Benefits – This number includes the following:

- Costs for health, dental, vision, life and LTD insurances based on the employee's current family status and a 3% increase in the Library's contribution to health insurance premiums.
- MPSERS employer contribution percentage of 28.16%.
- 403(b) employer contribution percentage of 10%
- Costs for worker's comp. insurance and state unemployment insurance.

Employment Taxes – This is the employer portion of FICA for the proposed salaries and wages.

Custodial – Includes janitorial service, carpet cleaning, window cleaning, etc. for all locations.

Accounting/Audit – The cost of the audit for next year.

Legal – The estimated costs for next year.

Purchased Services – Includes \$50,000 for network cataloging services, \$22,000 for Unique Management, \$27,000 for the payroll service and \$45,000 for consultants.

Utilities – This includes costs for utilities at all locations.

Property Insurance – This is the expense for all coverage at all locations.

Communications – This includes phone and internet charges.

Materials – This includes print and non-print material along with the necessary supplies needed to process the material.

Software Licenses/Maintenance – Includes costs for license and maintenance agreements for all existing software in the Library and any new packages that will be purchased in the upcoming year.

Building Rental – Includes costs for the West branch and archive locations.

Seminars/Conferences/Training/Travel – Includes costs for conferences, system wide training, departmental training and mileage reimbursement for local travel.

Copier Expense – Includes lease costs for the copiers and any paper charges related to copier usage.

Library Programming – Includes costs for all public programs (story times, etc.), including printing, advertising and public relations.

Grant and Memorial Expenses – This projected expense matches the projected revenue.

Supplies – This includes departmental, computer (\$80,000) and supplies for all facilities (\$75,000).

Repairs and Maintenance – This includes expected expenses for computers and facilities.

Postage – This includes postage and freight.

Circulation Supplies – This includes Lcards, book bags and circ cards for the system.

Other Operating Expenditures – This includes costs for membership dues, food, etc.

Capital Outlays – This includes miscellaneous departmental furniture and equipment, new computer equipment and facilities improvements.

ANN ARBOR DISTRICT LIBRARY  
Statement of Revenues and Expenditures  
Operating Budget

	Proposed 2014-2015 <u>Budget</u>	Projected 2013-2014 <u>Actual</u>	<u>Variance</u>	
<b>Revenue:</b>				
Tax Collections (1.5500 mill Levy)	\$ 11,637,000	\$ 11,367,998	\$ 269,002	2.4%
State Aid	80,000	219,096	(139,096)	
Penal Fines	225,000	195,000	30,000	15.4%
Interest	100,000	100,316	(316)	-0.3%
Copier Revenue	30,000	29,700	300	1.0%
Grants and Memorials	90,000	160,703	(70,703)	-44.0%
Library Fines, Fees and Other	380,000	382,731	(2,731)	-0.7%
Nonresident Fees	15,000	15,723	(723)	-4.6%
Transfer from Fund Balance/Restricted Funds	<u>11,000</u>	<u>-</u>	<u>11,000</u>	0.0%
<b>Total Revenues</b>	<b><u>\$ 12,568,000</u></b>	<b><u>\$ 12,471,267</u></b>	<b><u>\$ 96,733</u></b>	<b>0.8%</b>
<b>Expenditures</b>				
Salaries & Wages	\$ 5,968,000	\$ 5,885,235	82,765	1.4%
Employee Benefits	1,623,000	1,634,874	(11,874)	-0.7%
Employment Taxes	<u>457,000</u>	<u>439,772</u>	<u>17,228</u>	3.9%
<b>Total Employment Cost</b>	<b>\$ 8,048,000</b>	<b>\$ 7,959,881</b>	<b>\$ 88,119</b>	<b>1.1%</b>
Custodial	\$ 200,000	\$ 171,338	28,662	16.7%
Accounting/Audit	12,000	9,996	2,004	20.0%
Legal Expense	96,000	24,822	71,178	286.8%
Purchased Services	144,000	159,926	(15,926)	-10.0%
Utilities	448,000	429,048	18,952	4.4%
Property Insurance	90,000	82,569	7,431	9.0%
Communications	180,000	179,221	779	0.4%
Materials	1,750,000	1,726,973	23,027	1.3%
Software Licenses/Maintenance	150,000	150,843	(843)	-0.6%
Building Rental	155,000	150,922	4,078	2.7%
Seminars/Conferences/Training/Travel	28,000	19,755	8,245	41.7%
Copier Expense	45,000	55,631	(10,631)	-19.1%
Library Programming	320,000	234,596	85,404	36.4%
Grant and Memorial Expenses	90,000	90,230	(230)	-0.3%
Supplies	185,000	175,797	9,203	5.2%
Repair and Maintenance	312,000	300,564	11,436	3.8%
Postage	35,000	32,201	2,799	8.7%
Circulation Supplies	66,000	69,443	(3,443)	-5.0%
Other Operating Expenditures	<u>24,000</u>	<u>21,490</u>	<u>2,510</u>	11.7%
<b>Total Operating Expense</b>	<b>\$ 4,330,000</b>	<b>\$ 4,085,365</b>	<b>\$ 244,635</b>	<b>6.0%</b>
Capital Outlays	<u>190,000</u>	<u>158,920</u>	<u>31,080</u>	19.6%
<b>Total Expenditures</b>	<b><u>\$ 12,568,000</u></b>	<b><u>\$ 12,204,166</u></b>	<b><u>\$ 363,834</u></b>	<b>3.0%</b>
<b>Net</b>	<b><u>\$ -</u></b>	<b><u>\$ 267,101</u></b>	<b><u>\$ (267,101)</u></b>	<b>-100.0%</b>



Ann Arbor District Library  
2014-2015 Budget

	<u>Building Rental</u>	<u>Seminars/ Conf./ Travel</u>	<u>Copier Expense</u>	<u>Library Programs</u>	<u>Grant and Memorial Expense</u>	<u>Supplies</u>	<u>Repair and Maint.</u>	<u>Postage</u>	<u>Lcards/ Circ Cards</u>	<u>Other Operating Exp.</u>	<u>Capital Outlays</u>	<u>Total</u>
Traverwood	-	-	-	-	-	-	-	-	-	-	-	75,000
Malletts Creek	-	-	-	-	-	-	-	-	-	-	-	60,000
Pittsfield	-	-	-	-	-	-	-	-	-	-	-	70,000
West	110,000	-	-	-	-	-	-	-	-	-	-	128,000
O & NS	-	600	-	-	-	8,200	-	-	-	-	-	251,700
YASC	-	1,500	-	-	-	8,000	-	-	-	4,500	-	1,049,187
Circulation	-	500	-	-	-	5,000	1,000	-	66,000	3,800	-	1,910,525
Community Relations	-	1,000	-	320,000	90,000	3,500	1,000	-	-	100	-	833,554
Information Access	-	4,000	40,000	-	-	80,000	20,000	-	-	-	120,000	3,756,422
Finance & HR	-	20,000	-	-	-	2,300	-	-	-	6,600	-	2,669,135
Facilities/Security	-	200	5,000	-	-	75,000	290,000	35,000	-	1,500	70,000	1,362,995
Administration	45,000	200	-	-	-	3,000	-	-	-	5,000	-	398,982
Board	-	-	-	-	-	-	-	-	-	2,500	-	2,500
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	155,000	28,000	45,000	320,000	90,000	185,000	312,000	35,000	66,000	24,000	190,000	12,568,000
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