

Ann Arbor District Library Budget Fiscal Year 2013-2014

Revenues:

Tax Revenue – The tax revenue shown is the projected revenue at 1.5500 mills with a 2.1% 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 and an increase in the hourly rates for part-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 at the current rates.
- MPERS employer contribution percentage of 24.32% to 28.00%.
- 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, \$23,000 for Unique Management, \$12,000 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 2013-2014 <u>Budget</u>	Projected 2012-2013 <u>Actual</u>	<u>Variance</u>	
Revenue:				
Tax Collections (1.5500 mill Levy)	\$ 11,368,000	\$ 11,132,003	\$ 235,997	2.1%
State Aid	80,000	80,004	(4)	
Penal Fines	195,000	230,000	(35,000)	-15.2%
Interest	100,000	88,169	11,831	13.4%
Copier Revenue	30,000	31,464	(1,464)	-4.7%
Grants and Memorials	90,000	165,978	(75,978)	-45.8%
Library Fines, Fees and Other	425,000	418,346	6,654	1.6%
Nonresident Fees	15,000	15,255	(255)	-1.7%
Transfer from Fund Balance/Restricted Funds	25,000	-	25,000	0.0%
Total Revenues	<u>\$ 12,328,000</u>	<u>\$ 12,161,219</u>	<u>\$ 166,781</u>	1.4%
Expenditures				
Salaries & Wages	\$ 5,965,000	\$ 5,760,467	204,533	3.6%
Employee Benefits	1,574,000	1,537,886	36,114	2.3%
Employment Taxes	456,000	429,806	26,194	6.1%
Total Employment Cost	<u>\$ 7,995,000</u>	<u>\$ 7,728,159</u>	<u>\$ 266,841</u>	3.5%
Custodial	\$ 190,000	\$ 183,600	6,400	3.5%
Accounting/Audit	10,000	12,000	(2,000)	-16.7%
Legal Expense	50,000	29,480	20,520	69.6%
Purchased Services	133,000	134,615	(1,615)	-1.2%
Utilities	440,000	433,899	6,101	1.4%
Property Insurance	90,000	82,569	7,431	9.0%
Communications	180,000	195,276	(15,276)	-7.8%
Materials	1,750,000	1,848,931	(98,931)	-5.4%
Software Licenses/Maintenance	150,000	120,000	30,000	25.0%
Building Rental	155,000	150,301	4,699	3.1%
Seminars/Conferences/Training/Travel	28,000	23,552	4,448	18.9%
Copier Expense	45,000	37,356	7,644	20.5%
Library Programming	235,000	250,601	(15,601)	-6.2%
Grant and Memorial Expenses	90,000	139,780	(49,780)	-35.6%
Supplies	184,000	170,789	13,211	7.7%
Repair and Maintenance	302,000	286,338	15,662	5.5%
Postage	35,000	25,325	9,675	38.2%
Circulation Supplies	72,000	65,753	6,247	9.5%
Other Operating Expenditures	24,000	24,503	(503)	-2.1%
Total Operating Expense	<u>\$ 4,163,000</u>	<u>\$ 4,214,668</u>	<u>\$ (51,668)</u>	-1.2%
Capital Outlays	<u>170,000</u>	<u>158,409</u>	<u>11,591</u>	7.3%
Total Expenditures	<u>\$ 12,328,000</u>	<u>\$ 12,101,236</u>	<u>\$ 226,764</u>	1.9%
Net	<u>\$ -</u>	<u>\$ 59,983</u>	<u>\$ (59,983)</u>	-100.0%

Ann Arbor District Library
2013-2014 Budget

	<u>Salaries</u>	<u>Wages</u>	<u>Benefits/ FICA</u>	<u>Custodial and Electrical</u>	<u>Audit</u>	<u>Legal</u>	<u>Purchased Services</u>	<u>Utilities</u>	<u>Property Insurance</u>	<u>Communi- cations</u>	<u>Materials</u>	<u>Software Maint.</u>
Traverwood	-	-	-	-	-	-	-	70,000	-	-	-	-
Malletts Creek	-	-	-	-	-	-	-	65,000	-	-	-	-
Pittsfield	-	-	-	-	-	-	-	70,000	-	-	-	-
West	-	-	-	-	-	-	-	18,000	-	-	-	-
O & NS	235,369	-	-	-	-	-	-	-	-	-	-	-
YASC	939,089	285,037	-	-	-	-	-	-	-	-	-	-
Circulation	1,104,303	798,525	-	-	-	-	22,675	-	-	-	147,170	-
Community Relations	337,406	15,166	-	-	-	-	-	-	-	-	-	-
Information Access	1,047,716	24,216	-	-	-	-	50,000	-	-	180,000	203,000	150,000
Finance & HR	481,612	-	2,030,000	-	10,000	-	15,325	-	90,000	-	1,399,830	-
Facilities/Security	324,142	110,122	-	190,000	-	-	-	210,000	-	-	-	-
Administration	248,811	13,486	-	-	-	50,000	45,000	7,000	-	-	-	-
Board	-	-	-	-	-	-	-	-	-	-	-	-
	4,718,448	1,246,552	2,030,000	190,000	10,000	50,000	133,000	440,000	90,000	180,000	1,750,000	150,000
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**BOARD OF TRUSTEES OF
ANN ARBOR DISTRICT LIBRARY
RESOLUTION 13-113**

**RESOLUTION APPROVING ANNUAL BUDGET FOR THE FISCAL YEAR
2013-2014 OF THE ANN ARBOR DISTRICT LIBRARY**

Minutes of a regular meeting of the Board of Trustees of the Ann Arbor District Library, County of Washtenaw, Michigan, held in the City of Ann Arbor, on the 6th day of May 2013 at 6:00 p.m.

PRESENT:

ABSENT:

The following preamble and resolution were offered by _____, and supported by _____:

Pursuant to Act 2, Michigan Public Acts of 1968, as amended, before adoption of a budget, a public hearing shall be held as required by Act No. 43 of the Public Acts of the Second Extra Session of 1963, as amended ("Act 43"), and Act No. 267 of the Public Acts of Michigan 1976, as amended.

Pursuant to Act 43, notice of a public hearing on the proposed budget of the District Library must be given by publication in a newspaper of general circulation in the Library District at least 6 days prior to the date of such hearing.

The Board, after due and proper notice, conducted a public hearing on Monday, May 6, 2013, on the approval of the proposed budget.

THE BOARD RESOLVES AS FOLLOWS:

- 1.) The Board approves and adopts the budget for the fiscal year ending June 30, 2014, as presented.
- 2.) All resolutions and parts of resolutions that conflict with the provisions of this resolution are rescinded.

A vote on the foregoing resolution was taken and was as follows:

AYES:

NAYS:

RESOLUTION DECLARED ADOPTED.

Secretary

**BOARD OF TRUSTEES OF
ANN ARBOR DISTRICT LIBRARY
RESOLUTION 13-114**

**RESOLUTION AUTHORIZING MILLAGE RATE TO BE LEVIED BY
TAXING AUTHORITIES**

Minutes of a regular meeting of the Board of Trustees of the Ann Arbor District Library, County of Washtenaw, Michigan, held in the City of Ann Arbor, on the 6th day of May 2013 at 6:00p.m.

PRESENT:

ABSENT:

The following preamble and resolution was offered by _____ and supported by _____:

The said Board of Trustees of the Ann Arbor District Library (the "Library") has given due reflection to the budget and operational requirements of the Library as to the 2013-2014 fiscal year.

The said Board of Trustees is desirous of providing for the appropriate certification of operational millage relative to the Library.

THE BOARD RESOLVES AS FOLLOWS:

- 1.) That as to the 2013-2014 fiscal year of the Ann Arbor District Library, and as to that portion of said Library within the City of Ann Arbor, and that portion of the Library within the territory, townships, or areas outside the City of Ann Arbor, the voted millage for Library operational purposes shall be the amount of 1.55 mills.
- 2.) That the foregoing amounts are levied by the Ann Arbor District Library and the Secretary of the Board of Trustees is authorized and directed to report the same as the Library tax levy to the proper assessing officer(s) of the appropriate agencies and the Secretary may provide copies of this resolution when requested by any appropriate agency.
- 3.) That the amounts certified are essential for the fiscal year of the Ann Arbor District Library commencing July 1, 2013, except as subsequently altered or amended by appropriate certification.
- 4.) That a certified copy of this Resolution may be issued as though the original with the certification provided.

- 5.) All resolutions and parts of resolutions that conflict with the provisions of this resolution are rescinded.

A vote on the foregoing resolution was taken and was as follows:

AYES:

NAYS:

RESOLUTION DECLARED ADOPTED.

Secretary

**BOARD OF TRUSTEES OF
ANN ARBOR DISTRICT LIBRARY
RESOLUTION 13-115**

**RESOLUTION TO ADOPT THE 2013-2014 BUDGET AS A LINE ITEM BUDGET
AND COMPLIANCE OF DISBURSEMENTS**

Minutes of a regular meeting of the Board of Trustees of the Ann Arbor District Library, County of Washtenaw, Michigan, held in the City of Ann Arbor, on the 6th day of May 2013 at 6:00 p.m.

PRESENT:

ABSENT:

The following resolution was offered by _____ and supported by _____:

THE BOARD RESOLVES AS FOLLOWS:

RESOLUTION ESTABLISHING POLICY FOR DISBURSEMENTS

WHEREAS, on an annual basis the Board adopts an Operating Budget for the Library and;

WHEREAS, the Michigan Department of Treasury's Uniform Accounting Procedures Manual includes the following requirements for approval of disbursements:

All disbursements must be approved by the legislative body prior to disbursement unless addressed otherwise in the charter. The legislative body may establish a formal policy to authorize payments prior to approval to avoid finance or late charges and to pay appropriated amounts and payroll (including related payroll taxes and withholdings). This policy must be very limited and a list of payments made prior to approval must be presented to the legislative body for approval.

NOW, THEREFORE, BE IT RESOLVED THAT:

- 1.) Appropriations by the Board. As the Legislative Body of the Library, the Board hereby appropriates for fiscal year 2013-14 the total amount of \$12,328,000 for the expenditure categories set forth in the budget.
- 2.) Disbursements for Payroll and Related Payroll Taxes and Withholdings. As provided by the Uniform Accounting Procedures Manual of the Department of Treasury, the Director of the Library, the Associate Director of Finance of the Library or Human Resources Manager of the Library (each as "Authorized Officer") are hereby authorized to provide for the disbursement of Library funds for

payroll (including related payroll taxes and withholdings) provided such disbursements are within the budgeted amounts set forth in the Approved Budget.

- 3.) Disbursements for Recurring Expenses that are necessary to Avoid Finance of Late Charges. As provided by the Uniform Accounting Procedures Manual of the Department of Treasury, each Authorized Officer is hereby authorized to provide for the disbursement of Library funds for payments that are for recurring expenses and are necessary to avoid finance or late charges, such as payments for utilities, equipment leases and similar expenses, provided such disbursements are within the budgeted amounts set forth in the Approved Budget.
- 4.) Disbursements for Appropriated Amounts. As provided by the Uniform Accounting Procedures Manual of the Department of Treasury, each Authorized Officer is hereby authorized to provide for the disbursement of Library funds for expenditures that have been previously appropriated by the Board pursuant to Paragraph No. 1 of this Resolution, provided such disbursements are within the budgeted amounts set forth in the Approved Budget.
- 5.) Presentation of Disbursements to the Library Board. All disbursements made pursuant to the authority of this Resolution must be presented to the Library Board for approval at a subsequent Board meeting.
- 6.) Limitation of Disbursements to \$28,000. Notwithstanding any provision to the contrary in this Resolution, no Authorized Officer shall be allowed to approve any single expenditure in excess of \$28,000 unless that expenditure has been previously approved in a resolution by the Library Board or in an agreement authorized by the Library Board.
- 7.) Requirement for Dual Signatures. Nothing in this Resolution shall be construed as modifying the current Library Board policy that requires two authorized signatures on all checks, excluding payroll checks, in the amount of \$2,500 or more.
- 8.) Prior Resolutions. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution are hereby rescinded.

A vote on the foregoing resolution was taken and was as follows:

AYES:

NAYS:

RESOLUTION DECLARED ADOPTED.

Secretary