

Ann Arbor District Library Budget Fiscal Year 2011-2012

Revenues:

Tax Revenue – The tax revenue shown is the projected revenue at 1.55 mills. The revenue also reflects an expected drop in the Library's tax base of 3%.

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

Expenses:

Salaries and Wages – Given the projected decreases to the tax base for the foreseeable future and our overall competitive position in the market place we are proposing no increases.

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.
- MPSERS employer contribution percentage of 24.47%
- 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 \$48,000 for network cataloging services, \$10,000 for Brainfuse, \$25,000 for Unique Management, \$10,000 for the payroll service and \$10,000 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 (\$100,000) and facilities improvements.

ANN ARBOR DISTRICT LIBRARY
Statement of Revenues and Expenditures
Operating Budget

| | Proposed 2011-2012 <u>Budget</u> | Projected 2010-2011 <u>Actual</u> | <u>Variance</u> |
|--------------------------------------|--|---|---------------------|
| Revenue: | | | |
| Tax Collections (1.5500 mill Levy) | \$ 10,945,000 | \$ 11,289,998 | \$ (344,998) |
| State Aid | - | - | - |
| Penal Fines | 250,000 | 275,000 | (25,000) |
| Interest | 62,000 | 56,028 | 5,972 |
| Copier Revenue | 38,000 | 37,497 | 503 |
| Grants and Memorials | 90,000 | 124,617 | (34,617) |
| Library Fines, Fees and Other | 485,000 | 483,264 | 1,736 |
| Nonresident Fees | <u>17,000</u> | <u>18,150</u> | <u>(1,150)</u> |
| Total Revenues | <u>\$ 11,887,000</u> | <u>\$ 12,284,554</u> | <u>\$ (397,554)</u> |
| Expenditures | | | |
| Salaries & Wages | \$ 5,720,000 | \$ 5,647,697 | 72,303 |
| Employee Benefits | 1,510,000 | 1,533,090 | (23,090) |
| Employment Taxes | <u>438,000</u> | <u>420,192</u> | <u>17,808</u> |
| Total Employment Cost | <u>\$ 7,668,000</u> | <u>\$ 7,600,979</u> | <u>\$ 67,021</u> |
| Custodial | \$ 210,000 | \$ 219,516 | (9,516) |
| Accounting/Audit | 15,000 | 13,500 | 1,500 |
| Legal Expense | 75,000 | 75,100 | (100) |
| Purchased Services | 104,000 | 113,030 | (9,030) |
| Utilities | 455,000 | 461,562 | (6,562) |
| Property Insurance | 87,000 | 88,238 | (1,238) |
| Communications | 180,000 | 180,038 | (38) |
| Materials | 1,850,000 | 1,847,295 | 2,705 |
| Software Licenses/Maintenance | 120,000 | 120,864 | (864) |
| Building Rental | 155,000 | 155,903 | (903) |
| Seminars/Conferences/Training/Travel | 22,000 | 18,712 | 3,288 |
| Copier Expense | 65,000 | 58,240 | 6,760 |
| Library Programming | 250,000 | 247,625 | 2,375 |
| Grant and Memorial Expenses | 90,000 | 124,861 | (34,861) |
| Supplies | 180,000 | 178,560 | 1,440 |
| Repair and Maintenance | 283,000 | 264,296 | 18,704 |
| Postage | 30,000 | 29,844 | 156 |
| Circulation Supplies | 62,000 | 64,932 | (2,932) |
| Other Operating Expenditures | <u>22,000</u> | <u>20,177</u> | <u>1,823</u> |
| Total Operating Expense | <u>\$ 4,255,000</u> | <u>\$ 4,282,293</u> | <u>\$ (27,293)</u> |
| Capital Outlays | <u>150,000</u> | <u>191,505</u> | <u>(41,505)</u> |
| Total Expenditures | <u>\$ 12,073,000</u> | <u>\$ 12,074,777</u> | <u>\$ (1,777)</u> |
| Net | <u>\$ (186,000)</u> | <u>\$ 209,777</u> | <u>\$ (395,777)</u> |

ANN ARBOR DISTRICT LIBRARY
Statement of Revenues and Expenditures
Operating Budget

| | Proposed 2011-2012 Budget | 2010-2011 Budget | Variance |
|--------------------------------------|---------------------------------|-----------------------------|----------------------------|
| Revenue: | | | |
| Tax Collections (1.5500 mill Levy) | \$ 10,945,000 | \$ 11,289,998 | \$ (344,998) |
| State Aid | - | - | - |
| Penal Fines | 250,000 | 275,000 | (25,000) |
| Interest | 62,000 | 160,000 | (98,000) |
| Copier Revenue | 38,000 | 40,000 | (2,000) |
| Grants and Memorials | 90,000 | 90,000 | - |
| Library Fines, Fees and Other | 485,000 | 430,000 | 55,000 |
| Nonresident Fees | <u>17,000</u> | <u>15,000</u> | <u>2,000</u> |
| Total Revenues | <u>\$ 11,887,000</u> | <u>\$ 12,299,998</u> | <u>\$ (412,998)</u> |
| Expenditures | | | |
| Salaries & Wages | \$ 5,720,000 | \$ 5,844,000 | (124,000) |
| Employee Benefits | 1,510,000 | 1,500,000 | 10,000 |
| Employment Taxes | <u>438,000</u> | <u>447,000</u> | <u>(9,000)</u> |
| Total Employment Cost | \$ 7,668,000 | \$ 7,791,000 | \$ (123,000) |
| Custodial | \$ 210,000 | \$ 220,000 | (10,000) |
| Accounting/Audit | 15,000 | 14,000 | 1,000 |
| Legal Expense | 75,000 | 75,000 | - |
| Purchased Services | 104,000 | 113,000 | (9,000) |
| Utilities | 455,000 | 465,000 | (10,000) |
| Property Insurance | 87,000 | 95,000 | (8,000) |
| Communications | 180,000 | 200,000 | (20,000) |
| Materials | 1,850,000 | 1,850,000 | - |
| Software Licenses/Maintenance | 120,000 | 130,000 | (10,000) |
| Building Rental | 155,000 | 155,000 | - |
| Seminars/Conferences/Training/Travel | 22,000 | 23,000 | (1,000) |
| Copier Expense | 65,000 | 62,000 | 3,000 |
| Library Programming | 250,000 | 250,000 | - |
| Grant and Memorial Expenses | 90,000 | 90,000 | - |
| Supplies | 180,000 | 184,000 | (4,000) |
| Repair and Maintenance | 283,000 | 265,000 | 18,000 |
| Postage | 30,000 | 30,000 | - |
| Circulation Supplies | 62,000 | 75,000 | (13,000) |
| Other Operating Expenditures | <u>22,000</u> | <u>23,000</u> | <u>(1,000)</u> |
| Total Operating Expense | \$ 4,255,000 | \$ 4,319,000 | \$ (64,000) |
| Capital Outlays | <u>150,000</u> | <u>190,000</u> | <u>(40,000)</u> |
| Total Expenditures | <u>\$ 12,073,000</u> | <u>\$ 12,300,000</u> | <u>\$ (227,000)</u> |
| Net | <u>\$ (186,000)</u> | <u>\$ (2)</u> | <u>\$ (185,998)</u> |

Ann Arbor District Library
 2011-2012 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> |
|---------------------|-----------------|--------------|---------------------------|---|--------------|--------------|-------------------------------|------------------|-------------------------------|-----------------------------|------------------|
| Traverwood | - | - | - | - | - | - | - | 60,000 | - | - | - |
| Malletts Creek | - | - | - | - | - | - | - | 57,000 | - | - | - |
| Pittsfield | - | - | - | - | - | - | - | 75,000 | - | - | - |
| West | - | - | - | - | - | - | - | 20,000 | - | - | - |
| O & NS | 227,860 | - | - | - | - | - | - | - | - | - | - |
| YASC | 1,395,219 | 262,939 | - | - | - | - | 58,494 | - | - | - | 1,704,585 |
| Circulation | 1,083,681 | 720,847 | - | - | - | - | 25,506 | - | - | - | 110,415 |
| Community Relations | 327,854 | 29,520 | - | - | - | - | - | - | - | - | - |
| Information Access | 597,132 | 12,963 | - | - | - | - | - | - | - | 180,000 | 35,000 |
| Finance & HR | 323,441 | - | 1,948,000 | - | 15,000 | - | 10,000 | - | 87,000 | - | - |
| Facilities/Security | 349,194 | 96,000 | - | 210,000 | - | - | - | 237,500 | - | - | - |
| Administration | 280,387 | 12,963 | - | - | - | 75,000 | 10,000 | 5,500 | - | - | - |
| Board | - | - | - | - | - | - | - | - | - | - | - |
| | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| | 4,584,768 | 1,135,232 | 1,948,000 | 210,000 | 15,000 | 75,000 | 104,000 | 455,000 | 87,000 | 180,000 | 1,850,000 |
| | ===== | ===== | ===== | ===== | ===== | ===== | ===== | ===== | ===== | ===== | ===== |

