

## **Ann Arbor District Library Budget Fiscal Year 2013-2014**

### **Revenues:**

Tax Revenue – The tax revenue shown is the projected revenue at 1.5750 mills with an estimated 2.0% 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, \$10,000 for Brainfuse, \$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>	
<b>Revenue:</b>				
Tax Collections (1.5750 mill Levy)	\$ 11,515,000	\$ 11,132,003	\$ 382,997	3.4%
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%
<b>Total Revenues</b>	<b>\$ 12,475,000</b>	<b>\$ 12,161,219</b>	<b>\$ 313,781</b>	<b>2.6%</b>
<b>Expenditures</b>				
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%
<b>Total Employment Cost</b>	<b>\$ 7,995,000</b>	<b>\$ 7,728,159</b>	<b>\$ 266,841</b>	<b>3.5%</b>
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	143,000	134,615	8,385	6.2%
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	1,850,000	1,848,931	1,069	0.1%
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	272,000	250,601	21,399	8.5%
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%
<b>Total Operating Expense</b>	<b>\$ 4,310,000</b>	<b>\$ 4,214,668</b>	<b>\$ 95,332</b>	<b>2.3%</b>
Capital Outlays	170,000	158,409	11,591	7.3%
<b>Total Expenditures</b>	<b>\$ 12,475,000</b>	<b>\$ 12,101,236</b>	<b>\$ 373,764</b>	<b>3.1%</b>
<b>Net</b>	<b>\$ -</b>	<b>\$ 59,983</b>	<b>\$ (59,983)</b>	<b>-100.0%</b>



Ann Arbor District Library  
2013-2014 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	-	-	-	-	-	-	-	-	-	-	-	70,000
Malletts Creek	-	-	-	-	-	-	-	-	-	-	-	65,000
Pittsfield	-	-	-	-	-	-	-	-	-	-	-	70,000
West	110,000	-	-	-	-	-	-	-	-	-	-	128,000
O & NS	-	800	-	12,000	-	8,200	-	-	-	-	-	256,369
YASC	-	1,800	-	10,000	-	7,000	-	-	-	3,850	-	1,257,276
Circulation	-	500	-	-	-	4,000	1,000	-	72,000	3,750	-	2,153,923
Community Relations	-	500	-	250,000	90,000	3,500	600	-	-	100	-	697,272
Information Access	-	3,400	40,000	-	-	80,000	20,000	-	-	-	120,000	1,918,332
Finance & HR	-	20,600	-	-	-	3,800	-	-	-	6,400	-	4,157,067
Facilities/Security	-	200	5,000	-	-	75,000	280,400	35,000	-	1,400	50,000	1,281,264
Administration	45,000	200	-	-	-	2,500	-	-	-	6,000	-	417,997
Board	-	-	-	-	-	-	-	-	-	2,500	-	2,500
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	155,000	28,000	45,000	272,000	90,000	184,000	302,000	35,000	72,000	24,000	170,000	12,475,000
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