

## **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 1.5% 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<br>2014-2015<br><u>Budget</u> | Projected<br>2013-2014<br><u>Actual</u> | <u>Variance</u>            |                |
|---|--|---|----------------------------|----------------|
| <b>Revenue:</b>                             |  |   |                            |                |
| Tax Collections (1.5500 mill Levy)          | \$ 11,539,000                          | \$ 11,367,998                           | \$ 171,002                 | 1.5%           |
| 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>\$ 12,470,000</u></b>            | <b><u>\$ 12,471,267</u></b>             | <b><u>\$ (1,267)</u></b>   | <b>0.0%</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                               | 50,000                                 | 24,822                                  | 25,178                     | 101.4%         |
| 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                                   | 1,698,000                              | 1,726,973                               | (28,973)                   | -1.7%          |
| 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>\$ 4,232,000</b>                    | <b>\$ 4,085,365</b>                     | <b>\$ 146,635</b>          | <b>3.6%</b>    |
| Capital Outlays                             | <u>190,000</u>                         | <u>158,920</u>                          | <u>31,080</u>              | 19.6%          |
| <b>Total Expenditures</b>                   | <b><u>\$ 12,470,000</u></b>            | <b><u>\$ 12,204,166</u></b>             | <b><u>\$ 265,834</u></b>   | <b>2.2%</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<br/>Rental</u> | <u>Seminars/<br/>Conf./<br/>Travel</u> | <u>Copier<br/>Expense</u> | <u>Library<br/>Programs</u> | <u>Grant and<br/>Memorial<br/>Expense</u> | <u>Supplies</u> | <u>Repair and<br/>Maint.</u> | <u>Postage</u> | <u>Lcards/<br/>Circ Cards</u> | <u>Other<br/>Operating<br/>Exp.</u> | <u>Capital<br/>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                    | 3,704,422    |
| 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                               | -                          | 352,982      |
| Board               | -                          | -                                      | -                         | -                           | -   | -               | -                            | -              | -                             | 2,500                               | -                          | 2,500        |
|                     | -----                      | -----                                  | -----                     | -----                       | -----                                     | -----           | -----                        | -----          | -----                         | -----                               | -----                      | -----        |
|                     | 155,000                    | 28,000                                 | 45,000                    | 320,000                     | 90,000                                    | 185,000         | 312,000                      | 35,000         | 66,000                        | 24,000                              | 190,000                    | 12,470,000   |
|                     | =====                      | =====                                  | =====                     | =====                       | =====                                     | =====           | =====                        | =====          | =====                         | =====                               | =====                      | =====        |