



**BRANCH DISTRICT LIBRARY
DRAFT 2019 BUDGET**

Projected Operating Revenues	\$ 1,838,246.81
Projected Operating Expenditures	\$ 1,973,739.04
<i>Difference</i>	<i>-\$ 135,492.23</i>
 <u>Fund Balance Status</u>	
Actual Unrestricted Unassigned Fund Balance as of 12/31/2017	\$ 1,080,332.60
Estimated Operating Budget Difference as of 12/31/18	<i>-\$ 136,210.56</i>
Estimated Unrestricted Unassigned Fund Balance as of 12/31/2018	\$ 696,175.00
Estimated Operating Budget Difference as of 12/31/2019	<i>-\$ 135,492.23</i>
Estimated Unrestricted Unassigned Fund Balance as of 12/31/2019	\$ 560,682.76

Branch District Library provides informational, educational, and recreational materials and services for the people of Branch County. This is accomplished through development, maintenance, and promotion of materials, physical spaces, and programs receptive to the diverse interests and needs of our community. The overall plan for 2018 is to implement the new Strategic Plan--this will guide us in providing library services to our patrons. We know that our communities like our branches to be open to enable the most use. We also know that our patrons are beginning to use the digital services we provide; computer usage is up as well. These services and more require increased staffing hours and, just as importantly, an increase in staff training. It is vitally important--and fiscally advantageous--to keep trained staff.

REVENUES

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 YTD	2018 Projected	2019 Budget
Branch Co. Taxable Value	\$ 1,394,454,321.00	\$ 1,358,628,659.00	\$ 1,358,625,659.00	\$ 1,371,398,048.00	\$ 1,371,398,048.00	\$ 1,371,398,048.00	\$ 1,371,398,048.00	\$ 1,431,852,947.00
Millage 1 Rate (1991, in perpetuity) ¹	\$ 0.0006050	\$ 0.0006050	\$ 0.0006050	\$ 0.0006050	\$ 0.0006050	\$ 0.0006050	\$ 0.0006050	\$ 0.0006048
Millage 2 Rate (2015 – 2022)	\$ 0.0005000	\$ 0.0005000	\$ 0.0005000	\$ 0.0005000	\$ 0.0005000	\$ 0.0005000	\$ 0.0005000	\$ 0.0004999
TOTAL MILLAGE RATE	\$ 0.0011050	\$ 0.0011050	\$ 0.0011050	\$ 0.0011050	\$ 0.0011050	\$ 0.0011050	\$ 0.0011050	\$ 0.0011047
Millage 1 Tax Income	\$ 824,662.85	\$ 821,970.34	\$ 821,968.52	\$ 829,695.82	\$ 829,695.82	n/a	n/a	\$ 865,984.66
Millage 2 Tax Income ²	\$ 681,539.55	\$ 679,314.34	\$ 679,312.83	\$ 685,699.02	\$ 685,699.02	n/a	n/a	\$ 715,783.29
Total Property Tax Income ³	\$ 1,506,202.40	\$ 1,285,637.00	\$ 1,501,281.35	\$ 1,515,394.84	\$ 1,515,394.84	\$ 1,583,992.00	\$ 1,596,205.00	\$ 1,581,767.95
Industrial Facilities Tax	\$ 15,000.00	\$ 21,002.67	\$ 21,000.00	\$ 14,850.41	\$ 15,000.00	\$ 11,825.16	\$ 11,825.16	\$ 15,000.00
Total Taxes	\$ 1,521,202.40	\$ 1,135,352.32	\$ 1,522,281.35	\$ 1,556,479.00	\$ 1,530,394.84	\$ 1,595,817.16	\$ 1,608,030.16	\$ 1,596,767.95
Subtracted to Capital Funds ⁴	-\$ 235,617.96	-\$ 233,677.17	-\$ 234,848.15	-\$ 234,037.00	-\$ 118,480.56	-\$ 214,074.72	-\$ 118,480.56	-\$ 25,979.54
Total Taxes for Operating	\$ 1,285,584.45	\$ 1,285,637.00	\$ 1,325,348.00	\$ 1,322,442.00	\$ 1,457,951.02	\$ 1,378,742.53	\$ 1,489,549.60	\$ 1,570,788.41
State Shared Revenue ⁵	\$ 30,468.55	\$ 30,672.10	\$ 30,672.00	\$ 30,680.00	\$ 34,137.46	\$ 34,396.54	\$ 34,397.00	\$ 34,458.40
Interest Earned	\$ 2,000.00	\$ 7,262.00	\$ 5,178.00	\$ 10,333.00	\$ 3,658.55	\$ 1,961.21	\$ 2,139.50	\$ 4,000.00
Penal Fines ⁶	\$ 175,000.00	\$ 256,054.00	\$ 175,000.00	\$ 184,242.00	\$ 183,746.05	\$ 197,714.77	\$ 215,688.84	\$ 190,000.00
Charges for Services ⁷	\$ 27,000.00	\$ 27,852.00	\$ 27,000.00	\$ 27,580.00	\$ 26,331.60	\$ 24,221.05	\$ 26,422.96	\$ 22,000.00
Reimbursements ⁸	\$ 28,074.00	\$ 54,099.00	\$ 40,000.00	\$ 13,632.00	\$ 15,427.62	\$ 13,124.93	\$ 14,318.11	\$ 12,000.00
Miscellaneous Revenue ⁹	\$ 16,000.00	\$ 10,845.00	\$ 11,861.00	\$ 10,932.00	\$ 29,472.38	\$ 1,251.99	\$ 1,365.81	\$ 5,000.00
Capital Transfers	\$ 20,672.00	\$ 20,672.00	\$ 64,380.00	\$ 64,380.00	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATING REVENUES	\$ 1,584,799.00	\$ 1,693,093.10	\$ 1,679,439.00	\$ 1,668,139.00	\$ 1,750,724.68	\$ 1,651,413.02	\$ 1,783,881.82	\$ 1,838,246.81
Expenditures	\$ 1,539,894.00	\$ 1,521,205.00	\$ 1,684,795.94	\$ 1,682,581.00	\$ 1,876,703.90	\$ 1,899,363.06	\$ 1,920,092.38	\$ 1,973,739.04
Difference	\$ 44,905.00	\$ 171,888.10	-\$ 5,356.94	-\$ 14,442.00	-\$ 125,979.22	-\$ 247,950.04	-\$ 136,210.56	-\$ 135,492.23
Unrestricted Unassigned Fund Balance	\$ 926,805.00	\$ 1,098,693.10	\$ 1,098,693.00	\$ 1,080,332.60	\$ 1,281,270.91	\$ 832,385.56	\$ 696,175.00	\$ 560,682.76

Notes

1. Voter approved millage was 0.7 mills, reduced to 0.6048 by the Headlee Rollback.
2. All revenue generated from Millage 2 is to be added to the general fund for operating expenses. Operating expenses are expenditures the library incurs performing its normal operations. These expenses include but are not limited to salaries, utilities, materials and supplies.
3. Total tax income equals Millage 1 plus Millage 2. Also includes Delinquent Taxes, and Payments in Lieu of Taxes (PILOT).
4. Capital funds are 3% of the income from Millage 1, as per the Plan of Service.
5. FY 2018-19 State Aid rate is .39689475 per capita, twice a year. Our service population is 45,130.
6. Penal Fines from both Branch County and Allen Township of Hillsdale County.
7. Charges for Services includes income from prints and copies.
8. Reimbursements come from the Branch County Literacy Council for payroll processing services and from the Woodlands Library Cooperative for our MeLCat delivery.
9. Miscellaneous Revenue includes income from lost and damaged materials fees, Unique Collections, flash drives, ear buds, etc.

EXPENDITURES

	2016 Budget	2016 Actual (from audit)	2017 Budget	2017 Actual (from audit)	2018 Budget	2018 YTD November	2018 Projected	2019 Budget
PERSONNEL SERVICES AND BENEFITS								
Salaries	\$ 812,391.00	\$ 825,525.00	\$ 970,784.34	\$ 977,320.00	\$ 1,037,459.47	\$ 890,266.43	\$ 971,199.74	\$ 1,037,459.47
Board per Diem	\$ 1,920.00	\$ 2,314.00	\$ 4,200.00	\$ 461.00	\$ 4,200.00	\$ 2,275.00	\$ 2,481.82	\$ 4,200.00
Payroll Taxes	\$ 62,276.00	\$ 63,792.00	\$ 77,662.75	\$ 75,558.00	\$ 82,996.76	\$ 78,196.20	\$ 85,304.95	\$ 82,996.76
Health Insurance	\$ 63,781.00	\$ 70,031.00	\$ 105,695.00	\$ 105,759.00	\$ 223,300.32	\$ 243,817.68	\$ 265,982.92	\$ 271,971.07
Unemployment Insurance	\$ 6,951.00	\$ 5,792.00	\$ 10,000.00	\$ 1,448.00	\$ -	\$ -	\$ -	\$ 2,000.00
Workman's Comp Insurance	\$ 3,375.00	\$ 1,390.00	\$ 3,535.00	\$ 4,640.00	\$ -	\$ -	\$ -	\$ 4,000.00
Longevity ¹	\$ 2,850.00	\$ 2,375.00	\$ 6,825.00	\$ 14,161.00	\$ 4,275.00	\$ 133,928.03	\$ 3,300.00	\$ -
Deferred Compensation	\$ 6,000.00	\$ 5,000.00	\$ 7,500.00	\$ 3,000.00	\$ 3,272.73	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
PROGRAMS								
Supplies	\$ -	\$ -	\$ -	\$ -	\$ 13,655.00	\$ 15,854.43	\$ 17,295.74	\$ 13,655.00
Performers	\$ -	\$ -	\$ -	\$ -	\$ 13,655.00	\$ 16,401.55	\$ 17,892.60	\$ 13,655.00
Food	\$ -	\$ -	\$ -	\$ -	\$ 13,655.00	\$ 2,009.84	\$ 2,192.55	\$ 3,000.00
Community Promotions	\$ 37,611.00	\$ 37,473.00	\$ 36,400.00	\$ 40,124.00	\$ 6,000.00	\$ 5,886.92	\$ 6,422.09	\$ 6,000.00
COLLECTION MATERIALS								
Books	\$ 101,924.00	\$ 91,422.00	\$ 87,169.00	\$ 88,539.00	\$ 90,000.00	\$ 89,083.47	\$ 97,181.97	\$ 90,000.00
Periodicals	\$ 8,656.00	\$ 7,706.00	\$ 8,000.00	\$ 9,022.00	\$ 7,414.00	\$ 6,957.14	\$ 7,589.61	\$ 8,000.00
Professional & Technical Publications	\$ -	\$ -	\$ -	\$ -	\$ 1,633.00	\$ 759.00	\$ -	\$ -
Audio/visual	\$ 16,091.00	\$ 18,404.00	\$ 18,260.00	\$ 16,753.00	\$ 19,870.00	\$ 15,549.47	\$ 16,963.06	\$ 19,870.00
Digital Services ²	\$ -	\$ -	\$ -	\$ -	\$ 27,626.00	\$ 39,413.05	\$ 42,996.05	\$ 27,327.00
FACILITIES RENT								
Rents and Leases	\$ 1,217.00	\$ 1,818.00	\$ 1,900.00	\$ 1,352.00	\$ 1,100.00	\$ 1,810.00	\$ 1,974.55	\$ 2,000.00
UTILITIES								
Telecommunication Services	\$ 6,401.00	\$ 6,281.00	\$ 6,270.00	\$ 8,789.00	\$ 6,270.00	\$ 22,066.82	\$ 24,072.89	\$ 25,428.63
Electric, Water, Sewer & Solid Waste Services	\$ 35,131.00	\$ 35,300.00	\$ 35,000.00	\$ 38,344.00	\$ 31,000.00	\$ 26,564.37	\$ 28,979.31	\$ 30,687.11
GENERAL SUPPLIES								
Operating Supplies	\$ -	\$ -	\$ 15,000.00	\$ 6,906.00	\$ 10,000.00	\$ 17,449.54	\$ 19,035.86	\$ 18,000.00
Office Supplies	\$ 35,895.00	\$ 37,372.00	\$ 23,500.00	\$ 24,885.00	\$ 21,818.18	\$ 28,871.88	\$ 31,496.60	\$ 26,000.00
Janitorial Supplies	\$ -	\$ -	\$ -	\$ -	\$ 3,272.73	\$ 2,514.62	\$ 2,743.22	\$ 1,700.00
POSTAGE								
Postage	\$ 3,084.00	\$ 3,110.00	\$ 4,000.00	\$ 3,521.00	\$ 4,909.09	\$ 4,491.38	\$ 4,899.69	\$ 3,200.00
InterLibrary Loans					\$ -	\$ -	\$ -	\$ 1,500.00
ADVERTISING AND PUBLISHING								
Public Announcements	\$ -	\$ -	\$ -	\$ -	\$ 4,800.00	\$ 3,540.49	\$ 3,862.35	\$ 3,000.00
Printing and Binding	\$ 2,811.00	\$ 3,691.00	\$ 9,600.00	\$ 6,237.00	\$ 4,800.00	\$ 2,541.45	\$ 2,772.49	\$ 2,000.00
LICENSES & FEES³								
Broadcast Content Fees					\$ 1,826.88	\$ 1,174.73	\$ 1,281.52	\$ -
CONTRACTUAL SERVICES								
Janitorial Services	\$ -	\$ -	\$ -	\$ -	\$ 20,640.00	\$ 24,215.27	\$ 26,416.66	\$ 15,000.00
Building & Grounds Maintenance Services	\$ 132,899.00	\$ 119,206.00	\$ 75,000.00	\$ 51,312.00	\$ 45,000.00	\$ 37,046.21	\$ 40,414.05	\$ 45,000.00
Building & Grounds Maintenance Materials	\$ 9,305.00	\$ 8,784.00	\$ 9,000.00	\$ 13,300.00	\$ 9,000.00	\$ 20,358.96	\$ 22,209.77	\$ 9,000.00
Other Contractual Services ⁴	\$ 22,501.00	\$ 18,751.00	\$ 19,000.00	\$ 20,155.00	\$ 19,000.00	\$ 21,669.69	\$ 23,639.66	\$ 19,000.00

	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 YTD	2018 Projected	2019 Budget
TECHNOLOGY⁵								
Technology Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
Technology Equipment Repair & Supplies	\$ 35,779.00	\$ 36,162.00	\$ -	\$ -	\$ -	\$ 9,243.44	\$ 10,083.75	\$ 8,775.00
Licensing & Subscription Services ⁶	\$ -	\$ -	\$ 46,224.85	\$ 64,048.00	\$ 22,801.11	\$ 14,430.90	\$ 15,742.80	\$ 40,000.00
CONTINUING EDUCATION								
Training & Education	\$ 7,771.00	\$ 6,553.00	\$ 10,000.00	\$ 16,841.00	\$ 17,000.00	\$ 15,561.31	\$ 15,000.00	\$ 4,000.00
Travel-Training	\$ -	\$ -	\$ -	\$ -	\$ 16,000.00	\$ 9,637.56	\$ 8,500.00	\$ 3,000.00
Education Reimbursement	\$ 12,330.00	\$ 12,330.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
MEMBERSHIPS AND DUES								
Memberships and Dues	\$ 1,230.00	\$ 1,227.00	\$ 2,000.00	\$ 3,577.00	\$ 3,000.00	\$ 3,125.82	\$ 2,945.82	\$ 1,000.00
PROFESSIONAL SERVICES								
Legal & Accounting Services	\$ 62,276.00	\$ 55,899.00	\$ 60,000.00	\$ 56,742.00	\$ 40,000.00	\$ 35,623.37	\$ 38,861.86	\$ 39,000.00
Management & Consulting Services					\$ 16,500.00	\$ 18,903.04	\$ 20,621.50	\$ 5,000.00
MISCELLANEOUS								
Employee Benefits	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ 599.98	\$ -	\$ 5,000.00
Liability Insurance	\$ 17,723.00	\$ 14,769.00	\$ 14,770.00	\$ 15,337.00	\$ 16,112.73	\$ 17,707.00	\$ 18,000.00	\$ 17,000.00
Food/Catering	\$ 238.00	\$ 238.00	\$ 1,000.00	\$ 1,408.00	\$ 1,000.00	\$ 1,226.68		\$ -
Travel-Business	\$ 12,588.00	\$ 11,779.00	\$ 13,000.00	\$ 11,626.00	\$ 10,000.00	\$ 11,322.97	\$ 12,352.33	\$ 12,750.00
Bank & Merchant Charges	\$ 1,308.00	\$ 1,199.00	\$ 1,000.00	\$ 673.00	\$ 1,090.90	\$ 643.27	\$ 701.75	\$ 732.00
Correction of Prior Years' Taxes	\$ 581.00	\$ 512.00	\$ 2,500.00	\$ 743.00	\$ 750.00	\$ 624.10	\$ 680.84	\$ 832.00
TOTAL EXPENDITURES	\$ 1,539,894.00	\$ 1,521,205.00	\$ 1,684,795.94	\$ 1,682,581.00	\$ 1,876,703.90	\$ 1,899,363.06	\$ 1,920,092.38	\$ 1,973,739.04
<i>Revenues</i>	\$ 1,584,799.00	\$ 1,693,093.10	\$ 1,679,439.00	\$ 1,668,139.00	\$ 1,750,724.68	\$ 1,651,413.02	\$ 1,783,881.82	\$ 1,838,246.81
<i>Difference</i>	\$ 44,905.00	\$ 171,888.10	-\$ 5,356.94	-\$ 14,442.00	-\$ 125,979.22	-\$ 247,950.04	-\$ 136,210.56	-\$ 135,492.23

Notes

- 1 Longevity has been included with salaries, per accountant's advice.
- 2 Digital services include services which directly benefit the patron, such as Mango Language, OverDrive, Hoopla, etc.
- 3 Licenses & Fees have been moved into Technology: Licensing & Subscription Services.
- 4 Other contractual services includes Woodlands Cooperative Library Services fees.
- 5 Technology is a new category and has been moved out of capital funds.
- 6 Licensing & Subscription Services includes charges for services that indirectly support patrons, such our online catalog, cash register software (allows to take debit and credit cards), security software for computers, telephone support, etc.