

**Branch District Library  
2019 BUDGET SUMMARY**

Projected Operating Revenues	\$1,838,247
Projected Operating Expenditures	<u>\$1,994,107</u>
Difference	-\$155,861

**Fund Balance Status**

Actual Unrestricted Unassigned Fund Balance as of 12/31/2017	\$1,080,333
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Projected Operating Revenues	\$1,838,247
Projected Operating Expenditures	<u>\$1,994,107</u>
Difference	-\$155,861

**Fund Balance Status**

Actual Unrestricted Unassigned Fund Balance as of 12/31/2017	\$1,080,333
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Estimated Operating Budget Surplus as of 12/31/18	-\$118,856
Estimated Unrestricted Unassigned Fund Balance as of 12/31/2018	\$1,219,148

Estimated Operating Budget Difference as of 12/31/2019	-\$155,861
Estimated Unrestricted Unassigned Fund Balance as of 12/31/2019	\$1,063,288

BDL's mission is to provide the people of our communities with library collections and services to meet their educational, informational, and recreational needs. Our vision is to provide vibrant resources and inclusive spaces for people to thrive through innovation, education, and entertainment. In 2019, we will continue implementing the goals and activities identified in our Strategic Plan: Future-Ready Facilities, Multiple Literacies, Sustainable Stewardship, and Community-embedded Services. The complete Strategic Plan is available on the BDL website at [https://branchdistrictlibrary.org/pdf/bdl\\_2018\\_strategic\\_plan.pdf](https://branchdistrictlibrary.org/pdf/bdl_2018_strategic_plan.pdf).

# 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	\$ 1,358,628,659	\$ 1,358,625,659	\$ 1,371,398,048	\$ 1,371,398,048	\$ 1,371,398,048	\$ 1,371,398,048	\$ 1,431,852,947
Millage 1 Rate (1991, in perpetuity) <sup>1</sup>	0.000605	0.000605	0.000605	0.000605	0.000605	0.000605	0.000605	0.0006048
Millage 2 Rate (2015 – 2022) TOTAL MILLAGE RATE	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500	0.0004999
	0.001105	0.001105	0.001105	0.001105	0.001105	0.001105	0.001105	0.0011047
Millage 1 Tax Income	\$ 824,663	\$ 821,970	\$ 821,969	\$ 829,696	\$ 829,696	n/a	n/a	\$ 865,985
Millage 2 Tax Income <sup>2</sup>	\$ 681,540	\$ 679,314	\$ 679,313	\$ 685,699	\$ 685,699	n/a	n/a	\$ 715,783
Total Property Tax Income <sup>3</sup>	\$ 1,506,202.40	\$ 1,285,637.00	\$ 1,501,281.35	\$ 1,515,394.84	\$ 1,515,394.84	\$ 1,475,435.96	\$ 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	\$ 1,487,261.12	\$ 1,608,030.16	\$ 1,596,767.95
Subtracted to Capital Funds <sup>4</sup>	-\$ 235,617.96	-\$ 233,677.17	-\$ 234,848.15	-\$ 234,037.00	-\$ 118,480.56	-\$ 118,480.56	-\$ 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	\$ 1,378,723.73	\$ 1,489,549.60	\$ 1,570,788.41
State Shared Revenue <sup>5</sup>	\$ 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	\$ 2,920.29	\$ 3,893.72	\$ 4,000.00
Penal Fines <sup>6</sup>	\$ 175,000.00	\$ 256,054.00	\$ 175,000.00	\$ 184,242.00	\$ 183,746.05	\$ 156,571.00	\$ 208,761.33	\$ 190,000.00
Charges for Services <sup>7</sup>	\$ 27,000.00	\$ 27,852.00	\$ 27,000.00	\$ 27,580.00	\$ 26,331.60	\$ 20,548.17	\$ 27,397.56	\$ 12,000.00
Reimbursements <sup>8</sup>	\$ 28,074.00	\$ 54,099.00	\$ 40,000.00	\$ 13,632.00	\$ 15,427.62	\$ 8,021.67	\$ 10,695.56	\$ 12,000.00
Miscellaneous Revenue <sup>9</sup>	\$ 16,000.00	\$ 10,845.00	\$ 11,861.00	\$ 10,932.00	\$ 29,472.38	\$ 874.67	\$ 1,166.23	\$ 15,000.00
Capital Transfers	\$ 20,672.00	\$ 20,672.00	\$ 64,380.00	\$ 64,380.00	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 1,584,799.00</b>	<b>\$ 1,693,093.10</b>	<b>\$ 1,679,439.00</b>	<b>\$ 1,664,221.00</b>	<b>\$ 1,750,724.68</b>	<b>\$ 1,602,056.07</b>	<b>\$ 1,775,861.00</b>	<b>\$ 1,838,246.81</b>
<i>Expenditures</i>	\$ 1,539,894.00	\$ 1,521,205.00	\$ 1,684,795.94	\$ 1,682,581.00	\$ 1,876,703.90	\$ 1,545,322.36	\$ 1,894,717.34	\$ 1,994,107.47
<i>Difference</i>	\$ 44,905.00	\$ 171,888.10	-\$ 5,356.94	-\$ 18,360.00	-\$ 125,979.22	\$ 56,733.71	-\$ 118,856.34	-\$ 155,860.66
<i>Unrestricted Unassigned Fund Balance</i>	\$ 926,805.00	\$ 1,098,693.10	\$ 1,098,693.00	\$ 1,080,333.00	\$ 1,281,270.91	\$ 1,338,004.62	\$ 1,219,148.28	\$ 1,063,287.62

**Notes**

1. Voter approved millage was 0.7 mills, reduced to 0.6048 by the Headlee Rollback. 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.
2. Total tax income equals Millage 1 plus Millage 2. Also includes Delinquent Taxes, and Payments in Lieu of Taxes (PILOT).
3. Capital funds are 3% of the income from Millage 1, as per the Plan of Service.
4. FY 2018-19 State Aid rate is .39689475 per capita, twice a year. Our service population is 45,130.
5. Penal Fines from both Branch County and Allen Township of Hillsdale County.
6. Charges for Services includes income from prints, copies, and exam proctoring.
7. Reimbursements come from the Branch County Literacy Council for payroll processing services and from the Woodlands Library Cooperative for our MeLCat delivery.
8. Miscellaneous Revenue includes income from such places as 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	2018 Projected	2019 Budget
<b>PERSONNEL SERVICES AND BENEFITS</b>								
Salaries	\$ 812,391.00	\$ 825,525.00	\$ 970,784.34	\$ 977,320.00	\$ 1,037,459.47	\$ 699,049.11	\$ 932,065.48	\$ 1,037,459.47
Board per Diem	\$ 1,920.00	\$ 2,314.00	\$ 4,200.00	\$ 461.00	\$ 4,200.00	\$ 1,700.00	\$ 2,266.67	\$ 4,200.00
Payroll Taxes	\$ 62,276.00	\$ 63,792.00	\$ 77,662.75	\$ 75,558.00	\$ 82,996.76	\$ 61,889.90	\$ 82,519.87	\$ 82,996.76
Health Insurance	\$ 63,781.00	\$ 70,031.00	\$ 105,695.00	\$ 105,759.00	\$ 223,300.32	\$ 199,804.27	\$ 266,405.69	\$ 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 <sup>1</sup>	\$ 2,850.00	\$ 2,375.00	\$ 6,825.00	\$ 14,161.00	\$ 4,275.00	\$ 111,528.37	\$ 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
<b>PROGRAMS</b>								
Supplies	\$ -	\$ -	\$ -	\$ -	\$ 13,655.00	\$ 13,069.75	\$ 17,426.33	\$ 13,655.00
Performers	\$ -	\$ -	\$ -	\$ -	\$ 13,655.00	\$ 15,356.55	\$ 20,475.40	\$ 13,655.00
Food	\$ -	\$ -	\$ -	\$ -	\$ 13,655.00	\$ 1,631.37	\$ 2,175.16	\$ 3,000.00
Community Promotions	\$ 37,611.00	\$ 37,473.00	\$ 36,400.00	\$ 40,124.00	\$ 6,000.00	\$ 5,539.23	\$ 7,385.64	\$ 6,000.00
<b>COLLECTION MATERIALS</b>								
Books	\$ 101,924.00	\$ 91,422.00	\$ 87,169.00	\$ 88,539.00	\$ 90,000.00	\$ 74,156.75	\$ 98,875.67	\$ 90,000.00
Periodicals	\$ 8,656.00	\$ 7,706.00	\$ 8,000.00	\$ 9,022.00	\$ 7,414.00	\$ 1,993.36	\$ 2,657.81	\$ 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	\$ 13,034.98	\$ 17,379.97	\$ 19,870.00
Digital Services <sup>2</sup>	\$ -	\$ -	\$ -	\$ -	\$ 27,626.00	\$ 35,540.06	\$ 47,386.75	\$ 27,327.00
<b>FACILITIES RENT</b>								
Rents and Leases	\$ 1,217.00	\$ 1,818.00	\$ 1,900.00	\$ 1,352.00	\$ 1,100.00	\$ 1,590.00	\$ 2,120.00	\$ 2,000.00
<b>UTILITIES</b>								
Telecommunication Services	\$ 6,401.00	\$ 6,281.00	\$ 6,270.00	\$ 8,789.00	\$ 6,270.00	\$ 19,071.47	\$ 25,428.63	\$ 25,428.63
Electric, Water, Sewer & Solid Waste Services	\$ 35,131.00	\$ 35,300.00	\$ 35,000.00	\$ 38,344.00	\$ 31,000.00	\$ 23,015.33	\$ 30,687.11	\$ 30,687.11
<b>GENERAL SUPPLIES</b>								
Operating Supplies	\$ -	\$ -	\$ 15,000.00	\$ 6,906.00	\$ 10,000.00	\$ 15,215.15	\$ 20,286.87	\$ 18,000.00
Office Supplies	\$ 35,895.00	\$ 37,372.00	\$ 23,500.00	\$ 24,885.00	\$ 21,818.18	\$ 23,873.56	\$ 31,831.41	\$ 26,000.00
Janitorial Supplies	\$ -	\$ -	\$ -	\$ -	\$ 3,272.73	\$ 1,746.45	\$ 2,328.60	\$ 1,700.00
<b>POSTAGE</b>								
Postage	\$ 3,084.00	\$ 3,110.00	\$ 4,000.00	\$ 3,521.00	\$ 4,909.09	\$ 4,291.38	\$ 5,721.84	\$ 3,200.00
InterLibrary Loans					\$ -	\$ -	\$ -	\$ 1,500.00
<b>ADVERTISING AND PUBLISHING</b>								
Public Announcements	\$ -	\$ -	\$ -	\$ -	\$ 4,800.00	\$ 3,313.35	\$ 4,417.80	\$ 3,000.00
Printing and Binding	\$ 2,811.00	\$ 3,691.00	\$ 9,600.00	\$ 6,237.00	\$ 4,800.00	\$ 1,814.95	\$ 2,419.93	\$ 2,000.00
<b>LICENSES &amp; FEES<sup>3</sup></b>								
Broadcast Content Fees					\$ 1,826.88	\$ -	\$ -	\$ -
<b>CONTRACTUAL SERVICES</b>								
Janitorial Services	\$ -	\$ -	\$ -	\$ -	\$ 20,640.00	\$ 10,543.22	\$ 14,057.63	\$ 15,000.00
Building & Grounds Maintenance Services	\$ 132,899.00	\$ 119,206.00	\$ 75,000.00	\$ 51,312.00	\$ 45,000.00	\$ 41,876.04	\$ 55,834.72	\$ 45,000.00
Building & Grounds Maintenance Materials	\$ 9,305.00	\$ 8,784.00	\$ 9,000.00	\$ 13,300.00	\$ 9,000.00	\$ 18,116.18	\$ 24,154.91	\$ 9,000.00
Other Contractual Services <sup>4</sup>	\$ 22,501.00	\$ 18,751.00	\$ 19,000.00	\$ 20,155.00	\$ 19,000.00	\$ 24,345.45	\$ 32,460.60	\$ 19,000.00

**EXPENDITURES**

	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 YTD</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
<b>TECHNOLOGY<sup>5</sup></b>								
Technology Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
Technology Equipment Repair & Supplies	\$ 35,779.00	\$ 36,162.00	\$ -	\$ -	\$ -	\$ 6,581.58	\$ 8,775.44	\$ 8,775.00
Licensing & Subscription Services <sup>6</sup>	\$ -	\$ -	\$ 46,224.85	\$ 64,048.00	\$ 22,801.11	\$ 5,224.38	\$ 6,965.84	\$ 60,368.43
<b>CONTINUING EDUCATION</b>								
Training & Education	\$ 7,771.00	\$ 6,553.00	\$ 10,000.00	\$ 16,841.00	\$ 17,000.00	\$ 14,820.62	\$ 15,000.00	\$ 4,000.00
Travel-Training	\$ -	\$ -	\$ -	\$ -	\$ 16,000.00	\$ 9,398.65	\$ 8,500.00	\$ 3,000.00
Education Reimbursement	\$ 12,330.00	\$ 12,330.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
<b>MEMBERSHIPS AND DUES</b>								
Memberships and Dues	\$ 1,230.00	\$ 1,227.00	\$ 2,000.00	\$ 3,577.00	\$ 3,000.00	\$ 2,945.82	\$ 2,945.82	\$ 1,000.00
<b>PROFESSIONAL SERVICES</b>								
Legal & Accounting Services	\$ 62,276.00	\$ 55,899.00	\$ 60,000.00	\$ 56,742.00	\$ 40,000.00	\$ 31,103.37	\$ 41,471.16	\$ 39,000.00
Management & Consulting Services					\$ 16,500.00	\$ 15,507.30	\$ 20,676.40	\$ 5,000.00
<b>MISCELLANEOUS</b>								
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	\$ 834.28	\$ -	\$ -
Travel-Business	\$ 12,588.00	\$ 11,779.00	\$ 13,000.00	\$ 11,626.00	\$ 10,000.00	\$ 9,561.08	\$ 12,748.11	\$ 12,750.00
Bank & Merchant Charges	\$ 1,308.00	\$ 1,199.00	\$ 1,000.00	\$ 673.00	\$ 1,090.90	\$ 548.97	\$ 731.96	\$ 732.00
Correction of Prior Years' Taxes	\$ 581.00	\$ 512.00	\$ 2,500.00	\$ 743.00	\$ 750.00	\$ 624.10	\$ 832.13	\$ 832.00
<b>TOTAL EXPENDITURES</b>	\$ 1,539,894.00	\$ 1,521,205.00	\$ 1,684,795.94	\$ 1,682,581.00	\$ 1,876,703.90	\$ 1,545,322.36	\$ 1,894,717.34	\$ 1,994,107.47
Revenues	\$ 1,584,799.00	\$ 1,693,093.00	\$ 1,679,439.00	\$ 1,664,221.00	\$ 1,750,725.00	\$ 1,602,056.00	\$ 1,775,861.00	\$ 1,838,246.81
Difference	\$ 44,905.00	\$ 171,888.00	\$ (5,356.94)	\$ (18,360.00)	\$ (125,978.90)	\$ 56,733.64	\$ (118,856.34)	\$ (155,860.66)

Notes

- 1 Longevity has been included with salaries, per TPW advice.
- 2 Digital services include services which directly benefit the patron, such as Mango Language, OverDrive, Hoopla, etc.
- 3 This category has been moved to 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 anything that is a support system.



## BRANCH DISTRICT LIBRARY 2019 BUDGET EXPENDITURE ACCOUNT DEFINITIONS

### PERSONNEL SERVICES AND BENEFITS

600-101 SALARIES AND WAGES – This account provides for compensation paid to all regular salaried and hourly employees for personnel services. It also includes longevity payments, accrued vacation, and sick leave. NOTE: 607-100 is now incorporated into this account, as per advice from Taylor, Plant, & Watkins.

600-109 BOARD PER DIEM – This account provides for the per diem payment of \$25.00 and mileage per Board member pursuant to the Bylaws of the BDL, Article III, Section 5.

605-101 PAYROLL TAXES – This account provides for employer contributions for social security, Medicare, and other similar payroll related taxes.

606-100 HEALTH INSURANCE – This account provides for employer contributions to employee health insurance plans.

NEW

606-102 UNEMPLOYMENT INSURANCE – This account provides for employer contributions to unemployment insurance.

NEW

606-101 WORKMANS' COMPENSATION – This account provides for employer contributions to workers' compensation premiums.

MOVED  
TO 600-  
101

~~607-100 LONGEVITY – Expenditures for longevity payments.~~

608-101 DEFERRED COMPENSATION – This account provides for expenditures for employer contributions to retirement plans.

### PROGRAMS

693-100 SUPPLIES – This account provides for expenditures for supplies for programs.

693-101 PERFORMERS – This account provides for expenditures for performer fees.

693-102 FOOD – This account provides for expenditures for food, or reimbursements to employees for food, at programs.

680-101 COMMUNITY PROMOTIONS – This account provides for expenditures for the promotion of district-wide community activities and programs. Included are donations to civic organizations and hosting, sponsoring, or attending community events. Summer Reading Program incentives are included in this account.

**COLLECTION MATERIALS (Only total costs for this category are shown in budget.)**

**BOOKS:**

655-100 BOOKS - COLDWATER – FICTION - Expenditures for the acquisition of fiction books for adults. This includes the acquisition of large print books for adults.

655-109 BOOKS - COLDWATER - JUVENILE Expenditures for the acquisition of books for juveniles (birth to 12 years old).

655-110 BOOKS - COLDWATER - NONFICTION Expenditures for the acquisition of nonfiction books for adults. This includes the acquisition of professional and technical publications.

655-145 BOOKS - COLDWATER - YOUNG ADULT Expenditures for the acquisition of books for young adults (ages 13-19 years old).

MOVED TO  
655-100

~~662-100 BOOKS – COLDWATER – LARGE PRINT Expenditures for the acquisition of large print books for adults.~~

MOVED TO  
655-110

~~663-100 BOOKS – COLDWATER – SCIENCE FICTION & TECHNOLOGY Expenditures for the acquisition of science and technology books for adults.~~

655-102 BOOKS – ALGANSEE - Expenditures for the acquisition of books and print materials for the library collection.

655-103 BOOKS – BRONSON - Expenditures for the acquisition of books and print materials for the library collection.

655-104 BOOKS – QUINCY – Expenditures for the acquisition of books and print materials for the library collection.

655-105 BOOKS – SHERWOOD – Expenditures for the acquisition of books and print materials for the library collection.

655-106 BOOKS – UNION – Expenditures for the acquisition of books and print materials for the library collection.

MOVED TO  
655-110

~~656-100 PROFESSIONAL & TECHNICAL PUBLICATIONS – Expenditures for professional and technical publications. Included are professional handbooks, print and electronic subscription services for management, information technology, and finance, and professional standards.~~

**PERIODICALS**

656-101 PERIODICALS - COLDWATER ADULT Expenditures for newspapers and magazines for adults.

656-102 PERIODICALS – ALGANSEE- Expenditures for newspapers and magazines.

656-103 PERIODICALS - BRONSON Expenditures for newspapers and magazines.

656-104 PERIODICALS - QUINCY Expenditures for newspapers and magazines.

656-105 PERIODICALS - SHERWOOD Expenditures for newspapers and magazines.

656-106 PERIODICALS - UNION Expenditures for newspapers and magazines.

656-109 PERIODICALS - JUVENILE Expenditures for newspapers and magazines for juveniles.

656-145 PERIODICALS - YOUNG ADULT Expenditures for newspapers and magazines for young adults.

## **AUDIO/VISUAL**

- 658-100 AUDIO/VISUAL - COLDWATER - ADULT– Expenditures for the acquisition of CDs and DVDs for adults.
- 658-102 AUDIO/VISUAL – ALGANSEE – Expenditures for the acquisition of CDs and DVDs.
- 658-103 AUDIO/VISUAL - BRONSON– Expenditures for the acquisition of CDs and DVDs.
- 658-104 AUDIO/VISUAL - QUINCY– Expenditures for the acquisition of CDs and DVDs.
- 658-105 AUDIO/VISUAL - SHERWOOD– Expenditures for the acquisition of CDs and DVDs.
- 658-106 AUDIO/VISUAL - UNION– Expenditures for the acquisition of CDs and DVDs.
- 658-109 AUDIO/VISUAL - COLDWATER – JUVENILE - Expenditures for the acquisition of CDs and DVDs for juveniles.
- 658-145 AUDIO/VISUAL - COLDWATER - YOUNG ADULT– Expenditures for the acquisition of CDs and DVDs for young adults.

655-112 DIGITAL SERVICES – This account provides for expenditures for services which directly benefit the patron such as Mango Languages, Overdrive, and Hoopla.

CATEGORY  
INCORPORATED  
INTO  
TECHNOLOGY

## **LICENSES & FEES**

~~689-102 BROADCAST CONTENT FEES – Expenditures for the right to broadcast copyrighted intellectual property. The library has two licenses to show films during public programs.~~

MOVED TO  
690-107

## **FACILITIES RENT**

609-101 RENTS AND LEASES – This account provides for expenditures for the rent and lease of buildings. Included are offices and covered storage facilities.

## **UTILITIES**

615-100 TELECOMMUNICATIONS – This account provides for expenditures for telecommunication services. Included are charges for landline phone services and VOIP equipment, Internet, and videoconferencing.

615-102 ELECTRIC, WATER, SEWER, & SOLID WASTE SERVICES – This account provides for expenditures for electric, water, sewer, and solid waste utility services.

## **GENERAL SUPPLIES**

634-100 OPERATING SUPPLIES – This account provides for expenditures for supplies that are **normally required to support library operations**. This includes supplies associated with the processing of books, videos, CDs, and other library materials to prepare them for circulation or for mending damaged items, such as plastic covers, special glues and tapes, stamps, labels, plastic boxes, cleaning equipment and supplies, and security system supplies. The account also covers circulation preparation materials, archival materials for the protection and storage of rare books, and book mending tools.

635-100 OFFICE SUPPLIES – This account provides for expenditures for supplies **normally used in a business office**. This includes paper, pens, pencils, adding machine ribbons and tape,

note pads, file folders, scotch tape, toner, ink cartridges, photocopier charges, padded mailing envelopes, billing statements, posters, small desk accessories, and minor office equipment such as adding machines, staplers, and tape dispensers.

650-101 JANITORIAL SUPPLIES – This account provides for expenditures for cleaning and sanitation supplies used by in-house and contracted janitors.

### **POSTAGE**

636-100 POSTAGE – This account provides for expenditures for the cost of mailing interlibrary loan items, library mailings, overdue and lost item notices to patrons, and monthly event calendars to local organizations.

**NEW**

636-101 INTERLIBRARY LOANS – This account provides for expenditures for the cost of mailing interlibrary loan items.

### **ADVERTISING AND PUBLISHING**

684-100 PUBLIC ANNOUNCEMENTS – This account provides for expenditures for announcements in publications, newspapers, magazines, Internet, or broadcasts over radio and television. Included are public service announcements, community issues, requests for proposals, contracts, and sales of property and equipment.

640-103 PRINTING AND BINDING – This account provides for expenditures for job printing and binding services. Included are designing and printing of forms, posters, strategic plans, annual reports, and other BDL publications.

### **CONTRACTUAL SERVICES**

690-101 JANITORIAL SERVICES – This account provides for expenditures for services to clean library buildings.

690-104 BUILDINGS AND GROUNDS MAINTENANCE SERVICES – This account provides for the expenditures for repair and maintenance of buildings and the upkeep of grounds owned or leased by the BDL. This account includes contract labor and materials required to provide the service. Included are expenditures for window washing, carpet cleaning, and snow removal.

626-100 BUILDING AND GROUNDS MAINTENANCE MATERIALS – This account provides for expenditures for the materials to repair and maintain buildings and grounds leased and operated by the BDL.

690-109 OTHER CONTRACTUAL SERVICES – This account provides for expenditures for contractual services not identified in the account classifications under contractual services, such as our contract with Woodlands Cooperative.



NEW CATEGORY,  
MOVED FROM  
CAPITAL

## **TECHNOLOGY**

690-105 TECHNOLOGY HARDWARE – This account provides for expenditures for district-wide technology hardware.

690-106 TECHNOLOGY EQUIPMENT REPAIR & SUPPLIES – This account provides for expenditures for repair and supplies of technology hardware.

690-107 LICENSING & SUBSCRIPTION SERVICES – This account provides for the costs of licensing and subscriptions for supporting the digital services used by patrons. This includes expenditures for subscriptions for access to web based services, such as our Integrated Library System hosting; software, databases, service licensing (Baker and Taylor); licenses to show copyrighted intellectual property.

## **CONTINUING EDUCATION**

MOVED  
TO  
MISCELLANEOUS.

~~683-100 TRAVEL-BUSINESS – Expenditures for mileage expenses for business and meetings. This includes mileage for library courier to service all branches.~~

668-100 TRAVEL-TRAINING – This account provides for expenditures for transportation, lodging, meals, per diems and other incidental expenses associated with travel for training.

667-100 TRAINING AND EDUCATION – This account provides for expenditures for registration fees, training fees, training materials, tuition reimbursements, and other incidental expenses associated with training and educating employees; and on-premises training programs provided by staff or third-parties.

669-100 EDUCATION REIMBURSEMENT – This account covers reimbursement of tuition costs to employees working toward their Masters in Library Science degree (with Board approval).

## **MEMBERSHIPS AND DUES**

670-100 MEMBERSHIP AND DUES – This account provides for expenditures for memberships in professional and service clubs. The Director is a member of the service club, Altrusa, as well as a member of American Library Association (ALA). The BDL is an institutional member of the Michigan Library Association. These memberships allow staff to stay current in the field and provides discounts for training and educational opportunities

## **PROFESSIONAL SERVICES**

692-100 LEGAL & ACCOUNTING SERVICES – This account provides for expenditures for legal and accounting services. Included are contract attorney services, as well as accounting and financial services.

692-103 MANAGEMENT & CONSULTING SERVICES – This account provides for expenditures for management and consulting services. Included are costs for management and consulting engagements requiring persons or firms with specialized skills and knowledge.

## MISCELLANEOUS

612-100 EMPLOYEE BENEFITS – This account provides for expenditures related to employee recognition.

608-102 LIABILITY INSURANCE – This account provides for expenditures for liability insurance for Library Director and Library Board of Trustees.

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612-100

~~650-109 FOOD/CATERING – Expenditures for food or catering services or reimbursements to employees for food.~~

683-100 TRAVEL-BUSINESS – This account provides for expenditures for mileage expenses for business and meetings. This includes mileage for library courier to service all branches.

689-100 BANK AND MERCHANT CHARGES – This account provides for the service fees charged to the library for providing the BDL with the ability to receive fee payments from patrons using their debit or credit cards.

695-100 CORRECTION OF PRIOR YEARS' TAXES – This account provides for the adjustment, negative or positive, of the tax bill.