

2021 Budget



Branch District
Library

FIRST READING ON OCTOBER 19, 2020

ADOPTED ON NOVEMBER 16, 2020



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DRAFT
12/18/20

Message from the Library Director

Thanks to the COVID-19 pandemic, 2020 was not exactly the year we had expected. As such, some of the projects originally planned for 2020 did not happen and will be budgeted for again in 2021. Specifically, maintenance at our Bronson and Coldwater Branches will be back on the books.

With aspects of the pandemic still in our future, we will be trying some new things in 2021 to continue to provide library services wherever our patrons are, even at home, and even to those without Internet access. We will add WiFi hotspots for patrons to check out, and will start a Dial-a-Story program so parents without Internet access can still reach a high-quality children's audiobook over the telephone.

We are increasing digital services over what was in the 2020 budget, including RBDigital Magazines and Creativebug, a digital service for crafts enthusiasts. We are also expanding our outreach funding to deliver materials to patrons via the mail.

We will continue to grow our Library1 card program for area students to use the library with fewer barriers. We have set aside funding for Little Free Libraries and a district-wide Early Childhood Literacy

improve exterior signage at all six of our locations. This project will require input and approval from all of our partners and stakeholders at each branch, but would help foster a stronger BDL identity around



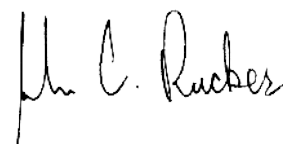
program, both goals of our Strategic Plan.

The 2021 budget will also see the first of several years of significant additional funding for children's materials district-wide from the generosity of the Shamulus Trust.

Another goal from our 2018 Strategic Plan on the budget for 2021 is using a portion of our Assigned Fund Balance to

the county as the Library reaches its 30th anniversary.

This budget also includes a 2.6% Cost of Living Adjustment for all library employees.


John Rucker, Director

General Fund Operating Budget Overview



General Fund • Operating Revenues

	2019 Actual	2020 Budget	2021 Budget
Taxes ¹	\$ 1,612,570.65	\$ 1,679,447.72	\$ 1,716,000.00
Penal Fines ²	\$ 216,713.43	\$ 200,000.00	\$ 180,000.00
State Aid ³	\$ 37,645.56	\$ 34,474.40	\$ 40,337.00
Charges for Services ⁴	\$ 17,864.00	\$ 15,000.00	\$ 12,000.00
Reimbursements ⁵	\$ 30,749.41	\$ 30,900.00	\$ 30,950.00
Interest Earned ⁶	\$ 9,905.57	\$ 8,000.00	\$ 12,000.00
Other Revenue ⁷	\$ 5,162.73	\$ 5,000.00	\$ 4,000.00
REVENUES TOTAL	\$ 1,930,611.35	\$ 1,972,822.12	\$ 1,995,287.00

Transferred from the Capital Improvement Fund ⁸	n/a	\$ 439,000.00	n/a
Transfer from the Special Revenues Fund ⁹	n/a	\$ 57,000.00	\$ 44,000.00

TOTAL OPERATING FUNDS AVAILABLE	\$ 1,930,611.35	\$ 2,468,822.12	\$ 2,039,287.00
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Notes

- The transfer from the Capital Improvement Fund is a one-time occurrence for the 2020 budget. This amount is then being immediately designated as an Assigned Fund Balance for Special Projects, along with 3% of tax income from millage 1, as provided for by the BDL Plan of Service (https://www.BranchDistrictLibrary.org/governing_documents).
- See page 13 for descriptions of all categories.



General Fund Operating Budget Overview (cont.)

General Fund • Operating Expenditures

	2019 Actual	2020 Budget	2021 Budget
Personnel ¹⁰⁻¹⁷	\$ 1,329,918.00	\$ 1,368,084.34	\$ 1,378,844.00
Materials ¹⁸⁻²⁰	\$ 136,667.00	\$ 235,500.00	\$ 200,000.00
Programming ²¹	\$ 30,405.00	\$ 46,800.00	\$ 48,500.00
Facilities ²²⁻²⁷	\$ 183,436.00	\$ 358,000.00	\$ 347,300.00
Other ²⁸⁻³²	\$ 116,815.00	\$ 149,400.00	\$ 151,900.00
EXPENDITURES TOTAL	\$ 1,797,241.00	\$ 2,157,784.34	\$ 2,126,544.00
Excess (deficiency) of revenues over expenditures	\$ 133,370.35	\$ 311,037.78	\$ (87,257.00)

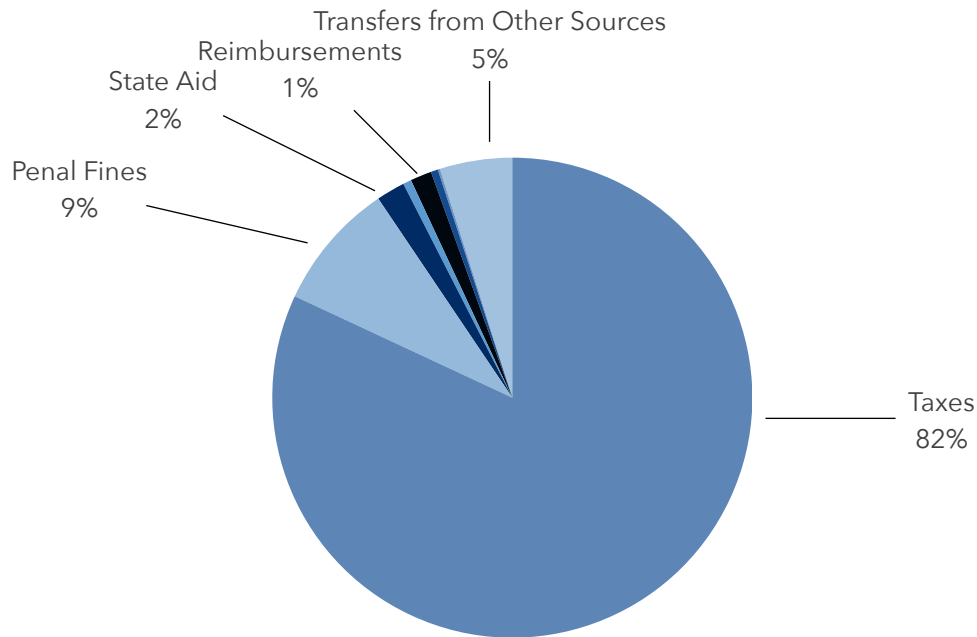
Notes

- The 2021 Budget includes using \$115,000 of the Assigned Fund Balance for Special Projects. See chart 2 on page 8 for a detailed explanation of the Assigned Fund Balance. See Expenditure Detail (pp. 9-12) for descriptions of planned Assigned Fund Balance Use.
- See page 9 for expenditures detail.
- See page 13 for descriptions of all categories.

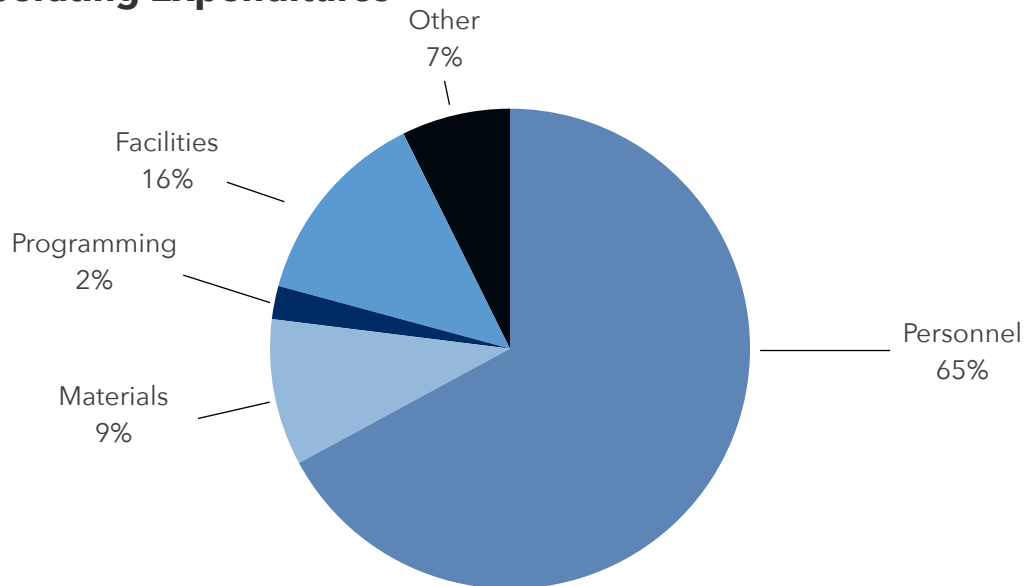
General Fund Operating Budget Overview (cont.)



2021 Operating Revenues



2021 Operating Expenditures



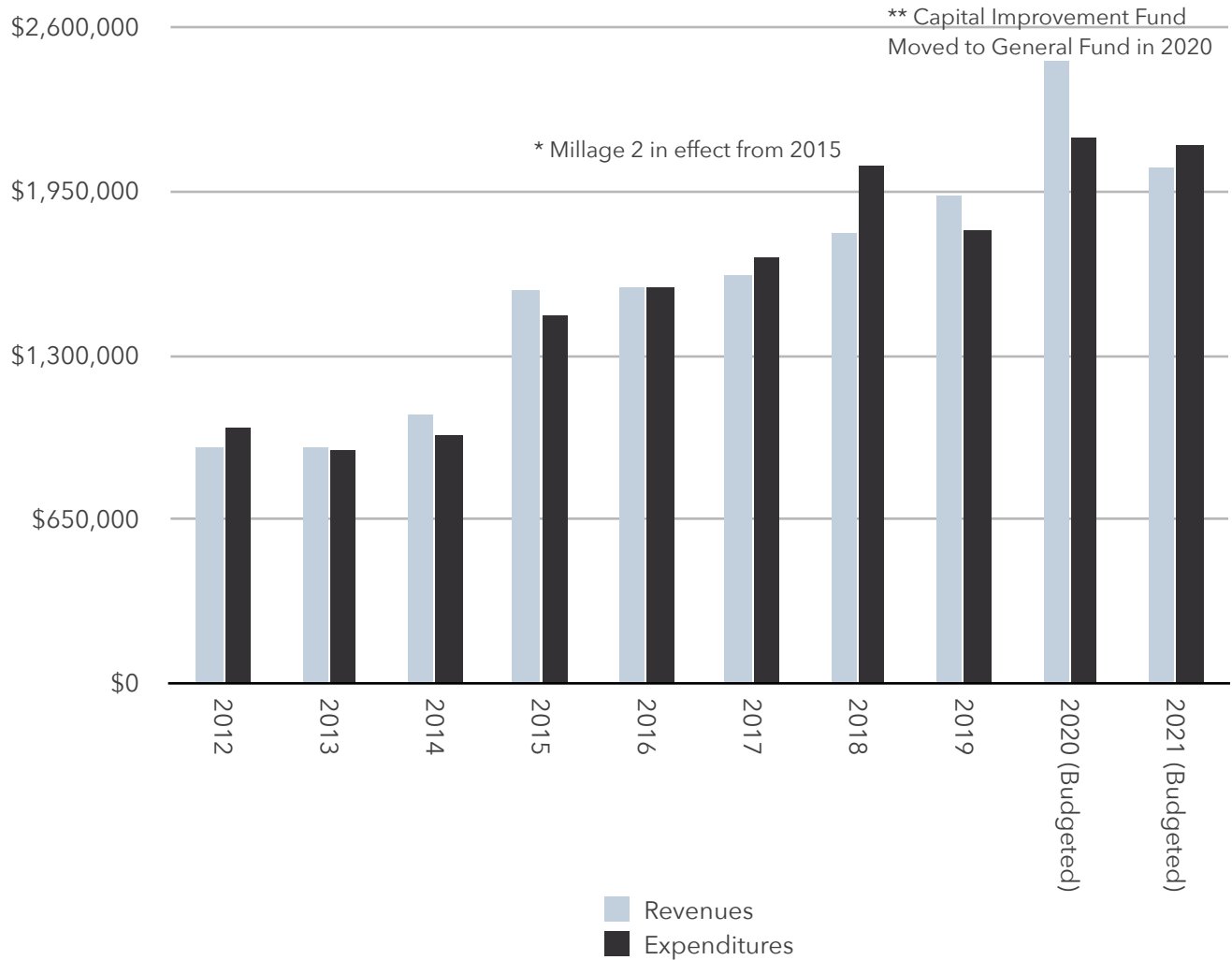
Notes

- Personnel is 70% of expenditures when special use of transferred funds are factored out.
- See page 9 for expenditures detail and page 13 for descriptions of all categories.



Historical Context

Operating Budget Revenues and Expenditures



Notes

- The 2021 Budget includes using \$115,000 of the Assigned Fund Balance for Special Projects. See chart 2 on page 8 for a detailed explanation of the Assigned Fund Balance. See Expenditure Detail (pp. 9-12) for descriptions of planned Assigned Fund Balance Use.
- See page 9 for expenditures detail.
- See page 13 for descriptions of all categories.

Fund Balances



1: Unassigned General Fund Balance

End of 2019	Projected End of 2020	Projected 2021 Change	Projected End of 2021
\$ 939,353.00	\$ 1,601,667.04	\$ (326.00)	\$ 1,601,341.04

Notes

- If the General Fund is the library's "checking account", then the Unassigned Fund Balance is our "rainy day fund". Any excess revenue over expenditures in the Operating Budget at the end of the year adds to the Unassigned Fund Balance. Any deficiency would be paid out from the Unassigned Fund Balance.
- Library of Michigan Recommendation is that we maintain at least 4 months of typical operating costs in our Unassigned Fund Balance. For BDL this would be a minimum of about \$700,000.

2: Assigned General Fund Balance for Special Projects

End of 2019	Projected End of 2020	2021 Funds Allocated	Projected 2021 Expenditures	Projected End of 2021
\$ 433,692.47	\$ 389,387.06	\$ 28,069.00	\$ (115,000.00)	\$ 302,456.06

Notes

- The Assigned Fund Balance for Special Projects was previously designated the "Capital Improvement Fund".
- Per the BDL Plan of Service (https://www.BranchDistrictLibrary.org/governing_documents), 3% of millage 1 is allocated each year to grow this Assigned Fund Balance to enable purchase of fixtures, interior improvements, or other large projects for the benefit of the district or specific branches.
- Planned projects for 2021 include interior renovations at the Bronson Branch, exterior painting at the Coldwater Branch, and external signage at all Branches.

3: Special Revenues Fund Balance

End of 2019	Projected End of 2020	Budgeted 2021 Revenue	Projected 2021 Expenditures	Projected End of 2021
\$ 284,535.00	\$ 300,376.46	\$ 27,000.00	\$ (44,000.00)	\$ 283,376.46

Notes

- The Special Revenues Fund comes from donations to the library. Some donations are restricted to a specific branch or purpose. Others are unrestricted. Donations come throughout the year, often peaking near the end of the year.
- Transfers from the Special Revenues Fund to the Operating Budget for special projects will occur late each year, and be only for the amounts actually used. The Special Revenues Fund is not used to increase the Unassigned General Fund Balance.



General Fund Expenditures Detail

Personnel

	2019 Actual	2020 Budget	2021 Budget
Salaries ¹⁰	\$ 1,005,376.00	\$ 1,042,168.01	\$ 1,049,115.00
Payroll Taxes ¹¹	\$ 76,812.00	\$ 83,373.44	\$ 83,929.00
Other Benefits ¹²	\$ 8,351.00	\$ 11,000.00	\$ 12,000.00
Health Insurance ¹³	\$ 225,637.00	\$ 181,342.89	\$ 199,700.00
Unemployment ¹⁴	\$ 0.00	\$ 17,000.00	\$ 0.00
Training and Travel ¹⁵	\$ 12,067.00	\$ 24,000.00	\$ 24,900.00
Education Reimbursement ¹⁶	\$ 0.00	\$ 5,000.00	\$ 5,000.00
Board Per Diem ¹⁷	\$ 1,675.00	\$ 4,200.00	\$ 4,200.00
TOTAL	\$ 1,329,918.00	\$ 1,368,084.34	\$ 1,378,844.00

Notes

- See General Fund Narrative on page 14 for descriptions of all categories.
- For detail on Salaries, see pages 16-18.

General Fund Expenditures Detail (cont.)



Materials

	2019 Actual	2020 Budget	2021 Budget
Physical Materials ¹⁸ (Typical)	\$ 98,212.00	\$ 119,000.00	\$ 119,000.00
Physical Materials ¹⁸ (Special Revenues Funds)	\$ 0.00	\$ 0.00	\$ 10,000.00
Digital Materials ¹⁹	\$ 28,413.00	\$ 41,500.00	\$ 47,000.00
Materials Preparation ²⁰ (Typical)	\$ 10,042.00	\$ 25,000.00	\$ 24,000.00
Materials Preparation ²⁰ (Assigned Fund Balance)	\$ 0.00	\$ 50,000.00	\$ 0.00
TOTAL	\$ 136,667.00	\$ 235,500.00	\$ 200,000.00

Notes

- "Typical" refers to a typical year's expenditures of normal revenues, as opposed to the special use of transferred funds.
- Physical Materials includes the first of at least 6 years doling out the gift from the Shamulus Trust to purchase children's materials across the district.
- Digital Materials includes additional funding for RBDigital Magazines, Creativebug, and Dial-a-Story.
- Materials Preparation includes additional funding for delivery of library materials by mail, the Library1 card program, and Little Free Libraries.
- See General Fund Narrative on page 14 for descriptions of all categories.

Programming

	2019 Actual	2020 Budget	2021 Budget
Programming ²¹ (Typical)	\$ 30,405.00	\$ 41,800.00	\$ 43,500.00
Programming ²¹ (Special Revenues Funds)	\$ 0.00	\$ 5,000.00	\$ 5,000.00
TOTAL	\$ 30,405.00	\$ 46,800.00	\$ 48,500.00

Notes

- "Typical" refers to a typical year's expenditures of normal revenues, as opposed to the special use of transferred funds.
- Programming includes funding for a new Early Childhood Literacy Program and increased print advertising.
- Programming includes an estimated \$5,000 to be transferred from the Special Revenues Fund from donations for Coldwater Branch Kids' Place.
- See General Fund Narrative on page 14 for descriptions of all categories.



General Fund Expenditures Detail (cont.)

Facilities

	2019 Actual	2020 Budget	2021 Budget
Rent ²²	\$ 2,000.00	\$ 4,000.00	\$ 4,000.00
Utilities ²³	\$ 56,894.00	\$ 57,000.00	\$ 63,000.00
Upkeep (Typical) ²⁴	\$ 58,401.00	\$ 60,000.00	\$ 59,000.00
Upkeep ²⁴ (Special Revenues Funds)	\$ 0.00	\$ 29,000.00	\$ 29,000.00
Upkeep ²⁴ (Assigned Fund Balance)	\$ 0.00	\$ 55,000.00	\$ 115,000.00
Technology ²⁵ (Typical)	\$ 34,043.00	\$ 40,000.00	\$ 36,000.00
Technology ²⁵ (Special Revenues Funds)	\$ 0.00	\$ 23,000.00	\$ 0.00
Technology ²⁵ (Assigned Fund Balance)	\$ 0.00	\$ 50,000.00	\$ 0.00
Equipment Maintenance ²⁶	\$ 3,201.00	\$ 10,000.00	\$ 7,000.00
Office Supplies ²⁷	\$ 28,897.00	\$ 30,000.00	\$ 34,300.00
TOTAL	\$ 183,436.00	\$ 358,000.00	\$ 347,300.00

Notes

- "Typical" refers to a typical year's expenditures of normal revenues, as opposed to the special use of transferred funds.
- Utilities includes funding for supporting cellular WiFi hotspots to circulate.
- Upkeep includes an estimated \$26,000 to be transferred from Special Revenues Fund donations Assigned for the Bronson Branch to conduct an interior renovation. An additional estimated \$25,000 to be transferred from the Assigned Fund Balance to cover the cost of storage and movers to empty the building during the renovation.
- Upkeep includes an estimated \$30,000 to be transferred from the Assigned Fund Balance for continued exterior painting at the Coldwater Branch.
- Upkeep includes an estimated \$3,000 to be transferred from the Special Revenues Fund for building improvements at the Union Twp. Branch.
- Office Supplies includes additional funding for delivery of library materials by mail.
- See General Fund Narrative on page 14 for descriptions of all categories.

General Fund Expenditures Detail (cont.)



Other

	2019 Actual	2020 Budget	2021 Budget
Consulting Services ²⁸	\$ 35,152.00	\$ 50,000.00	\$ 48,000.00
Licensing ²⁹	\$ 32,145.00	\$ 45,000.00	\$ 52,000.00
Insurance ³⁰	\$ 20,868.00	\$ 23,000.00	\$ 21,800.00
Memberships ³¹	\$ 27,738.00	\$ 30,000.00	\$ 28,700.00
Other Expenditures ³²	\$ 912.00	\$ 1,400.00	\$ 1,400.00
TOTAL	\$ 116,815.00	\$ 149,400.00	\$ 151,900.00

Notes

- See General Fund Narrative on page 15 for descriptions of all categories.



General Fund Narrative

1. Taxes

BDL's tax revenues come from primarily from Property Taxes, with small amounts from other related sources, like the Personal Property Tax and the Industrial Facilities Tax.

Property tax revenues are determined by multiplying our total millage rate by the taxable value of Branch County, as determined by the Branch County Equalization Department.

For the 2021 Fiscal Year, Branch County's taxable value is \$1,546,999,946.

BDL has two millages:

- Millage 1, at 0.6048 mills, in perpetuity from 1991 (reduced from 0.7 by the Headlee Amendment)
- Millage 2, at 0.4999 mills, in effect from 2015-2022 (reduced from 0.5 by the Headlee Amendment)

For more on the Headlee Amendment, see <https://www.canr.msu.edu/news/what-is-the-headlee-amendment-and-how-does-it-affect-local-taxes>

2. Penal Fines

Since 1835 Michigan's Constitution has contained a provision stating that income from penal fines shall be used for the support of public libraries. Michigan law requires that penalties collected for violations of the state penal code be paid to the county treasurers. Therefore, penal fines are local funds, collected within each county, distributed to public libraries serving residents of the county.

3. State Aid

Enshrined in Michigan law under Public Act 89 of 1977, State Aid is disbursed to public libraries twice a year, using a formula of the aid rate set in the annual state budget multiplied by the library's service population.

The FY 2021 rate is \$0.4299853 per capita. Multiple this rate by our population times 2 to get our approximate annual State Aid payment. Half remains with BDL, and half goes to the Woodlands Library Cooperative to cover our membership.

4. Charges for Services

This line shows any money we collect from patrons directly, including for copies, printouts, and the sale of small office supplies to the public. It also includes fees for replacement library cards and non-resident cards.

BDL proudly has no overdue fines. However, patrons are charged a processing fee and the cost of the item for lost or damaged materials.

5. Reimbursements

BDL provides payroll services to the Branch County Literacy Council, and we are reimbursed for all such expenses. Other reimbursements come from the Woodlands Library Cooperative for delivery services and various institutional memberships.

6. Interest Earned

Self explanatory.

7. Other Revenue

Grants received and any other miscellaneous revenue.

8. Transferred from the Capital Improvement Fund

This is a one-time transfer of the entirety of the Capital Improvement Fund into the General Fund. This transfer comes at the recommendation of our accountants. The full amount transferred will then be designated as an Assigned Fund Balance for Special Projects, with the same governing rules as the previous Capital Improvement Fund.

9. Transfers from the Special Revenues Fund

This line is for transferring money from from our Special Revenues Fund, which is mostly donations, to finance occasional projects.

General Fund Narrative (cont.)



Expenditures

10. Salaries

The budgeted salaries reflect a Cost of Living Adjustment of 2.6% over the 2020 rates, to be applied to all employees on January 1, 2021.

11. Payroll Taxes

Self explanatory.

12. Other Benefits

This line is for benefits other than health insurance, such as deferred compensation and employee recognition awards.

13. Health Insurance

This line shows BDL contributions to health, dental, and vision insurance plans offered to full-time and salaried employees.

14. Unemployment

This line is for payments made to the State of Michigan for unemployment claims.

15. Training and Travel

As a service organization, keeping staff well trained is essential. This line item covers sending staff to conferences, workshops, and training events, as well as mileage reimbursements for travel between library branches.

16. Education Reimbursement

BDL Policy allows for approved continuing education reimbursements. A small amount is kept in this line item each year for short-notice reimbursements. With sufficient advanced notice, larger amounts may be approved in annual budgets.

17. Board Per Diem

Per BDL Board Bylaws, Trustees are entitled for \$25 per meeting for up to 25 meetings each year.

18. Physical Materials

This line is for expenditures for all the library materials you can hold in your hand: books, magazines, newspapers, audiobooks, DVD movies, etc.

19. Digital Materials

This line is for premium digital materials and services like Hoopla, OverDrive, Ancestry, and more.

20. Materials Preparation

On this line we track all expenditures required to support traditional library operations: in other words, what it takes to get physical materials into our patrons' hands. This line includes supplies associated with the processing of physical materials to prepare them for circulation, or to repair them. It includes archival materials, barcodes, and library cards. A portion of this line item, delivery of patron materials between the library branches, is reimbursed by the Woodlands Library Cooperative.

21. Programming

This line item covers any type of program we put on or hire out. It also covers food for public events, supplies, and getting the word out via printed materials, or advertising in any medium.

22. Rent

This line is for rental fees for an offsite storage unit to comply with records retention laws, and rent due for our Sherwood Branch building.



General Fund Narrative (cont.)

23. Utilities

In accordance with our various branch service agreements, BDL utilities bills include gas and electricity, water, and sewer at the Coldwater Branch, and telephone and Internet access at all branches.

24. Upkeep

This line is for expenditures for the cleaning, upkeep, and minor interior repair of all branches, per our branch service agreements. It covers all interior and exterior repairs and maintenance at the Coldwater Branch, per the lease agreement with the City of Coldwater.

25. Technology

This line includes expenditures at all library locations to support our 5-year technology plan (https://www.BranchDistrictLibrary.org/governing_documents). This plan keeps BDL up to date in computing, network capability, and security for both patrons and staff.

This line also includes any special technology projects funded via transfers from other sources.

26. Equipment Maintenance

This line is for costs incurred in maintaining technology and office equipment.

27. Office Supplies

This line tracks expenditures for supplies normally used in a business office, including: paper, pens, receipt tape, note pads, file folders, ink and toner cartridges, etc. Also includes postage.

28. Consulting Services

This line is for expenditures for our accountants and audits, legal services, strategic planning, benefits coordination, compliance, etc.

29. Licensing

This line item includes expenditures for desktop software licensing and movie performance rights. Also includes support services used by patrons and staff, such as our integrated library system, computer time management systems, device management systems, and fees to access certain vendor services.

30. Insurance

This line is for expenditures for insurance to cover the contents of all BDL branches, as well as the total building of the Coldwater Branch, per lease agreement with the City of Coldwater. It also covers injury liability at all branches, trustee liability coverage for the BDL Board, and Workers' Compensation insurance.

31. Memberships

This line tracks fees owed for BDL, or BDL staff, to be part of the Woodlands Library Cooperative, the Michigan Library Association, the American Library Association, and other professional organizations. Woodlands also reimburses BDL for some of these other memberships.

32. Other Expenditures

This line is for tracking corrections of prior year's taxes, bank and merchant fees, and any other expenditure that does not fit any of the other categories.

Pay Scales



Hourly Employees Pay Scales / Steps

	A Entry	B (1yr after A)	C (1yr after B)	D (1yr after C)	E (2yrs after D)	F (2yrs after E)	G (2yrs after F)
Student Clerk	Minimum wage (currently \$9.45)						
Courier	\$12.69						
Public Services Clerk	\$ 11.76	\$ 12.30	\$ 12.87	\$ 13.39	\$ 13.87	\$ 14.51	\$ 15.04
Paraprofessional	\$ 14.64	\$ 15.25	\$ 16.02	\$ 16.68	\$ 17.25	\$ 18.06	\$ 18.73
Reference Aide	\$ 14.71	\$ 15.34	\$ 16.12	\$ 16.79	\$ 17.38	\$ 18.18	\$ 18.84
Branch Manager	\$ 15.74	\$ 16.36	\$ 17.14	\$ 17.81	\$ 18.41	\$ 19.21	\$ 19.86

Notes

- Pay rates above reflect a 2.6% Cost of Living Adjustment (COLA). According to the U.S. Bureau of Labor Statistics, inflation was 1.3% from 8/2019 - 8/2020. The previous COLA was 2% given on 1/2020, with inflation at approximately 3.51% over the previous period.
- This COLA will be applied to all employees on January 1, 2021.
- The Paraprofessional Scale includes:
 - Administrative Assistant
 - Bookkeeper
 - Kids' Place Coordinator
 - Heritage Room Coordinator
 - Teen Services Coordinator (new for 2020, previously on the clerk scale)
 - Technical Services Staff
 - Information Technology Services Staff
- The Reference Aide scale is no longer used, and includes only those employees grandfathered into that scale.

Salaried Employees

	Annual Salary
Director	\$ 81,628.56
Assistant Director	\$ 60,698.16
Director of Public Services	\$ 52,326.00

Notes

- Pay rates above reflect a 2.6% Cost of Living Adjustment (COLA). According to the U.S. Bureau of Labor Statistics, inflation was 1.3% from 8/2019 - 8/2020. The previous COLA was 2% given on 1/2020, with inflation at approximately 3.51% over the previous period.



Employees

Part-Time Hourly Employees

Name	Position	Weekly Hours	FTE	Hourly Pay Rate	PTO Coverage	12 Staff Meetings	Longevity	Total Payroll Costs
Employee 1	Courier	0	0.00	\$ 12.69	0	\$ 0.00	\$ 0.00	\$ 0.00
Employee 2	Public Services Clerk	0	0.00	\$ 14.51	0	\$ 174.12	\$ 0.00	\$ 181.08
Employee 3	Courier	10	0.25	\$ 12.69	0	\$ 0.00	\$ 0.00	\$ 6,862.75
Employee 4	Public Services Clerk	19	0.48	\$ 15.04	0	\$ 180.48	\$ 0.00	\$ 15,641.60
Employee 5	Public Services Clerk	19	0.48	\$ 13.39	0	\$ 160.68	\$ 0.00	\$ 13,925.60
Employee 6	Public Services Clerk	19	0.48	\$ 12.87	0	\$ 154.44	\$ 0.00	\$ 13,384.80
Employee 7	Public Services Clerk	21	0.53	\$ 12.87	80	\$ 154.44	\$ 0.00	\$ 16,118.00
Employee 8	Public Services Clerk	21	0.53	\$ 12.87	80	\$ 154.44	\$ 0.00	\$ 15,847.60
Employee 9	Heritage Room Coordinator	21	0.53	\$ 18.06	0	\$ 216.72	\$ 0.00	\$ 20,735.77
Employee 10	Public Services Clerk	21	0.53	\$ 13.39	0	\$ 160.68	\$ 0.00	\$ 15,373.86
Employee 11	Public Services Clerk	21	0.53	\$ 12.30	80	\$ 147.60	\$ 0.00	\$ 15,455.23
Employee 12	Branch Manager	26	0.65	\$ 19.86	80	\$ 238.32	\$ 575.00	\$ 29,841.39
Employee 13	Public Services Clerk	26	0.65	\$ 17.38	80	\$ 208.56	\$ 0.00	\$ 25,987.44
Employee 14	Public Services Clerk	26	0.65	\$ 13.39	80	\$ 160.68	\$ 0.00	\$ 20,327.38
Employee 15	Public Services Clerk	26	0.65	\$ 13.39	80	\$ 160.68	\$ 0.00	\$ 20,065.30
Employee 16	Public Services Clerk	26	0.65	\$ 15.04	80	\$ 180.48	\$ 0.00	\$ 22,668.01
Employee 17	Technical Services Clerk	26	0.65	\$ 18.73	0	\$ 224.76	\$ 0.00	\$ 26,569.63
Employee 18	Technical Services Clerk	26	0.65	\$ 14.64	0	\$ 175.68	\$ 0.00	\$ 20,767.72
Employee 19	Public Services Clerk	30	0.75	\$ 19.86	120	\$ 238.32	\$ 450.00	\$ 34,542.89
Employee 20	Public Services Clerk	30	0.75	\$ 15.04	120	\$ 180.48	\$ 650.00	\$ 27,276.37
Employee 21	Public Services Clerk	30	0.75	\$ 15.04	0	\$ 180.48	\$ 0.00	\$ 24,588.60
Employee 22	Branch Manager	35	0.88	\$ 19.86	120	\$ 238.32	\$ 425.00	\$ 40,280.16
Employee 23	Kids' Place Coordinator	35	0.88	\$ 18.84	120	\$ 226.08	\$ 650.00	\$ 38,710.55
			12.90				\$ 2,750.00	\$ 465,151.73

Notes

- Paid Time Off (PTO) coverage is budgeted with the assumption that shifts are being covered by staff earning \$12.79/hour. Not all employees would need coverage; typically only those working public service desks would require coverage.
- Only 1 courier ever works at a time, so there is no need to budget for them both.
- A padding factor of 4% is added to the Total Payroll Costs above.
- To figure any line on the table above:
 $((\text{Weekly Hours} \times \text{Hourly Pay Rate} \times 52 \text{ weeks in a year}) + (\text{Hourly Pay Rate} \times 12 \text{ Staff Meetings}) + (\text{PTO Time} \times 12.79 \text{ per hour}) + \text{Longevity}) \times 4\% \text{ padding factor.}$
- Total Payroll Costs above are the maximum potential cost of the employee to the library, not their personal wage.

Employees (cont.)



Full-Time Hourly Employees

Name	Position	Weekly Hours	FTE	Hourly Pay Rate	PTO Coverage	Longevity	Total Payroll Costs	Insurance Costs
Employee 24	Branch Manager	40	1.00	\$ 17.14	160	\$ 0.00	\$ 37,619.20	\$ 7,464.23
Employee 25	Branch Manager	40	1.00	\$ 19.21	160	\$ 0.00	\$ 41,924.80	\$ 5,302.58
Employee 26	IT Services Assistant	40	1.00	\$ 18.73	0	\$ 0.00	\$ 38,958.40	\$ 17,741.13
Employee 27	Public Services Clerk	40	1.00	\$ 15.04	0	\$ 475.00	\$ 31,758.20	\$ 19,726.70
Employee 28	Branch Manager	40	1.00	\$ 19.86	0	\$ 650.00	\$ 41,958.80	\$ 25,865.63
Employee 29	Public Services Clerk	40	1.00	\$ 13.87	160	\$ 0.00	\$ 30,817.60	\$ 4,604.66
Employee 30	Bookkeeper	40	1.00	\$ 16.68	0	\$ 0.00	\$ 34,694.40	\$ 12,813.08
Employee 31	IT Services Assistant	40	1.00	\$ 18.73	0	\$ 400.00	\$ 39,358.40	\$ 29,758.12
Employee 32	Teen Services Coordinator	40	1.00	\$ 16.68	0	\$ 0.00	\$ 34,694.40	\$ 0.00
Employee 33	Branch Manager	40	1.00	\$ 19.86	160	\$ 650.00	\$ 43,926.80	\$ 20,285.69
		10	10.00			\$ 2,175.00	\$ 375,711.00	\$ 143,561.82

Full-Time Salaried

Position	Annual Salary	Longevity	Insurance Costs
Director	\$ 81,628.56	\$ 600.00	\$ 19,652.92
Assistant Director	\$ 60,698.16	\$ 0.00	\$ 18,405.15
Director of Public Services	\$ 52,326.00	\$ 0.00	\$ 18,043.50
	\$ 194,652.72	\$ 600.00	\$ 56,101.58

Staffing Totals

	Total Payroll Costs	Insurance Costs
Part-Time	\$ 465,151.73	\$ 0.00
Full-Time	\$ 375,711.00	\$ 143,561.82
Salaried	\$ 195,252.72	\$ 56,101.58
Literacy Council	\$ 13,000.00	\$ 0.00
TOTAL	\$ 1,049,115.45	\$ 199,663.40

Note

- Paid Time Off (PTO) coverage is budgeted with the assumption that shifts are being covered by staff earning \$12.79/hour. Not all employees would need coverage; typically only those working public service desks would require coverage.
- Total Payroll Costs above are the maximum potential cost of the employee to the library, not their personal wage.
- BDL provides payroll services to the Branch County Literacy Council, and we are reimbursed for all such expenses.



Special Revenues Fund Budget

Special Revenues Fund • Revenues

	2019 Actual	2020 Budget	2021 Budget
Donations	\$ 36,785.00	\$ 25,000.00	\$ 25,000.00
Interest Earned	\$ 2,274.00	\$ 1,500.00	\$ 2,000.00
TOTAL	\$ 39,059.00	\$ 26,500.00	\$ 27,000.00

Special Revenues Fund • Expenditures

	2019 Actual	2020 Budget	2021 Budget
Expenditures / Transfers to General Fund	\$ 15,996.00	\$ 57,000.00	\$ 44,000.00

Special Revenues • Fund Balance

End of 2019	Projected End of 2020	Budgeted 2021 Revenue	Projected 2021 Expenditures	Projected End of 2021
\$ 284,535.00	\$ 300,376.46	\$ 27,000.00	\$ (44,000.00)	\$ 283,376.46

Proposed Special Revenues Fund Projects for 2021

- Summer Reading Program and other uses for Coldwater Branch Kids' Place (from donations restricted to this purpose): \$5,000
- Bronson Branch interior renovation (from donations restricted to the Bronson Branch): \$26,000
- Union Twp. Branch facilities improvements (from donations restricted to the Union Twp. Branch): \$3,000
- Children's materials (from donations restricted to this purpose): \$10,000



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