



**BRANCH DISTRICT LIBRARY  
2019 AMENDED BUDGET  
ADOPTED 6/17/2019**

Projected Operating Revenues	\$ 1,909,308.50
Projected Operating Expenditures	\$ 1,962,516.35
<i>Difference</i>	\$ (53,207.85)

Fund Balance Status

Actual Unrestricted Unassigned Fund Balance as of 12/31/2018	\$ 805,984.48
Estimated Operating Budget Difference as of 12/31/19	\$ (53,207.85)
Estimated Unrestricted Unassigned Fund Balance as of 12/31/2018	\$ 752,776.63

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 2019 is to implement the new Strategic Plan--this will guide us in providing library services to our patrons. Providing excellent service to our patrons requires staff training. We will be taking advantage of the numerous online opportunities for training.

## Revenues

	2016 Actual from Audit	2017 Actual from Audit	2018 Actual from Audit	2019 Budget Adopted Dec. 2018	2019 Budget Amendment Adopted June 17, 2019
<b>Branch Co. Taxable Value</b>	\$ 1,358,628,659	\$ 1,371,398,048	\$ 1,371,398,048	\$ 1,431,852,947	\$ 1,431,852,947
Millage 1 Rate (1991, in perpetuity) <sup>1</sup>	\$ 0.0006050	\$ 0.0006050	\$ 0.0006050	\$ 0.0006048	\$ 0.0006048
Millage 2 Rate (2015 – 2022)	\$ 0.0005000	\$ 0.0005000	\$ 0.0005000	\$ 0.0004999	\$ 0.0004999
<b>TOTAL MILLAGE RATE</b>	\$ 0.0011050	\$ 0.0011050	\$ 0.0011050	\$ 0.0011047	\$ 0.0011047
Millage 1	n/a	n/a	n/a	\$ 865,984.66	\$ 865,984.66
Millage 2 <sup>2</sup>	n/a	n/a	n/a	\$ 715,783.29	\$ 715,783.29
<b>TOTAL MILLAGE REVENUE</b>	\$ 1,494,668	\$ 1,496,479	\$ 1,518,006	\$ 1,581,767.95	\$ 1,581,767.95
Personal Property Tax <sup>3</sup>	n/a	\$ 38,791	\$ 64,610	-	41,061.69
Industrial Facilities Tax <sup>4</sup>	\$ 21,003	\$ 14,850	\$ 11,825	\$ 15,000.00	12,000.00
Payment in Lieu of Taxes (PILOT)	\$ 3,644	\$ 6,359	\$ 3,208	-	3,000.00
<b>TOTAL TAX REVENUE</b>	\$ 1,519,314	\$ 1,556,479	\$ 1,597,648	\$ 1,596,767.95	1,637,829.64
Subtracted to Capital Funds <sup>4</sup>	\$ (233,677)	\$ (234,037)	\$ (118,575)	\$ (25,979.54)	(25,979.54)
<b>Total Taxes for Operating</b>	\$ 1,285,637	\$ 1,322,442	\$ 1,479,073	\$ 1,570,788.41	1,611,850.10
State Shared Revenue <sup>5</sup>	\$ 30,672	\$ 30,680	\$ 34,397	\$ 34,458.40	\$ 34,458.40
Interest Earned	\$ 7,262	\$ 10,333	\$ 10,499	\$ 4,000.00	\$ 8,000.00
Penal Fines <sup>6</sup>	\$ 256,054	\$ 184,242	\$ 214,515	\$ 190,000.00	\$ 220,000.00
Charges for Services <sup>7</sup>	\$ 27,852	\$ 27,580	\$ 24,526	\$ 22,000.00	\$ 22,000.00
Reimbursements <sup>8</sup>	\$ 54,099	\$ 13,632	\$ 16,127	\$ 12,000.00	\$ 12,000.00
Miscellaneous Revenue <sup>9</sup>	\$ 10,845	\$ 11,861	\$ 1,439	\$ 5,000.00	\$ 1,000.00
Capital Transfers	\$ 20,672	\$ 64,380	\$ -	\$ -	-
<b>TOTAL OPERATING REVENUES</b>	\$ 1,672,421	\$ 1,664,221	\$ 1,780,576	\$ 1,838,246.81	\$ 1,909,308.50
<i>Expenditures</i>	\$ 1,521,205	\$ 1,682,581	\$ 2,054,925	\$ 1,973,607.04	\$ 1,962,516
<i>Difference</i>	\$ 151,216	\$ (18,360)	\$ (274,349)	\$ (135,360.23)	\$ (53,207.85)
<i>Unrestricted Unassigned Fund Balance</i>	\$ 1,098,693	\$ 1,080,333	\$ 805,984	\$ 670,624.25	\$ 752,776.63

## Notes

1. Voter approved millage was 0.7 mills, reduced to 0.6048 by the Headlee Amendment.
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. PPT phaseout over 7 years from 2015-2021  
"The IFT effectively cuts the property taxes on qualifying industrial equipment or real estate by 50% for up to twelve years; it is really a 100% abatement of the property taxes, which is replaced with the Industrial Facilities Tax at 50% of the tax rate used to calculate the normal property tax liability. Mechanically, it works essentially as a simple 50% reduction in the property tax bill." from <https://www.penzienlaw.com/blog/2011/may/michigan-property-tax-abatements-for-industrial/>
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 and copies.
7. Reimbursements come from the Branch County Literacy Council for payroll processing services and from the Woodlands Library Cooperative for our
8. Miscellaneous Revenue includes income from lost and damaged materials fees, Unique Collections, flash drives, ear buds, etc.

**Expenditures**

	2016 Actual from audit	2017 Actual from audit	2018 Actual from audit	2019 Budget adopted Dec. 2018	2019 Budget Amendment Adopted June 17, 2019
<b>PERSONNEL SERVICES AND BENEFITS</b>					
Salaries	\$ 825,525	\$ 977,320	\$ 1,113,618	\$ 1,037,459.47	\$ 1,048,393.48
Board per Diem	\$ 2,314	\$ 461	\$ 2,875	\$ 4,200.00	\$ 4,200.00
Payroll Taxes	\$ 63,792	\$ 75,558	\$ 85,016	\$ 82,996.76	\$ 83,871.48
Health Insurance	\$ 70,031	\$ 105,759	\$ 264,223	\$ 271,971.07	\$ 244,375.40
Unemployment Insurance	\$ 5,792	\$ 1,448	\$ -	\$ 2,000.00	\$ 8,000.00
Workman's Comp Insurance	\$ 1,390	\$ 4,640	\$ -	\$ 4,000.00	\$ 1,000.00
Longevity <sup>1</sup>	\$ 2,375	\$ 14,161	\$ -	\$ -	\$ 875.00
Deferred Compensation	\$ 5,000	\$ 3,000	\$ 6,000	\$ 6,000.00	\$ 6,000.00
<b>PROGRAMS</b>					
Supplies	\$ -	\$ -	\$ 15,965	\$ 13,655.00	\$ 12,290.00
Performers	\$ -	\$ -	\$ 16,652	\$ 13,655.00	\$ 12,290.00
Food	\$ -	\$ -	\$ 2,010	\$ 3,000.00	\$ 2,700.00
Community Promotions	\$ 37,473	\$ 40,124	\$ 5,947	\$ 6,000.00	\$ 5,400.00
<b>COLLECTION MATERIALS</b>					
Books	\$ 91,422	\$ 88,539	\$ 93,764	\$ 90,000.00	\$ 81,000.00
Periodicals	\$ 7,706	\$ 9,022	\$ 7,860	\$ 8,000.00	\$ 7,000.00
Audio/visual	\$ 18,404	\$ 16,753	\$ 17,998	\$ 19,870.00	\$ 18,000.00
Digital Services <sup>2</sup>	\$ -	\$ -	\$ 43,799	\$ 27,327.00	\$ 34,489.00
<b>FACILITIES RENT</b>					
Rents and Leases	\$ 1,818	\$ 1,352	\$ 1,920	\$ 2,000.00	\$ 2,000.00
<b>UTILITIES</b>					
Telecommunication Services (phone + internet)	\$ 6,281	\$ 8,789	\$ 24,553	\$ 25,428.63	\$ 26,000.00
Electric, Water, Sewer & Solid Waste Services	\$ 35,300	\$ 38,344	\$ 28,383	\$ 30,687.11	\$ 31,000.00
<b>GENERAL SUPPLIES</b>					
Operating Supplies	\$ -	\$ 6,906	\$ 18,137	\$ 18,000.00	\$ 18,000.00
Office Supplies	\$ 37,372	\$ 24,885	\$ 40,296	\$ 26,000.00	\$ 30,000.00
Janitorial Supplies	\$ -	\$ -	\$ -	\$ 1,700.00	\$ 3,000.00
<b>POSTAGE</b>					
Postage	\$ 3,110	\$ 3,521	\$ 4,803	\$ 3,200.00	\$ 6,000.00
InterLibrary Loans	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,000.00
<b>ADVERTISING AND PUBLISHING</b>					
Public Announcements	\$ -	\$ -	\$ -	\$ 3,000.00	\$ 1,000.00
Printing and Binding	\$ 3,691	\$ 6,237	\$ 7,244	\$ 2,000.00	\$ 2,000.00
<b>LICENSES &amp; FEES<sup>3</sup></b>					
Broadcast Content Fees			\$ 2,369	\$ -	\$ -
<b>CONTRACTUAL SERVICES</b>					
Janitorial Services	\$ -	\$ -	\$ 26,448	\$ 15,000.00	\$ 21,000.00
Building & Grounds Maintenance Services	\$ 119,206	\$ 51,312	\$ 59,907	\$ 45,000.00	\$ 45,000.00
Building & Grounds Maintenance Materials	\$ 8,784	\$ 13,300	\$ -	\$ 9,000.00	\$ 3,000.00

10% reduction from CW Branch only

<b>Expenditures</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Budget Amendment</b>
Woodlands Cooperative Fees	\$ 18,751	\$ 20,155	\$ 21,900	\$ 19,000.00	\$ 22,000.00
<b>TECHNOLOGY<sup>4</sup></b>					
Technology Hardware	\$ -	\$ -	\$ -	\$ 40,000.00	\$ 40,000.00
Technology Equipment Repair & Supplies	\$ 36,162	\$ -	\$ 8,652	\$ 8,775.00	\$ 2,000.00
Licensing & Subscription Services <sup>5</sup>	\$ -	\$ 64,048	\$ 13,887	\$ 40,000.00	\$ 45,000.00
<b>CONTINUING EDUCATION</b>					
Training & Education	\$ 6,553	\$ 16,841	\$ 15,490	\$ 4,000.00	\$ 1,500.00
Travel-Training	\$ -	\$ -	\$ 22,041	\$ 3,000.00	\$ 1,500.00
Education Reimbursement	\$ 12,330	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
<b>MEMBERSHIPS AND DUES</b>					
Memberships and Dues	\$ 1,227	\$ 3,577	\$ 3,126	\$ 1,000.00	\$ 2,000.00
<b>PROFESSIONAL SERVICES</b>					
Legal & Accounting Services	\$ 55,899	\$ 56,742	\$ 56,650	\$ 39,000.00	\$ 50,000.00
Management & Consulting Services			-	\$ 5,000.00	\$ -
<b>MISCELLANEOUS</b>					
Employee Benefits	\$ 15,000	\$ -	\$ 600	\$ 5,000.00	\$ 5,000.00
Liability Insurance	\$ 14,769	\$ 15,337	\$ 17,707	\$ 17,000.00	\$ 18,000.00
Food/Catering	\$ 238	\$ 1,408	\$ 1,227	\$ -	\$ 200.00
Travel-Business	\$ 11,779	\$ 11,626	\$ -	\$ 12,750.00	\$ 10,000.00
Bank & Merchant Charges	\$ 1,199	\$ 673	\$ 3,062	\$ 732.00	\$ 732.00
Correction of Prior Years' Taxes	\$ 512	\$ 743	\$ 796	\$ 700.00	\$ 700.00
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,521,205</b>	<b>\$ 1,682,581</b>	<b>\$ 2,054,925</b>	<b>\$ 1,973,607.04</b>	<b>\$ 1,962,516.35</b>
<i>Revenues</i>	<i>\$ 1,672,421</i>	<i>\$ 1,664,221</i>	<i>\$ 1,780,576</i>	<i>\$ 1,838,246.81</i>	<i>\$ 1,909,308.50</i>
<i>Difference</i>	<i>\$ 151,216</i>	<i>\$ (18,360)</i>	<i>\$ (274,349)</i>	<i>\$ (135,360.23)</i>	<i>\$ (53,207.85)</i>

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. Mango is now covered by the Woodlands Coop. NewsBank will be dropped.
- 3 Licenses & Fees have been moved into Technology: Licensing & Subscription Services.
- 4 Technology is a new category and has been moved out of capital funds.
- 5 Licensing & Subscription Services includes charges for services that indirectly support patrons, such our online catalog, cash register software (allows us to take debit and credit cards), security software for computers, etc.

BRANCH DISTRICT LIBRARY PAY SCALE  
2019

No COLA in 2019.

		STEP LEVEL						
		A	B	C	D	E	F	G
		Entry	1820 hours	3640 hours	5460 hours	7280 hours	9100 hours	10920 hours
<b>STUDENT CLERK HOURLY PAY SCALE</b>		minimum wage						
<b>CLERK HOURLY PAY SCALE</b>	<b>2019</b>	\$ 11.24	\$ 11.75	\$ 12.29	\$ 12.79	\$ 13.25	\$ 13.86	\$ 14.37
<b>COURIER PAY SCALE</b>	<b>2019</b>	\$ 11.89						
<b>PARA-PRO HOURLY PAY SCALE</b>	<b>2019</b>	\$ 13.99	\$ 14.57	\$ 15.30	\$ 15.94	\$ 16.48	\$ 17.25	\$ 17.90
Includes: Administrative Assistant Bookkeeper Holbrook Heritage Room Coordinator IT Services Technical Services Kids' Place Coordinator								
<b>REFERENCE AIDE HOURLY PAY SCALE</b>	<b>2019</b>	\$ 14.06	\$ 14.66	\$ 15.40	\$ 16.04	\$ 16.61	\$ 17.37	\$ 18.00
Includes: Those grandfathered in. Not used for new hires.								
<b>BRANCH MANAGER HOURLY PAY SCALE</b>	<b>2019</b>	\$ 14.06	\$ 14.66	\$ 15.40	\$ 16.04	\$ 16.61	\$ 17.37	\$ 18.00
<b>DIRECTOR OF PUBLIC SERVICES PAY SCALE</b>	<b>5/21/19</b>	\$ 50,000.00						
<b>ASSISTANT DIRECTOR SALARY PAY SCALE</b>	<b>5/21/19</b>	\$ 58,000.00						
<b>DIRECTOR SALARY PAY SCALE</b>	<b>5/21/19</b>	\$ 78,000.00						

Employees: Reduction in FT

**EMPLOYEE WAGES & BENEFITS 2019**

BRANCH	POSITION	HOURS	FTE STATUS	CURRENT HOURLY PAY	Sick Needing Coverage	Vacation Needing Coverage	Staff Mtgs	Payroll Costs	Longevity in 2019	Insurance Costs	
District	Courier	N/A	0.000	\$ 11.89	0	0	\$ -	\$ -	\$ -	n/a	
Coldwater	Public Services Clerk	6	0.150	\$ 13.25	0	0	\$ 159	\$ 4,293.00	\$ -	n/a	
District	Technical Services Clerk	8	0.200	\$ 14.37	0	0	\$ 172	\$ 6,150.36	\$ -	n/a	
District	Courier	10	0.250	\$ 11.89	0	0	\$ -	\$ 6,182.80	\$ -	n/a	
Coldwater	Public Services Clerk	15	0.375	\$ 12.29	0	0	\$ 147	\$ 9,733.68	\$ -	n/a	
Alganssee	Public Services Clerk	15	0.375	\$ 11.24	0	0	\$ 135	\$ 8,902.08	\$ -	n/a	
Coldwater	Public Services Clerk	20	0.500	\$ 14.37	0	0	\$ 172	\$ 15,117.24	\$ -	n/a	
District	Administrative Assistant	21	0.525	\$ 17.90	0	0	\$ -	\$ 29,141.60	\$ 275.00	\$ 15,461.93	reduction to part time effective July 1
Coldwater	Public Services Clerk	21	0.525	\$ 11.24	60	0	\$ 135	\$ 13,083.36	\$ -	n/a	
Sherwood	Public Services Clerk	21	0.525	\$ 11.24	60	0	\$ 135	\$ 13,083.36	\$ -	n/a	
Coldwater	Public Services Clerk	21	0.525	\$ 18.00	0	122	\$ 216	\$ 22,068.00	\$ -	n/a	
Coldwater	Heritage Room Coordinator	21	0.525	\$ 15.94	0	0	\$ 191	\$ 17,597.76	\$ -	n/a	
District	Teen Services Clerk	21	0.525	\$ 11.24	60	0	\$ 135	\$ 13,083.36	\$ -	n/a	
Coldwater/District	Public Services Clerk/ Technical Services Clerk	21	0.525	\$ 14.37	0	0	\$ -	\$ 23,790.48	\$ 150.00	\$ 22,104.06	reduction to part time effective July 1
Alganssee	Branch Manager	26	0.650	\$ 18.00	72	86	\$ 432	\$ 27,612.00	\$ -	n/a	
District	Technical Services Clerk	26	0.650	\$ 17.90	0	0	\$ -	\$ 31,289.60	\$ -	\$ 11,039.38	reduction to part time effective July 1
Coldwater	Public Services Clerk	26	0.650	\$ 15.40	72	57	\$ 185	\$ 22,992.20	\$ -	n/a	
Coldwater	Public Services Clerk	26	0.650	\$ 11.75	72	0	\$ 141	\$ 16,873.00	\$ -	n/a	
Coldwater	Public Services Clerk	26	0.650	\$ 14.37	72	56	\$ 172	\$ 21,922.08	\$ -	n/a	
District	Technical Services Clerk	26	0.650	\$ 17.25	0	0	\$ -	\$ 30,624.00	\$ -	\$ 4,520.45	reduction to part time effective July 1
Bronson	Public Services Clerk	26	0.650	\$ 14.37	72	71	\$ 172	\$ 21,655.59	\$ -	n/a	
Quincy	Public Services Clerk	30	0.750	\$ 14.37	96	200	\$ -	\$ 30,694.32	\$ -	\$ 22,078.76	reduction to part time effective July 1
Union	Public Services Clerk	30	0.750	\$ 11.75	72	80	\$ 141	\$ 20,257.00	\$ -	n/a	formerly full-time Union clerk stays at part time
Sherwood	Branch Manager	35	0.875	\$ 18.00	84	107	\$ 432	\$ 36,630.00	\$ -	n/a	
Coldwater	Kids' Place Coordinator	35	0.875	\$ 18.00	84	125	\$ 432	\$ 36,954.00	\$ 300.00	n/a	
District	Teen Services Clerk	40	1.000	\$ 13.86	96	80	\$ -	\$ 32,376.96	\$ -	\$ 4,612.32	
Bronson	Public Services Clerk	40	1.000	\$ 13.25	96	80	\$ -	\$ 29,892.00	\$ -	\$ 9,356.76	
District	IT Services Assistant	40	1.000	\$ 15.94	0	0	\$ -	\$ 33,155.20	\$ -	\$ 15,209.04	
Bronson	Branch Manager	40	1.000	\$ 18.00	96	200	\$ -	\$ 42,768.00	\$ -	\$ 22,506.00	
District	Assistant Director	40	1.000	\$ 27.88	0	0	\$ -	\$ 58,000.02	\$ -	\$ 16,283.04	
Union	Branch Manager	40	1.000	\$ 18.00	96	122	\$ -	\$ 41,364.00	\$ 150.00	\$ -	
Coldwater/District	Public Services Clerk/Debt Collections	40	1.000	\$ 12.29	64	53	\$ -	\$ 29,244.43	\$ -	\$ 4,072.20	
District	IT Services Assistant	40	1.000	\$ 17.90	0	0	\$ -	\$ 37,304.00	\$ -	\$ 25,587.84	
District	Director	40	1.000	\$ 37.50	0	0	\$ -	\$ 78,000.00	\$ -	\$ 17,202.72	
District	Director of Public Services	40	1.000	\$ 24.04	0	0	\$ -	\$ 50,000.08	\$ -	\$ 12,627.24	
Quincy	Branch Manager	40	1.000	\$ 18.00	96	160	\$ -	\$ 42,048.00	\$ -	\$ 17,216.16	
District	Bookkeeper	40	1.000	\$ 17.90	0	0	\$ -	\$ 18,616.00	\$ -	\$ 6,576.06	
Coldwater	Branch Manager	40	1.000	\$ 18.00	96	0	\$ -	\$ 20,448.00	\$ -	\$ 6,576.06	

26.325

Pass Through

Br. Co. Literacy Council	N/A	N/A		0	0	\$ -	\$ 13,000.00	\$ -	\$ -
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Costs Incurred in 2019 for Employees No Longer at BDL

POSITION	HOURS	FTE STATUS	FORMER HOURLY PAY				Payroll Paid in 2019		Insurance Paid in 2019
Coldwater Public Services Clerk	21	0.525	\$ 11.24				\$ 283.96		\$ -
Financial Manager	40	1.000	varied				\$ 12,018.61		\$ 1,689.56
Director	40	1.000	\$ 36.98				\$ 20,240.58		\$ 5,641.50
Coldwater Public Services Clerk	40	1.000	\$ 18.00				\$ 9,902.77		\$ 4,014.32

\$ 1,048,393.48 \$ 875.00 \$ 244,375.40