

2020 Budget



**Branch District
Library**

FIRST READING ON OCTOBER 21, 2019

ADOPTED ON NOVEMBER 18, 2019



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BDL Board of Trustees

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Message from the Library Director

After a difficult year in 2019, at BDL we are looking ahead to 2020 with excitement and anticipation. With the taxable value of Branch County up and our millage rate stable, tax revenues will increase for 2020.

In 2020 we will be focusing on our Strategic Plan goals with renewed vigor. Not every goal in the Plan requires a specific financial boost, but some do, including:

- Future-Ready Facilities: We have had the goal of upgrading our library checkout systems to support Radio Frequency Identification (RFID) tags for a long time. Deploying RFID will bring faster checkouts for patrons, will help staff inventory and find materials much faster, and will allow the option of adding self-checkout stations at some locations.
- Sustainable Stewardship: with this budget we will not lower our unassigned general fund balance any further through spending more than we have taken in. Recommendations from the Library of Michigan are to have at least 4 months' worth of operating expenses in this fund balance, so we are in a good position and intend to stay there.

We also plan to do important maintenance needed at our Bronson and Coldwater Branches, living up to our contractual obligations and to our community expectations for quality facilities.

When you factor out these major projects that we've been saving for years, the remainder of the 2020 budget expenditures is less than in 2018 or 2019.

- Community-Embedded Services: We will be increasing our budget for digital services from 2019 levels, allowing for more people to use the great services like Hoopla from anywhere at any time.

We will also be cooperating with all the local school systems in Branch County to get a library card in the hands of every single student who does not already have one. Coupled with our fine-free policy, this Library One Card initiative will lower one more

Another change resulting from a recommendation from our auditors is that we show all the planned usage of donation and special fund monies right in our operating budget. Previously, such projects were paid directly from their parent funds, resulting in a less clear picture of how much we were actually spending in certain categories. While the typical spending patterns themselves are largely unchanged, now everything is much more accessible at a glance, all in the same document.

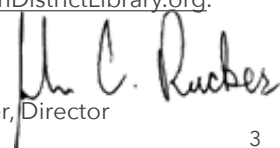


barrier that might prevent some from getting library services.

Several changes are made to the presentation of our budget this year to make our financial picture easier to understand. On the next pages you will see a concise overview of the budget that shows where our money comes from and the 5 major cost centers of our expenditures. A detailed accounting of expenditures follows. And every line item of the budget has an accompanying explanatory note, so there is no need to try to guess at what librarian jargon means.

The Branch Manager Pay Scale on this year's budget includes a \$1 per hour increase, in addition to the cost of living adjustment for all staff, in recognition of our Branch Managers' broad duties, responsibilities, and importance to our organization, taking into account internal comparisons and external equity.

We strive to be as transparent as possible at BDL. This budget, past budgets and audits, and much more institutional information, may be found on our website, at www.BranchDistrictLibrary.org.


John Rucker, Director

General Fund

Operating Budget Overview

General Fund • Operating Revenues

	2018 Actual	2019 Amended Budget	2020 Budget
Taxes ¹	\$ 1,479,072.77	\$ 1,611,850.10	\$ 1,679,447.72
Penal Fines ²	\$ 214,515.00	\$ 220,000.00	\$ 200,000.00
State Aid ³	\$ 34,397.00	\$ 34,458.40	\$ 34,474.40
Charges for Services ⁴	\$ 14,728.90	\$ 12,000.00	\$ 15,000.00
Reimbursements ⁵	\$ 26,731.86	\$ 22,000.00	\$ 30,900.00
Interest Earned ⁶	\$ 10,499.00	\$ 8,000.00	\$ 8,000.00
Other Revenue ⁷	\$ 631.35	\$ 1,000.00	\$ 5,000.00
REVENUES SUBTOTAL	\$ 1,780,575.88	\$ 1,909,308.50	\$ 1,972,822.12
Transferred from the Capital Improvement Fund ⁸	n/a	n/a	\$ 439,000.00
Transfer from the Special Revenues Fund ⁹	n/a	n/a	\$ 57,000.00
REVENUES TOTAL	\$ 1,780,575.88	\$ 1,909,308.50	\$ 2,468,822.12

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

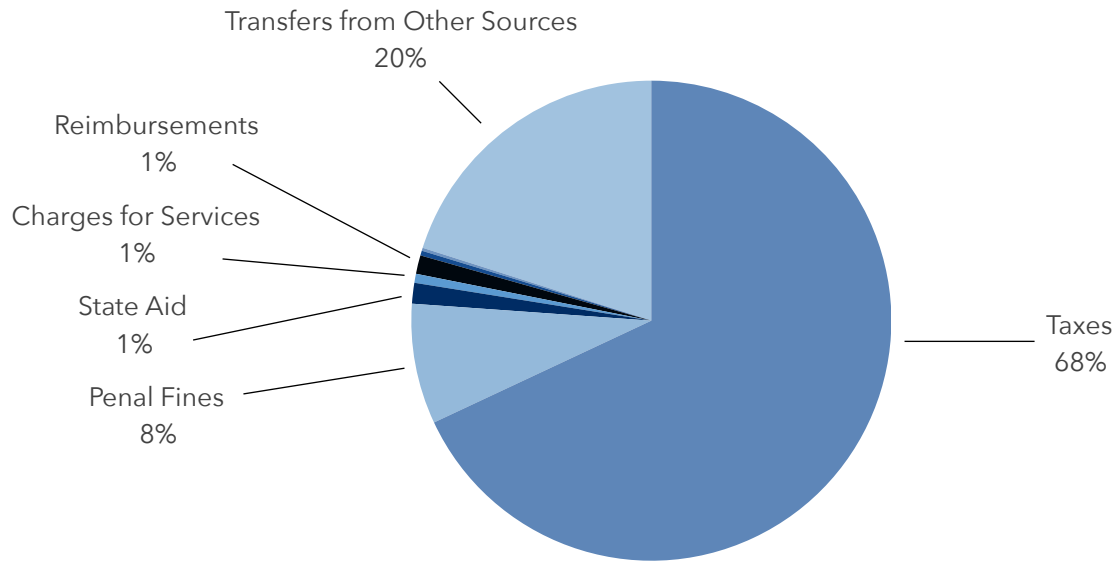
	2018 Actual	2019 Amended Budget	2020 Budget
Personnel ¹⁰⁻¹⁷	\$ 1,511,090.00	\$ 1,418,915.36	\$ 1,368,084.34
Materials ¹⁸⁻²⁰	\$ 181,558.00	\$ 159,489.00	\$ 235,500.00
Programming ²¹	\$ 47,818.00	\$ 35,680.00	\$ 46,800.00
Facilities ²²⁻²⁷	\$ 194,962.00	\$ 209,000.00	\$ 358,000.00
Other ²⁸⁻³²	\$ 119,497.00	\$ 139,432.00	\$ 149,400.00
EXPENDITURES TOTAL	\$ 2,054,925.00	\$ 1,962,516.36	\$ 2,157,784.34
Excess (deficiency) of revenues over expenditures	\$ (274,349.12)	\$ (53,207.86)	\$ 311,037.78
Balance Sheet: Assignment of Funds for Special Projects	n/a	n/a	\$ (310,959.74)
Balance Sheet: Effective excess (deficiency) of revenues over expenditures after fund balance assignment	n/a	n/a	\$ 78.04

Notes

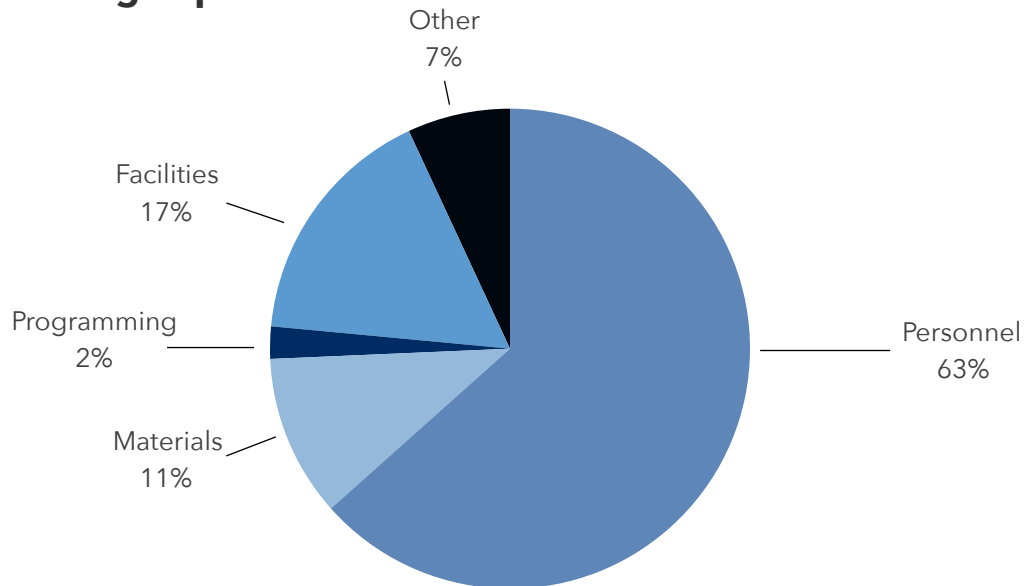
- The one-time transfer of the Capital Improvement Fund balance into the Assigned Fund Balance of the general fund must be counted as revenue. See chart 2 on page 8 for a detailed explanation of the Assigned Fund Balance. After this assignment of funds, the 2020 budget reflects a small effective surplus.
- See page 9 for expenditures detail.
- See page 13 for descriptions of all categories.

General Fund Operating Budget Overview (cont.)

2020 Operating Revenues



2020 Operating Expenditures

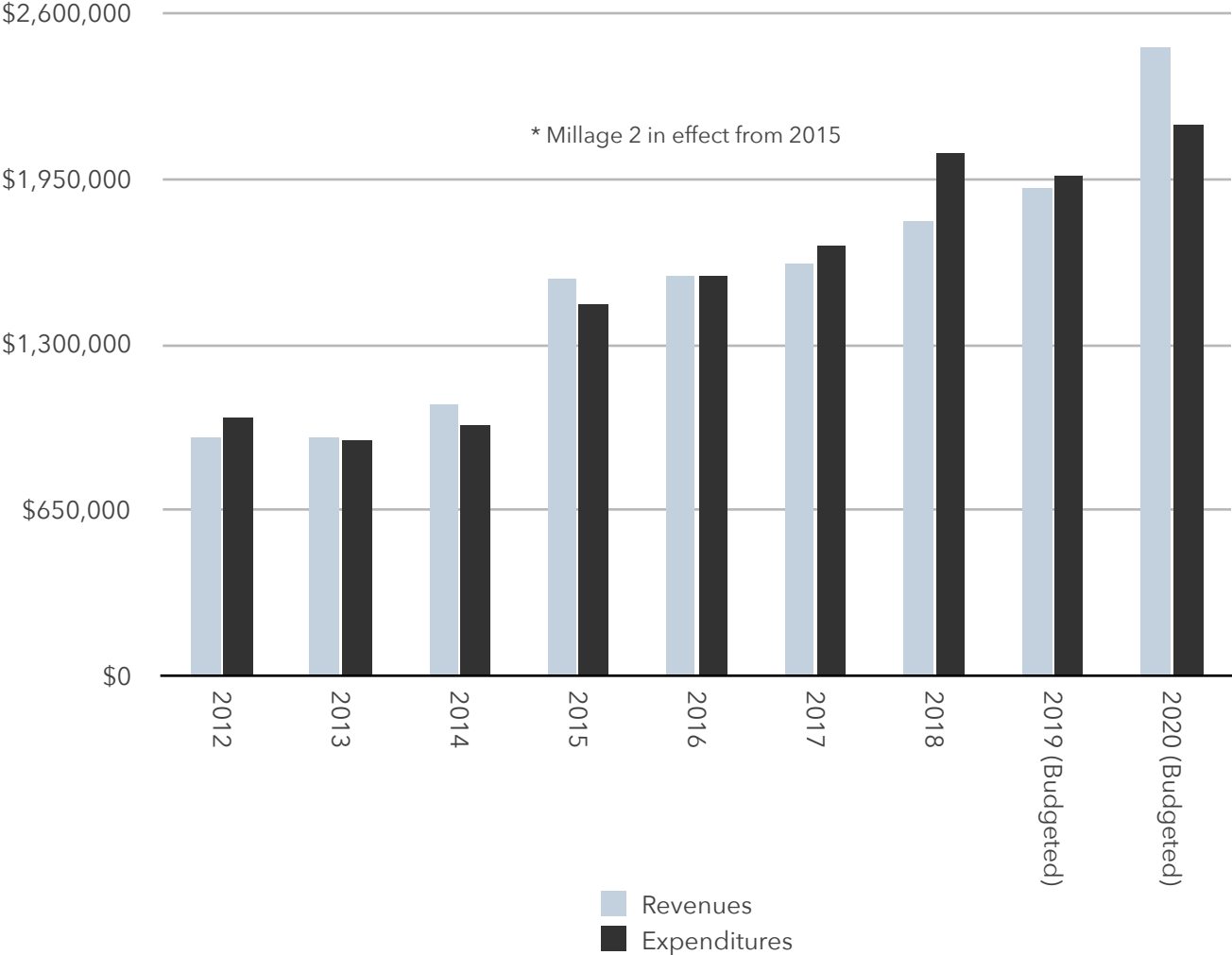


Notes

- 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



Fund Balances

1: Unassigned General Fund Balance

End of 2018	Budgeted End of 2019	Projected 2020 Change	Projected End of 2020
\$ 805,984.00	\$ 752,776.14	\$ 78.04	\$ 752,854.18

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 2018	Projected End of 2019	Budgeted 2020 Revenue	Projected 2020 Expenditures	Projected End of 2020
\$ 414,608.66	\$ 439,000.00	\$ 26,959.74	\$ (155,000.00)	\$ 310,959.74

Notes

- The Assigned Fund Balance for Special Projects was previously designated the "Capital Improvement Fund". Upon recommendation from our accountants, this fund is being moved to the General Fund starting in 2020 and will be renamed the "Assigned Fund Balance for Special Projects". The purpose and use of this Assigned Fund Balance will be unchanged from when it was designated the Capital Improvement Fund.
- Per the BDL Plan of Service (https://www.BranchDistrictLibrary.org/governing_documents), 3% of millage 1 is set aside 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.

3: Special Revenues Fund Balance

End of 2018	Projected End of 2019	Budgeted 2020 Revenue	Projected 2020 Expenditures	Projected End of 2020
\$ 261,472.00	\$ 282,067.85	\$ 26,500.00	\$ (57,000.00)	\$ 251,567.85

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

	2018 Actual	2019 Amended Budget	2020 Budget
Salaries ¹⁰	\$ 1,113,618.00	\$ 1,049,268.48	\$ 1,042,168.01
Payroll Taxes ¹¹	\$ 85,016.00	\$ 83,871.48	\$ 83,373.44
Other Benefits ¹²	\$ 6,600.00	\$ 11,000.00	\$ 11,000.00
Health Insurance ¹³	\$ 264,223.00	\$ 244,375.40	\$ 181,342.89
Unemployment ¹⁴	\$ 0.00	\$ 8,000.00	\$ 17,000.00
Training and Travel ¹⁵	\$ 38,758.00	\$ 13,200.00	\$ 24,000.00
Education Reimbursement ¹⁶	\$ 0.00	\$ 5,000.00	\$ 5,000.00
Board Per Diem ¹⁷	\$ 2,875.00	\$ 4,200.00	\$ 4,200.00
TOTAL	\$ 1,511,090.00	\$ 1,418,915.36	\$ 1,368,084.34

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

	2018 Actual	2019 Amended Budget	2020 Budget
Physical Materials ¹⁸	\$ 119,622.00	\$ 107,000.00	\$ 119,000.00
Digital Materials ¹⁹	\$ 43,799.00	\$ 34,489.00	\$ 41,500.00
Materials Preparation ²⁰ (Typical)	\$ 18,137.00	\$ 18,000.00	\$ 25,000.00
Materials Preparation ²⁰ (Assigned Fund Balance)	\$ 0.00	\$ 0.00	\$ 50,000.00
TOTAL	\$ 181,558.00	\$ 159,489.00	\$ 235,500.00

Notes

- "Typical" refers to a typical year's expenditures of normal revenues, as opposed to the special use of transferred funds.
- Materials Preparation includes an estimated \$50,000 to be transferred from the Assigned Fund Balance for RFID tags and labor to attach them to all 113,000+ items in the collection at all locations.
- See General Fund Narrative on page 14 for descriptions of all categories.

Programming

	2018 Actual	2019 Amended Budget	2020 Budget
Programming ²¹ (Typical)	\$ 47,818.00	\$ 35,680.00	\$ 41,800.00
Programming ²¹ (Special Revenues Funds)	\$ 0.00	\$ 0.00	\$ 5,000.00
TOTAL	\$ 47,818.00	\$ 35,680.00	\$ 46,800.00

Notes

- "Typical" refers to a typical year's expenditures of normal revenues, as opposed to the special use of transferred funds.
- 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

	2018 Actual	2019 Amended Budget	2020 Budget
Rent ²²	\$ 1,920.00	\$ 2,000.00	\$ 4,000.00
Utilities ²³	\$ 52,936.00	\$ 57,000.00	\$ 57,000.00
Upkeep (Typical) ²⁴	\$ 86,355.00	\$ 72,000.00	\$ 60,000.00
Upkeep ²⁴ (Special Revenues Funds)	\$ 0.00	\$ 0.00	\$ 29,000.00
Upkeep ²⁴ (Assigned Fund Balance)	\$ 0.00	\$ 0.00	\$ 55,000.00
Technology (Typical) ²⁵	\$ 0.00	\$ 40,000.00	\$ 40,000.00
Technology ²⁵ (Special Revenues Funds)	\$ 0.00	\$ 0.00	\$ 23,000.00
Technology ²⁵ (Assigned Fund Balance)	\$ 0.00	\$ 0.00	\$ 50,000.00
Equipment Maintenance ²⁶	\$ 8,652.00	\$ 2,000.00	\$ 10,000.00
Office Supplies ²⁷	\$ 45,099.00	\$ 36,000.00	\$ 30,000.00
TOTAL	\$ 194,962.00	\$ 209,000.00	\$ 358,000.00

Notes

- "Typical" refers to a typical year's expenditures of normal revenues, as opposed to the special use of transferred funds.
- 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.
- Technology includes an estimated \$23,000 from the Special Revenues Fund to replace 3 aging microfilm readers at the Bronson, Coldwater, and Quincy branches.
- Technology includes an estimated \$50,000 from the Assigned Fund Balance for the hardware portion of the RFID tagging project.
- See General Fund Narrative on page 14 for descriptions of all categories.

General Fund Expenditures Detail (cont.)

Other

	2018 Actual	2019 Amended Budget	2020 Budget
Consulting Services ²⁸	\$ 56,650.00	\$ 50,000.00	\$ 50,000.00
Licensing ²⁹	\$ 16,256.00	\$ 45,000.00	\$ 45,000.00
Insurance ³⁰	\$ 17,707.00	\$ 19,000.00	\$ 23,000.00
Memberships ³¹	\$ 25,026.00	\$ 24,000.00	\$ 30,000.00
Other Expenditures ³²	\$ 3,858.00	\$ 1,432.00	\$ 1,400.00
TOTAL	\$ 119,497.00	\$ 139,432.00	\$ 149,400.00

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 2020 Fiscal Year, Branch County's taxable value is \$1,485,876,457.

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 require 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 2020 rate is \$0.397080615 per capita. Multiple this rate by our population times 2 to get our approximate annual State Aid payment..

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

Self explanatory.

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, and Ancestry.

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.

23. Utilities

In accordance with our various branch service agreements, BDL utilities bills include gas and electricity, water, and sewer at the

General Fund Narrative (cont.)

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.

28. Consulting Services

This line is for expenditures for our accountants and audits, legal services, strategic planning, benefits coordination, 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 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 1820 Hours	C 3640 Hours	D 5460 Hours	E 7280 Hours	F 9100 Hours	G 10920 Hours
Student Clerk	Minimum wage (currently \$9.45)						
Courier	\$12.13						
Public Services Clerk	\$ 11.46	\$ 11.99	\$ 12.54	\$ 13.05	\$ 13.52	\$ 14.14	\$ 14.66
Paraprofessional	\$ 14.27	\$ 14.86	\$ 15.61	\$ 16.26	\$ 16.81	\$ 17.60	\$ 18.26
Reference Aide	\$ 14.34	\$ 14.95	\$ 15.71	\$ 16.36	\$ 16.94	\$ 17.72	\$ 18.36
Branch Manager	\$ 15.34	\$ 15.95	\$ 16.71	\$ 17.36	\$ 17.94	\$ 18.72	\$ 19.36

Notes

- Pay rates above reflect a 2% Cost of Living Adjustment (COLA). The most recent COLA was given on 1/2018, and there was no COLA for 2019. Inflation from 1/2018 to 9/2019 was approximately 3.51%, according to the U.S. Bureau of Labor Statistics.
- 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.
- The Branch Manager Scale includes a \$1/hour increase, in addition to the COLA, in recognition of our Branch Managers' broad duties, responsibilities, and importance to our organization, taking into account internal comparisons and external equity.

Salaried Employees

	Annual Salary
Director	\$ 79,560.00
Assistant Director	\$ 59,160.00
Director of Public Services	\$ 51,000.00

Notes

- Salaries above reflect a 2% Cost of Living Adjustment (COLA). The most recent COLA was given on 1/2018, and there was no COLA for 2019. Inflation from 1/2018 to 9/2019 was approximately 3.51%, according to the U.S. Bureau of Labor Statistics.

Employees

Part-Time Hourly Employees

Name	Position	Weekly Hours	FTE	Hourly Pay Rate	Sick Time Coverage	Vacation Coverage	12 Staff Meetings	Longevity	Total Payroll Costs
Employee 1	Courier	0	0.00	\$ 12.13	0	0	\$ 0.00	\$ 0.00	\$ 0.00
Employee 2	Public Services Clerk	0	0.00	\$ 14.14	0	0	\$ 169.68	\$ 0.00	\$ 169.68
Employee 3	Courier	10	0.25	\$ 12.13	0	0	\$ 0.00	\$ 0.00	\$ 6,622.98
Employee 4	Administrative Assistant	20	0.50	\$ 14.27	0	0	\$ 171.24	\$ 0.00	\$ 15,762.64
Employee 5	Public Services Clerk	20	0.50	\$ 14.66	0	0	\$ 175.92	\$ 0.00	\$ 16,193.44
Employee 6	Public Services Clerk	20	0.50	\$ 13.05	0	0	\$ 156.60	\$ 0.00	\$ 14,415.03
Employee 7	Public Services Clerk	20	0.50	\$ 11.99	0	0	\$ 143.88	\$ 0.00	\$ 13,244.15
Employee 8	Public Services Clerk	21	0.53	\$ 18.36	0	0	\$ 220.32	\$ 500.00	\$ 21,807.91
Employee 9	Public Services Clerk	21	0.53	\$ 11.46	60	0	\$ 137.52	\$ 0.00	\$ 14,039.80
Employee 10	Heritage Room Coordinator	21	0.53	\$ 16.81	0	0	\$ 201.72	\$ 0.00	\$ 19,486.15
Employee 11	Public Services Clerk	21	0.53	\$ 11.99	60	0	\$ 143.88	\$ 0.00	\$ 14,654.18
Employee 12	Public Services Clerk	21	0.65	\$ 11.46	72	0	\$ 137.52	\$ 0.00	\$ 14,190.88
Employee 13	Technical Services Clerk	26	0.65	\$ 18.26	0	0	\$ 219.12	\$ 500.00	\$ 26,676.97
Employee 14	Technical Services Clerk	26	0.65	\$ 18.26	0	0	\$ 219.12	\$ 0.00	\$ 26,151.97
Employee 15	Branch Manager	26	0.65	\$ 19.36	72	86	\$ 232.32	\$ 250.00	\$ 29,979.03
Employee 16	Public Services Clerk	26	0.65	\$ 16.94	72	57	\$ 203.28	\$ 0.00	\$ 25,885.51
Employee 17	Public Services Clerk	26	0.65	\$ 12.54	60	0	\$ 150.48	\$ 0.00	\$ 18,715.16
Employee 18	Public Services Clerk	26	0.65	\$ 11.99	21	0	\$ 143.88	\$ 0.00	\$ 17,436.46
Employee 19	Public Services Clerk	26	0.65	\$ 14.66	72	56	\$ 175.92	\$ 0.00	\$ 22,607.51
Employee 20	Public Services Clerk	30	0.75	\$ 19.36	72	122	\$ 232.32	\$ 0.00	\$ 34,397.98
Employee 21	Public Services Clerk	30	0.75	\$ 14.66	72	200	\$ 175.92	\$ 500.00	\$ 28,147.14
Employee 22	Public Services Clerk	30	0.75	\$ 14.66	72	71	\$ 175.92	\$ 0.00	\$ 25,998.09
Employee 23	Branch Manager	35	0.88	\$ 19.36	84	107	\$ 232.32	\$ 200.00	\$ 39,855.49
Employee 24	Kids' Place Coordinator	35	0.88	\$ 18.36	84	125	\$ 220.32	\$ 0.00	\$ 37,948.50
		24	13.58					\$ 1,950.00	\$ 484,386.66

Notes

- Sick and vacation coverage are budgeted with the assumption that shifts are being covered by staff earning \$11.99/hour. Not all employees would need sick and vacation coverage; typically only those working public service desks would require the coverage.
- Only 1 courier ever works at a time, so there is no need to budget for them both.
- A padding factor of 5% is added to the Total Payroll Costs above.
- To figure any line on the table above:
 $((\text{Weekly Hours} \times \text{Hourly Pay Rate} \times 52 \text{ weeks in a year}) + (\text{Hourly Pay Rate} \times 12 \text{ Staff Meetings}) + (\text{Sick Time} \times 11.99 \text{ per hour}) + (\text{Vacation Time} \times 11.99 \text{ per hour}) + \text{Longevity}) \times 5\% \text{ padding factor.}$
- 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	Sick Time Coverage	Vacation Coverage	Longevity	Total Payroll Costs	Insurance Costs
Employee 25	Branch Manager	40	1.00	\$ 15.95	96	0	\$ 0.00	\$ 34,327.04	\$ 6,482.11
Employee 26	Branch Manager	40	1.00	\$ 17.94	0	0	\$ 0.00	\$ 37,315.20	\$ 5,095.23
Employee 27	IT Services Assistant	40	1.00	\$ 16.26	0	0	\$ 0.00	\$ 33,820.80	\$ 16,801.43
Employee 28	Public Services Clerk	40	1.00	\$ 14.14	96	80	\$ 125.00	\$ 31,646.44	\$ 10,336.41
Employee 29	Branch Manager	40	1.00	\$ 19.36	0	0	\$ 0.00	\$ 40,268.80	\$ 24,862.38
Employee 30	Public Services Clerk	40	1.00	\$ 13.52	64	53	\$ 0.00	\$ 29,524.43	\$ 4,498.56
Employee 31	Bookkeeper	40	1.00	\$ 16.26	0	0	\$ 0.00	\$ 33,820.80	\$ 12,540.16
Employee 32	IT Services Assistant	40	1.00	\$ 18.26	0	0	\$ 175.00	\$ 38,155.80	\$ 28,266.89
Employee 33	Teen Services Coordinator	40	1.00	\$ 15.61	0	0	\$ 0.00	\$ 32,468.80	\$ 2,500.00
Employee 34	Branch Manager	40	1.00	\$ 19.36	96	160	\$ 375.00	\$ 43,713.24	\$ 19,018.69
		10		10.00			\$ 675.00	\$ 355,061.35	\$ 130,401.86

Full-Time Salaried

Position	Annual Salary	Insurance Costs
Director	\$ 79,560.00	\$ 19,003.84
Assistant Director	\$ 59,160.00	\$ 17,987.87
Director of Public Services	\$ 51,000.00	\$ 13,949.31
	\$ 189,720.00	\$ 50,941.03

Staffing Totals

	Total Payroll Costs	Insurance Costs
Part-Time	\$ 484,386.66	\$ 0.00
Full-Time	\$ 355,061.35	\$ 130,401.86
Salaried	\$ 189,720.00	\$ 50,941.03
Literacy Council	\$ 13,000.00	\$ 0.00
TOTAL	\$ 1,042,168.01	\$ 181,342.89

Note

- Sick and vacation coverage are budgeted with the assumption that shifts are being covered by staff earning \$11.99/hour. Not all employees would need sick and vacation coverage; typically only those working public service desks would require the 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

	2018 Actual	2019 Budget	2020 Budget
Donations	\$ 47,375.00	\$ 27,000.00	\$ 25,000.00
Interest Earned	\$ 1,543.00	\$ 1,500.00	\$ 1,500.00
TOTAL	\$ 48,918.00	\$ 28,500.00	\$ 26,500.00

Special Revenues Fund • Expenditures

	2018 Actual	2019 Budget	2020 Budget
Expenditures / Transfers to General Fund	\$ 12,016.00	\$ 15,000.00	\$ 57,000.00

Special Revenues • Fund Balance

End of 2018	Projected End of 2019	Budgeted 2020 Revenue	Projected 2020 Expenditures	Projected End of 2020
\$ 261,472.00	\$ 282,067.85	\$ 26,500.00	\$ (57,000.00)	\$ 251,567.85

Proposed Special Revenues Fund Projects for 2020

- Summer Reading Program and other uses for Coldwater Branch Kids' Place (from donations restricted to this purpose): \$5,000
- Replacement microfilm readers for Bronson, Coldwater, and Quincy branches: \$23,000
- Bronson Branch interior renovation: \$26,000
- Union Twp. Branch facilities improvements: \$3,000



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