

2017 GENERAL FUND BUDGET SUMMARY

Projected Operating Revenues (see page 2)	\$ 1,679,438.75
Projected Operating Expenditures (see page 3)	-\$ 1,679,419.47
<i>Difference</i>	<u>\$ 19.28</u>

Fund Balance Status

Actual Unrestricted Unassigned Fund Balance as of 12/31/2015	\$ 922,541.00
Estimated Operating Budget Surplus as of 12/31/2016	<u>\$ 112,257.22</u>
Estimated Unrestricted Unassigned Fund Balance as of 12/31/2016	\$ 964,847.99
Estimated Operating Budget Difference as of 12/31/2017	<u>\$ 110,667.44</u>
Estimated Unrestricted Unassigned Fund Balance as of 12/31/2017	\$ 1,075,534.70

Capital Funds Being Added to Branches in 2017 (see page 4)	\$ 117,424.07
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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 2017 is continuation of existing library services to our patrons. The increase in hours has been popular with our communities, as well as improved technology and digital services, in particular, Hoopla. The increase in hours necessitates increasing staff hours and, just as importantly, increasing staff training, especially in technology.

It is vitally important--and fiscally advantageous--to keep trained staff. Part of planned increased services is creating a strategic plan to guide staff as they offer services to the community. At the Board's request, a Strategic Planning consultant is being sought to assist the Library Director with this task. A strategic plan will also shed light on needed training for staff. Another anticipated service is through the addition of a Young Adult Services Coordinator. The Young Adult population is growing and a trained librarian is needed to bring quality services to this important age group. Young adults can be a positive force in the library and the community. Just as with the Director of Public Services, the Young Adult Services Coordinator will be working with each branch, serving the entire county. A Young Adult Services Coordinator will promote the library in a positive way and encourage Branch County's teens to make the library part of their lives. This proposed budget addresses the costs associated with these plans.

2016 by the numbers

<ul style="list-style-type: none"> Total circulation 204,490 Physical items circulated 130,444 Attendance 177,071 Hours open 9,840 Patron accounts 220,086 New patrons 933 Reference questions 16,022 Wifi sessions 343,952 Website visits 155,789 Helping job seekers with free resume prints 2,670 Programs held 1,003 Program attendance 16,095 Summer Reading Program signups 1,154 Summer Reading Program completion 581 	<ul style="list-style-type: none"> We checked out (physically and virtually) an average of 2,840 items per branch, per month Checked out an average of 1,812 items per branch, per month Welcomed an average of 2,459 per branch, per month Open an average of 137 hours per branch, per month, to Branch County residents and visitors Served an average of 3,144 active accounts per branch, per month Opened an average of 13 new accounts per branch, per month Answered an average of 223 questions per branch, per month Residents used our wifi an average of 4,777 sessions per branch, per month People visited our website an average of 2,164 times per branch, per month On average, we printed 37 resume copies per branch, per month We held 14 programs per branch, per month AND On average, 223 people attended those programs per branch, per month
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Numbers are district-wide; time period is 01/01/2016 to 11/30/2016

REVENUES

	2015 (Budgeted)	2015 (Actual)	2016 (Budgeted)	2016 (YTD October)	2016 (Amended 11/16)	2017 (Proposed)
Branch Co. Taxable Value	\$ 1,300,870,317	\$ 1,300,870,317	\$ 1,394,454,321	\$ 1,358,625,659	\$ 1,358,625,659	\$ 1,358,625,659.00
Millage 1 Rate (1991, in perpetuity) ¹	0.000605	0.000605	0.000605	0.000605	0.000605	0.000605
Millage 2 Rate (2015 – 2022)	0.000500	0.000500	0.000500	0.000500	0.000500	0.000500
TOTAL MILLAGE RATE	0.001105	0.001105	0.001105	0.001105	0.001105	0.001105
Millage 1 Tax Income	\$ 769,318.44	n/a	\$ 824,662.85	n/a	n/a	\$ 821,968.52
Millage 2 Tax Income ²	\$ 635,800.37	n/a	\$ 681,539.55	n/a	n/a	\$ 679,312.83
Total Property Tax Income ³	\$ 1,405,118.81	\$ 1,426,527.54	\$ 1,506,202.40	\$ 1,264,621.50	\$ 1,498,298.67	\$ 1,501,281.35
Industrial Facilities Tax	\$ 21,000.00	\$ 21,062.27	\$ 15,000.00	\$ 21,002.77	\$ 21,002.77	\$ 21,000.00
Total Taxes	\$ 1,426,118.81	\$ 1,206,314.00	\$ 1,521,202.40	\$ 1,285,624.27	\$ 1,519,301.44	\$ 1,522,281.35
<i>Subtracted to Capital Funds⁴</i>	<i>-\$ 219,805.27</i>	<i>-\$ 222,553.28</i>	<i>-\$ 235,617.96</i>	<i>-\$ 233,677.17</i>	<i>-\$ 233,677.17</i>	<i>-\$ 234,848.15</i>
Total Taxes for Operating	\$ 1,206,313.54	\$ 983,760.72	\$ 1,285,584.45	\$ 1,051,947.10	\$ 1,285,624.27	\$ 1,287,433.20
State Shared Revenue ⁵	\$ 27,619.00	\$ 27,619.00	\$ 30,468.55	\$ 30,672.10	\$ 30,672.10	\$ 30,672.10
Interest Earned	\$ 2,400.00	\$ 5,722.00	\$ 2,000.00	\$ 4,519.34	\$ 4,519.34	\$ 5,177.46
Penal Fines ⁶	\$ 213,000.00	\$ 247,655.00	\$ 175,000.00	\$ 207,013.74	\$ 238,000.00	\$ 175,000.00
Charges for Services ⁷	\$ 36,000.00	\$ 28,172.00	\$ 27,000.00	\$ 25,504.52	\$ 27,000.00	\$ 27,000.00
Reimbursements ⁸	\$ 36,083.00	\$ 52,639.00	\$ 28,074.00	\$ 50,297.89	\$ 28,074.00	\$ 40,000.00
Miscellaneous Revenue ⁹	\$ 14,000.00	\$ 18,670.00	\$ 16,000.00	\$ 9,430.74	\$ 16,000.00	\$ 11,860.91
PPT Reimbursement ¹⁰	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,915.00
Capital Transfers ¹¹	\$ 30,380.00	\$ 49,620.00	\$ 20,672.00	\$ 20,672.00	\$ 20,672.00	\$ 64,380.08
TOTAL OPERATING REVENUES	\$ 1,565,795.54	\$ 1,413,857.72	\$ 1,584,799.00	\$ 1,400,057.43	\$ 1,650,561.71	\$ 1,679,438.75
<i>Expenditures</i>	<i>\$ 1,509,102.04</i>	<i>\$ 1,304,217.00</i>	<i>\$ 1,654,749.23</i>	<i>\$ 1,287,800.21</i>	<i>\$ 1,539,894.27</i>	<i>\$ 1,679,419.47</i>
<i>Difference</i>	<i>\$ 56,693.50</i>	<i>\$ 109,640.72</i>	<i>-\$ 69,950.23</i>	<i>\$ 112,257.22</i>	<i>\$ 110,667.44</i>	<i>\$ 19.28</i>
<i>Unrestricted Unassigned Fund Balance</i>	<i>\$ 730,388.50</i>	<i>\$ 922,541.00</i>	<i>\$ 852,590.77</i>	<i>\$ 964,847.99</i>	<i>\$ 1,075,515.43</i>	<i>\$ 1,075,534.70</i>

Notes

1. Voter approved millage was 0.7 mills, reduced to 0.605 by the Headlee Rollback.
2. All revenue generated from Millage 2 is to be added to the general fund for use by all branches for hours, materials, programming, and other operating expenses.
3. Total tax income equals Millage 1 plus Millage 2. Also includes Delinquent Taxes, and Payments in Lieu of Taxes (PILOT).
4. Capital funds are 2/7 of the income from Millage 1, starting in 2015. Breakdown follows on page 5 of this document.
5. 2017 State Aid rates are \$0.32479 per capita, twice a year. Our service population is 46,905.
6. Penal Fines from both Branch County and Allen Township of Hillsdale County.
7. Charges for Services includes income from such places as prints, faxes, exam proctoring.
8. Reimbursements come from the Branch County Literacy Council for payroll processing services and from the Woodlands Library Cooperative for our MeLCat delivery.
9. Miscellaneous Revenue includes income from such places as lost and damaged book fees, circulation fees, Unique Collections, etc.
10. Personal Property Tax reimbursement
11. Beginning in 2010, Branches may all present a plan by October 1 to transfer up to 80% of the upcoming year's capital funds into the operating budget. See Plan of Service, Section IV for details.

EXPENDITURES

	2015 Budgeted	2015 Actual	2016 Budgeted	2016 YTD October	2016 Amended 11/16	2017 Proposed
Salaries ¹	\$ 741,113.00	\$ 698,244.00	\$ 915,179.84	\$ 676,992.74	\$ 812,391.29	\$ 965,805.65
Payroll Taxes	\$ 59,289.04	\$ 53,457.00	\$ 73,214.39	\$ 51,896.88	\$ 62,276.26	\$ 77,264.45
Unemployment	\$ 14,100.00	\$ -	\$ 10,000.00	\$ 5,792.00	\$ 6,950.40	\$ 10,000.00
Workers' Compensation	\$ 2,500.00	\$ 1,830.00	\$ 2,000.00	\$ 2,812.00	\$ 3,374.40	\$ 3,535.00
Longevity	\$ 4,300.00	\$ 1,925.00	\$ 4,275.00	\$ 2,375.00	\$ 2,850.00	\$ 6,825.00
Board per Diem	\$ 900.00	\$ 475.00	\$ 2,160.00	\$ 1,600.00	\$ 1,920.00	\$ 4,200.00
Contract Labor	\$ 300.00	\$ 65.22	\$ 300.00	\$ -	\$ -	\$ -
Health Insurance	\$ 59,000.00	\$ 52,547.00	\$ 90,000.00	\$ 53,151.09	\$ 63,781.31	\$ 105,695.52
Deferred Compensation	\$ 4,500.00	\$ 4,500.00	\$ 7,500.00	\$ 5,000.00	\$ 6,000.00	\$ 7,500.00
Employee Relations	\$ 600.00	\$ 601.00	\$ 1,500.00	\$ 198.40	\$ 238.08	\$ 1,000.00
Employee Benefits ²	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ -
Contracted Services ³	\$ 18,000.00	\$ 17,990.00	\$ 18,000.00	\$ 18,751.05	\$ 22,501.26	\$ 19,000.00
Training	\$ 7,500.00	\$ 6,793.00	\$ 10,000.00	\$ 6,475.85	\$ 7,771.02	\$ 10,000.00
Education Reimbursement ⁴	\$ -	\$ -	\$ -	\$ 12,330.00	\$ 12,330.00	\$ -
Facilities Rent	\$ 600.00	\$ 600.00	\$ 600.00	\$ 1,014.00	\$ 1,216.80	\$ 1,900.00
Telephone	\$ 10,000.00	\$ 6,082.00	\$ 10,000.00	\$ 5,334.43	\$ 6,401.32	\$ 6,270.00
Utilities	\$ 50,000.00	\$ 36,407.00	\$ 49,160.00	\$ 29,276.19	\$ 35,131.43	\$ 35,000.00
Insurance	\$ 16,000.00	\$ 15,365.00	\$ 18,000.00	\$ 14,769.00	\$ 17,722.80	\$ 14,770.00
Capital Outlay	\$ -	\$ -	\$ -	\$ 6,714.00	\$ 8,056.80	\$ -
Maintenance ⁵	\$ 134,040.00	\$ 73,096.00	\$ 75,000.00	\$ 104,035.24	\$ 124,842.29	\$ 75,000.00
Equipment Maintenance	\$ 9,000.00	\$ 8,840.00	\$ 9,000.00	\$ 7,753.81	\$ 9,304.57	\$ 9,000.00
Network Maintenance ⁶	\$ 105,000.00	\$ 108,249.00	\$ 40,360.00	\$ 29,816.13	\$ 35,779.36	\$ 46,224.85
Janitorial Supplies				\$ 2,121.43	\$ 2,545.72	\$ 3,000.00
Office Supplies	\$ 41,000.00	\$ 34,577.00	\$ 45,000.00	\$ 27,443.17	\$ 32,931.80	\$ 20,000.00
Operating Supplies ⁷	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00
Interlibrary Loan/Doc. Delivery ⁸	\$ 7,500.00	\$ -	\$ 500.00	\$ 347.90	\$ 417.48	\$ 500.00
Postage	\$ 2,500.00	\$ 2,428.00	\$ 3,000.00	\$ 2,569.77	\$ 3,083.72	\$ 4,000.00
Books	\$ 100,000.00	\$ 80,928.00	\$ 100,000.00	\$ 84,936.74	\$ 101,924.09	\$ 87,169.00
Periodicals	\$ 6,500.00	\$ 6,646.00	\$ 10,000.00	\$ 7,213.15	\$ 8,655.78	\$ 8,000.00
Audio/visual	\$ 14,000.00	\$ 7,573.00	\$ 20,000.00	\$ 13,408.91	\$ 16,090.69	\$ 18,260.00
Membership and Dues	\$ 2,000.00	\$ 1,649.00	\$ 3,000.00	\$ 1,025.00	\$ 1,230.00	\$ 2,000.00
Transportation ⁹	\$ 8,000.00	\$ 9,129.00	\$ 8,000.00	\$ 10,490.22	\$ 12,588.26	\$ 13,000.00
Community Promotions ¹⁰	\$ 16,360.00	\$ 16,175.00	\$ 40,000.00	\$ 31,342.45	\$ 37,610.94	\$ 36,400.00
Printing, Publishing, and Advertising	\$ 1,000.00	\$ 142.00	\$ 1,000.00	\$ 2,342.78	\$ 2,811.34	\$ 9,600.00
Bank Service Fees	\$ 500.00	\$ -	\$ 500.00	\$ 1,090.01	\$ 1,308.01	\$ 1,000.00
Professional Services ¹¹	\$ 70,000.00	\$ 55,274.00	\$ 85,000.00	\$ 51,896.63	\$ 62,275.96	\$ 60,000.00
Correction of Prior Years' Taxes	\$ 3,000.00	\$ 2,668.00	\$ 2,500.00	\$ 484.24	\$ 581.09	\$ 2,500.00
TOTAL EXPENDITURES	\$ 1,509,102.04	\$ 1,304,217.00	\$ 1,654,749.23	\$ 1,287,800.21	\$ 1,539,894.27	\$ 1,679,419.47
<i>Revenues</i>	<i>\$ 1,565,795.54</i>	<i>\$ 1,413,857.72</i>	<i>\$ 1,584,799.00</i>	<i>\$ 1,400,057.43</i>	<i>\$ 1,650,561.71</i>	<i>\$ 1,679,438.75</i>
<i>Difference</i>	<i>\$ 56,693.50</i>	<i>\$ 109,640.72</i>	<i>-\$ 69,950.23</i>	<i>\$ 112,257.22</i>	<i>\$ 110,667.44</i>	<i>\$ 19.28</i>

Notes

1. Salaries increase by 5.38% to account for 1 full-time Young Adult Services Coordinator, 3 part-time positions, and a 3% Cost of Living Adjustment.
2. Employee benefits is for moving expenses for new director.
3. Contracted services is our line for Woodlands Library Cooperative fees.
4. Educational Reimbursement was for Director of Public Services to help with her MLS degree.
5. This line encompasses both interior and exterior building maintenance, janitorial services, elevator maintenance.
6. Network Maintenance includes charges for our Integrated Library System hosting; software, databases/services (Ancestry, Mango, Tumblebooks, OverDrive, Hoopla, NewsBank), service licensing (Baker and Taylor), Motion Picture Public Performance Rights (Movie Licensing USA, MPLC), etc.
7. Operating Supplies include processing supplies necessary to prepare shelf-ready materials (books, periodicals, A/V).
8. Interlibrary loan fees are sometimes charged to us when a book borrowed from another library is lost.
9. Transportation includes our delivery between branches and mileage reimbursements to staff.
10. Community Promotions includes our programming and costs for attendance and PR at paid community events like the fair, etc.
11. Professional Services includes charges for accounting, legal, collections, and a strategic planner.

CAPITAL FUNDS BREAKDOWN

Total Capital Funds Available:	\$	234,848.15
Half to Major District Projects:	\$	117,424.07
Half to Branches:	\$	117,424.07

	Future Automation 20%	Capital Technology 35%	Other Major District Projects 45%	Totals
Major District Projects Funds Available This Year:	\$ 23,484.81	\$ 41,098.43	\$ 52,840.83	\$ 117,424.07
Estimated Total MDP Fund as of 12/31/2016:	\$ 47,142.10	\$ 1,137.35	\$ 136,923.41	\$ 185,202.86
Estimated Total MDP Fund as of 12/31/2017:	\$ 70,626.91	\$ 42,235.78	\$ 189,764.24	\$ 302,626.93

	Alganssee 9.375%	Bronson 18.75%	Coldwater 25%	Quincy 18.75%	Sherwood 9.375%	Union Twp. 18.75%	Totals
Branch Capital Funds Available This Year:	\$11,008.51	\$22,017.01	\$29,356.02	\$22,017.01	\$11,008.51	\$22,017.01	\$117,424.07
Capital Funds Available to Transfer (80%)	\$8,806.81	\$17,613.61	\$23,484.81	\$17,613.61	\$8,806.81	\$17,613.61	\$93,939.26
Transferring to Operating for:							
Salaries ¹ :		\$11,564.28	\$15,122.52	\$11,564.28		\$1,300.00	\$39,551.08
Books:		\$2,669.00		\$4,000.00	\$2,500.00	\$3,000.00	\$12,169.00
Audiovisual:		\$1,260.00		\$1,000.00	\$2,500.00	\$1,500.00	\$6,260.00
Periodicals:							\$0.00
Network Maintenance							\$0.00
Community Promotions:		\$1,400.00	\$2,500.00		\$1,500.00	\$1,000.00	\$6,400.00
Maintenance:							\$0.00
Total Capital Transferring into Operating:	\$0.00	\$16,893.28	\$17,622.52	\$16,564.28	\$6,500.00	\$6,800.00	\$64,380.08
Total Remaining to Add to Branch Capital:	\$11,008.51	\$5,123.73	\$11,733.50	\$5,452.73	\$4,508.51	\$15,217.01	\$53,043.99
Estimated Branch Capital as of 12/31/2016:	\$45,080.07	\$16,086.12	\$47,351.50	\$80,574.01	\$23,828.42	\$49,819.48	\$262,739.60
Estimated Branch Capital as of 12/31/2017:	\$56,088.58	\$21,415.13	\$59,085.00	\$94,032.78	\$28,336.93	\$65,036.49	\$323,994.91

Notes

1. Bronson Branch Salaries: to cover additional staff during programming and summer reading (1 PT clerk @ 21 hours/wk X 52 wks X \$10.59/hr)
Coldwater Branch Salaries: to cover additional staff (1 PT clerk @21 hours/wk X 52 wks X \$10.59/hr and 1 PT clerk @21 hours/wk X 16 wks X 10.59/hr)
Quincy Branch Salaries: to cover 1 part-time clerk (1 PT clerk @ 21 hours/wk X 52 wks X \$10.59/hr)
Union Twp. Branch Salaries: to cover 1 community promotions person at \$1,300