

<u>Account Number</u>	<u>Description</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Actual</u>	<u>2013-2014</u> <u>Dec. Amended Budget</u>	<u>5/31/14</u> <u>YTD</u>	<u>2014-2015</u> <u>Proposed Budget</u>	<u>Notes</u>
							2% increase projected by Macomb County
101.000.4011	Property Taxes - Bruce Township	481,498	456,761	466,425	460,650	470,733	Assessor
101.000.4012	Property Taxes - Washington	1,294,284	1,200,261	1,291,091	1,234,102	1,316,913	Assessor
101.000.4013	Delinquent Property Taxes - Bruce	7,454	20,815	597	853		2% increase projected by Macomb County
101.000.4014	Delinquent Property Taxes - Washington	683	-	56,958	56,958		
	Property Taxes	1,783,919	1,677,837	1,815,071	1,752,564	1,787,646	
101.000.5391	State Aid	12,702	16,024	16,024	18,336	19,253	5% increase projected by MLA
	State Aid	12,702	16,024	16,024	18,336	19,253	
101.000.6550	Penal Fines	24,078	21,117	21,294	21,294	21,294	Based on actual received ytd
	Penal Fines	24,078	21,117	21,294	21,294	21,294	
101.000.6560	Fines and Fees - Graubner	36,699	27,730	32,500	29,047	32,500	
101.000.6561	Fines and Fees - Kezar	1,803	2,381	2,500	2,036	2,200	
101.000.6570	Lost and Damages - Graubner	3,194	4,220	4,500	3,932	4,100	
101.000.6571	Lost and Damaged - Kezar	109	20	25	10	25	
	Book Fines	41,805	34,351	39,525	35,025	38,825	
101.000.6640	Interest Income	18,506	-	5,500	8,904	4,700	
	Interest Income	18,506	-	5,500	8,904	4,700	
101.000.6010	Printer Usage Fees - Graubner	4,459	4,997	4,800	4,920	5,000	
101.000.6011	Printer Usage Fees - Kezar	1,323	1,205	1,250	965	1,250	
101.000.6020	Copier Usage Fees - Graubner	2,784	1,965	2,850	1,856	2,100	
101.000.6021	Copier Usage Fees - Kezar	364	612	450	297	450	
	Service Fees	8,930	8,779	9,350	8,039	8,800	
101.000.5011	Grants	3,574	3,128	2,500	7,297	6,700	based on actual collection
	Grants	3,574	3,128	2,500	7,297	6,700	
101.000.6720	Donations - Friends of the Library	2,298	3,567	4,000	12,466	7,500	
101.000.6710	Donations - Private Source	3,910	3,303	500	450	250	
	Gifts and Memorials	6,208	6,870	4,500	12,916	7,750	
101.000.6730	Miscellaneous	445	570	2,800	2,951	3,000	
101.000.6750	Library Cooperative	3,334	9,661	4,000	0	0	
	Other	3,779	10,231	6,800	2,951	3,000	
	Income Totals	1,903,501	1,778,337	1,920,564	1,867,326	1,897,968	
					97%		
Expenses							
101.790.7010	Director	79,154	80,000	71,600	52,951	75,000	
101.790.7020	Department Heads	277,392	276,496	288,660	267,352	347,200	K Fannon moved

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101.790.7050	Staff (With Benefits)	370,013	372,571	389,640	378,844	371,344	
101.790.7060	Staff (Without Benefits)	174,074	169,985	159,120	160,715	172,500	
101.790.7070	Sunday Wages	11,157	21,388	21,420	21,540	21,420	
101.790.7080	Overtime	-	737	2,000	2,590	1,000	
101.790.7090	Substitutes	9,384	11,508	10,000	9,902	10,000	
	Salaries and Wages	921,174	932,685	942,440	893,894	998,464	
101.790.7100	FICA	57,792	55,576	58,850	54,146	62,350	used 6.24 of salaries and wages (historic rate)
101.790.7101	FICA - Medicare	13,506	12,998	13,700	12,663	14,500	1.45% of salaries and wages 6770x 6 mos, assume 10% increase ltr 6 mos (new director, assumed prem at 390 - library pd portion)
101.790.7110	Health Insurance Premiums	42,321	56,504	70,827	61,996	85,320	
101.790.7111	Vision Insurance Premiums	846	1,014	1,106	1,085	1,260	assume a 3% increase for 2 mos.
101.790.7112	Dental Insurance Premiums	6,358	5,365	5,950	5,782	6,070	Contract good thru 12/30/15
101.790.7113	HSA Funding	16,241	16,359	18,000	17,086	17,200	deductible cards
101.790.7114	In Lieu Of Insurance	9,975	8,037	8,400	5,957	8,400	
101.790.7115	ST/LT Disability	-	5,984	6,400	6,103	7,250	Contract good thru 9/30/14, then assume a 3% increase for 9 mos.
101.790.7120	Life Insurance	623	683	700	569	650	Contract good thru 9/30/14, then assume a 3% increase for 9 mos.
101.790.7130	Defined Contribution	13,356	28,923	27,000	29,044	38,000	14 employees at 8% + new director? 6000
101.790.7131	Defined Benefit	1,012,507	24,330	7,200	5,749	7,200	
101.790.7133	Retiree Health/Vision/Dental	16,750	7,231	-	660	0	25,560/yr currently being taking from MERS
101.790.7134	Retiree Health Insurance (MERS Plan)	90,000	21,000	33,225	33,224	0	fund balance
101.790.7150	Unemployment	56	-	100	0	100	
101.790.7160	Worker's Compensation	3,054	2,503	2,725	2,725	2,800	assume a 3% increase
	Employee Benefits	1,283,385	246,507	254,183	236,789	251,100	
101.790.7300	Office Supplies	4,816	5,579	6,000	5,176	6,000	
101.790.7350	Postage	1,036	1,502	3,700	3,205	4,000	Qly mailings
101.790.7401	Program Supplies - Kezar	-	197	200	215	200	
101.790.7402	Program Supplies - Adult	819	534	600	338	600	
101.790.7403	Program Supplies - Youth	1,556	484	600	421	600	
101.790.7404	Program Supplies - Young Adult	694	94	100	93	300	
101.790.7500	Technology Services Supplies/Programs	6,643	6,443	6,000	3,623	8,000	Comic Book Day included here absorption of Miscellaneous line item acct
101.790.7600	Operating Supplies - Graubner	8,322	7,113	9,000	7,335	9,200	8700
101.790.7601	Operating Supplies - Kezar	80	572	400	303	700	absorption of Miscellaneous line item acct 8701 - new fax machine and display easels
101.790.7700	Building Maintenance Supplies - Graubner	245	-	3,500	1,717	3,500	Small hardware, paint and repair items
101.790.7701	Building Maintenance Supplies - Kezar	370	-	500	0	500	Small hardware, paint and repair items
	Supplies	24,581	22,518	30,600	22,428	33,600	
101.790.8010	Audit Services	12,500	7,725	8,900	9,095	12,000	actual quote from Plante Moran
101.790.8020	Attorney Fees	37,027	32,837	15,000	20,473	20,000	contracts expire June 2015
101.790.8040	Equipment Lease - Graubner	6,118	7,812	7,200	6,003	7,500	Copy machine and Postage meter

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101.790.8041	Equipment Lease - Kezar	1,488	1,837	1,800	1,628	1,800	Copy machine
101.790.8050	Security Monitoring System - Graubner	990	1,342	1,431	1,199	1,431	
101.790.8051	Security Monitoring System - Kezar	1,038	1,378	1,541	956	1,300	
101.790.8060	Contracted Maintenance Services - Graubner	6,187	6,271	6,300	4,790	6,300	Trash, carpet cleaning, window washing, aquarium cleaning
101.790.8061	Contracted Maintenance Services - Kezar	821	701	800	620	800	Trash, carpet cleaning, window washing, aquarium cleaning
101.790.8070	Contracted Cleaning Services - Graubner	19,716	19,910	18,100	18,073	20,000	Janitorial Services
101.790.8071	Contracted Cleaning Services - Kezar	6,240	6,240	5,750	5,720	6,250	Janitorial Services
101.790.8080	Contracted Grounds Maintenance - Graubner	17,505	16,045	17,500	23,805	25,000	Landscaping and snow removal - based on actual winter activity
101.790.8081	Contracted Grounds Maintenance - Kezar	3,260	3,720	4,000	5,695	6,600	Landscaping and snow removal - based on actual winter activity
101.400.8280	Recruitment Services - Director	17,340	-	12,000	12,200	0	
101.400.8290	Accounting Services	12,516	-	-	0	0	
	Contracted Services	142,746	105,818	100,322	110,258	108,981	
101.790.8300	Cooperative Services	6,351	8,012	8,012	9,168	9,627	50% of State Aid no increase, \$1544 service contract for self
101.790.8310	Computer Services/Automation	70,849	90,260	74,000	72,489	75,550	check machine
101.790.8320	Computer Support and Software	13,150	16,580	15,000	16,205	15,000	
101.790.8330	Computer Hardware (non-depreciable)	2,132	824	2,000	134	2,000	
101.790.8350	Building Maintenance and Repairs - Graubner	19,912	20,269	36,100	43,774	46,100	HVAC, major repairs & maintenance, parking lot
101.790.8351	Building Maintenance and Repairs - Kezar	3,081	10,224	8,000	8,277	10,800	HVAC, major repairs & maintenance, parking lot
101.500.8360	Building Inspections	-	4,430		3,277	6,650	
	Technology and Maintenance	115,475	150,599	143,112	153,323	165,727	
101.790.8400	Electricity - Graubner	43,702	48,596	44,000	41,823	47,800	based on actuals
101.790.8401	Electricity - Kezar	6,626	7,729	7,200	6,497	7,350	"
101.790.8410	Gas - Graubner	8,112	9,872	10,200	13,299	13,800	"
101.790.8411	Gas - Kezar	4,627	4,977	6,000	5,055	5,400	"
101.790.8420	Water - Graubner	3,326	3,189	4,000	2,450	3,200	"
101.790.8421	Water - Kezar	1,907	758	2,000	828	1,000	
101.790.8430	Telephone - Graubner	5,743	5,484	5,800	5,237	6,000	new phone systems - contract expires Jan. 2015/assume and increase with new system
101.790.8431	Telephone - Kezar	2,176	2,254	2,400	2,135	2,500	new phone systems - contract expires Jan. 2015/assume and increase with new system
	Utilities	76,219	82,859	81,600	77,325	87,050	
101.790.8500	Newsletter/Publications/Outside	2,879	5,776	12,000	4,830	12,000	Quarterly newsletter
	Public Relations	2,879	5,776	12,000	4,830	12,000	
101.790.8600	General Insurance	16,182	17,130	17,911	17,911	18,450	assuming a 3% increase
101.790.8610	Tax Refunds - Prior Year	(17,114)	19,123	20,000	1,746	10,000	
101.790.8620	Bank Service Charges	1,504	1,262	1,650	434	600	
101.790.8630	Continuing Education and Staff Training	4,676	7,393	8,000	5,449	8,000	

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101.790.8640	Mileage	1,693	1,688	2,000	2,928	2,500	
101.790.8650	Memberships	2,242	2,294	3,400	2,129	5,000	
101.790.8660	Legal Notices and Publications	89	288	500	247	500	
	Other Charges	9,272	49,178	53,461	30,845	45,050	
101.790.8710	Newspapers	1,993	3,375	4,500	3,576	4,500	
101.790.8722	Periodicals - Adult	7,518	6,028	8,000	5,011	8,000	
101.790.8730	Reference Materials - Electronic	9,060	8,921	9,065	8,894	13,018	
101.790.8741	Programs - Kezar	500	1,050	1,100	825	1,100	
101.790.8742	Programs - Adult	3,568	5,302	3,500	2,768	5,000	
101.790.8743	Programs - Youth	2,727	2,406	4,000	2,416	4,000	
101.790.8744	Programs - Young Adult	1,455	976	1,000	876	1,500	
101.790.8800	Grants	-	371	2,500	0	6,700	
	Library Services and Materials	26,821	28,429	33,665	24,365	43,818	
101.790.9701	Books - Kezar	8,829	11,100	10,000	7,070	12,000	
101.790.9702	Books - Adult	42,498	42,860	53,000	48,257	48,000	
101.790.9703	Books - Youth	16,970	19,758	20,000	15,793	20,000	
101.790.9704	Books - Young Adult	2,707	10,724	6,200	3,216	6,200	
101.790.9705	Graphic Novel - Adult					5,000	graphic novel purchases and future subscriptions to monthly comic books
101.790.9711	Recorded Books - Kezar	-	117	1,000	983	1,500	
101.790.9712	Recorded Books - Adult	8,046	10,132	12,000	11,021	12,000	
101.790.9713	Recorded Books - Youth	782	3,150	2,000	751	2,000	
101.790.9722	Audio Visual - Adult	16,122	21,170	21,000	16,358	32,500	availability of new titles
101.790.9723	Audio Visual - Youth	4,652	4,607	6,000	4,692	6,000	
101.790.9731	Other Nonprint - Kezar	-	2,922	500	386	1,000	
101.790.9732	Other Nonprint - Adult	6,872	6,917	9,000	3,200	11,500	
101.790.9733	Other Nonprint - Youth	147	640	1,500	1,063	1,500	
	Capital Outlay - Collections	107,625	134,097	142,200	112,790	159,200	
	TOTAL OPERATING BUDGET	2,710,177	1,758,466	1,793,583	1,666,846	1,904,990	
101.790.9800	Computer Equipment	13,538	17,177	37,000	32,695	22,000	
101.790.9810	Furniture and Office Equipment	8,575	-	10,000	6,055	42,000	shelves for av equip - G, Kezar display equip, chairs - G & K; Paint - K 7200; new phone system 20000
101.790.9820	Building and Building Improvements	18,063	-	10,000	29,945	205,500	carpet: 25000 staff area; 25000 1/2 or adult services, 28000 other 1/2 of adult services; roof 70000; Drop Box - G, 2500; Upgrade to LED lighting - both, 55000
	Capital Outlay - Building, Furniture, Equipment	40,176	17,177	57,000	68,695	269,500	
	Expense Totals	2,750,353	1,775,643	1,850,583	1,735,541	2,174,490	
	Net	(846,852)	2,694	69,981	131,785	(276,522)	
	Fund Balance, May 1, 2014					1,009,901	
	Net Decrease					276,522	

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	Fund Balance					733,378	To balance the budget as written, \$276,522 will be taken from the fund reserve to offset necessary capital expenses