

CAPITAL AREA DISTRICT LIBRARY
Draft 2021 Budget
Nov 18th, 2020

A. INCOME

	Current Approved Budget 2020	YTD Spending Sept, 2020	Proposed 2021 Budget	% change	Comments
Tax Revenue					
Millage Income	\$10,795,000	\$10,850,888	\$11,225,000	3.98%	3.66% increase in TV + \$45K increase from Delhi DDA
Ren Zone Reimbursement	\$60,000	\$61,802	\$62,000	3.33%	Based on 2020 actual
Industrial Facilities Tax	\$63,000	\$63,647	\$63,000	0.00%	Based on \$81M TV from Cty
Total Tax Revenue	\$10,918,000	\$10,976,337	\$11,350,000	3.96%	
Penal Fines					
Ingham County Penal Fines	\$388,000	\$296,918	\$360,000	-7.22%	based on actual 1st qtr results
Eaton County Penal Fines	\$12,000	\$7,789	\$10,000	-16.67%	"
Total Penal Fines	\$400,000	\$304,707	\$370,000	-7.50%	
State Aid					
State Aid Direct	\$95,000	\$95,614	\$102,500	7.89%	8% increase in SOM budget
State Aid Indirect	\$95,000	\$95,614	\$102,500	7.89%	"
PPT Reimbursement from LCSA	\$153,000	\$152,913	\$173,000	13.07%	Based on TV from CTY Equalization Office
Total State Aid	\$343,000	\$344,141	\$378,000	10.20%	
Library Fees:					
Overdue Fines	\$140,000	\$42,447	\$0	-100.00%	Fines eliminated during COVID
Non Resident Fee	\$29,000	\$10,257	\$25,000	-13.79%	Lower due to COVID
Printing Revenue	\$56,000	\$14,856	\$14,000	-75.00%	Reduced 75% due to COVID services reduction
Total Library Fees	\$225,000	\$67,560	\$39,000	-82.67%	
Donations:					
Other - Restricted	\$90,000	\$31,218	\$90,000	0.00%	Includes 30K from Mason Friends for project
Unrestricted	\$16,000	\$20,145	\$16,000	0.00%	
MMLC grants	\$61,500	\$11,350	\$3,000	0.00%	Grant funding much lower
Total Donations	\$167,500	\$62,713	\$109,000	-34.93%	
Miscellaneous Income					
Interest Income	\$185,000	\$123,045	\$60,000	-67.57%	Fed Funds rate at .05%
Co-op Reimbursement	\$95,000	\$95,614	\$102,500	7.89%	Based on state aid amount
Lost/Paid Materials	\$25,000	\$10,975	\$18,000	-28.00%	Reduced based on 2020 actual after reopening to public
Sale of Fixed Assets	\$8,000	\$6,336	\$0	0.00%	
Miscellaneous Income	\$5,000	\$3,927	\$2,500	-50.00%	Lower based on reduced sales
Sponsorship Revenue	\$5,000	\$3,700	\$0	0.00%	
Due from USF (Projects)	\$165,800		\$9,055	-94.54%	Cyberforce and Checkpoint
Total Miscellaneous	\$488,800	\$243,597	\$192,055	-60.71%	
Total Operating Revenues	\$12,542,300	\$11,999,055	\$12,438,055	-0.83%	
Due from Funds					
Due from Pension Reserve	\$120,000		\$120,000	0.00%	
Due from Undesignated	\$93,500				
Due from restricted donations	\$105,000		\$105,000		DART funds for Mason
Due from Automation Fund	\$0		\$148,000		Covers most IT projects
Due from Operations Fund	\$484,000		\$405,000	-16.32%	Covers all Facilities projects
Total Due from Funds	\$802,500	\$0	\$778,000	-3.05%	
TOTAL REVENUES	\$13,344,800	\$11,999,055	\$13,216,055	-0.96%	

Current Approved Budget 2020	YTD Spending Sept, 2020	Proposed 2021 Budget	% change	Comments
------------------------------------	----------------------------	-------------------------	----------	----------

B. EXPENDITURES

Salaries and Benefits

Salaries	\$6,187,000	\$4,130,079	\$6,284,000	1.57%	Some positions deferred or absorbed in 2021
Unemployment Expense	\$5,150	\$0.00	\$5,150	0.00%	
FICA Employer Share	\$473,100	\$297,610	\$480,500	1.56%	In conjunction with labor
Medical Insurance	\$633,000	\$484,429	\$665,000	5.06%	Includes PHP rates + projected claims
Prescription Coverage	\$188,150	\$140,537	\$195,000	3.64%	Expected costs based on 2 years actual history
Dental Insurance	\$57,747	\$22,285	\$59,000	2.17%	
Vision Insurance	\$12,490	\$7,442	\$12,802	2.50%	
Employee Life & Disability	\$4,540	\$3,439	\$4,654	2.50%	
Retirement	\$536,000	\$357,846	\$563,000	5.04%	Based on 2020 MERS AAV report + supplemental pmts
Workers Comp Insurance	\$19,500	\$18,528	\$18,500	-5.13%	Decreased due to reduced mod factor
Parking	\$49,596	\$40,295	\$41,000	-17.33%	Spaces reduced by 10
Total Salaries	\$8,166,273	\$5,502,490	\$8,328,606	1.99%	
% of total Expense	61.19%		63.02%		

Materials

Books	\$923,456	\$521,966	\$901,955	-2.33%	Per Thais detailed budget
Magazines	\$62,019	\$60,447	\$61,587	-0.70%	"
DVD	\$233,644	\$171,662	\$276,113	18.18%	"
Audio	\$417,688	\$238,485	\$417,574	-0.03%	"
Music	\$64,098	\$31,744	\$56,044	-12.57%	"
Databases	\$89,415	\$89,413	\$99,479	11.26%	"
Library of Things	\$50,750	\$21,275	\$42,500	-16.26%	"
Subscription Services	\$63,350	\$61,710	\$91,358	44.21%	Includes Skyriver cataloging
Supplies	\$26,500	\$9,068	\$24,250	-8.49%	
Processing Fees	\$89,850	\$59,225	\$61,650	-31.39%	Excludes Skyriver Cataloging
Total Materials	\$2,020,770	\$1,264,995	\$2,032,510	0.58%	Physical = 45%, Digital = 55%
Prior Year Carry Over					
Total Matis w/ carryover	\$2,020,770	\$1,264,995	\$2,032,510	0.58%	
% of total Expense	15.14%		15.38%		

Supplies

Office Supplies	\$98,650	\$41,013	\$103,600	5.02%	\$20K COVID, \$12K curbside + reduced resellable supplies
Postage	\$11,000	\$9,939	\$11,200	1.82%	Small increase expected
Gas	\$15,836	\$4,959	\$16,000	1.04%	Small increase expected
Gas, Mobile Library	\$6,304	\$1,494	\$6,400	1.52%	Small increase expected
Janitorial Supplies	\$20,587	\$5,507	\$21,102	2.50%	
Total Supplies	\$152,377	\$62,912	\$158,302	3.89%	
	1.14%		1.20%		

Professional Services

Membership Fees	\$20,850	\$13,419	\$21,500	3.12%	Per Jolee's budget
Collection Agency Fees	\$4,850	\$1,084	\$2,425	-50.00%	50% reduction due to fines elimination
Web Chat Service	\$11,070	\$7,160	\$11,070	0.00%	Based on \$895 per month
Payroll & Print Services	\$36,951	\$25,390	\$37,875	2.50%	
Melcat Delivery Services	\$37,000	\$18,268	\$37,000	0.00%	No contract change for 2021
Authority Control	\$5,500	\$7,273	\$0	-100.00%	
Tutoring Services	\$3,806	\$0	\$15,500	307.25%	Full year expense in 2021
Marketing - Promotion	\$288,944	\$153,543	\$228,000	-21.09%	\$20K reduction in general, \$40K in programming
Bank Fees & Services	\$16,913	\$8,589	\$13,000	-23.14%	Lower due to reduced activity
Cooperative Fees	\$95,000	\$95,614	\$102,500	7.89%	In conjunction with state aid
Total Prof Services	\$520,884	\$330,340	\$468,870	-9.99%	
	3.90%		3.55%		

	Current Approved Budget 2020	YTD Spending Sept, 2020	Proposed 2021 Budget	% change	Comments
--	------------------------------------	----------------------------	-------------------------	----------	----------

Governance

Per Diem	\$10,000	\$270	\$10,000	0.00%	No Change
Memberships	\$1,161	\$288	\$1,190	2.50%	
Conferences	\$10,250	\$30	\$10,250	0.00%	
Legal Services	\$49,200	\$10,419	\$50,430	2.50%	
Audit	\$12,500	\$12,500	\$12,800	2.40%	Per Audit Contract
Total Governance	\$83,111	\$23,507	\$84,670	1.88%	
	0.62%		0.64%		

Staff Development

Recruiting Expense	\$1,025	\$0	\$1,051	2.50%	
Staff Training	\$45,000	\$17,162	\$30,500	-32.22%	Reduced due to COVID
Hospitality	\$3,147	\$890	\$3,428	8.93%	
Recognition	\$7,855	\$1,678	\$8,051	2.50%	
Total Staff Development	\$57,027	\$19,730	\$43,030	-24.54%	
	0.43%		0.33%		

Maintenance and Utilities

Telephone	\$30,000	\$23,196	\$32,500	8.33%	ATT line rates higher by 15%
Steam & Gas	\$92,752	\$61,210	\$96,375	3.91%	BWL rate increase of 3.9%
Electricity	\$183,664	\$99,520	\$190,969	3.98%	BWL rate increase of 3.9%
Water & Sewer	\$24,282	\$12,451	\$25,000	2.96%	
Trash	\$6,980	\$3,525	\$7,200	3.15%	
Custodial Services	\$197,436	\$74,939	\$202,372	2.50%	
Security Services	\$140,000	\$49,781	\$123,000	-12.14%	No security at HAS
Building Maintenance	\$66,000	\$35,269	\$69,672	5.56%	Per Operations Director
Equip Vehicle Repair & Maint	\$18,000	\$6,664	\$18,500	2.78%	
Total Maint and Utilities	\$759,114	\$366,555	\$765,588	0.85%	
	5.69%		5.79%		

Other Expenses

Millage Income Refund	\$32,800	\$3,648	\$34,000	3.66%	
Property & Liability Insurance	\$68,000	\$70,483	\$70,000	2.94%	Based on new contracted rates with vendors
Donations - Restricted	\$195,000	\$22,193	\$195,000	0.00%	Includes \$135K for Mason Project
Donations - Unrestricted	\$16,000	\$4,839	\$16,000	0.00%	
Miscellaneous	\$5,912	\$1,327	\$6,060	2.50%	
Sales/Use Tax	\$1,230	\$146	\$1,157	-5.93%	
Local Travel	\$10,558	\$3,962	\$10,558	0.00%	
Total Other Expenses	\$329,500	\$106,598	\$332,775	0.99%	
	2.47%		2.52%		

	Current Approved Budget 2020	YTD Spending Sept, 2020	Proposed 2021 Budget	% change	Comments
--	------------------------------------	----------------------------	-------------------------	----------	----------

Technology

Internet Access	\$51,390	\$24,202	\$71,995	40.10%	Large increase in internet service for LOT hotspots
Software	\$77,629	\$48,884	\$58,288	-24.91%	Per IT Director's detailed budget
Hardware	\$81,405	\$6,918	\$24,305	-70.14%	Significant reduction from 2020
III Hardware & Software	\$101,380	\$101,255	\$106,077	4.63%	Includes Shoutbomb and cloud backup subscription
Computer System Svcs	\$29,940	\$7,971	\$35,640	19.04%	Includes website consulting and security audit
Rethink the Link	\$45,000	\$43,918	\$0	-100.00%	
Member Experience Improvements	\$36,500	\$6,440	\$12,400	-66.03%	Member Registration improvements
Firewall Refresh	\$84,000	\$50,520	\$0		
Wired LAN Upgrade	\$135,000	\$91,600	\$0		
LH Desktops & Scanner	\$9,000	\$9,026	\$0		
VOIP Phone Project	\$0	\$0	\$85,000	0.00%	New system wide phone service for all locations
Digital Sign Replacement	\$10,000	\$0	\$10,000	0.00%	Carryover project from 2020
People Counter Replacements	\$15,000	\$0	\$15,000	0.00%	Carryover project from 2020
Offsite Backup Refresh	\$30,000	\$0	\$30,000	0.00%	Carryover project from 2020
Staff Laptops	\$0	\$0	\$45,000	0.00%	30 new devices for staff to allow add'l work flexibility
Total Technology	\$706,244	\$390,734	\$493,705	-30.09%	
	5.29%		3.74%		

Capital Outlay

Equipment & Furniture	\$30,000	\$6,339	\$24,000	-20.00%	Includes MFP leases
Building Upgrades	\$32,000	\$15,386	\$18,000	-43.75%	See detailed list from MM
Public Service Grant Projects	\$8,800	\$1,454	\$0	-100.00%	Cancelled for 2021
Outreach Projects	\$63,700	\$26,067	\$51,000	-19.94%	Per Jolee's budget request
HVAC Upgrades DTL	\$0	\$0	\$30,000	0.00%	Air dampers and perimeter heaters
New Delivery Vehicle	\$0	\$0	\$60,000	0.00%	To replace 6 year old vehicle
Replace Penthouse / Chiller Roof	\$60,000	\$0	\$150,000	0.00%	Two roofs need to be upgraded at DTL / HQ
IT Renovation Project	\$100,000	\$0	\$100,000		Rollover project from 2020
Mason Renovation Project	\$75,000	\$0	\$75,000	0.00%	Rollover project from 2020
White House Parking Project	\$180,000	\$0	\$0		On Hold
Total Capital Outlay	\$549,500	\$49,246	\$508,000	-7.55%	
	4.12%		3.84%		
TOTAL	\$13,344,800	\$8,117,107	\$13,216,055	-0.96%	

(Over) / Under Budget

\$0

\$0

TOTAL PROJECTED FUND BALANCES AT YEAR END

	Balance as of Jan 1, 2021	Proposed Reductions 2021	Proposed Additions 2021	Balance as of Dec 31, 2021	
Restricted Funds:					
Undesignated	\$814,793			\$814,793	
Donations	\$586,813	(\$105,000)		\$481,813	
Pension Reserve	\$1,200,000	(\$120,000)		\$1,080,000	
Capital Improvements	\$500,000			\$500,000	
Contingency	\$5,190,687			\$5,190,687	
Automation	\$500,000	(\$148,000)		\$352,000	
Operations Fund	\$499,000	(\$405,000)		\$94,000	
TOTALS	\$9,291,293	-\$778,000	\$0	\$8,513,293	