### **Budget Memo**



#### Budget for the Garden City Public Library For the fiscal year ending June 30, 2023 Approved May 10, 2022

and operating Library Fund (790). Each supported by its own millage. The proposed budget for the Library for the fiscal year ending June 30, 2023, appropriates \$610,233 for library operating purposes, and proposes levying both the 0.9425 (Library Building) and 0.9140 (Library Operations) voter approved Millage rates as reduced by Headlee (1.8565 total mils), estimated to yield The Garden City Public Library's (Library) budget is comprised of two (2) funds: Building Fund (471); \$1,145,856 (\$581,723 and \$564,133 respectively).

### SUPPORTIVE DETAILS

To provide more guidance and administrative control over the appropriation, we offer the following breakdown.

## 471 Library Building Fund

revenue is estimated at \$581,723. The Building Fund has no budgeted appropriations. These funds are committed to eventually be used for the costs associated with designing, constructing, and The two sources of revenue for the Building Fund (471) are local property taxes and interest. Total furnishing the new Library building. The beginning fund balance for the Building Fund is \$1,110,938. We estimate the ending fund balance to be \$1,693,661. This is a "Committed Fund".

Revenue Sources:

Local

Interest:	\$ 1,000		
Property Laxes	581,/23	:	
Total Revenue		\$ 28	\$ 582,723
Appropriations:			
Total Appropriations		↔	0
Net REVENUE – APPROPRIATIONS		\$ 58	\$ 582,723
471 Fund Balance:			
Beginning:	\$ 526,258		
Adjustments:	582,723		
Ending Balance:		41 693 661	3 661

# 790 Library Operating Fund

The sources of revenue for the operating Library Fund (790) are local and state sources. Local sources total \$586,233, of which \$562,031 are from property taxes. State sources include State Aid to Libraries totaling \$24,000. Total revenue is estimated at \$610,233.

#### Revenue Sources:

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\$ 610,233		TOTAL REVENUE:
\$ 24,000		Total State:
	12,000	State Aid (TLN):
	\$ 12,000	State Aid (local):
		State
\$ 586,233		Total Local:
	564,133	Property Taxes:
	1,600	Private Contributions & Donations:
	0	Charges and Penalties:
	16,000	Penal Fines:
	300	Overdue Fines:
	006	Internet Printing:
	1,500	Photo Copier:
	009	Interest:
	\$ 1,200	Community Stabilization

remain 65% of total expenditures. Operating expenditures (supplies, building maintenance, and expenditures are budgeted at \$141,991, or 23% of total expenditures. Capital Outlay accounts for Total expenditures budgeted are \$610,233. Personnel (salaries, wages, and benefits) expenses equipment maintenance) are only \$12,964 or 2% of total expenditures. Professional/Technical the remaining \$58,000, or 10% of budgeted expenditures Significant changes compared with last year include the following increases: all staff pay increase of \$1.25 per hour; the promotion of one full-time Librarian to full-time Assistant Director; \$2,000 increase of \$4,230 in "Insurance" for directors and officers insurance and the City's charges for in expenditures include the following: a \$1,500 reduction in "Education and training" for tuition "Contractual-Professional" due to lower than expected payroll and bookkeeping costs and an exceptional price for accounting software; the elimination of \$30,000 fiscal agency fees from "Contractual"; reduced increase in programming expenses; \$20,000 in legal fees; \$2,253 increase in building maintenance; liability/property insurance (although we dispute the charges for property insurance). \$838 reduction in Life Insurance costs; \$6,370 decrease in retirement expenses. reimbursements;

The proposed expenditures are therefore as follows:

Expenditures:

Personnel: \$ 395, 678
Operating: 12,964
Prof/Tech: 141,991
Private Contributions/Donations: 1,600
Capital Outlay: 58,000

\$608,131 TOTAL EXPENDITURES:

↔ NET REVENUE - APPROPRIATIONS

0

790 Fund Balance:

\$ 638,669 (20,481)Adjustments: Beginning:

\$ 618,189 Ending Balance:

790-000-390.200 \$ 369,295 Note that this Fund Balance is subdivided as follows: Committed:

709-000-376.000 790-000-390.000 \$ 618,189 8,319 240,575 Unassigned: Restricted: TOTAL

"Committed Funds" are constrained by the governmental body (Library Board) itself. The Library's "Designated Fund" is an example of "committed funds" where the Library Board decided to constrain the use of these funds for the purpose of housing the library in a new

"Restricted Funds" are amounts which may only be used for purposes stipulated by an outside source. Examples include donations from the Friends of the Library, Kiwanis, or Rotary given with the stipulation that they be used for Library program support or other specific purposes.

"Unassigned Funds" are available for any legal library purpose. Some people refer to these funds as a "Rainy Day Fund" meaning they may be used to cover unexpected expenditures or loss of revenue. The Library's unassigned fund balance is 41.24% of appropriations in the proposed



GL NUMBER	Old Save	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23
AND		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	PROJECTED	DEPT REQUEST
BUDGET CLASSIFICATION	ON DESCRIPTION			THRU 06/30/22	BUDGET	ACTIVITY	BUDGET
<b>ESTIMATED REVENUE</b>	S: FUND 471						
Dept 000 - GENERAL A	CTIVITY						
90 - REVENUES							
471-000-403.000	REAL ESTATE TAXES		523,652	511,661	534,300	534,300	554,488
471-000-403.001	MONTHLY SETTLEMENT W/C		(1,821)	201			(291)
471-000-404.000	PERSONAL PROPERTY TAXES		23,313	26,938	26,500	26,500	27,526
471-000-412.000	DELINQUENT PERSONAL PROPERTY		89	10			
471-000-424.000	CHARGES IN LIEU OF TAXES		1,664				
471-000-445.000	PENALTIES AND INTEREST ON TAXES		976	251	500	500	
471-000-573.000	LCSA - PPT REIMB			2,747			
TOTAL 90 - REVE	NUES		547,873	541,808	561,300	561,300	581,723
TOTAL REVENUE			547,873	541,808	561,300	561,300	581,723
Totals for dept 000 -	GENERAL ACTIVITY		547,873	541,808	561,300	561,300	581,723
Dept 660 - MISC. REVE	ENUES						
90 - REVENUES							
471-660-664.000	INTEREST		765	307	1,000	1,000	1,000
TOTAL 90 - REVE	NUES		765	307	1,000	1,000	1,000
TOTAL REVENUE			765	307	1,000	1,000	1,000
Totals for dept 660 -	MISC. REVENUES		765	307	1,000	1,000	1,000
TOTAL ESTIMATED RE	VENUES		548,638	542,115	562,300	562,300	582,723
	PROPRIATIONS - FUND 471		548,638	542,115	562,300	562,300	582,723
BEGINNING FUND B	BALANCE		0	548,638	548,638	548,638	1,110,938
ENDING FUND BALA	ANCE		548,638	1,090,753	1,110,938	1,110,938	1,693,661

GL NUMBER	Old Save	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23
AND		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	PROJECTED	<b>DEPT REQUEST</b>
BUDGET CLASSIFICATIO	N DESCRIPTION			THRU 06/30/22	BUDGET	ACTIVITY	BUDGET
<b>ESTIMATED REVENUES</b>	: FUND 790						
Dept 000 - GENERAL AC	CTIVITY						
90 - REVENUES							
790-000-573.000	LCSA - PPT REIMB			2,664			
TOTAL 90 - REVEN	IUES	0	0	2,664	0	0	0
TOTAL REVENUE		0	0	2,664	0	0	0
Totals for dept 000 - G	GENERAL ACTIVITY	0	0	2,664	. 0	0	0
Dept 587 - GRANTS FRO	DM LOCAL UNITS						
90 - REVENUES	LOCAL COMMUNITY STABILIZATION ALITHOU	1 200	1 207		1,200	1,200	1,200
790-587-595.001	LOCAL COMMUNITY STABILIZATION AUTHOR	1,360	1,297		1,200	1,200	1,200
790-587-595.002	LSTA PUBLIC LIBRARY SERVICES GRANT	1,942	7,498 <b>8,795</b>		1,200	1,200	1,200
TOTAL 90 - REVEN	NUES	3,302		<del>-</del>	1,200	1,200	1,200
TOTAL REVENUE		3,302	8,795	U	1,200	1,200	1,200
Totals for dept 587 - G	GRANTS FROM LOCAL UNITS	3,302	8,795	0	1,200	1,200	1,200
Dept 660 - MISC. REVE	NUES						
90 - REVENUES							
790-660-664.000	INTEREST	9,985	1,005	257	600	600	600
TOTAL 90 - REVEN	NUES	9,985	1,005	257	600	600	600
TOTAL REVENUE		9,985	1,005	257	600	600	600
Totals for dept 660 - N	AISC. REVENUES	9,985	1,005	<u>257</u>	600	600	600
Dept 790 - LIBRARY							
90 - REVENUES							
790-790-161.400	LOCAL STATE AID	11,098	11,543	6,055	12,000	12,000	12,000
790-790-161.600	TLN/SPECIAL STATE AID	11,098	11,543	6,055	12,000	12,000	12,000
790-790-161.700	РНОТО СОРҮ	1,723	771	1,047	1,300	1,300	1,500



22-23	20	2021-22	2021-22	2021-22	2020-21	2019-20	Old Save	GL NUMBER
REQUEST	DEPT	PROJECTED	AMENDED	ACTIVITY	ACTIVITY	ACTIVITY		AND
DGET	ВІ	ACTIVITY	BUDGET	THRU 06/30/22			ON DESCRIPTION	BUDGET CLASSIFICATIO
900		1,100	1,100	885	562	3,612	INTERNET PRINTING	790-790-161.701
16,000		16,841	16,841	16,841	17,172	21,653	PENAL FINES	790-790-164.300
300		300	300	224	491	323	OVERDUE FINES	790-790-164.500
		22,281	22,281				USE OF FUND BALANCE	790-790-190.000
537,721		518,200	518,200	496,171	507,770	496,258	REAL ESTATE TAXES	790-790-403.000
(282)				1,613	(282)	164	MONTHLY SETTLEMENT W/C	790-790-403.001
26,694		25,600	25,600	26,123	22,606	22,187	PERSONAL PROPERTY TAXES	790-790-404.000
				10	361	12	DELINQUENT PERSONAL PROPERTY	790-790-412.000
		1,600	1,600		1,643	1,616	CHARGES IN LIEU OF TAXES	790-790-424.000
		3,500	3,500	244	946	919	PENALTIES AND INTEREST ON TAXES	790-790-445.000
						5,000	MISC. FEDERAL GRANTS	790-790-595.010
1,600		1,600	1,600	1,688	2,180		PRIVATE CONTRIBUTIONS AND DONATIONS	790-790-674.000
608,433		616,322	616,322	556,956	577,306	575,663	ENUES	TOTAL 90 - REVEN
608,433		616,322	616,322	556,956	577,306	575,663		TOTAL REVENUE
608,433		616,322	616,322	556,956	577,306	575,663	LIBRARY	Totals for dept 790 - L
610,233		618,122	618,122	559,877	587,106	588,950	VENUES	TOTAL ESTIMATED REV
		3,500 1,600 616,322 616,322	3,500 1,600 616,322 616,322 616,322	1,688 556,956 556,956 556,956	946 2,180 577,306 577,306 577,306	919 5,000 575,663 575,663 575,663	PENALTIES AND INTEREST ON TAXES MISC. FEDERAL GRANTS PRIVATE CONTRIBUTIONS AND DONATIONS ENUES LIBRARY	790-790-445.000 790-790-595.010 790-790-674.000 TOTAL 90 - REVEN TOTAL REVENUE

GL NUMBER	Old Save	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23
AND		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	PROJECTED	<b>DEPT REQUEST</b>
BUDGET CLASSIFICATION	ON DESCRIPTION			THRU 06/30/22	BUDGET	ACTIVITY	BUDGET
APPROPRIATIONS							
Dept 790 - LIBRARY							
10 - PERSONNEL							
790-790-702.000	SALARIES & WAGES	139,824	140,897	83,018	146,099	146,099	170,487
790-790-702.700	SALARIES & WAGES-PAGES	84,870	83,675	46,036	87,701	87,701	129,229
790-790-714.000	SICK LEAVE PAYOFF	1,540	791	1,618	1,618	1,618	3,934
790-790-715.000	SOCIAL SECURITY	18,030	18,139	10,418	17,987	17,987	23,276
790-790-716.000	HOSPITALIZATION	16,745	17,630	9,825	17,775	17,775	17,296
790-790-717.000	LIFE INSURANCE	1,925	2,105	1,101	2,290	2,290	1,452
790-790-718.000	RETIREMENT	84,316	108,882	63,019	86,229	86,229	37,656
790-790-719.100	DENTAL	483	450	217	397	397	302
790-790-720.000	LONGEVITY	282	401	506	506	506	612
790-790-721.000	WORKERS COMPENSATION	562	513	256	2,391	2,391	1,115
790-790-722.000	UNEMPLOYMENT COMPENSATION	106	51	12	47	47	50
790-790-951.790	RETIREE HRA - LIBRARY				10,000	10,000	10,269
TOTAL 10 - PERS	ONNEL	348,683	373,534	216,026	373,040	373,040	395,678
TOTAL EXPENDIT	JRE	348,683	373,534	216,026	373,040	373,040	395,678
20 - OPERATING							
790-790-726.100	OFFICE SUPPLIES	721	1,242	1,491	1,000	1,000	1,000
790-790-726.700	COPIER SUPPLIES	273	50	104	550	550	550
790-790-740.200	JANITORIAL SUPPLIES			596	1,000	1,000	1,000
790-790-744.100	OPERATING SUPPLIES	2,266	4,406	1,531	5,000	5,000	5,000
790-790-775.100	EQUIPMENT MAINTENANCE	34		561	2,661	2,661	2,661
790-790-775.200	BUILDING MAINT/REPAIRS	97	347		500	500	2,753
TOTAL 20 - OPEF	RATING	3,391	6,045	4,283	10,711	10,711	12,964
TOTAL EXPENDIT	URE	3,391	6,045	4,283	10,711	10,711	12,964
95 - MISC EXPENDITU	RES						

GL NUMBER	Old Save	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23
AND		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	PROJECTED	DEPT REQUEST
BUDGET CLASSIFICATI	ON DESCRIPTION			THRU 06/30/22	BUDGET	ACTIVITY	BUDGET
790-790-774.000	PRIVATE CONTR AND DONATIONS EXPENDIT	JRES	1,524	714	1,600	1,600	1,600
TOTAL 95 - MISC	EXPENDITURES	0	1,524	714	1,600	1,600	1,600
TOTAL EXPENDIT	URE	0	1,524	714	1,600	1,600	1,600
30 - PROF/TECH							
790-790-801.156	LSTA PUBLIC LIBRARY SERVICES GRANT		7,596				
790-790-801.180	JANITORIAL SERVICES		Λ.		3,899	3,899	0
790-790-801.300	LEGAL SERVICES		16,338	14,544	30,000	30,000	20,000
790-790-801.400	CONTRACTUAL-PROFESSIONAL				15,700	15,700	9,330
790-790-801.405	CONTRACTUAL - PAYROLL				1,400	1,400	1,400
790-790-803.000	CONTRACTUAL-FULL TIME MTN	233					
790-790-809.000	CONTRACTUAL	63,662	30,826	20,427	22,160	22,160	2,650
790-790-850.100	TELEPHONE	412	528	255	500	500	1,600
790-790-860.100	MEETINGS/CONF/WORKSHOPS	825	99	95	1,000	1,000	1,000
790-790-890.000	LIBRARY PROGRAMS	1,987	1,847	1,738	3,500	3,500	5,500
790-790-910.000	INSURANCE				406	406	4,636
							C
790-790-921.621	NATURAL GAS-LIBRARY	4,500	1,700		4,500	4,500	2,200
790-790-922.621	ELECTRIC-LIBRARY	3,500	2,135		3,500	3,500	3,000
790-790-923.621	WATER-LIBRARY	400	248		400	400	400
790-790-931.000	MAINTENANCE CONTRACTS		7,130	4,226	6,297	6,297	6,297
790-790-940.200	RENT	31,500	31,500	18,375	31,500	31,500	31,500
790-790-950.201	TLN-AUTOMATION	35,633	36,159	27,300	37,070	37,070	38,924
790-790-958.000	MEMBERSHIP & DUES	756	608	39	850	850	900
790-790-960.000	EDUCATION & TRAINING	4,652	4,725	186	5,000	5,000	3,500
790-790-980.000	DESIGNATED ACCOUNT				5,289	5,289	9,154
TOTAL 30 - PRO	F/TECH	148,060	141,439	87,185	172,971	172,971	141,991
TOTAL EXPENDIT	URE	148,060	141,439	87,185	172,971	172,971	141,991

GL NUMBER Old Save	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23
AND	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	PROJECTED	DEPT REQUEST
BUDGET CLASSIFICATION DESCRIPTION			THRU 06/30/22	BUDGET	ACTIVITY	BUDGET
40 - CAPITAL OUTLAY						
790-790-978.000 BOOKS	33,487	32,127	9,991	30,000	30,000	30,000
790-790-978.100 AUDIO VISUAL	23,991	22,220	15,513	28,000	28,000	28,000
TOTAL 40 - CAPITAL OUTLAY	57,478	54,347	25,504	58,000	58,000	58,000
TOTAL EXPENDITURE	57,478	54,347	25,504	58,000	58,000	58,000
Totals for dept 790 - LIBRARY	557,612	576,889	333,712	616,322	616,322	610,233



GL NUMBER Old Save	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23
AND	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	PROJECTED	DEPT REQUEST
BUDGET CLASSIFICATION DESCRIPTION			THRU 06/30/22	BUDGET	ACTIVITY	BUDGET
TOTAL APPROPRIATIONS	557,612	576,889	333,712	616,322	616,322	610,233
NET OF REVENUES/APPROPRIATIONS - FUND 790	31,338	10,216	226,165	1,800	1,800	0
BEGINNING FUND BALANCE	589,451	628,454	638,670	638,670	638,670	618,189
FUND BALANCE ADJUSTMENTS				(22,281)	(22,281)	
ENDING FUND BALANCE	620,789	638,670	864,835	618,189	618,189	618,189
ESTIMATED REVENUES - ALL FUNDS	588,950	1,135,744	1,101,992	1,180,422	1,180,422	1,192,956
APPROPRIATIONS - ALL FUNDS	557,612	576,889	333,712	616,322	616,322	610,233
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	31,338	558,855	768,280	564,100	564,100	582,723
BEGINNING FUND BALANCE - ALL FUNDS	589,451	620,789	1,187,308	1,187,308	1,187,308	1,751,407
FUND BALANCE ADJUSTMENTS - ALL FUNDS	31,338	7,664	(1)	(1)	(1)	
ENDING FUND BALANCE - ALL FUNDS	620,789	1,187,308	1,955,587	1,751,407	1,751,407	2,334,130

Beginning Fund Balance restated in City's 2021 Audit

