

BUDGET NARRATIVE

FY2024-25

I am pleased to present this proposed budget for the upcoming fiscal year. The budget consists of the Library's two (2) Funds: The General Fund (101), which is sometimes referred to as the Operating Fund; and the Building Fund (471). Each Fund is supported by its own millage. As with previous budgets, the budget will be controlled at the Fund Level. The accompanying line-item detail is provided for purposes of guidance and administrative control. The Library uses a modified accrual basis of accounting.

This proposed budget for the Garden City Public Library for the fiscal year ending June 30, 2025 (FY2024-25) appropriates \$733,170 for the General Fund (101) for operating purposes and proposes levying a total millage rate of 1.8567 mills comprised of 0.9141 mill for the voter approved 2018 operating millage, and the 0.9426 mill for the voter approved 2019 building millage.

As the Building Fund (471) is far less complex, it will be treated first. The more detailed General Fund (101) will be treated second.

Building Fund (471)

We anticipate a 22% increase in revenue over the current year's budget. This is based in part on an anticipated 7.4% increase in property tax revenue, with no Headlee Rollback, and an anticipated 3% interest rate on the invested Fund Balance. We are not planning any expenditures from this Fund during the fiscal year. Therefore, the Fund Balance should increase by the total revenue realized.

General Fund (101)

Revenue

We anticipate a 7.4% increase in property tax revenue, with no Headlee Rollback. We are also anticipating 3% interest on our invested funds. Our total revenue is projected to be 11% higher than the current year's budgeted amount.

Expenditures

Personnel

In 2008, the salaries of the professional staff corresponded to pay rates defined in the GCSPPA contract. The Library Director's salary was within the range of "Pay Grade 6" which was one grade higher than the Director of Human Resources. The Library's Assistant Director's salary was within the range of "Pay Grade 3" which included the FRC Supervisor. And librarians possessing an MLS degree earned the hourly equivalent of the starting salary of "Pay Grade 1". Much has changed since then. The duties, responsibilities, and expectations of our staff have greatly expanded. However, our salaries have not kept pace. This budget proposes to bring the pay of our professional staff back in line with the GCSPPA pay grades 6, 3, and 1. At the same time, we propose raising the wages of our non-professional staff commensurately.

Personnel costs are the largest portion of our annual expenditure. In most public library budgets, personnel costs account for 65% or more of the total budget. We are pleased that our personnel costs will be only 65% of the total budget.

Professional/Technical

The second largest expense category is Professional/Technical. This includes rent, legal fees, financial services, education, training, and dues. Under financial services, we will have a slight increase in the fee for our audit, a small annual fee for QuickBooks Online, and will be switching to an online timeclock system. This system will eliminate most of the manual calculations of hours worked, eliminate the need to retain hard copies of timecards, automatically track PTO balances, and generally simplify the payroll processes. We are anticipating a 3% increase in automation fees from TLN. Under Memberships and Dues, we anticipate a slight increase in MLA organizational dues, and have budgeted to pay individual member dues for both of our librarians (the Director is covered by the organizational membership).

Despite the various increases here and in other portions of the budget, we are still able to propose a healthy contribution to the "Designated Fund" of over \$40,000.

Operating

All the increases in the Operating category will be going towards improving our digital collections: eBooks, downloadable audiobooks, etc.

Capital Outlay

We are also proposing an 18% increase to our Collection Development: books, movies, and audio.

2022-23	2023-24	2023-24	2024-25
ACTUAL	AMENDED	PROJECTED	PROPOSED
ACTIVITY	BUDGET	ACTIVITY	BUDGET

ESTIMATED REVENUES: FUND 471 ACTIVITY 000

GENERAL REVENUES

471- 000- 401	Tax Revenues	580,968	621,293	603,000	666,873
471- 000- 573	LCSA - PPT Reimb	3,835	0		
SUBTOTAL GENERAL REVENUES		584,803	621,293	603,000	666,873

MISC. REVENUES

471- 000- 664	Interest	29,642	1,000	95,000	93,000
SUBTOTAL MISC. REVENUES		29,642	1,000	95,000	93,000

TOTAL ESTIMATED REVENUES

614,445	622,293	698,000	759,873
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NET OF REVENUES/APPROPRIATIONS - FUND 471

BEGINNING FUND BALANCE

ENDING FUND BALANCE

614,445	622,293	698,000	759,873
1,114,872	1,697,595	1,697,595	2,395,595
1,697,595	2,319,888	2,395,595	3,155,468

2022-23	2023-24	2023-24	2024-25
ACTUAL	AMENDED	PROJECTED	PROPOSED
ACTIVITY	BUDGET	ACTIVITY	BUDGET

ESTIMATED REVENUES: FUND 101 ACTIVITY 000

LSCA - PPT REIMB. REVENUES

101- 000- 573	LCSA - PPT Reimb	0	0	3,099	3,000
	SUBTOTAL LSCA - PPT REIMB REVENUES	0	0	3,099	3,000

GRANTS FROM LOCAL UNITS

101- 000- 595	Local Community Stabilization Authority	0	1,200	0	0
	SUBTOTAL GRANTS FROM LOCAL UNIT REVENUES	0	1,200	0	0

MISC. REVENUES

101- 000- 664	Interest	6,308	6,000	38,000	31,500
	SUBTOTAL MISC. REVENUES	6,308	6,000	38,000	31,500

GENERAL REVENUES

101- 000- 190	Use Of Fund Balance		0	0	0
101- 000- 403	Tax Revenues	567,295	602,507	579,840	646,710
101- 000- 566	State Aid	32,300	27,570	27,960	27,960
101- 000- 581	Penal Fines	16,898	15,000	16,950	15,000
101- 000- 602	Photocopier Coin-Op	3,250	2,400	3,000	3,000
101- 000- 603	User Fees	3,050	2,000	5,000	5,000
101- 000- 674	Private Contributions And Donations	1,986	1,000	350	1,000
	SUBTOTAL GENERAL REVENUES	624,779	650,477	633,100	698,670

631,087	657,677	674,199	733,170
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2022-23	2023-24	2023-24	2024-25
ACTUAL	AMENDED	PROJECTED	PROPOSED
ACTIVITY	BUDGET	ACTIVITY	BUDGET

APPROPRIATIONS: FUND 101 ACTIVITY 790

PERSONNEL

101- 790- 702	Salaries (Full Time)		179,001	179,001	199,049
101- 790- 703	Wages (Part Time)		140,202	147,600	157,027
	Salaries & Wages	297,401			
101- 790- 708	Direct Deposit Fees		210	210	0
101- 790- 714	Sick Leave Payoff		4,131	2,273	4,593
101- 790- 715	Social Security		24,790	20,000	27,643
101- 790- 716	Health Insurance & HSA		17,400	17,400	20,406
101- 790- 717	Life & Disability Insurance		1,452	1,452	1,500
101- 790- 718	Retirement		37,656	37,656	52,540
101- 790- 719	Dental & Vision		933	933	1,165
101- 790- 720	Longevity		716	641	680
101- 790- 721	Workers Compensation		880	984	1,070
101- 790- 722	Unemployment		50	50	50
101- 790- 874	Retiree BCBS		10,269	10,269	10,269
	Fringe Benefits	78,571			
	SUBTOTAL PERSONNEL	375,972	417,690	418,469	475,992

OPERATING

101- 790- 726	Supplies		7,179	7,200	7,200
101- 790- 740	Janitorial Supplies		1,100	1,100	1,100
101- 790- 778	Digital Collections	12,046	23,000	23,000	28,000
101- 790- 851	WIFI Hotspots	2,661	3,000	3,000	3,000
101- 790- 933	Building Maint/Repairs	2,753	2,000	2,000	2,000
	Supplies	9,830			
	SUBTOTAL OPERATING	27,290	36,279	36,300	41,300

MISC EXPENDITURES

101- 790- 774	Private Contributions And Donations	650	1,000	1,000	1,000
	SUBTOTAL MISC EXPENDITURES	650	1,000	1,000	1,000

PROFESSIONAL/TECHNICAL

101- 790- 801 .156	LSTA PUBLIC LIBRARY SERVICES GRANT		0	0	0
101- 790- 801 .180	JANITORIAL SERVICES		0	0	0
101- 790- 801 .405	CONTRACTUAL - PAYROLL		0	0	0
101- 790- 802	Legal Services		5,000	5,000	5,000
101- 790- 803	CONTRACTUAL-FULL TIME MTN		0		0
101- 790- 804	Financial Services		13,100	13,100	14,560
101- 790- 805	EAP Contract	150	150	150	150
101- 790- 809	Photocopier Lease		2,650	2,650	2,700
101- 790- 810	Insurance	5,106	4,636	4,636	5,000
101- 790- 820	TLN-Automation	39,000	40,950	40,950	42,230
	Contracted Services	44,190			
101- 790- 850	Telephone	732	1,600	1,600	1,600
101- 790- 890	Library Programs	5,000	7,515	7,515	7,515
101- 790- 921	Natural Gas-Library	0	0		

		2022-23	2023-24	2023-24	2024-25
		ACTUAL	AMENDED	PROJECTED	PROPOSED
ACTIVITY			BUDGET	ACTIVITY	BUDGET
101- 790- 922	Electric-Library	0	0		
101- 790- 923	Water-Library	0	0		
101- 790- 931	Maintenance Contracts	0	0		
101- 790- 940	Rent	48,745	48,100	48,100	48,100
101- 790- 955	Meetings/Conf/Workshops		5,000	5,000	5,000
101- 790- 958	Membership & Dues	900	1,137	1,137	1,255
101- 790- 960	Education & Training	250	6,000	5,000	1,000
101- 790- 961	Tuition Reimbursement				5,000
101- 790- 980	Designated Account		31,220	47,942	33,768
	SETTLEMENT With CITY	65,000			
SUBTOTAL PROFESSIONAL/TECHNICAL		209,073	167,058	182,780	172,878

CAPITAL OUTLAY

101- 790- 978	Collection Development	54,672	35,650	35,650	42,000
SUBTOTAL CAPITAL OUTLAY		54,672	35,650	35,650	42,000

TOTAL APPROPRIATIONS

	667,657	657,677	674,199	733,170
NET OF REVENUES/APPROPRIATIONS - FUND 101	-36,570	0	0	0
BEGINNING FUND BALANCE	682,896	646,326	646,326	646,326
FUND BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	646,326	646,326	646,326	646,326
ESTIMATED REVENUES - ALL FUNDS	1,245,532	1,279,970	1,372,199	1,493,043
APPROPRIATIONS - ALL FUNDS	667,657	657,677	674,199	733,170
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	577,875	622,293	698,000	759,873
BEGINNING FUND BALANCE - ALL FUNDS	1,797,768	2,343,921	2,343,921	3,041,921
FUND BALANCE ADJUSTMENTS - ALL FUNDS	0	0	0	0
ENDING FUND BALANCE - ALL FUNDS	2,375,643	2,966,214	3,041,921	3,801,794