

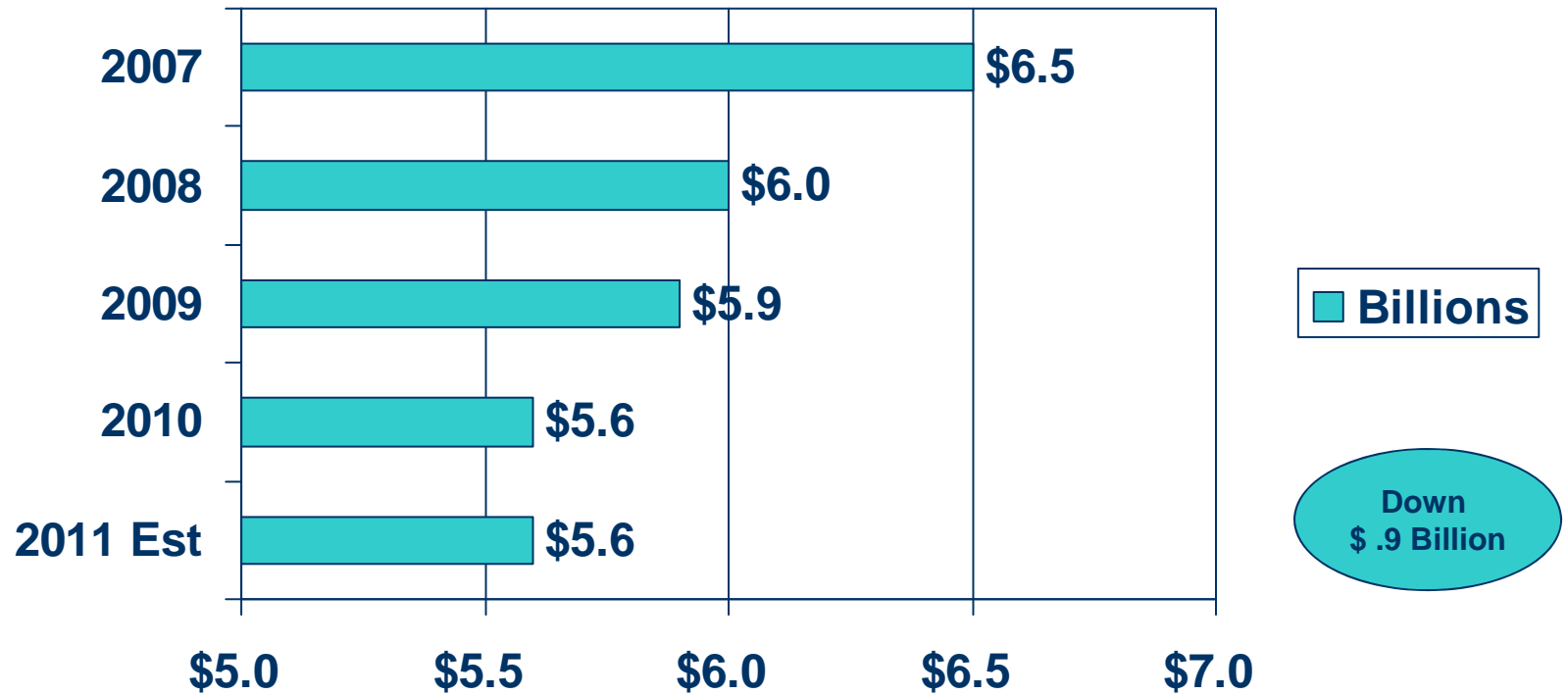
Cleveland Public Library

Presentation At Board Retreat Saturday, May 8, 2010

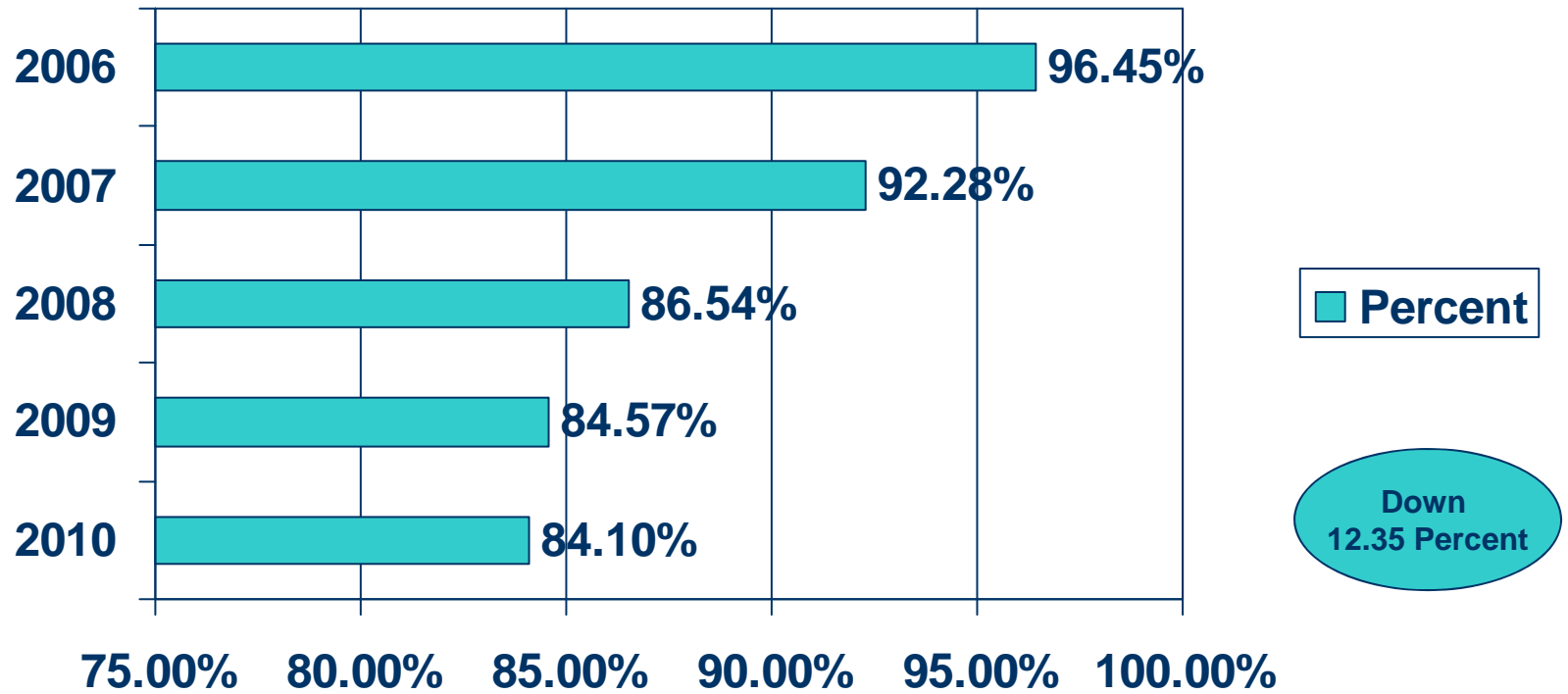


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Sandy Kuban
Financial Services Administrator

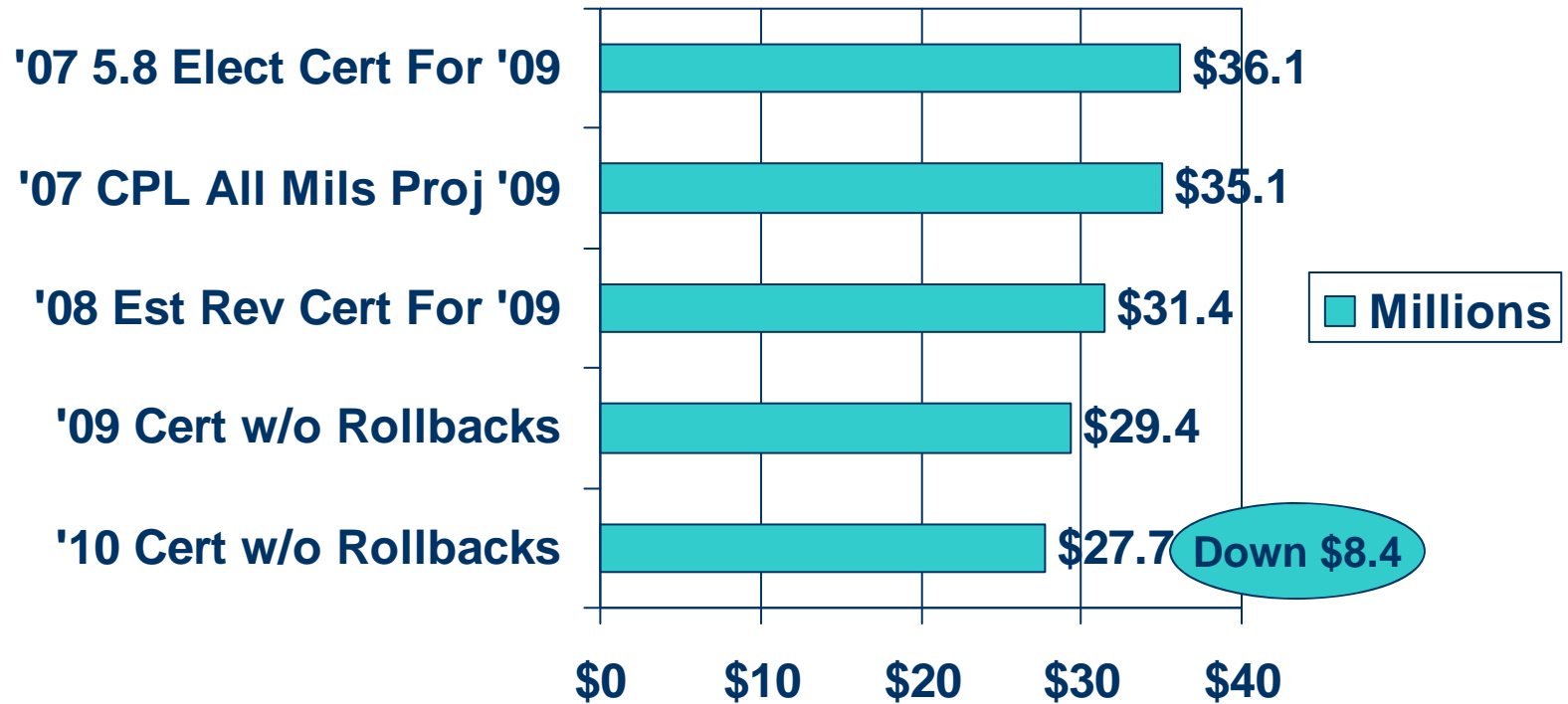
Property Tax Assessed Valuation History Graph



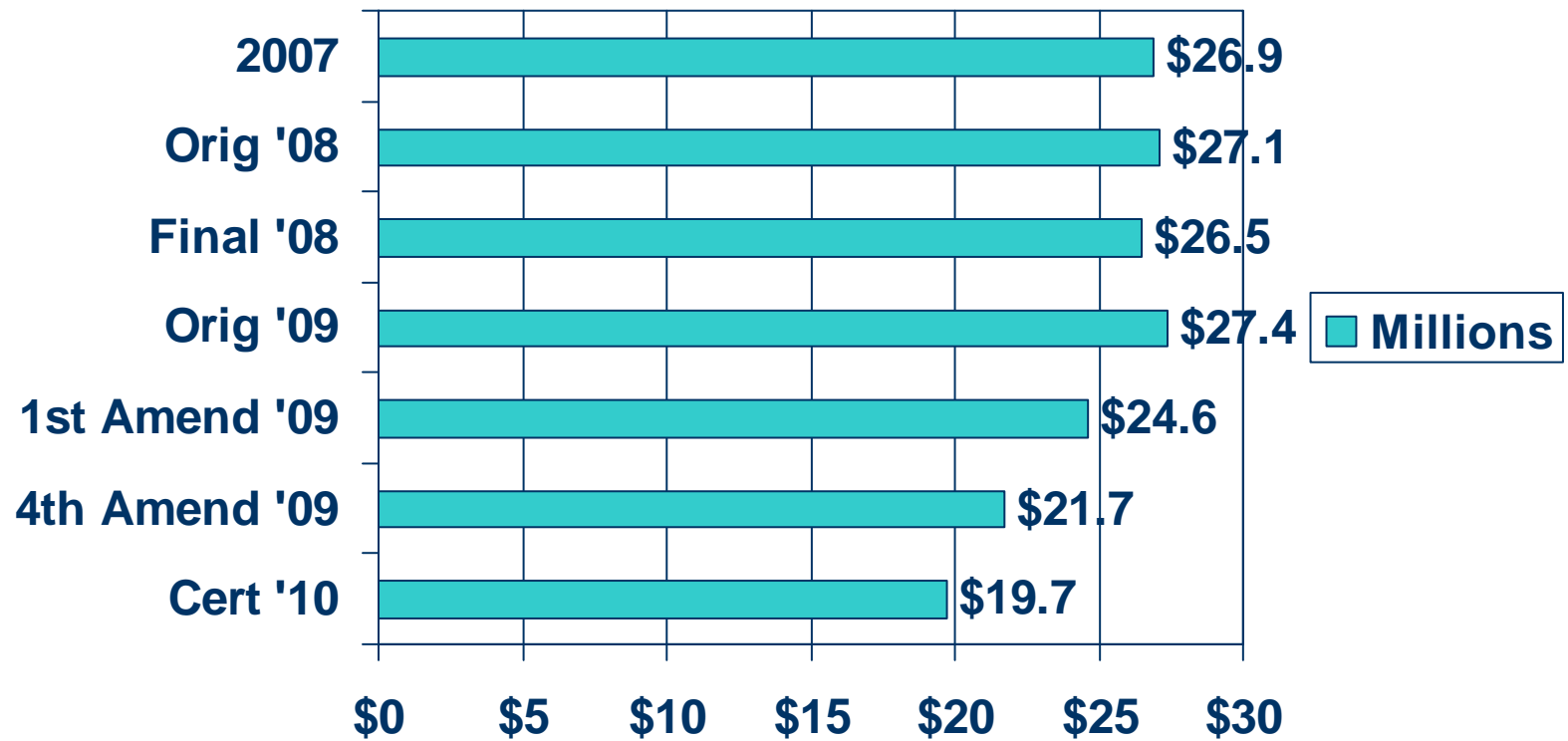
Property Tax Collection Rate History Graph



Property Tax From Expectation To Reality



Public Library Fund (PLF) Amount Certified History



Other Revenue

	2009 Actual	2010 Budget	¼ of 2010 Budget	2010 Jan-Mar
Roll/Cat	\$ 7.9	\$ 6.6	\$ 1.70	\$.00
St Aid	\$ 1.0	\$.8	\$.20	\$.40
Fines	\$.3	\$.3	\$.07	\$.10
Interest	\$ 1.0	\$.3	\$.08	\$.10
Service	\$ 2.9	\$ 2.4	\$.60	\$.60
Misc.	\$.6	\$.2	\$.05	\$.02
Total	\$ 13.7	\$ 10.6	\$ 2.70	\$ 1.22

Rec'd \$1.8 in April

↓\$3.1

Total Revenue

	2009 Actual	2010 Budget	¼ of 2010 Budget	2010 Jan-Mar
Prop Tax	\$ 31.8	\$ 27.7	\$ 6.9	\$ 13.6
PLF	\$ 21.7	\$ 19.7	\$ 4.9	\$ 4.8
Other	\$ 13.7	\$ 10.6	\$ 2.7	\$ 1.2
Total	\$ 67.2	\$ 58.0	\$14.5	\$ 19.6

½ of \$27.7 = \$13.8
\$628,025 Settle 5/09

Rec'd \$1.8 in April Rollbacks

Expenses

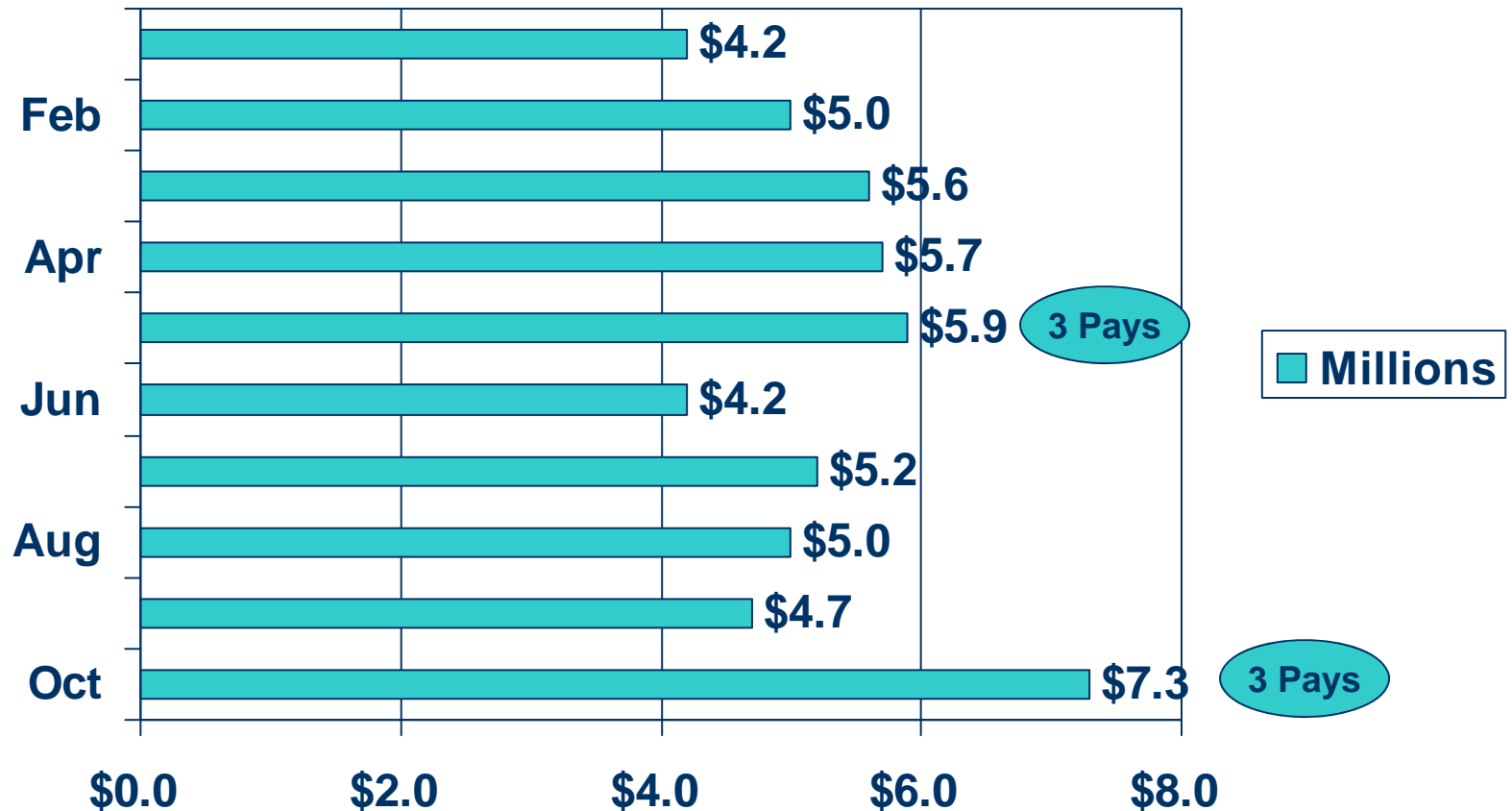
Budget Versus Actual

	Actual 2009	Budget 2010	Budget ¼ of '10	Actual Jan-Mar '10	Enc 3/31/10
Sal/Ben	\$ 42.1	\$ 37.1	\$ 9.3	\$ 8.8	\$.5
Supplies	\$ 1.1	\$ 1.1	\$.3	\$.2	\$.2
Pur/Contr	\$ 9.5	\$ 9.4	\$ 2.3	\$ 2.3	\$ 5.7
Lib Mat'l	\$ 9.8	\$ 10.7	\$ 2.7	\$ 1.8	\$ 2.7
Cap/Other	\$.8	\$.9	\$.2	\$.1	\$.1
Tran/Adv	\$ 3.1				
Total	\$ 66.5	\$ 59.2	\$ 14.8	\$ 13.2	\$ 9.2

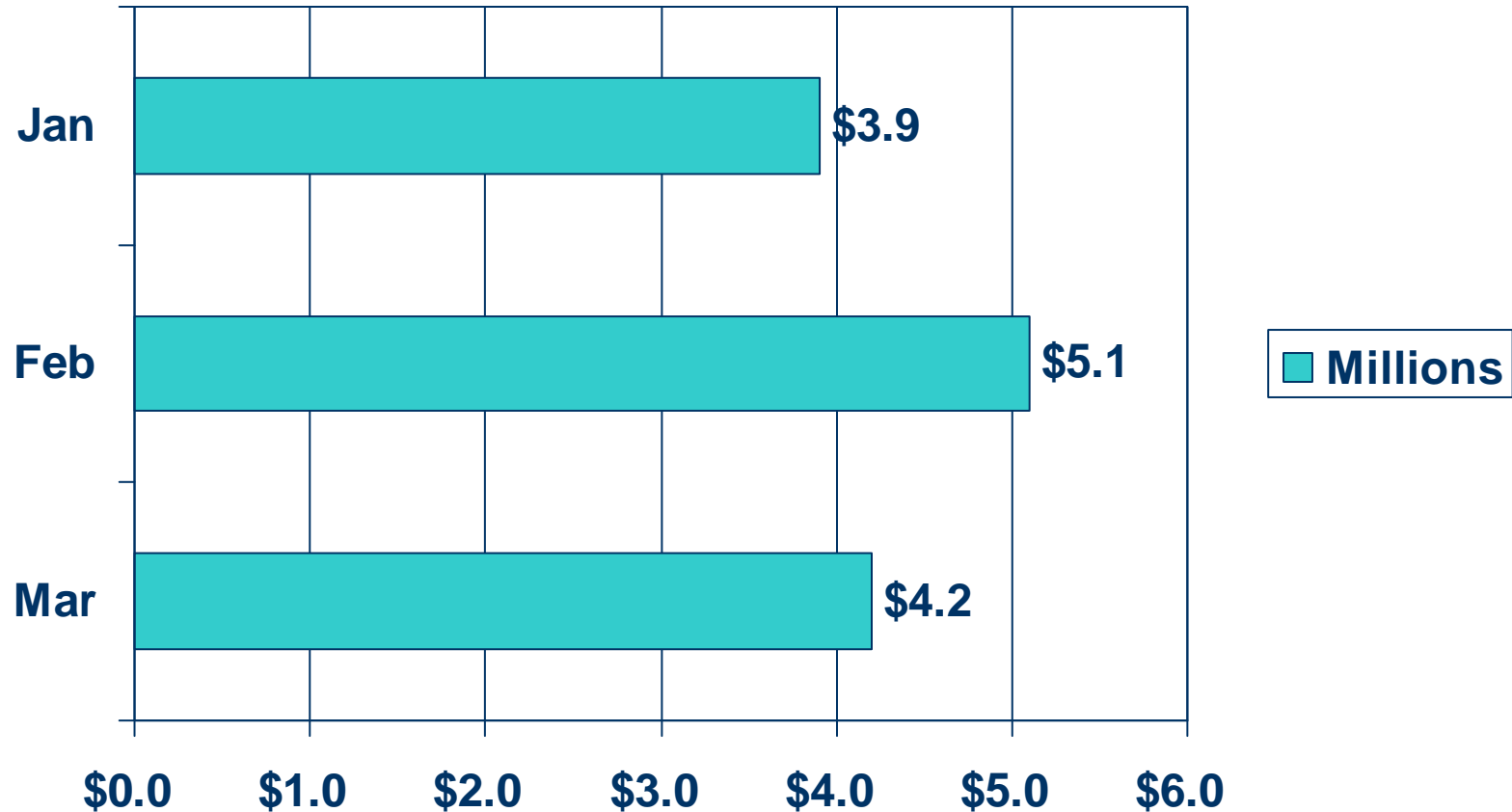


Includes \$3.0 Transfer To Capital Fund For Strategic Plan

2009 Monthly General Fund Expenses (Average \$5.5 Million Spent Per Month)



2010 Monthly General Fund Expenses (Average \$4.4 Million Spent Per Month Vs 1/12 of Budgeted \$59.2 = \$4.9)



Annual Salary & Benefits Breakdown (Based on October 2009 Payroll)

Type (EE's)	Gross	1/26th	Benefits	Total	1/26th	
NU-FT (112)	\$ 8.5	\$.33	\$ 2.2	\$ 10.7	\$.41	
NU-PT (194)	\$ 2.2	\$.08	\$.3	\$ 2.5	\$.10	
NU (306)	\$ 10.7	\$.41	\$ 2.5	\$ 13.2	\$.51	32%
U4-FT (17)	\$.7	\$.03	\$.2	\$.9	\$.03	2%
U9-FT (386)	\$ 19.3	\$.74	\$ 5.6	\$ 24.9	\$.96	
U9-PT (86)	\$ 2.0	\$.08	\$.4	\$ 2.4	\$.09	
U9 (472)	\$ 21.3	\$.82	\$ 8.0	\$ 27.3	\$1.05	66%
Total (795)	\$ 32.6	\$ 1.26	\$ 8.8	\$ 41.4	\$1.59	

Annual Salary & Benefits Breakdown (Based on May/June 2010 Retirements)

Type (EE's)	Gross 1 Pay Oct, 2009	Gross 1 Pay May, 2010	X 26 Pays	Benefits 27%	Total	
NU-FT--96 (112 Down 16)	\$.33	\$.28	\$ 7.28	\$ 1.97	\$ 9.25	
NU-PT--178 (194 Down 16)	\$.08	\$.08	\$ 2.08	\$.56	\$ 2.64	
NU--274 (306 Down 32)	32.5% \$.41	\$.36	\$ 9.36	\$ 2.53	\$ 11.89	31.6%
U4-FT--17	2.4% \$.03	\$.03	\$.78	\$.21	\$.99	2.6%
U9-FT--358 (386 Down 28)	\$.74	\$.67	\$ 17.42	\$ 4.70	\$ 22.12	
U9-PT--81 (86 Down 5)	\$.08	\$.08	\$ 2.08	\$.56	\$ 2.64	
U9--439 (472 Down 33)	65.1% \$.82	\$.75	\$ 19.50	\$ 5.26	\$ 24.76	65.8%
Total--730 (795 Down 65)	\$ 1.26	\$ 1.14	\$ 29.64	\$ 8.00	\$ 37.64	Budget \$37.1

↓ \$120,000

Other Revenue 2009-2013 (CAT Phase Out Starts in 2011)

	2009 Actual	2010 Budget	2011 Proj'd	2012 Proj'd	2013 Proj'd
Roll/Cat	\$ 7.9	\$ 6.6	\$ 5.8	\$ 4.9	\$ 4.4
St Aid	\$ 1.0	\$.8	\$.8	\$.8	\$.8
Fines	\$.3	\$.3	\$.4	\$.5	\$.5
Interest	\$ 1.0	\$.3	\$.3	\$.3	\$.3
Service	\$ 2.9	\$ 2.4	\$ 2.4	\$ 2.5	\$ 2.6
Misc.	\$.6	\$.2	\$.2	\$.2	\$.2
Total	\$ 13.7	\$ 10.6	\$ 9.9	\$ 9.2	\$ 8.8

Total Revenue 2009-2013

	2009 Actual	2010 Budget	2011 Proj'd	2012 Proj'd	2013 Proj'd
Prop Tax	\$ 31.8	\$ 27.7	\$ 27.7	\$ 27.7	\$ 27.7
PLF	\$ 21.7	\$ 19.7	\$ 18.3	\$ 18.3	\$ 18.3
Other	\$ 13.7	\$ 10.6	\$ 9.9	\$ 9.2	\$ 8.8
Use Cash		\$ 1.2			
Total	\$ 67.2	\$ 59.2	\$ 55.9	\$ 55.2	\$ 54.8
		↓\$8.0	↓\$3.3	↓\$0.7	↓\$0.4

Revenue, Expenses & Fund Balance

	Actual 2009	Budget 2010	Proj'd 2011	Proj'd 2012	Proj'd 2013
Revenue	\$ 67.2	\$ 58.0	\$ 55.9	\$ 55.2	\$ 54.8
Expenses	\$ 66.5	\$ 59.2	\$ 55.9	\$ 55.2	\$ 54.8
Rev - Exp	\$.7	(\$ 1.2)	\$.0	\$.0	\$.0
Beg Cash	\$ 29.1	\$ 29.8	\$ 28.6	\$ 28.6	\$ 28.6
End Cash	\$ 29.8	\$ 28.6	\$ 28.6	\$ 28.6	\$ 28.6
Yr End Enc.	(\$ 5.1)	(\$ 5.1)	(\$ 5.1)	(\$ 5.1)	(\$ 5.1)
End Unenc. Cash	\$ 24.7	\$ 23.5	\$ 23.5	\$ 23.5	\$ 23.5

4- 5 Mo Reserve

General Fund Tax Budget Vs Actual or Appropriation

	Tax Budget 2009	Actual 2009	Tax Budget 2010	Approp Budget 2010	Tax Budget 2011
Revenue	\$ 83.9	\$ 67.2	\$ 71.6	\$ 58.0	\$ 69.9
Expenses	\$ 84.6	\$ 66.5	\$ 76.2	\$ 59.2	\$ 69.9
Rev - Exp	(\$.7)	\$.7	(\$ 4.6)	(\$ 1.2)	\$.0
Beg Bal	\$.7	\$ 29.1	\$ 4.6	\$ 29.8	\$.0
4-5 Mo Reserve				(\$ 23.5)	
End Yr Enc.		(\$ 5.1)		(\$ 5.1)	
Unenc Cash	\$.0	\$ 24.7	\$.0	\$.0	\$.0

Time For Questions & Answers

Working Together

