

**Loutit District Library
FY2023/24
Budget Overview**

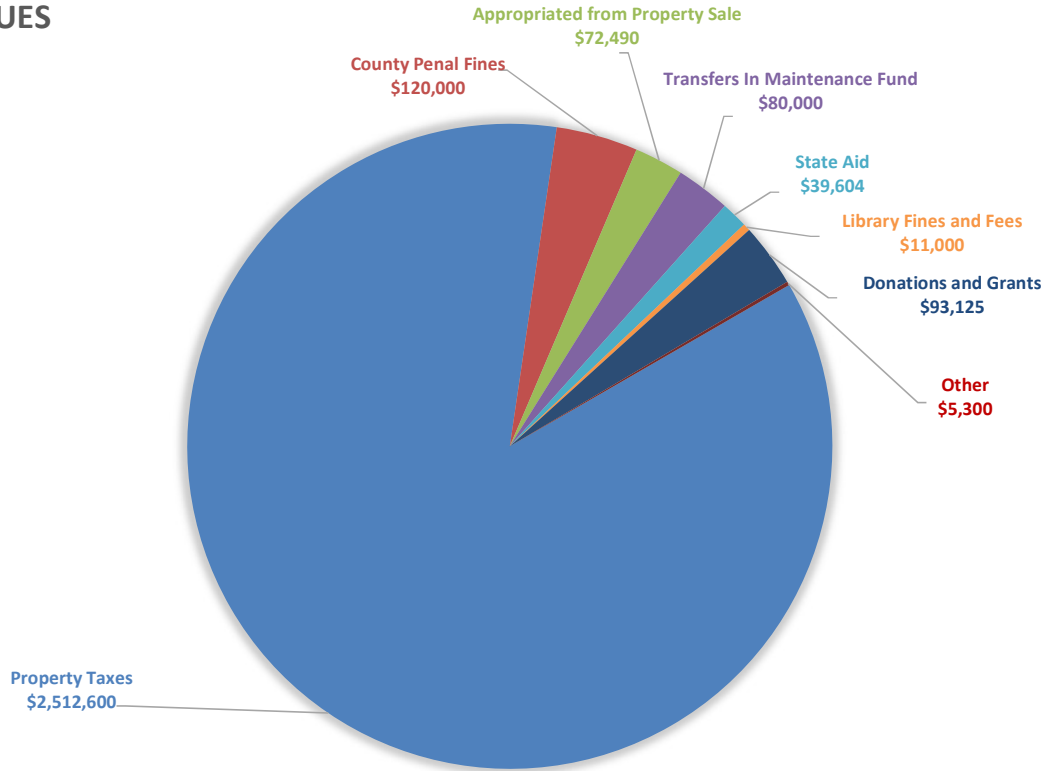
REQUESTED FY23/24 GENERAL FUND BUDGET SUMMARY

<u>REVENUES:</u>	Requested FY23-24	% of Total
Property Taxes	2,512,600	85.63%
County Penal Fines	120,000	4.09%
Appropriated from Property Sale	72,490	2.47%
Transfers In Maintenance Fund	80,000	2.73%
State Aid	39,604	1.35%
Library Fines and Fees	11,000	0.37%
Donations and Grants	93,125	3.17%
Other	5,300	0.18%
TOTAL REVENUES	2,934,119	100.00%

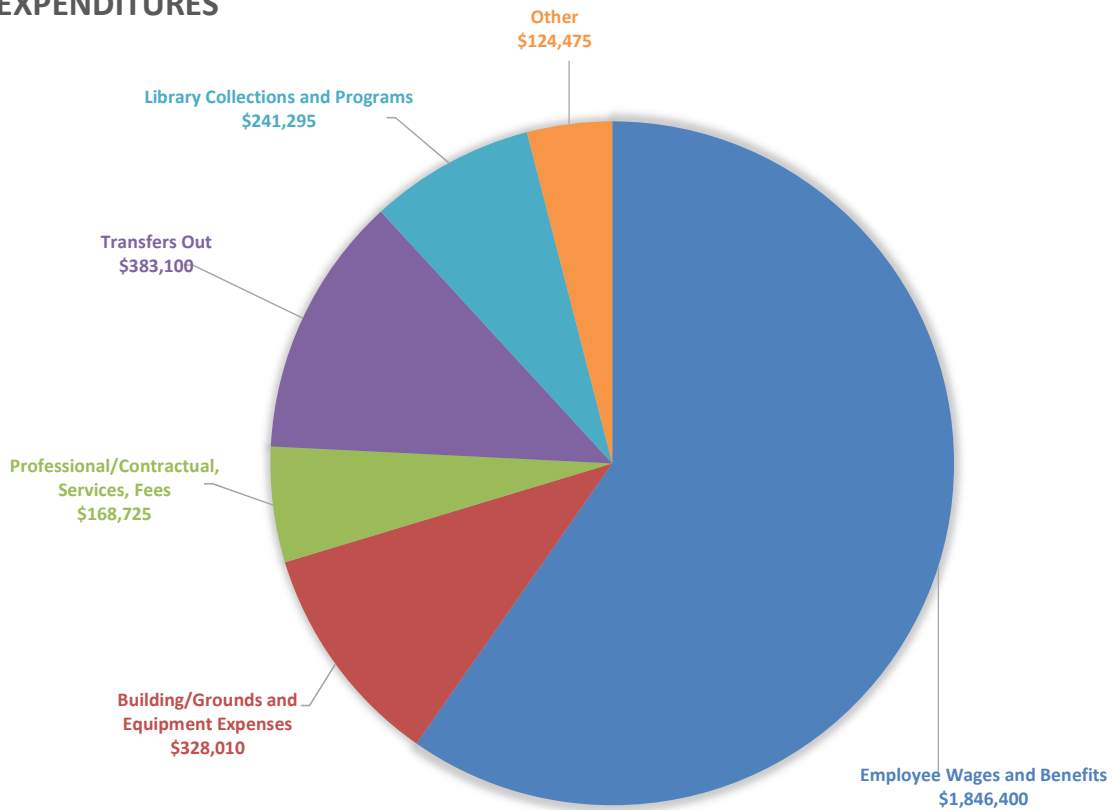
<u>EXPENDITURES:</u>	Requested FY23-24	% of Total
Employee Wages and Benefits	1,846,400	59.72%
Building/Grounds and Equipment Expenses	328,010	10.61%
Professional/Contractual, Services, Fees	168,725	5.46%
Transfers Out	383,100	12.39%
Library Collections and Programs	241,295	7.80%
Other	124,475	4.03%
TOTAL EXPENDITURES	3,092,005	100.00%

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REVENUES



EXPENDITURES



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NEW GL NUMBER	OLD ACCT #			Actual	Actual	Original	Projected	Requested	% Change (+/-)	
				20-21	21-22	Budget 22-23	Budget 22-23	Budget 23-24		
040.101 OPERATING REVENUE										
271-040-402.01	402.01	CURRENT PROPERTY TAX - GRAND HAVEN TWP	PT	836,480	872,577	919,000	921,250	982,000	6.59%	
271-040-402.02	402.02	CURRENT PROPERTY TAX - ROBINSON TWP	PT	260,401	271,004	288,200	288,000	307,000	6.60%	
271-040-402.04	402.04	CURRENT PROPERTY TAX - PORT SHELDON	PT	275,833	260,736	266,400	262,750	280,000	6.57%	
271-040-402.05	402.05	CURRENT PROPERTY TAX - FERRYSBURG	PT	189,960	196,903	207,300	206,300	220,000	6.64%	
271-040-402.06	402.06	CURRENT PROPERTY TAX - GRAND HAVEN CITY	PT	570,098	581,762	616,300	617,900	659,000	6.65%	
271-040-403.03	403.03	PERSONAL PROP TAX STATE REIMBURSEMENT	PT	53,671	60,686	60,000	57,575	60,000	4.21%	
271-040-412.00	403.00	DELINQUENT PERSONAL PROPERTY TAX	PT	1,138	692	500	300	200	-33.33%	
271-040-414.00		PROPERTY TAX ADJUSTMENTS	PT	0	0	0	0	0	#DIV/0!	
271-040-437.00	403.01	IFT - INDUSTRIAL FACILITY TAX	PT	4,088	3,797	3,300	2,550	3,400	33.33%	
271-040-445.00	403.02	PENALTY & INTEREST ON TAXES	PT	1,105	1,035	1,000	830	1,000	20.48%	
271-040-528.00		FEDERAL GRANTS	DG				0			
271-040-528.10		FEDERAL GRANTS - IMLS	DG				0			
271-040-528.20		FEDERAL GRANTS - IMLS TECHNOLOGY	DG				0			
271-040-541.00		STATE GRANTS	DG				0			
271-040-544.00	544.01	STATE AID - LIBRARY	SA	15,412	19,327	19,200	19,200	19,802	3.14%	
271-040-544.01	544.00	STATE AID - LIBRARY COOP SERVICE	SA	15,412	19,328	19,200	19,200	19,802	3.14%	
271-040-585.00	675.04	LOCAL GRANTS	DG	27,650	13,649	15,000	22,025	15,000	-31.90%	
271-040-585.01		LOCAL GRANTS - GHACF	DG				0	35,000		
271-040-629.00	650.00	MISCELLANEOUS INCOME	O	252	2,626	300	690	300	-56.52%	
271-040-645.00	649.90	PRINTING & FAX	LFF	2,753	6,384	6,000	6,375	6,000	-5.88%	
271-040-658.00	655.00	PENAL FINES	CPF	109,628	116,153	112,000	120,000	120,000	0.00%	
271-040-659.00	657.00	FINES & PENALTIES - LIBRARY MATERIALS	LFF	5,153	5,811	5,000	5,200	5,000	-3.85%	
271-040-665.00	665.00	INTEREST INCOME	O	2,678	2,020	5,000	37,000	5,000	-86.49%	
271-040-666.00		DIVIDENDS	O				250			
271-040-673.01	673.01	SALE OF ASSETS	O	0	831	150	0	0	#DIV/0!	
271-040-675.00	675.03	DONATIONS TO LIBRARY	DG	13,379	40,820	40,000	13,000	40,000	207.69%	
271-040-674.01		FRIENDS - ASSIGNED DONATIONS	DG				50	50		
271-040-674.02		FRIENDS - UNASSIGNED DONATIONS	DG				750	750		
271-040-674.03		ASSIGNED DONATIONS	DG				1,750	1,750		
271-040-674.04		UNASSIGNED DONATIONS	DG				400	400		
271-040-674.05		OWED TO FRIENDS DONATIONS	DG				25	25		
271-040-674.06		ENVISIONWARE DONATIONS	DG				150	150		
271-040-699.06	699.06	TRANSFERS IN BOARD COMMITTED ROBBINS RD PROCEEDS	APS	0	0	72,490	72,490	72,490	0.00%	
271-040-699.19	699.04	TRANSFERS IN MAINTENANCE FUND	TI	77,515	61,153	80,000	8,905	80,000	798.37%	
Total 040.101 TOTAL OPERATING REVENUE				<u>2,462,607</u>	<u>2,537,294</u>	<u>2,736,340</u>	<u>2,684,915</u>	<u>2,934,119</u>	<u>9.28%</u>	
Total Operating Revenue				<u>2,462,607</u>	<u>2,537,294</u>	<u>2,736,340</u>	<u>2,684,915</u>	<u>2,934,119</u>	<u>9.28%</u>	
SALARIES/BENEFITS & OPERATING EXPENDITURES										
101.790 EMPLOYEE SALARIES										
701.000 SALARIES & WAGES										
271-790-702.00	702.00	FULL TIME WAGES	WB	777,502	827,466	781,900	735,000	910,000	23.81%	
271-790-703.00	703.00	PART TIME WAGES	WB	214,084	259,446	423,425	410,000	436,000	6.34%	
271-790-704.00	704.00	OVERTIME	WB	0	547	500	0	0	#DIV/0!	
271-790-705.00	705.00	MERIT PAY	WB	0	11,235	0	0	0	n/a	
Total 701.000 TOTAL EMPLOYEE SALARIES				<u>991,586</u>	<u>1,098,693</u>	<u>1,205,825</u>	<u>1,145,000</u>	<u>1,346,000</u>	<u>17.55%</u>	
EMPLOYEE BENEFITS										
271-790-706.00	706.00	VACATION PAY	WB	0	0	0	20,000	20,000	0.00%	
271-790-707.00	707.00	SICK PAY	WB	4,730	57,445	5,200	60,000	20,000	-66.67%	
271-790-708.00		HEALTH INSURANCE OPT OUT	WB	0	0	0	540	1,500	177.78%	
271-790-709.00	709.00	EMPLOYEE ASSISTANCE	WB	594	648	1,100	750	14,500	1833.33%	
271-790-711.00	711.00	HEALTH INSURANCE ER	WB	108,683	118,369	114,060	105,000	118,500	12.86%	
271-790-711.01	711.01	VISION INSURANCE ER	WB	1,830	2,095	2,065	1,600	2,000	25.00%	
271-790-711.03	711.03	HSA PRETAX ER	WB				5,500	12,500	127.27%	
271-790-712.00	712.00	DENTAL INSURANCE ER	WB	12,156	12,293	12,165	11,500	15,000	30.43%	
271-790-713.00	710.50	LIFE AND DISABILITY INSURANCE ER	WB	2,670	2,461	2,600	3,200	3,500	9.38%	
271-790-714.00	714.00	WORKERS COMP INSURANCE ER	WB	2,017	2,017	2,100	2,300	2,500	8.70%	
271-790-716.00	716.00	MERS DB PENSION ER	WB	75,085	122,918	146,000	131,000	146,500	11.83%	
271-790-716.01	716.03	MERS 401A DC ER	WB	10,244	10,621	2,000	11,500	20,500	78.26%	
271-790-716.02	716.02	MERS 457 ER	WB	11,201	11,673	15,650	10,500	15,500	47.62%	
271-790-717.00	717.00	FICA ER	WB	74,472	84,295	93,000	88,500	104,000	17.51%	
Total 706.000 TOTAL EMPLOYEE BENEFITS				<u>303,682</u>	<u>424,835</u>	<u>395,940</u>	<u>451,890</u>	<u>496,500</u>	<u>9.87%</u>	
TOTAL SALARIES/BENEFITS EXPENDITURES				<u>1,295,268</u>	<u>1,523,528</u>	<u>1,601,765</u>	<u>1,596,890</u>	<u>1,842,500</u>	<u>15.38%</u>	

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				20-21	21-22	Budget 22-23	Budget 22-23	Budget 23-24	
	721.000	OPERATING EXPENDITURES							
271-790-741.00	743.50	LIBRARY DONATIONS EXPENSE	LCP	8,132	12,615	40,000	5,000	0	-100.00%
271-790-741.01		FRIENDS ASSIGNED DONATIONS EXPENSE	LCP				500	500	0.00%
271-790-741.02		ASSIGNED DONATIONS EXPENSE	LCP				5,950	0	-100.00%
271-790-741.03		UNASSIGNED DONATIONS EXPENSE	LCP				150	0	-100.00%
271-790-741.03		FRIENDS UNASSIGNED DONATIONS EXPENSE	LCP				700	0	-100.00%
271-790-741.50	743.52	LIBRARY DONATIONS GRANTS EXPENSE	LCP	22,966	15,823	15,000	500	15,000	2900.00%
271-790-742.00	743.06	ELECTRONIC DATABASES	LCP	19,920	21,050	19,885	19,885	12,085	-39.23%
271-790-743.10	743.03	BOOKS ADULT FICTION	LCP	27,500	26,713	28,500	28,500	28,500	0.00%
271-790-743.20	743.00	BOOKS ADULT NON FICTION	LCP	19,294	20,000	20,000	20,000	18,000	-10.00%
271-790-743.30	743.01	BOOKS YOUTH	LCP	16,926	17,902	18,000	16,000	18,000	12.50%
271-790-743.40	743.02	BOOKS REFERENCE	LCP	1,137	2,500	3,000	500	0	-100.00%
271-790-743.41		GENERAL REFERENCE	LCP				800	675	-15.63%
271-790-743.42		GENEALOGY REFERENCE	LCP				900	675	-25.00%
271-790-743.43		PROFESSIONAL COLLECTION	LCP				30	650	2066.67%
271-790-744.03		VIDEO GAMES	LCP				0	1,250	
271-790-744.10	749.00	AUDIOBOOKS	LCP	10,647	11,000	0	250	0	-100.00%
271-790-744.11		ADULT AUDIOBOOKS	LCP			9,250	9,200	8,000	-13.04%
271-790-744.12		YOUTH AUDIOBOOKS	LCP			1,750	1,000	500	-50.00%
271-790-744.20	744.00	MUSIC	LCP	1,200	1,125	1,200	100	1,200	1100.00%
271-790-744.30	746.00	VIDEOS	LCP	11,360	11,258	0	10,500	0	-100.00%
271-790-744.31		FEATURE FILMS	LCP			5,000	0	5,000	#DIV/0!
271-790-744.32		DOCUMENTARY FILMS	LCP			2,300	0	2,300	#DIV/0!
271-790-744.33		CHILDREN'S FILMS	LCP			1,500	0	1,500	#DIV/0!
271-790-744.34		TV SERIES	LCP			2,700	0	2,700	#DIV/0!
271-790-745.00	743.07	ELECTRONIC MATERIALS	LCP	75,033	87,354	0	6,500	0	-100.00%
271-790-745.01		OVERDRIVE EBOOKS & AUDIOBOOKS	LCP			27,800	27,800	27,800	0.00%
271-790-745.02		OVERDRIVE ADVANTAGE (FOR LDL PATRONS)	LCP			36,000	30,000	36,000	20.00%
271-790-745.03		OVERDRIVE MAGAZINES	LCP			3,450	3,450	3,450	0.00%
271-790-745.04		HOOPLA EBOOKS, EAUDIOBOOKS, MUSIC, VIDEO	LCP			20,000	31,000	20,000	-35.48%
271-790-745.05		KANOPY VIDEOS (STREAMING MEDIA)	LCP			6,000	4,500	6,000	33.33%
271-790-746.00	745.00	PERIODICALS & SUBSCRIPTIONS	LCP	5,648	4,337	0	0	0	#DIV/0!
271-790-746.01		NEWSPAPERS, FINANCIAL JOURNALS	LCP			2,950	4,500	2,950	-34.44%
271-790-746.02		MAGAZINE SERVICE	LCP			3,500	2,500	3,000	20.00%
271-790-746.03		CONSUMER'S REPORT	LCP			50	60	60	0.00%
271-790-747.00		LIBRARY OF THINGS	LCP			0	0	0	#DIV/0!
271-790-748.00		PROGRAMMING	LCP						
271-790-748.10	743.55	ADULT PROGRAMMING	LCP	5,177	5,280	5,000	5,500	5,000	-9.09%
271-790-748.20	743.51	YOUTH PROGRAMMING	LCP	4,189	6,500	5,000	3,500	5,000	42.86%
271-790-748.30	743.56	LIBRARY-WIDE PROGRAMMING	LCP	0	0	14,000	6,350	5,000	-21.26%
271-790-748.40		SUMMER READING PROGRAMMING	LCP			0	9,000	9,000	0.00%
271-790-748.50		GENEALOGY PROGRAMMING	LCP			1,500	0	1,500	#DIV/0!
271-790-749.00	755.02	COLLECTION MAINTENANCE & SUPPLIES	O	3,860	5,000	6,500	6,000	6,500	8.33%
271-790-749.01		ARCHIVAL SUPPLIES	O	0	0	0	0	0	#DIV/0!
271-790-750.00	750.00	OPERATING MATERIALS, COSTS & SUPPLIES	O	21,531	20,873	17,975	26,075	17,975	-31.06%
271-790-751.10		TECHNOLOGY SOFTWARE	O			600	0	0	#DIV/0!
271-790-751.11		OPERATING SOFTWARE & SUBSCRIPTIONS	O			8,825	12,900	18,035	39.81%
271-790-751.12		LIBRARY SOFTWARE & SUBSCRIPTIONS	O			1,300	1,800	1,900	5.56%
271-790-751.20		TECHNOLOGY EQUIPMENT	O			25,300	10,000	10,000	0.00%
271-790-751.30		TECHNOLOGY MISCELLANEOUS	O			1,000	0	500	#DIV/0!
271-790-751.31		TECHNOLOGY SERVICE & MAINTENANCE	O			2,500	1,575	3,475	120.63%
271-790-801.00	730.00	PROFESSIONAL/CONTRACTUAL	PCSF	6,334	21,742	2,100	45,000	6,300	-86.00%
271-790-801.01	730.02	PROF/CONT - LAKELAND LIBRARY COOP	PCSF	24,268	24,360	29,200	22,000	30,000	36.36%
271-790-801.02		PROF/CONT - IT SERVICE & SUPPORT	PCSF			50,000	56,000	56,000	0.00%
271-790-801.03		PROF/CONT - SERVICE CONTRACTS	PCSF			9,375	40,150	57,675	43.65%
271-790-803.00	730.04	EMPLOYMENT RELATED EXPENSES	O	6,118	7,500	375	8,000	500	-93.75%
271-790-804.00	730.94	CUSTODIAL SERVICE & SUPPLIES	BGE	49,685	54,420	60,200	60,200	4,000	-93.36%
271-790-805.00	730.92	BUILDING & GROUNDS	BGE	61,814	71,774	5,000	40,000	0	-100.00%
271-790-805.01		BUILDING & GROUNDS MAINTENANCE	BGE			26,010	26,010	26,010	0.00%
271-790-805.02		BUILDING & GROUNDS EQUIPMENT & SUPPLIES	BGE			2,000	1,500	2,000	33.33%
271-790-805.03		BUILDING & GROUNDS SERVICE CONTRACTS	BGE			36,000	36,000	36,000	0.00%
271-790-806.00	956.01	BANK AND CREDIT CARD FEES	PCSF	1,327	960	2,250	1,750	2,250	28.57%
271-790-807.00	733.00	AUDITING & ACCOUNTING SERVICES	PCSF	6,900	7,150	7,400	8,125	9,000	10.77%
271-790-808.00	731.00	LEGAL FEES	PCSF	3,822	3,812	5,500	19,000	7,500	-60.53%
271-790-810.00		TRASH SERVICES	BGE			2,500	3,500	3,500	0.00%
271-790-850.00	811.00	TELEPHONE	O	1,335	1,200	1,200	5,000	1,200	-76.00%
271-790-850.01	712.50	CELL PHONE REIMBURSEMENT	WB	4,680	3,800	0	3,900	3,900	0.00%
271-790-852.00	812.00	INTERNET	O	1,149	1,050	1,400	13,400	7,400	-44.78%
271-790-860.00	860.00	TRANSPORTATION, LODGING & MEALS	O	176	470	5,500	3,000	5,500	83.33%
271-790-900.00	790.00	PRINTING, MARKETING & PROMOTIONS	O	7,421	7,775	9,725	9,725	9,725	0.00%
	730.93	UTILITY COSTS (OLD)	BGE	85,743	104,109				#DIV/0!
271-790-920.00		ELECTRICITY	BGE			75,000	75,000	75,000	0.00%
271-790-921.00		NATURAL GAS	BGE			17,500	17,000	19,000	11.76%
271-790-922.00		WATER & SEWER	BGE			7,500	7,500	7,500	0.00%
271-790-924.00	820.00	POSTAGE	O	7,746	7,965	8,500	5,000	8,500	70.00%
271-790-930.00	933.00	EQUIPMENT MAINTENANCE	BGE	50,072	50,822	55,900	5,000	10,000	100.00%
271-790-956.00	956.00	MISCELLANEOUS	O	3,532	4,339	500	6,000	500	-91.67%
271-790-957.00	870.00	PROFESSIONAL DEVELOPMENT	O	6,347	6,000	13,000	5,000	10,000	100.00%

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271-790-958.00	785.00	MEMBERSHIPS, DUES, SUBSCRIPTIONS	O	5,774	5,950	0	6,000	0	-100.00%
271-790-958.01		PROFESSIONAL ORGANIZATIONS	O			4,565	50	4,565	9030.00%
271-790-958.02		LOCAL MEMBERSHIPS	O			2,450	1,000	2,450	145.00%
271-790-958.03		GENEALOGY	O			250	0	250	#DIV/0!
271-790-958.04		PROFESSIONAL BOOKS & PERIODICALS	O			0	0	0	#DIV/0!
271-790-960.00	960.00	PROPERTY TAX ADJUSTMENTS	O	251	545	2,000	100	2,000	1900.00%
271-790-965.00	910.00	PROPERTY/LIABILITY INSURANCE	O	13,360	13,909	13,150	13,325	13,500	1.31%
271-790-971.00	970.10	CAPITAL IMPROVEMENTS	BGE	77,711	46,480	80,000	90,000	145,000	61.11%
271-790-971.01	970.00	FURNITURE & EQUIPMENT	BGE	30,953	33,853	25,300	20,000	0	-100.00%
271-790-980.00	964.00	FINES TRANSFER OUT	TO	483	477	1,000	1,000	1,000	0.00%
271-790-995.01	965.01	TRANSFERS OUT SPRING LAKE LIBRARY	TO	10,638	10,185	12,300	12,000	12,000	0.00%
271-790-995.02	965.02	TRANSFERS OUT ZEELAND LIBRARY	TO	40,169	41,960	41,500	43,416	43,500	0.19%
271-790-995.05	965.05	TRANSFERS OUT DEBT SERVICE FUND	TO	326,250	323,250	330,150	330,150	326,600	-1.08%
Total 721.000 TOTAL OPERATING EXPENDITURES				1,088,577	1,125,186	1,303,635	1,353,276	1,249,505	-7.67%
TOTAL SALARIES/BENEFITS & OPERATING EXPENDITURES				2,383,844	2,648,714	2,905,400	2,950,166	3,092,005	4.81%
Revenue Over (Under) Expenditures				78,762	(111,420)	(169,060)	(265,251)	(157,886)	
Beginning Fund Balance				1,564,951	1,643,713	1,532,293	1,532,293	1,267,042	
Ending Fund Balance				1,643,713	1,532,293	1,363,233	1,267,042	1,109,156	