

Loutit District Library General Fund
2022/23
 Budget Overview

	<u>Actual</u>	<u>Original</u>	<u>Amended</u>		
	<u>20-21</u>	<u>Budget</u>	<u>Budget #2</u>	<u>Budget</u>	<u>% Change</u>
		<u>21-22</u>	<u>21-22</u>	<u>22-23</u>	<u>(+/-)</u>
REVENUE					
GRAND HAVEN TWP-CURR PROP TAX	836,480	872,000	872,000	919,000	5.39%
ROBINSON TWP-CURR PROP TAX	260,402	271,200	271,200	288,200	6.27%
PORT SHELDON-CURR PROP TAX	275,833	261,100	261,100	266,400	2.03%
FERRYSBURG-CURR PROP TAX	189,960	198,700	198,700	207,300	4.33%
GH CITY-CURR PROP TAX	570,098	580,900	580,900	616,300	6.09%
DELINQUENT PERSONAL PROP. TAX	1,138	500	500	500	0.00%
IFT TAX	4,088	3,800	3,800	3,300	-13.16%
TAX PENALTY & INTEREST	1,105	1,000	1,000	1,000	0.00%
PER PROP TX STATE REIMBURSEMENT	53,671	45,000	61,000	60,000	-1.64%
STATE AID-LIBRARY CO-OP SVC	15,412	15,300	15,300	19,200	25.49%
STATE AID-LIBRARY	15,412	15,300	15,300	19,200	25.49%
PRINTING & FAX	2,753	3,600	6,000	6,000	0.00%
MISCELLANEOUS INCOME	252	300	2,300	300	-86.96%
PENAL FINES	109,628	108,000	108,000	112,000	3.70%
FINES&PENALTIES-LIB MATERIALS	5,153	5,000	5,000	5,000	0.00%
INTEREST AND DIVIDENDS	2,673	3,000	3,000	5,000	66.67%
SALE OF ASSETS	0	150	150	150	0.00%
DONATIONS TO LIBRARY	13,379	10,000	15,000	40,000	166.67%
GRANTS	27,650	10,000	15,000	15,000	0.00%
TRANSFER FROM MAINTENANCE FUND	77,515	90,000	90,000	80,000	-11.11%
APPRO FM BOARD COMMITTED ROBBINS RD PROCEEDS	0	72,490	72,490	72,490	0.00%
Total REVENUE	2,462,603	2,567,340	2,597,740	2,736,340	5.34%
Total Revenue	2,462,603	2,567,340	2,597,740	2,736,340	5.34%
Expense					
ADMINISTRATION & OPERATION					
SALARIES & WAGES					
FULL TIME WAGES	777,502	827,000	831,500	781,900	-5.97%
PART TIME WAGES	214,084	217,600	263,000	423,425	61.00%
OVERTIME	0	500	700	500	-28.57%
MERIT RAISE	0	15,000	11,300	0	n/a
Total SALARIES & WAGES	991,586	1,060,100	1,106,500	1,205,825	8.98%
EMPLOYEE BENEFITS					
SICK PAY	4,730	30,000	59,000	5,200	-91.19%
EMPLOYEE ASSISTANCE	594	675	675	1,100	62.96%
LIFE/DISABILITY INSURANCE	2,670	3,000	3,000	2,600	-13.33%
HEALTH INSURANCE	108,683	117,610	118,410	114,060	-3.67%
OPTICAL INSUR. & EXPENSES	1,830	1,850	2,150	2,065	-3.95%
DENTAL INSURANCE	12,156	11,700	12,350	12,165	-1.50%
CELL PHONE REIMBURSEMENT	4,680	4,800	3,800	4,320	13.68%
WORKERS COMP INSURANCE	2,017	2,575	2,575	2,100	-18.45%
GEN PENSION DB-EMPLOYER CONT.	75,085	122,000	127,000	146,000	14.96%
RETIREMENT - 457 EMPLOYER CONTR	11,201	16,600	12,300	15,650	27.24%
GEN PENSION DC-EMPLOYER CONT.	10,244	11,000	11,000	2,000	-81.82%
FICA-EMPLOYER	74,472	81,000	88,000	93,000	5.68%
Total EMPLOYEE BENEFITS TOTAL	308,362	402,810	440,260	400,260	-9.09%
EMPLOYEE EXPENSE	1,299,948	1,462,910	1,546,760	1,606,085	3.84%
EXPENDITURES					
PROFESSIONAL & CONTRACTUAL SVC	6,334	42,470	32,470	25,000	-23.01%
PROF & CONT-LAKELAND LIB COOP	24,268	26,500	26,500	27,825	5.00%
EMPLOYMENT-RELATED EXPENSES	6,118	9,500	7,500	7,875	5.00%
BUILDINGS & GROUNDS MAINTENANCE	61,814	62,500	75,500	64,010	-15.22%
UTILITY COSTS	85,742	82,500	108,500	102,500	-5.53%
CUSTODIAL SERVICE & SUPPLIES	49,685	58,000	56,000	60,200	7.50%
LEGAL FEES	3,822	5,500	4,500	5,500	22.22%
AUDITING & ACCOUNTING SERVICES	6,900	7,100	7,150	7,400	3.50%
BOOKS-NON FICTION	19,294	20,000	20,000	20,000	0.00%
BOOKS FOR YOUTH	16,926	18,000	18,000	18,000	0.00%
BOOKS FOR REFERENCE	1,137	2,000	2,500	3,000	20.00%
BOOKS-FICTION	27,500	28,000	28,000	28,500	1.79%
ELECTRONIC DATABASES	19,920	21,050	21,050	19,885	-5.53%
ELECTRONIC MATERIALS	75,033	90,500	90,500	93,250	3.04%
LIBRARY DONATIONS - GIFTS	8,132	10,000	15,000	40,000	166.67%
YOUTH SERVICES EXPENSES	4,189	6,500	6,500	5,000	-23.08%
LIBRARY DONATIONS - GRANTS	22,966	10,000	15,000	15,000	0.00%
ADULT PROGRAMMING	5,177	6,000	6,000	6,500	8.33%
LIBRARY WIDE PROGRAMMING	0	0	0	14,000	n/a
MUSIC	1,200	1,200	1,200	1,200	0.00%
PERIODICALS & SUBSCRIPTIONS	5,648	6,500	5,000	6,500	30.00%
VIDEOS	11,360	11,500	11,500	11,500	0.00%
AUDIOBOOKS	10,647	11,000	11,000	11,000	0.00%
OPERATING MATERIALS & SUPPLIES	21,531	25,000	25,000	25,000	0.00%
COLLECTION MAINT SUPPLIES	3,860	6,500	5,000	6,500	30.00%
MEMBERSHIPS & DUES	5,774	7,570	7,570	7,570	0.00%

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	<u>Actual</u> <u>20-21</u>	<u>Budget</u> <u>21-22</u>	<u>Budget #2</u> <u>21-22</u>	<u>Proposed</u> <u>22-23</u>	<u>% Change</u> <u>(+/-)</u>
PRINTING & PROMOTIONS	7,421	7,775	7,775	10,000	28.62%
TELEPHONE	1,335	1,200	1,200	1,200	0.00%
CABLE INTERNET	1,149	550	1,050	1,400	33.33%
POSTAGE	7,746	8,500	8,500	8,500	0.00%
TRANSPORTATION & LODGING	176	5,500	1,000	5,500	450.00%
PROFESSIONAL DEVELOPMENT	6,347	8,500	6,000	26,500	341.67%
PROPERTY/LIABILITY INSURANCE	13,360	13,800	13,910	13,150	-5.46%
EQUIPMENT MAINTENANCE	50,072	55,300	55,300	55,900	1.08%
MISCELLANEOUS	3,532	4,450	4,450	3,400	-23.60%
FEES - BANK AND CREDIT CARD	1,327	2,250	1,250	2,250	80.00%
PROPERTY TAX ADJUSTMENTS	251	2,000	2,000	2,000	0.00%
FINES - TRANSFER OUT	483	1,000	1,000	1,000	0.00%
TRANSFER TO SPRING LAKE LIB	10,638	11,300	12,300	12,300	0.00%
TRANSFER TO ZEELAND LIBRARY	40,169	41,500	42,500	41,500	-2.35%
TRANS. TO DEBT SERVICE FUND	326,250	323,250	323,250	330,150	2.13%
FURNITURE & EQUIPMENT	30,953	19,825	36,000	25,300	-29.72%
CAPITAL IMPROVEMENTS	77,711	90,000	90,000	80,000	-11.11%
Total EXPENDITURES	1,083,896	1,172,090	1,214,425	1,252,765	3.16%
Total ADMINISTRATION & OPERATION	2,383,843	2,635,000	2,761,185	2,858,850	3.54%
Total Expense	2,383,843	2,635,000	2,761,185	2,858,850	3.54%
Revenue Over (Under) Expenditures	78,760	-67,660	-163,445	-122,510	