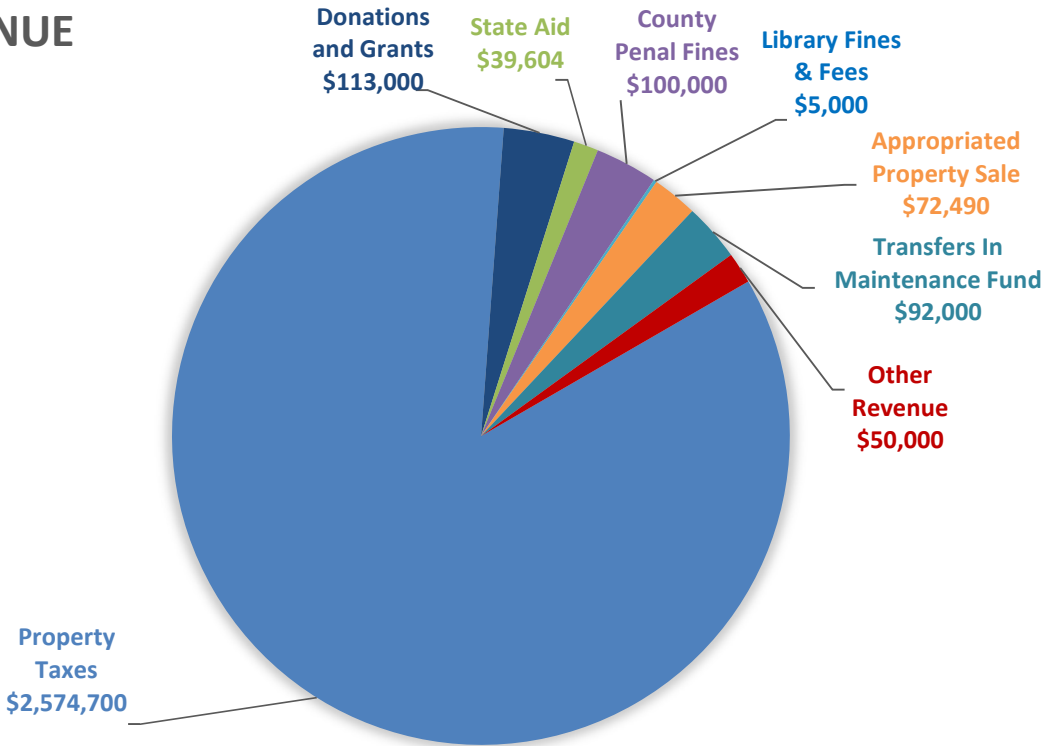


## PROPOSED FY2024-2025 GENERAL FUND BUDGET SUMMARY

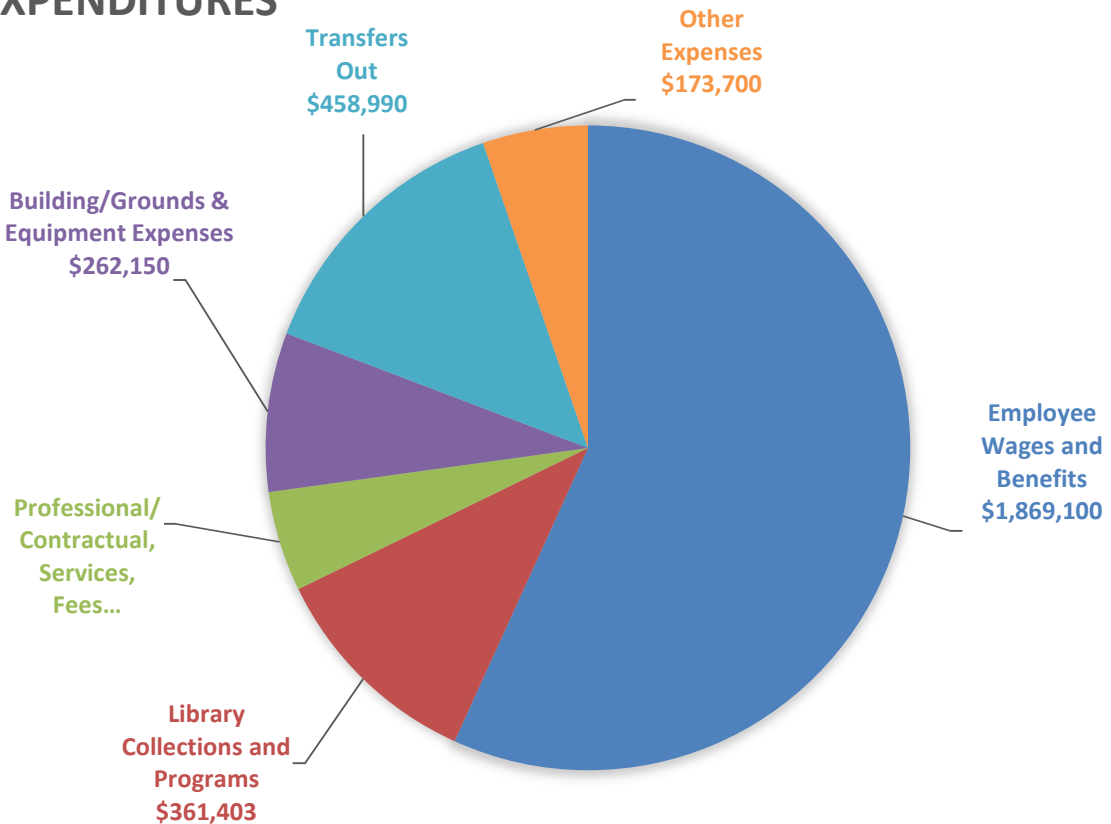
<b><u>REVENUE:</u></b>	Requested FY2024-2025	% of Total
Property Taxes	\$2,574,700	84.51%
Donations and Grants	113,000	3.71%
State Aid	39,604	1.30%
County Penal Fines	100,000	3.28%
Library Fines & Fees	5,000	0.16%
Appropriated Property Sale	72,490	2.38%
Transfers In Capital Project Maintenance Fund	92,000	3.02%
Other Revenue	50,000	1.64%
<b>TOTAL REVENUE</b>	<b>\$3,046,794</b>	<b>100.00%</b>

<b><u>EXPENDITURES:</u></b>	Requested FY2024-2025	% of Total
Employee Wages and Benefits	\$1,869,100	56.79%
Library Collections and Programs	361,403	10.98%
Professional/Contractual, Services, Fees	165,800	5.04%
Building/Grounds & Equipment Expenses	262,150	7.97%
Transfers Out	458,990	13.95%
Other Expenses	173,700	5.28%
<b>TOTAL EXPENDITURES</b>	<b>\$3,291,143</b>	<b>100.00%</b>

# REVENUE



# EXPENDITURES



## COMMENTS ON REQUESTED FY2024-2025 FUND BUDGETS

### GENERAL FUND:

#### Revenue:

- Library's taxable value (TV) increased \$197,241,922 (7.48%) to \$2,834,795,386. In 2023, TV increased \$169,501,068 (6.87%).
- Property tax revenue is projected to increase \$74,204 (2.97%) to \$2,574,700. The total includes the State of Michigan's reimbursement for personal property tax.
- County penal fines are projected to decrease to \$100,000 (-20%).
- Fines & penalties for library materials are projected to decrease \$535 (-10.70%).
- Transfers from the Capital Project Maintenance Fund for projects is projected to remain the same at \$80,000 plus interest.
- Appropriation from sale of Robbins Road property is projected to remain the same at \$72,490.
- State aid to libraries is projected to remain the same at \$39,604.
- Donations to the library are projected to decrease to \$13,000 (-100.78%).
- Total revenue are projected to increase \$44,542 (1.48%).

#### Expenditures:

- Employee wages and benefits are projected to increase \$107,835 (6.12%) due to increases in staff wages, required and surplus Defined Benefit contributions, and overall higher benefit expense costs.
- Building/Grounds & Equipment expenses are projected to decrease \$13,110 (-4.76%) with projections for outside custodial services and utilities remaining steady or increasing but a reduction in completing capital and maintenance projects.
- Library collections and programs are projected to increase \$14,592 (4.21%) due to the continued reorganization of library operations, functions, and programming as well as digital materials expenses.
- Transfers to the Debt Service Fund are projected to increase \$1,300 (0.40%) in accordance with the bond repayment schedule.
- Other expenses are projected to increase \$4,930 (2.92%) due to increases in operating materials and supplies and insurance costs.
- Total operating expenses increased \$118,672 (3.74%).

Fund Balance:

- The target minimum Unassigned Fund Balance is 25% of estimated expenses. (Note that Capital Project Maintenance Fund transfers/expenses are excluded from this calculation.) It is projected the Unassigned Fund Balance will be approximately 29.29% of proposed FY2024-2025 General Fund expenses, or \$707,867, at June 30, 2024.
- It is projected the Unassigned Fund Balance will decrease by \$121,463 to \$586,404 at June 30, 2025.
- Total General Fund Fund Balance is projected to decrease by \$244,349 to \$982,214 at June 30, 2025.

**CAPITAL PROJECT MAINTENANCE FUND:**

- Revenue: Projected to equal interest earned.
- Expenses: A transfer to the General Fund will pay for building maintenance and capital expenses.
- Fund Balance: Projected to decrease by \$80,000 to (estimate) \$752,585 at June 30, 2025.

**DEBT SERVICE A FUND:**

- Revenue: Tax revenue raised by levying .1150 mill property tax is projected to be \$302,500. Also, a portion of the State PPT Reimbursement is allocated to Debt Service A Fund, projected at \$7,000.
- Expenses: Scheduled principal (\$235,000) and interest (\$21,300) payments on Building Project bonds.
- Fund Balance: Projected to increase by \$57,545 to (estimate) \$264,275 at June 30, 2025 due to estimated tax revenue, State PPT Reimbursement, IFT, miscellaneous taxes, and interest income.

**DEBT SERVICE B FUND:**

- Revenue: \$327,900 is projected to be transferred in from the General Fund to pay the Debt Service B bond payments.
- Expenses: Scheduled principal (\$300,000) and interest (\$27,900) payments on Building Project bonds.
- Fund Balance: Projected to increase by \$4 to (estimate) \$90 at June 30, 2025.

**PROPOSED PROPERTY TAX MILLAGES:**

- General Fund: Operating millage----- .9410 mill
- Debt Service Fund: Debt service millage----- .1150 mill

*Fund balances will be at adequate levels at June 30, 2025.*

*The proposed requested FY2024-2025 General Fund budget allows Loutit District Library to deliver to our patrons the library services they expect and support.*

*All fund comments are based on comparison of the proposed FY2023-2024 amended General Fund budget to be adopted at the Library Board of Trustees meeting on June 11, 2024; proposed FY2023-2024 amended Capital Project Maintenance Fund budget to be adopted at the Library Board of Trustees meeting on June 11, 2024, and proposed FY2023-2024 Debt A and Debt B budgets as compared to the requested FY2024-2025 budget.*

## LOUTIT DISTRICT LIBRARY (LDL) BACKGROUND

- LDL is a district library established on February 24, 1999 in accordance with Act 24 of 1989 Public Acts of Michigan.
- LDL serves the residents of the City of Grand Haven, the City of Ferrysburg, Grand Haven Charter Township, Robinson Township, and that part of Port Sheldon Township which is in the Grand Haven Area Public School District.
- LDL serves a population of 39,331 as certified by the 2020 federal Census, covering an area of 81.18 square miles.
- In addition to serving the residents of our district, LDL is open to the public wherever they live.
- LDL is classified by the Library of Michigan as a Class V Library. Class V libraries serve populations from 26,000 to 49,999.
- LDL is a member of the Lakeland Library Cooperative (LLC) which has offices in Grand Rapids. LLC has 42 member libraries, serving a total combined population of 1,399,372 in 8 West Michigan counties. Services provided by LLC to LDL include online catalog support, interlibrary loans, delivery of materials between LLC libraries, data lines for access to the integrated library system, IT and wide area network VPN support, continuing education and training opportunities, and other services. LLC receives revenue directly from the State and the balance of its revenue from fees charged to member libraries.
- The District Library Agreement under which LDL was established provides for LDL to make certain annual payments to Spring Lake District Library and Zeeland Public Library.

## LOUTIT DISTRICT LIBRARY OPERATING STATISTICS

### Open hours:

- 59 hours per week

Monday – Thursday	10:00 a.m. – 8:00 p.m.
Friday	10:00 a.m. – 6:00 p.m.
Saturday	10:00 a.m. – 2:00 p.m.
Sunday	1:00 p.m. – 4:00 p.m.

### Number of employees:

- Full-time: 16
- Part-time: 17
- Total: 33
- Full-time equivalents (FTEs): 27.15

### Building and grounds:

- 50,000 square-foot building opened July 1, 2009
- 92 on-site parking spaces (34 in parking garage and 58 in surface lot)
- 1.72 acres total campus at 407 Columbus Avenue, Grand Haven, Michigan
- \$7.7 million in land, building, furniture, equipment, and collections (net of depreciation) at June 30, 2023

### Usage Statistics as of FY2023-2024 – increase in all stats over prior year

	FY2022/2023
Physical Items in collection	394,988
Digital materials available for download	1,309,259
Cardholders	18,578
Patron visits	127,664
Number of Physical Items Circulated	407,265
Number of Electronic Items Circulated	126,088
Total Circulation	533,353
Adult programs and classes attendance	2,631
Children programs attendance	5,467
Teen programs attendance	231

**LOUTIT DISTRICT LIBRARY  
GENERAL FUND  
FY2024/25  
BUDGET OVERVIEW**

GL NUMBER	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ORIGINAL BUDGET	2023-24 PROJECTED BUDGET	2024-25 REQUESTED BUDGET	2024-25 Requested % Change
Fund 271 - LIBRARY GENERAL FUND							
ESTIMATED REVENUES							
Dept 040 - REVENUE ACCOUNTS							
271-040-402.01	CURRENT PROPERTY TAX - GRAND HAVEN TWP	872,577	923,027	982,000	991,904	1,030,000	3.84
271-040-402.02	CURRENT PROPERTY TAX - ROBINSON TWP	271,004	288,094	307,000	311,852	322,000	3.25
271-040-402.04	CURRENT PROPERTY TAX - PORT SHELDON	260,736	262,771	280,000	254,879	240,000	(5.84)
271-040-402.05	CURRENT PROPERTY TAX - FERRYSBURG	196,903	206,319	220,000	221,767	230,000	3.71
271-040-402.06	CURRENT PROPERTY TAX - GRAND HAVEN CITY	581,762	617,924	659,000	657,367	690,000	4.96
271-040-403.03	PERSONAL PROP TAX STATE REIMBURSEMENT	60,686	57,596	60,000	58,877	60,000	1.91
271-040-412.00	DELINQUENT PERSONAL PROPERTY TAX	692	406	200	490	200	(59.18)
271-040-414.00	PROPERTY TAX ADJUSTMENTS				172		(100.00)
271-040-437.00	IFT - INDUSTRIAL FACILITY TAX	3,797	2,552	3,400	2,124	2,000	(5.84)
271-040-445.00	PENALTY & INTEREST ON TAXES	1,035	837	1,000	1,064	500	(53.01)
271-040-528.00	FEDERAL GRANTS						
271-040-528.10	FEDERAL GRANTS - IMLS						
271-040-528.20	FEDERAL GRANTS - IMLS TECHNOLOGY						
271-040-541.00	STATE GRANTS				2,000		(100.00)
271-040-544.00	STATE AID - LIBRARY	19,327	19,942	19,802	19,802	19,802	0.00
271-040-544.01	STATE AID - LIBRARY COOP SERVICE	19,328	19,942	19,802	19,802	19,802	0.00
271-040-585.00	LOCAL GRANTS	13,649	22,031	15,000			#DIV/0!
271-040-585.01	LOCAL GRANTS - GHACF			35,000	80,500	100,000	24.22
271-040-629.00	MISCELLANEOUS	2,626	1,075	300	340		(100.00)
271-040-630.00	VENDING MACHINE REVENUE				230		(100.00)
271-040-645.00	PRINTING & FAX	6,384	6,385	6,000			
271-040-658.00	PENAL FINES	116,153	118,257	120,000	89,500	100,000	11.73
271-040-659.00	FINES & PENALTIES - LIBRARY MATERIALS	5,811	5,878	5,000	5,535	5,000	(9.67)
271-040-665.00	INTEREST INCOME	2,020	41,554	5,000	69,000	50,000	(27.54)
271-040-666.00	DIVIDENDS		289		318		(100.00)
271-040-673.01	SALE OF ASSETS	831					
271-040-674.00	DONATIONS TO LIBRARY	40,820	10,063	40,000			
271-040-674.01	FRIENDS - ASSIGNED DONATIONS		38	50	4,600	5,000	8.70
271-040-674.02	FRIENDS - UNASSIGNED DONATIONS		770	750	2,000	2,000	0.00
271-040-674.03	ASSIGNED DONATIONS		1,838	1,750	5,189	1,500	(71.09)
271-040-674.04	UNASSIGNED DONATIONS		490	400	10,625	500	(95.29)
271-040-674.05	OWED TO FRIENDS			25			
271-040-674.06	DONATIONS ENVISIONWARE		426	150	3,825	4,000	4.58
271-040-676.00	REIMBURSEMENTS						
271-040-687.00	REFUNDS/REBATES						
271-040-689.00	CASH OVER & SHORT		38				
271-040-699.06	TRANS IN BOARD COMMIT ROBINS RD PROCDS		72,490	72,490	72,490	72,490	0.00
271-040-699.19	TRANSFERS IN MAINTENANCE FUND	61,153	8,905	80,000	116,000	92,000	(20.69)
Totals for dept 040 - REVENUE ACCOUNTS		\$ 2,537,294	\$ 2,689,937	\$ 2,934,119	\$ 3,002,252	\$ 3,046,794	1.48
TOTAL ESTIMATED REVENUES		\$ 2,537,294	\$ 2,689,937	\$ 2,934,119	\$ 3,002,252	\$ 3,046,794	1.48



GL NUMBER	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ORIGINAL BUDGET	2023-24 PROJECTED BUDGET	2024-25 REQUESTED BUDGET	2024-25 Requested % Change
APPROPRIATIONS							
Dept 790 - LOUIT LIBRARY							
271-790-702.00	FULL TIME WAGES	827,466	709,809	910,000	830,000	969,150	16.77
271-790-703.00	PART TIME WAGES	259,446	398,091	436,000	395,000	451,200	14.23
271-790-704.00	OVERTIME	547					
271-790-705.00	MERIT PAY	11,235					
271-790-706.00	VACATION PAY	0	20,918	20,000	60,000		(100.00)
271-790-707.00	SICK PAY	57,445	21,965	20,000	35,000		(100.00)
271-790-708.00	HEALTH INSURANCE OPT OUT	0	500	1,500	1,000	1,000	0.00
271-790-709.00	EMPLOYEE ASSISTANCE	648	702	14,500	760	800	5.26
271-790-711.00	HEALTH INSURANCE ER	118,369	101,669	118,500	110,400	110,700	0.27
271-790-711.01	VISION INSURANCE ER	2,095	1,510	2,000	1,775	1,800	1.41
271-790-711.03	HSA PRETAX ER	0	5,079	12,500	10,350	10,400	0.48
271-790-712.00	DENTAL INSURANCE ER	12,293	12,050	15,000	12,900	12,900	0.00
271-790-713.00	LIFE INSURANCE ER	2,461	2,470	3,500	780	1,750	124.36
271-790-714.00	WORKERS COMP INSURANCE ER	2,017	2,269	2,500	3,900	4,000	2.56
271-790-715.00	DISABILITY INSURANCE ER	0			2,100	4,600	119.05
271-790-716.00	MERS DB PENSION ER	122,918	123,414	146,500	173,000	168,100	(2.83)
271-790-716.01	MERS 401A DC ER	10,621	10,791	20,500	13,200	10,800	(18.18)
271-790-716.02	MERS 457 ER	11,673	10,114	15,500	12,100	13,100	8.26
271-790-717.00	FICA ER	84,295	83,899	104,000	99,000	108,800	9.90
271-790-740.00	REPLACEMENT ITEMS				2,000	2,000	0.00
271-790-741.00	LIBRARY DONATIONS EXPENSE	12,615	4,469				
271-790-741.01	FRIENDS ASSIGNED DONATIONS EXPENSE		40	500	4,600	5,000	8.70
271-790-741.02	ASSIGNED DONATIONS EXPENSE		7,752		5,189	1,500	(71.09)
271-790-741.03	UNASSIGNED DONATIONS EXPENSE		148		10,625	500	(95.29)
271-790-741.04	FRIENDS UNASSIGNED DONATIONS EXPENSE		893		2,000	2,000	0.00
271-790-741.50	LIBRARY DONATIONS GRANTS EXPENSE	15,823	1,754	15,000	80,500	100,000	24.22
271-790-742.00	ELECTRONIC DATABASES	21,050	18,532	12,085	17,085	12,085	(29.27)
271-790-743.10	BOOKS ADULT FICTION	26,713	28,156	28,500	28,500	30,000	5.26
271-790-743.20	BOOKS ADULT NON FICTION	20,000	20,722	18,000	18,000	16,500	(8.33)
271-790-743.30	BOOKS YOUTH	17,902	17,046	18,000	18,000	18,000	0.00
271-790-743.40	BOOKS REFERENCE	2,500	486		100		(100.00)
271-790-743.41	GENERAL REFERENCE		948	675	575	300	(47.83)
271-790-743.42	GENEALOGY REFERENCE		846	675	700	1,000	42.86
271-790-743.43	PROFESSIONAL COLLECTION		29	650	350	300	(14.29)
271-790-744.03	VIDEO GAMES			1,250	1,250	2,250	80.00
271-790-744.10	AUDIOBOOKS	11,000	203		300		(100.00)
271-790-744.11	ADULT AUDIOBOOKS		9,257	8,000	8,000	7,000	(12.50)
271-790-744.12	YOUTH AUDIOBOOKS		950	500	500	500	0.00
271-790-744.20	MUSIC	1,125	60	1,200	1,700	1,700	0.00
271-790-744.30	VIDEOS	11,258	11,314		24		(100.00)
271-790-744.31	FEATURE FILMS			5,000	3,550	3,500	(1.41)
271-790-744.32	DOCUMENTARY FILMS			2,300	1,000	750	(25.00)
271-790-744.33	CHILDREN'S FILMS			1,500	2,200	2,000	(9.09)
271-790-744.34	TV SERIES			2,700	3,200	3,000	(6.25)
271-790-745.00	ELECTRONIC MATERIALS	87,354					
271-790-745.01	OVERDRIVE EBOOKS & AUDIOBOOKS		27,797	27,800	30,900	30,900	0.00
271-790-745.02	OVERDRIVE ADVANTAGE (FOR LDL PATRONS)		33,000	36,000	19,000	36,000	89.47
271-790-745.03	OVERDRIVE MAGAZINES		3,436	3,450	3,450	3,450	0.00
271-790-745.04	HOOPLA EBOOKS, EAUDIOBOOKS, MUSIC, VIDEO		31,865	20,000	38,000	38,000	0.00
271-790-745.05	KANOPY VIDEOS (STREAMING MEDIA)		5,307	6,000	6,000	6,000	0.00
271-790-746.00	PERIODICALS AND SUBSCRIPTIONS	4,337					
271-790-746.01	NEWSPAPERS, FINANCIAL JOURNALS		4,095	2,950	4,695	4,750	1.17
271-790-746.02	MAGAZINE SERVICE		2,139	3,000	2,500	1,800	(28.00)
271-790-746.03	CONSUMER'S REPORT			60	118	118	0.00
271-790-747.00	LIBRARY OF THINGS				500	1,000	100.00
271-790-748.10	ADULT PROGRAMMING	5,280	6,883	5,000	5,000	8,000	60.00
271-790-748.20	YOUTH PROGRAMMING	6,500	4,342	5,000	5,000	5,000	0.00
271-790-748.30	LIBRARY-WIDE PROGRAMMING		5,115	5,000	12,000	9,000	(25.00)
271-790-748.40	SUMMER READING PROGRAMMING		8,645	9,000	9,000	6,000	(33.33)
271-790-748.50	GENEALOGY PROGRAMMING			1,500	700	500	(28.57)
271-790-748.51	ARCHIVAL PRESERVATION					1,000	
271-790-749.00	COLLECTION MAINTENANCE & SUPPLIES	5,000	6,819	6,500	7,500	7,500	0.00

GL NUMBER	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ORIGINAL BUDGET	2023-24 PROJECTED BUDGET	2024-25 REQUESTED BUDGET	2024-25 Requested % Change
271-790-749.01	ARCHIVAL SUPPLIES		738		200	1,500	650.00
271-790-750.00	OPERATING MATERIALS, COSTS & SUPPLIES	20,873	27,673	17,975	17,975	18,000	0.14
271-790-751.11	BUILDING/PATRON SOFTWARE & SUBSCRIPTIONS		9,429	18,035	13,685	14,745	7.75
271-790-751.12	PROGRAM/STAFF SOFTWARE & SUBSCRIPTIONS		762	1,900	15,000	10,455	(30.30)
271-790-751.20	TECHNOLOGY EQUIPMENT		12,697	10,000	10,100	15,100	49.50
271-790-751.30	TECHNOLOGY MISCELLANEOUS		98	500	500	500	0.00
271-790-751.31	TECHNOLOGY SERVICE & MAINTENANCE		1,505	3,475	2,500	2,500	0.00
271-790-801.00	PROFESSIONAL/CONTRACTUAL	21,742	37,248	6,300	6,300	6,300	0.00
271-790-801.01	PROF/CONT - LAKELAND LIBRARY COOP	24,360	21,023	30,000	25,200	25,000	(0.79)
271-790-801.02	PROF/CONT - IT SERVICE & SUPPORT		55,922	56,000	50,000	50,000	0.00
271-790-801.03	PROF/CONT - SERVICE CONTRACTS		37,731	57,675	64,175	67,500	5.18
271-790-803.00	EMPLOYMENT RELATED EXPENSES	7,500	7,984	500	500	500	0.00
271-790-804.00	CUSTODIAL SERVICE & SUPPLIES	54,420	56,955	4,000	4,000	4,000	0.00
271-790-805.00	BUILDING & GROUNDS	71,774	33,128				
271-790-805.01	BUILDING & GROUNDS MAINTENANCE		21,663	26,010	26,010	26,000	(0.04)
271-790-805.02	BUILDING & GROUNDS EQUIPMENT & SUPPLIES		1,723	2,000	2,000	2,500	25.00
271-790-805.03	BUILDING & GROUNDS SERVICE CONTRACTS		11,722	36,000	53,000	55,000	3.77
271-790-806.00	BANK AND CREDIT CARD FEES	960	1,406	2,250	2,250	2,250	0.00
271-790-807.00	AUDITING & ACCOUNTING SERVICES	7,150	8,125	9,000	7,250	7,250	0.00
271-790-808.00	LEGAL FEES	3,812	17,443	7,500	7,500	7,500	0.00
271-790-810.00	TRASH SERVICES		3,086	3,500	4,000	3,500	(12.50)
271-790-850.00	TELEPHONE	1,200	4,060	1,200	1,600	1,600	0.00
271-790-850.01	CELL PHONE REIMBURSEMENT	3,800		3,900	6,116	5,650	(7.62)
271-790-852.00	INTERNET	1,050	13,422	7,400	10,300	10,300	0.00
271-790-860.00	TRANSPORTATION, LODGING & MEALS	470	3,077	5,500	11,700	12,600	7.69
271-790-900.00	PRINTING, MARKETING & PROMOTIONAL ITEMS UTILITY	7,775 104,108	5,569	9,725	27,250	22,250	(18.35)
271-790-920.00	ELECTRICITY		79,532	75,000	75,000	75,000	0.00
271-790-921.00	NATURAL GAS		15,784	19,000	10,500	14,000	33.33
271-790-922.00	WATER & SEWER		8,610	7,500	5,600	8,500	51.79
271-790-924.00	POSTAGE	7,965	4,894	8,500	8,150	10,500	28.83
271-790-930.00	EQUIPMENT MAINTENANCE	50,822	2,853	10,000	2,000	1,250	(37.50)
271-790-956.00	MISCELLANEOUS	4,339	4,696	500	2,500	2,500	0.00
271-790-957.00	PROFESSIONAL DEVELOPMENT	6,000	4,291	10,000	8,393	6,200	(26.13)
271-790-958.00	MEMBERSHIPS, DUES, SUBSCRIPTIONS	5,950	5,321		400	400	0.00
271-790-958.01	PROFESSIONAL ORGANIZATIONS		26	4,565	4,965	5,000	0.70
271-790-958.02	MEMBERSHIPS		652	2,450	2,450	2,500	2.04
271-790-958.03	GENEALOGY			250	270	250	(7.41)
271-790-958.04	PROF BOOKS, MAGAZINES & PERIODICALS				150	150	0.00
271-790-960.00	PROPERTY TAX ADJUSTMENTS	545	54	2,000	1,040	1,000	(3.85)
271-790-965.00	PROPERTY/LIABILITY INSURANCE	13,909	13,325	13,500	15,526	22,000	41.70
271-790-971.00	CAPITAL IMPROVEMENTS	46,480	8,905	145,000	89,150	72,400	(18.79)
271-790-971.01	FURNITURE & EQUIPMENT	33,853	16,531		4,000		
271-790-980.00	FINES TRANSFER OUT	477	573	1,000	500	500	0.00
271-790-995.01	TRANSFERS OUT SPRING LAKE LIBRARY	10,185	23,468	12,000	12,000	12,000	0.00
271-790-995.02	TRANSFERS OUT ZEELAND LIBRARY	41,960	44,089	43,500	46,100	46,100	0.00
271-790-995.05	TRANSFERS OUT DEBT SERVICE FUND	323,250	330,150	326,600	326,600	327,900	0.40
271-790-995.06	TRANS OUT BOARD COMMIT ROBBINS RD PROCDS		72,490		72,490	72,490	0.00
Totals for dept 790 - LOUITT LIBRARY		\$2,648,714	\$2,798,731	\$3,092,005	\$3,172,471	\$3,291,143	3.74
TOTAL APPROPRIATIONS		\$2,648,714	\$2,798,731	\$3,092,005	\$3,172,471	\$3,291,143	3.74
NET OF REVENUES/APPROPRIATIONS - FUND 271		(\$111,420)	(\$108,794)	(\$157,886)	\$ (170,219)	\$ (244,349)	43.55
BEGINNING FUND BALANCE		\$1,643,713	\$1,532,293	\$1,396,783	\$1,396,783	\$1,226,564	(12.19)
FUND BALANCE ADJUSTMENTS			(\$26,716)				
ENDING FUND BALANCE		\$1,532,293	\$1,396,783	\$1,238,897	\$1,226,564	\$982,215	(19.92)

**Loutit District Library**  
**GENERAL FUND**  
**FY2024/25**  
**Fund Balance Overview**

Unassigned Fund Balance June 30, 2020	\$ 914,532
Committed Fund Balance June 30, 2020	<u>\$ 548,681</u>
Fund Balance June 30, 2020	\$ 1,463,213
20/21 Revenues Over (Under) Expenditures	\$ 78,760
Audit Adjustment : Penal Fine Recognition	\$ 101,739
Less: Assigned/Committed Fund Balance Expended in CY	\$ -
Less: Committed Fund Balance Robbins Road	\$ (434,940)
Less: Committed Fund Balance Robbins Road - Interest	\$ (4,153)
Less: Assigned Fund Balances & Prepaid Expenses	<u>\$ (94,815)</u>
Unassigned 20/21 Revenues Over (Under) Expenditures	\$ (353,409)
Unassigned Fund Balance June 30, 2021	\$ 1,109,805
Committed Fund Balance June 30, 2021	<u>\$ 533,907</u>
Total Fund Balance June 30, 2021	\$ 1,643,713
21/22 Revenues over Expenditures	\$ (111,420)
Less: Assigned/Committed Fund Balance Expended in CY	\$ (124,340)
Less: Committed Fund Balance Robbins Road	\$ (366,603)
Less: Committed Fund Balance Robbins Road - Interest	\$ (1,004)
Less: Assigned Fund Balances & Prepaid Expenses	<u>\$ (26,504)</u>
Unassigned 21/22 Revenues Over (Under) Expenditures	\$ (629,871)
Unassigned Fund Balance June 30, 2022	\$ 1,013,842
Committed Fund Balance June 30, 2022	<u>\$ 518,451</u>
Total Fund Balance June 30, 2022	\$ 1,532,293
22/23 Revenues Over (Under) Expenditures	\$ (135,510)
Less: Assigned/Committed Fund Balance Expended in CY	\$ (163,696)
Less: Committed Fund Balance Robbins Road	\$ (309,290)
Less: Est. Assigned Fund Balances & Prepaid Expenses	<u>\$ (28,626)</u>
Unassigned 22/23 Revenues Over (Under) Expenditures	\$ (637,122)
Unassigned Fund Balance June 30, 2023	\$ 895,171
Committed Fund Balance June 30, 2023	<u>\$ 501,612</u>
Total Fund Balance June 30, 2023	\$ 1,396,782
Est. 23/24 Revenues Over (Under) Expenditures	\$ (170,219)
Less: Est. Assigned/Committed Fund Balance Expended in CY	\$ (250,159)
Less: Est. Committed Fund Balance Robbins Road	\$ (253,537)
Less: Est. Assigned Fund Balances & Prepaid Expenses	<u>\$ (15,000)</u>
Est. Unassigned 23/24 Revenues Over (Under) Expenditures	\$ (688,915)
Est. Unassigned Fund Balance June 30, 2024	\$ 707,867
Est. Committed Fund Balance June 30, 2024	<u>\$ 518,696</u>
Est. Total Fund Balance June 30, 2024	\$ 1,226,563
Est. 24/25 Revenues Over (Under) Expenditures	\$ (244,349)
Less: Est. Assigned/Committed Fund Balance Expended in CY	\$ (180,810)
Less: Est. Committed Fund Balance Robbins Road	\$ (200,000)
Less: Est. Assigned Fund Balances & Prepaid Expenses	<u>\$ (15,000)</u>
Est. Unassigned 24/25 Revenues Over (Under) Expenditures	\$ (640,159)
Est. Unassigned Fund Balance June 30, 2025	\$ 586,404
Est. Committed Fund Balance June 30, 2025	<u>\$ 395,810</u>
Est. Total Fund Balance June 30, 2025	\$ 982,214

**Fund Balance as % of Expenditures 25% Goal**

NOTE: Any expected expenditures from the Maintenance Fund are excluded from calculation to more accurately reflect expenditures solely from the General Fund.

Unassigned Fund Balance June 30, 2020	\$ 914,532
2020/21 Expenditures	\$ 2,383,845
Less: Maintenance Fund Transfer	<u>\$ (77,515)</u>
Net General Fund Expenditures	\$ 2,306,330
<b>2020/21 Ratio</b>	<b>39.65%</b>
Unassigned Fund Balance June 30, 2021	\$ 1,109,805
2021/22 Expenditures	\$ 2,648,714
Less: Maintenance Fund Transfer	<u>\$ (61,153)</u>
Net General Fund Expenditures	\$ 2,587,561
<b>2021/22 Ratio</b>	<b>42.89%</b>
Unassigned Fund Balance June 30, 2022	\$ 1,013,842
2022/23 Expenditures	\$ 2,798,731
Less: Maintenance Fund Transfer	<u>\$ (8,905)</u>
Net General Fund Expenditures	\$ 2,789,826
<b>2022/23 Ratio</b>	<b>36.34%</b>
Unassigned Fund Balance June 30, 2023	\$ 895,171
Est. 2023/24 Expenditures	\$ 3,172,471
Less: Est. Maintenance Fund Transfer	<u>\$ (116,000)</u>
Net General Fund Expenditures	\$ 3,056,471
<b>Est. 2023/24 Ratio</b>	<b>29.29%</b>
Est. Unassigned Fund Balance June 30, 2024	\$ 707,867
Est. 2024/25 Expenditures	\$ 3,291,143
Less: Est. Maintenance Fund Transfer	<u>\$ (92,000)</u>
Net General Fund Expenditures	\$ 3,199,143
<b>Est. 2024/25 Ratio</b>	<b>22.13%</b>

**LOUIT DISTRICT LIBRARY  
GENERAL FUND  
FY2024/2025  
BUDGET REPORT WITH FOOTNOTES**

GL NUMBER	DESCRIPTION	2023-2024 ORIGINAL BUDGET	2023-2024 PROJECTED BUDGET	2024-2025 REQUESTED BUDGET
Fund 271 - LIBRARY GENERAL FUND				
ESTIMATED REVENUES				
Dept 040 - REVENUE ACCOUNTS				
271-040-402.01	CURRENT PROPERTY TAX - GRAND HAVEN TWP	982,000	991,904	1,030,000
271-040-402.02	CURRENT PROPERTY TAX - ROBINSON TWP	307,000	311,852	322,000
271-040-402.04	CURRENT PROPERTY TAX - PORT SHELDON	280,000	254,879	240,000
271-040-402.05	CURRENT PROPERTY TAX - FERRYSBURG	220,000	221,767	230,000
271-040-402.06	CURRENT PROPERTY TAX - GRAND HAVEN CITY	659,000	657,367	690,000
271-040-403.03	PERSONAL PROP TAX STATE REIMBURSEMENT	60,000	58,877	60,000
271-040-412.00	DELINQUENT PERSONAL PROPERTY TAX	200	490	200
271-040-414.00	PROPERTY TAX ADJUSTMENTS		172	
271-040-437.00	IFT - INDUSTRIAL FACILITY TAX	3,400	2,124	2,000
271-040-445.00	PENALTY & INTEREST ON TAXES	1,000	1,064	500
271-040-528.00	FEDERAL GRANTS			
271-040-528.10	FEDERAL GRANTS - IMLS			
271-040-528.20	FEDERAL GRANTS - IMLS TECHNOLOGY			
271-040-541.00	STATE GRANTS		2,000	
271-040-544.00	STATE AID - LIBRARY	19,802	19,802	19,802
271-040-544.01	STATE AID - LIBRARY COOP SERVICE	19,802	19,802	19,802
271-040-585.00	LOCAL GRANTS	15,000		
271-040-585.01	LOCAL GRANTS - GHACF	35,000	80,500	100,000
	BROOKS MEDIA CENTER		80,500	0
	WAANDERS MAKER SPACE		0	100,000
	GL # FOOTNOTE TOTAL:		80,500	100,000
271-040-629.00	MISCELLANEOUS	300	340	
271-040-630.00	VENDING MACHINE REVENUE		230	
271-040-645.00	PRINTING & FAX	6,000		
271-040-658.00	PENAL FINES	120,000	89,500	100,000
271-040-659.00	FINES & PENALTIES - LIBRARY MATERIALS	5,000	5,535	5,000
271-040-665.00	INTEREST INCOME	5,000	69,000	50,000
271-040-666.00	DIVIDENDS		318	
271-040-673.01	SALE OF ASSETS			
271-040-674.00	DONATIONS TO LIBRARY	40,000		
271-040-674.01	FRIENDS - ASSIGNED DONATIONS	50	4,600	5,000
271-040-674.02	FRIENDS - UNASSIGNED DONATIONS	750	2,000	2,000
271-040-674.03	ASSIGNED DONATIONS	1,750	5,189	1,500
271-040-674.04	UNASSIGNED DONATIONS	400	10,625	500
271-040-674.05	OWED TO FRIENDS	25		
271-040-674.06	DONATIONS ENVISIONWARE	150	3,825	4,000
271-040-676.00	REIMBURSEMENTS			
271-040-687.00	REFUNDS/REBATES			
271-040-689.00	CASH OVER & SHORT			
271-040-699.06	TRANS IN BOARD COMMIT ROBBINS RD PROCDS	72,490	72,490	72,490
271-040-699.19	TRANSFERS IN MAINTENANCE FUND	80,000	116,000	92,000
	MAINTENANCE/OPERATIONS		80,000	80,000
	INTEREST FROM MAINTENANCE FUND		36,000	12,000
	GL # FOOTNOTE TOTAL:		116,000	92,000
Totals for dept 040 - REVENUE ACCOUNTS		2,934,119	3,002,252	3,046,794
TOTAL ESTIMATED REVENUES		2,934,119	3,002,252	3,046,794

GL NUMBER	DESCRIPTION	2023-2024 ORIGINAL BUDGET	2023-2024 PROJECTED BUDGET	2024-2025 REQUESTED BUDGET
APPROPRIATIONS				
Dept 790 - LOUIT LIBRARY				
271-790-702.00	FULL TIME WAGES	910,000	830,000	969,150
271-790-703.00	PART TIME WAGES	436,000	395,000	451,200
271-790-704.00	OVERTIME			
271-790-705.00	MERIT PAY			
271-790-706.00	VACATION PAY	20,000	60,000	
271-790-707.00	SICK PAY	20,000	35,000	
271-790-708.00	HEALTH INSURANCE OPT OUT	1,500	1,000	1,000
271-790-709.00	EMPLOYEE ASSISTANCE	14,500	760	800
271-790-711.00	HEALTH INSURANCE ER	118,500	110,400	110,700
271-790-711.01	VISION INSURANCE ER	2,000	1,775	1,800
271-790-711.03	HSA PRETAX ER	12,500	10,350	10,400
271-790-712.00	DENTAL INSURANCE ER	15,000	12,900	12,900
271-790-713.00	LIFE INSURANCE ER	3,500	780	1,750
271-790-714.00	WORKERS COMP INSURANCE ER	2,500	3,900	4,000
271-790-715.00	DISABILITY INSURANCE ER		2,100	4,600
271-790-716.00	MERS DB PENSION ER	146,500	173,000	168,100
271-790-716.01	MERS 401A DC ER	20,500	13,200	10,800
271-790-716.02	MERS 457 ER	15,500	12,100	13,100
271-790-717.00	FICA ER	104,000	99,000	108,800
271-790-740.00	REPLACEMENT ITEMS		2,000	2,000
271-790-741.00	LIBRARY DONATIONS EXPENSE			
271-790-741.01	FRIENDS ASSIGNED DONATIONS EXPENSE	500	4,600	5,000
271-790-741.02	ASSIGNED DONATIONS EXPENSE		5,189	1,500
271-790-741.03	UNASSIGNED DONATIONS EXPENSE		10,625	500
271-790-741.04	FRIENDS UNASSIGNED DONATIONS EXPENSE		2,000	2,000
271-790-741.50	LIBRARY DONATIONS GRANTS EXPENSE	15,000	80,500	100,000
	BROOKS MEDIA CENTER		80,500	0
	WAANDERS MAKER SPACE		0	100,000
	GL # FOOTNOTE TOTAL:		80,500	100,000
271-790-742.00	ELECTRONIC DATABASES	12,085	17,085	12,085
	ANCESTRY 1 YR CONTRACT		1,455	1,455
	ASLDEFINED 1 YR CONTRACT		700	700
	BEANSTACK \$1600/EACH FOR FY21/22 & FY22/23 - 3 YR CONTRACT (APRIL 24, 2022 TO		1,100	1,100
	FOLD3 1 YR CONTRACT		1,550	1,550
	HERITAGE QUEST (BUNDLE) 1 YR CONTRACT		1,280	1,280
	LINKED IN LEARNING			
	NEWSPAPERS.COM 1 YR CONTRACT		3,000	3,000
	PASTPERFECT 1 YR SUPPORT SERVICE & HOSTING RENEWAL		1,500	1,500
	PRONOUNCIATOR 1 YR CONTRACT		1,500	1,500
	PAST PERFECT SOFTWARE		5,000	0
	GL # FOOTNOTE TOTAL:		17,085	12,085
271-790-743.10	BOOKS ADULT FICTION	28,500	28,500	30,000
	FICTION		16,500	16,500
	SCIFI/FANTASY NOW INSPIRATION/WESTERN		2,000	2,000
	GRAPHIC NOVELS		900	900
	LARGE PRINT		7,000	7,000
	WORLD LANGUAGES		650	650
	BOOK CLUB IN A BAG		1,450	1,450
	MISCELLANEOUS		0	1,500
	GL # FOOTNOTE TOTAL:		28,500	30,000
271-790-743.20	BOOKS ADULT NON FICTION	18,000	18,000	16,500
271-790-743.30	BOOKS YOUTH	18,000	18,000	18,000
271-790-743.40	BOOKS REFERENCE		100	
271-790-743.41	GENERAL REFERENCE	675	575	300
271-790-743.42	GENEALOGY REFERENCE	675	700	1,000
271-790-743.43	PROFESSIONAL COLLECTION	650	350	300
271-790-744.03	VIDEO GAMES	1,250	1,250	2,250
271-790-744.10	AUDIOBOOKS		300	
271-790-744.11	ADULT AUDIOBOOKS	8,000	8,000	7,000

GL NUMBER	DESCRIPTION	2023-2024 ORIGINAL BUDGET	2023-2024 PROJECTED BUDGET	2024-2025 REQUESTED BUDGET
271-790-744.12	YOUTH AUDIOBOOKS	500	500	500
271-790-744.20	MUSIC	1,200	1,700	1,700
271-790-744.30	VIDEOS		24	
271-790-744.31	FEATURE FILMS	5,000	3,550	3,500
271-790-744.32	DOCUMENTARY FILMS	2,300	1,000	750
271-790-744.33	CHILDREN'S FILMS	1,500	2,200	2,000
271-790-744.34	TV SERIES	2,700	3,200	3,000
271-790-745.01	OVERDRIVE EBOOKS & AUDIOBOOKS	27,800	30,900	30,900
	PURCHASED THROUGH MCLS (CONTRACT)		30,900	30,900
271-790-745.02	OVERDRIVE ADVANTAGE (FOR LDL PATRONS)	36,000	19,000	36,000
	\$3.OK/MONTH		20,000	36,000
271-790-745.03	OVERDRIVE MAGAZINES	3,450	3,450	3,450
	PURCHASED THROUGH MCLS (CONTRACT)		3,450	3,450
271-790-745.04	HOOPLA EBOOKS, EAUDIOBOOKS, MUSIC, VIDEO	20,000	38,000	38,000
	EST. \$2K/MONTH INCL. AUDIOBOOKS		38,000	38,000
271-790-745.05	KANOPY VIDEOS (STREAMING MEDIA)	6,000	6,000	6,000
	EST. \$500/MONTH		6,000	6,000
271-790-746.01	NEWSPAPERS, FINANCIAL JOURNALS	2,950	4,695	4,750
	GR PRESS/MUSKEGON/WSJ/DOW JONES/BARRON'S/GH TRIBUNE/NYT/HOLLAND SEN		4,485	4,750
271-790-746.02	MAGAZINE SERVICE	3,000	2,500	1,800
	/DETROIT FREE PRESS/*ADDING NEW FINANCIAL JOURNAL FY21/22		2,500	1,800
271-790-746.03	CONSUMER'S REPORT	60	118	118
271-790-747.00	LIBRARY OF THINGS		500	1,000
	LIBRARY OF THINGS		500	1,000
271-790-748.10	ADULT PROGRAMMING	5,000	5,000	8,000
271-790-748.20	YOUTH PROGRAMMING	5,000	5,000	5,000
271-790-748.30	LIBRARY-WIDE PROGRAMMING	5,000	12,000	9,000
	AUTHOR VISITS/MUSIC/ETC		9,000	9,000
	SPARK EXHIBIT		3,000	0
	GL # FOOTNOTE TOTAL:		12,000	9,000
271-790-748.40	SUMMER READING PROGRAMMING	9,000	9,000	6,000
271-790-748.50	GENEALOGY PROGRAMMING	1,500	700	500
271-790-748.51	ARCHIVAL PRESERVATION			1,000
271-790-749.00	COLLECTION MAINTENANCE & SUPPLIES	6,500	7,500	7,500
	LABELS (SPINE, GENRE, OWNER, BARCODE, HOLDS)		200	200
	BOOK JACKETS/LAMINATE		1,500	1,500
	BOOK TAPE		500	500
	ARCHIVAL SUPPLIES - LIBRARY		2,000	2,000
	CASES (DVD/CD)		1,500	1,500
	MENDING/DISC REPAIR SUPPLIES & SERVICE		300	300
	MISCELLANEOUS (STAMPS/BOOK CLEANER/GOO GONE)		500	500
	MISCELLANEOUS		1,000	1,000
	GL # FOOTNOTE TOTAL:		7,500	7,500
271-790-749.01	ARCHIVAL SUPPLIES		200	1,500
271-790-750.00	OPERATING MATERIALS, COSTS & SUPPLIES	17,975	17,975	18,000
	COVID SUPPLIES		1,000	1,000
	FIRST AID/SAFETY PRODUCTS		300	300
	INK CARTRIDGES		3,000	3,000
	HOLIDAY DECORATING		600	600
	MEETING EXPENSE		1,500	1,500
	MISCELLANEOUS		1,500	1,500
	MISCELLANEOUS (NAME BADGES/BUSINESS CARDS/ETC)		1,000	1,000
	OFFICE SUPPLIES		2,000	2,000
	PAPER/PAPER PRODUCTS		2,000	2,000
	PRINTING CHARGES		5,000	5,000
	SAFE DEPOSIT BOX RENTAL		75	100
	GL # FOOTNOTE TOTAL:		17,975	18,000
271-790-751.11	BUILDING/PATRON SOFTWARE & SUBSCRIPTIONS	18,035	13,685	14,745
	MCONSOLE - MOBILE PRINTING SANILAC COMPUTER (CONTRACT)		525	500
	REHMANN TECHNOLOGY - WATCHGUARD SECURITY EVERY 3 YEARS (MARCH 2023 RE		960	960
	DOMAIN RENEWAL FY 2023 DUE		50	50



GL NUMBER	DESCRIPTION	2023-2024 ORIGINAL BUDGET	2023-2024 PROJECTED BUDGET	2024-2025 REQUESTED BUDGET
	CALENDLY SUBSCRIPTION - OPERATING SOFTWARE: ONLINE APPT. SCHEDULING (1 US		100	100
	DEEP FREEZE LICENSE		50	50
	DYMAXION SCHEDULING SOFTWARE		150	150
	EVANCED SOFTWARE SUBSCRIPTION - OPERATING SOFTWARE: PROGRAMMING/CALE		1,600	1,600
	SURVEY MONKEY SUBSCRIPTION - OPERATING SOFTWARE: ROOM USAGE		500	500
	ZOOM SUBSCRIPTION 2 LICENSED HOSTS		350	350
	ENVISIONWARE		9,250	9,240
	PASTPERFECT HOSTING & PUBLIC ACCESS		150	1,245
	GL # FOOTNOTE TOTAL:		13,685	14,745
271-790-751.12	PROGRAM/STAFF SOFTWARE & SUBSCRIPTIONS	1,900	15,000	10,455
	ORANGE BOY (SAVANNAH)		4,500	4,500
	MARKETING - ADOBE/CREATIVE CLOUD/CANVA/SOLO SMARTERQ/SURVEY MONKEY/\		2,650	2,000
	GOOGLE SUITE		3,500	0
	MICROSOFT (60 LICENSES)		2,200	2,160
	GRAMMERLY		150	145
	LOCAL HUB		2,000	1,650
	GL # FOOTNOTE TOTAL:		15,000	10,455
271-790-751.20	TECHNOLOGY EQUIPMENT	10,000	10,100	15,100
	TECHNOLOGY PLAN PURCHASE - FY2022/23 MONITORS/COMPUTERS - STAFF & PATRC		10,000	15,000
	COMPUTER PERIPHERALS HEADPHONES/FLASH DRIVES		100	100
	GL # FOOTNOTE TOTAL:		10,100	15,100
271-790-751.30	TECHNOLOGY MISCELLANEOUS	500	500	500
271-790-751.31	TECHNOLOGY SERVICE & MAINTENANCE	3,475	2,500	2,500
	GRAPHIC SCIENCES INDUS SCANNER SOFTWARE MAINTENANCE		1,850	1,850
	MK SOLUTIONS SELF-CHECK MAINTENANCE (CONTRACT)		200	200
	SENSOURCE COUNTER MAINTENANCE LIBRARY NETWORK (CONTRACT)		450	450
	GL # FOOTNOTE TOTAL:		2,500	2,500
271-790-801.00	PROFESSIONAL/CONTRACTUAL	6,300	6,300	6,300
	WEB HOSTING & MAINTENANCE		300	300
	WEBSITE UPDATE UPDATES/MAINTENANCE AS NEEDED; FY24-25 FULL WEBSITE REDE		1,000	1,000
	MISCELLANEOUS PROF/CONT JUL-DEC 2022		5,000	5,000
	GL # FOOTNOTE TOTAL:		6,300	6,300
271-790-801.01	PROF/CONT - LAKELAND LIBRARY COOP	30,000	25,200	25,000
	EST. 5% INCREASE OVER PY		25,200	25,000
271-790-801.02	PROF/CONT - IT SERVICE & SUPPORT	56,000	50,000	50,000
	GHAPS - CAMERA SYSTEM/FILE SERVERS/WIRELESS CONTROLLER; 5% INCREASE		50,000	50,000
271-790-801.03	PROF/CONT - SERVICE CONTRACTS	57,675	64,175	67,500
	FINANCE & HR SERVICES/CITY OF GRAND HAVEN		59,000	60,000
	BS&A SOFTWARE PROGRAMS		2,500	2,500
	OFFICE MACHINES CO. - PRINTERS/COPIERS SERVICE CONTRACT PRINTING EQUIPMEN		1,875	3,000
	UNIQUE MANAGEMENT COLLECTION		800	2,000
	GL # FOOTNOTE TOTAL:		64,175	67,500
271-790-803.00	EMPLOYMENT RELATED EXPENSES	500	500	500
	EMPLOYEE BACKGROUND CHECKS		500	500
271-790-804.00	CUSTODIAL SERVICE & SUPPLIES	4,000	4,000	4,000
	CUSTODIAL SERVICE (INCLUDING CARPET CLEA NING) ZERVAS (CONTRACT)		1,000	1,000
	CUSTODIAL SUPPLIES		3,000	3,000
	GL # FOOTNOTE TOTAL:		4,000	4,000
271-790-805.00	BUILDING & GROUNDS			
271-790-805.01	BUILDING & GROUNDS MAINTENANCE	26,010	26,010	26,000
	BUILDING MAINTENANCE - MISC. REPAIRS ELECTRICAL & PLUMBING		11,410	11,400
	ELEVATOR MAINTENANCE OTIS ELEVATOR (CONTRACT)		3,500	3,500
	HVAC MAINTENANCE & REPAIR ESTIMATED REPAIR COSTS		10,000	10,000
	PEST CONTROL LIBERTY PEST CONTROL - MONTHLY INSPECTION		600	600
	ROOF INSPECTION GREAT LAKES SYSTEMS INC.		500	500
	GL # FOOTNOTE TOTAL:		26,010	26,000
271-790-805.02	BUILDING & GROUNDS EQUIPMENT & SUPPLIES	2,000	2,000	2,500
	TOOLS, HARDWARE, FUEL		2,000	2,500
271-790-805.03	BUILDING & GROUNDS SERVICE CONTRACTS	36,000	53,000	55,000
	ELEVATOR LICENSE (ANNUAL) STATE OF MI LICENSING		200	200
	FIRE PROTECTION SYSTEM TESTING & MAINTENANCE & ALARM MONITORING JOHNSC		3,350	3,350

GL NUMBER	DESCRIPTION	2023-2024 ORIGINAL BUDGET	2023-2024 PROJECTED BUDGET	2024-2025 REQUESTED BUDGET
	GENERATOR MAINTENANCE TOTAL ENERGY SYSTEM (CONTRACT)		1,500	1,500
	HVAC CONTROL MAINTENANCE GRAND VALLEY AUTOMATION (CONTRACT)		2,500	2,500
	HVAC PM VANDYKEN (CONTRACT) VANDYKEN (CONTRACT)		8,000	8,000
	INTERIOR PLANT SERVICE VANDYKEN (CONTRACT)		1,500	1,500
	LANDSCAPE - INCLUDING SNOW REMOVAL & LAWN DYKSTRA LANDSCAPE (CONTRACT)		16,450	20,000
	WINDOW CLEANING FISH WINDOWS		2,500	2,500
	MISCELLANEOUS		9,000	15,450
	GL # FOOTNOTE TOTAL:		45,000	55,000
271-790-806.00	BANK AND CREDIT CARD FEES	2,250	2,250	2,250
	INCREASE DUE TO POSITIVE PAY (FRAUD PROTECTION)		2,250	2,250
271-790-807.00	AUDITING & ACCOUNTING SERVICES	9,000	7,250	7,250
	VREDEVELD & ASSOCIATES (CONTRACT)		7,250	7,250
271-790-808.00	LEGAL FEES	7,500	7,500	7,500
271-790-810.00	TRASH SERVICES	3,500	4,000	3,500
271-790-850.00	TELEPHONE	1,200	1,600	1,600
	2 REMAINING LINES - \$100/MONTH (ELIMINATED SEVERAL UNUSED PHONE LINES IN 2023)		1,600	1,600
271-790-850.01	CELL PHONE REIMBURSEMENT	3,900	6,116	5,650
271-790-852.00	INTERNET	7,400	10,300	10,300
	OAISD INTERNET - EST. \$350/QUARTER		1,400	1,400
	HOTSPOT DATA & SERVICE		8,900	8,900
	GL # FOOTNOTE TOTAL:		10,300	10,300
271-790-860.00	TRANSPORTATION, LODGING & MEALS	5,500	11,700	12,600
	CONFERENCES - MEALS		1,000	2,100
	CONFERENCES - TRANSPORTATION		3,000	2,500
	CONFERENCES - LODGING		6,100	6,000
	MISCELLANEOUS		1,600	2,000
	GL # FOOTNOTE TOTAL:		11,700	12,600
271-790-900.00	PRINTING, MARKETING & PROMOTIONAL ITEMS	9,725	27,250	22,250
	ANNUAL REPORT QTY: 200		250	250
	CANVA.COM 3 USERS - ADULT/YOUTH/MARKETING		375	375
	DISPLAY ADS - RFPS/LEGAL NOTICES		200	200
	INCENTIVES (MAGNETS/PENCILS/WINDOW CLINGS/SWAG/ETC)		2,000	2,000
	MARKETING FB BOOSTS/SOCIAL MEDIA MARKETING		3,500	3,500
	COMMUNITY EVENTS WINTERFEST/JINGLE BELL PARADE/COAST GUARD		725	725
	NEW READER ROUNDUP ENVELOPE PRINTING		200	200
	NEWSLETTERS (2)		15,000	15,000
	MILLAGE MAILING		5,000	0
	GL # FOOTNOTE TOTAL:		27,250	22,250
271-790-920.00	ELECTRICITY	75,000	75,000	75,000
	BLP		75,000	75,000
271-790-921.00	NATURAL GAS	19,000	10,500	14,000
	MICHIGAN GAS		14,000	14,000
271-790-922.00	WATER & SEWER	7,500	5,600	8,500
	GRAND HAVEN CITY		8,500	8,500
271-790-924.00	POSTAGE	8,500	8,150	10,500
	GENERAL		1,500	1,500
	NEWSLETTERS (2)		4,400	9,000
	MILLAGE MAILING		2,250	0
	GL # FOOTNOTE TOTAL:		8,150	10,500
271-790-930.00	EQUIPMENT MAINTENANCE	10,000	2,000	1,250
271-790-956.00	MISCELLANEOUS	500	2,500	2,500
271-790-957.00	PROFESSIONAL DEVELOPMENT	10,000	8,393	6,200
	ALA/PLA STAFF CONFERENCES		820	900
	ALA/PLA TRUSTEE CONFERENCES		520	1,100
	MLA CONFERENCES		1,000	1,000
	CONTINUING EDUCATION		460	400
	IN-SERVICE		1,800	1,800
	MISCELLANEOUS		1,000	1,000
	GL # FOOTNOTE TOTAL:		5,600	6,200
271-790-958.00	MEMBERSHIPS, DUES, SUBSCRIPTIONS		400	400



GL NUMBER	DESCRIPTION	2023-2024 ORIGINAL BUDGET	2023-2024 PROJECTED BUDGET	2024-2025 REQUESTED BUDGET
271-790-958.01	PROFESSIONAL ORGANIZATIONS	4,565	4,965	5,000
	ALA DIRECTOR; ASST DIRECTOR; HEAD OF YOUTH; HEAD OF R&I		1,100	1,100
	ALA/PLA		400	400
	BOOK BROWSE REFERENCE		30	30
	FRIENDS OF MI LIBRARIES		35	35
	MCLS REQUIRED FOR OVERDRIVE		150	150
	MLA - INSTITUTION		1,625	1,625
	MLA - STAFF/BOARD 1 BOARD MEMBERS @ \$50/EACH; 8 LIBRARIANS @ \$85/EACH		730	730
	PROFESSIONAL SUBSCRIPTIONS PROFESSIONAL JOURNALS - ADD HARVARD BUSINESS		895	900
	MISCELLANEOUS		0	30
	GL # FOOTNOTE TOTAL:		4,965	5,000
271-790-958.02	MEMBERSHIPS	2,450	2,450	2,500
	CHAMBER OF COMMERCE MEMBERSHIP \$625 & EVENT ATTENDANCE \$500		1,125	1,175
	LAKESHORE NONPROFIT ALLIANCE		325	325
	ROTARY DIRECTOR		1,000	1,000
	GL # FOOTNOTE TOTAL:		2,450	2,500
271-790-958.03	GENEALOGY	250	270	250
	GREAT LAKES HISTORICAL SOCIETY J. WEIDEN		70	70
	HISTORICAL SOCIETY OF MICHIGAN J. WEIDEN		50	50
	MICHIGAN ARCHIVAL ASSOCIATION J. WEIDEN		25	25
	NATIONAL GENEALOGICAL SOCIETY J. WEIDEN		105	105
	MISCELLANEOUS		20	0
	GL # FOOTNOTE TOTAL:		270	250
271-790-958.04	PROF BOOKS, MAGAZINES & PERIODICALS		150	150
271-790-960.00	PROPERTY TAX ADJUSTMENTS	2,000	1,040	1,000
271-790-965.00	PROPERTY/LIABILITY INSURANCE	13,500	15,526	22,000
271-790-971.00	CAPITAL IMPROVEMENTS	145,000	89,150	72,400
	PARKING LOT REPAIRS		5,000	5,000
	REPLACE HVAC CHILLER UNIT		0	30,000
	SECURITY CAMERA UPDATE		2,600	2,400
	FACILITY DEEP CLEANING		3,100	5,000
	WINDOW RESEALING		30,000	30,000
	BOOK DROP (PARKING GARAGE)		10,000	0
	ELECTRICAL REPAIRS		10,000	0
	MASONRY REPAIRS		27,000	0
	BROOKS MEDIA CENTER ADDITIONAL EXPENSES		1,450	0
	GL # FOOTNOTE TOTAL:		89,150	72,400
271-790-971.01	FURNITURE & EQUIPMENT		4,000	
271-790-980.00	FINES TRANSFER OUT	1,000	500	500
271-790-995.01	TRANSFERS OUT SPRING LAKE LIBRARY	12,000	12,000	12,000
	PENAL FINES		10,500	10,500
	STATE AID		1,500	1,500
	GL # FOOTNOTE TOTAL:		12,000	12,000
271-790-995.02	TRANSFERS OUT ZEELAND LIBRARY	43,500	46,100	46,100
271-790-995.05	TRANSFERS OUT DEBT SERVICE FUND	326,600	326,600	327,900
	NOVEMBER 2021 & MAY 2022 SERIES B INTEREST PAYMENT		36,600	27,900
	MAY 2022 SERIES B PRINCIPAL PAYMENT		290,000	300,000
	GL # FOOTNOTE TOTAL:		326,600	327,900
271-790-995.06	TRANS OUT BOARD COMMIT ROBBINS RD PROCDS		72,490	72,490
Totals for dept 790 - LOUIT LIBRARY		3,092,005	3,172,471	3,291,143
TOTAL APPROPRIATIONS		3,092,005	3,172,471	3,291,143
NET OF REVENUES/APPROPRIATIONS - FUND 271		(157,886)	(170,219)	(244,349)
BEGINNING FUND BALANCE		1,396,783	1,396,783	1,226,564
ENDING FUND BALANCE		1,238,897	1,226,564	982,215

**LOUTIT DISTRICT LIBRARY  
DEBT SERVICE A FUND  
FY2024/2025  
BUDGET OVERVIEW**

GL NUMBER	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ORIGINAL BUDGET	2023-24 PROJECTED BUDGET	2024-25 REQUESTED BUDGET	2024-25 Requested % Change
Fund 371 - DEBT SERVICE A (VOTED BONDS) LIBRARY							
ESTIMATED REVENUES							
Dept 040 - REVENUE ACCOUNTS							
371-040-402.01	CURRENT PROPERTY TAX - GRAND HAVEN TWP	104,356	111,433	115,000	119,752	120,000	0.21
371-040-402.02	CURRENT PROPERTY TAX - ROBINSON TWP	32,407	34,777	35,000	37,645	38,000	0.94
371-040-402.04	CURRENT PROPERTY TAX - PORT SHELDON	31,188	35,414	35,000	30,775	27,500	(10.64)
371-040-402.05	CURRENT PROPERTY TAX - FERRYSBURG	23,448	24,814	25,000	26,733	27,000	1.00
371-040-402.06	CURRENT PROPERTY TAX - GRAND HAVEN CITY	75,325	80,758	80,000	87,900	90,000	2.39
371-040-403.03	PERSONAL PROP TAX STATE REIMBURSEMENT	7,237	6,897	7,000	7,116	7,000	(1.63)
371-040-412.00	DELINQUENT PERSONAL PROPERTY TAX	75	211	120	133	130	(2.26)
371-040-437.00	IFT - INDUSTRIAL FACILITY TAX	411	284	280	188	200	6.38
371-040-445.00	PENALTY & INTEREST ON TAXES	44	20	15	45	15	(66.67)
371-040-665.00	INTEREST INCOME	347	4,037	100	6,000	4,000	(33.33)
Totals for dept 040 - REVENUE ACCOUNTS		\$274,839	\$298,645	\$297,515	\$316,287	\$313,845	(0.77)
TOTAL ESTIMATED REVENUES		\$274,839	\$298,645	\$297,515	\$316,287	\$313,845	(0.77)
APPROPRIATIONS							
Dept 906 - DEBT							
371-906-806.00	BANK AND CREDIT CARD FEES						
371-906-960.00	PROPERTY TAX ADJUSTMENTS						
371-906-991.00	BOND PRINCIPAL	215,000	220,000	230,000	230,000	235,000	2.17
371-906-993.00	BOND INTEREST	36,900	32,600	28,200	28,200	21,300	(24.47)
Totals for dept 906 - DEBT		251,900	252,600	258,200	258,200	256,300	(0.74)
TOTAL APPROPRIATIONS		\$251,900	\$252,600	\$258,200	\$258,200	\$256,300	(0.74)
NET OF REVENUES/APPROPRIATIONS - FUND 371		\$22,939	\$46,045	\$39,315	\$58,087	\$57,545	(0.93)
BEGINNING FUND BALANCE		\$79,660		\$148,643	\$148,643	\$206,730	39.08
FUND BALANCE ADJUSTMENTS			\$102,598				
ENDING FUND BALANCE		\$102,599	\$148,643	\$187,958	\$206,730	\$264,275	27.84

**Loutit District Library  
DEBT SERVICE A FUND  
FY2024/25  
Fund Balance Overview**

Fund Balance June 30, 2019	\$ 54,576
19/20 Revenue Over (Under) Expenditures	\$ 9,786
Fund Balance June 30, 2020	\$ 64,362
20/21 Revenue Over (Under) Expenditures	\$ 15,298
Fund Balance June 30, 2021	\$ 79,660
21/22 Revenue Over (Under) Expenditures	\$ 22,939
Fund Balance June 30, 2022	\$ 102,599
22/23 Revenue Over (Under) Expenditures	\$ 46,045
Fund Balance June 30, 2023	\$ 148,643
Est. 23/24 Revenue Over (Under) Expenditures	\$ 58,087
Est. Fund Balance June 30, 2024	\$ 206,730
Est. 24/25 Revenue Over (Under) Expenditures	\$ 57,545
Est. Fund Balance June 30, 2025	\$ 264,275

**LOUTIT DISTRICT LIBRARY  
DEBT SERVICE B FUND  
FY2024/2025  
BUDGET OVERVIEW**

GL NUMBER	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ORIGINAL BUDGET	2023-24 PROJECTED BUDGET	2024-25 REQUESTED BUDGET	2024-25 Requested % Change
Fund 372 - DEBT SERVICE B (VOTED BONDS) LIBRARY							
ESTIMATED REVENUES							
Dept 040 - REVENUE ACCOUNTS							
372-040-665.00	INTEREST INCOME		3		4	4	0.00
372-040-699.01	TRANSFERS IN GENERAL FUND	323,250	330,150	326,600	326,600	327,900	0.40
Totals for dept 040 - REVENUE ACCOUNTS		\$323,250	\$330,153	\$326,600	\$326,604	\$327,904	0.40
TOTAL ESTIMATED REVENUES		\$323,250	\$330,153	\$326,600	\$326,604	\$327,904	0.40
APPROPRIATIONS							
Dept 906 - DEBT							
372-906-806.00	BANK AND CREDIT CARD FEES						
372-906-991.00	BOND PRINCIPAL	270,000	285,000	290,000	290,000	300,000	3.45
372-906-993.00	BOND INTEREST	53,250	45,150	36,600	36,600	27,900	(23.77)
Totals for dept 906 - DEBT		323,250	330,150	326,600	326,600	327,900	0.40
TOTAL APPROPRIATIONS		\$323,250	\$330,150	\$326,600	\$326,600	\$327,900	0.40
NET OF REVENUES/APPROPRIATIONS - FUND 372		\$0	\$3		\$4	\$4	0.00
BEGINNING FUND BALANCE		\$79	\$79	\$82	\$82	\$86	4.88
FUND BALANCE ADJUSTMENTS							
ENDING FUND BALANCE		\$79	\$82	\$82	\$86	\$90	4.65

**Loutit District Library  
DEBT SERVICE B FUND  
FY2024/25  
Fund Balance Overview**

Fund Balance June 30, 2019	\$	50
19/20 Revenue Over (Under) Expenditures	\$	(21)
Fund Balance June 30, 2020	\$	29
20/21 Revenue Over (Under) Expenditures	\$	50
Fund Balance June 30, 2021	\$	79
21/22 Revenue Over (Under) Expenditures	\$	-
Fund Balance June 30, 2022	\$	79
22/23 Revenue Over (Under) Expenditures	\$	3
Fund Balance June 30, 2023	\$	82
Est. 23/24 Revenue Over (Under) Expenditures	\$	4
Est. Fund Balance June 30, 2024	\$	86
Est. 24/25 Revenue Over (Under) Expenditures	\$	4
Est. Fund Balance June 30, 2025	\$	90

**LOUTIT DISTRICT LIBRARY  
CAPITAL PROJECT MAINTENANCE FUND  
FY2024/2025  
BUDGET OVERVIEW**

GL NUMBER	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ORIGINAL BUDGET	2023-24 PROJECTED BUDGET	2024-25 REQUESTED BUDGET	2024-25 Requested % Change
Fund 401 - CAPITAL PROJECT MAINTENANCE FUND							
ESTIMATED REVENUES							
Dept 040 - REVENUE ACCOUNTS							
401-040-665.00	INTEREST INCOME	8,483	27,487	10,000	36,000	12,000	(66.67)
401-040-669.00	UNREALIZED GAIN/LOSS INVESTMENTS	(49,124)	(24,376)				#DIV/0!
401-040-679.00	REALIZED GAIN/LOSS INVESTMENTS	(65)	(142)				
Totals for dept 040 - REVENUE ACCOUNTS		(\$40,705)	\$2,969	\$10,000	\$36,000	\$12,000	(66.67)
TOTAL ESTIMATED REVENUES		(\$40,705)	\$2,969	\$10,000	\$36,000	\$12,000	(66.67)
APPROPRIATIONS							
Dept 901 - CAPITAL OUTLAY - MAINTENANCE							
401-901-806.00	BANK AND CREDIT CARD FEES	50					
401-901-995.00	TRANSFERS OUT GENERAL FUND	61,153	8,905	80,000	116,000	92,000	(20.69)
Totals for dept 901 - CAPITAL OUTLAY - MAINTENANCE		61,203	8,905	80,000	116,000	92,000	(20.69)
TOTAL APPROPRIATIONS		\$61,203	\$8,905	\$80,000	\$116,000	\$92,000	(20.69)
NET OF REVENUES/APPROPRIATIONS - FUND 401		(\$101,908)	(\$5,936)	(\$70,000)	(\$80,000)	(\$80,000)	0.00
BEGINNING FUND BALANCE		\$1,020,429	\$918,521	\$912,585	\$912,585	\$832,585	(8.77)
FUND BALANCE ADJUSTMENTS							
ENDING FUND BALANCE		\$918,521	\$912,585	\$842,585	\$832,585	\$752,585	

**Loutit District Library**  
**CAPITAL PROJECT MAINTENANCE FUND**  
**FY2024/25**  
**Fund Balance Overview**

Fund Balance June 30, 2019	\$ 1,169,389
19/20 Revenue Over (Under) Expenditures	\$ (84,944)
Unrealized Gain/Loss Investments	\$ 12,695
Fund Balance June 30, 2020	\$ 1,097,141
20/21 Revenue Over (Under) Expenditures	\$ (67,448)
Unrealized Gain/Loss Investments	\$ (9,265)
Fund Balance June 30, 2021	\$ 1,020,429
21/22 Revenue Over (Under) Expenditures	\$ (52,784)
Unrealized Gain/Loss Investments	\$ (49,124)
Fund Balance June 30, 2022	\$ 918,521
22/23 Revenue Over (Under) Expenditures	\$ 18,440
Unrealized Gain/Loss Investments	\$ (24,376)
Fund Balance June 30, 2023	\$ 912,585
Est. 23/24 Revenue Over (Under) Expenditures	\$ (80,000)
Unrealized Gain/Loss Investments *	\$ -
Est. Fund Balance June 30, 2024	\$ 832,585
Est. 24/25 Revenue Over (Under) Expenditures	\$ (80,000)
Unrealized Gain/Loss Investments	\$ -
Est. Fund Balance June 30, 2025	\$ 752,585

\* Based on 04/30/24 Statement

**LDL LIBRARY BOARD**

**Executive Director**  
Ellen Peters (40)

**Assistant Director**  
Anne Harrison (40)

**Head of Circulation Services**  
Kim Rice (40)

**Library Assistant III- Cataloging & Circ**  
Michelle Poll (40)

**Library Assistant II- Cataloging & Circ**  
Jen Norton (30)  
Julie Williams (40)

**Library Assistant I- Circulation**  
Hollie Alphenaar (30)  
Anna Cox (30)  
Eleanor Ford (30)  
Sam Holbert (24)  
Jill Huddleston (30)  
Linda Huyler (30)  
Anne Roehm (28)  
Yvonne Olmsted (28)

**Library Aide- Circulation**  
Stephanie VanKuiken (8)

**Head of Building and Grounds**  
Martin Lidacis (40)

**Head of Local History and Genealogy**  
Jeanette Weiden (40)

**Head of Cataloging Services**  
Kerry FitzGerald (40)

**Accountant**  
Marianne Case (40)

**Community Engagement & Marketing Manager**  
Chelsea Payton (40)

**Marketing & Admin Assistant**  
Eliza Smyka (40)

**Head of Reference & Information (R&I)**  
Katie Alphenaar (40)

**Librarian – Emerging Technologies**  
Kate Tobin (40)

**Library Assistant III- Reference & Information**  
Kevin Hawley (40)

**Library Assistant II- Reference & Information**  
Courtney Beattie (30)  
Amy Van Oordt (30)  
Naz Rahmani (30)  
Jake Wunderink (30)

**Head of Youth Services**  
Allison Boyer (40)

**Librarian- Youth Services**  
Elizabeth Griffin (32)

**Library Assistant II- Youth Services**  
Ashley Connor (28)  
Liz Emery (28)  
Kari Trucks (28)

**Janitorial Staff**  
Nancy Wolters (4)

Entire Staff— 5.15.2023		
Administration	Full-Time	16
Circulation & Tech Services	Part-Time	18
Reference & Information	Temp	0
Youth Services	Subs ( <i>not listed</i> )	4