

Loutit District Library General Fund
2021/22
 Budget Overview

	<u>Actual</u> <u>19-20</u>	<u>Original</u> <u>Budget</u> <u>20-21</u>	<u>Amended</u> <u>Budget #2</u> <u>20-21</u>	<u>Budget</u> <u>21-22</u>	<u>% Change</u> <u>(+/-)</u>
040.101 · REVENUE					
402.01 · GRAND HAVEN TWP-CURR PROP TAX	811,355	840,775	840,775	872,000	3.71%
402.02 · ROBINSON TWP-CURR PROP TAX	250,772	260,409	260,409	271,200	4.14%
402.04 · PORT SHELDON-CURR PROP TAX	292,154	275,894	275,894	261,100	-5.36%
402.05 · FERRYSBURG-CURR PROP TAX	181,585	191,318	191,318	198,700	3.86%
402.06 · GH CITY-CURR PROP TAX	540,863	574,366	570,493	580,900	1.82%
403.00 · DELINQUENT PERSONAL PROP. TAX	587	500	500	500	0.00%
403.01 · IFT TAX	4,748	5,909	4,100	3,800	-7.32%
403.02 · TAX PENALTY & INTEREST	1,573	1,300	1,300	1,000	-23.08%
403.03 · PER PROP TX STATE REIMBURSEMENT	55,675	55,675	53,700	45,000	-16.20%
544.00 · STATE AID-LIBRARY CO-OP SVC	14,226	12,700	12,700	15,300	20.47%
544.01 · STATE AID-LIBRARY	14,226	12,700	12,700	15,300	20.47%
649.90 · PRINTING & FAX	7,879	3,600	2,000	3,600	80.00%
650.00 · MISCELLANEOUS INCOME	769	300	300	300	0.00%
655.00 · PENAL FINES	114,482	90,000	101,750	108,000	6.14%
657.00 · FINES&PENALTIES-LIB MATERIALS	6,650	5,000	5,000	5,000	0.00%
665.00 · INTEREST AND DIVIDENDS	22,232	7,000	3,000	3,000	0.00%
673.01 · SALE OF ASSETS	507,521	150	150	150	0.00%
675.03 · DONATIONS TO LIBRARY	20,946	5,500	12,000	10,000	-16.67%
675.04 · GRANTS	17,218	3,000	28,000	10,000	-64.29%
699.04 · TRANSFER FROM MAINTENANCE FUND	111,234	150,000	150,000	90,000	-40.00%
699.06 · APPRO FM BOARD COMMITTED ROBBINS RD PROCEEDS	72,490	72,490	72,490	72,490	0.00%
Total 040.101 · REVENUE	3,049,185	2,568,586	2,598,579	2,567,340	-1.20%
Total Revenue	3,049,185	2,568,586	2,598,579	2,567,340	-1.20%
Expense					
101.790 · ADMINISTRATION & OPERATION					
701.000 · SALARIES & WAGES					
702.00 · FULL TIME WAGES	619,283	754,128	793,000	827,000	4.29%
703.00 · PART TIME WAGES	303,281	208,232	217,000	217,600	0.28%
704.00 · OVERTIME	2,452	3,000	3,000	500	-83.33%
705.00 · MERIT RAISE	0	0	0	15,000	n/a
Total 701.000 · SALARIES & WAGES	925,016	965,360	1,013,000	1,060,100	4.65%
706.000 · EMPLOYEE BENEFITS					
707.00 · SICK PAY	70,858	4,934	4,934	30,000	508.03%
709.00 · EMPLOYEE ASSISTANCE	756	675	675	675	0.00%
710.50 · LIFE/DISABILITY INSURANCE	2,419	2,950	2,950	3,000	1.69%
711.00 · HEALTH INSURANCE	114,460	130,089	112,000	117,610	5.01%
711.01 · OPTICAL INSUR. & EXPENSES	1,867	2,350	1,850	1,850	0.00%
712.00 · DENTAL INSURANCE	12,390	13,344	12,225	11,700	-4.29%
712.50 · CELL PHONE REIMBURSEMENT	0	4,320	4,700	4,800	2.13%
714.00 · WORKERS COMP INSURANCE	2,193	3,605	2,500	2,575	3.00%
715.00 · UNEMPLOYMENT COMPENSATION	0	20,500	0	0	n/a
716.00 · GEN PENSION DB-EMPLOYER CONT.	88,291	98,253	98,253	122,000	24.17%
716.02 · RETIREMENT - 457 EMPLOYER CONTR	10,830	15,083	15,083	16,600	10.06%
716.03 · GEN PENSION DC-EMPLOYER CONT.	8,297	10,248	10,248	11,000	7.34%
717.00 · FICA-EMPLOYER	75,496	68,919	77,563	81,000	4.43%
Total 706.000 · EMPLOYEE BENEFITS	387,857	375,270	342,981	402,810	17.44%
TOTAL EMPLOYEE EXPENSE	1,312,873	1,340,630	1,355,981	1,462,910	7.89%
721.000 · EXPENDITURES					
730.00 · PROFESSIONAL & CONTRACTUAL SVC	20,866	7,250	10,750	42,470	295.07%
730.02 · PROF & CONT-LAKELAND LIB COOP	23,811	25,700	24,700	26,500	7.29%
730.03 · TAX COLLECTION FEES	2,333	0	0	0	n/a
730.04 · EMPLOYMENT-RELATED EXPENSES	6,509	8,800	6,800	9,500	39.71%
730.92 · BUILDINGS & GROUNDS MAINTENANCE	65,429	58,500	65,500	62,500	-4.58%
730.93 · UTILITY COSTS	77,710	89,800	89,800	82,500	-8.13%
730.94 · CUSTODIAL SERVICE & SUPPLIES	54,513	71,995	57,000	58,000	1.75%
731.00 · LEGAL FEES	4,002	5,500	5,500	5,500	0.00%
733.00 · AUDITING & ACCOUNTING SERVICES	6,900	6,750	6,900	7,100	2.90%
743.00 · BOOKS-NON FICTION	20,600	20,000	20,000	20,000	0.00%
743.01 · BOOKS FOR YOUTH	15,405	18,000	18,000	18,000	0.00%
743.02 · BOOKS FOR REFERENCE	3,028	3,230	3,230	2,000	-38.08%
743.03 · BOOKS-FICTION	24,311	27,500	27,500	28,000	1.82%
743.06 · ELECTRONIC DATABASES	14,242	17,895	20,000	21,050	5.25%
743.07 · ELECTRONIC MATERIALS	66,984	84,900	84,900	90,500	6.60%
743.50 · LIBRARY DONATIONS - GIFTS	18,917	5,500	12,000	10,000	-16.67%
743.51 · YOUTH SERVICES EXPENSES	4,593	4,750	4,750	6,500	36.84%
743.52 · LIBRARY DONATIONS - GRANTS	17,218	3,000	28,000	10,000	-64.29%
743.55 · ADULT PROGRAMMING	8,090	5,510	5,510	6,000	8.89%
744.00 · MUSIC	1,486	1,200	1,200	1,200	0.00%
745.00 · PERIODICALS & SUBSCRIPTIONS	4,930	7,055	5,755	6,500	12.95%
746.00 · VIDEOS	9,880	11,500	11,500	11,500	0.00%
749.00 · AUDIOBOOKS	10,484	10,950	10,950	11,000	0.46%
750.00 · OPERATING MATERIALS & SUPPLIES	19,156	20,375	28,000	25,000	-10.71%
755.02 · COLLECTION MAINT SUPPLIES	5,601	8,975	8,975	6,500	-27.58%

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785.00 · MEMBERSHIPS & DUES	5,745	7,003	7,003	7,570	8.10%
790.00 · PRINTING & PROMOTIONS	7,774	6,885	10,000	7,775	-22.25%
811.00 · TELEPHONE	1,778	1,500	1,500	1,200	-20.00%
812.00 · CABLE INTERNET	1,140	1,150	1,150	550	-52.17%
820.00 · POSTAGE	8,362	7,300	9,500	8,500	-10.53%
860.00 · TRANSPORTATION & LODGING	4,681	5,500	2,000	5,500	175.00%
870.00 · PROFESSIONAL DEVELOPMENT	8,197	11,750	11,750	8,500	-27.66%
910.00 · PROPERTY/LIABILITY INSURANCE	12,643	13,100	13,400	13,800	2.99%
933.00 · EQUIPMENT MAINTENANCE	49,566	51,305	51,305	55,300	7.79%
956.00 · MISCELLANEOUS	4,925	3,665	3,665	4,450	21.42%
956.01 · FEES - BANK AND CREDIT CARD	1,249	1,200	2,200	2,250	2.27%
960.00 · PROPERTY TAX ADJUSTMENTS	3,170	2,000	2,000	2,000	0.00%
964.00 · FINES - TRANSFER OUT	491	1,000	1,000	1,000	0.00%
965.01 · TRANSFER TO SPRING LAKE LIB	10,486	10,650	10,650	11,300	6.10%
965.02 · TRANSFER TO ZEELAND LIBRARY	38,476	40,500	40,500	41,500	2.47%
965.05 · TRANS. TO DEBT SERVICE FUND	321,300	326,200	326,250	323,250	-0.92%
970.00 · FURNITURE & EQUIPMENT	17,104	37,850	37,850	19,825	-47.62%
970.10 · CAPITAL IMPROVEMENTS	111,291	150,000	150,000	90,000	-40.00%
Total 721.000 · EXPENDITURES	1,115,376	1,203,193	1,238,943	1,172,090	-5.40%
Total ADMINISTRATION & OPERATION	2,428,249	2,543,823	2,594,924	2,635,000	1.54%
Total Expense	2,428,249	2,543,823	2,594,924	2,635,000	1.54%
Revenue Over (Under) Expenditures	620,936	24,763	3,655	-67,660	