

Charlevoix Public Library
Fiscal Year 2022—2023 Budget



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Charlevoix Public Library Operating Budget July 2022—June 2023

Services & Programs

- Usage of digital, downloadable materials continues to increase. Therefore the library will continue to increase investment in these materials including increasing funding to Hoopla and Overdrive/Libby, our two most used content providers.
- This increase in digital materials is again balanced by decreases in a/v materials such as books on cd and musical cds.
- Funding will also be set aside for maintenance and expansion of our Library of Things providing greater access to this unique collection of materials.
- Programming funds will increase slightly providing the opportunity to continue and expand upon the high caliber of lectures, music, and so on that our patrons have come to expect.
- Investment in technology support for all of the library's systems will also grow based upon need and cost increase.


Our Spectacular Facility & Campus

- Nearly all costs rose this past year but utility costs in particular jumped significantly and therefore we have increased our budget for these costs.
- Additional significant expenditures are planned for the facility including a replacement of our rooftop air handling units and re-insulation of rooftop ductwork. This is budgeted for in the Capital Improvement Budget found on pages 12-13.

The Library Team

- With significant cost of living and inflation increases, the budget reflects an increase in all staff pay as well as starting base level pay.

Strategic Planning

- With many of the goals of the previous strategic plan reached as well as the five year timeline of the plan expiring, the board plans to embark on a strategic planning process. Funding is set aside to accomplish this.
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Revenues		Budget 21-22	Projected	Amendment	Final Budget	22-23 Request	Change from Previous
1	Tax Revenue	\$954,763	\$914,909	-\$40,763	\$914,000	\$1,023,350	7%
2	Delinquent Taxes	\$150	\$48,780	\$47,850	\$48,000	\$0	-100%
3	Earnings on Investments	\$1,250	\$1,000	none	\$1,250	\$15,000	1100%
4	Local Income	\$45,250	\$68,325	\$20,000	\$65,250	\$54,250	20%
5	Donations	\$55,000	\$108,675	\$50,000	\$105,000	\$58,400	6%
6	Penal Fines	\$25,000	\$29,150	none	\$25,000	\$27,000	8%
7	State Aid	\$8,180	\$9,050	none	\$8,180	\$9,300	14%
8	Grant	\$4,000	\$8,450	\$4,000	\$8,000	\$4,500	13%
Total Revenue		\$1,093,593	\$1,188,339		\$1,174,680	\$1,191,800	9%

Expense		Budget 21-22	Projected (Includes Compensated Absences)	Amendment	Final Budget	22-23 Request	% Change From Previous Budget
1	Salaries	\$519,770	\$560,500	\$40,730	\$560,500	\$574,311	10%
2	Fringe Benefits	\$118,161	\$116,029	\$1,912	\$120,000	\$117,080	-1%
3	Contractual Services	\$127,984	\$107,165	-\$17,984	\$110,000	\$131,084	2%
4	Capital Outlay	\$0	\$5,400	\$5,500	\$5,500	\$3,500	
5	Occupancy	\$127,540	\$143,500	\$22,460	\$150,000	\$136,210	7%
6	Supplies & Materials	\$119,090	\$122,120	\$8,910	\$128,000	\$120,690	1%
7	Other Operating Expense	\$82,600	\$90,935	\$12,400	\$95,000	\$102,184	24%
8	Transfer to Capital Maintenance & Other Capital Outlay	\$100,000	\$100,000	none	\$100,000	\$450,000	
Total Expense		\$1,195,145	\$1,245,649		\$1,269,000	\$1,635,058	37%
Revenue vs. Expense		-\$101,552	-\$57,310		-\$94,320	-\$443,258	336%
Rev vs. Exp W/Out Transfer		-\$1,552	\$42,690		\$5,680	\$6,742	

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Line # in Public Budget	Account Number	Revenues	6/30/2021 Actual	Budget 21-22	Projected	Budget 22-23	22/23 vs. Projected
	4171	Fire Reimbursement	8,108	-	-	-	
	4100	Earning on Invest/Deposits					
3	4106	Vanguard Earnings	489	1,000	1,000	15,000	1400%
3	4101	Interest Savings/Checking	268	250	-	-	
	4102	Interest on Debt Retirement	151	200	110	100	32%
		Total Earnings Inv./Deposits	908	1,450	1,110	15,100	1260%
	4110	Property Taxes					
1	4111	Current Taxes - Oper.	935,233	954,000	914,146	1,023,000	12%
	4112	Current Taxes - Debt	546,927	546,000	533,867	525,730	0%
2	4113	Delinquent Taxes Oper.	1,142	150	48,780	-	-100%
	4114	Delinquent Taxes Debt.	51	150	29,295	-	-100%
1	4117	PILOT Oper.	660	350	763	350	-54%
	4118	PILOT Debt.	393	100	457	100	-78%
		Total Property Taxes	1,484,406	1,500,750	1,527,308	1,549,180	1%
	4120	Donations					
4	4121	FOL - Book Sale	32,062	19,000	32,000	25,000	-22%
5	4123	Magazine Adoptions	1,598	1,200	1,075	800	-26%
	4127	DDA Debt	11,211	11,300	12,400	12,400	0%
5	4128	DDA Operating	18,789	18,800	17,600	17,600	0%
5	4120	Other Donations	57,328	35,000	90,000	40,000	-56%
		Total Donations	120,988	85,300	153,075	95,800	-37%
	4130	Grant Income					
4	4131	FOL	13,382	6,000	16,000	12,000	-33%
8	4130	Other Grant (Coop or other)	-	4000	8,450	4,500	
		Total Grant Income	13,382	10,000	24,450	16,500	-33%
	4140	Fines & Fees	1,381	1,200	600	500	-17%
	4141	Overdues	725	500	450	500	10%
	4142	Priviledge Fees	1,416	800	2,800	2,000	-29%

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	4144	Room Reservation Fees	774	2,000	4,000	3,000	-25%
	4146	Copy/Print Fees	3,265	3,000	4,800	4,000	-17%
4		Total Fines and Fees	7,561	7,500	12,650	10,000	-21%
4	4145	Banks Township	4,000	5,000	5,000	5,000	0%
6	4150	Penal Fines	32,812	25,000	29,150	27,000	-7%
7	4155	State Aide	8,178	8,180	9,050	9,300	3%
4	4160	Miscellaneous	207	250	625	250	-60%
4	4170	Reimbursements	7,826	7,500	2,050	2,000	-2%
Total Revenue			1,688,375	1,650,930	1,764,468	1,730,130	-2%
Operating Revenue (Total Revenue Less Debt Revenue)							
			1,140,853	1,093,180	1,188,339	1,191,800	0%

Line # in Public Budget	Account Number	Expense	6/30/2021 Actual	Budget 21-22	Projected	Budget 22-23	22/23 vs. Projected	Notes
	5100	Salaries						
	5101	Director	75,949	72,000	78,500	77,006	-2%	Inc. Comp /
	5102	Full Time Staff	204,513	210,580	231,000	238,654	4%	Inc. Comp /
	5103	Part Time Staff Pay	184,079	237,190	251,000	258,651	3%	Inc. Comp /
1		Salaries Total	464,541	519,770	560,500	574,311	2%	
	5200	Insurance Fringes						
2	5200	Insurance Cost	38,257	18,377	19,730	12,550	-52%	
2	5203	H.S.A.	7,000	3,500	5,500	2,500	-50%	
2	5204	Payment In Lieu of Insurance		19,600	20,168	24,500		
2		Insurance Fringes Total	38,257	41,477	45,398	39,550	-13%	
2	5205	Retirement	25,517	27,693	25,700	27,939	9%	
2	5206	Workers Compensation	2,313	2,500	1,750	3,000	71%	
2	5208	Social Security	34,945	43,841	43,181	43,841	2%	
2	5209	Longevity/Bonus	8,833	2,650	-	2,750		

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Total Personnel		565,573	637,931	676,529	691,391	2%	
	5110	Contractual Services					
	5111	Payroll Mgt Service	12,889	16,000	7,750	6,500	-16%
	5112	Legal Services	-	2,000	1,205	2,000	66%
	5113	Audit Services	7,760	7,400	7,810	8,000	2%
	5115	Computer	32,859	36,700	36,000	48,700	35%
	5116	Cleaning	46,513	56,384	52,400	56,384	8%
	5117	Other Services	5,694	9,500	2,000	9,500	375%
3		Total Contractual	105,715	127,984	107,165	131,084	22%
	5130	Utilities					
	5131	Heating	16,801	21,000	29,000	24,000	-17%
	5132	Electricity	19,932	22,000	28,700	26,000	-9%
	5133	Water/Sewer	6,212	6,500	6,400	7,050	10%
	5134	Waste/Trash	1,971	2,100	2,100	2,000	-5%
5		Total Utilities	44,916	51,600	66,200	59,050	-11%
5	5135	Telephone	15,132	10,500	11,000	10,020	-9%
5	5136	Internet	1,031	1,350	1,100	1,250	14%
	5140	Repairs & Maintenance					
	5141	Land and Building	39,650	42,090	40,000	42,090	5%
	5142	Equipment	764		1,900	2,000	5%
	5143	Landscaping	9,719	12,500	14,000	12,500	-11%
5		Total Repairs & Maintenance	50,133	54,590	55,900	56,590	1%
	5150	Library Books					
	5151	Adult Books	18,790	21,600	22,000	22,600	3%
	5152	Processing	2,667	3,000	3,600	3,500	-3%
	5155	Teen Books	2,276	2,500	3,300	3,500	6%
	5156	Youth Books	11,993	15,000	14,500	15,000	3%
6		Total Library Books	35,726	42,100	43,400	44,600	3%

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6	5160	Periodicals	8,313	7,300	7,900	7,300	-8%
	5161	Audio/Video (other)	857	0	620	850	
	5161A	Audio/Video Adult	5,792	6,000	5,800	5,000	-14%
	5161T	Audio/Video Teen	1,215	2,500	1,600	1,500	-6%
	5161Y	Audio/Video Youth	4,005	4,500	3,600	3,500	-3%
6		Total Audio/Video	11,869	13,000	11,620	10,850	-7%
6	5162	Electronic Subscriptions	6,503	5,090	5,500	5,090	-7%
	5163	Downloadable Materials					
	5164	Youth (Overdrive)	2,300	3,000	3,000	2,500	-17%
	5166	Teen (Overdrive)	-	3,000	3,500	2,500	-29%
	5165	Adult (Overdrive)	890	5,000	5,000	6,000	20%
	5164	Other Downloadable (Hoopla,	12,034	9,500	10,100	10,500	4%
6		Total Downloadable Materials	15,224	20,500	21,600	21,500	0%
	5170	Programming					
	5171	Adult Programming	10,433	15,000	15,000	18,000	20%
	5173	Teen Programming	890	500	1,300	1,500	15%
	5174	Youth Programming	11,436	9,500	6,500	10,000	54%
7		Total Programming	22,759	25,000	22,800	29,500	10%
	5180	Supplies (other)	70	0			
	5181	Office/Library Supplies	10,998	11,000	11,000	11,500	4%
	5182	Building Supplies	11,797	8,800	8,500	9,600	13%
	5183	Programming Supplies (other)	199	0	100	250	150%
	5183A	Adult Supplies	639	3,500	3,500	3,000	448%
	5183T	Teen Supplies	1,361	2,500	1,500	1,500	0%
	5183Y	Youth Supplies	5,131	7,500	7,500	5,500	-27%
6		Total Supplies	30,195	31,100	32,100	31,350	-2%
4	5190	Equipment/Furniture	1,312	-	5,400	3,500	-35%
5	5210	Property Insurance	7,990	9,500	10,016	9,300	-7%

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	5225	Friends of the Library Expense	500	0	35	50	43%
7	5235	Refund Taxes - Operating	3	500	135	300	122%
	5236	Refund Taxes - Debt	2	2,500	105	300	186%
7	5240	Travel & Training	3,002	7,600	6,500	7,600	17%
7	5245	Staff/Volunteer Expenses	1,170	600	1,000	1,000	0%
7	5250	Printing/Publicity	11,865	14,100	16,300	14,350	-14%
7	5255	Postage Delivery	3,190	5,000	4,200	4,500	7%
	5260	Dues & Fees					
	5261	Computer Expenses	15,308	16,000	23,500	24,752	5%
	5260	Membership and Other	8,140	9,000	9,000	11,182	24%
7		Total Dues & Fees	23,448	25,000	32,500	35,934	10%
7	5265	Reimbursable	1,800	2,800	7,000	8,000	13%
7	5280	Miscellaneous Expenses	1,658	2,000	500	1,000	100%
	5300	Debt Service					
	5301	Bond Fees	1,300	1,300	1,300	1,400	8%
	5302	Bond Interest	39,121	36,406	36,405	25,200	-31%
	5305	Bond Principal	515,000	525,000	525,000	535,000	2%
		Total Debt Service	555,421	562,706	562,705	561,600	0%
		Transfers Out to Capital Maint.	587,000	100,000	100,000	450,000	
Total Expense			2,095,726	1,760,351	1,792,410	2,197,008	-16%
Total Expense							
Less Debt							
Expense			1,540,305	1,195,145	1,229,705	1,635,108	33%
Operating							
Revenue			1,140,853	1,093,180	1,188,339	1,191,800	0%
Operating							
Expense			1,540,305	1,195,145	1,229,705	1,635,108	33%
Operatng							
Revenue Less							
Expense			(399,452)	(101,965)	(41,366)	(443,308)	-74%

Budget Adoption Resolution for the 2022-23 Library Budget

WHEREAS, THE Charlevoix Public Library gave notice of the time and place when a public hearing would be held for the public concerning the Library Budget and Truth in Taxation and the public hearing was duly held pursuant to the notice and in conformity therewith;

THEREFORE, BE IT RESOLVED that the revenues and expenditures for the fiscal year commencing on July 1, 2022 and ending June 30, 2023 are hereby appropriated on a fund level basis (a detailed breakdown by activity level can be found in the Budget Document) as summarized by the following:

Library Operating Fund

Revenue: \$1,191,800

Expense: \$1,635,058

Library Debt Service Fund

Revenue: \$558,750

Expense: \$561,900

Capital Maintenance Fund

Revenue: \$455,000

Expense: \$501,000

BE IT FURTHER RESOLVED, that the Charlevoix Library Board does hereby levy a tax of 1.0446 mills to operate the library for the period of July 1, 2022 to June 30, 2023 on all real and eligible personal property in the Charlevoix Library District according to the valuation of the same, and;

BE IT FURTHER RESOLVED, that the Charlevoix Library Board does hereby levy a tax of .58 mills for the period of July 1, 2022 to June 30, 2023 to meet the debt service requirements of the library.

Budget Amendment Resolution for the 2021-22 Library Budget

WHEREAS, The Charlevoix Public Library gave notice of the time and place when a public hearing would be held for the public concerning the amendment of Library Budget and the public hearing was duly held pursuant to the notice and in conformity therewith;

THEREFORE BE IT RESOLVED that the revenues and expenditures for the fiscal year commencing on July 1, 2021 and ending June 30, 2022 are hereby appropriated on a fund level basis (a detailed breakdown by activity level can be found in the Budget Document) as summarized by the following:

Library Operating Fund	Budgeted:	Amendment:
Revenue:	\$1,093,593	\$1,174,680
Expenses:	\$1,195,145	\$1,269,000

Library Debt Service Fund


Revenue:	\$557,750	\$573,600
Expenses:	\$570,356	\$568,056

Library Capital Maintenance Fund

Revenue:	\$100,250	\$100,250
Expense:	\$214,000	\$233,500

Charlevoix Public Library Capital Improvement Budget July 2022—June 2023

Facility Priorities

- Replacement of 8 original rooftop air handling units due to current unit end of life expectancy.
 - Re-insulation of rooftop ductwork due to disintegration of original ductwork.
 - Replacement of rooftop humidification unit due to current unit end of life expectancy.
 - Replacement of two sections of cracked concrete in library sidewalk as well as the creation of an additional sidewalk ramp for ADA access.
 - Replacement of Belvidere room gas fireplace with an electric insert due to end of life of current unit and for increased efficiency and safety.
 - Installation of an outdoor bike repair station to aid all community bike riders but especially in partnership with the City of Charlevoix Recreation Department bike lending program.
 - Replacement of the library's server due to end of life expectancy.
 - Replacement of the wooden youth computer benches due both to wear and tear and stability.
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Capital Improvement Budget						
Item	Account #	21-22 Budget	Projected	Amendment	Final Budget	22-23 Budget
Projected Fund Balance Start of FY		472,400	555,500		587,701	432,750
Income						
Interest	401-665	250	250	-	250	5,000
Fund Balance Transfer	401-699	100,000	100,000	-	100,000	450,000
Total Income		100,250	100,250	-	100,250	455,000
Total Funds		572,650	666,250		666,250	887,750
Expense						
Professional & Contract Services	401-801	20,000	57,000	37,000	57,000	18,200
Land & Building Repairs	401-930	194,000	142,000	(50,000)	144,000	454,500
Land Improvements	401-974	-	11,500	11,500	11,500	3,000
Furniture and Equipment	401-980	-	21,000	21,000	21,000	25,300
Total Expense		214,000	231,500		233,500	501,000
Income less Expense		(113,750)	(131,250)		(133,250)	(46,000)
End of Year Balance		358,650	434,750		432,750	386,750
Overall Notes						

Debt Service Budget						
Item	21-22 Budget	Projected	Amendment	Final Budget	22-23 Request	Notes
Income						
Interest on Income	200	100	-	200	100.00	
Current Taxes Debt	546,000	533,860	13,000	533,000	532,000.00	0.58 mills
Penalty/Delinquent Taxes Debt	150	29,290	28,850	29,000	150.00	
Pilot Taxes Debt	100	450	-	100	100.00	
DDA for Debt Payment	11,300	12,400	-	11,300	12,400.00	
Total Debt Income	557,750	576,100		573,600	544,650.00	
Expense						
Refund Taxes	2,500	105	(2,300)	200	300.00	
Bond Fees	1,300	1,300	-	1,300	1,400.00	
Bond Interest	41,556	36,405	-	41,556	25,200.00	
Bond Principal	525,000	525,000	-	525,000	535,000.00	
Total Expense	570,356	562,810		568,056	561,900.00	
Income less Expense	(12,606)	13,290		5,544	(17,250.00)	
Overall Notes						