

# Charlevoix Public Library

## Fiscal Year 2024-2025 Budget



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## Budget Narrative

### Services & Programs

- Areas of programming focus include: Offering consistent teen programming, offering programming via recorded and streaming options rather than live only, offering smaller scale, hands on programming during less traditional timeframes, continuing to explore and experiment with programs aimed at non-traditional library users.
- Digital Materials: Continued movement of funding away from outmoded AV formats toward digital materials.

### Facility & Campus

- Roof Work Phase One: This includes repairing brickwork, drains, and saturated roofing materials.
- Pew-Ives Room Transition: With changes in the use of AV, transitioning the front of the space away from outmoded materials toward a social and working space.
- Coeling Activity Room Transition: Continue the process of transitioning the Coeling room from a computer lab into an active, social space to better fit the use of groups like Mah Jong or noisier group activity or work.
- Youth Carpet Replacement: The main hallway of the youth area is showing its age and wear and needs to be replaced.
- Technology: Contracted technology maintenance costs as well as replacement of aging technology will continue to be a rising and prioritized cost.
- Lighting Controls Replacement: Replacement of the controls and emergency lighting systems is needed due to the age of our original system.

### Staff Team

- Personnel: The budget incorporates a cost of living increase for all staff as well as an increased cost to maintain the current the healthcare plan.
- Professional Development: With multiple new full time staff members, the budget incorporates a heightened need and desire to participate in professional development.

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Revenues		Budget 23-24	Projected 23-24	Amendment 23-24	Final Budget 23-24	24-25 Request	Change from Previous	
1	Tax Revenue	\$1,014,831	\$1,029,450	\$14,000	\$1,028,831	\$1,056,100	4%	
2	Delinquent Taxes	\$56,776	\$57,500	\$0	\$56,776	\$55,000		
3	Earnings on Investments	\$14,000	\$31,000	\$16,000	\$30,000	\$20,000	43%	
4	Local Income	\$54,850	\$56,140	\$0	\$54,850	\$53,700	-2%	
5	Donations	\$63,400	\$80,100	\$15,000	\$78,400	\$85,800	35%	
6	Penal Fines	\$27,000	\$35,200	\$8,000	\$35,000	\$32,000	19%	
7	State Aid	\$9,750	\$9,900	\$0	\$9,750	\$9,900	2%	
8	Grant	\$6,500	\$8,500	\$1,500	\$8,000	\$5,800	-11%	
<b>Total Revenue</b>		\$1,247,107	\$1,307,790		\$1,301,607	\$1,318,300	6%	

Expense		Budget 23-24	Projected 23-24	Amendment 23-24	Final Budget 23-24	24-25 Request	% Change From Previous Budget	
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1	Salaries	\$590,327	\$592,850	\$16,000	\$606,327	\$618,150	5%	Includes Comp. Absences
2	Fringe Benefits	\$134,670	\$144,500	\$10,000	\$144,670	\$145,496	8%	
3	Contractual Services	\$150,060	\$145,560	\$0	\$150,060	\$147,300	-2%	
4	Capital Outlay	\$3,500	\$2,800	\$0	\$3,500	\$3,500		
5	Occupancy	\$144,180	\$135,470	-\$8,000	\$136,180	\$142,180	-1%	
6	Supplies & Materials	\$118,960	\$119,050	\$4,000	\$122,960	\$120,760	2%	
7	Other Operating Expense	\$102,389	\$100,800	\$0	\$102,389	\$119,537	17%	
8	Transfer to Capital Improvement	\$85,000	\$85,000	\$0	\$85,000	\$150,000		
<b>Total Expense</b>		\$1,329,086	\$1,326,030		\$1,351,086	\$1,446,922	9%	
<b>Revenue vs. Expense</b>		-\$81,979	-\$18,240		-\$49,479	-\$128,622	57%	
<b>Rev vs. Exp W/Out Transfer</b>		\$3,021	\$66,760		\$35,521	\$21,378		

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Line # in Public Budget	Account Number	Revenues	Budget 23- 24	Projected End of 23- 24	Budget 24- 25	23/24 Actual vs. 24/25
	4100	Earning on Invest/Deposits				
3	4106	Vanguard Earnings	14,000	31,000	20,000	-35%
	4102	Interest on Debt Retirement	1,500	4,650	-	-100%
		Total Earnings Inv./Deposits	15,500	35,650	20,000	-44%
	4110	Property Taxes				
1	4111	Current Taxes - Oper.	1,014,381	1,029,000	1,056,000	3%
	4112	Current Taxes - Debt	472,970	469,300	-	-100%
2	4113	Delinquent Taxes Oper.	56,776	57,500	55,000	-4%
	4114	Delinquent Taxes Debt.	19,700	26,500	-	
1	4117	PILOT Oper.	350	450	100	-78%
	4118	PILOT Debt.	100	220	0	-100%
		Total Property Taxes	1,564,277	1,582,970	1,111,100	-30%
	4120	Donations				
4	4121	FOL - Book Sale	25,000	25,000	25,000	0%
5	4123	Magazine Adoptions	800	1,000	800	-20%
	4127	DDA Debt	12,400	12,400	-	-100%
5	4128	DDA Operating	17,600	17,600	30,000	70%
5	4120	Other Donations	45,000	61,500	55,000	-11%
		Total Donations	100,800	117,500	110,800	-6%
	4130	Grant Income				
4	4131	FOL	10,000	9,300	10,000	7%
8	4130	Other Grant (Coop or other)	6500	8,500	5,800	
		Total Grant Income	16,500	17,800	15,800	-11%
	4140	Fines & Fees				
	4141	Overdues	400	500	400	-25%
	4142	Priviledge Fees	3,200	4,100	3,500	-15%
	4144	Room Reservation Fees	4,000	5,700	4,500	-21%

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	4146	Copy/Print Fees	3,800	4,800	4,000	-17%
4		Total Fines and Fees	11,400	15,100	12,400	-18%
4	4145	Banks Township	5,000	5,000	5,000	0%
6	4150	Penal Fines	27,000	35,200	32,000	-9%
7	4155	State Aide	9,750	9,900	9,900	0%
4	4160	Miscellaneous	250	1,300	800	-38%
4	4170	Reimbursements	3,200	440	500	14%
<b>Total Revenue</b>			<b>1,753,677</b>	<b>1,820,860</b>	<b>1,318,300</b>	<b>-28%</b>
Operating Revenue (Total Less Debt Revenue)			<b>1,247,007</b>	<b>1,307,790</b>	<b>1,318,300</b>	<b>1%</b>

Line # in Public Budget	Account Number	Expense	Budget 23-24	Projected	Budget 24-25	23/24 Actual vs. 24/25	Notes
	5100	Salaries					
	5101	Director	80,847	80,850	84,000	4%	
	5102	Full Time Staff	270,212	272,000	279,884	3%	
	5103	Part Time Staff Pay	239,268	240,000	254,266	6%	
1		Salaries Total	590,327	592,850	618,150	4%	
	5200	Insurance Fringes					
2	5200	Insurance Cost	35,600	42,150	40,470	-4%	
2	5203	H.S.A.	8,500	9,500	12,000	26%	
2	5204	Payment In Lieu of Insurance	9,800	9,800	10,000	2%	
2		Insurance Fringes Total	53,900	61,450	62,470	2%	
2	5205	Retirement	32,404	32,400	33,590	4%	
2	5206	Workers Compensation	3,000	2,200	2,500	14%	
2	5208	Social Security	41,916	45,000	44,186	-2%	

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<b>2</b>	5209	Longevity/Bonus	3,450	3,450	2,750	-20%
	Personnel		724,997	733,900	763,645	4%
	5110	Contractual Services				
	5111	Payroll Mgt Service	6,000	6,200	6,500	5%
	5112	Legal Services	1,500	1,560	1,500	-4%
	5113	Audit Services	8,800	8,550	8,800	3%
	5115	Computer	58,660	55,000	56,900	3%
	5116	Cleaning	73,100	74,000	73,100	-1%
	5117	Other Services	2,000	250	500	100%
3		Total Contractual	150,060	145,560	147,300	1%
	5130	Utilities				
	5131	Heating	29,000	15,500	24,000	55%
	5132	Electricity	27,000	27,000	28,000	4%
	5133	Water/Sewer	7,050	7,500	7,300	-3%
	5134	Waste/Trash	3,000	3,200	3,200	0%
5		Total Utilities	66,050	53,200	62,500	17%
5	5135	Telephone	11,020	11,300	11,520	2%
5	5136	Internet	1,250	1,470	1,500	2%
	5140	Repairs & Maintenance				
	5141	Land and Building	40,160	40,000	40,160	0%
	5142	Equipment	2,000	3,500	2,500	
	5143	Landscaping	13,000	15,000	13,000	-13%
5		Total Repairs & Maintenance	55,160	58,500	55,660	-5%
	5150	Library Books				
	5151	Adult Books	21,600	20,000	19,000	-5%
	5152	Processing	3,500	1,700	2,500	47%
	5155	Teen Books	2,500	2,800	3,500	25%
	5156	Youth Books	15,000	14,000	15,000	7%
6		Total Library Books	42,600	38,500	40,000	4%

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6	5160	Periodicals	7,000	15,000	8,200	-45%
	5161	Audio/Video (other)	850		0	
	5161A	Audio/Video Adult	5,000	2,800	4,000	43%
	5161T	Audio/Video Teen	1,000	900	800	-11%
	5161Y	Audio/Video Youth	2,800	1,000	1,200	20%
6		<u>Total Audio/Video</u>	<u>8,800</u>	<u>4,700</u>	<u>6,000</u>	<u>28%</u>
6	5162	Electronic Subscriptions	4,460	4,900	5,960	22%
	5163	Downloadable Materials				
	5164	Youth (Overdrive)	4,000	2,800	1,500	-46%
	5166	Teen (Overdrive)	2,500	3,200	2,500	-22%
	5165	Adult (Overdrive)	8,000	8,500	11,000	29%
	5164	Other Downloadable (Hoopla,	11,500	13,500	15,500	15%
6		<u>Total Downloadable Materials</u>	<u>26,000</u>	<u>28,000</u>	<u>30,500</u>	<u>9%</u>
	5170	Programming				
	5171	Adult Programming	19,000	19,500	20,000	3%
	5173	Teen Programming	800	1,200	2,000	67%
	5174	Youth Programming	10,000	7,000	10,000	43%
7		<u>Total Programming</u>	<u>29,800</u>	<u>27,700</u>	<u>32,000</u>	<u>16%</u>
	5180	Supplies (other)				
	5181	Office/Library Supplies	11,500	10,500	10,500	0%
	5182	Building Supplies	9,600	9,500	9,600	1%
	5183	Programming Supplies (other)				
	5183A	Adult Supplies	3,500	3,200	3,500	9%
	5183T	Teen Supplies	800	950	1,500	58%
	5183Y	Youth Supplies	5,500	3,800	5,000	32%
6		<u>Total Supplies</u>	<u>30,100</u>	<u>27,950</u>	<u>30,100</u>	<u>8%</u>
4	5190	Equipment/Furniture	3,500	2,800	3,500	25%

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5	5210	Property Insurance	10,700	10,985	11,000	0%
	5225	Friends of the Library Expense	50	0	50	#DIV/0!
7	5235	Refund Taxes - Operating	300	-	300	#DIV/0!
	5236	Refund Taxes - Debt	300	-	300	#DIV/0!
7	5240	Travel & Training	7,600	9,000	11,700	30%
7	5245	Staff/Volunteer Expenses	1,500	2,500	4,500	80%
7	5250	Printing/Publicity	18,050	18,000	21,250	15%
7	5255	Postage Delivery	4,775	6,500	6,875	5%
	5260	Dues & Fees				
	5261	Computer Expenses	20,627	20,000	25,035	25%
	5260	Membership and Other	10,737	11,200	11,077	-1%
7		<b>Total Dues &amp; Fees</b>	<b>31,364</b>	<b>31,200</b>	<b>36,112</b>	<b>14%</b>
7	5265	Reimbursable	8,000	5,500	6,000	8%
7	5280	Miscellaneous Expenses	1,000	400	800	100%
	5300	Debt Service				
	5301	Bond Fees	1,500	1,500	-	-100%
	5302	Bond Interest	6,700	13,080	-	-100%
	5305	Bond Principal	545,000	545,000	-	-100%
		<b>Total Debt Service</b>	<b>553,200</b>	<b>559,580</b>	<b>-</b>	<b>-100%</b>
		Transfers Out to Capital Maint.	85,000	85,000	150,000	
<b>Total Expense</b>			<b>1,882,586</b>	<b>1,863,745</b>	<b>1,446,922</b>	<b>-22%</b>
<b>Total Revenue</b>			<b>1,753,677</b>	<b>1,820,860</b>	<b>1,318,300</b>	<b>-28%</b>
<b>Revenue Over Expense</b>			<b>(128,909)</b>	<b>(42,885)</b>	<b>(128,622)</b>	<b>200%</b>
<b>Total Exp. w/o Debt Exp.</b>			<b>1,329,086</b>	<b>1,304,165</b>	<b>1,446,922</b>	<b>11%</b>



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Total Expense w/o Debt & Capital Transfer	1,244,086	1,219,165	1,296,922	6%
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Total Revenue w/o Debt Revenue	1,266,707	1,334,290	1,318,300	-1%
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<b>Actual Operating Revenue Over Expense w/o Debt and Transfer Incorporate d</b>	22,621	115,125	21,378	-81%

## Capital Improvement Budget 24-25

Item	Account #	23-24 Budget	23-24 Projected	23-24 Amend.	24-25 Budget	Notes
<b>Projected Fund Balance Start of FY</b>		727,126	716,207		551,000	
<b>Income</b>						
Interest	401-665	7,500	30,000	22,500	18,000	
Fund Balance Transfer	401-699	85,000	85,000		150,000	
Donations			8,000		-	
<b>Total Income</b>		92,500	123,000	115,000	168,000	
<b>Total Funds</b>		819,626	839,207		719,000	
<b>Expense</b>						
Professional & Contract Services	401-801	50,000	45,000		30,500	
Land & Building Repairs	401-930	197,500	200,000	8,000	190,000	
Land Improvements	401-974	2,800	-		17,000	
Furniture and Equipment	401-980	43,500	58,000	15,000	37,800	
<b>Total Expense</b>		293,800	303,000	316,800	275,300	
<b>Income less Expense</b>		<b>(201,300)</b>	<b>(180,000)</b>	<b>(201,800)</b>	<b>(107,300)</b>	
<b>End of Year Balance</b>		<b>525,826</b>	<b>536,207</b>	<b>551,000</b>	<b>443,700</b>	
Overall Notes						

## **Budget Adoption Resolution for the 2024-2025 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, 2024 and ending June 30, 2025 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: \$1,318,300

Expense: \$1,446,922

### **Capital Improvement Fund**

Revenue: \$168,000

Expense: \$275,300

BE IT FURTHER RESOLVED, that the Charlevoix Library Board does hereby levy a tax of 1.0249 mills to operate the library for the period of July 1, 2024 to June 30, 2025 on all real and eligible personal property in the Charlevoix Library District according to the valuation of the same.

## **Budget Amendment Resolution for the 2023-2024 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, 2023 and ending June 30, 2024 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 Revenue: \$1,247,207      Amended Revenue: \$1,301,607

Budgeted Expense: \$1,314,569      Amended Expense: \$1,351,086

### **Library Debt Service Fund**

Budgeted Revenue: \$506,670      Amended Revenue: \$490,000

Budgeted Expense: \$553,500      Amended Expense: \$560,000

### **Capital Improvement Fund**

Budgeted Revenue: \$92,500      Amended Revenue: \$115,000

Budgeted Expense: \$293,800      Amended Expense: \$316,800