

Coopersville Area District Library
Proposed Operations Summary
FY 2023-24

	Budget
Income	
101-401 · Property Taxes	\$335,350.00
101-539 · State	\$30,500.00
101-580 · Local Grants	\$12,250.00
101-600 · Charges for Services	\$4,520.00
101-655 · Fines & Forfeitures	\$42,200.00
101-664 · Investment Earnings	\$800.00
101-672 · Other Revenue	\$3,600.00
101-690 · Other Financing Sources	\$58,700.00
Total Income	<u>\$487,920.00</u>
Expense	
101-701 · Personnel Services	\$309,355.00
101-726 · Supplies	\$8,050.00
101-800 · Other Services & Charges	\$93,190.00
101-970 · Capital Outlay	\$60,300.00
Total Expense	<u>\$470,895.00</u>
Total Income/Expense Variance	<u>\$17,025.00</u>

Coopersville Area District Library
Profit & Loss Budget vs. Actual
July 1, 2022 through April 6, 2023

	Jul 1, '22 - Jun 15, 23	Original 22-23	Amended 22-23	Budget 23-24
Ordinary Income/Expense				
Income				
101-401 · Property Taxes				
101-405 · Local, Chester Twp Millage				
405-1 · IFT - Chester	86.12	0.00	86.00	100.00
101-405 · Local, Chester Twp Millage - Otl	58,962.71	56,000.00	58,960.00	58,900.00
Total 101-405 · Local, Chester Twp Millage	59,048.83	56,000.00	59,046.00	59,000.00
101-406 · Local, Polkton Twp Millage	82,053.43	75,000.00	82,000.00	82,000.00
101-407 · Local, Wright Twp Millage				
407-1 · IFT - Wright	571.82	0.00	570.00	550.00
101-407 · Local, Wright Twp Millage - Oth	95,280.72	82,000.00	95,280.00	95,200.00
Total 101-407 · Local, Wright Twp Millage	95,852.54	82,000.00	95,850.00	95,750.00
101-408 · Local, Coopersville Millage				
408.1 · IFT City	14,953.71	0.00	14,950.00	14,900.00
101-408 · Local, Coopersville Millage - Oth	79,041.38	91,000.00	77,350.00	77,800.00
Total 101-408 · Local, Coopersville Millage	93,995.09	91,000.00	92,300.00	92,700.00
101-404.2 · Delinquent Property	5,824.71	0.00	5,800.00	5,900.00
Total 101-401 · Property Taxes	336,774.60	304,000.00	334,996.00	335,350.00
101-539 · State				
101-540 · Grants, State - Other	0.00	1,000.00	0.00	1,000.00
101-541 · State Aid, CADL	12,657.74	11,000.00	12,600.00	12,600.00
101-541.6 · ALA Conference	0.00	0.00	6400.00	0.00
101-542 · E-Rate Reimbursement	4,982.57	2,000.00	5,000.00	5,000.00
101-573 · LCSA Act	11,946.69	2,000.00	11,900.00	11,900.00
Total 101-539 · State	29,587.00	16,000.00	35,900.00	30,500.00
101-580 · Local Grants				
101-581 · CADL Endowment Fund (VanDonge	1,133.00	1,000.00	1,133.00	1,150.00
101-582 · LeMieux Designated Fund	3,409.50	3,000.00	3,400.00	3,400.00
101-583 · Coopersville Foundation				
583-2 · Making Collection Accessible	1,800.00	0.00	1,800.00	0.00
583-3 · Lamination Services	2,700.00	0.00	2,700.00	0.00
101-583 · Coopersville Foundation - Other	0.00	1,500.00	0.00	2,000.00
Total 101-583 · Coopersville Foundation	4,500.00	1,500.00	4,500.00	2,000.00
101-584 · CAYAC				
584 · CAYAC			0.00	1,000.00
584-1 · Sensory Programming Equipment	2,000.00	0.00	2,000.00	0.00
Total 101-584 · CAYAC	2,000.00	0.00	2,000.00	1,000.00
101-585 · Westrate Fund	4,215.00	4,000.00	4,215.00	4,200.00
101-588 · Rotary Grant	750.00	0.00	750.00	500.00
Total 101-580 · Local Grants	16,007.50	9,500.00	15,998.00	12,250.00
101-600 · Charges for Services				
101-628 · Cash Drawer - Photocopier	2,069.60	1,500.00	2,070.00	2,000.00
101-629 · Cash Drawer - Fax	533.00	375.00	540.00	500.00
101-630.1 · Cash Drawer - DVD/game rental				
101-630.1 · Cash Drawer - DVD rental	1,456.00	1,600.00	1,460.00	1,450.00
101-630.2 · Cash Drawer - Game rental	263.00	0.00	265.00	270.00
Total 101-630.1 · Cash Drawer - DVD/game re	1,719.00	1,600.00	1,725.00	1,720.00
101-631 · Cash Drawer - Room Rental	232.50	500.00	240.00	200.00
101-632 · Cash Drawer - Lost Card	141.00	85.00	141.00	100.00
Total 101-600 · Charges for Services	4,695.10	4,060.00	4,716.00	4,520.00
101-655 · Fines & Forfeitures				
101-656 · Ottawa Co Penal Fines	37,443.96	35,000.00	37,500.00	37,500.00
101-658 · Cash Drawer - Materials Fines	4,042.08	2,500.00	4,050.00	4,000.00
101-659 · Cash Drawer - Lost Items	289.27	220.00	300.00	300.00
659.1 · Cash Drawer - Invoice Reimb.	18.00	0.00	18.00	0.00
101-655 · Fines & Forfeitures - Other	399.37	0.00	400.00	400.00
Total 101-655 · Fines & Forfeitures	42,192.68	37,720.00	42,268.00	42,200.00
101-664 · Investment Earnings				
101-665 · Interest, MoneyMarket Savings	1,447.68	150.00	1,450.00	800.00
Total 101-664 · Investment Earnings	1,447.68	150.00	1,450.00	800.00

Coopersville Area District Library
Profit & Loss Budget vs. Actual
July 1, 2022 through April 6, 2023

	Jul 1, '22 - Jun 15, 23	Original 22-23	Amended 22-23	Budget 23-24
101-672 - Other Revenue				
101-674 - Private Contributions/Donations				
101-675 - Donations, Memorial	990.00	0.00	990.00	0.00
101-676 - Donations, Rotary	2,200.00	1,500.00	2,200.00	1,500.00
101-677 - Donations, Friends	124.78	1,000.00	500.00	500.00
101-678 - Sportsmen's Club	500.00	500.00	500.00	500.00
101-679 - Historical Society	245.00	0.00	245.00	
101-680 - Donations, Other	530.00	550.00	530.00	500.00
681-1 - Summer Reading Program	900.00	200.00	900.00	500.00
684-2 - Winter Reading Club	250.00	100.00	250.00	100.00
Total 101-674 - Private Contributions/Donatic	5,739.78	3,850.00	6,115.00	3,600.00
Total 101-672 - Other Revenue	5,739.78	3,850.00	6,115.00	3,600.00
101-690 - Other Financing Sources				
692.0 - Cash Drawer - Donations	265.96	50.00	265.00	200.00
692.1 - Cash Drawer - Over/Under	14.21	0.00	0.00	0.00
692.2 - ALA Reimbursement	274.17	0.00	275.00	0.00
692.3 - MERS Unassigned Fund Balance	0.00	50,000.00	20,830.00	50,000.00
692.3 - Misc. Revenue	0.00	0.00	0.00	0.00
692.5 - Capital Projects Funds	0.00	500.00	3,143.60	8,500.00
Total 101-690 - Other Financing Sources	554.34	50,550.00	24,513.60	58,700.00
Total Income	436,998.68	425,830.00	465,956.60	487,920.00
Gross Profit	436,998.68	425,830.00	465,956.60	487,920.00
Expense				
101-701 - Personnel Services				
101-702 - Salary,Wages	163,503.84	176,000.00	176,000.00	196,000.00
101-705 - Bonus	2,603.00	2,000.00	2,603.00	2,850.00
101-706 - Payroll Expenses	959.59	350.00	1,055.00	1,055.00
101-710 - Payroll taxes	12,835.62	13,700.00	13,700.00	15,000.00
101-711 - Health/Dental/Life Insurance	12,864.81	17,600.00	17,600.00	14,100.00
101-712 - MERS 457	440.64	3,200.00	500.00	3,500.00
101-713 - MERS - Minimum Payment	19,128.00	19,200.00	19,200.00	19,200.00
101-714 - MERS - Unfunded Liability	20,830.00	50,000.00	20,830.00	50,000.00
101-715 - Board Compensation	50.00	1,000.00	1,000.00	1,000.00
101-716 - Insurance, Operations	6,988.00	6,650.00	7,000.00	6,650.00
Total 101-701 - Personnel Services	240,203.50	289,700.00	259,488.00	309,355.00
101-726 - Supplies				
101-727 - Operating Supplies				
101-728 - Postage	220.53	300.00	300.00	300.00
101-730 - Computer/Printing Supplies	320.23	200.00	400.00	400.00
101-733 - Supplies, Building/Janitorial	922.14	750.00	1,100.00	1,000.00
101-734 - Office Supplies (paper included)	932.65	750.00	1,000.00	1,000.00
101-736 - Collection Supplies	1,050.93	1,100.00	1,100.00	1,100.00
101-738 - COVID	0.00	100.00	0.00	0.00
Total 101-727 - Operating Supplies	3,446.48	3,200.00	3,900.00	3,800.00
101-750 - Programming Supplies				
101-752 - Adult Programs	633.26	400.00	635.00	800.00
101-754 - Teen Programming	326.85	600.00	600.00	600.00
101-758 - Early Literacy Programming	580.86	600.00	600.00	600.00
101-759 - General Programming				
101-759.1 - StoryWalk	38.25	0.00	50.00	100.00
101-771 - Community Foudation-Story	40.50	0.00	41.00	
101-759 - General Programming - Othe	172.10	0.00	200.00	200.00
Total 101-759 - General Programming	250.85	0.00	291.00	300.00
Total 101-750 - Programming Supplies	1,000.00	1,200.00	1,200.00	1,400.00
101-760 - Summer Reading Clubs	1,007.41	1,200.00	1,200.00	1,400.00
101-768 - Advertising/Marketing/Printing	394.67	250.00	400.00	350.00
101-769 - Artwork/Decorations/Signage	0.00	200.00	200.00	200.00
101-770 - Programming Supplies - other	0.00	100.00	0.00	0.00
Total 101-750 - Programming Supplies	3,193.90	3,350.00	3,926.00	4,250.00
Total 101-726 - Supplies	6,640.38	6,550.00	7,826.00	8,050.00
101-800 - Other Services & Charges				

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	Jul 1, '22 - Jun 15, 23	Original 22-23	Amended 22-23	Budget 23-24
101-801 · Professional/Contract Services				
101-802 · Financial Services	419.00	200.00	420.00	420.00
101-804 · Legal Fees	0.00	800.00	200.00	800.00
101-806 · Audit Services	4,950.00	3,300.00	5,000.00	5,000.00
101-808 · Computer Tech Support	5,417.46	8,500.00	8,500.00	10,000.00
101-809 · Janitorial Service				
101-809.1 · Cleaning Service	8,016.60	10,000.00	9,630.60	9,500.00
101-809.2 · Window Service	455.00	0.00	500.00	500.00
101-809.3 · Gutter Service	0.00	0.00	0.00	500.00
Total 101-809 · Janitorial Service	8,471.60	10,000.00	10,100.00	10,500.00
101-817 · Performers-Professional	900.00	1,800.00	2,300.00	2,000.00
101-818 · Workshops, Inservice				
818-1 · ALA Conference - June 2023	6,368.78	0.00	6,900.00	0.00
101-818 · Workshops, Inservice - Othe	489.29	900.00	500.00	1,200.00
Total 101-818 · Workshops, Inservice	6,858.07	900.00	7,400.00	1,200.00
819 · Professional Services, misc.	0.00	100.00	100.00	0.00
Total 101-801 · Professional/Contract Service	27,016.13	25,600.00	34,020.00	29,920.00
101-810 · Grounds Service/Repairs				
810.1 · Sprinkler Service	620.80	450.00	630.00	540.00
810.2 · Lawn Service	1,600.00	1,500.00	1,600.00	1,700.00
810.3 · Snow Removal	1,700.00	1,600.00	1,700.00	1,800.00
810.7 · Grounds, Misc.	0.00	100.00	100.00	100.00
Total 101-810 · Grounds Service/Repairs	3,920.80	3,650.00	4,030.00	4,140.00
101-812 · Equipment Service/Repair				
812.1 · Fire/Security Equip	2,126.26	1,200.00	2,230.00	2,500.00
812.2 · Heating & Cooling	800.00	1,250.00	1,250.00	1,250.00
812.3 · Copier	2,811.13	3,300.00	3,300.00	3,300.00
812.4 · Audio/Visual Equipment	2,790.33	3,000.00	3,000.00	3,000.00
812.5 · Pest Control	295.85	300.00	300.00	300.00
812.6 · Window Blinds	180.00	0.00	260.00	300.00
812.7 · Generator	1,116.88	700.00	1,200.00	1,700.00
Total 101-812 · Equipment Service/Repair	10,120.45	9,750.00	11,540.00	12,350.00
101-850 · Telephone/Telecommunications				
850.1 · Telecommunications	1,887.75	2,200.00	2,200.00	2,200.00
Total 101-850 · Telephone/Telecommunicatio	1,887.75	2,200.00	2,200.00	2,200.00
101-860 · Travel	461.55	900.00	900.00	900.00
101-880 · Dues & Fees				
101-882 · Bank Fees, Operations Acct	164.00	300.00	200.00	200.00
101-884 · Licensing/Subscription Fees				
884-1 · Movie License-Sportmens Clut	570.46	0.00	580.00	580.00
101-884 · Licensing/Subscription Fees	1,592.92	2,800.00	2,000.00	2,000.00
Total 101-884 · Licensing/Subscription Fe	2,163.38	2,800.00	2,580.00	2,580.00
101-886 · Membership Dues	1,698.82	1,700.00	1,700.00	1,700.00
101-888 · Collection Agency Fee	88.65	250.00	150.00	150.00
101-890 · LLC Fees	18,164.15	20,000.00	20,000.00	20,000.00
101-892 · Dues & Fees, other	0.00	100.00	100.00	100.00
101-894 · Credit Card Fees	112.55	0.00	100.00	100.00
894-1 · Credit Card Fees - Friends	3.15	0.00	10.00	0.00
Total 101-880 · Dues & Fees	22,394.70	25,150.00	24,840.00	24,830.00
101-920 · Utilites				
101-921 · Trash - Republic Services	149.80	150.00	150.00	150.00
101-922 · Water & Sewer - City	1,108.99	1,500.00	1,400.00	1,400.00
101-923 · Gas - MI Gas Utilities	2,796.09	2,500.00	3,000.00	3,200.00
101-924 · Electric - Consumers Energy	10,209.96	12,500.00	12,500.00	12,500.00
Total 101-920 · Utilites	14,264.84	16,650.00	17,050.00	17,250.00
101-930 · Repairs & Maintenance				
101-931 · Electrical	345.50	300.00	350.00	350.00
101-932 · Plumbing	564.00	300.00	600.00	400.00
101-934 · Repairs, Misc.	0.00	200.00	300.00	200.00
Total 101-930 · Repairs & Maintenance	909.50	800.00	1,250.00	950.00

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	<u>Jul 1, '22 - Jun 15, 23</u>	<u>Original 22-23</u>	<u>Amended 22-23</u>	<u>Budget 23-24</u>
101-955 · Misc. Expenses				
101-956 · Material/Equipment				
956-1 · Making Collections Accessible	1,556.76	0.00	1,800.00	0.00
956-2 · Music & Movement Sensory Gi	1,992.53	0.00	2,000.00	0.00
956-3 · Laminator Grant	747.93	0.00	2,700.00	0.00
101-956 · Material/Equipment - Other	329.38	500.00	550.00	550.00
Total 101-956 · Material/Equipment	<u>4,626.60</u>	<u>500.00</u>	<u>7,050.00</u>	<u>550.00</u>
101-958 · Other Expenses-Misc.,	0.00	100.00	100.00	100.00
Total 101-955 · Misc. Expenses	<u>4,626.60</u>	<u>600.00</u>	<u>7,150.00</u>	<u>650.00</u>
Total 101-800 · Other Services & Charges	85,602.32	85,300.00	102,980.00	93,190.00
101-970 · Capital Outlay				
101-971 · Equipment/Assets				
101-971.1 · Historical Society History Room /	0.00	1,000.00	0.00	0.00
101-971.1 · Historical Society History Room /	1,399.61	0.00	1,400.00	0.00
101-971.2 · Equipment/Assets Other	113.45	0.00	115.00	0.00
Total 101-971 · Equipment/Assets	<u>1,513.06</u>	<u>1,000.00</u>	<u>1,515.00</u>	<u>0.00</u>
101-972 · Capital Projects				
101-972.1 · Book Binding Machine	1,223.60	0.00	1,223.60	0.00
101-972.2 · Ceiling Repair	1,920.00	0.00	1,920.00	0.00
Total 101-971 · Capital Projects	<u>3,143.60</u>	<u>0.00</u>	<u>3,143.60</u>	<u>8,500.00</u>
101-972 · Materials				
101-974 · Digitizing Project	1,095.00	850.00	1,095.00	1,350.00
101-976 · Periodicals/Newspapers	1,454.62	1,900.00	1,500.00	1,500.00
101-978 · Video Materials				
101-978.1 · DVDs	1,572.60	2,000.00	2,500.00	2,500.00
101-978.2 · Games	307.54	0.00	0.00	0.00
Total 101-978 · Video Materials	<u>1,880.14</u>	<u>2,000.00</u>	<u>2,500.00</u>	<u>2,500.00</u>
101-980 · Audio Materials	2,353.25	2,000.00	2,500.00	2,500.00
101-982 · Digital Collections	13,456.78	12,000.00	15,000.00	17,000.00
101-984 · Printed Materials (Books)	18,037.94	17,500.00	20,000.00	20,000.00
101-985 · Lost & Damaged Items	187.68	150.00	250.00	150.00
101-987 · Non-traditional (Hotspots)	5,547.40	6,300.00	6,300.00	6,300.00
101-987.1 · Non-traditional (Rotary Grant)	484.32	0.00	750.00	500.00
Total 101-973 · Materials	<u>44,497.13</u>	<u>42,700.00</u>	<u>49,895.00</u>	<u>51,800.00</u>
Total 101-970 · Capital Outlay	<u>49,153.79</u>	<u>43,700.00</u>	<u>54,553.60</u>	<u>60,300.00</u>
Total Expense	<u>381,599.99</u>	<u>425,250.00</u>	<u>424,847.60</u>	<u>470,895.00</u>
Net Ordinary Income	55,398.69	580.00	41,109.00	17,025.00

\$ 36,107.02	\$ 36,107.02	Initial Balance	\$ 32,990.55
Budget 22/23	Amended/Actual 22/23	Contributions	Proposed 23/24
0.00	0.00	Transfer from Savings	0.00
0.00			0.00
0.00			0.00
0.00			0.00
12.00	27.13	Interest	25.00
<u>12.00</u>	<u>27.13</u>	Total Revenue	<u>25.00</u>
		Expenses	
500.00	0.00	Generator Oil Retest (2022-23)	0.00
0.00	1,223.60	Rebinding Machine (2022-23)	0.00
0.00	1,920.00	Ceiling Repair (2022-23)	0.00
0.00	0.00	Network Switch (2023-24)	750.00
0.00	0.00	2 Wireless Controllers (2023-24)	1,200.00
0.00	0.00	6 Wireless Access Points (2023-24)	1,800.00
0.00	0.00	4 UPSes (2023-24)	1,200.00
0.00	0.00	Firewall (2023-24)	1,800.00
0.00	0.00	Staff Computer Chairs (2023-24)	1,750.00
<u>500.00</u>	<u>3,143.60</u>	Total Expenses	<u>8,500.00</u>
(488.00)	(3,116.47)	Net Income	(8,475.00)
\$ 35,619.02	\$ 32,990.55	Total Capital Reserves	24,515.55

Actual 22/23		Proposed 23/24
33,817.95	1102 · Bond millage	
25,170.50	1102.1 · Bond - City of Coopersville	32,200.00
39,806.88	1102.2 · Bond - Chester Twp	23,100.00
40,558.88	1102.3 · Bond - Polkton Twp	37,200.00
496.21	1102.4 · Bond - Wright Twp	39,000.00
139,850.42	2100 · Interest	400.00
	Total Bond Revenue	131,900.00
500.00	1200 · Building Expansion	
1,000.00	1207 · Bond/Election Fees	500.00
10.00	1207 · PFM Annual Disclosure	1,000.00
30,707.50	2000 Bank Fee	10.00
105,000.00	2001 · Bond Interest	28,612.00
137,217.50	2002 · Bond Principal	110,000.00
	Total Bond Expense	140,122.00
2,632.92	Excess Reveune over Expenses	-8,222.00