

MUSKEGON AREA DISTRICT LIBRARY 2020 REVISED 2021 PROPOSED BUDGET

FINAL

Approved 9-21-2020

Account	7738 ADMINISTRATION	2020 Beginning Budget	2020 Actual thru June	2020 Revised	2021 Proposed
403.000	Property Taxes	\$ 3,742,923.00	\$ 3,723,164.35	\$ 3,742,923.00	\$ 3,836,591.00
417.000	Delinquent Property Taxes				
426.000	Payment in Lieu of Taxes				
426.010	IFT and CFT Taxes				
567.000	State Grants	\$ 84,023.20	\$ 62,547.60	\$ 84,023.20	\$ 42,011.60
567.020	Local Community Stabilization	\$ 100,000.00	\$ 96,150.07	\$ 96,150.07	\$ 50,000.00
607.063	USF Credits	\$ 50,000.00	\$ -	\$ 93,760.30	\$ 99,000.00
656.000	Penal Fines	\$ 177,000.00	\$ -	\$ 187,046.25	\$ 177,000.00
657.000	Library Overdue Fines	\$ 30,000.00	\$ 4,283.65	\$ 20,000.00	\$ 20,000.00
665.000	Interest Earnings	\$ 60,000.00	\$ 19,087.27	\$ 35,000.00	\$ 35,000.00
680.000	Reimbursements - Other	\$ 18,000.00	\$ 2,111.16	\$ 18,000.00	\$ 18,000.00
684.010	Lost and Damaged Books	\$ 6,000.00	\$ 1,330.35	\$ 6,000.00	\$ 6,000.00
684.050	Printer/Copier Rental	\$ 23,000.00	\$ 4,520.26	\$ 18,000.00	\$ 18,000.00
688.000	Refunds - General	\$ -	\$ -	\$ -	\$ -
	Total Revenues	\$ 4,290,946.20	\$ 3,913,194.71	\$ 4,300,902.82	\$ 4,301,602.60
		2020 Beginning Budget	2020 Actual thru June	2020 Revised	2021 Proposed
Account	7738 ADMINISTRATION				
702.000	Regular Wages	\$ 1,690,363.48	\$ 764,463.97	\$ 1,742,327.64	\$ 1,777,174.19
703.000	Overtime	\$ 1,000.00	\$ 91.91	\$ 1,000.00	\$ 1,000.00
715.000	FICA	\$ 129,312.81	\$ 58,639.92	\$ 133,288.06	\$ 135,953.83
716.000	Medical Insurance	\$ 270,000.00	\$ 135,713.14	\$ 270,000.00	\$ 297,000.00
717.000	Life Insurance	\$ 9,200.00	\$ 5,541.19	\$ 12,000.00	\$ 13,200.00
718.000	Retirement Contribution	\$ 235,000.00	\$ 77,939.80	\$ 235,000.00	\$ 240,000.00
719.010	Dental Insurance	\$ 26,000.00	\$ 8,781.26	\$ 22,000.00	\$ 23,000.00
719.020	Retiree's Benefits	\$ 39,300.00	\$ 23,314.21	\$ 47,000.00	\$ 47,000.00
719.040	Disability Insurance	\$ 17,710.00	\$ 8,414.15	\$ 19,030.00	\$ 21,000.00
721.000	Longevity	\$ 5,700.00		\$ 5,950.00	\$ 6,225.00
722.000	Cost of Living	\$ 14,000.00	\$ 10.17	\$ 14,000.00	\$ 14,000.00
723.000	Unemployment	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00
724.000	Worker's Compensation	\$ 2,800.00	\$ 1,535.94	\$ 3,500.00	\$ 3,800.00
	Total Wages and Fringe	\$ 2,441,886.29	\$ 1,084,445.66	\$ 2,506,595.70	\$ 2,580,853.02
		2020 Beginning Budget	2020 Actual thru June	2020 Revised	2021 Proposed
Account	7738 ADMINISTRATION				
728.000	Printing	\$ 20,000.00	\$ 1,725.85	\$ 15,000.00	\$ 20,000.00
729.000	Paper & Office Supplies	\$ 24,000.00	\$ 16,351.18	\$ 32,000.00	\$ 26,000.00
729.010	Office Equipment Under \$5,000	\$ 200,850.00	\$ 79,352.71	\$ 200,850.00	\$ 141,000.00
730.000	Postage	\$ 5,000.00	\$ 4,500.55	\$ 6,500.00	\$ 6,500.00
759.000	Periodicals	\$ 25,000.00	\$ 18,602.73	\$ 25,000.00	\$ 26,000.00
759.001	Electronic Services	\$ 150,000.00	\$ 117,704.34	\$ 172,000.00	\$ 200,000.00
760.000	Gas, Oil, Filters	\$ 7,000.00	\$ 1,289.05	\$ 7,000.00	\$ 9,500.00
801.000	Contractual Services	\$ 129,000.00	\$ 46,304.47	\$ 129,000.00	\$ 129,000.00
807.000	Membership & Dues	\$ 8,000.00	\$ 7,325.51	\$ 10,000.00	\$ 10,000.00
828.000	Audit Expense	\$ 10,500.00	\$ 6,500.00	\$ 10,500.00	\$ 11,050.00
829.000	Legal Fees	\$ 30,000.00	\$ 18,562.50	\$ 35,000.00	\$ 35,000.00
863.000	Auto Allowance Mileage	\$ 11,000.00	\$ 2,883.87	\$ 9,000.00	\$ 11,000.00
864.000	Conferences & Seminars	\$ 8,500.00	\$ 638.00	\$ 5,000.00	\$ 9,500.00
871.000	Other Travel Expenses	\$ 8,500.00	\$ (1,154.88)	\$ 5,000.00	\$ 9,500.00
881.000	Public Information	\$ 60,000.00	\$ 8,958.82	\$ 45,000.00	\$ 60,000.00
902.000	Advertising	\$ 20,000.00	\$ 1,465.00	\$ 20,000.00	\$ 20,000.00
905.000	Debt Service Principal	\$ 10,750.90	\$ 7,382.66	\$ 13,450.00	\$ 15,000.00
906.000	Debt Service Interest	\$ 160.56	\$ 142.97	\$ 600.00	\$ 900.00
912.030	Insurance	\$ 17,000.00	\$ 11,551.03	\$ 21,000.00	\$ 23,000.00
936.000	Equipment Repairs & Maint.	\$ 15,000.00	\$ 5,215.59	\$ 15,000.00	\$ 15,000.00
937.000	Vehicle Repairs & Maint.	\$ 7,000.00	\$ 1,414.84	\$ 7,000.00	\$ 9,000.00
947.000	Software	\$ 77,000.00	\$ 25,913.35	\$ 77,000.00	\$ 93,000.00
964.010	Refunds	\$ 1,500.00	\$ 426.84	\$ 1,500.00	\$ 1,500.00
970.000	Capital Improvements	\$ 254,000.00	\$ 19,762.40	\$ -	\$ -
981.010	Books - General	\$ 220,000.00	\$ 46,581.99	\$ 317,000.00	\$ 230,000.00

981.030	Books - Audio	\$ 12,500.00	\$ 2,022.97	\$ 33,500.00	\$ 13,500.00
981.091	AV/DVD's	\$ 70,000.00	\$ 12,206.93	\$ 141,000.00	\$ 80,000.00
981.092	AV/Music	\$ 7,000.00	\$ 980.64	\$ 10,700.00	\$ 7,000.00
	Subtotal Expenses				
	Grand Total Expenses (includes wages & benefits)	\$ 3,851,147.75	\$ 1,549,057.57	3,871,195.70	\$ 3,792,803.02
Account	7740 BRANCHES and BUILDINGS	2020 Beginning Budget	2020 Actual thru June	2020 Revised	2021 Proposed
	Total Revenues	-	-	-	-
Account	7740 BRANCHES and BUILDINGS	2020 Beginning Budget	2020 Actual thru June	2020 Revised	2021 Proposed
776.000	Janitorial Supplies	\$ 1,000.00	\$ 274.01	\$ 1,000.00	\$ 1,500.00
801.000	Contractual Services	\$ 287,000.00	\$ 103,973.15	\$ 235,000.00	\$ 257,000.00
801.020	Branch Capital	\$ 67,000.00	\$ -	\$ 62,000.00	\$ 65,000.00
801.021	Branch Improvements	\$ 219,000.00	\$ 46,680.00	\$ -	\$ -
808.000	Trash Pickup	\$ 750.00	\$ 260.00	\$ 850.00	\$ 900.00
851.000	Telephone	\$ 164,000.00	\$ 65,066.93	\$ 164,000.00	\$ 120,000.00
921.000	Electricity	\$ 6,000.00	\$ 1,614.47	\$ 6,000.00	\$ 6,600.00
922.000	Natural Gas	\$ 8,000.00	\$ 2,414.40	\$ 8,000.00	\$ 8,800.00
935.000	Janitorial Services	\$ 6,000.00	\$ 2,675.00	\$ 9,000.00	\$ 9,000.00
970.000	Capital Improvements	\$ -	\$ -	\$ 1,350,000.00	\$ 400,000.00
941.030	Building Rental/CAM	\$ 11,000.00	\$ 8,215.99	\$ 11,000.00	\$ 11,000.00
	Total Expenses	\$ 769,750.00	\$ 231,173.95	\$ 1,846,850.00	\$ 879,800.00
Account	7744 VISUALLY/PHYSICALLY DISABLED	2020 Beginning Budget	2020 Actual thru June	2020 Revised	2021 Proposed
567.000	State Aid	\$ 41,074.00	\$ 41,074.00	\$ 41,074.00	\$ 20,537.00
	Total Revenues	\$ 41,074.00	\$ 41,074.00	\$ 41,074.00	# 20,537.00
		2020 Beginning Budget	2020 Actual thru June	2020 Revised	2021 Proposed
702.000	Salaries and Wages	\$ 68,000.00	\$ 29,250.26	\$ 69,596.80	\$ 70,988.73
715.000	FICA	\$ 5,202.00	\$ 2,239.49	\$ 5,324.16	\$ 5,430.64
716.000	Medical	\$ 19,250.00	\$ 7,597.14	\$ 19,250.00	\$ 21,175.00
717.000	Life Insurance	\$ 780.00	\$ 329.61	\$ 780.00	\$ 850.00
718.000	Retirement	\$ 15,500.00	\$ 4,963.44	\$ 15,500.00	\$ 16,500.00
719.010	Dental Insurance	\$ 1,650.00	\$ 445.56	\$ 1,200.00	\$ 1,350.00
719.020	Retiree's Benefits	\$ 2,650.00	\$ 1,001.35	\$ 2,650.00	\$ 3,000.00
719.040	Disability Insurance	\$ 1,320.00	\$ 894.07	\$ 1,800.00	\$ 1,980.00
721.000	Longevity	\$ 275.00	\$ -	\$ 250.00	\$ 275.00
722.000	Cost of Living	\$ 624.00	\$ -	\$ 624.00	\$ 624.00
723.000	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -
724.000	Workers' Compensation	\$ -	\$ -	\$ -	\$ -
	Total Wages and Fringe	\$ 115,251.00	\$ 46,720.92	\$ 116,974.96	\$ 122,173.37
728.000	Printing	\$ 1,000.00	\$ 276.00	\$ 1,000.00	\$ 1,000.00
729.000	Paper & Office Supplies	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
730.000	Postage	\$ 2,000.00	\$ 100.00	\$ 500.00	\$ 500.00
807.000	Membership & Dues	\$ 105.00	\$ 130.00	\$ 200.00	\$ 200.00
851.000	Telephone	\$ 800.00	\$ -	\$ 800.00	\$ 800.00
863.000	Auto Allowance Mileage	\$ 700.00	\$ 11.33	\$ 500.00	\$ 700.00
864.000	Conferences & Seminars	\$ 500.00	\$ -	\$ 200.00	\$ 500.00
871.000	Other Travel Expenses	\$ 1,750.00	\$ -	\$ 500.00	\$ 750.00
881.000	Public Information	\$ 1,000.00	\$ -	\$ 500.00	\$ 1,000.00
902.000	Advertising	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00
	Total Expenses	\$ 125,606.00	\$ 47,238.25	\$ 123,674.96	\$ 130,123.37
Account	7745 DISCRETIONARY	2020 Beginning Budget	2020 Actual thru June	2020 Revised	2021 Proposed
675.010	Books - Personal	\$ 1,000.00	\$ 14.00	\$ 1,000.00	\$ 1,000.00
675.020	Contributions -	\$ 1,000.00	\$ 625.00	\$ 1,000.00	\$ 1,000.00
675.050	Contributions - LVPD	\$ 1,000.00	\$ 75.00	\$ 1,000.00	\$ 1,000.00
675.070	Contributions - Friends	\$ 1,000.00	\$ 638.07	\$ 1,000.00	\$ 1,000.00
675.080	Contributions - Memorials	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
684.040	Book Sale Revenue	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00

	Total Revenues	\$ 6,000.00	\$ 1,352.07	\$ 6,000.00	\$ 6,000.00	
	7745 DISCRETIONARY					
981.011	Books - Personal	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	
981.020	Books Materials - Individuals	\$ 1,000.00	\$ 1,001.61	\$ 1,000.00	\$ 1,000.00	
981.050	Books - LVPD	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	
981.060	Book Sale Expenditures	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	
981.070	Books - Friends	\$ 1,000.00	\$ 474.90	\$ 1,000.00	\$ 1,000.00	
981.080	Books in Memory	\$ 1,000.00	\$ 800.01	\$ 1,000.00	\$ 1,000.00	
	Total Expenses	\$ 6,000.00	\$ 2,276.52	\$ 6,000.00	\$ 6,000.00	
		2020 Beginning Budget	2020 Actual thru June	2020 Revised	2021 Proposeed	
	GRAND TOTALS - All Budgets					
REVENUES	Administration	\$ 4,290,946.20	\$ 3,913,194.71	\$ 4,300,902.82	\$ 4,301,602.60	
	LVPD Services	\$ 41,074.00	\$ 41,074.00	\$ 41,074.00	\$ 20,537.00	
	Discretionary Materials	\$ 6,000.00	\$ 1,352.07	\$ 6,000.00	\$ 6,000.00	
	TOTAL REVENUES	\$ 4,338,020.20	\$ 3,955,620.78	\$ 4,347,976.82	\$ 4,328,139.60	
EXPENDITURES	GRAND TOTALS - All Budgets					
	Administration	\$ 3,851,147.75	\$ 1,549,057.57	\$ 3,871,195.70	\$ 3,792,803.02	
	Branches & Buildings	\$ 769,750.00	\$ 231,173.95	\$ 1,846,850.00	\$ 879,800.00	
	LVPD Services	\$ 125,606.00	\$ 47,238.25	\$ 123,674.96	\$ 130,123.37	
	Discretionary Materials	\$ 6,000.00	\$ 2,276.52	\$ 6,000.00	\$ 6,000.00	
	TOTAL EXPENSES	\$ 4,752,503.75	\$ 1,829,746.29	\$ 5,847,720.66	\$ 4,808,726.38	#