

2017 REVISED 2018 PROPOSED BUDGET
Muskegon Area District Library

FINAL

9/18/2017

REVENUES

7738 ADMINISTRATION		2017	2017 Actual	2017	2018
Account	Account Description	Budget	thru June	Revised	Proposed
403.000	Property Taxes	\$ 3,452,512.00	\$ 3,465,005.11	\$ 3,348,678.89	\$ 3,418,180.67
417.000	Delinquent Property Taxes	\$ -	\$ -	\$ -	\$ -
426.000	Payment in Lieu of Taxes	\$ -	\$ -	\$ -	\$ -
426.010	IFT and CFT Taxes	\$ -	\$ -	\$ -	\$ -
567.000	State Grants	\$ 77,592.34	\$ -	\$ 77,592.80	\$ 77,592.80
567.020	Local Community Stabilization			\$ 126,549.34	\$ 100,000.00
607.063	USF Credits	\$ 3,000.00	\$ 3,423.46	\$ 14,000.00	\$ 11,200.00
656.000	Penal Fines	\$ 215,967.89	\$ -	\$ 199,638.12	\$ 199,638.12
657.000	Library Overdue Fines	\$ 44,000.00	\$ 18,175.89	\$ 44,000.00	\$ 44,000.00
665.000	Interest Earnings	\$ 10,000.00	\$ 2,829.44	\$ 10,000.00	\$ 18,000.00
680.000	Reimbursements - Other	\$ 9,000.00	\$ 3,955.54	\$ 9,000.00	\$ 9,000.00
684.010	Lost and Damaged Books	\$ 6,000.00	\$ 2,605.65	\$ 6,000.00	\$ 6,000.00
684.050	Printer/Copier Revenue	\$ 21,000.00	\$ 10,499.42	\$ 21,000.00	\$ 21,000.00
688.000	Refunds - General	\$ -	\$ -	\$ -	\$ -
	Total Revenues	\$ 3,839,072.23	\$ 3,506,494.51	\$ 3,856,459.15	\$ 3,904,611.59

EXPENDITURES

7738 ADMINISTRATION		2017	2017 Actual	2017	2018
Account		Budget	thru June	Revised	Proposed
702.000	Regular Wages	\$ 1,419,548.32	\$ 642,911.67	\$ 1,419,548.32	\$ 1,461,959.94
703.000	Overtime	\$ 500.00	\$ 331.91	\$ 1,000.00	\$ 1,000.00
715.000	FICA	\$ 114,250.96	\$ 49,264.25	\$ 108,595.45	\$ 111,839.94
716.000	Medical Insurance	\$ 246,000.00	\$ 92,291.66	\$ 200,000.00	\$ 220,000.00
717.000	Life Insurance	\$ 6,700.00	\$ 3,861.61	\$ 8,000.00	\$ 8,300.00
718.000	Retirement Contribution	\$ 91,300.00	\$ 60,983.12	\$ 124,000.00	\$ 127,800.00
719.010	Dental Insurance	\$ 19,600.00	\$ 8,443.34	\$ 19,000.00	\$ 21,500.00
719.020	Retiree's Benefits	\$ 61,000.00	\$ 22,468.85	\$ 37,000.00	\$ 38,200.00
719.040	Disability Insurance	\$ 12,000.00	\$ 6,401.57	\$ 13,500.00	\$ 14,850.00
721.000	Longevity	\$ 5,425.00	\$ -	\$ 4,850.00	\$ 5,050.00
722.000	Cost of Living	\$ 12,000.00	\$ -	\$ 12,000.00	\$ 12,000.00
723.000	Unemployment	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00
724.000	Worker's Compensation	\$ 1,575.00	\$ 2,622.00	\$ 3,000.00	\$ 3,300.00
	Total Wages and Fringe	\$ 1,991,399.28	\$ 889,579.98	\$ 1,951,993.77	\$ 2,027,299.88

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EXPENDITURES

	7738 ADMINISTRATION	2017	2017 Actual	2017	2018
Account		Budget	thru June	Revised	Proposed
728.000	Printing	\$ 16,000.00	\$ 5,763.02	\$ 16,000.00	\$ 16,000.00
729.000	Paper & Office Supplies	\$ 24,000.00	\$ 9,105.84	\$ 24,000.00	\$ 24,000.00
729.010	Office Equipment Under \$5,000	\$ 40,000.00	\$ 2,779.29	\$ 77,000.00	\$ 77,000.00
730.000	Postage	\$ 4,500.00	\$ 1,608.30	\$ 4,500.00	\$ 4,500.00
759.000	Periodicals	\$ 20,000.00	\$ 19,781.80	\$ 21,000.00	\$ 26,000.00
759.001	Electronic Services	\$ 60,000.00	\$ 39,776.27	\$ 60,000.00	\$ 88,000.00
760.000	Gas, Oil, Filters	\$ 9,000.00	\$ 3,790.27	\$ 9,000.00	\$ 9,000.00
801.000	Contractual Services	\$ 129,000.00	\$ 54,295.96	\$ 129,000.00	\$ 129,000.00
807.000	Membership & Dues	\$ 7,000.00	\$ 4,025.53	\$ 7,000.00	\$ 7,500.00
828.000	Audit Expense	\$ 7,800.00	\$ 8,630.00	\$ 8,630.00	\$ 9,000.00
829.000	Legal Fees	\$ 35,000.00	\$ 17,415.00	\$ 35,000.00	\$ 35,000.00
863.000	Auto Allowance Mileage	\$ 13,000.00	\$ 7,149.13	\$ 17,000.00	\$ 17,000.00
864.000	Conferences & Seminars	\$ 6,000.00	\$ 4,058.72	\$ 7,000.00	\$ 7,000.00
871.000	Other Travel Expenses	\$ 6,500.00	\$ 2,814.36	\$ 7,500.00	\$ 7,500.00
881.000	Public Information	\$ 55,000.00	\$ 20,726.51	\$ 55,000.00	\$ 55,000.00
902.000	Advertising	\$ 25,000.00	\$ 1,694.07	\$ 18,000.00	\$ 18,000.00
905.000	Debt Service Principal	\$ 11,545.65	\$ 5,725.35	\$ 11,545.65	\$ 11,931.83
906.000	Debt Service Interest	\$ 1,355.43	\$ 725.19	\$ 1,355.43	\$ 969.25
912.030	Insurance	\$ 13,200.00	\$ 8,871.00	\$ 12,200.00	\$ 13,200.00
936.000	Equipment Repair & Maint.	\$ 12,000.00	\$ 7,927.80	\$ 15,000.00	\$ 15,000.00
937.000	Vehicle Repair & Maint.	\$ 6,000.00	\$ 394.32	\$ 2,000.00	\$ 2,000.00
942.010	Equipment Rent Revolving	\$ 10,000.00	\$ -	\$ -	\$ -
947.000	Software	\$ 40,000.00	\$ 8,586.86	\$ 60,000.00	\$ 60,000.00
964.010	Refunds	\$ 700.00	\$ 650.51	\$ 1,500.00	\$ 1,500.00
970.000	Capital Improvements	\$ 100,000.00	\$ 21,752.55	\$ 200,000.00	\$ 75,000.00
971.000	Storyville	\$ 1,000.00	\$ -	\$ 8,000.00	\$ 30,000.00
971.001	Storyville Marketing	\$ -	\$ 350.00	\$ 1,000.00	\$ 1,000.00
981.010	Books - General	\$ 220,000.00	\$ 95,497.28	\$ 220,000.00	\$ 220,000.00
981.030	Books - Audio	\$ 12,500.00	\$ 5,667.35	\$ 12,500.00	\$ 12,500.00
981.091	AV/DVD's	\$ 70,000.00	\$ 32,720.70	\$ 70,000.00	\$ 70,000.00
981.092	AV/Music	\$ 10,000.00	\$ 3,342.15	\$ 10,000.00	\$ 10,000.00
	<i>Subtotal expenses</i>	\$ 966,101.08	\$ 395,625.13	\$ 1,120,731.08	\$ 1,052,601.08
	Grand Total Expenses (includes wages)	\$ 2,957,500.36	\$ 1,285,205.11	\$ 3,072,724.85	\$ 3,079,900.96

**2017 REVISED 2018 PROPOSED BUDGET
Muskegon Area District Library**

FINAL

9/18/2017

REVENUES

	7740 BRANCHES AND BUILDING	2017	2017 Actual	2017	2018
Account		Budget	thru June	Revised	Proposed
0	0	\$ -		\$ -	\$ -

EXPENDITURES

	7740 BRANCHES AND BUILDING	2017	2017 Actual	2017	2018
Account		Budget	thru June	Revised	Proposed
776.000	Janitorial Supplies	\$ 1,000.00	\$ 254.60	\$ 1,000.00	\$ 1,000.00
801.000	Contractual Services	\$ 254,076.00	\$ 186,038.05	\$ 250,000.00	\$ 257,000.00
801.020	Branch Capital	\$ 56,694.00	\$ 56,694.00	\$ 56,694.00	\$ 56,694.00
808.000	Trash Pickup	\$ 750.00	\$ 350.00	\$ 750.00	\$ 750.00
851.000	Telephone	\$ 41,000.00	\$ 17,370.37	\$ 60,000.00	\$ 136,000.00
921.000	Electricity	\$ 6,600.00	\$ 2,238.10	\$ 5,000.00	\$ 5,500.00
922.000	Natural Gas	\$ 8,000.00	\$ 3,019.19	\$ 8,000.00	\$ 8,000.00
935.000	Janitorial Services	\$ 4,400.00	\$ 2,372.40	\$ 4,400.00	\$ 5,000.00
941.030	Building Rental/CAM	\$ 11,000.00	\$ 5,452.66	\$ 11,000.00	\$ 11,000.00
	Total 7740 Expenditures	\$ 383,520.00	\$ 273,789.37	\$ 396,844.00	\$ 480,944.00

**2017 REVISED 2018 PROPOSED BUDGET
Muskegon Area District Library**

FINAL

9/18/2017

REVENUES

	7744 ADVISORY OUTREACH CEN	2017	2017 Actual	2017	2018
Account		Budget	thru June	Revised	Proposed
567.000	State Aid	\$ 41,074.00	\$ 20,537.00	\$ 41,074.00	\$ 41,074.00

EXPENDITURES

	7744 ADVISORY OUTREACH CEN	2017	2017 Actual	2017	2018
Account		Budget	thru June	Revised	Proposed
702.000	Salaries and Wages	\$ 74,500.00	\$ 36,559.08	\$ 74,500.00	\$ 75,600.00
715.000	FICA	\$ 5,700.00	\$ 2,852.74	\$ 5,700.00	\$ 5,800.00
716.000	Medical	\$ 36,750.00	\$ 15,068.43	\$ 32,000.00	\$ 35,200.00
717.000	Life Insurance	\$ 650.00	\$ 229.64	\$ 500.00	\$ 550.00
718.000	Retirement	\$ 10,500.00	\$ 7,037.42	\$ 15,000.00	\$ 16,500.00
719.010	Dental Insurance	\$ 2,200.00	\$ 861.01	\$ 1,800.00	\$ 1,860.00
719.020	Retiree's Benefits	\$ 5,000.00	\$ 1,158.61	\$ -	\$ -
719.040	Disability Insurance	\$ 1,140.00	\$ 502.80	\$ 1,140.00	\$ 1,200.00
721.000	Longevity	\$ 1,600.00	\$ -	\$ 1,425.00	\$ 1,450.00
722.000	Cost of Living	\$ 624.00	\$ -	\$ 624.00	\$ 624.00
723.000	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -
724.000	Worker's Compensation	\$ -	\$ -	\$ -	\$ -
	Total Wages and Fringe	\$ 138,664.00	\$ 64,269.73	\$ 132,689.00	\$ 138,784.00
728.000	Printing	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
729.000	Paper & Office Supplies	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
730.000	Postage	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00
807.000	Membership & Dues	\$ 105.00	\$ 105.00	\$ 105.00	\$ 105.00
851.000	Telephone	\$ 700.00	\$ 626.62	\$ 1,100.00	\$ 800.00
863.000	Auto Allowance Mileage	\$ 600.00	\$ 507.71	\$ 700.00	\$ 700.00
864.000	Conferences & Seminars	\$ 400.00	\$ 415.00	\$ 500.00	\$ 500.00
871.000	Other Travel Expenses	\$ 50.00	\$ 671.95	\$ 750.00	\$ 750.00
881.000	Public Information	\$ 1,000.00	\$ 207.00	\$ 1,000.00	\$ 1,000.00
902.000	Advertising	\$ 2,000.00	\$ 1,745.00	\$ 2,000.00	\$ 2,000.00
	Total 7744 Expenditures	\$ 147,019.00	\$ 68,548.01	\$ 142,344.00	\$ 148,139.00

2017 REVISED 2018 PROPOSED BUDGET
Muskegon Area District Library

FINAL

9/18/2017

REVENUES

	7745 DISCRETIONARY	2017	2017 Actual	2017	2018
Account		Budget	thru June	Revised	Proposed
675.010	Books - Personal	\$ 1,000.00	\$ 18.82	\$ 1,000.00	\$ 1,000.00
675.020	Contributions - General	\$ 1,000.00	\$ 5,750.73	\$ 1,000.00	\$ 1,000.00
675.050	Contributions - AOC	\$ 1,000.00	\$ 250.00	\$ 1,000.00	\$ 1,000.00
675.070	Contributions - Friends	\$ 1,000.00	\$ 2,997.84	\$ 1,000.00	\$ 1,000.00
675.080	Contributions - Memorials	\$ 1,000.00	\$ 250.00	\$ 1,000.00	\$ 1,000.00
684.040	Book Sale Revenue	\$ 1,000.00	\$ 110.00	\$ 1,000.00	\$ 1,000.00
	Total Revenues	\$ 6,000.00	\$ 9,377.39	\$ 6,000.00	\$ 6,000.00

EXPENDITURES

	7745 DISCRETIONARY	2017	2017 Actual	2017	2018
Account		Budget	thru June	Revised	Proposed
981.011	Books - Personal	\$ 1,000.00	\$ 18.82	\$ 1,000.00	\$ 1,000.00
981.020	Books.Materials - Individuals	\$ 1,000.00	\$ 4,629.84	\$ 1,000.00	\$ 1,000.00
981.050	Books - AOC	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
981.060	Book Sale Expenditures	\$ 1,000.00	\$ 49.98	\$ 1,000.00	\$ 1,000.00
981.070	Books - Friends	\$ 1,000.00	\$ 15,612.41	\$ 1,000.00	\$ 1,000.00
981.080	Books in Memory	\$ 1,000.00	\$ 107.60	\$ 1,000.00	\$ 1,000.00
		\$ 6,000.00	\$ 20,418.65	\$ 6,000.00	\$ 6,000.00

MADL TOTAL BUDGETS

REVENUES

	GRAND TOTALS	2017	2017 Actual	2017	2018
		Budget	thru June	Revised	Proposed
	Administration	\$ 3,839,072.33	\$ 3,506,494.51	\$ 3,856,459.15	\$ 3,904,611.59
	AOC Services	\$ 41,074.00	\$ 20,537.00	\$ 41,074.00	\$ 41,074.00
	Discretionary Materials	\$ 6,000.00	\$ 9,377.39	\$ 6,000.00	\$ 6,000.00
	TOTAL REVENUES	\$ 3,886,146.33	\$ 3,536,408.90	\$ 3,903,533.15	\$ 3,951,685.59

EXPENDITURES

	GRAND TOTALS	2017	2017 Actual	2017	2018
		Budget	thru June	Revised	Proposed
	Administration	\$ 2,957,500.36	\$ 1,285,205.11	\$ 3,072,724.85	\$ 3,079,900.96
	Branches & Buildings	\$ 383,520.00	\$ 273,789.37	\$ 396,844.00	\$ 480,944.00
	AOC Services	\$ 147,019.00	\$ 68,548.01	\$ 142,344.00	\$ 148,139.00
	Discretionary Materials	\$ 6,000.00	\$ 20,418.65	\$ 6,000.00	\$ 6,000.00
	TOTAL EXPENSES	\$ 3,494,039.36	\$ 1,647,961.14	\$ 3,617,912.85	\$ 3,714,983.96

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