

2018 REVISED 2019 PROPOSED BUDGET
Muskegon Area District Library

Final Budget
Approved 9-17-18

REVENUES

7738 ADMINISTRATION		2018	2018 Actual	2018	2019
Account	Account Description	Budget	thru June	Revised	Proposed
403.000	Property Taxes	\$ 3,418,180.67	\$ 3,495,433.67	\$ 3,497,000.00	\$ 3,602,290.29
417.000	Delinquent Property Taxes	\$ -	\$ -	\$ -	\$ -
426.000	Payment in Lieu of Taxes	\$ -	\$ -	\$ -	\$ -
426.010	IFT and CFT Taxes	\$ -	\$ -	\$ -	\$ -
567.000	State Grants	\$ 77,592.80	\$ 38,528.42	\$ 77,623.78	\$ 77,623.78
567.020	Local Community Stabilization	\$ 100,000.00	\$ 392,268.21	\$ 392,268.21	\$ 300,000.00
607.063	USF Credits	\$ 11,200.00	\$ -	\$ 25,000.00	\$ 12,000.00
656.000	Penal Fines	\$ 199,638.12	\$ -	\$ 185,834.83	\$ 177,000.00
657.000	Library Overdue Fines	\$ 44,000.00	\$ 15,916.89	\$ 44,000.00	\$ 44,000.00
665.000	Interest Earnings	\$ 18,000.00	\$ 3,314.66	\$ 18,000.00	\$ 25,000.00
680.000	Reimbursements - Other	\$ 9,000.00	\$ 5,416.24	\$ 10,000.00	\$ 10,000.00
684.010	Lost and Damaged Books	\$ 6,000.00	\$ 2,793.53	\$ 6,000.00	\$ 6,000.00
684.050	Printer/Copier Revenue	\$ 21,000.00	\$ 11,142.69	\$ 23,000.00	\$ 23,000.00
688.000	Refunds - General	\$ -	\$ -	\$ -	\$ -
	Total Revenues	\$ 3,904,611.59	\$ 3,964,814.31	\$ 4,278,726.82	\$ 4,276,914.07

EXPENDITURES

7738 ADMINISTRATION		2018	2018 Actual	2018	2019
Account		Budget	thru June	Revised	Proposed
702.000	Regular Wages	\$ 1,461,959.94	\$ 650,856.63	\$ 1,508,290.38	\$ 1,578,416.60
703.000	Overtime	\$ 1,000.00	\$ 164.86	\$ 1,000.00	\$ 1,000.00
715.000	FICA	\$ 111,839.94	\$ 47,999.03	\$ 115,384.21	\$ 120,748.87
716.000	Medical Insurance	\$ 220,000.00	\$ 87,454.43	\$ 200,000.00	\$ 245,000.00
717.000	Life Insurance	\$ 8,300.00	\$ 4,323.54	\$ 8,700.00	\$ 8,700.00
718.000	Retirement Contribution	\$ 127,800.00	\$ 65,468.54	\$ 140,000.00	\$ 140,000.00
719.010	Dental Insurance	\$ 21,500.00	\$ 9,636.00	\$ 21,500.00	\$ 22,000.00
719.020	Retiree's Benefits	\$ 38,200.00	\$ 17,726.39	\$ 38,200.00	\$ 38,200.00
719.040	Disability Insurance	\$ 14,850.00	\$ 6,706.04	\$ 14,850.00	\$ 16,000.00
721.000	Longevity	\$ 5,050.00	\$ -	\$ 5,050.00	\$ 5,250.00
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	\$ 3,300.00	\$ 1,732.50	\$ 2,000.00	\$ 2,200.00
	Total Wages and Fringe	\$ 2,027,299.88	\$ 892,067.96	\$ 2,068,474.59	\$ 2,191,015.47

2018 REVISED 2019 PROPOSED BUDGET
Muskegon Area District Library

EXPENDITURES

	7738 ADMINISTRATION	2018	2018 Actual	2018	2019
Account		Budget	thru June	Revised	Proposed
728.000	Printing	\$ 16,000.00	\$ 2,588.25	\$ 16,000.00	\$ 16,000.00
729.000	Paper & Office Supplies	\$ 24,000.00	\$ 10,491.78	\$ 24,000.00	\$ 24,000.00
729.010	Office Equipment Under \$5,000	\$ 77,000.00	\$ 1,107.03	\$ 77,000.00	\$ 120,000.00
730.000	Postage	\$ 4,500.00	\$ 1,230.43	\$ 4,500.00	\$ 4,500.00
759.000	Periodicals	\$ 26,000.00	\$ 21,940.33	\$ 29,000.00	\$ 30,000.00
759.001	Electronic Services	\$ 88,000.00	\$ 59,027.54	\$ 118,000.00	\$ 118,000.00
760.000	Gas, Oil, Filters	\$ 9,000.00	\$ 2,674.94	\$ 9,000.00	\$ 9,000.00
801.000	Contractual Services	\$ 129,000.00	\$ 40,934.75	\$ 129,000.00	\$ 129,000.00
807.000	Membership & Dues	\$ 7,500.00	\$ 5,210.07	\$ 7,500.00	\$ 7,500.00
828.000	Audit Expense	\$ 9,000.00	\$ 8,500.00	\$ 9,500.00	\$ 9,500.00
829.000	Legal Fees	\$ 35,000.00	\$ 9,423.00	\$ 30,000.00	\$ 30,000.00
863.000	Auto Allowance Mileage	\$ 17,000.00	\$ 4,371.19	\$ 12,000.00	\$ 12,000.00
864.000	Conferences & Seminars	\$ 7,000.00	\$ 2,221.00	\$ 7,000.00	\$ 7,000.00
871.000	Other Travel Expenses	\$ 7,500.00	\$ 736.80	\$ 7,500.00	\$ 7,500.00
881.000	Public Information	\$ 55,000.00	\$ 18,347.27	\$ 55,000.00	\$ 55,000.00
902.000	Advertising	\$ 18,000.00	\$ 3,260.36	\$ 18,000.00	\$ 18,000.00
905.000	Debt Service Principal	\$ 11,931.83	\$ 5,916.84	\$ 12,901.08	\$ 12,901.08
906.000	Debt Service Interest	\$ 969.25	\$ 533.70	\$ 969.25	\$ 570.11
912.030	Insurance	\$ 13,200.00	\$ 10,160.59	\$ 14,500.00	\$ 14,500.00
936.000	Equipment Repair & Maint.	\$ 15,000.00	\$ 5,238.44	\$ 15,000.00	\$ 15,000.00
937.000	Vehicle Repair & Maint.	\$ 2,000.00	\$ 505.84	\$ 5,000.00	\$ 7,000.00
947.000	Software	\$ 60,000.00	\$ 18,753.20	\$ 60,000.00	\$ 77,000.00
964.010	Refunds	\$ 1,500.00	\$ 436.28	\$ 1,500.00	\$ 1,500.00
970.000	Capital Improvements	\$ 75,000.00	\$ 463.88	\$ 75,000.00	\$ 75,000.00
971.000	Storyville	\$ 30,000.00	\$ 13,586.21	\$ 330,000.00	\$ 200,000.00
971.001	Storyville Marketing	\$ 1,000.00	\$ 2,227.96	\$ 5,000.00	\$ 5,000.00
981.010	Books - General	\$ 220,000.00	\$ 95,397.64	\$ 205,000.00	\$ 204,000.00
981.030	Books - Audio	\$ 12,500.00	\$ 6,294.80	\$ 12,500.00	\$ 12,500.00
981.091	AV/DVD's	\$ 70,000.00	\$ 24,193.34	\$ 55,000.00	\$ 55,000.00
981.092	AV/Music	\$ 10,000.00	\$ 3,190.51	\$ 7,000.00	\$ 7,000.00
	<i>Subtotal expenses</i>	\$ 1,052,601.08	\$ 378,963.97	\$ 1,352,370.33	\$ 1,283,971.19
	Grand Total Expenses (includes wages)	\$ 3,079,900.96	\$ 1,271,031.93	\$ 3,420,844.92	\$ 3,474,986.66

2018 REVISED 2019 PROPOSED BUDGET
Muskegon Area District Library

REVENUES

	7740 BRANCHES AND BUILDING	2018	2018 Actual	2018	2019
Account		Budget	thru June	Revised	Proposed
0	0	\$ -	\$ -	\$ -	\$ -

EXPENDITURES

	7740 BRANCHES AND BUILDING	2018	2018 Actual	2018	2019
Account		Budget	thru June	Revised	Proposed
776.000	Janitorial Supplies	\$ 1,000.00	\$ 442.60	\$ 1,000.00	\$ 1,000.00
801.000	Contractual Services	\$ 257,000.00	\$ 112,195.52	\$ 257,000.00	\$ 257,000.00
801.020	Branch Capital	\$ 56,694.00	\$ -	\$ 56,694.00	\$ 56,694.00
808.000	Trash Pickup	\$ 750.00	\$ 250.00	\$ 750.00	\$ 750.00
851.000	Telephone	\$ 136,000.00	\$ 27,660.92	\$ 136,000.00	\$ 136,000.00
921.000	Electricity	\$ 5,500.00	\$ 2,323.01	\$ 5,500.00	\$ 5,500.00
922.000	Natural Gas	\$ 8,000.00	\$ 3,489.80	\$ 8,000.00	\$ 8,000.00
935.000	Janitorial Services	\$ 5,000.00	\$ 2,836.40	\$ 6,700.00	\$ 6,700.00
941.030	Building Rental/CAM	\$ 11,000.00	\$ 5,452.66	\$ 11,000.00	\$ 11,000.00
	Total 7740 Expenditures	\$ 480,944.00	\$ 154,650.91	\$ 482,644.00	\$ 482,644.00

2018 REVISED 2019 PROPOSED BUDGET
Muskegon Area District Library

REVENUES

	7744 VISUALLY/PHYSICALLY DIS	2018	2018 Actual	2018	2019
Account		Budget	thru June	Revised	Proposed
567.000	State Aid	\$ 41,074.00	\$ 20,537.00	\$ 41,074.00	\$ 41,074.00

EXPENDITURES

	7744 VISUALLY/PHYSICALLY DIS	2018	2018 Actual	2018	2019
Account		Budget	thru June	Revised	Proposed
702.000	Salaries and Wages	\$ 75,600.00	\$ 33,291.23	\$ 75,600.00	\$ 75,600.00
715.000	FICA	\$ 5,800.00	\$ 2,579.90	\$ 5,800.00	\$ 5,800.00
716.000	Medical	\$ 35,200.00	\$ 15,325.91	\$ 35,200.00	\$ 35,560.00
717.000	Life Insurance	\$ 550.00	\$ 271.97	\$ 550.00	\$ 600.00
718.000	Retirement	\$ 16,500.00	\$ 7,048.01	\$ 15,000.00	\$ 16,500.00
719.010	Dental Insurance	\$ 1,860.00	\$ 969.12	\$ 1,860.00	\$ 1,940.00
719.020	Retiree's Benefits	\$ -	\$ -	\$ -	\$ -
719.040	Disability Insurance	\$ 1,200.00	\$ 860.66	\$ 1,500.00	\$ 1,500.00
721.000	Longevity	\$ 1,450.00	\$ -	\$ 400.00	\$ 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	\$ 138,784.00	\$ 60,346.80	\$ 136,534.00	\$ 138,574.00
728.000	Printing	\$ 1,000.00	\$ 114.00	\$ 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	\$ 800.00	\$ -	\$ 800.00	\$ 800.00
863.000	Auto Allowance Mileage	\$ 700.00	\$ 243.08	\$ 700.00	\$ 700.00
864.000	Conferences & Seminars	\$ 500.00	\$ 400.00	\$ 500.00	\$ 500.00
871.000	Other Travel Expenses	\$ 750.00	\$ 5.00	\$ 750.00	\$ 750.00
881.000	Public Information	\$ 1,000.00	\$ 735.58	\$ 1,000.00	\$ 1,000.00
902.000	Advertising	\$ 2,000.00	\$ 605.00	\$ 2,000.00	\$ 2,000.00
	Total 7744 Expenditures	\$ 148,139.00	\$ 62,554.46	\$ 145,889.00	\$ 147,929.00

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REVENUES

7745 DISCRETIONARY		2018	2018 Actual	2018	2019
Account		Budget	thru June	Revised	Proposed
675.010	Books - Personal	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
675.020	Contributions - General	\$ 1,000.00	\$ 6,320.00	\$ 1,000.00	\$ 1,000.00
675.050	Contributions - AOC	\$ 1,000.00	\$ 1,500.00	\$ 1,000.00	\$ 1,000.00
675.070	Contributions - Friends	\$ 1,000.00	\$ 2,093.65	\$ 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	\$ 138.00	\$ 1,000.00	\$ 1,000.00
	Total Revenues	\$ 6,000.00	\$ 10,301.65	\$ 6,000.00	\$ 6,000.00
EXPENDITURES					
7745 DISCRETIONARY		2018	2018 Actual	2018	2019
Account		Budget	thru June	Revised	Proposed
981.011	Books - Personal	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
981.020	Books.Materials - Individuals	\$ 1,000.00	\$ 3,395.30	\$ 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	\$ 303.78	\$ 1,000.00	\$ 1,000.00
981.070	Books - Friends	\$ 1,000.00	\$ 600.00	\$ 1,000.00	\$ 1,000.00
981.080	Books in Memory	\$ 1,000.00	\$ 15,450.00	\$ 1,000.00	\$ 1,000.00
		\$ 6,000.00	\$ 19,749.08	\$ 6,000.00	\$ 6,000.00

MADL TOTAL BUDGETS

REVENUES

GRAND TOTALS		2018	2018 Actual	2018	2019
		Budget	thru June	Revised	Proposed
	Administration	\$ 3,904,611.59	\$ 3,964,814.31	\$ 4,278,726.82	\$ 4,276,914.07
	LVPD Services	\$ 41,074.00	\$ 20,537.00	\$ 41,074.00	\$ 41,074.00
	Discretionary Materials	\$ 6,000.00	\$ 10,301.65	\$ 6,000.00	\$ 6,000.00
	TOTAL REVENUES	\$ 3,951,685.59	\$ 3,995,652.96	\$ 4,325,800.82	\$ 4,323,988.07
EXPENDITURES					
GRAND TOTALS		2018	2018 Actual	2018	2019
		Budget	thru June	Revised	Proposed
	Administration	\$ 3,079,900.96	\$ 1,271,031.93	\$ 3,420,844.92	\$ 3,474,986.66
	Branches & Buildings	\$ 480,944.00	\$ 154,650.91	\$ 482,644.00	\$ 482,644.00
	LVPD Services	\$ 148,139.00	\$ 62,554.46	\$ 145,889.00	\$ 147,929.00
	Discretionary Materials	\$ 6,000.00	\$ 19,749.08	\$ 6,000.00	\$ 6,000.00
	TOTAL EXPENSES	\$ 3,714,983.96	\$ 1,507,986.38	\$ 4,055,377.92	\$ 4,111,559.66