

# MUSKEGON AREA DISTRICT LIBRARY

## 2021 REVISED 2022 PROPOSED BUDGET

**FINAL**

9/20/2021

Account	7738 ADMINISTRATION	2021 Beginning Budget	2021 Actual thru June	2021 Revised	2022 Proposed
403.000	Property Taxes	\$ 3,836,591.00	\$ 3,591,511.95	\$ 3,650,437.00	\$ 3,955,779.49
417.000	Delinquent Property Taxes				
426.000	Payment in Lieu of Taxes				
426.010	IFT and CFT Taxes				
567.000	State Grants	\$ 42,011.60	\$ 45,514.86	\$ 91,030.00	\$ 91,030.00
567.020	Local Community Stabilization	\$ 50,000.00	\$ 85,535.33	\$ 85,535.33	\$ 50,000.00
567.030	Grant Revenues	\$ -	\$ -	\$ 75,000.00	\$ 50,000.00
607.063	USF Credits	\$ 99,000.00	\$ -	\$ 99,000.00	\$ 120,000.00
656.000	Penal Fines	\$ 177,000.00	\$ -	\$ 201,575.43	\$ 177,000.00
657.000	Library Overdue Fines	\$ 20,000.00	\$ 946.39	\$ 2,000.00	\$ 1,000.00
665.000	Interest Earnings	\$ 35,000.00	\$ 2,335.98	\$ 6,000.00	\$ 6,000.00
680.000	Reimbursements - Other	\$ 18,000.00	\$ 5,961.52	\$ 14,000.00	\$ 14,000.00
684.010	Lost and Damaged Books	\$ 6,000.00	\$ 1,681.63	\$ 4,000.00	\$ 4,000.00
684.050	Printer/Copier Rental	\$ 18,000.00	\$ 2,793.70	\$ 8,000.00	\$ 8,000.00
688.000	Refunds - General	\$ -	\$ -	\$ -	\$ -
	<b>Total Revenues</b>	<b>\$ 4,301,602.60</b>	<b>\$ 3,736,281.36</b>	<b>\$ 4,236,577.76</b>	<b>\$ 4,476,809.49</b>
		<b>2021 Beginning Budget</b>	<b>2021 Actual thru June</b>	<b>2021 Revised</b>	<b>2022 Proposed</b>
Account	7738 ADMINISTRATION				
702.000	Regular Wages	\$ 1,777,174.19	\$ 874,739.58	\$ 1,891,315.44	\$ 2,030,145.64
703.000	Overtime	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
715.000	FICA	\$ 135,953.83	\$ 66,917.58	\$ 144,685.63	\$ 155,306.14
716.000	Medical Insurance	\$ 297,000.00	\$ 134,360.89	\$ 280,000.00	\$ 308,000.00
717.000	Life Insurance	\$ 13,200.00	\$ 6,133.96	\$ 13,200.00	\$ 13,596.00
718.000	Retirement Contribution	\$ 240,000.00	\$ 117,098.39	\$ 294,000.00	\$ 308,700.00
719.010	Dental Insurance	\$ 23,000.00	\$ 10,653.86	\$ 23,000.00	\$ 24,150.00
719.020	Retiree's Benefits	\$ 47,000.00	\$ 31,383.45	\$ 65,000.00	\$ 66,950.00
719.040	Disability Insurance	\$ 21,000.00	\$ 9,691.71	\$ 21,000.00	\$ 23,100.00
721.000	Longevity	\$ 6,225.00	\$ -	\$ 5,675.00	\$ 5,850.00
722.000	Cost of Living	\$ 14,000.00	\$ -	\$ 16,000.00	\$ 16,000.00
723.000	Unemployment	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00
724.000	Worker's Compensation	\$ 3,800.00	\$ 1,850.00	\$ 2,200.00	\$ 2,420.00
	<b>Total Wages and Fringe</b>	<b>\$ 2,580,853.02</b>	<b>\$ 1,252,829.42</b>	<b>\$ 2,758,576.07</b>	<b>\$ 2,956,717.78</b>
		<b>2021 Beginning Budget</b>	<b>2021 Actual thru June</b>	<b>2021 Revised</b>	<b>2022 Proposed</b>
Account	7738 ADMINISTRATION				
728.000	Printing	\$ 20,000.00	\$ 1,633.20	\$ 15,000.00	\$ 15,000.00
729.000	Paper & Office Supplies	\$ 26,000.00	\$ 22,373.00	\$ 28,000.00	\$ 26,000.00
729.010	Office Equipment Under \$5,000	\$ 141,000.00	\$ 67,742.24	\$ 141,000.00	\$ 130,000.00
730.000	Postage	\$ 6,500.00	\$ 2,830.65	\$ 6,500.00	\$ 6,500.00
759.000	Periodicals	\$ 26,000.00	\$ 19,447.37	\$ 25,000.00	\$ 26,500.00
759.001	Electronic Services	\$ 200,000.00	\$ 136,923.71	\$ 230,000.00	\$ 234,000.00
760.000	Gas, Oil, Filters	\$ 9,500.00	\$ 2,181.91	\$ 7,000.00	\$ 9,500.00
801.000	Contractual Services	\$ 129,000.00	\$ 50,806.02	\$ 139,000.00	\$ 139,000.00
807.000	Membership & Dues	\$ 10,000.00	\$ 7,956.05	\$ 11,000.00	\$ 11,000.00
821.000	Grant Expenditures	\$ -	\$ -	\$ 120,000.00	\$ -
828.000	Audit Expense	\$ 11,050.00	\$ 3,770.00	\$ 10,270.00	\$ 10,783.50
829.000	Legal Fees	\$ 35,000.00	\$ 14,701.50	\$ 35,000.00	\$ 35,000.00
863.000	Auto Allowance Mileage	\$ 11,000.00	\$ 2,018.90	\$ 9,000.00	\$ 9,000.00
864.000	Training/Conferences	\$ 9,500.00	\$ 3,319.19	\$ 6,500.00	\$ 6,500.00
871.000	Other Travel Expenses	\$ 9,500.00	\$ 1,985.17	\$ 6,500.00	\$ 6,500.00
881.000	Programming/Public Information	\$ 60,000.00	\$ 22,256.69	\$ 40,000.00	\$ 40,000.00
902.000	Marketing/Advertising	\$ 20,000.00	\$ 2,043.00	\$ 40,000.00	\$ 40,000.00
905.000	Debt Service Principal	\$ 15,000.00	\$ 5,203.72	\$ 12,000.00	\$ 12,000.00
912.030	Insurance	\$ 23,000.00	\$ 14,398.79	\$ 23,000.00	\$ 23,000.00
936.000	Equipment Repairs & Maint.	\$ 15,000.00	\$ 3,802.61	\$ 15,000.00	\$ 15,000.00
937.000	Vehicle Repairs & Maint.	\$ 9,000.00	\$ 1,905.42	\$ 7,000.00	\$ 9,000.00
947.000	Software	\$ 93,000.00	\$ 56,853.91	\$ 93,000.00	\$ 100,000.00
964.010	Refunds	\$ 1,500.00	\$ 436.94	\$ 1,500.00	\$ 1,500.00
981.010	Books - General	\$ 230,000.00	\$ 129,470.36	\$ 293,000.00	\$ 230,000.00

981.030	Books - Audio	\$ 13,500.00	\$ 5,812.12	\$ 16,500.00	\$ 13,500.00
981.091	AV/DVD's	\$ 80,000.00	\$ 33,092.18	\$ 98,000.00	\$ 80,000.00
981.092	AV/Music	\$ 7,000.00	\$ 5,370.13	\$ 11,000.00	\$ 7,000.00
	<b>Grand Total Expenses (includes wages &amp; fringe)</b>	<b>\$ 3,791,903.02</b>	<b>\$ 1,871,164.20</b>	<b>4,198,346.07</b>	<b>\$ 4,193,001.28</b>
		<b>2021 Beginning Budget</b>	<b>2021 Actual thru June</b>	<b>2021 Revised</b>	<b>2022 Proposed</b>
Account	<b>7740 BRANCHES and BUILDINGS</b>				
	<b>Total Revenues</b>	-	-	-	-
		<b>2021 Beginning Budget</b>	<b>2021 Actual thru June</b>	<b>2021 Revised</b>	<b>2022 Proposed</b>
Account	<b>7740 BRANCHES and BUILDINGS</b>				
776.000	Janitorial Supplies	\$ 1,500.00	\$ 594.67	\$ 4,000.00	\$ 4,000.00
801.000	Contractual Services	\$ 257,000.00	\$ 140,461.06	\$ 257,000.00	\$ 257,000.00
801.020	Branch Capital	\$ 65,000.00	\$ 58,021.50	\$ 58,021.50	\$ 60,000.00
808.000	Trash Pickup	\$ 900.00	\$ 612.00	\$ 1,250.00	\$ 1,250.00
851.000	Telephone	\$ 120,000.00	\$ 49,231.61	\$ 120,000.00	\$ 126,000.00
921.000	Electricity	\$ 6,600.00	\$ 2,080.44	\$ 6,600.00	\$ 6,600.00
922.000	Natural Gas	\$ 8,800.00	\$ 2,611.53	\$ 8,800.00	\$ 8,800.00
935.000	Janitorial Services	\$ 9,000.00	\$ 3,210.00	\$ 9,000.00	\$ -
970.000	Capital Improvements	\$ 400,000.00	\$ 125,371.59	\$ 685,743.00	\$ 10,000.00
941.030	Building Rental/CAM	\$ 11,000.00	\$ 10,905.32	\$ 11,000.00	\$ 11,000.00
	<b>Total Expenses</b>	<b>\$ 879,800.00</b>	<b>\$ 393,099.72</b>	<b>\$ 1,161,414.50</b>	<b>\$ 484,650.00</b>
		<b>2021 Beginning Budget</b>	<b>2021 Actual thru June</b>	<b>2021 Revised</b>	<b>2022 Proposed</b>
Account	<b>7744 VISUALLY/PHYSICALLY DISABLED</b>				
567.000	State Aid	\$ 20,537.00	\$ 20,536.00	\$ 41,074.00	\$ 41,074.00
	<b>Total Revenues</b>	<b>\$ 20,537.00</b>	<b>\$ 20,536.00</b>	<b># \$ 41,074.00</b>	<b>\$ 41,074.00</b>
		<b>2021 Beginning Budget</b>	<b>2021 Actual thru June</b>	<b>2021 Revised</b>	<b>2022 Proposed</b>
702.000	Salaries and Wages	\$ 70,988.73	\$ 35,801.90	\$ 73,600.80	\$ 75,072.82
715.000	FICA	\$ 5,430.64	\$ 2,764.88	\$ 5,630.46	\$ 5,743.07
716.000	Medical	\$ 21,175.00	\$ 7,953.69	\$ 18,000.00	\$ 19,800.00
717.000	Life Insurance	\$ 850.00	\$ 363.79	\$ 850.00	\$ 850.00
718.000	Retirement	\$ 16,500.00	\$ 8,012.25	\$ 16,500.00	\$ 16,830.00
719.010	Dental Insurance	\$ 1,350.00	\$ 519.82	\$ 1,350.00	\$ 1,350.00
719.020	Retiree's Benefits	\$ 3,000.00	\$ 1,127.13	\$ 3,000.00	\$ 3,000.00
719.040	Disability Insurance	\$ 1,980.00	\$ 589.40	\$ 1,200.00	\$ 1,200.00
721.000	Longevity	\$ 275.00	\$ -	\$ 275.00	\$ 300.00
722.000	Cost of Living	\$ 624.00	\$ -	\$ 624.00	\$ 624.00
723.000	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -
724.000	Workers' Compensation	\$ -	\$ -	\$ -	\$ -
	<b>Total Wages and Fringe</b>	<b>\$ 122,173.37</b>	<b>\$ 57,132.86</b>	<b>\$ 121,030.26</b>	<b>\$ 124,769.89</b>
728.000	Printing	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
729.000	Paper & Office Supplies	\$ 500.00	\$ 369.06	\$ 500.00	\$ 500.00
730.000	Postage	\$ 500.00	\$ 200.00	\$ 500.00	\$ 500.00
807.000	Membership & Dues	\$ 200.00	\$ 75.00	\$ 200.00	\$ 200.00
851.000	Telephone	\$ 800.00	\$ -	\$ 1,600.00	\$ 1,600.00
863.000	Auto Allowance Mileage	\$ 700.00	\$ -	\$ 200.00	\$ 200.00
864.000	Conferences & Seminars	\$ 500.00	\$ 200.00	\$ 500.00	\$ 500.00
871.000	Other Travel Expenses	\$ 750.00	\$ -	\$ 750.00	\$ 750.00
881.000	Programming/Public Information	\$ 1,000.00	\$ 625.00	\$ 1,000.00	\$ 1,000.00
902.000	Marketing/Advertising	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00
	<b>Total Expenses</b>	<b>\$ 130,123.37</b>	<b>\$ 58,601.92</b>	<b>\$ 129,280.26</b>	<b>\$ 133,019.89</b>
		<b>2021 Beginning Budget</b>	<b>2021 Actual thru June</b>	<b>2021 Revised</b>	<b>2022 Proposed</b>
Account	<b>7745 DISCRETIONARY</b>				
675.010	Books - Personal	\$ 1,000.00	\$ 651.21	\$ 1,000.00	\$ 1,000.00
675.020	Contributions -	\$ 1,000.00	\$ 2,170.00	\$ 1,000.00	\$ 1,000.00
675.050	Contributions - LVPD	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
675.070	Contributions - Friends	\$ 1,000.00	\$ 35,485.47	\$ 1,000.00	\$ 1,000.00
675.080	Contributions - Memorials	\$ 1,000.00	\$ 11,244.75	\$ 1,000.00	\$ 1,000.00
684.040	Book Sale Revenue	\$ 1,000.00	\$ 3,270.65	\$ 1,000.00	\$ 1,000.00
	<b>Total Revenues</b>	<b>\$ 6,000.00</b>	<b>\$ 52,822.08</b>	<b>\$ 6,000.00</b>	<b>\$ 6,000.00</b>

	7745 DISCRETIONARY						
981.011	Books - Personal	\$ 1,000.00	\$ 651.21	\$ 1,000.00	\$ 1,000.00		
981.020	Books Materials - Individuals	\$ 1,000.00	\$ 7,479.74	\$ 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	\$ 2,677.72	\$ 1,000.00	\$ 1,000.00		
981.070	Books - Friends	\$ 1,000.00	\$ 25,860.14	\$ 1,000.00	\$ 1,000.00		
981.080	Books in Memory	\$ 1,000.00	\$ 2,121.76	\$ 1,000.00	\$ 1,000.00		
	<b>Total Expenses</b>	<b>\$ 6,000.00</b>	<b>\$ 38,790.57</b>	<b>\$ 6,000.00</b>	<b>\$ 6,000.00</b>		
		<b>2021 Beginning Budget</b>	<b>2021 Actual thru June</b>	<b>2021 Revised</b>	<b>2022 Proposeed</b>		
	<b>GRAND TOTALS - All Budgets</b>						
REVENUES	Administration	\$ 4,301,602.60	\$ 3,736,281.36	\$ 4,236,577.76	\$ 4,476,809.49		
	LVPD Services	\$ 20,537.00	\$ 20,536.00	\$ 41,074.00	\$ 41,074.00		
	Discretionary Materials	\$ 6,000.00	\$ 52,822.08	\$ 6,000.00	\$ 6,000.00		
	<b>TOTAL REVENUES</b>	<b>\$ 4,328,139.60</b>	<b>\$ 3,809,639.44</b>	<b>\$ 4,283,651.76</b>	<b>\$ 4,523,883.49</b>		
EXPENDITURES	<b>GRAND TOTALS - All Budgets</b>						
	Administration	\$ 3,791,903.02	\$ 1,871,164.20	\$ 4,198,346.07	\$ 4,193,001.28		
	Branches & Buildings	\$ 879,800.00	\$ 393,099.72	\$ 1,161,414.50	\$ 484,650.00		
	LVPD Services	\$ 130,123.37	\$ 58,601.92	\$ 129,280.26	\$ 133,019.89		
	Discretionary Materials	\$ 6,000.00	\$ 38,790.57	\$ 6,000.00	\$ 6,000.00		
	<b>TOTAL EXPENSES</b>	<b>\$ 4,807,826.39</b>	<b>\$ 2,361,656.41</b>	<b>\$ 5,495,040.83</b>	<b>\$ 4,816,671.17</b>		#