

# MUSKEGON AREA DISTRICT LIBRARY

## 2022 REVISED 2023 PROPOSED BUDGET

Final - Approved 9-19-22

Account	7738 ADMINISTRATION	2022 Beginning Budget	2022 Actual thru June	2022 Revised	2023 Proposed
403.000	Property Taxes	\$ 3,955,779.49	\$ 3,964,034.09	\$ 4,187,189.32	\$ 4,249,997.16
417.000	Delinquent Property Taxes	\$ -	\$ 1,916.03	\$ -	\$ -
426.000	Payment in Lieu of Taxes	\$ -	\$ 11,470.64	\$ -	\$ -
426.010	IFT and CFT Taxes	\$ -	\$ 3,053.99	\$ -	\$ -
567.000	State Grants	\$ 91,030.00	\$ 52,662.80	\$ 105,325.60	\$ 105,325.60
567.020	Local Community Stabilization	\$ 50,000.00	\$ 83,619.38	\$ 83,619.38	\$ 50,000.00
567.030	Grant Revenues	\$ 50,000.00	\$ 121,714.83	\$ 147,000.00	\$ 50,000.00
607.063	USF Credits	\$ 120,000.00	\$ 33,894.91	\$ 120,000.00	\$ 106,000.00
656.000	Penal Fines	\$ 177,000.00	\$ -	\$ 182,179.28	\$ 177,000.00
657.000	Library Overdue Fines	\$ 1,000.00	\$ 1,252.25	\$ 2,000.00	\$ 1,000.00
665.000	Interest Earnings	\$ 6,000.00	\$ 125.65	\$ 3,000.00	\$ 3,000.00
680.000	Reimbursements - Other	\$ 14,000.00	\$ 3,791.56	\$ 14,000.00	\$ 14,000.00
684.010	Lost and Damaged Books	\$ 4,000.00	\$ 2,099.35	\$ 4,000.00	\$ 4,000.00
684.050	Printer/Copier Rental	\$ 8,000.00	\$ 8,384.08	\$ 16,000.00	\$ 16,000.00
688.000	Refunds - General	\$ -	\$ -	\$ -	\$ -
	<b>Total Revenues</b>	<b>\$ 4,476,809.49</b>	<b>\$ 4,288,019.56</b>	<b>\$ 4,864,313.58</b>	<b>\$ 4,776,322.76</b>
		<b>2022 Beginning Budget</b>	<b>2022 Actual thru June</b>	<b>2022 Revised</b>	<b>2023 Proposed</b>
Account	7738 ADMINISTRATION				
702.000	Regular Wages	\$ 2,030,145.64	\$ 946,443.30	\$ 2,057,887.06	\$ 2,124,406.96
703.000	Overtime	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
715.000	FICA	\$ 155,306.14	\$ 72,402.91	\$ 157,428.36	\$ 162,517.13
716.000	Medical Insurance	\$ 308,000.00	\$ 145,272.05	\$ 290,586.98	\$ 328,363.29
717.000	Life Insurance	\$ 13,596.00	\$ 6,335.40	\$ 13,596.00	\$ 14,000.00
718.000	Retirement Contribution	\$ 308,700.00	\$ 67,739.20	\$ 308,700.00	\$ 294,874.00
719.010	Dental Insurance	\$ 24,150.00	\$ 12,337.62	\$ 18,956.52	\$ 19,525.22
719.020	Retiree's Benefits	\$ 66,950.00	\$ 18,401.51	\$ 69,190.18	\$ 70,573.98
719.040	Disability Insurance	\$ 23,100.00	\$ 9,997.00	\$ 23,100.00	\$ 23,793.00
721.000	Longevity	\$ 5,850.00	\$ -	\$ 5,500.00	\$ 5,625.00
722.000	Cost of Living	\$ 16,000.00	\$ -	\$ 16,000.00	\$ 16,000.00
723.000	Unemployment	\$ 1,500.00	\$ 259.96	\$ 1,500.00	\$ 1,500.00
724.000	Worker's Compensation	\$ 2,420.00	\$ 1,604.25	\$ 3,200.00	\$ 3,200.00
	<b>Total Wages and Fringe</b>	<b>\$ 2,956,717.78</b>	<b>\$ 1,280,793.20</b>	<b>\$ 2,966,645.10</b>	<b>\$ 3,065,378.58</b>
		<b>2022 Beginning Budget</b>	<b>2022 Actual thru June</b>	<b>2022 Revised</b>	<b>2023 Proposed</b>
Account	7738 ADMINISTRATION				
728.000	Printing	\$ 15,000.00	\$ 6,457.96	\$ 15,000.00	\$ 15,000.00
729.000	Paper & Office Supplies	\$ 26,000.00	\$ 13,773.19	\$ 26,000.00	\$ 26,000.00
729.010	Office Equipment Under \$5,000	\$ 130,000.00	\$ 66,875.27	\$ 130,000.00	\$ 70,000.00
730.000	Postage	\$ 6,500.00	\$ 3,177.33	\$ 6,500.00	\$ 6,500.00
759.000	Periodicals	\$ 26,500.00	\$ 20,823.39	\$ 25,000.00	\$ 26,000.00
759.001	Electronic Services	\$ 234,000.00	\$ 138,667.93	\$ 240,000.00	\$ 245,000.00
760.000	Gas, Oil, Filters	\$ 9,500.00	\$ 6,115.32	\$ 12,000.00	\$ 12,000.00
801.000	Contractual Services	\$ 139,000.00	\$ 69,688.41	\$ 139,000.00	\$ 139,000.00
807.000	Membership & Dues	\$ 11,000.00	\$ 7,852.40	\$ 11,000.00	\$ 10,000.00
821.000	Grant Expenditures	\$ -	\$ 70,418.33	\$ 147,000.00	\$ 50,000.00
828.000	Audit Expense	\$ 10,783.50	\$ 9,500.00	\$ 10,783.50	\$ 10,783.00
829.000	Legal Fees	\$ 35,000.00	\$ 6,979.50	\$ 25,000.00	\$ 35,000.00
863.000	Auto Allowance Mileage	\$ 9,000.00	\$ 7,202.72	\$ 12,000.00	\$ 12,000.00
864.000	Training/Conferences	\$ 6,500.00	\$ 2,614.62	\$ 6,500.00	\$ 5,000.00
871.000	Other Travel Expenses	\$ 6,500.00	\$ 6,367.33	\$ 9,000.00	\$ 6,500.00
881.000	Programming/Public Information	\$ 40,000.00	\$ 24,145.56	\$ 40,000.00	\$ 40,000.00
902.000	Marketing/Advertising	\$ 40,000.00	\$ 8,740.72	\$ 40,000.00	\$ 40,000.00
905.000	Debt Service Principal	\$ 12,000.00	\$ 6,394.93	\$ 10,000.00	\$ 10,000.00
906.000	Debt Service Interest	\$ -	\$ 64.00	\$ 800.00	\$ 550.00
912.030	Insurance	\$ 23,000.00	\$ 20,306.80	\$ 23,000.00	\$ 23,000.00
936.000	Equipment Repairs & Maint.	\$ 15,000.00	\$ 6,708.24	\$ 15,000.00	\$ 15,000.00
937.000	Vehicle Repairs & Maint.	\$ 9,000.00	\$ 1,249.38	\$ 9,000.00	\$ 9,000.00

947.000	Software	\$	100,000.00	\$	52,728.97	\$	100,000.00	\$	90,000.00
964.010	Refunds	\$	1,500.00	\$	455.35	\$	1,500.00	\$	1,500.00
981.010	Books - General	\$	230,000.00	\$	100,072.19	\$	235,000.00	\$	235,000.00
981.030	Books - Audio	\$	13,500.00	\$	5,923.24	\$	11,000.00	\$	10,000.00
981.091	AV/DVD's	\$	80,000.00	\$	35,192.73	\$	75,000.00	\$	75,000.00
981.092	AV/Music	\$	7,000.00	\$	2,997.32	\$	6,000.00	\$	6,000.00
	<b>Grand Total Expenses (includes wages &amp; fringe)</b>	<b>\$</b>	<b>4,193,001.28</b>	<b>\$</b>	<b>1,982,286.33</b>	<b>\$</b>	<b>4,347,728.60</b>	<b>\$</b>	<b>4,289,211.58</b>
Account	<b>7740 BRANCHES and BUILDINGS</b>		<b>2022 Beginning Budget</b>		<b>2022 Actual thru June</b>		<b>2022 Revised</b>		<b>2023 Proposed</b>
	<b>Total Revenues</b>		-		-		-		-
Account	<b>7740 BRANCHES and BUILDINGS</b>		<b>2022 Beginning Budget</b>		<b>2022 Actual thru June</b>		<b>2022 Revised</b>		<b>2023 Proposed</b>
776.000	Janitorial Supplies	\$	4,000.00	\$	1,037.01	\$	2,500.00	\$	2,500.00
801.000	Contractual Services	\$	257,000.00	\$	119,714.44	\$	257,000.00	\$	257,000.00
801.020	Branch Capital	\$	60,000.00	\$	32,694.00	\$	60,000.00	\$	60,000.00
808.000	Trash Pickup	\$	1,250.00	\$	832.00	\$	1,800.00	\$	1,800.00
851.000	Telephone	\$	126,000.00	\$	52,443.06	\$	126,000.00	\$	126,000.00
921.000	Electricity	\$	6,600.00	\$	2,053.83	\$	6,600.00	\$	6,600.00
922.000	Natural Gas	\$	8,800.00	\$	3,800.08	\$	8,800.00	\$	8,800.00
935.000	Janitorial Services	\$	-	\$	3,485.00	\$	9,000.00	\$	9,000.00
970.000	Capital Improvements	\$	10,000.00	\$	121,737.65	\$	624,568.00	\$	5,000.00
941.030	Building Rental/CAM	\$	11,000.00	\$	9,542.15	\$	13,631.64	\$	19,500.00
	<b>Total Expenses</b>	<b>\$</b>	<b>484,650.00</b>	<b>\$</b>	<b>347,339.22</b>	<b>\$</b>	<b>1,109,899.64</b>	<b>\$</b>	<b>496,200.00</b>
Account	<b>7744 VISUALLY/PHYSICALLY DISABL</b>		<b>2022 Beginning Budget</b>		<b>2022 Actual thru June</b>		<b>2022 Revised</b>		<b>2023 Proposed</b>
567.000	State Aid	\$	20,537.00	\$	20,536.00	\$	41,074.00	\$	41,074.00
	<b>Total Revenues</b>	<b>\$</b>	<b>20,537.00</b>	<b>\$</b>	<b>20,536.00</b>	<b># \$</b>	<b>41,074.00</b>	<b>\$</b>	<b>41,074.00</b>
702.000	Salaries and Wages	\$	75,072.82	\$	38,278.39	\$	80,038.40	\$	81,650.40
715.000	FICA	\$	5,743.07	\$	2,928.30	\$	6,122.94	\$	6,246.26
716.000	Medical	\$	19,800.00	\$	8,067.40	\$	16,500.00	\$	18,150.00
717.000	Life Insurance	\$	850.00	\$	324.97	\$	675.00	\$	742.50
718.000	Retirement	\$	16,830.00	\$	-	\$	16,830.00	\$	17,166.60
719.010	Dental Insurance	\$	1,350.00	\$	417.50	\$	900.00	\$	990.00
719.020	Retiree's Benefits	\$	3,000.00	\$	(10.00)	\$	3,000.00	\$	3,060.00
719.040	Disability Insurance	\$	1,200.00	\$	527.50	\$	1,100.00	\$	1,210.00
721.000	Longevity	\$	300.00	\$	-	\$	300.00	\$	325.00
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>\$</b>	<b>124,769.89</b>	<b>\$</b>	<b>50,534.06</b>	<b>\$</b>	<b>126,090.34</b>	<b>\$</b>	<b>130,164.76</b>
728.000	Printing	\$	1,000.00	\$	312.00	\$	1,000.00	\$	1,000.00
729.000	Paper & Office Supplies	\$	500.00	\$	363.04	\$	500.00	\$	500.00
730.000	Postage	\$	500.00	\$	-	\$	500.00	\$	500.00
807.000	Membership & Dues	\$	200.00	\$	218.75	\$	300.00	\$	300.00
851.000	Telephone	\$	1,600.00	\$	580.33	\$	1,400.00	\$	1,400.00
863.000	Auto Allowance Mileage	\$	200.00	\$	215.39	\$	300.00	\$	200.00
864.000	Conferences & Seminars	\$	500.00	\$	240.00	\$	500.00	\$	500.00
871.000	Other Travel Expenses	\$	750.00	\$	-	\$	200.00	\$	300.00
881.000	Programming/Public Information	\$	1,000.00	\$	477.92	\$	2,500.00	\$	1,000.00
902.000	Marketing/Advertising	\$	2,000.00	\$	1,011.36	\$	2,000.00	\$	2,000.00
	<b>Total Expenses</b>	<b>\$</b>	<b>133,019.89</b>	<b>\$</b>	<b>104,486.90</b>	<b>\$</b>	<b>135,290.34</b>	<b>\$</b>	<b>137,864.76</b>
Account	<b>7745 DISCRETIONARY</b>		<b>2022 Beginning Budget</b>		<b>2022 Actual thru June</b>		<b>2022 Revised</b>		<b>2023 Proposed</b>
675.010	Books - Personal	\$	1,000.00	\$	212.89	\$	1,000.00	\$	1,000.00
675.020	Contributions -	\$	1,000.00	\$	2,025.00	\$	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	\$ 8,091.27	\$ 1,000.00	\$ 1,000.00
675.080	Contributions - Memorials	\$ 1,000.00	\$ 13,830.00	\$ 1,000.00	\$ 1,000.00
684.040	Book Sale Revenue	\$ 1,000.00	\$ 315.87	\$ 1,000.00	\$ 1,000.00
	<b>Total Revenues</b>	<b>\$ 6,000.00</b>	<b>\$ 24,475.03</b>	<b>\$ 6,000.00</b>	<b>\$ 6,000.00</b>
	7745 DISCRETIONARY				
981.011	Books - Personal	\$ 1,000.00	\$ 212.89	\$ 1,000.00	\$ 1,000.00
981.020	Books Materials - Individuals	\$ 1,000.00	\$ 4,443.10	\$ 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	\$ 2,535.44	\$ 1,000.00	\$ 1,000.00
981.070	Books - Friends	\$ 1,000.00	\$ 7,367.99	\$ 1,000.00	\$ 1,000.00
981.080	Books in Memory	\$ 1,000.00	\$ 211.41	\$ 1,000.00	\$ 1,000.00
	<b>Total Expenses</b>	<b>\$ 6,000.00</b>	<b>\$ 14,770.83</b>	<b>\$ 6,000.00</b>	<b>\$ 6,000.00</b>
		<b>2022 Beginning Budget</b>	<b>2022 Actual thru June</b>	<b>2022 Revised</b>	<b>2023 Proposed</b>
	<b>GRAND TOTALS - All Budgets</b>				
REVENUES	Administration	\$ 4,476,809.49	\$ 4,288,019.56	\$ 4,864,313.58	\$ 4,776,322.76
	LVPD Services	\$ 20,537.00	\$ 20,536.00	\$ 41,074.00	\$ 41,074.00
	Discretionary Materials	\$ 6,000.00	\$ 24,475.03	\$ 6,000.00	\$ 6,000.00
	<b>TOTAL REVENUES</b>	<b>\$ 4,503,346.49</b>	<b>\$ 4,333,030.59</b>	<b>\$ 4,911,387.58</b>	<b>\$ 4,823,396.76</b>
EXPENDITURES	<b>GRAND TOTALS - All Budgets</b>				
	Administration	\$ 4,193,001.28	\$ 1,982,286.33	\$ 4,347,728.60	\$ 4,289,211.58
	Branches & Buildings	\$ 484,650.00	\$ 347,339.22	\$ 1,109,899.64	\$ 496,200.00
	LVPD Services	\$ 133,019.89	\$ 104,486.90	\$ 135,290.34	\$ 137,864.76
	Discretionary Materials	\$ 6,000.00	\$ 14,770.83	\$ 6,000.00	\$ 6,000.00
	<b>TOTAL EXPENSES</b>	<b>\$ 4,816,671.17</b>	<b>\$ 2,448,883.29</b>	<b>\$ 5,598,918.58</b>	<b>\$ 4,929,276.34</b>
				(687,531.00)	(105,879.58)