MUSKEGON AREA DISTRICT LIBRARY
2024 REVISED 2025 PROPOSED BUDGET

FINAL BUDGET Approved 9-16-2024

Account	7738 ADMINISTRATION	2024 Beginning Budget	2024 Actual thru June	2024 Revised	2025 Proposed
403.000	Property Taxes - Current	$ 4,505,096.66	$ 4,522,349.73	$ 4,522,349.73	$ 4,875,420.29
417.000	Delinquent Property Taxes	$ -	$ -	$ -	$ -
426.000	Payment in Lieu of Taxes	$ -	$ -	$ -	$ -
426.010	IFT and CFT Taxes	$ -	$ -	$ -	$ -
567.000	State Grants	$ 108,670.68	$ 54,335.34	$ 108,670.68	$ 108,670.68
567.020	Local Community Stabilization	$ 50,000.00	$ 72,276.78	$ 72,276.78	$ 50,000.00
567.030	Grant Revenues	$ 50,000.00	$ 37,520.17	$ 50,000.00	$ 50,000.00
607.073	USF Credits	$ 96,300.00	$ -	$ 115,000.00	$ 145,000.00
656.000	Penal Fines	$ 177,000.00	$ -	$ 214,524.40	$ 177,000.00
657.000	Library Overdue Fines	$ 2,000.00	$ 1,528.13	$ 2,000.00	$ -
665.000	Interest Earnings	$ 50,000.00	$ 53,104.23	$ 90,000.00	$ 50,000.00
680.000	Reimbursements - Other	$ 8,000.00	$ 4,530.67	$ 8,000.00	$ 8,000.00
684.010	Lost and Damaged Materials	$ 4,000.00	$ 3,863.36	$ 7,000.00	$ 7,000.00
684.050	Printer/Copier Rental	$ 20,000.00	$ 10,748.87	$ 20,000.00	$ 20,000.00
688.000	Refunds - General	$ -	$ -	$ -	$ -
	Total Revenues	**$ 5,071,067.34**	**$ 4,760,257.28**	**$ 5,209,821.59**	**$ 5,491,090.97**

Account	7738 ADMINISTRATION	2024 Beginning Budget	2024 Actual thru June	2024 Revised	2025 Proposed
702.000	Regular Wages	$ 2,141,043.84	$ 994,978.89	$ 2,215,753.32	$ 2,324,044.40
703.000	Overtime	$ 1,000.00	$ -	$ 1,000.00	$ 1,000.00
715.000	FICA	$ 163,789.85	$ 131,937.39	$ 169,505.13	$ 177,789.40
716.000	Medical Insurance	$ 304,009.36	$ 181,100.23	$ 312,000.00	$ 343,200.00
717.000	Life Insurance	$ 12,100.00	$ 6,622.41	$ 12,100.00	$ 12,200.00
718.000	Retirement Contribution	$ 247,200.00	$ 93,503.90	$ 247,200.00	$ 259,560.00
719.010	Dental Insurance	$ 20,000.00	$ 12,418.94	$ 21,400.00	$ 22,000.00
719.020	Retiree's Benefits	$ 72,691.20	$ 25,264.58	$ 72,691.20	$ 76,325.76
719.040	Disability Insurance	$ 18,700.00	$ 10,324.08	$ 18,700.00	$ 18,800.00
721.000	Longevity	$ 5,000.00	$ -	$ 5,000.00	$ 5,075.00
722.000	Cost of Living	$ 16,000.00	$ -	$ 18,000.00	$ 19,000.00
723.000	Unemployment	$ 3,000.00	$ -	$ 3,000.00	$ 3,000.00
724.000	Worker's Compensation	$ 3,795.00	$ 1,901.25	$ 4,200.00	$ 4,230.00
	Total Wages and Fringe	**$ 3,008,329.25**	**$ 1,458,051.67**	**$ 3,100,549.65**	**$ 3,266,224.56**

Account	7738 ADMINISTRATION	2024 Beginning Budget	2024 Actual thru June	2024 Revised	2025 Proposed
728.000	Printing	$ 15,000.00	$ 5,229.29	$ 16,000.00	$ 16,000.00
729.000	Paper & Office Supplies	$ 26,000.00	$ 15,175.76	$ 26,000.00	$ 26,000.00
729.010	Office Equipment Under $5,000	$ 100,000.00	$ 94,766.74	$ 125,000.00	$ 100,000.00
730.000	Postage	$ 6,500.00	$ 1,794.14	$ 6,500.00	$ 6,500.00
759.000	Periodicals	$ 26,000.00	$ 24,354.55	$ 26,000.00	$ 26,500.00
759.001	Electronic Services	$ 240,000.00	$ 124,567.46	$ 230,000.00	$ 230,000.00
760.000	Gas, Oil, Filters	$ 12,000.00	$ 5,803.99	$ 12,000.00	$ 12,000.00
801.000	Contractual Services	$ 180,000.00	$ 84,244.11	$ 220,000.00	$ 220,000.00
807.000	Membership & Dues	$ 11,000.00	$ 10,278.23	$ 11,000.00	$ 11,000.00

821.000	Grant Expenditures	$ 50,000.00	$ 16,926.62	$ 50,000.00	$ 50,000.00
828.000	Audit Fee	$ 12,595.00	$ 9,000.00	**$ 13,245.00**	$ 13,907.25
829.000	Legal Fees	$ 35,000.00	$ 6,169.50	$ 35,000.00	$ 45,000.00
863.000	Auto Allowance Mileage	$ 12,000.00	$ 3,271.13	$ 12,000.00	$ 12,000.00
864.000	Training/Conferences	$ 12,000.00	$ 3,910.37	$ 12,000.00	$ 12,000.00
871.000	Other Travel Expenses	$ 6,500.00	$ 2,409.60	**$ 10,500.00**	$ 10,500.00
881.000	Programming/Public Information	$ 40,000.00	$ 34,417.82	**$ 51,000.00**	$ 55,000.00
902.000	Marketing/Advertising	$ 40,000.00	$ 22,411.66	**$ 51,000.00**	$ 55,000.00
905.000	Debt Service Principal	$ 25,100.00	$ 13,700.96	$ 25,100.00	$ 24,987.01
906.000	Debt Service Interest	$ 4,635.00	$ 2,739.81	$ 4,635.00	$ 4,106.58
912.030	Insurance	$ 30,800.00	$ 19,591.90	$ 30,800.00	$33,880.00
936.000	Equipment Repairs & Maint.	$ 15,000.00	$ 5,778.66	$ 15,000.00	$15,000.00
937.000	Vehicle Repairs & Maint.	$ 12,000.00	$ 562.66	**$ 10,000.00**	$ 10,000.00
947.000	Software	$ 105,000.00	$ 55,624.28	$ 105,000.00	$ 117,000.00
964.010	Refunds	$ 1,000.00	$ 688.26	**$ 1,200.00**	$ 1,200.00
981.010	Books - General	$ 235,000.00	$ 105,184.55	$ 235,000.00	$ 235,000.00
981.091	MEDIA	$ 76,000.00	$ 27,273.09	**$ 74,000.00**	$ 69,000.00
981.093	Library of Things	$ 2,000.00	$ 1,339.31	**$ 3,000.00**	$ 6,000.00
	Grand Total Expenses (includes w	**$ 4,339,459.25**	**$ 2,155,266.12**	**4,511,529.65**	**$ 4,683,805.40**
Account	**7740 BRANCHES and BUILDING**	**2024 Beginning Budget**	**2024 Actual thru June**	**2024 Revised**	**2025 Proposed**
		-	-	-	-
Account	**7740 BRANCHES and BUILDING**	**2024 Beginning Budget**	**2024 Actual thru June**	**2024 Revised**	**2025 Proposed**
776.000	Janitorial Supplies	$ 1,800.00	$ 446.16	$ 1,800.00	$ 1,800.00
801.000	Contractual Services	$ 257,000.00	$ 121,059.72	$ 257,000.00	$ 257,000.00
801.020	Branch Capital	$ 64,000.00	$ 63,684.00	$ 64,000.00	$ 64,000.00
808.000	Trash Pickup	$ 2,300.00	$ 1,473.84	**$ 3,000.00**	$ 3,300.00
851.000	Telephone	$ 103,000.00	$ 48,537.50	**$ 100,000.00**	$ 103,000.00
921.000	Electricity	$ 6,600.00	$ 3,095.14	**$ 27,542.62**	$ 9,400.00
922.000	Natural Gas	$ 8,800.00	$ 3,370.89	$ 8,800.00	$ 8,800.00
935.000	Janitorial Services	$ 9,000.00	$ 3,588.00	**$ 12,000.00**	$ 12,000.00
970.000	Capital Improvements	$ 5,000.00	$ -	$ 5,000.00	$ 5,000.00
941.030	Building Rental/CAM	$ 21,000.00	$ 8,178.98	$ 21,000.00	$ 21,000.00
	Total Expenses	**$ 478,500.00**	**$ 253,434.23**	**$ 500,142.62**	**$ 485,300.00**
Account	**7744 VISUALLY/PHYSICALLY DI**	**2024 Beginning Budget**	**2024 Actual thru June**	**2024 Revised**	**2025 Proposed**
567.000	State Grants	$ 41,074.00	$ 20,536.00	$ 41,074.00	$ 41,074.00
	Total Revenues	**$ 41,074.00**	**$ 20,536.00**	**$ 41,074.00**	**$ 41,074.00**
Account	**7744 VISUALLY/PHYSICALLY DI**	**2024 Beginning Budget**	**2024 Actual thru June**	**2024 Revised**	**2025 Proposed**
702.000	Regular Wages	$ 83,150.40	$ 38,192.29	$ 83,150.40	$ 86,549.42
715.000	FICA	$ 6,361.01	$ 2,912.93	$ 6,361.01	$ 6,621.03
716.000	Medical Insurance	$ 20,900.00	$ 13,367.53	**$ 25,500.00**	$ 28,050.00
717.000	Life Insurance	$ 750.00	$ 401.80	$ 750.00	$ 800.00
718.000	Retirement Contribution	$ 17,681.60	$ 4,705.93	$ 17,681.60	$ 18,565.68
719.010	Dental Insurance	$ 1,039.50	$ 676.02	**$ 1,426.02**	$ 1,500.00
719.020	Retiree's Benefits	$ 3,060.00	$ 897.49	$ 3,060.00	$ 3,213.00
719.040	Disability Insurance	$ 1,250.00	$ 649.18	$ 1,250.00	$ 1,320.00
721.000	Longevity	$ 350.00	$ -	$ 350.00	$ 375.00

722.000	Cost of Living	$ 624.00	$ -	$ 624.00	$ 624.00
723.000	Unemployment Insurance	$ -	$ -	$ -	$ -
724.000	Worker's Compensation	$ -	$ -	$ -	$ -
	Total Wages and Fringe	**$ 135,166.51**	**$ 61,803.17**	**$ 140,153.03**	**$ 147,618.13**
728.000	Printing	$ 1,000.00	$ 467.00	$ 1,000.00	$ 1,000.00
729.000	Paper & Office Supplies	$ 500.00	$ 110.00	$ 500.00	$ 500.00
730.000	Postage	$ 500.00	$ -	$ 500.00	$ 500.00
807.000	Membership & Dues	$ 350.00	$ 385.00	**$ 385.00**	$ 385.00
851.000	Telephone	$ 540.00	$ 183.91	$ 540.00	$ 540.00
863.000	Auto Allowance - Mileage	$ 350.00	$ 21.30	**$ 400.00**	$ 350.00
864.000	Training/Conferences	$ 700.00	$ 300.00	**$ 705.00**	$ 705.00
871.000	Other Travel Expenses	$ 500.00	$ -	$ 500.00	$ 500.00
881.000	Programming/Public Information	$ 1,000.00	$ 553.47	$ 1,000.00	$ 1,000.00
902.000	Marketing/Advertising	$ 2,000.00	$ 825.00	$ 2,000.00	$ 2,000.00
	Total Expenses	**$ 142,606.51**	**$ 64,648.85**	**$ 147,683.03**	**$ 155,098.13**
Account	**7745 DISCRETIONARY**	**2024 Beginning Budget**	**2024 Actual thru June**	**2024 Revised**	**2025 Proposed**
675.010	Books - Personal	$ 1,000.00	$ 49.08	$ 1,000.00	$ 1,000.00
675.020	Contributions - General	$ 1,000.00	$ 1,750.00	$ 1,000.00	$ 1,000.00
675.050	Contributions - LVPD	$ 1,000.00	$ 350.00	$ 1,000.00	$ 1,000.00
675.070	Contributions - Friends	$ 1,000.00	$ 22,598.55	$ 1,000.00	$ 1,000.00
675.080	Contributions - Memorial	$ 1,000.00	$ 13,290.00	$ 1,000.00	$ 1,000.00
684.040	Book Sale Revenue	$ 1,000.00	$ 1,468.71	$ 1,000.00	$ 1,000.00
	Total Revenues	**$ 6,000.00**	**$ 39,506.34**	**$ 6,000.00**	**$ 6,000.00**
	7745 DISCRETIONARY				
981.011	Books - Personal	$ 1,000.00	$ 23.96	$ 1,000.00	$ 1,000.00
981.020	Books/Materials - Contributions	$ 1,000.00	$ 1,087.33	$ 1,000.00	$ 1,000.00
981.050	Books - LVPD	$ 1,000.00	$ 802.42	$ 1,000.00	$ 1,000.00
981.060	Book Sale Expenditures	$ 1,000.00	$ 2,598.65	$ 1,000.00	$ 1,000.00
981.070	Books - Friends	$ 1,000.00	$ 1,944.12	$ 1,000.00	$ 1,000.00
981.080	Books in Memory	$ 1,000.00	$ 7,327.14	$ 1,000.00	$ 1,000.00
	Total Expenses	**$ 6,000.00**	**$ 13,783.62**	**$ 6,000.00**	**$ 6,000.00**
	GRAND TOTALS - All Budgets	**2024 Beginning Budget**	**2024 Actual thru June**	**2024 Revised**	**2025 Proposed**
REVENUES	Administration	**$ 5,071,067.34**	**$ 4,760,257.28**	**$ 5,209,821.59**	**$ 5,491,090.97**
	LVPD Services	**$ 41,074.00**	**$ 20,536.00**	**$ 41,074.00**	**$ 41,074.00**
	Discretionary Materi	**$ 6,000.00**	**$ 39,506.34**	**$ 6,000.00**	**$ 6,000.00**
	TOTAL REVENUES	**$ 5,118,141.34**	**$ 4,820,299.62**	**$ 5,256,895.59**	**$ 5,538,164.97**
PENDITUR	**GRAND TOTALS - All Budgets**				
	Administration	**$ 4,339,459.25**	**$ 2,155,266.12**	**$ 4,511,529.65**	**$ 4,683,805.40**
	Branches & Building	**$ 478,500.00**	**$ 253,434.23**	**$ 500,142.62**	**$ 485,300.00**
	LVPD Services	**$ 142,606.51**	**$ 64,648.85**	**$ 147,683.03**	**$ 155,098.13**
	Discretionary Materi	**$ 6,000.00**	**$ 13,783.62**	**$ 6,000.00**	**$ 6,000.00**
	TOTAL EXPENSES	**$ 4,966,565.76**	**$ 2,487,132.82**	**$ 5,165,355.29**	**$ 5,330,203.53**
				91,540.30	**207,961.44**