



MUSKEGON AREA DISTRICT LIBRARY

2025 REVISED 2026 PROPOSED BUDGET

PASS

Approved 8-18-25

Account	7738 ADMINISTRATION	2025 Beginning Budget	2025 Actual thru mid-May	2025 Revised	2026 Proposed
403.000	Property Taxes - Current	\$ 4,875,420.29	\$ 4,218,943.47	\$ 4,875,420.29	\$ 5,196,702.36
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	\$ 57,875.98	\$ 108,670.68	\$ 108,670.68
567.020	Local Community Stabilization	\$ 50,000.00	\$ 67,254.30	\$ 67,254.30	\$ 50,000.00
567.030	Grant Revenues	\$ 50,000.00	\$ 5,770.00	\$ 50,000.00	\$ 50,000.00
607.073	USF Credits	\$ 145,000.00	\$ -	\$ 145,000.00	\$ 146,000.00
656.000	Penal Fines	\$ 177,000.00	\$ -	\$ 177,000.00	\$ 177,000.00
665.000	Interest Earnings	\$ 50,000.00	\$ 18,826.17	\$ 60,000.00	\$ 75,000.00
680.000	Reimbursements - Other	\$ 8,000.00	\$ 2,982.07	\$ 8,000.00	\$ 8,000.00
684.010	Lost and Damaged Materials	\$ 7,000.00	\$ 3,652.13	\$ 8,500.00	\$ 8,500.00
684.050	Printer/Copier Rental	\$ 20,000.00	\$ 8,061.05	\$ 20,000.00	\$ 20,000.00
688.000	Refunds - General	\$ -	\$ -	\$ -	\$ -
	Total Revenues	\$ 5,491,090.97	\$ 4,383,365.17	\$ 5,519,845.27	\$ 5,839,873.04
Account	7738 ADMINISTRATION	2025 Beginning Budget	2025 Actual thru mid-May	2025 Revised	2026 Proposed
702.000	Regular Wages	\$ 2,324,044.40	\$ 760,301.31	\$ 2,385,317.48	\$ 2,461,937.75
703.000	Overtime	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
715.000	FICA	\$ 177,789.40	\$ 56,823.62	\$ 182,476.79	\$ 188,338.24
716.000	Medical Insurance	\$ 343,200.00	\$ 158,335.45	\$ 343,200.00	\$ 377,520.00
717.000	Life Insurance	\$ 12,200.00	\$ 4,618.80	\$ 12,200.00	\$ 13,420.00
718.000	Retirement Contribution	\$ 259,560.00	\$ 98,882.14	\$ 259,560.00	\$ 275,133.60
719.010	Dental Insurance	\$ 22,000.00	\$ 8,050.76	\$ 22,000.00	\$ 24,200.00
719.020	Retiree's Benefits	\$ 76,325.76	\$ 21,220.06	\$ 76,325.76	\$ 83,958.34
719.040	Disability Insurance	\$ 18,800.00	\$ 7,383.47	\$ 18,800.00	\$ 20,680.00
721.000	Longevity	\$ 5,075.00	\$ -	\$ 3,825.00	\$ 2,650.00
722.000	Cost of Living	\$ 19,000.00	\$ -	\$ 21,000.00	\$ 22,260.00
723.000	Unemployment	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00
724.000	Worker's Compensation	\$ 4,230.00	\$ 2,265.00	\$ 4,500.00	\$ 5,000.00
	Total Wages and Fringe	\$ 3,266,224.56	\$ 1,117,880.61	\$ 3,333,205.03	\$ 3,479,097.93
Account	7738 ADMINISTRATION	2025 Beginning Budget	2025 Actual thru mid-May	2025 Revised	2026 Proposed
727.100	Election Expense	\$ -	\$ -	\$ 100,000.00	\$ -
728.000	Printing	\$ 16,000.00	\$ 3,716.10	\$ 16,000.00	\$ 16,000.00
729.000	Paper & Office Supplies	\$ 26,000.00	\$ 8,688.25	\$ 26,000.00	\$ 26,000.00
729.010	Office Equipment Under \$5,000	\$ 100,000.00	\$ 12,814.80	\$ 120,000.00	\$ 145,000.00
730.000	Postage	\$ 6,500.00	\$ 2,312.23	\$ 6,500.00	\$ 6,500.00
759.000	Periodicals	\$ 26,500.00	\$ 24,582.46	\$ 25,000.00	\$ 26,000.00
759.001	Electronic Services	\$ 230,000.00	\$ 112,198.08	\$ 235,000.00	\$ 400,000.00
760.000	Gas, Oil, Filters	\$ 12,000.00	\$ 2,425.93	\$ 12,000.00	\$ 12,000.00
801.000	Contractual Services	\$ 220,000.00	\$ 117,614.78	\$ 220,000.00	\$ 220,000.00
807.000	Membership & Dues	\$ 11,000.00	\$ 10,942.74	\$ 11,000.00	\$ 11,000.00
821.000	Grant Expenditures	\$ 50,000.00	\$ 10,894.99	\$ 50,000.00	\$ 50,000.00

828.000	Audit Fee		\$ 13,245.00	\$ 7,500.00	\$ 14,500.00	\$ 15,225.00
829.000	Legal Fees		\$ 35,000.00	\$ 8,665.50	\$ 25,000.00	\$ 25,000.00
863.000	Auto Allowance Mileage		\$ 12,000.00	\$ 2,802.32	\$ 12,000.00	\$ 12,000.00
864.000	Training/Conferences		\$ 12,000.00	\$ 836.10	\$ 12,000.00	\$ 12,000.00
871.000	Other Travel Expenses		\$ 10,500.00	\$ 3,098.51	\$ 10,500.00	\$ 10,500.00
881.000	Programming/Public Information		\$ 51,000.00	\$ 15,999.99	\$ 51,000.00	\$ 51,000.00
902.000	Marketing/Advertising		\$ 51,000.00	\$ 15,966.05	\$ 55,000.00	\$ 51,000.00
905.000	Debt Service Principal		\$ 25,100.00	\$ 11,149.74	\$ 25,100.00	\$ 27,000.00
906.000	Debt Service Interest		\$ 4,635.00	\$ 2,093.60	\$ 4,635.00	\$ 4,700.00
912.030	Insurance		\$ 30,800.00	\$ 24,784.74	\$ 30,800.00	\$ 33,880.00
936.000	Equipment Repairs & Maint.		\$ 15,000.00	\$ 1,965.68	\$ 15,000.00	\$ 15,000.00
937.000	Vehicle Repairs & Maint.		\$ 10,000.00	\$ 1,014.27	\$ 15,000.00	\$ 15,000.00
947.000	Software		\$ 105,000.00	\$ 34,771.11	\$ 100,000.00	\$ 94,000.00
964.010	Refunds		\$ 1,200.00	\$ 673.27	\$ 1,200.00	\$ 1,200.00
981.010	Books - General		\$ 235,000.00	\$ 65,238.19	\$ 235,000.00	\$ 250,000.00
981.091	MEDIA		\$ 74,000.00	\$ 1,980.88	\$ 72,000.00	\$ 72,000.00
981.093	Library of Things		\$ 6,000.00	\$ 3,005.97	\$ 14,000.00	\$ 10,000.00
	Grand Total Expenses (including)		\$ 4,655,704.56	\$ 1,625,616.89	4,847,440.03	\$ 5,091,102.93
			2025 Beginning	2025 Actual	2025	2026
Account	7740 BRANCHES and BUILDINGS		Budget	mid-May	Revised	Proposed
			-	-	-	-
			2025 Beginning	2025 Actual	2025	2026
Account	7740 BRANCHES and BUILDINGS		Budget	mid-May	Revised	Proposed
776.000	Janitorial Supplies		\$ 1,800.00	\$ 534.39	\$ 2,500.00	\$ 4,500.00
801.000	Contractual Services		\$ 257,000.00	\$ 132,984.40	\$ 257,000.00	\$ 265,000.00
801.020	Branch Capital		\$ 64,000.00	\$ -	\$ 64,000.00	\$ 50,000.00
808.000	Trash Pickup		\$ 2,300.00	\$ 1,465.46	\$ 3,200.00	\$ 3,500.00
851.000	Internet Cell Services		\$ 103,000.00	\$ 41,369.11	\$ 103,000.00	\$ 150,000.00
921.000	Electricity		\$ 6,600.00	\$ 2,930.03	\$ 6,600.00	\$ 7,000.00
922.000	Natural Gas		\$ 8,800.00	\$ 3,368.37	\$ 8,800.00	\$ 9,000.00
935.000	Janitorial Services		\$ 9,000.00	\$ 2,621.00	\$ 9,000.00	\$ 9,000.00
970.000	Capital Improvements		\$ 5,000.00	\$ 4,454.00	\$ 43,000.00	\$ 100,000.00
941.030	Building Rental/CAM		\$ 21,000.00	\$ 8,178.98	\$ 21,000.00	\$ 21,000.00
	Total Expenses		\$ 478,500.00	\$ 197,905.74	\$ 518,100.00	\$ 619,000.00
			2025 Beginning	2025 Actual	2025	2026
Account	7744 VISUALLY/PHYSICALLY		Budget	mid-May	Revised	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
			2025 Beginning	2025 Actual	2025	2026
Account	7744 VISUALLY/PHYSICALLY		Budget	mid-May	Revised	Proposed
702.000	Regular Wages		\$ 83,150.40	\$ 27,945.47	\$ 83,150.40	\$ 88,139.42
715.000	FICA		\$ 6,361.01	\$ 2,076.09	\$ 6,361.01	\$ 6,742.67
716.000	Medical Insurance		\$ 20,900.00	\$ 16,877.33	\$ 37,700.00	\$ 41,470.00
717.000	Life Insurance		\$ 750.00	\$ 287.00	\$ 750.00	\$ 825.00
718.000	Retirement Contribution		\$ 17,681.60	\$ 4,324.81	\$ 12,000.00	\$ 13,000.00
719.010	Dental Insurance		\$ 1,039.50	\$ 577.85	\$ 1,400.00	\$ 1,540.00
719.020	Retiree's Benefits		\$ 3,060.00	\$ 873.23	\$ 3,060.00	\$ 3,366.00
719.040	Disability Insurance		\$ 1,250.00	\$ 463.70	\$ 1,250.00	\$ 1,375.00
721.000	Longevity		\$ 350.00	\$ -	\$ 375.00	\$ 400.00
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	\$ 53,425.48	\$ 146,670.41	\$ 157,482.09
728.000	Printing		\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
729.000	Paper & Office Supplies		\$ 500.00	\$ 184.82	\$ 500.00	\$ 500.00

730.000	Postage		\$ 500.00	\$ -	\$ 500.00	\$ 200.00
807.000	Membership & Dues		\$ 350.00	\$ 385.00	\$ 385.00	\$ 385.00
851.000	Telephone		\$ 540.00	\$ 144.60	\$ 540.00	\$ 650.00
863.000	Auto Allowance - Mileage		\$ 350.00	\$ 13.72	\$ 350.00	\$ 350.00
864.000	Training/Conferences		\$ 700.00	\$ 495.00	\$ 820.00	\$ 850.00
871.000	Other Travel Expenses		\$ 500.00	\$ -	\$ 500.00	\$ 500.00
881.000	Programming/Public Informati		\$ 1,000.00	\$ 361.95	\$ 1,000.00	\$ 1,275.00
902.000	Marketing/Advertising		\$ 2,000.00	\$ 831.18	\$ 2,000.00	\$ 2,000.00
	Total Expenses		\$ 142,606.51	\$ 55,841.75	\$ 154,265.41	\$ 165,192.09
			2025 Beginning	2025 Actual	2025	2026
Account	7745 DISCRETIONARY		Budget	mid-May	Revised	Proposed
675.010	Books - Personal		\$ 1,000.00	\$ 26.99	\$ 1,000.00	\$ 1,000.00
675.020	Contributions - General		\$ 1,000.00	\$ -	\$ 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	\$ 451.56	\$ 1,000.00	\$ 1,000.00
675.080	Contributions - Memorial		\$ 1,000.00	\$ 12,753.08	\$ 1,000.00	\$ 1,000.00
684.040	Book Sale Revenue		\$ 1,000.00	\$ 82.65	\$ 1,000.00	\$ 1,000.00
675.090	Contributions - Programmin		\$ 1,000.00	\$ 535.52	\$ 1,000.00	\$ 1,000.00
	Total Revenues			\$ 13,849.80	\$ 7,000.00	\$ 7,000.00
	7745 DISCRETIONARY					
981.011	Books - Personal		\$ 1,000.00	\$ 19.12	\$ 1,000.00	\$ 1,000.00
981.020	Books/Materials - Contribut		\$ 1,000.00	\$ 19,134.44	\$ 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	\$ 799.79	\$ 1,000.00	\$ 1,000.00
981.070	Books - Friends		\$ 1,000.00	\$ 629.40	\$ 1,000.00	\$ 1,000.00
981.080	Books in Memory		\$ 1,000.00	\$ 3,889.45	\$ 1,000.00	\$ 1,000.00
981.090	Programming Expenditures		\$ 1,000.00	\$ 1,077.93	\$ 1,000.00	\$ 1,000.00
	Total Expenses		\$ 7,000.00	\$ 25,550.13	\$ 7,000.00	\$ 7,000.00
			2025 Beginning	2025 Actual	2025	2026
	GRAND TOTALS - All Budge		Budget	thru mid-May	Revised	Proposed
REVENUES		Administration	\$ 5,491,090.97	\$ 4,383,365.17	\$ 5,519,845.27	\$ 5,839,873.04
		LVPD Services	\$ 41,074.00	\$ 20,536.00	\$ 41,074.00	\$ 41,074.00
		Discretionary M	\$ 7,000.00	\$ 13,849.80	\$ 7,000.00	\$ 7,000.00
		TOTAL REVEN	\$ 5,539,164.97	\$ 4,417,750.97	\$ 5,567,919.27	\$ 5,887,947.04
EXPENDITUR		GRAND TOTALS - All Budgets				
		Administration	\$ 4,655,704.56	\$ 1,625,616.89	\$ 4,847,440.03	\$ 5,091,102.93
		Branches & Bui	\$ 478,500.00	\$ 197,905.74	\$ 518,100.00	\$ 619,000.00
		LVPD Services	\$ 142,606.51	\$ 55,841.75	\$ 154,265.41	\$ 165,192.09
		Discretionary M	\$ 7,000.00	\$ 25,550.13	\$ 7,000.00	\$ 7,000.00
		TOTAL EXPEN	\$ 5,283,811.06	\$ 1,904,914.51	\$ 5,526,805.43	\$ 5,882,295.02
					41,113.84	5,652.02