

BUDGET REPORT FOR CAPITAL AREA DISTRICT LIBRARIES

Calculations As of 12/31/2025

GL Number	Description	2024 Amended Budget	2024 Activity	2025 RECOMMENDED	2025 RECOMMENDED % Change
Fund: 101 GENERAL FUND					
Account Category: Estimated Revenues					
MILLAGE INCOME					
402	Property Tax Revenue	12,700,000	13,015,700	14,006,000	10.28
404	Renaissance Zone Reimbursemen	64,000	44,590	40,000	(37.50)
437	Industrial Facilities Tax	38,000	38,540	38,000	
MILLAGE INCOME		12,802,000	13,098,830	14,084,000	10.01
STATE AID					
410	PPT Reimbursement	181,800	181,820	140,000	(22.99)
553	State Aid Direct	124,000	124,740	125,000	0.81
554	State Aid Indirect	124,000	124,740	125,000	0.81
STATE AID		429,800	431,300	390,000	(9.26)
GRANTS					
540	Grants	7,500	10,000	7,500	
543	Grants-MMLC	15,000	15,000	15,000	
548	Grants-Capital Region Comm Fo	0	1,000	0	
551	Grants-ECF	0	16,440	0	
GRANTS		22,500	42,440	22,500	0.00
OTHER INCOME					
542	MMLC Reimbursement	124,000		125,000	0.81
628	Universal Service Fund Income	8,000		8,000	
632	Lost and Paid Books	25,000	29,380	30,000	20.00
665	Interest Income	250,000	588,140	300,000	20.00
673	Sale of Fixed Assets	5,000	10,510	5,000	
675	Misc Income	5,000	12,970	9,000	
680	Sponsorship Revenue	2,000		0	(100.00)
682	Insurance Claim Income	5,600	5,660	1,000	(82.14)
OTHER INCOME		424,600	646,660	478,000	12.58
LIBRARY FEES					
630	Printing Revenue	42,000	39,140	42,000	
631	Non Resident Fees	26,000	22,970	26,000	
LIBRARY FEES		68,000	62,110	68,000	0.00
PENAL FINES					
658	Penal Fines Ingham County	120,000	202,790	120,000	
659	Penal Fines Eaton County	7,500	7,970	7,500	
PENAL FINES		127,500	210,760	127,500	0.00
DONATIONS					
674	Donation Income-Friends/Restr	65,000	74,040	11,000	(83.08)
677	Donation Income-Unrestricted	16,000	9,010	4,400	(72.50)
DONATIONS		81,000	83,050	15,400	(80.99)
DUE FROM FUND BALANCES					
966	Due from Pension Reserve	360,000		360,000	
969	Due From Capital Projects Fun	300,000		0	(100.00)
971	Due From Operations Fund	215,550		0	(100.00)
974	DUE FROM SBITA	0		102,000	
DUE FROM FUND BALANCES		875,550	0	462,000	(47.23)
Estimated Revenues		14,830,950	14,575,150	15,647,400	5.51
Account Category: Appropriations					
SALARIES AND BENEFITS					
702	Salaries	7,052,000	4,821,960	7,350,000	4.23
714	Unemployment Insurance	3,000		1,000	(66.67)
715	FICA EMPLOYER SHARE	539,500	360,890	562,280	4.22
716	HEALTH INSURANCE	650,000	414,180	850,000	30.77
717	Life & Disability Insurance	5,000	4,320	6,000	20.00
718	Retirement	850,000	610,510	960,000	12.94
719	Prescription Expense	225,000	220,780	300,000	33.33
720	DENTAL INSURANCE	45,000	34,360	48,000	6.67
721	VISION INSURANCE	11,000	8,680	12,000	9.09
722	Workers Comp Insurance	30,600	32,550	34,000	11.11
724	Parking Main Library	54,800	45,640	54,500	(0.55)
SALARIES AND BENEFITS		9,465,900	6,553,870	10,177,780	7.52
MATERIALS					
727	Books	1,020,800	723,180	1,061,780	4.01
728	Periodicals	42,610	36,290	34,560	(18.89)

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Fund: 101 GENERAL FUND					
Account Category: Appropriations					
MATERIALS					
729	DVD	224,400	129,940	222,700	(0.76)
730	Library of Things	57,000	37,870	52,500	(7.89)
731	Audiobooks	543,800	416,920	638,250	17.37
732	Music	43,100	24,690	41,440	(3.85)
733	Databases	98,000	94,840	100,530	2.58
734	Subscription Services	85,600	84,910	105,010	22.68
735	Processing Supplies	28,800	17,270	31,100	7.99
736	Processing Fees	61,600	43,820	68,000	10.39
MATERIALS		2,205,710	1,609,730	2,355,870	6.81
SUPPLIES					
740	Office Supplies	84,990	58,230	85,000	0.01
741	Postage Expense	5,000	490	5,000	
776	Janitorial Supplies	15,010	10,650	17,700	17.92
862	Gas-Delivery Vehicles	35,000	16,220	23,000	(34.29)
SUPPLIES		140,000	85,590	130,700	(6.64)
MAINTENANCE AND UTILITIES					
801	Custodial Services	228,040	169,570	237,970	4.35
802	SECURITY SERVICES	171,000	112,820	157,220	(8.06)
850	Telephone	25,620	17,710	22,260	(13.11)
864	Vehicle Maintenance - Deliver	10,000	5,980	10,000	
922	Steam and Gas	108,040	50,660	110,300	2.09
923	Electricity	195,040	144,810	208,600	6.95
924	Water and Sewer	23,020	15,200	27,700	20.33
925	Trash	9,520	7,150	10,570	11.03
930	Building Maintenance	96,730	76,250	108,700	12.37
MAINTENANCE AND UTILITIES		867,010	600,150	893,320	3.03
GOVERNANCE					
805	Legal Services	40,000	17,550	40,000	
806	Per Diem	10,000	810	10,000	
807	Memberships - Board	1,250	140	1,250	
808	Conferences - Board	10,000	300	10,000	
809	Audit	20,300	20,300	22,000	8.37
GOVERNANCE		81,550	39,100	83,250	2.08
STAFF DEVELOPMENT					
810	Staff Training	42,040	24,790	39,250	(6.64)
811	Recruiting Expense	2,000	100	500	(75.00)
812	Hospitality	5,000	410	5,000	
813	Employee Recognition	5,000	440	5,000	
STAFF DEVELOPMENT		54,040	25,740	49,750	(7.94)
PROFESSIONAL SERVICES					
820	Membership Fees	25,000	18,260	25,780	3.12
822	CONTRACTUAL SERVICES	40,000		35,000	(12.50)
823	Bank Fees & Services	13,000	11,010	16,000	23.08
824	Cooperative Membership Fee	124,000	124,740	125,000	0.81
825	Collection Agency Fees	6,000	4,550	6,500	8.33
826	Payroll & Print Service	46,000	32,060	46,000	
827	Web Chat Service	10,750	8,060	11,000	2.33
828	Melcat Delivery Charges	49,000	46,020	51,000	4.08
829	Tutoring Services	3,000	2,250	3,000	
831	Marketing	203,700	68,460	151,000	(25.87)
832	Programs	90,760	50,190	112,820	24.31
PROFESSIONAL SERVICES		611,210	365,600	583,100	(4.60)
OTHER EXPENSE					
861	Local Travel	13,000	10,450	15,000	15.38
955	Millage Income Refund	60,000	37,680	60,000	
956	Property & Liability Insuranc	70,000	75,930	68,000	(2.86)
957	Miscellaneous Expense	6,500	1,980	6,000	(7.69)
958	Sales/Use Tax	1,200	240	1,000	(16.67)
960	Donation Expense Restricted	51,070	54,920	2,070	(95.95)
961	Donation Expense Unrestricted	55,000	55,490	0	(100.00)
OTHER EXPENSE		256,770	236,690	152,070	(40.78)
CAPITAL OUTLAY					
873	Building Upgrades	23,000	9,560	25,000	8.70

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Fund: 101 GENERAL FUND					
Account Category: Appropriations					
CAPITAL OUTLAY					
884	DELIVERY VEHICLE	80,000	44,180	0	(100.00)
888	Mason Renovation Project	260,780	242,480	0	(100.00)
889	Okemos Renovation Project	0		10,000	
913	DTL ROOF & RADIATORS	13,000	800	0	(100.00)
914	HOLT REMODEL	25,000		100,000	300.00
915	STOCKBRIDGE REMODEL	50,000		125,000	150.00
916	PUBLIC COMPUTERS	235,000	191,310	0	(100.00)
929	SBITA/LEASE PRINCIPAL PAYMENT	0		102,000	
967	Outreach Projects	53,880	30,950	70,000	29.92
980	Staff Furn & Equipment	39,000	23,260	46,550	19.36
982	BUILDINGS	0	50,000	175,000	
987	GRANT EXPENSES	7,500	10,190	7,500	
CAPITAL OUTLAY		787,160	602,730	661,050	(16.02)
TECHNOLOGY EXPENSES					
878	Firewall Upgrade Project	0		79,850	
895	Internet Access	11,000	8,890	9,000	(18.18)
896	Internet Access - Hotspots	81,100	49,290	91,770	13.16
898	Computer System Services	43,000	22,570	34,350	(20.12)
905	Computer Software	71,800	62,180	75,000	4.46
906	Computer Hardware	36,500	10,380	51,500	41.10
907	III Software & Hardware Maint	160,900	154,440	168,040	4.44
911	Mobile Training Lab	0		51,000	
TECHNOLOGY EXPENSES		404,300	307,750	560,510	38.64
Appropriations		14,873,650	10,426,950	15,647,400	5.20
Fund 101 - GENERAL FUND:					
TOTAL ESTIMATED REVENUES		14,830,950	14,575,150	15,647,400	5.51
TOTAL APPROPRIATIONS		14,873,650	10,426,950	15,647,400	5.20
NET OF REVENUES & APPROPRIATIONS:		(42,700)	4,148,200	0	

