

Loutit District Library

Expanding Horizons. Enriching Minds. Engaging

Memo

DATE: June 10, 2025

To: LDL Finance Committee / Board of Trustees

From: Ellen Peters, Executive Director

RE: Review of Director's Proposed FY2025-2026 Budget

Library service hours expanded again during FY2024-2025, with the building remaining open seven days/week for full service – in-person programs, study rooms, public computers, and all other library services. Starting September 9, 2023, the library added Sunday hours back to open hours and adjusted Saturday and Sunday hours to work with scheduling. Historically, Sunday hours did not occur over the summer, but we analyzed usage for Sundays in June, July, and August of 2024 to see if this needed to be a permanent change. We made the decision to keep the Sunday hours year-round, beginning in 2025. Visitation stats show this to be a good decision.

The primary focus of Loutit District Library is to deliver excellent customer service to all library users – whether in-person visitors, users of online services, or out-of-town visitors. We aim to engage, delight, and welcome our community members, in an effort to fulfill their library needs. Now that Anne Harrison, the Assistant Director, and I have both been at the library for over two years, we have worked with staff and the board to implement some changes to service and the space for the community. Since the library adopted Envisionware for patron printing, scanning, faxing, and emailing of documents, allowing customers to be more self-sufficient in the new Brooks Media Center, staff have been able to plan more programs, stay on top of collection maintenance, and perform other library services off desk. We also continue to examine the best use of the library's space for serving the public.

Service-wise, circulation, programs, program attendance, and digital download usage numbers have all risen. We found ourselves in a good spot for more growth. Last year, along with the desire to strengthen our budget, we wanted to add outreach services for all demographics, more library and local history room hours, and pursue adding a maker space, in order to serve the community more completely. Naturally, these large goals would require more operating revenue, so LDL asked for a supplemental 10-year millage of .1157 on the August 6, 2024 ballot. Because the voters approved this proposal, the library would have enough extra funds annually to move forward with future plans.

Once we secured the additional revenue for FY2025-2026 budget year, we decided to begin honoring the promises made to the community when the millage passed and got started immediately, relying on money from the general fund one more year to tide us over. In the Fall of 2024, we added extra open hours for the library,

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including opening at 9:00am instead of 10:00am on weekdays, plus adding an extra hour on Sundays. We added hours to Local History and Genealogy, opening an additional day during the week and twice/month on weekends. We changed five staff positions from part-time to full-time so that we could begin outreach services and homebound mailing. Staff are now going out to several assisted living centers every month, as well as preschools and K-12 classrooms. We increased funding for some of our collections and programming line items to keep up with inflationary costs. And, we will be purchasing materials lockers for some or all of the district's outlying areas starting FY2025-2026.

Another very exciting development in FY2024-2025 is that The Waanders Family donated \$150,000 to the library through the Grand Haven Area Community Foundation to go toward building a Maker Space on the lower level in the old computer lab, possibly extending into the next room over. This amazing new space will have modern technology equipment for our community, craft and art classes, a space for an Artist in Residence who can teach classes, a Memory Lab for converting old film and photos, and much more. The library will seek additional funds to complete the project. The Sherwood Family also donated \$20,000 to cover the purchase of a Pixie, a device and software developed to engage adults with cognitive disabilities or dementia.

Thus far in the process to build a Maker Space, we have engaged the services of the architect firm Architektura and WJE/Ross Smith to analyze the space and needs, design plans, and solicit bids for the contract work. Construction is expected to begin by September 2025. In the meantime, we will work to secure additional funding.

Burton Brooks provided another generous gift to the library of over \$20,000 in order to fund saving our digital archives to microfilm, a more stable medium than digital. Jeanette Weiden has begun that archival project. Loutit District Library will now be the largest repository of local history and genealogy archives in the region.

LDL through our Local History and Genealogy department also partnered with Newspapers.com to provide them with the library's copies of the Grand Haven Tribune issues on Microfilm. In return, we will enjoy free access to those digital records and users all over will have access to the articles through Newspapers.com and Ancestry.

As always, we continue to receive generous donations from the Friends of the Loutit Library through their volunteer work in Cheapstacks used book store. We greatly appreciate these and other volunteers and donors.

Following are brief summaries of FY2025-2026 budget requests for the General Fund, Debt Service Funds, and Capital Project Maintenance Fund budgets.

REVENUE ASSUMPTIONS

Library district total taxable value (TV) increased \$143,534,468 to \$2,978,329,854 representing an overall TV increase of 5.06%. Revenue from property taxes and Personal Property Tax reimbursement is projected to increase to a total of \$3,077,700 representing an increase of 19.50% from the current FY2024-2025 budgeted revenue of \$2,574,700. The prior year's increase was 2.97%. There was also a Headlee reduction due to inflation, so our millage rate dropped to .9352 mill. Residents approved a supplemental operating millage of .1557 in August 2024, and the Headlee reduction due to inflation dropped that millage rate to .1547 mill. The tax rate for debt service millage will remain .1150 mill.

In March 2018, a Michigan Tax Tribunal (MTT) case brought by Consumers Energy challenging Port Sheldon Township's property assessments for 2016 and 2017 was settled. The library joined Port Sheldon Township and other taxing authorities which receive tax funds from the Port Sheldon Consumers Energy plant in challenging Consumers at the MTT. In the settlement the taxing authorities agreed to adjust the way Consumers Energy property and equipment is taxed and to lower their assessments for 2016, 2017 and years going forward through 2022. In addition, Consumers Energy announced in July 2021 that the JH Campbell plant in Port Sheldon will stop

producing electricity in 2025, well ahead of the previously announced closures in 2031 and 2040. Beginning in FY2023-2024, the library expected a reduction in property tax revenue from Port Sheldon Township based on the anticipated closure of the Campbell plant in 2025.

State aid is revenue allocated by the Michigan legislature and distributed by the Library of Michigan to libraries meeting State requirements. This revenue is based on the library district's certified federal census population. In February 2022, the Library of Michigan certified the library district's service population from the 2020 census as 39,331, an increase of 10.67% from the 2010 census. Although there was an increase, a decrease of state aid revenue was received last year. State aid revenue budgeted in FY2025-2026 is \$38,000.

Penal fines collected from the County Court system and distributed by the County Treasurer are anticipated to decrease by 20.00% from prior year to projected total annual revenue of \$80,000.

In early 2019, the library joined the Michigan Cooperative Liquid Assets Securities System (Michigan CLASS), an investment pool of Michigan governmental entities. This "is a local government investment pool that emphasizes safety, liquidity, convenience, and competitive yield. Since 1991, Michigan CLASS has provided Michigan public agencies a safe and competitive investment alternative. Michigan CLASS invests only in instruments applicable to Michigan state laws governing investment options for local agencies." Interest income decreased in the current fiscal year and in FY2025-2026 is budgeted at \$24,000.

In December 2019, the library's Robbins Road property was sold to a local developer. Funds were deposited into Michigan CLASS and a transfer of \$72,490 from the proceeds is included as revenue to offset debt service bond payments from the library's General Fund. It is anticipated that this amount will be transferred from committed Fund Balance until May 2027 when the original 2007 construction bonds will be paid off.

Overall, library revenue is budgeted to increase \$878,196 in FY2025-2026 over the current fiscal year.

DEBT SERVICE FUNDS

In 2017, the library's two building bonds, originally issued in 2007 to fund reconstruction and furnishings of the library, were refinanced. This lowered the interest rates on each bond saving taxpayers approximately \$500,000 over the remaining ten years of the bonds.

Debt Service A Fund is used to repay the 2017A bond which in FY2025-2026 will total the principal payment of \$235,000 and interest payment of \$14,250. This bond is paid for through a separate voted tax levy on property owners in the library's district. For FY2025-2026, the library anticipates maintaining the millage rate at .1150 to generate adequate funds to meet principal and interest payments and leave a projected Fund Balance at the end of FY2025-2026 of \$62,523.

Debt Service B Fund is used to repay the 2017B bond. This bond is repaid from the library's General Fund. The library is budgeting to transfer \$328,900 from the General Fund to pay the \$310,000 principal payment and \$18,900 interest payment. No funds are being appropriated from the Debt Service B Fund Balance which is projected to have a small Fund Balance of \$86 at FY2025-2026 end.

CAPITAL PROJECT MAINTENANCE FUND

A number of maintenance repairs and preventative projects continue to be identified, and the library continues to complete those projects by following the guidelines set by Wiss, Janney, and Elstner, a large, local architectural and engineering Firm. The library also continues to reassess building needs with the help of various expert

companies in the Grand Haven area. In FY2024-2025, the library began and completed multiple building improvement projects.

In FY2024-2025, the library hired Lakes Edge Exteriors, a new window cleaning company. This company successfully cleaned all outdoor windows in FY2024-2025 and many of the interior windows. Staff also identified various needed repairs to the library's HVAC chiller units and boiler system and had repairs completed on multiple occasions. The repairs that were completed to the boilers and chiller units made it possible for any machine replacements to be delayed at this time. Two toilets were replaced in the building, one of which was in the library's family bathroom in the Youth Services Department.

The library undertook the major project of replacing a badly damaged book drop in the library's covered parking area. The book drop had been hit multiple times by vehicles and was no longer usable by staff or patrons. Library staff worked with CB Wilson Construction Company to remove and replace the book and media drop boxes with new ones. The library also worked with Oasis Fencing to create and install a barrier around the new book and media drop boxes to help protect them from potential damage due to vehicle collisions. Additionally, some final work was done to the Brooks Media Center, including the completion of the library's Teleconferencing Room. New carpet, paint, and sound proofing were placed in the room, along with the necessary equipment needed to utilize the space. The library also did work to improve and upgrade the sound and video systems in Program Room A. This has greatly benefited library programming and public groups who reserve the room.

During FY2024-2025, the library replaced office chairs for approximately 20 staff members. Many of the chairs that staff were using were over 15 years old, worn, and broken. The library was able to purchase new chairs through Steelcase. Work was also done to improve the workspace for the library's Marketing Department. A door was installed to enclose the Marketing Department's work area, giving them more privacy and a quieter workspace.

The library worked with Otis Elevator Company to install necessary upgrades and improvements to the library's elevator. This included upgrades to the control board which will extend the life of the library's elevator. The library continued to utilize the Capital Project Maintenance Fund with necessary building repairs and improvements throughout the fiscal year. Library staff also began preemptive research and work for major projects scheduled for the FY2025-2026.

It was an active year of repairs and updates, with the cost of these projects totaling around \$85,000.

GENERAL FUND

This budget includes staffing levels necessary to provide excellent public service to our residents and visitors, both in and out of the library, since we have added new outreach services. In the FY2024-2025 budget plan, we increased hours to 55 hours per week, increasing that again to 61 hours per week in November 2024 after learning of the millage passage. After doing our annual survey in the Spring, we will listen to the community and add another two hours to Saturdays.

For FY2025-2026, changes in staffing structure and extended hours plus Union negotiations with salary adjustments based on the new wage scale increased employee wages and benefits by \$234,050 to \$2,103,150, which is 53.59% of the total budget expenditures. For budgeting purposes in FY2024-2025, we allocated \$1,869,100 toward overall employee wages and benefits.

This budget slightly increases expenditures to allow for natural rising prices for our physical collection. We allocated Youth books \$19,000. Books for adults, fiction and non-fiction, are budgeted at \$47,100. We have budgeted \$33,350 for additional materials for adults and youth, e.g. CDs, DVDs, video games, audio books, magazines, newspapers, etc. We also allotted \$1,500 for a new Library of Things collection.

Patrons continue to utilize these digital materials at the highest rate in library history, so the library has maintained the post-Covid increased budget for electronic resources in FY2025-2026, with bumps for inflationary factors. In addition to print materials detailed above, we have budgeted \$147,600 for electronic materials including OverDrive, Hoopla and Kanopy. Together with the \$11,900, a slight decrease, budgeted for patron access to electronic databases, expenditures for electronically accessible materials and information are expected to continually increase to meet library patron needs.

As online digital usage grows, library staff have been creating more online content including updating the library's website, increased content and engagement on social media accounts (Facebook and Instagram) as well as sending monthly e-newsletters to subscribers. Our Community Engagement and Marketing Manager is promoting now on the radio, in the Tribune, and in the local neighborhood magazine. This proposed budget continues to maintain a printed newsletter mailer, increasing publication from only Spring and Fall, to Quarterly. These newsletters which are sent to all households in the library's service area have proven effective in highlighting the library's services and programs. Expenses for printing and associated postage for FY2025/2026 are budgeted at \$45,000, an increase due to adding two additional quarterly newsletters annually and rising postage and printing costs.

This budget includes an appropriation from the General Fund of \$3,924,185. It is anticipated that the Unassigned General Fund Balance will be approximately 18.52% of FY2025-2026 General Fund expenses, or \$698,827 at June 30, 2025. (Note that Capital Project Maintenance Fund transfers/expenses are excluded from this calculation). It is anticipated that the FY2025-2026 budget will finish June 30, 2026, with an Unassigned Fund Balance of \$711,385 and a total Fund Balance of \$926,010.

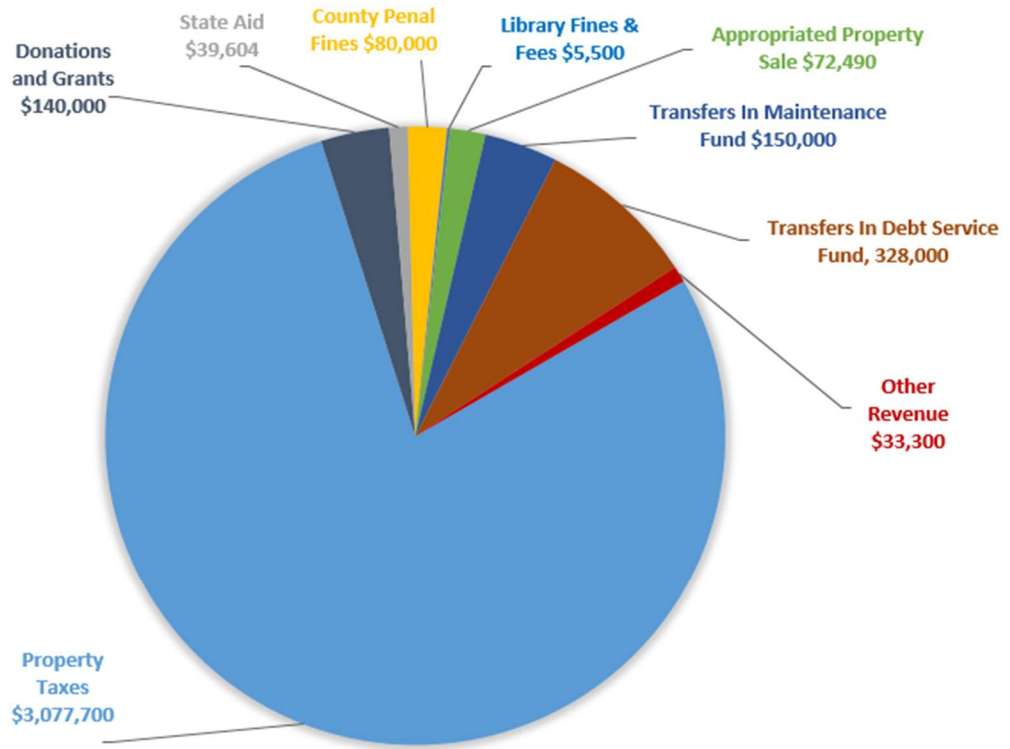
In FY2025-2026, we will continue to provide the expanded hours and broadened services, and will remain open to change. In this next fiscal year, we are excited see the changes to library services, spaces, and programming take shape, with the creation of a new Maker Space and expansion of outreach. With the millage passage and this healthier budget, we have positioned the library to be adaptable and prepared to meet the challenges of satisfying the needs of our taxpayers and library users for years to come.

PROPOSED FY2025-2026 GENERAL FUND BUDGET SUMMARY

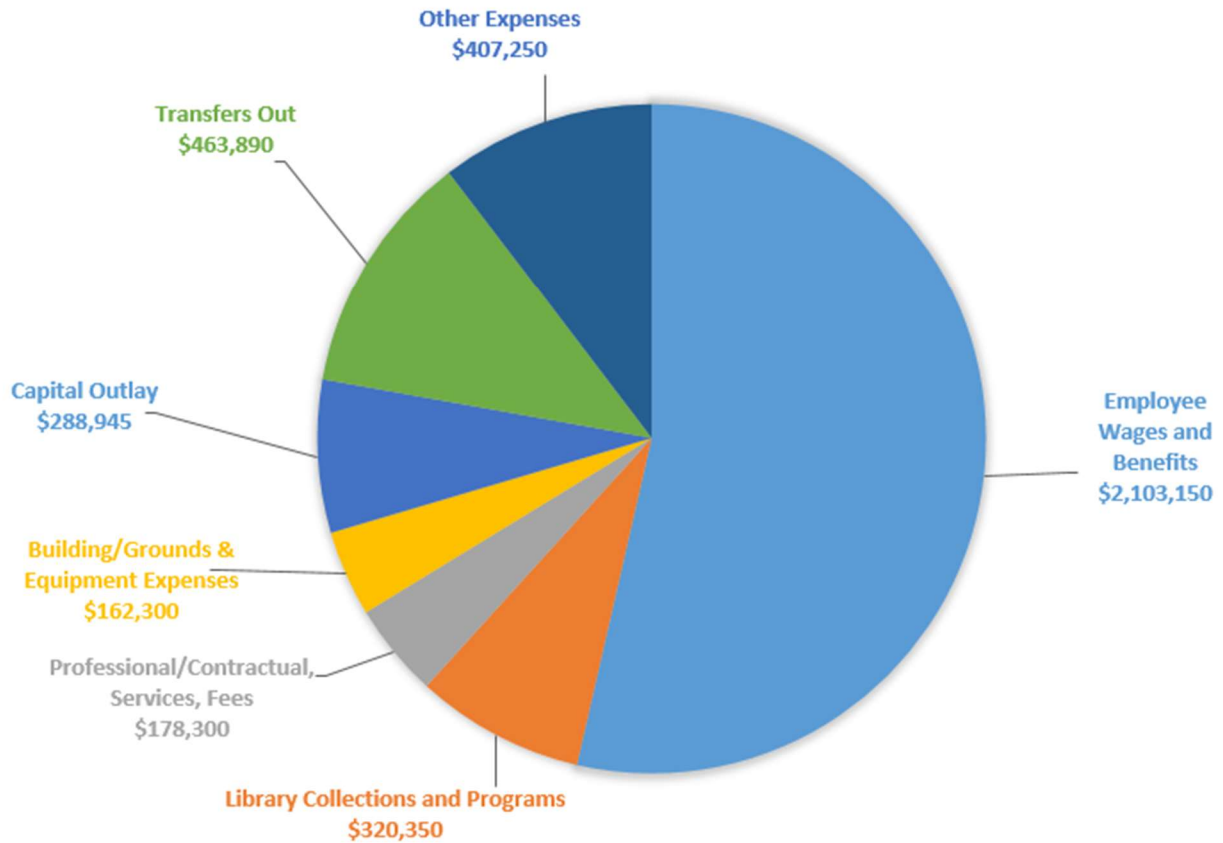
<u>REVENUE:</u>	Requested	
	FY2025-2026	% of Total
Property Taxes	\$3,077,700	78.41%
Donations and Grants	140,000	3.57%
State Aid	38,000	.97%
County Penal Fines	80,000	2.04%
Library Fines & Fees	5,500	0.14%
Appropriated Property Sale	72,490	1.85%
Transfers In Debt Service Fund	328,000	8.36%
Transfers In Capital Project Maintenance Fund	150,000	3.82%
Other Revenue	33,300	.84%
TOTAL REVENUE	\$3,924,990	100.00%

<u>EXPENDITURES:</u>	Requested	
	FY2025-2026	% of Total
Employee Wages and Benefits	\$2,103,150	53.59%
Library Collections and Programs	320,350	8.16%
Professional/Contractual, Services, Fees	178,300	4.54%
Building/Grounds & Equipment Expenses	162,300	4.14%
Capital Outlay	288,945	7.36%
Transfers Out	463,890	11.82%
Other Expenses	407,250	10.39%
TOTAL EXPENDITURES	\$3,924,185	100.00%

REVENUE



EXPENDITURES



COMMENTS ON REQUESTED FY2025-2026 FUND BUDGETS

GENERAL FUND:

Revenue:

- Library's taxable value (TV) increased \$143,534,468 (5.06%) to \$2,978,329,854. In 2024, TV increased \$197,241,922 (7.48%).
- Property tax revenue is projected to increase \$503,000 (19.50%) to \$3,077,700. The total includes the State of Michigan's reimbursement for personal property tax.
- State aid to libraries is projected to decrease to \$38,000 (-4.22%).
- County penal fines are projected to decrease to \$80,000 (-6.25%).
- Fines & penalties for library materials are projected to remain the same at \$5,500.
- Transfers from the Capital Project Maintenance Fund for projects is projected to increase to \$150,000.
- Appropriation from sale of Robbins Road property is projected to remain the same at \$72,490.
- Total revenue is projected to increase \$878,196 (28.82%), which includes the millage approved by voters in 2024.

Expenditures:

- Employee wages and benefits are projected to increase \$234,050 (12.52%) due to changing staffing structure and expanding hours from millage approved by voters, increase in staff wages per employment contracts, required Defined Benefit contributions, and overall higher benefit expense costs.
- Building/Grounds & Equipment expenses are projected to decrease \$99,850 (-38.08%) with projections for outside custodial services and utilities remaining steady.
- Library collections and programs are projected to decrease \$41,053 (-11.35%) due to the continued reorganization of library operations, functions, and programming as well as digital materials expenses.
- Transfers to the Debt Service Fund are projected to increase in accordance with the bond repayment schedule.
- Other expenses are projected to increase \$233,550 (134.44%) due to increases in operating materials and supplies, insurance costs, and maker space expenses, which will be covered by generous donations.
- Total operating expenses increased \$633,042 (19.23%).

Fund Balance:

- The target minimum Unassigned Fund Balance is 25% of estimated expenses. (Note that Capital Project Maintenance Fund transfers/expenses are excluded from this calculation.) It is projected the Unassigned Fund Balance will be approximately 18.52% of proposed FY2025-2026 General Fund expenses, or \$698,827, at June 30, 2025.
- It is projected the Unassigned Fund Balance will increase by \$12,558 to \$711,385 at June 30, 2026.
- Total General Fund Balance is projected to increase by \$805 to \$926,010 at June 30, 2026.

CAPITAL PROJECT MAINTENANCE FUND:

- Revenue: Projected to equal interest earned.
- Expenses: A transfer to the General Fund will pay for building maintenance and capital expenses.
- Fund Balance: Projected to decrease by \$138,000 to (estimate) \$622,205 at June 30, 2026.

DEBT SERVICE A FUND:

- Revenue: Tax revenue raised by levying .1150 mill property tax is projected to be \$350,320. Also, a portion of the State PPT Reimbursement is allocated to Debt Service A Fund, projected at \$7,000.
- Expenses: Scheduled principal (\$235,000) and interest (\$14,250) payments on Building Project bonds.
- Fund Balance: Projected to decrease by \$226,930 to (estimate) \$62,523 at June 30, 2026 due to estimated tax revenue, State PPT Reimbursement, IFT, miscellaneous taxes, transfer to General Fund, and interest income.

DEBT SERVICE B FUND:

- Revenue: \$328,900 is projected to be transferred in from the General Fund to pay the Debt Service B bond payments.
- Expenses: Scheduled principal (\$310,000) and interest (\$18,900) payments on Building Project bonds.
- Fund Balance: Projected to remain the same at (estimate) \$86 at June 30, 2026.

PROPOSED PROPERTY TAX MILLAGES:

- General Fund:Operating millage----- .9352 mill
- General Fund:Operating millage Supplemental----- .1547 mill
- Debt Service Fund: Debt service millage----- .1150 mill

Fund Balances will be at adequate levels at June 30, 2026.

The proposed requested FY2025-2026 General Fund budget allows Loutit District Library to deliver to our patrons the library services they expect and support.

All fund comments are based on comparison of the proposed FY2024-2025 amended General Fund budget to be adopted at the Library Board of Trustees meeting on June 10, 2025; proposed FY2024-2025 amended Capital Project Maintenance Fund budget to be adopted at the Library Board of Trustees meeting on June 10, 2025, and proposed FY2024-2025 Debt A and Debt B budgets as compared to the requested FY2025-2026 budget.

LOUTIT DISTRICT LIBRARY (LDL) BACKGROUND

- LDL is a district library established on February 24, 1999 in accordance with Act 24 of 1989 Public Acts of Michigan.
- LDL serves the residents of the City of Grand Haven, the City of Ferrysburg, Grand Haven Charter Township, Robinson Township, and that part of Port Sheldon Township which is in the Grand Haven Area Public School District.
- LDL serves a population of 39,331 as certified by the 2020 federal Census, covering an area of 81.18 square miles.
- In addition to serving the residents of our district, LDL is open to the public wherever they live.
- LDL is classified by the Library of Michigan as a Class V Library. Class V libraries serve populations from 26,000 to 49,999.
- LDL is a member of the Lakeland Library Cooperative (LLC) which has offices in Grand Rapids. LLC has 42 member libraries, serving a total combined population of 1,399,372 in 8 West Michigan counties. Services provided by LLC to LDL include online catalog support, interlibrary loans, delivery of materials between LLC libraries, data lines for access to the integrated library system, IT and wide area network VPN support, continuing education and training opportunities, and other services. LLC receives revenue directly from the State and the balance of its revenue from fees charged to member libraries.
- The District Library Agreement under which LDL was established provides for LDL to make certain annual payments to Spring Lake District Library and Zeeland Public Library.

LOUTIT DISTRICT LIBRARY OPERATING STATISTICS

Open hours:

- 61 hours per week

Monday – Thursday	9:00 a.m. – 8:00 p.m.
Friday	9:00 a.m. – 6:00 p.m.
Saturday	10:00 a.m. – 2:00 p.m.
Sunday	12:00 p.m. – 4:00 p.m.

Number of employees:

- Full-time: 21
- Part-time: 13
- Total: 34
- Full-time equivalents (FTEs): 20.6

Building and grounds:

- 50,000 square-foot building opened July 1, 2009
- 92 on-site parking spaces (34 in parking garage and 58 in surface lot)
- 1.72 acres total campus at 407 Columbus Avenue, Grand Haven, Michigan
- \$7.7 million in land, building, furniture, equipment, and collections (net of depreciation) at June 30, 2023

Usage Statistics for prior year

Patron visits, eBook/audiobook downloads, and program attendance have all substantially increased. Other statistics remain robust.

	FY2024/2025
Physical Items in LDL collection	728,992
Digital materials available for download via Lakeland Coop and LDL: eBooks, audiobooks, video	15,956,737
Cardholders	18,312
Patron visits	147,753
Number of Physical Items Circulated	227,302
Number of Electronic Items Circulated	144,464
Total Circulation	371,766
Adult programs and classes attendance	4,368
Children programs attendance	6,638
Teen programs attendance	960

**LOUTIT DISTRICT LIBRARY
GENERAL FUND
FY2025/2026
BUDGET OVERVIEW**

GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED BUDGET	2025-26 REQUESTED BUDGET	2025-26 Requested % Change
Fund 271 - LIBRARY GENERAL FUND							
ESTIMATED REVENUES							
Dept 040 - REVENUE ACCOUNTS							
271-040-402.01	CURRENT PROPERTY TAX - GRAND HAVEN TWP	923,027	991,905	1,030,000	1,055,745	1,235,000	16.98
271-040-402.02	CURRENT PROPERTY TAX - ROBINSON TWP	288,094	311,852	322,000	335,185	395,000	17.85
271-040-402.04	CURRENT PROPERTY TAX - PORT SHELDON	262,771	254,880	240,000	241,965	275,000	13.65
271-040-402.05	CURRENT PROPERTY TAX - FERRYSBURG	206,319	221,767	230,000	242,230	275,000	13.53
271-040-402.06	CURRENT PROPERTY TAX - GRAND HAVEN CITY	617,924	657,368	690,000	707,485	835,000	18.02
271-040-403.03	PERSONAL PROP TAX STATE REIMBURSEMENT	57,596	58,877	60,000	60,324	60,000	(0.54)
271-040-412.00	DELINQUENT PERSONAL PROPERTY TAX	406	608	200	200	200	0.00
271-040-414.00	PROPERTY TAX ADJUSTMENTS		172		0	0	
271-040-437.00	IFT - INDUSTRIAL FACILITY TAX	2,552	2,125	2,000	1,595	2,000	25.39
271-040-445.00	PENALTY & INTEREST ON TAXES	837	1,074	500	1,180	500	(57.63)
271-040-528.00	FEDERAL GRANTS				0	0	
271-040-528.10	FEDERAL GRANTS - IMLS				500	0	
271-040-528.20	FEDERAL GRANTS - IMLS TECHNOLOGY				0	0	
271-040-541.00	STATE GRANTS		2,000		0	0	
271-040-544.00	STATE AID - LIBRARY	19,942	20,070	19,802	20,000	19,000	(5.00)
271-040-544.01	STATE AID - LIBRARY COOP SERVICE	19,942	20,070	19,802	20,000	19,000	(5.00)
271-040-585.00	LOCAL GRANTS	22,031	1,000		0	0	
271-040-585.01	LOCAL GRANTS - GHACF		81,473	100,000	30,000	140,000	366.67
271-040-629.00	MISCELLANEOUS	1,075	360		455	0	(100.00)
271-040-630.00	VENDING MACHINE REVENUE		301		375	300	(20.00)
271-040-645.00	PRINTING & FAX	6,385			0	0	
271-040-658.00	PENAL FINES	118,257	92,364	100,000	85,000	80,000	(5.88)
271-040-659.00	FINES & PENALTIES - LIBRARY MATERIALS	5,878	6,252	5,000	5,500	5,500	0.00
271-040-665.00	INTEREST INCOME	41,554	67,029	50,000	55,000	24,000	(56.36)
271-040-666.00	DIVIDENDS	289	318		440	0	(100.00)
271-040-673.01	SALE OF ASSETS				400	0	
271-040-674.00	DONATIONS TO LIBRARY	10,063	0		0	0	
271-040-674.01	FRIENDS - ASSIGNED DONATIONS	38	4,601	5,000	3,000	2,500	(16.67)
271-040-674.02	FRIENDS - UNASSIGNED DONATIONS	770	2,000	2,000	2,000	2,000	0.00
271-040-674.03	ASSIGNED DONATIONS	1,838	2,201	1,500	1,000	1,000	0.00
271-040-674.04	UNASSIGNED DONATIONS	490	14,208	500	2,380	500	(78.99)
271-040-674.05	OWED TO FRIENDS		0		70	0	
271-040-674.06	DONATIONS ENVISIONWARE	426	4,158	4,000	3,700	3,000	(18.92)
271-040-676.00	REIMBURSEMENTS		0		0	0	
271-040-687.00	REFUNDS/REBATES		0		0	0	
271-040-689.00	CASH OVER & SHORT	38	21		0		
271-040-699.05	TRANSFERS IN DEBT SERVICE FUND					328,000	
271-040-699.06	TRANS IN BOARD COMMIT ROBBINS RD PROCDS	72,490	72,490	72,490	72,490	72,490	0.00
271-040-699.19	TRANSFERS IN MAINTENANCE FUND	8,905	116,754	92,000	110,000	150,000	36.36
Totals for dept 040 - REVENUE ACCOUNTS		\$ 2,689,937	\$ 3,008,296	\$ 3,046,794	\$ 3,058,219	\$ 3,924,990	28.34
TOTAL ESTIMATED REVENUES		\$ 2,689,937	\$ 3,008,296	\$ 3,046,794	\$ 3,058,219	\$ 3,924,990	28.34

GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED BUDGET	2025-26 REQUESTED BUDGET	2025-26 Requested % Change
APPROPRIATIONS							
Dept 790 - LOUIT LIBRARY							
271-790-702.00	FULL TIME WAGES	709,809	825,268	969,150	960,000	1,073,000	11.77
271-790-703.00	PART TIME WAGES	398,091	389,869	451,200	300,000	332,000	10.67
271-790-704.00	OVERTIME				0	0	
271-790-705.00	MERIT PAY				0	400	
271-790-706.00	VACATION PAY	20,918	64,142		85,000	75,000	(11.76)
271-790-707.00	SICK PAY	21,965	36,916		56,000	50,000	(10.71)
271-790-708.00	HEALTH INSURANCE OPT OUT	500	1,000	1,000	1,000	2,000	100.00
271-790-709.00	EMPLOYEE ASSISTANCE	702	760	800	780	800	2.56
271-790-711.00	HEALTH INSURANCE ER	101,669	110,336	110,700	160,000	180,000	12.50
271-790-711.01	VISION INSURANCE ER	1,510	1,757	1,800	2,400	2,600	8.33
271-790-711.03	HSA PRETAX ER	5,079	10,339	10,400	13,200	15,200	15.15
271-790-712.00	DENTAL INSURANCE ER	12,050	12,881	12,900	17,600	19,300	9.66
271-790-713.00	LIFE INSURANCE ER	2,470	778	1,750	950	1,100	15.79
271-790-714.00	WORKERS COMP INSURANCE ER	2,269	3,898	4,000	2,765	2,850	3.07
271-790-715.00	DISABILITY INSURANCE ER		2,085	4,600	2,085	2,100	0.72
271-790-716.00	MERS DB PENSION ER	123,414	172,223	168,100	183,500	188,000	2.45
271-790-716.01	MERS 401A DC ER	10,791	13,131	10,800	11,300	11,900	5.31
271-790-716.02	MERS 457 ER	10,114	12,080	13,100	14,500	14,900	2.76
271-790-716.06	MERS DB PENSION ER SURPLUS				15,700	17,000	
271-790-717.00	FICA ER	83,899	98,516	108,800	105,100	115,000	9.42
271-790-740.00	REPLACEMENT ITEMS			2,000	1,200	1,500	25.00
271-790-741.00	LIBRARY DONATIONS EXPENSE	4,469			0	0	
271-790-741.01	FRIENDS ASSIGNED DONATIONS EXPENSE	40	2,769	5,000	3,000	2,500	
271-790-741.02	ASSIGNED DONATIONS EXPENSE	7,752	2,020	1,500	1,000	1,000	0.00
271-790-741.03	UNASSIGNED DONATIONS EXPENSE	148	10,545	500	1,100	500	(54.55)
271-790-741.04	FRIENDS UNASSIGNED DONATIONS EXPENSE	893	1,999	2,000	2,000	2,000	
271-790-741.50	LIBRARY DONATIONS GRANTS EXPENSE	1,754	84,366	100,000	30,000	140,000	366.67
271-790-742.00	ELECTRONIC DATABASES	18,532	11,860	12,085	10,100	11,900	17.82
271-790-743.10	BOOKS ADULT FICTION	28,156	27,634	30,000	28,000	30,600	9.29
271-790-743.20	BOOKS ADULT NON FICTION	20,722	18,289	16,500	14,500	16,500	13.79
271-790-743.30	BOOKS YOUTH	17,046	17,582	18,000	15,500	19,000	22.58
271-790-743.40	BOOKS REFERENCE	486	80		0	0	
271-790-743.41	GENERAL REFERENCE	948	479	300	100	150	50.00
271-790-743.42	GENEALOGY REFERENCE	846	681	1,000	500	750	50.00
271-790-743.43	PROFESSIONAL COLLECTION	29	570	300	375	400	6.67
271-790-744.03	VIDEO GAMES		1,249	2,250	2,100	3,000	42.86
271-790-744.10	AUDIOBOOKS	203	291		0	0	
271-790-744.11	ADULT AUDIOBOOKS	9,257	7,664	7,000	6,000	7,000	16.67
271-790-744.12	YOUTH AUDIOBOOKS	950	496	500	450	500	11.11
271-790-744.20	MUSIC	60	1,553	1,700	3,500	4,500	28.57
271-790-744.30	VIDEOS	11,314	24		0	0	
271-790-744.31	FEATURE FILMS		3,986	3,500	3,500	3,500	0.00
271-790-744.32	DOCUMENTARY FILMS		1,394	750	700	750	7.14
271-790-744.33	CHILDREN'S FILMS		2,613	2,000	2,500	2,500	0.00
271-790-744.34	TV SERIES		3,165	3,000	2,500	3,000	20.00
271-790-745.00	ELECTRONIC MATERIALS						
271-790-745.01	OVERDRIVE EBOOKS & AUDIOBOOKS	27,797	30,859	30,900	32,385	34,000	4.99
271-790-745.02	OVERDRIVE ADVANTAGE (FOR LDL PATRONS)	33,000	13,630	36,000	28,000	34,000	21.43
271-790-745.03	OVERDRIVE MAGAZINES	3,436	3,207	3,450	3,450	3,600	4.35
271-790-745.04	HOOPLA EBOOKS, EAUDIOBOOKS, MUSIC, VIDEO	31,865	44,126	38,000	62,500	70,000	12.00
271-790-745.05	KANOPI VIDEOS (STREAMING MEDIA)	5,307	5,507	6,000	5,500	6,000	9.09
271-790-746.00	PERIODICALS AND SUBSCRIPTIONS						
271-790-746.01	NEWSPAPERS, FINANCIAL JOURNALS	4,095	4,755	4,750	4,900	5,500	12.24
271-790-746.02	MAGAZINE SERVICE	2,139	1,981	1,800	1,300	1,800	38.46
271-790-746.03	CONSUMER'S REPORT		118	118	0	0	
271-790-747.00	LIBRARY OF THINGS		166	1,000	700	1,500	114.29
271-790-748.10	ADULT PROGRAMMING	6,883	4,686	8,000	8,250	10,000	21.21
271-790-748.20	YOUTH PROGRAMMING	4,342	4,131	5,000	5,000	7,000	40.00
271-790-748.30	LIBRARY-WIDE PROGRAMMING	5,115	9,584	9,000	6,000	6,000	0.00
271-790-748.40	SUMMER READING PROGRAMMING	8,645	9,785	6,000	6,500	6,500	0.00
271-790-748.50	GENEALOGY PROGRAMMING		547	500	450	500	11.11
271-790-748.51	ARCHIVAL PRESERVATION			1,000		1,000	
271-790-749.00	COLLECTION MAINTENANCE & SUPPLIES	6,819	7,904	7,500	5,700	7,500	31.58

GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED BUDGET	2025-26 REQUESTED BUDGET	2025-26 Requested % Change
271-790-749.01	ARCHIVAL SUPPLIES	738	0	1,500	1,000	1,500	50.00
271-790-750.00	OPERATING MATERIALS, COSTS & SUPPLIES	27,673	16,506	18,000	17,600	18,000	2.27
271-790-751.11	BUILDING/PATRON SOFTWARE & SUBSCRIPTIONS	9,429	4,700	14,745	14,745	14,745	0.00
271-790-751.12	PROGRAM/STAFF SOFTWARE & SUBSCRIPTIONS	762	16,015	10,455	12,955	13,600	4.98
271-790-751.20	TECHNOLOGY EQUIPMENT	12,697	10,189	15,100	47,100	17,600	(62.63)
271-790-751.30	TECHNOLOGY MISCELLANEOUS	98		500	500	500	0.00
271-790-751.31	TECHNOLOGY SERVICE & MAINTENANCE	1,505	2,131	2,500	2,500	2,500	0.00
271-790-755.00	OUTREACH				1,500	1,500	
271-790-801.00	PROFESSIONAL/CONTRACTUAL	37,248	4,324	6,300	5,300	2,300	(56.60)
271-790-801.01	PROF/CONT - LAKELAND LIBRARY COOP	21,023	25,106	25,000	25,300	27,000	6.72
271-790-801.02	PROF/CONT - IT SERVICE & SUPPORT	55,922	49,524	50,000	51,000	53,000	3.92
271-790-801.03	PROF/CONT - SERVICE CONTRACTS	37,731	64,488	67,500	68,000	80,500	18.38
271-790-803.00	EMPLOYMENT RELATED EXPENSES	7,984		500	500	500	0.00
271-790-804.00	CUSTODIAL SERVICE & SUPPLIES	56,955	4,696	4,000	6,000	6,000	0.00
271-790-805.00	BUILDING & GROUNDS	33,128	0		0		
271-790-805.01	BUILDING & GROUNDS MAINTENANCE	21,663	31,541	26,000	37,275	38,000	1.95
271-790-805.02	BUILDING & GROUNDS EQUIPMENT & SUPPLIES	1,723	938	2,500	1,800	2,500	38.89
271-790-805.03	BUILDING & GROUNDS SERVICE CONTRACTS	11,722	56,096	55,000	98,150	111,800	13.91
271-790-806.00	BANK AND CREDIT CARD FEES	1,406	1,937	2,250	1,900	2,250	18.42
271-790-807.00	AUDITING & ACCOUNTING SERVICES	8,125	7,250	7,250	7,500	7,500	0.00
271-790-808.00	LEGAL FEES	17,443	4,554	7,500	2,500	5,000	100.00
271-790-810.00	TRASH SERVICES	3,086	3,980	3,500	4,000	4,000	0.00
271-790-850.00	TELEPHONE	4,060	1,560	1,600	1,300	1,500	15.38
271-790-850.01	CELL PHONE REIMBURSEMENT		6,115	5,650	6,100	6,350	4.10
271-790-852.00	INTERNET	13,422	9,881	10,300	6,400	6,600	3.13
271-790-860.00	TRANSPORTATION, LODGING & MEALS	3,077	11,383	12,600	13,300	14,500	9.02
271-790-900.00	PRINTING, MARKETING & PROMOTIONAL ITEMS	5,569	29,831	22,250	44,000	44,000	0.00
271-790-920.00	ELECTRICITY	79,532	82,047	75,000	75,000	81,000	8.00
271-790-921.00	NATURAL GAS	15,784	9,563	14,000	14,000	16,000	14.29
271-790-922.00	WATER & SEWER	8,610	7,099	8,500	8,500	8,500	0.00
271-790-924.00	POSTAGE	4,894	7,263	10,500	11,100	10,500	(5.41)
271-790-930.00	EQUIPMENT MAINTENANCE	2,853	1,697	1,250	1,800	1,800	0.00
271-790-956.00	MISCELLANEOUS	4,696	2,203	2,500	1,700	22,200	1205.88
271-790-957.00	PROFESSIONAL DEVELOPMENT	4,291	5,966	6,200	8,200	13,500	64.63
271-790-958.00	MEMBERSHIPS, DUES, SUBSCRIPTIONS	5,321	385	400	400	400	0.00
271-790-958.01	PROFESSIONAL ORGANIZATIONS	26	3,286	5,000	5,000	5,000	0.00
271-790-958.02	MEMBERSHIPS	652	1,897	2,500	2,500	2,500	0.00
271-790-958.03	GENEALOGY		268	250	400	400	0.00
271-790-958.04	PROF BOOKS, MAGAZINES & PERIODICALS		148	150	650	650	0.00
271-790-960.00	PROPERTY TAX ADJUSTMENTS	54	1,040	1,000	1,000	1,000	0.00
271-790-965.00	PROPERTY/LIABILITY INSURANCE	13,325	15,526	22,000	17,440	21,000	20.41
271-790-971.00	CAPITAL IMPROVEMENTS	8,905	63,924	72,400	110,795	243,000	119.32
271-790-971.01	FURNITURE & EQUIPMENT	16,531			0	0	
271-790-980.00	FINES TRANSFER OUT	573	551	500	500	500	0.00
271-790-995.01	TRANSFERS OUT SPRING LAKE LIBRARY	23,468		12,000	10,000	12,000	20.00
271-790-995.02	TRANSFERS OUT ZEELAND LIBRARY	44,089	46,884	46,100	49,500	50,000	1.01
271-790-995.05	TRANSFERS OUT DEBT SERVICE FUND	330,150	326,600	327,900	327,900	328,900	0.30
271-790-995.06	TRANS OUT BOARD COMMIT ROBBINS RD PROCDS	72,490	72,490	72,490	72,490	72,490	0.00
Totals for dept 790 - LOUITT LIBRARY		\$2,798,731	\$3,109,854	\$3,291,143	\$3,428,240	\$3,924,185	14.47
TOTAL APPROPRIATIONS		\$2,798,731	\$3,109,854	\$3,291,143	\$3,428,240	\$3,924,185	14.47
NET OF REVENUES/APPROPRIATIONS - FUND 271		\$ (108,794)	\$ (101,558)	\$ (244,349)	\$ (370,021)	\$ 805	(100.22)
BEGINNING FUND BALANCE		\$1,532,293	\$1,396,783	\$1,295,226	\$1,295,226	\$925,205	(28.57)
FUND BALANCE ADJUSTMENTS		(\$26,716)					
ENDING FUND BALANCE		\$1,396,783	\$1,295,226	\$1,050,877	\$925,205	\$926,010	0.09

**Loutit District Library
GENERAL FUND
FY2025/26
Fund Balance Overview**

Fund Balance as % of Expenditures 25% Goal

NOTE: Any expected expenditures from the Maintenance Fund are excluded from calculation to more accurately reflect expenditures solely from the General Fund.

Unassigned Fund Balance June 30, 2021 \$ 1,109,805
Committed Fund Balance June 30, 2021 \$ 533,907
Total Fund Balance June 30, 2021 \$ 1,643,713

21/22 Revenues over Expenditures \$ (138,139)
Less: Assigned/Committed Fund Balance Expended in CY \$ (124,340)
Less: Committed Fund Balance Robbins Road \$ (366,603)
Less: Committed Fund Balance Robbins Road - Interest \$ (1,004)
Less: Assigned Fund Balances & Prepaid Expenses \$ (26,504)
Unassigned 21/22 Revenues Over (Under) Expenditures \$ (656,590)

Unassigned Fund Balance June 30, 2022 \$ 987,123
Committed Fund Balance June 30, 2022 \$ 518,451
Total Fund Balance June 30, 2022 \$ 1,505,574

22/23 Revenues Over (Under) Expenditures \$ (108,792)
Less: Assigned/Committed Fund Balance Expended in CY \$ (163,696)
Less: Committed Fund Balance Robbins Road \$ (309,290)
Less: Assigned Fund Balances & Prepaid Expenses \$ (28,626)
Unassigned 22/23 Revenues Over (Under) Expenditures \$ (610,404)

Unassigned Fund Balance June 30, 2023 \$ 895,170
Committed Fund Balance June 30, 2023 \$ 501,612
Total Fund Balance June 30, 2023 \$ 1,396,782

Est. 23/24 Revenues Over (Under) Expenditures \$ (101,555)
Less: Assigned/Committed Fund Balance Expended in CY \$ (250,479)
Less: Committed Fund Balance Robbins Road \$ (253,537)
Less: Est. Assigned Fund Balances & Prepaid Expenses \$ (30,685)
Est. Unassigned 23/24 Revenues Over (Under) Expenditures \$ (636,256)

Unassigned Fund Balance June 30, 2024 \$ 760,526
Committed Fund Balance June 30, 2024 \$ 534,701
Total Fund Balance June 30, 2024 \$ 1,295,227

Est. 24/25 Revenues Over (Under) Expenditures \$ (370,021)
Less: Est. Assigned/Committed Fund Balance Expended in CY \$ (3,130)
Less: Est. Committed Fund Balance Robbins Road \$ (192,564)
Less: Est. Assigned Fund Balances & Prepaid Expenses \$ (30,685)
Est. Unassigned 24/25 Revenues Over (Under) Expenditures \$ (596,400)

Est. Unassigned Fund Balance June 30, 2025 \$ 698,827
Est. Committed Fund Balance June 30, 2025 \$ 226,379
Est. Total Fund Balance June 30, 2025 \$ 925,205

Est. 25/26 Revenues Over (Under) Expenditures \$ 805
Less: Est. Assigned/Committed Fund Balance Expended in CY \$ (180,810)
Less: Est. Committed Fund Balance Robbins Road \$ (3,130)
Less: Est. Assigned Fund Balances & Prepaid Expenses \$ (30,685)
Est. Unassigned 25/26 Revenues Over (Under) Expenditures \$ (213,820)

Est. Unassigned Fund Balance June 30, 2026 \$ 711,385
Est. Committed Fund Balance June 30, 2026 \$ 214,625
Est. Total Fund Balance June 30, 2026 \$ 926,010

Unassigned Fund Balance June 30, 2021 \$ 1,109,805

2021/22 Expenditures \$ 2,648,714
Less: Maintenance Fund Transfer \$ (61,153)
Net General Fund Expenditures \$ 2,587,561

2021/22 Ratio 42.89%

Unassigned Fund Balance June 30, 2022 \$ 987,123

2022/23 Expenditures \$ 2,798,731
Less: Maintenance Fund Transfer \$ (8,905)
Net General Fund Expenditures \$ 2,789,826

2022/23 Ratio 35.38%

Unassigned Fund Balance June 30, 2023 \$ 895,170

2023/24 Expenditures \$ 3,109,854
Less: Est. Maintenance Fund Transfer \$ (116,754)
Net General Fund Expenditures \$ 2,993,099

Est. 2023/24 Ratio 29.91%

Unassigned Fund Balance June 30, 2024 \$ 760,526

Est. 2024/25 Expenditures \$ 3,428,240
Less: Est. Maintenance Fund Transfer \$ (110,000)
Net General Fund Expenditures \$ 3,318,240

Est. 2024/25 Ratio 22.92%

Est. Unassigned Fund Balance June 30, 2025 \$ 698,827

Est. 2025/26 Expenditures \$3,924,185
Less: Est. Maintenance Fund Transfer (150,000)
Net General Fund Expenditures \$ 3,774,185

Est. 2025/26 Ratio 18.52%

Est. Unassigned Fund Balance June 30, 2026 \$ 711,385

**LOUTIT DISTRICT LIBRARY
GENERAL FUND
FY2025/2026
BUDGET REPORT WITH FOOTNOTES**

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 PROJECTED BUDGET	2025-26 REQUESTED BUDGET
Fund 101 - GENERAL FUND				
ESTIMATED REVENUES				
Dept 040 - REVENUE ACCOUNTS				
271-040-402.01	CURRENT PROPERTY TAX - GRAND HAVEN TWP	1,080,000	1,055,745	1,235,000
271-040-402.02	CURRENT PROPERTY TAX - ROBINSON TWP	338,000	335,185	395,000
271-040-402.04	CURRENT PROPERTY TAX - PORT SHELDON	246,000	241,965	275,000
271-040-402.05	CURRENT PROPERTY TAX - FERRYSBURG	242,000	242,230	275,000
271-040-402.06	CURRENT PROPERTY TAX - GRAND HAVEN CITY	716,000	707,485	835,000
271-040-403.03	PERSONAL PROP TAX STATE REIMBURSEMENT	60,000	60,324	60,000
271-040-412.00	DELINQUENT PERSONAL PROPERTY TAX	200	200	200
271-040-414.00	PROPERTY TAX ADJUSTMENTS			
271-040-437.00	IFT - INDUSTRIAL FACILITY TAX	2,000	1,595	2,000
271-040-445.00	PENALTY & INTEREST ON TAXES	500	1,180	500
271-040-528.00	FEDERAL GRANTS			
271-040-528.10	FEDERAL GRANTS - IMLS		500	
271-040-528.20	FEDERAL GRANTS - IMLS TECHNOLOGY			
271-040-541.00	STATE GRANTS			
271-040-544.00	STATE AID - LIBRARY	19,802	20,000	19,000
271-040-544.01	STATE AID - LIBRARY COOP SERVICE	19,802	20,000	19,000
271-040-585.00	LOCAL GRANTS			
271-040-585.01	LOCAL GRANTS - GHACF	100,000	30,000	140,000
	WAANDERS MAKER SPACE		30,000	140,000
271-040-629.00	MISCELLANEOUS		455	
271-040-630.00	VENDING MACHINE REVENUE		375	300
271-040-645.00	PRINTING & FAX			
271-040-658.00	PENAL FINES	100,000	85,000	80,000
271-040-659.00	FINES & PENALTIES - LIBRARY MATERIALS	5,000	5,500	5,500
271-040-665.00	INTEREST INCOME	50,000	55,000	24,000
271-040-666.00	DIVIDENDS		440	
271-040-673.01	SALE OF ASSETS		400	
271-040-674.00	DONATIONS TO LIBRARY			
271-040-674.01	FRIENDS - ASSIGNED DONATIONS	5,000	3,000	2,500
271-040-674.02	FRIENDS - UNASSIGNED DONATIONS	2,000	2,000	2,000
271-040-674.03	ASSIGNED DONATIONS	1,500	1,000	1,000
271-040-674.04	UNASSIGNED DONATIONS	500	2,380	500
271-040-674.05	OWED TO FRIENDS		70	
271-040-674.06	DONATIONS ENVISIONWARE	4,000	3,700	3,000
271-040-676.00	REIMBURSEMENTS			
271-040-687.00	REFUNDS/REBATES			
271-040-689.00	CASH OVER & SHORT			
271-040-699.05	TRANSFERS IN DEBT SERVICE FUND			328,000
271-040-699.06	TRANS IN BOARD COMMIT ROBBINS RD PROCDS	72,490	72,490	72,490
271-040-699.19	TRANSFERS IN MAINTENANCE FUND	92,000	110,000	150,000
	MAINTENANCE/OPERATIONS		80,000	150,000
	INTEREST FROM MAINTENANCE FUND		30,000	0
	GL # FOOTNOTE TOTAL:		110,000	150,000
Totals for dept 040 - REVENUE ACCOUNTS		3,156,794	3,058,219	3,924,990
TOTAL ESTIMATED REVENUES		3,156,794	3,058,219	3,924,990

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 PROJECTED BUDGET	2025-26 REQUESTED BUDGET
APPROPRIATIONS				
Dept 790 - LOUIT LIBRARY				
271-790-702.00	FULL TIME WAGES	1,129,400	960,000	1,073,000
271-790-703.00	PART TIME WAGES	324,500	300,000	332,000
271-790-704.00	OVERTIME			
271-790-705.00	LONGEVITY PAY			400
271-790-706.00	VACATION PAY		85,000	75,000
271-790-707.00	SICK PAY		56,000	50,000
271-790-708.00	HEALTH INSURANCE OPT OUT	1,000	1,000	2,000
271-790-709.00	EMPLOYEE ASSISTANCE	800	780	800
271-790-711.00	HEALTH INSURANCE ER	175,600	160,000	180,000
271-790-711.01	VISION INSURANCE ER	2,400	2,400	2,600
271-790-711.03	HSA PRETAX ER	18,400	13,200	15,200
271-790-712.00	DENTAL INSURANCE ER	20,200	17,600	19,300
271-790-713.00	LIFE INSURANCE ER	2,200	950	1,100
271-790-714.00	WORKERS COMP INSURANCE ER	4,000	2,765	2,850
271-790-715.00	DISABILITY INSURANCE ER	6,300	2,085	2,100
271-790-716.00	MERS DB PENSION ER	223,600	183,500	188,000
271-790-716.01	MERS 401A DC ER	11,200	11,300	11,900
271-790-716.02	MERS 457 ER	13,500	14,500	14,900
271-790-716.06	MERS DB PENSION ER SURPLUS	19,500	15,700	17,000
271-790-717.00	FICA ER	111,300	105,100	115,000
271-790-740.00	REPLACEMENT ITEMS	2,000	1,200	1,500
271-790-741.00	LIBRARY DONATIONS EXPENSE			
271-790-741.01	FRIENDS ASSIGNED DONATIONS EXPENSE	5,000	3,000	2,500
271-790-741.02	ASSIGNED DONATIONS EXPENSE	1,500	1,000	1,000
271-790-741.03	UNASSIGNED DONATIONS EXPENSE	500	1,100	500
271-790-741.04	FRIENDS UNASSIGNED DONATIONS EXPENSE	2,000	2,000	2,000
271-790-741.50	LIBRARY DONATIONS GRANTS EXPENSE	100,000	30,000	140,000
	WAANDERS MAKER SPACE		30,000	140,000
271-790-742.00	ELECTRONIC DATABASES	12,085	10,100	11,900
	ANCESTRY 1 YR CONTRACT		1,500	1,500
	ASLDEFINED 1 YR CONTRACT		200	700
	BEANSTACK		1,000	1,000
	FOLD3 1 YR CONTRACT		1,300	1,500
	HERITAGE QUEST (BUNDLE) 1 YR CONTRACT		1,100	1,200
	NEWSPAPERS.COM 1 YR CONTRACT		2,000	3,000
	PASTPERFECT 1 YR SUPPORT SERVICE & HOSTING RENEWAL		1,500	1,500
	PRONOUNCIATOR 1 YR CONTRACT		1,500	1,500
	GL # FOOTNOTE TOTAL:		10,100	11,900
271-790-743.10	BOOKS ADULT FICTION	30,000	28,000	30,600
	FICTION		13,500	16,500
	SCIFI/FANTASY NOW INSPIRATION/WESTERN		2,000	2,000
	GRAPHIC NOVELS		900	1,000
	LARGE PRINT		7,000	7,000
	WORLD LANGUAGES		650	650
	BOOK CLUB IN A BAG		1,450	1,450
	MISCELLANEOUS		2,500	2,000
	GL # FOOTNOTE TOTAL:		28,000	30,600
271-790-743.20	BOOKS ADULT NON FICTION	16,500	14,500	16,500
271-790-743.30	BOOKS YOUTH	18,000	15,500	19,000
271-790-743.40	BOOKS REFERENCE			
271-790-743.41	GENERAL REFERENCE	300	100	150
271-790-743.42	GENEALOGY REFERENCE	1,000	500	750
271-790-743.43	PROFESSIONAL COLLECTION	300	375	400
271-790-744.03	VIDEO GAMES	2,250	2,100	3,000
271-790-744.10	AUDIOBOOKS			
271-790-744.11	ADULT AUDIOBOOKS	7,000	6,000	7,000
271-790-744.12	YOUTH AUDIOBOOKS	500	450	500
271-790-744.20	MUSIC	3,500	3,500	4,500
271-790-744.30	VIDEOS			
271-790-744.31	FEATURE FILMS	3,500	3,500	3,500
271-790-744.32	DOCUMENTARY FILMS	750	700	750
271-790-744.33	CHILDREN'S FILMS	2,000	2,500	2,500
271-790-744.34	TV SERIES	3,000	2,500	3,000

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 PROJECTED BUDGET	2025-26 REQUESTED BUDGET
271-790-745.01	OVERDRIVE EBOOKS & AUDIOBOOKS	30,900	32,385	34,000
	PURCHASED THROUGH MCLS (CONTRACT)		32,385	34,000
271-790-745.02	OVERDRIVE ADVANTAGE (FOR LDL PATRONS)	36,000	28,000	34,000
271-790-745.03	OVERDRIVE MAGAZINES	3,450	3,450	3,600
	PURCHASED THROUGH MCLS (CONTRACT)		3,450	3,600
271-790-745.04	HOOPLA EBOOKS, EAUDIOBOOKS, MUSIC, VIDEO	38,000	62,500	70,000
271-790-745.05	KANOPY VIDEOS (STREAMING MEDIA)	6,000	5,500	6,000
271-790-746.01	NEWSPAPERS, FINANCIAL JOURNALS	4,750	4,900	5,500
	GR PRESS/MUSKEGON/WSJ/DOW JONES/BARRON'S/GH TRIBUNE/NYT/HOLLANI		4,900	5,500
271-790-746.02	MAGAZINE SERVICE	1,800	1,300	1,800
	DETROIT FREE PRESS/ADDING NEW FINANCIAL JOURNAL		1,300	1,800
271-790-746.03	CONSUMER'S REPORT	118		
271-790-747.00	LIBRARY OF THINGS	2,000	700	1,500
271-790-748.10	ADULT PROGRAMMING	9,600	8,250	10,000
271-790-748.20	YOUTH PROGRAMMING	6,000	5,000	7,000
271-790-748.30	LIBRARY-WIDE PROGRAMMING	10,000	6,000	6,000
	AUTHOR VISITS/MUSIC/ETC		6,000	6,000
271-790-748.40	SUMMER READING PROGRAMMING	6,000	6,500	6,500
271-790-748.50	GENEALOGY PROGRAMMING	500	450	500
271-790-748.51	ARCHIVAL PRESERVATION	1,000		1,000
271-790-749.00	COLLECTION MAINTENANCE & SUPPLIES	7,500	5,700	7,500
	LABELS (SPINE, GENRE, OWNER, BARCODE, HOLDS)		200	200
	BOOK JACKETS/LAMINATE		1,500	1,500
	BOOK TAPE		500	500
	ARCHIVAL SUPPLIES - LIBRARY		1,500	2,000
	CASES (DVD/CD)		1,200	1,500
	MENDING/DISC REPAIR SUPPLIES & SERVICE		300	300
	MISCELLANEOUS (STAMPS/BOOK CLEANER/GOO GONE)		500	500
	MISCELLANEOUS		0	1,000
	GL # FOOTNOTE TOTAL:		5,700	7,500
271-790-749.01	ARCHIVAL SUPPLIES	1,500	1,000	1,500
271-790-750.00	OPERATING MATERIALS, COSTS & SUPPLIES	18,000	17,600	18,000
	FIRST AID/SAFETY PRODUCTS AND SUPPLIES		1,100	1,300
	INK CARTRIDGES		3,000	3,000
	HOLIDAY DECORATING		600	600
	MEETING EXPENSE		1,500	1,500
	MISCELLANEOUS		1,500	1,500
	MISCELLANEOUS (NAME BADGES/BUSINESS CARDS/ETC)		1,000	1,000
	OFFICE SUPPLIES		1,800	2,000
	PAPER/PAPER PRODUCTS		2,000	2,000
	PRINTING CHARGES		5,000	5,000
	SAFE DEPOSIT BOX RENTAL		100	100
	GL # FOOTNOTE TOTAL:		17,600	18,000
271-790-751.11	BUILDING/PATRON SOFTWARE & SUBSCRIPTIONS	14,745	14,745	14,745
	MCONSOLE - MOBILE PRINTING SANILAC COMPUTER (CONTRACT)		500	500
	REHMANN TECHNOLOGY - WATCHGUARD SECURITY EVERY 3 YEARS (MARCH RE		960	960
	DOMAIN RENEWAL FY		50	50
	CALENDLY SUBSCRIPTION - OPERATING SOFTWARE: ONLINE APPT. SCHEDULING		100	100
	DEEP FREEZE LICENSE		50	50
	DYMAXION SCHEDULING SOFTWARE		150	150
	EVANCED SOFTWARE SUBSCRIPTION - OPERATING SOFTWARE: PROGRAMMING		1,600	1,600
	SURVEY MONKEY SUBSCRIPTION - OPERATING SOFTWARE: ROOM USAGE		500	500
	ZOOM SUBSCRIPTION 2 LICENSED HOSTS		350	350
	ENVISIONWARE		9,240	9,240
	PASTPERFECT HOSTING & PUBLIC ACCESS		1,245	1,245
	GL # FOOTNOTE TOTAL:		14,745	14,745

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 PROJECTED BUDGET	2025-26 REQUESTED BUDGET
271-790-751.12	PROGRAM/STAFF SOFTWARE & SUBSCRIPTIONS	10,455	12,955	13,600
	ORANGE BOY (SAVANNAH)		4,500	4,750
	MARKETING - ADOBE/CREATIVE CLOUD/CANVA/SOLO SMARTERQ/SURVEY MON		2,000	2,200
	GOOGLE SUITE			
	MICROSOFT (60 LICENSES)		2,160	2,250
	GRAMMERLY		145	150
	LOCAL HUB		1,650	1,750
	BS&A SOFTWARE PROGRAM		2,500	2,500
	GL # FOOTNOTE TOTAL:		12,955	13,600
271-790-751.20	TECHNOLOGY EQUIPMENT	15,100	47,100	17,600
	TECHNOLOGY PLAN PURCHASE - MONITORS/COMPUTERS - STAFF & PATRON		15,000	17,500
	COMPUTER PERIPHERALS HEADPHONES/FLASH DRIVES		100	100
	UPS BATTERIES		2,000	0
	SELF CHECKOUT KIOSKS (2)		30,000	0
	GL # FOOTNOTE TOTAL:		47,100	17,600
271-790-751.30	TECHNOLOGY MISCELLANEOUS	500	500	500
271-790-751.31	TECHNOLOGY SERVICE & MAINTENANCE	2,500	2,500	2,500
	GRAPHIC SCIENCES INDUS SCANNER SOFTWARE MAINTENANCE		1,850	1,850
	MK SOLUTIONS SELF-CHECK MAINTENANCE (CONTRACT)		200	200
	SENSOURCE COUNTER MAINTENANCE LIBRARY NETWORK (CONTRACT)		450	450
	GL # FOOTNOTE TOTAL:		2,500	2,500
271-790-755.00	OUTREACH	4,200	1,500	1,500
	OUTREACH HOMEBOUND MAILING		500	500
	OUTREACH MILEAGE		500	500
	OUTREACH SUPPLIES & MATERIALS		500	500
	GL # FOOTNOTE TOTAL:		1,500	1,500
271-790-801.00	PROFESSIONAL/CONTRACTUAL	6,300	5,300	2,300
	WEB HOSTING & MAINTENANCE		300	300
	WEBSITE UPDATE UPDATES/MAINTENANCE AS NEEDED; FY24-25 FULL WEBSITE		1,000	1,000
	MISCELLANEOUS		4,000	1,000
	GL # FOOTNOTE TOTAL:		5,300	2,300
271-790-801.01	PROF/CONT - LAKELAND LIBRARY COOP	25,000	25,300	27,000
	EST. 5% INCREASE OVER PY		25,300	27,000
271-790-801.02	PROF/CONT - IT SERVICE & SUPPORT	50,000	51,000	53,000
	GHAPS - CAMERA SYSTEM/FILE SERVERS/WIRELESS CONTROLLER; 5% INCREASE		51,000	53,000
271-790-801.03	PROF/CONT - SERVICE CONTRACTS	67,500	68,000	80,500
	FINANCE & HR SERVICES/CITY OF GRAND HAVEN		63,500	80,500
	UNIQUE MANAGEMENT COLLECTION		4,500	0
	GL # FOOTNOTE TOTAL:		68,000	80,500
271-790-803.00	EMPLOYMENT RELATED EXPENSES	500	500	500
	EMPLOYEE BACKGROUND CHECKS		500	500
271-790-804.00	CUSTODIAL SERVICE & SUPPLIES	4,000	6,000	6,000
	CUSTODIAL SERVICE (INCLUDING CARPET CLEANING) ZERVAS (CONTRACT)		1,000	1,000
	CUSTODIAL SUPPLIES		5,000	5,000
	GL # FOOTNOTE TOTAL:		6,000	6,000
271-790-805.00	BUILDING & GROUNDS			
271-790-805.01	BUILDING & GROUNDS MAINTENANCE	26,000	37,275	38,000
	BUILDING MAINTENANCE - MISCELLANEOUS REPAIRS, ELECTRICAL & PLUMBING		11,400	11,400
	HVAC MAINTENANCE & REPAIR - ESTIMATED COSTS		10,000	10,000
	PEST CONTROL - LIBERTY PEST CONTROL (MONTHLY INSPECTION)		600	600
	ROOF INSPECTION - GREAT LAKES SYSTEMS INC		500	500
	WINDOW CLEANING - FISH/LAKE'S EDGE		4,275	3,500
	MISCELLANEOUS		10,500	12,000
	GL # FOOTNOTE TOTAL:		37,275	38,000
271-790-805.02	BUILDING & GROUNDS EQUIPMENT & SUPPLIES	2,500	1,800	2,500
	TOOLS, HARDWARE, FUEL		1,800	2,500
271-790-805.03	BUILDING & GROUNDS SERVICE CONTRACTS	55,000	98,150	111,800
	ELEVATOR LICENSE (ANNUAL) - STATE OF MI LICENSING		200	200
	ELEVATOR MAINTENANCE - OTIS ELEVATOR (CONTRACT)		3,500	3,600
	FIRE PROTECTION SYSTEM TESTING, MAINTENANCE, ALARM MONITORING - JOH		3,350	3,350
	GENERATOR MAINTENANCE - TOTAL ENERGY SYSTEM (CONTRACT)		1,500	1,500
	HVAC CONTROL MAINTENANCE - GRAND VALLEY AUTOMATION (CONTRACT)		2,500	2,500
	HVAC PM - VANDYKEN (CONTRACT)		8,000	9,000
	INTERIOR PLANT SERVICE - VANDYKEN (CONTRACT)		1,500	1,650
	LANDSCAPING, LAWN, SNOW REMOVAL - DYKSTRA LANDSCAPE (CONTRACT)		17,000	20,000
	Z'S GREEN CLEAN		57,600	60,000

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 PROJECTED BUDGET	2025-26 REQUESTED BUDGET
	MISCELLANEOUS		3,000	10,000
	GL # FOOTNOTE TOTAL:		98,150	111,800
271-790-806.00	BANK AND CREDIT CARD FEES	2,250	1,900	2,250
	INCREASE DUE TO POSITIVE PAY (FRAUD PROTECTION)		1,900	2,250
271-790-807.00	AUDITING & ACCOUNTING SERVICES	7,250	7,500	7,500
	VREDEVELD & ASSOCIATES (CONTRACT		7,500	7,500
271-790-808.00	LEGAL FEES	7,500	2,500	5,000
271-790-810.00	TRASH SERVICES	3,500	4,000	4,000
271-790-850.00	TELEPHONE	1,600	1,300	1,500
	2 REMAINING LINES - \$100/MONTH		1,300	1,500
271-790-850.01	CELL PHONE REIMBURSEMENT	5,650	6,100	6,350
271-790-852.00	INTERNET	10,300	6,400	6,600
	OAISD INTERNET - EST \$350/QUARTER		1,400	1,400
	HOTSPOT DATA & SERVICE		5,000	5,200
	GL # FOOTNOTE TOTAL:		6,400	6,600
271-790-860.00	TRANSPORTATION, LODGING & MEALS	12,600	13,300	14,500
	CONFERENCES - MEALS		2,300	3,000
	CONFERENCES - TRANSPORTATION		2,750	2,500
	CONFERENCES - LODGING		6,250	7,000
	MISCELLANEOUS		2,000	2,000
	GL # FOOTNOTE TOTAL:		13,300	14,500
271-790-900.00	PRINTING, MARKETING & PROMOTIONAL ITEMS	43,500	44,000	44,000
	ANNUAL REPORT QTY: 200		300	300
	CANVA.COM 3 USERS - ADULT/YOUTH/MARKETING		400	400
	DISPLAY ADS - RFPS/LEGAL NOTICES		225	225
	INCENTIVES (MAGNETS/PENCILS/WINDOW CLINGS/SWAG/ETC)		2,000	2,000
	MARKETING FB BOOSTS/SOCIAL MEDIA MARKETING		3,500	3,500
	COMMUNITY EVENTS WINTERFEST/JINGLE BELL PARADE/COAST GUARD		875	875
	NEW READER ROUNDUP ENVELOPE PRINTING		200	200
	NEWSLETTERS (4)		36,500	36,500
	GL # FOOTNOTE TOTAL:		44,000	44,000
271-790-920.00	ELECTRICITY	75,000	75,000	81,000
	BLP		75,000	81,000
271-790-921.00	NATURAL GAS	14,000	14,000	16,000
	MICHIGAN GAS		14,000	16,000
271-790-922.00	WATER & SEWER	8,500	8,500	8,500
	GRAND HAVEN CITY		8,500	8,500
271-790-924.00	POSTAGE	14,000	11,100	10,500
	GENERAL		1,500	1,500
	NEWSLETTERS (4)		9,600	9,000
	GL # FOOTNOTE TOTAL:		11,100	10,500
271-790-930.00	EQUIPMENT MAINTENANCE	1,250	1,800	1,800
	OFFICE MACHINES CO - PRINTERS/COPIERS SERVICE CONTRACT		1,800	1,800
271-790-956.00	MISCELLANEOUS	2,500	1,700	22,200
	MISCELLANEOUS		1,700	2,200
	LOCKERS FOR SATELLITE LOCATIONS		0	20,000
	GL # FOOTNOTE TOTAL:		1,700	22,200
271-790-957.00	PROFESSIONAL DEVELOPMENT	6,200	8,200	13,500
	ALA/PLA STAFF CONFERENCES		900	2,000
	ALA/PLA TRUSTEE CONFERENCES		1,100	0
	MLA CONFERENCES		1,000	1,800
	CONTINUING EDUCATION		400	400
	IN-SERVICE		1,800	1,800
	MISCELLANEOUS		1,000	1,000
	INTERNATIONAL CONFERENCE		2,000	0
	NICHE ACADEMY		0	6,500
	GL # FOOTNOTE TOTAL:		8,200	13,500
271-790-958.00	MEMBERSHIPS, DUES, SUBSCRIPTIONS	400	400	400

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 PROJECTED BUDGET	2025-26 REQUESTED BUDGET
271-790-958.01	PROFESSIONAL ORGANIZATIONS	5,000	5,000	5,000
	ALA DIRECTOR; ASST DIRECTOR; HEAD OF YOUTH; HEAD OF R&I		1,100	1,100
	ALA/PLA		400	400
	BOOK BROWSE REFERENCE		30	30
	FRIENDS OF MI LIBRARIES		35	35
	MCLS REQUIRED FOR OVERDRIVE		150	150
	MLA - INSTITUTION		1,625	1,625
	MLA - STAFF/BOARD 1 BOARD MEMBERS @ \$50/EACH; 8 LIBRARIANS @ \$85/EA		730	730
	PROFESSIONAL SUBSCRIPTIONS PROFESSIONAL JOURNALS - ADD HARVARD BUSI		900	900
	MISCELLANEOUS		30	30
	GL # FOOTNOTE TOTAL:		5,000	5,000
271-790-958.02	MEMBERSHIPS	2,500	2,500	2,500
	CHAMBER OF COMMERCE MEMBERSHIP \$625 & EVENT ATTENDANCE \$500		1,175	1,175
	LAKESHORE NONPROFIT ALLIANCE		325	325
	ROTARY DIRECTOR		1,000	1,000
	GL # FOOTNOTE TOTAL:		2,500	2,500
271-790-958.03	GENEALOGY	250	400	400
	GREAT LAKES HISTORICAL SOCIETY J. WEIDEN		70	70
	HISTORICAL SOCIETY OF MICHIGAN J. WEIDEN		50	50
	MICHIGAN ARCHIVAL ASSOCIATION J. WEIDEN		25	25
	NATIONAL GENEALOGICAL SOCIETY J. WEIDEN		105	105
	MISCELLANEOUS		150	150
	GL # FOOTNOTE TOTAL:		400	400
271-790-958.04	PROF BOOKS, MAGAZINES & PERIODICALS	150	650	650
271-790-960.00	PROPERTY TAX ADJUSTMENTS	1,000	1,000	1,000
271-790-965.00	PROPERTY/LIABILITY INSURANCE	22,000	17,440	21,000
271-790-971.00	CAPITAL IMPROVEMENTS	72,400	110,795	243,000
	BOOK DROP (PARKING GARAGE)		15,300	0
	BROOKS MEDIA CENTER ADDITIONAL EXPENSES		6,900	0
	CHAIRS FOR OFFICES		9,855	0
	ELEVATOR REPAIRS (Tx from Maintenance Fund 09/06/24)		25,000	0
	FACILITY DEEP CLEANING		5,000	0
	HVAC CHILLER UNITS REPLACEMENT			150,000
	HVAC BOILER UNITS REPLACEMENT		0	
	INFO DESK COLUMNS		3,340	0
	LOGIC BOARDS GENERATOR TRANSFER		11,700	0
	SECURITY CAMERA UPDATE		2,400	0
	PARKING LOT REPAIRS		5,000	0
	SECURITY PANEL - SIMPLEX		0	93,000
	WINDOW RESEALING		20,000	0
	ELECTRICAL REPAIRS			
	MASONRY REPAIRS			
	ROOF (WEATHER SHIELD)			
	MISCELLANEOUS REPAIRS		6,300	0
	GL # FOOTNOTE TOTAL:		110,795	243,000
271-790-971.01	FURNITURE & EQUIPMENT			
271-790-980.00	FINES TRANSFER OUT	500	500	500
271-790-995.01	TRANSFERS OUT SPRING LAKE LIBRARY	12,000	10,000	12,000
	PENAL FINES		9,000	10,500
	STATE AID		1,000	1,500
	GL # FOOTNOTE TOTAL:		10,000	12,000
271-790-995.02	TRANSFERS OUT ZEELAND LIBRARY	46,100	49,500	50,000
271-790-995.05	TRANSFERS OUT DEBT SERVICE FUND	327,900	327,900	328,900
	NOVEMBER & MAY SERIES B INTEREST PAYMENT		27,900	18,900
	MAY SERIES B PRINCIPAL PAYMENT		300,000	310,000
	GL # FOOTNOTE TOTAL:		327,900	328,900
271-790-995.06	TRANS OUT BOARD COMMIT ROBBINS RD PROCDS	72,490	72,490	72,490
Totals for dept 790 - LOUIT LIBRARY		3,521,293	3,428,240	3,924,185
TOTAL APPROPRIATIONS		3,521,293	3,428,240	3,924,185
NET OF REVENUES/APPROPRIATIONS - FUND 271		(364,499)	(370,021)	805
BEGINNING FUND BALANCE		1,295,225	1,295,225	925,204
FUND BALANCE ADJUSTMENTS				
ENDING FUND BALANCE		930,726	925,204	926,009

**LOUIT DISTRICT LIBRARY
DEBT SERVICE A FUND
FY2025/2026
BUDGET OVERVIEW**

GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED BUDGET	2025-26 REQUESTED BUDGET	2025-26 Requested % Change
Fund 371 - DEBT SERVICE A (VOTED BONDS) LIBRARY							
ESTIMATED REVENUES							
Dept 040 - REVENUE ACCOUNTS							
371-040-402.01	CURRENT PROPERTY TAX - GRAND HAVEN TWP	111,433	119,752.90	120,000	128,900	135,000	4.73
371-040-402.02	CURRENT PROPERTY TAX - ROBINSON TWP	34,777	37,645.95	38,000	42,800	44,000	2.80
371-040-402.04	CURRENT PROPERTY TAX - PORT SHELDON	35,414	30,775.56	27,500	27,600	30,000	8.70
371-040-402.05	CURRENT PROPERTY TAX - FERRYSBURG	24,814	26,733.24	27,000	28,700	30,000	4.53
371-040-402.06	CURRENT PROPERTY TAX - GRAND HAVEN CITY	80,758	87,900.07	90,000	96,400	100,000	3.73
371-040-403.03	PERSONAL PROP TAX STATE REIMBURSEMENT	6,897	7,116.14	7,000	7,290	7,000	(3.98)
371-040-412.00	DELINQUENT PERSONAL PROPERTY TAX	211	172.57	130	110	100	(9.09)
371-040-437.00	IFT - INDUSTRIAL FACILITY TAX	284	188.56	200	210	200	(4.76)
371-040-445.00	PENALTY & INTEREST ON TAXES	20	48.52	15	20	20	0.00
371-040-665.00	INTEREST INCOME	4,037	6,446.62	4,000	6,500	4,000	(38.46)
Totals for dept 040 - REVENUE ACCOUNTS		\$298,645	\$316,780	\$313,845	\$338,530	\$350,320	3.48
TOTAL ESTIMATED REVENUES		\$298,645	\$316,780	\$313,845	\$338,530	\$350,320	3.48
APPROPRIATIONS							
Dept 906 - DEBT							
371-906-806.00	BANK AND CREDIT CARD FEES						
371-906-960.00	PROPERTY TAX ADJUSTMENTS						
371-906-991.00	BOND PRINCIPAL	220,000	230,000	235,000	235,000	235,000	0.00
371-906-993.00	BOND INTEREST	32,600	28,200	21,300	21,300	14,250	(33.10)
371-906-995.00	TRANSFERS OUT GENERAL FUND					328,000	
Totals for dept 906 - DEBT		252,600	258,200	256,300	256,300	577,250	125.22
TOTAL APPROPRIATIONS		\$252,600	\$258,200	\$256,300	\$256,300	\$577,250	125.22
NET OF REVENUES/APPROPRIATIONS - FUND 371		\$46,045	\$58,580	\$57,545	\$82,230	(\$226,930)	(375.97)
BEGINNING FUND BALANCE			\$148,643	\$207,223	\$207,223	\$289,453	39.68
FUND BALANCE ADJUSTMENTS		\$102,598					
ENDING FUND BALANCE		\$148,643	\$207,223	\$264,768	\$289,453	\$62,523	(78.40)

**Loutit District Library
DEBT SERVICE A FUND
FY2025/26
Fund Balance Overview**

Fund Balance June 30, 2019	\$ 54,576
19/20 Revenue Over (Under) Expenditures	\$ 9,786
Fund Balance June 30, 2020	\$ 64,362
20/21 Revenue Over (Under) Expenditures	\$ 15,298
Fund Balance June 30, 2021	\$ 79,660
21/22 Revenue Over (Under) Expenditures	\$ 22,939
Fund Balance June 30, 2022	\$ 102,599
22/23 Revenue Over (Under) Expenditures	\$ 46,045
Fund Balance June 30, 2023	\$ 148,643
23/24 Revenue Over (Under) Expenditures	\$ 58,580
Fund Balance June 30, 2024	\$ 207,223
Est. 24/25 Revenue Over (Under) Expenditures	\$ 82,230
Est. Fund Balance June 30, 2025	\$ 289,453
Est. 25/26 Revenue Over (Under) Expenditures	\$ (226,930)
Est. Fund Balance June 30, 2026	\$ 62,523

**LOUITIT DISTRICT LIBRARY
DEBT SERVICE B FUND
FY2025/2026
BUDGET OVERVIEW**

GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 PROJECTED BUDGET	2025-26 REQUESTED BUDGET	2025-26 Requested % Change
Fund 372 - DEBT SERVICE B (VOTED BONDS) LIBRARY							
ESTIMATED REVENUES							
Dept 040 - REVENUE ACCOUNTS							
372-040-665.00	INTEREST INCOME	3	4	4	0	0	#DIV/0!
372-040-699.01	TRANSFERS IN GENERAL FUND	330,150	326,600	327,900	327,900	328,900	0.30
Totals for dept 040 - REVENUE ACCOUNTS		\$330,153	\$326,604	\$327,904	\$327,900	\$328,900	0.30
TOTAL ESTIMATED REVENUES		\$330,153	\$326,604	\$327,904	\$327,900	\$328,900	0.30
APPROPRIATIONS							
Dept 906 - DEBT							
372-906-806.00	BANK AND CREDIT CARD FEES						
372-906-991.00	BOND PRINCIPAL	285,000	290,000.00	300,000	300,000	310,000	3.33
372-906-993.00	BOND INTEREST	45,150	36,600.00	27,900	27,900	18,900	(32.26)
Totals for dept 906 - DEBT		330,150	326,600	327,900	\$327,900	\$328,900	0.30
TOTAL APPROPRIATIONS		\$330,150	\$326,600	\$327,900	\$327,900	\$328,900	0.30
NET OF REVENUES/APPROPRIATIONS - FUND 372							
BEGINNING FUND BALANCE		\$79	\$82	\$86	\$86	\$86	0.00
FUND BALANCE ADJUSTMENTS							
ENDING FUND BALANCE		\$82	\$86	\$90	\$86	\$86	0.00

**Loutit District Library
DEBT SERVICE B FUND
FY2025/26
Fund Balance Overview**

Fund Balance June 30, 2019	\$	50
19/20 Revenue Over (Under) Expenditures	\$	(21)
Fund Balance June 30, 2020	\$	29
20/21 Revenue Over (Under) Expenditures	\$	50
Fund Balance June 30, 2021	\$	79
21/22 Revenue Over (Under) Expenditures	\$	-
Fund Balance June 30, 2022	\$	79
22/23 Revenue Over (Under) Expenditures	\$	3
Fund Balance June 30, 2023	\$	82
23/24 Revenue Over (Under) Expenditures	\$	4
Fund Balance June 30, 2024	\$	86
Est. 24/25 Revenue Over (Under) Expenditures	\$	-
Est. Fund Balance June 30, 2025	\$	86
Est. 25/26 Revenue Over (Under) Expenditures	\$	-
Est. Fund Balance June 30, 2026	\$	86

**LOUITIT DISTRICT LIBRARY
CAPITAL PROJECT MAINTENANCE FUND
FY2025/2026
BUDGET OVERVIEW**

GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 REQUESTED BUDGET	2024-25 PROJECTED BUDGET	2025-26 REQUESTED BUDGET	2025-26 Requested % Change
Fund 401 - CAPITAL PROJECT MAINTENANCE FUND							
ESTIMATED REVENUES							
Dept 040 - REVENUE ACCOUNTS							
401-040-665.00	INTEREST INCOME	27,487	38,529.31	12,000	30,000	12,000	(60.00)
401-040-669.00	UNREALIZED GAIN/LOSS INVESTMENTS	(24,376)	5,968.30				
401-040-679.00	REALIZED GAIN/LOSS INVESTMENTS	(142)	(123.01)				
Totals for dept 040 - REVENUE ACCOUNTS		\$2,969	\$44,375	\$12,000	\$30,000	\$12,000	(60.00)
TOTAL ESTIMATED REVENUES		\$2,969	\$44,375	\$12,000	\$30,000	\$12,000	(60.00)
APPROPRIATIONS							
Dept 901 - CAPITAL OUTLAY - MAINTENANCE							
401-901-806.00	BANK AND CREDIT CARD FEES			92,000	110,000	150,000	36.36
401-901-995.00	TRANSFERS OUT GENERAL FUND	8,905	116,754	92,000	110,000	150,000	36.36
Totals for dept 901 - CAPITAL OUTLAY - MAINTENANCE		8,905	116,754	92,000	110,000	150,000	36.36
TOTAL APPROPRIATIONS		\$8,905	\$116,754	\$92,000	\$110,000	\$150,000	36.36
NET OF REVENUES/APPROPRIATIONS - FUND 401		(\$5,936)	(\$72,380)	(\$80,000)	(\$80,000)	(\$138,000)	72.50
BEGINNING FUND BALANCE		\$918,521	\$912,585	\$840,205	\$840,205	\$760,205	(9.52)
FUND BALANCE ADJUSTMENTS							
ENDING FUND BALANCE		\$912,585	\$840,205	\$760,205	\$760,205	\$622,205	

Loutit District Library
CAPITAL PROJECT MAINTENANCE FUND
FY2025/26
Fund Balance Overview

Fund Balance June 30, 2019	\$ 1,169,389
19/20 Revenue Over (Under) Expenditures	\$ (84,944)
Unrealized Gain/Loss Investments	\$ 12,695
Fund Balance June 30, 2020	\$ 1,097,141
20/21 Revenue Over (Under) Expenditures	\$ (67,448)
Unrealized Gain/Loss Investments	\$ (9,265)
Fund Balance June 30, 2021	\$ 1,020,429
21/22 Revenue Over (Under) Expenditures	\$ (52,784)
Unrealized Gain/Loss Investments	\$ (49,124)
Fund Balance June 30, 2022	\$ 918,521
22/23 Revenue Over (Under) Expenditures	\$ 18,440
Unrealized Gain/Loss Investments	\$ (24,376)
Fund Balance June 30, 2023	\$ 912,585
23/24 Revenue Over (Under) Expenditures	\$ (78,348)
Unrealized Gain/Loss Investments *	\$ 5,968
Fund Balance June 30, 2024	\$ 840,205
Est. 24/25 Revenue Over (Under) Expenditures	\$ (80,000)
Unrealized Gain/Loss Investments	\$ -
Est. Fund Balance June 30, 2025	\$ 760,205
Est. 25/26 Revenue Over (Under) Expenditures	\$ (138,000)
Unrealized Gain/Loss Investments	
Est. Fund Balance June 30, 2026	\$ 622,205

* Based on 05/20/25 Statement

LDL LIBRARY BOARD

Executive Director

Ellen Peters (40)

Assistant Director

Anne Harrison (40)

Head of Circulation Services

Kim Rice (40)

Head of Cataloging Services

Kerry FitzGerald (40)

Community Engagement & Marketing Manager

Chelsea Payton (40)

Head of Adult Services

Katie Alphenaar (40)

Head of Youth Services

Allison Boyer (40)

**Library Assistant III -
Cataloging & Circulation**

Michelle Poll (40)

**Head of Local History &
Genealogy**

Jeanette Weiden (40)

Graphic Designer

Eliza Smyka (40)

**Library Assistant III -
Adult Services**

Kevin Hawley (40)

**Librarian -
Youth Services**

Elizabeth Griffin (32)

Tammy Clark (40)

**Library Assistant II -
Cataloging & Circulation**

Jen Norton (30)

Julie Williams (40)

Anna Cox (40)

**Library Assistant II - Local
History & Genealogy**

Courtney Beattie (40)

Accountant

Marianne Case (40)

**Library Assistant II -
Adult Services**

Amy Van Oordt (30)

Naz Rahmani (30)

Jake Wunderink (40)

**Library Assistant II -
Youth Services**

Ashley Connor (32)

Karolina Ochoa-Trucks (28)

**Library Assistant I -
Circulation**

Hollie Alphenaar (30)

Eleanor Ford (30)

Sam Holbert (24)

Jill Huddleston (30)

Linda Huyler (30)

Anne Roehm (28)

Yvonne Olmsted (28)

**Head of Building &
Grounds**

Martin Lidacis (40)

Janitorial Staff

Nancy Wolters (4)

Library Aide - Circulation

Stephanie VanKuiken (8)

Kristen Taber (20)

**Librarian -
Emerging Technologies**

Kate Tobin (40)