

Loutit District Library

Expanding Horizons. Enriching Minds. Engaging

Memo

DATE: June 9, 2026

To: LDL Finance Committee / Board of Trustees

From: Ellen Peters, Executive Director

RE: Review of Director's Proposed FY2026-2027 Budget

Loutit District Library has a dedicated staff whose top priority is to offer our patrons an enjoyable experience when they engage with the library, whether in person, or online. We want to welcome the community into our spaces, and where possible, provide everyone with resources that will meet their diverse needs, materials and programs that will appeal to their interests, and opportunities to make and create, without the burden of course fees. In order to make sure we were satisfying patron's needs, early in 2025, the library conducted a community-wide survey that informed several decisions throughout the year. These opportunities were made possible, financially, because of the new supplemental millage revenue.

Many of our survey respondents requested that we extend our Saturday hours. As a result, in September of 2025, we expanded Saturday hours from 10:00 am to 4:00 pm. Analyzing the number of visits per day and per hour, it's clear that those later open hours on Saturday are well-used, so we will maintain that schedule. Another request was for more Saturday programming and storytimes for patrons, especially parents, who work during the week. Expanding the hours allowed staff to schedule extra programming as well, so we were able to fulfill both community asks, booking programs on both Saturday and Sunday. We are now open seven days a week, every weekday evening, have expanded service and programming hours, have more opportunities to use Local History and Genealogy, and starting in July 2026, will have hours in our new Makerspace as well.

Statistical data shows that numbers have increased for programs (for all ages), program attendance, and digital downloads. Vinyl records are circulating more, as are video games and other non-traditional items. Print materials are holding steady with a slight decrease, common to the field, as eBooks and downloadable audiobooks usage is rising. The biggest number to consider is that the number of visitors that come through our door every day has increased. We know that is not due to checking out print materials, so we attribute our very busy library to the always full study rooms, teleconference room, public computers, free Wi-Fi, quiet spaces, and many programs we offer.

So, we strategically moved budget amounts around this year to align with what the community said they wanted in the survey or showed they needed in the stats, and reduced spending in areas that showed waning interests.

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In FY2025-2026, we were in a position to grow due to our new supplemental millage that added almost \$500,000 to the annual budget, enough for the library to operate “in the black,” rather than supplementing from our savings, as well as to move several staff members from part-time to full-time, allowing the library the capacity to create a new “Outreach Department” model. The library now visits nine assisted living centers regularly. They don’t just take reading materials; they take the record player and vinyl and listen to music and sing-along; they do crafts together, like Tulip Origami; they help the residents with technology, and take our new Tovertafel Pixie, a mobile unit that projects interactive games and stimulating or relaxing images on a table, wall or floor, and is used to improve memory and care for dementia patients. The latter has been very successful, purchased using a \$20,000 donation from the Sherwood family to offset the \$18,000 cost.

Outreach efforts extend beyond the assisted living centers, with youth staff now visiting preschools, daycares, and all grade levels of K-12 schools. One of the librarians also conducts storytimes every week at the Robinson Township Hall, building a following of young families in the southern end of our district. The staff is also mindfully placing programs at locations around the district, such as birding programs or a Petting Zoo in Ottawa County Parks, in order to reach more patrons and better serve the area geographically. These efforts have proven to be successful, and we will continue to grow in this area.

We are holding on to \$20,000 in funds from FY2025-2026 slated to purchase materials lockers for the outlying areas while we explore the idea of instead adding a leased space as a temporary “branch” library. We want to determine how great the need is to add full-time services further south in the district, since the library resides in the upper northwest corner. This would allow an inexpensive way to test the waters. However, as the new Makerspace will use staff capacity, as will a new branch, and as the budget is limited for FY2026-2027, we will likely choose to go with the lockers this year and save the idea of a leased-space branch for later consideration.

In FY2024-2025 the Waanders Family Fund donated \$150,000 to the library through the Grand Haven Area Community Foundation to go toward building a Makerspace on the lower level in the old computer lab. Since then, and due to the annual survey, that showed the many interests that people had in both technology learning and traditional art, we made the decision to expand the Makerspace into the next room over, basically creating not only a STEM lab, but also an art studio, both creative, hands-on learning, but with separate functions. After approaching the Waanders family, they agreed with the new design and generously committed another \$50,000 in funds to the project, bringing their donation to \$200,000. Architektura was already on board for the design, but after putting it out to bid, we selected Journey Construction for that piece, and demolition began in January 2026.

We also submitted a grant request to the Grand Haven Area Community Foundation to cover the cost of the furniture, quality chairs, as well as custom-made flex/mobile/adjustable height butcher-block top tables. We received \$71,000. The youth team applied to GHACF for \$10,000 for youth materials for the Makerspace, and they received that grant. They applied for another youth grant in the spring of 2026, and were awarded that request for \$4,763.50.

We transferred some interest income and other small fund revenue from our accounts at GHACF to help cover both Makerspace and summer reading program costs. We also rolled the \$10,000 Carnegie grant into FY2026-2027 and earmarked it for a special project that we weren’t ready to tackle in FY2025-2026.

The Friends of the Library / Cheapstacks Bookstore were extremely generous, again. We used those donations for multiple practical needs of the library, such as book bags, as well as \$2,000 for the summer reading program.

Burton Brooks’ gift to the library of over \$20,000 in order to fund saving our digital archives to microfilm, a more stable medium than digital, still has almost \$5,000 remaining in the GHACF account. Jeanette Weiden did much work on that archival project and will draw from that fund as needed in the future. Loutit District Library is an important repository of local history and genealogy archives in the region.

We are delighted to report that in FY2026-2027, our bonds will be paid, marking the end of those debt funds.

Following are brief summaries of FY2026-2027 budget requests for the General Fund, Debt Service Funds, and Capital Project Maintenance Fund budgets.

REVENUE ASSUMPTIONS

Library district total taxable value (TV) increased \$162,423,968 to \$3,140,753,822 representing an overall TV increase of 5.45%. Revenue from property taxes and Personal Property Tax reimbursement is projected to increase to a total of \$3,180,150 representing an increase of 3.33% from the current FY2025-2026 budgeted revenue of \$3,077,700. The prior year's increase was 19.50%. There was also a Headlee reduction due to inflation, so our millage rate dropped to .9243 mill. Residents approved a supplemental operating millage of .1557 in August 2024, and the Headlee reduction due to inflation dropped that millage rate to .1529 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. However, a series of emergency orders issued by the U.S. Department of Energy in 2025 and 2026 resulted in the plant continuing operations due to the operating extensions, so that property is assessed at the same value for 2026 as it was 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. State aid revenue budgeted in FY2026-2027 is \$41,000.

Penal fines collected from the County Court system and distributed by the County Treasurer are anticipated to remain stagnant from the prior year to projected total annual revenue of \$90,000.

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 FY2026-2027 is budgeted at \$30,000.

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

Overall, library revenue is budgeted to decrease \$126,090 in FY2026-2027 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 FY2026-2027 will total the principal payment of \$240,000 and interest payment of \$7,200. This bond is paid for through a separate voted tax levy on property owners in the library's district. For FY2026-2027, 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 FY2026-2027 of \$6,069.

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 \$329,600 from the General Fund to pay the \$320,000 principal payment and \$9,600 interest payment. No other funds are being appropriated from the Debt Service B Fund Balance which is projected to have a small Fund Balance of \$90 at the end of FY2026-2027.

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 FY2025-2026, the library began and completed multiple building improvement projects. The library's HVAC system was a major part of building updates and repairs in the last fiscal year.

In FY2025-2026, we hired VanDyken Mechanical Inc. to replace the library's two boilers and some associated piping. This came after several expensive repairs to the boilers over the last few years and the boilers nearing their end of life. This was a helpful and necessary upgrade to our HVAC system. It took about two weeks to complete, costing \$128,415. Fortunately, we applied to the Loutit Foundation for assistance with the expense, and they granted the library \$50,000 to help offset the replacement cost, lowering the library's total cost to \$78,415.

The building's chiller had two major repairs that were needed in the last fiscal year. There were issues with coolant leaking and at one point the chiller was shut down entirely. Plans are in place to replace the chiller within the next two to three years to save the library on costly repairs as the current chiller nears end of life. That replacement cost is estimated at \$150,000.

The library worked with Grand Valley Automation Inc. to implement a major upgrade to our building automation system. This has allowed us to monitor and control our infrastructure more reliably and has helped us pinpoint issues more clearly and accurately.

One of the building's water heaters broke, causing water damage to several rooms on the main floor of the library. The water heater was replaced and further investigation into possible building damage is taking place. We are also looking into the condition of the building's other two water heaters and will take any necessary steps to repair or replace those water heaters if needed.

The library made the choice to turn a large janitor's closet into a serenity room. The room will be available to those who are nursing or who just need a quiet space. This renovation required cleanup, painting, new flooring, and a new sink. The room was near completion when it was affected by the broken water heater. It is one of the

spaces being assessed for water damage, but we are hoping to have the room completed soon and available to the public for use.

The library underwent a major plumbing and door awning project in the last fiscal year. One of the outside drains next to a doorway was not draining as needed during heavy rainfall and resulted in water coming into the building. To combat this issue, we replaced the drain and built an awning to cover the area. This appears to have resolved the issue. This project cost \$67,632 and was done simultaneously with the construction of our new Makerspace to save money.

We made the decision this last fiscal year to provide much-needed repairs to the library's outdoor parking lot. Pittman Asphalt Maintenance provided major repairs to the parking lot, repairing cracks and holes in the asphalt. They also repainted the lines in both the outdoor parking lot and the covered garage.

Other building repairs happened throughout the year, including multiple repairs to the elevator, outside doors, and our security system. As the building continues to age, we are regularly assessing the next steps and making decisions about further updates.

It was an active year of capital improvements, repairs and updates, with the cost of these projects totaling around \$220,000.

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 previous budget plan, we increased hours to 61 hours per week, and we increased hours again to 63 hours per week in September 2025 after listening to our patron's survey feedback on Saturday hours.

For FY2026-2027, 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 \$233,060 to \$2,336,210, which is 57.88% of the total budget expenditures. For budgeting purposes in FY2025-2026, we allocated \$2,103,150 toward overall employee wages and benefits.

This budget slightly increases expenditures to allow for natural rising prices for our collection in the areas of most use. We allocated Youth books \$19,000. Books for adults, fiction and non-fiction, remain budgeted at \$47,100. We have budgeted \$32,500 for additional materials for adults and youth, e.g. CDs, DVDs, video games, audio books, magazines, newspapers, etc. Circulation in these areas remain static, so we've chosen to maintain spending levels and direct extra funds to areas of most need. For instance, we increased the annual budget for the Library of Things collection from \$500 to \$3,500, since we now have the new Makerspace storage closet for the LOT, as well as the items from the Makerspace programming that will be used in tandem with the Library of Things circulating items.

Patrons continue to utilize the digital materials at the highest rate in library history, so the library has maintained the budget for electronic resources in FY2026-2027, with bumps for inflationary factors, with one exception. Because the cost of Hoopla was climbing to between \$70,000 and \$80,000 per year, staff researched alternatives that would provide patrons similar content at a more reasonable cost. We found that we could not only do that, but also considerably improve our popular Libby (Overdrive) services, while still saving the library an estimated \$40,000 annually. In addition to print materials detailed above, we have budgeted \$116,100 for electronic materials including OverDrive, Kanopy, and other new downloadable subscriptions replacing Hoopla. Together with the \$10,600, a slight decrease budgeted for patron access to electronic databases, expenditures for

electronically accessible materials and information were curated this year to save money, however, it's expected that costs will continually increase to meet growing library patron needs and inflation moving forward.

This budget includes an appropriation from the General Fund of \$4,036,265. It is anticipated that the Unassigned General Fund Balance will be approximately 21.56% of FY2026-2027 General Fund expenses, or \$815,242 at June 30, 2026. (Note that Capital Project Maintenance Fund transfers/expenses are excluded from this calculation). It is anticipated that the FY2026-2027 budget will finish June 30, 2027, with an Unassigned Fund Balance of \$942,865 and a total Fund Balance of \$975,434.

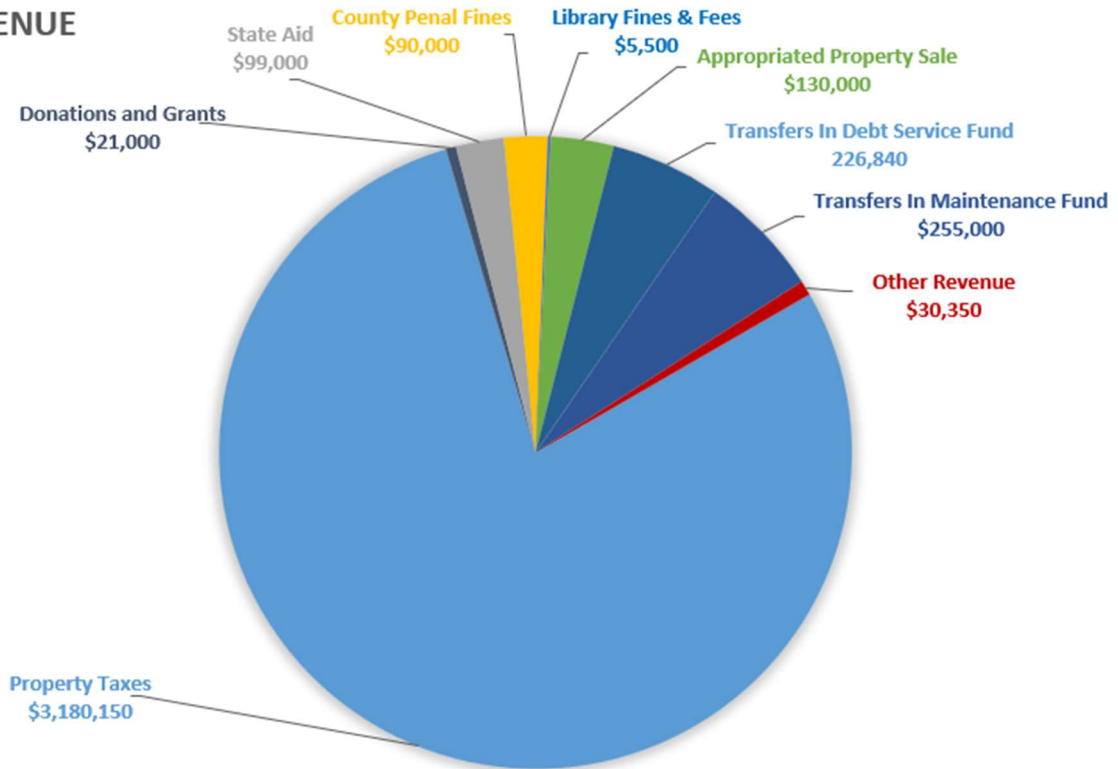
In FY2026-2027, we will continue to provide the expanded hours and broadened services and will remain open to growth. In this next fiscal year, we are excited to see the changes to library services, spaces, and programming take shape, as we realize the potential of the new Makerspace and expansion of the offerings in The Lab and The Palette. When the budget and staffing allow, we will also explore adding a branch in the southern part of our district by leasing a small space. The plan is to staff minimally, provide some programming and public computers, as well as a popular collection, and to analyze the usage. This will allow us to determine the feasibility of adding a permanent branch library in the future. We aim to position the library to be adaptable and prepared to meet the needs of our taxpayers and library users for years to come.

PROPOSED FY2025-2026 GENERAL FUND BUDGET SUMMARY

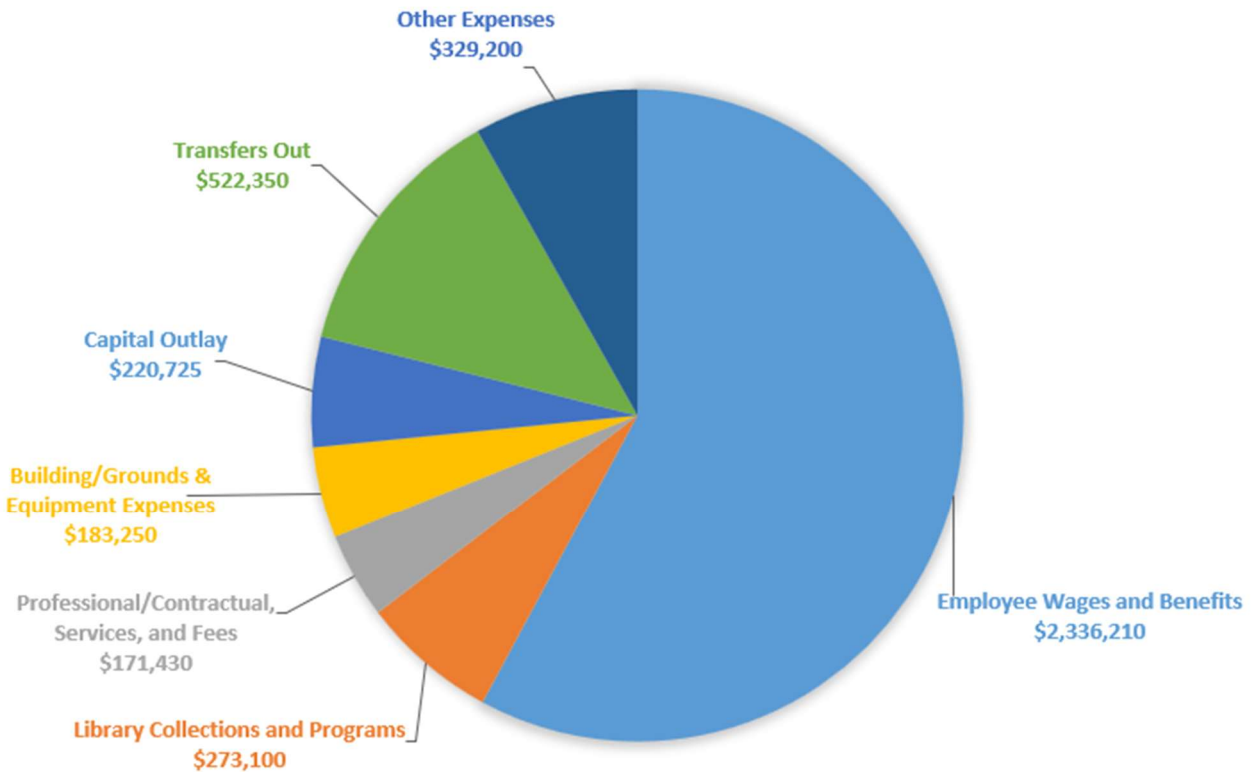
<u>REVENUE:</u>	Requested FY2026-2027	% of Total
Property Taxes	\$3,180,150	78.76%
Donations and Grants	21,000	0.52%
State Aid	99,000	2.45%
County Penal Fines	90,000	2.23%
Library Fines & Fees	5,500	0.14%
Appropriated Property Sale	130,000	3.22%
Transfers In Debt Service Fund	226,840	5.62%
Transfers In Maintenance Fund	255,000	6.32%
Other Revenue	30,350	0.74%
TOTAL REVENUE	\$4,037,840	100.00%

<u>EXPENDITURES:</u>	Requested FY2026-2027	% of Total
Employee Wages and Benefits	\$2,336,210	57.88%
Library Collections and Programs	273,100	6.77%
Professional/Contractual, Services, Fees	171,430	4.25%
Building/Grounds & Equipment Expenses	183,250	4.54%
Capital Outlay	220,725	5.47%
Transfers Out	522,350	12.94%
Other Expenses	329,200	8.15%
TOTAL EXPENDITURES	\$4,036,265	100.00%

REVENUE



EXPENDITURES



COMMENTS ON REQUESTED FY2025-2026 FUND BUDGETS

GENERAL FUND:

Revenue:

- Library's taxable value (TV) increased \$162,423,968 (5.45%) to \$3,140,753,822. In 2025, TV increased \$143,534,468 (5.06%).
- Property tax revenue is projected to increase \$102,450 (3.33%) to \$3,180,150. The total includes the State of Michigan's reimbursement for personal property tax.
- State aid to libraries is projected to remain the same at \$41,000.
- County penal fines are projected to remain the same at \$90,000.
- 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 \$255,000.
- Appropriation from sale of Robbins Road property is projected to increase to \$130,000.
- Total revenue is projected to decrease \$126,090 (-3.03%), which includes the millage approved by voters in 2024.

Expenditures:

- Employee wages and benefits are projected to increase \$233,060 (11.08%) 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 increase \$20,950 (12.91%) with projections for outside custodial services and utilities remaining steady.
- Library collections and programs are projected to decrease \$47,250 (-14.75%) 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 decrease \$78,050 (-19.17%) 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 \$112,080 (2.86%).

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 21.56% of proposed FY2026-2027 General Fund expenses, or \$815,242, at June 30, 2026.
- It is projected the Unassigned Fund Balance will increase by \$127,623 to \$942,865 at June 30, 2027.
- Total General Fund Balance is projected to increase by \$1,575 to \$975,434 at June 30, 2027.

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 \$237,000 to (estimate) \$467,952 at June 30, 2027.

DEBT SERVICE A FUND:

- Revenue: Tax revenue raised by levying .1150 mill property tax is projected to be \$346,120. Also, a portion of the State PPT Reimbursement is allocated to Debt Service A Fund, projected at \$6,500.
- Expenses: Scheduled principal (\$240,000) and interest (\$7,200) payments on Building Project bonds.
- Fund Balance: Projected to decrease by \$127,830 to (estimate) \$6,069 at June 30, 2027 due to estimated tax revenue, State PPT Reimbursement, IFT, miscellaneous taxes, transfer to General Fund, and interest income.

DEBT SERVICE B FUND:

- Revenue: \$329,600 is projected to be transferred in from the General Fund to pay the Debt Service B bond payments.
- Expenses: Scheduled principal (\$320,000) and interest (\$9,600) payments on Building Project bonds.
- Fund Balance: Projected to remain the same at (estimate) \$90 at June 30, 2027.

PROPOSED PROPERTY TAX MILLAGES:

- General Fund:Operating millage----- .9243 mill
- General Fund:Operating millage Supplemental----- .1529 mill
- Debt Service Fund: Debt service millage----- .1150 mill

Fund Balances will be at adequate levels at June 30, 2027.

The proposed requested FY2026-2027 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 FY2025-2026 amended General Fund budget to be adopted at the Library Board of Trustees meeting on June 9, 2026; proposed FY2025-2026 amended Capital Project Maintenance Fund budget to be adopted at the Library Board of Trustees meeting on June 9, 2026, and proposed FY2025-2026 Debt A and Debt B budgets as compared to the requested FY2026-2027 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:

- 63 hours per week
- Monday – Thursday 9:00 am – 8:00 pm
- Friday 9:00 am – 6:00 pm
- Saturday 10:00 am – 4:00 pm
- Sunday 12:00 pm – 4:00 pm

Number of employees:

- Full-time: 21
- Part-time: 12
- Total: 33
- 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
- \$6.9 million in land, building, furniture, equipment, and collections (net of depreciation) at June 30, 2025

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	708,194
Digital materials available for download via Lakeland Coop and LDL: eBooks, audiobooks, video	15,956,737
Cardholders	18,066
Patron visits	157,549
Number of Physical Items Circulated	346,508
Number of Electronic Items Circulated	190,495
Total Circulation	537,003
Adult programs and classes attendance	4,342
Children programs attendance	7,955
Teen programs attendance	631
All Ages (new category)	4,034

**LOUTIT DISTRICT LIBRARY
GENERAL FUND
FY2026-2027
BUDGET OVERVIEW**

GL NUMBER	DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED BUDGET	2026-27 REQUESTED BUDGET	2026-27 Requested % Change
Fund 271 - LIBRARY GENERAL FUND							
ESTIMATED REVENUES							
Dept 040 - REVENUE ACCOUNTS							
271-040-402.01	CURRENT PROPERTY TAX - GRAND HAVEN TWP	\$ 991,905	\$ 1,057,860	\$ 1,235,000	\$ 1,285,000	\$ 1,320,000	2.72
271-040-402.02	CURRENT PROPERTY TAX - ROBINSON TWP	311,852	335,186	395,000	412,000	425,000	3.16
271-040-402.04	CURRENT PROPERTY TAX - PORT SHELDON	254,880	241,969	275,000	252,730	240,000	(5.04)
271-040-402.05	CURRENT PROPERTY TAX - FERRYSBURG	221,767	242,234	275,000	293,050	303,000	3.40
271-040-402.06	CURRENT PROPERTY TAX - GRAND HAVEN CITY	657,368	707,487	835,000	868,000	890,000	2.53
271-040-403.03	PERSONAL PROP TAX STATE REIMBURSEMENT	58,877	60,324	60,000			
271-040-412.00	DELINQUENT PERSONAL PROPERTY TAX	608	857	200	200	200	0.00
271-040-414.00	PROPERTY TAX ADJUSTMENTS	172					
271-040-437.00	IFT - INDUSTRIAL FACILITY TAX	2,125	1,599	2,000	1,495	1,450	(3.01)
271-040-445.00	PENALTY & INTEREST ON TAXES	1,074	1,257	500	1,060	500	(52.83)
271-040-528.10	FEDERAL GRANTS - IMLS		500				
271-040-541.00	STATE GRANTS	2,000					
271-040-544.00	STATE AID - LIBRARY	20,070	21,365	19,000	20,500	20,500	0.00
271-040-544.01	STATE AID - LIBRARY COOP SERVICE	20,070	21,365	19,000	20,500	20,500	0.00
271-040-569.01	STATE GRANTS OTHER - SBTE REIMBURSEMENT				5,481	3,000	(45.27)
271-040-573.00	STATE LCSA - LOCAL COMM STABILIZATION				57,020	55,000	(3.54)
271-040-585.00	LOCAL GRANTS	1,000					
271-040-585.01	LOCAL GRANTS - GHACF	81,473	19,320	140,000	361,584	2,000	(99.45)
271-040-629.00	MISCELLANEOUS	360	516		145	150	3.45
271-040-630.00	VENDING MACHINE REVENUE	301	445	300	215	200	(6.98)
271-040-645.00	PRINTING & FAX						
271-040-658.00	PENAL FINES	92,364	90,633	80,000	90,000	90,000	0.00
271-040-659.00	FINES & PENALTIES - LIBRARY MATERIALS	6,252	6,080	5,500	5,500	5,500	0.00
271-040-665.00	INTEREST INCOME	67,029	55,517	24,000	35,000	30,000	(14.29)
271-040-666.00	DIVIDENDS	318	501				
271-040-673.01	SALE OF ASSETS		400				
271-040-674.00	DONATIONS TO LIBRARY						
271-040-674.01	FRIENDS - ASSIGNED DONATIONS	4,601	3,130	2,500	4,500	2,500	(44.44)
271-040-674.02	FRIENDS - UNASSIGNED DONATIONS	2,000	2,000	2,000	500	500	0.00
271-040-674.03	ASSIGNED DONATIONS	2,201	1,567	1,000	10,450	10,000	(4.31)
271-040-674.04	UNASSIGNED DONATIONS	14,208	2,391	500	2,870	2,000	(30.31)
271-040-674.05	OWED TO FRIENDS						
271-040-674.06	DONATIONS ENVISIONWARE	4,158	4,157	3,000	7,230	4,000	(44.67)
271-040-674.07	DONATIONS MAKERSPACE						
271-040-674.08	DONATIONS ART STUDIO						
271-040-676.00	REIMBURSEMENTS		59				
271-040-687.00	REFUNDS/REBATES						
271-040-689.00	CASH OVER & SHORT	21					
271-040-699.05	TRANSFERS IN DEBT SERVICE FUND			328,000	256,410	226,750	(11.57)
271-040-699.06	TRANS IN BOARD COMMIT ROBBINS RD PROCDS	72,490	72,490	72,490	72,490	130,000	79.34
271-040-699.07	TRANSFERS IN DEBT SERVICE FUND B					90	
271-040-699.19	TRANSFERS IN MAINTENANCE FUND	116,754	108,640	150,000	100,000	255,000	155.00
Totals for dept 040 - REVENUE ACCOUNTS		\$ 3,008,296	\$ 3,059,849	\$ 3,924,990	\$ 4,163,930	\$ 4,037,840	(3.03)
TOTAL ESTIMATED REVENUES		\$ 3,008,296	\$ 3,059,849	\$ 3,924,990	\$ 4,163,930	\$ 4,037,840	(3.03)

GL NUMBER	DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED BUDGET	2026-27 REQUESTED BUDGET	2026-27 Requested % Change
APPROPRIATIONS							
Dept 790 - LOUITT LIBRARY							
271-790-702.00	FULL TIME WAGES	\$ 825,268	\$ 962,615	\$ 1,073,000	\$ 1,075,000	\$ 1,145,000	6.51
271-790-703.00	PART TIME WAGES	389,869	304,899	332,000	270,000	325,000	20.37
271-790-704.00	OVERTIME				0	225	
271-790-705.00	MERIT PAY			400			
271-790-706.00	VACATION PAY	64,142	85,774	75,000	108,000	108,000	0.00
271-790-707.00	SICK PAY	36,916	57,745	50,000	52,000	52,000	0.00
271-790-708.00	HEALTH INSURANCE OPT OUT	1,000	1,000	2,000	500	1,000	100.00
271-790-709.00	EMPLOYEE ASSISTANCE	760	780	800	1,225	2,000	63.27
271-790-711.00	HEALTH INSURANCE ER	110,336	158,129	180,000	220,000	235,000	6.82
271-790-711.01	VISION INSURANCE ER	1,757	2,348	2,600	2,675	2,800	4.67
271-790-711.03	HSA PRETAX ER	10,339	13,108	15,200	15,201	15,300	0.65
271-790-712.00	DENTAL INSURANCE ER	12,881	17,534	19,300	21,790	24,000	10.14
271-790-713.00	LIFE INSURANCE ER	778	952	1,100	1,720	2,100	22.09
271-790-714.00	WORKERS COMP INSURANCE ER	3,898	2,761	2,850	1,035	2,500	141.55
271-790-715.00	DISABILITY INSURANCE ER	2,085	2,084	2,100	2,415	3,000	24.22
271-790-716.00	MERS DB PENSION ER	172,223	183,361	188,000	204,600	232,785	13.78
271-790-716.01	MERS 401A DC ER	13,131	11,295	11,900	12,190	12,500	2.54
271-790-716.02	MERS 457 ER	12,080	14,449	14,900	17,000	17,000	0.00
271-790-716.06	MERS DB PENSION ER SURPLUS		15,834	17,000	17,540	20,000	14.03
271-790-717.00	FICA ER	98,516	104,930	115,000	111,900	130,000	16.18
271-790-719.00	SHORT TERM DISABILITY INSURANCE ER					6,000	
271-790-740.00	REPLACEMENT ITEMS		1,872	1,500	1,900	1,900	0.00
271-790-741.00	LIBRARY DONATIONS EXPENSE		75				
271-790-741.01	FRIENDS ASSIGNED DONATIONS EXPENSE	2,769		2,500	4,500	2,500	(44.44)
271-790-741.02	ASSIGNED DONATIONS EXPENSE	2,020	1,351	1,000	10,450	2,000	(80.86)
271-790-741.03	UNASSIGNED DONATIONS EXPENSE	10,545	1,023	500	1,000	1,500	50.00
271-790-741.04	FRIENDS UNASSIGNED DONATIONS EXPENSE	1,999		2,000	500	2,000	300.00
271-790-741.50	LIBRARY DONATIONS GRANTS EXPENSE	84,366	20,883	140,000	23,500	2,000	(91.49)
271-790-742.00	ELECTRONIC DATABASES	11,860	10,015	11,900	12,155	12,300	1.19
271-790-743.10	BOOKS ADULT FICTION	27,634	29,948	30,600	30,600	30,600	0.00
271-790-743.20	BOOKS ADULT NON FICTION	18,289	16,466	16,500	16,500	16,500	0.00
271-790-743.30	BOOKS YOUTH	17,582	16,859	19,000	19,000	19,000	0.00
271-790-743.40	BOOKS REFERENCE	80					
271-790-743.41	GENERAL REFERENCE	479	241	150	300	300	0.00
271-790-743.42	GENEALOGY REFERENCE	681	472	750	1,000	1,000	0.00
271-790-743.43	PROFESSIONAL COLLECTION	570	543	400	400	400	0.00
271-790-744.03	VIDEO GAMES	1,249	2,188	3,000	3,000	3,000	0.00
271-790-744.10	AUDIOBOOKS	291					
271-790-744.11	ADULT AUDIOBOOKS	7,664	6,779	7,000	7,000	7,000	0.00
271-790-744.12	YOUTH AUDIOBOOKS	496	439	500	500	500	0.00
271-790-744.20	MUSIC	1,553	2,999	4,500	5,000	5,000	0.00
271-790-744.30	VIDEOS	24					
271-790-744.31	FEATURE FILMS	3,986	3,745	3,500	4,000	4,000	0.00
271-790-744.32	DOCUMENTARY FILMS	1,394	755	750	750	750	0.00
271-790-744.33	CHILDREN'S FILMS	2,613	2,463	2,500	2,500	2,500	0.00
271-790-744.34	TV SERIES	3,165	2,148	3,000	2,750	2,750	0.00
271-790-745.00	ELECTRONIC MATERIALS						
271-790-745.01	OVERDRIVE EBOOKS & AUDIOBOOKS	30,859	32,384	34,000	34,800	35,000	0.57
271-790-745.02	OVERDRIVE ADVANTAGE (FOR LDL PATRONS)	13,630	35,961	34,000	34,000	34,500	1.47
271-790-745.03	OVERDRIVE MAGAZINES	3,207	3,291	3,600	3,600	3,600	0.00
271-790-745.04	HOOPLA EBOOKS, EAUDIOBOOKS, MUSIC, VIDEO	44,126	62,393	70,000	76,000	36,000	(52.63)
271-790-745.05	KANOPY VIDEOS (STREAMING MEDIA)	5,507	6,346	6,000	6,900	7,000	1.45
271-790-746.00	PERIODICALS AND SUBSCRIPTIONS		4,921				
271-790-746.01	NEWSPAPERS, FINANCIAL JOURNALS	4,755	1,227	5,500	5,500	5,500	0.00
271-790-746.02	MAGAZINE SERVICE	1,981		1,800	1,300	1,400	7.69
271-790-746.03	CONSUMER'S REPORT	118			60	100	66.67
271-790-747.00	LIBRARY OF THINGS	166	742	1,500	500	3,500	600.00
271-790-748.10	ADULT PROGRAMMING	4,686	9,510	10,000	10,000	11,000	10.00
271-790-748.20	YOUTH PROGRAMMING	4,131	6,020	7,000	7,000	7,000	0.00
271-790-748.30	LIBRARY-WIDE PROGRAMMING	9,584	3,480	6,000	6,000	6,000	0.00
271-790-748.40	SUMMER READING PROGRAMMING	9,785	8,454	6,500	6,500	6,500	0.00
271-790-748.50	GENEALOGY PROGRAMMING	547	660	500	500	1,000	100.00
271-790-748.51	ARCHIVAL PRESERVATION			1,000	500	500	0.00
271-790-749.00	COLLECTION MAINTENANCE & SUPPLIES	7,904	6,343	7,500	5,100	5,100	0.00

GL NUMBER	DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED BUDGET	2026-27 REQUESTED BUDGET	2026-27 Requested % Change
271-790-749.01	ARCHIVAL SUPPLIES		607	1,500	750	750	0.00
271-790-750.00	OPERATING MATERIALS, COSTS & SUPPLIES	16,506	20,440	18,000	15,000	15,000	0.00
271-790-751.11	BUILDING/PATRON SOFTWARE & SUBSCRIPTIONS	4,700	8,470	14,745	9,700	9,750	0.52
271-790-751.12	PROGRAM/STAFF SOFTWARE & SUBSCRIPTIONS	16,015	12,446	13,600	13,205	14,475	9.62
271-790-751.20	TECHNOLOGY EQUIPMENT	10,189	18,848	17,600	45,500	15,000	(67.03)
271-790-751.30	TECHNOLOGY MISCELLANEOUS		142	500	500	500	0.00
271-790-751.31	TECHNOLOGY SERVICE & MAINTENANCE	2,131	1,892	2,500	2,450	2,250	(8.16)
271-790-752.00	MAKERSPACE ART STUDIO				180,000		(100.00)
271-790-752.10	MS/AS PROGRAMMING & STIPENDS				75	3,500	4566.67
271-790-752.20	MAKERSPACE MATERIALS & SUPPLIES				14,750	4,000	(72.88)
271-790-752.21	ART STUDIO MATERIALS & SUPPLIES				2,000	4,000	100.00
271-790-752.30	ART STUDIO MATERIALS & SUPPLIES				71,000	2,500	(96.48)
271-790-752.40	MS/AS TECHNOLOGY				17,000	2,500	(85.29)
271-790-755.00	OUTREACH		25	1,500	500	500	0.00
271-790-801.00	PROFESSIONAL/CONTRACTUAL	4,324	1,733	2,300	1,720	4,680	172.09
271-790-801.01	PROF/CONT - LAKELAND LIBRARY COOP	25,106	25,267	27,000	26,700	27,000	1.12
271-790-801.02	PROF/CONT - IT SERVICE & SUPPORT	49,524	50,762	53,000	53,000	53,000	0.00
271-790-801.03	PROF/CONT - SERVICE CONTRACTS	64,488	67,102	80,500	87,110	98,500	13.08
271-790-803.00	EMPLOYMENT RELATED EXPENSES			500	50	500	900.00
271-790-804.00	CUSTODIAL SERVICE & SUPPLIES	4,696	6,063	6,000	6,700	7,000	4.48
271-790-805.00	BUILDING & GROUNDS						
271-790-805.01	BUILDING & GROUNDS MAINTENANCE	31,541	40,041	38,000	46,000	53,000	15.22
271-790-805.02	BUILDING & GROUNDS EQUIPMENT & SUPPLIES	938	1,748	2,500	3,000	3,000	0.00
271-790-805.03	BUILDING & GROUNDS SERVICE CONTRACTS	56,096	94,332	111,800	110,000	115,000	4.55
271-790-806.00	BANK AND CREDIT CARD FEES	1,937	1,957	2,250	2,250	2,250	0.00
271-790-807.00	AUDITING & ACCOUNTING SERVICES	7,250	7,500	7,500	7,500	7,500	0.00
271-790-808.00	LEGAL FEES	4,554	1,281	5,000	2,000	5,000	150.00
271-790-810.00	TRASH SERVICES	3,980	3,657	4,000	5,055	5,250	3.86
271-790-850.00	TELEPHONE	1,560	1,200	1,500	1,500	1,500	0.00
271-790-850.01	CELL PHONE REIMBURSEMENT	6,115	6,096	6,350	4,550	4,750	4.40
271-790-852.00	INTERNET	9,881	6,356	6,600	6,600	6,600	0.00
271-790-860.00	TRANSPORTATION, LODGING & MEALS	11,383	18,644	14,500	12,000	14,500	20.83
271-790-900.00	PRINTING, MARKETING & PROMOTIONAL ITEMS	29,831	40,469	44,000	40,000	44,000	10.00
271-790-920.00	ELECTRICITY	82,047	88,580	81,000	86,000	90,000	4.65
271-790-921.00	NATURAL GAS	9,563	15,618	16,000	23,000	25,000	8.70
271-790-922.00	WATER & SEWER	7,099	7,546	8,500	8,500	8,500	0.00
271-790-924.00	POSTAGE	7,263	10,184	10,500	10,500	10,500	0.00
271-790-930.00	EQUIPMENT MAINTENANCE	1,697	1,753	1,800	1,800	3,500	94.44
271-790-956.00	MISCELLANEOUS	2,203	1,619	22,200	22,200	2,200	(90.09)
271-790-957.00	PROFESSIONAL DEVELOPMENT	5,966	4,935	13,500	13,500	13,500	0.00
271-790-958.00	MEMBERSHIPS, DUES, SUBSCRIPTIONS	385	315	400	400	400	0.00
271-790-958.01	PROFESSIONAL ORGANIZATIONS	3,286	3,140	5,000	5,000	5,000	0.00
271-790-958.02	MEMBERSHIPS	1,897	2,274	2,500	3,450	3,450	0.00
271-790-958.03	GENEALOGY	268	425	400	400	400	0.00
271-790-958.04	PROF BOOKS, MAGAZINES & PERIODICALS	148	644	650	800	800	0.00
271-790-960.00	PROPERTY TAX ADJUSTMENTS	1,040	1,247	1,000	1,000	1,000	0.00
271-790-965.00	PROPERTY/LIABILITY INSURANCE	15,526	17,439	21,000	21,000	23,000	9.52
271-790-971.00	CAPITAL IMPROVEMENTS	63,924	86,699	243,000	222,650	180,000	(19.16)
271-790-971.01	FURNITURE AND EQUIPMENT				1,025	1,500	46.34
271-790-980.00	FINES TRANSFER OUT	551	554	500	750	750	0.00
271-790-995.01	TRANSFERS OUT SPRING LAKE LIBRARY		9,945	12,000	10,010	12,000	19.88
271-790-995.02	TRANSFERS OUT ZEELAND LIBRARY	46,884	49,269	50,000	61,000	50,000	(18.03)
271-790-995.05	TRANSFERS OUT DEBT SERVICE FUND	326,600	327,900	328,900	328,900	329,600	0.21
271-790-995.06	TRANS OUT BOARD COMMIT ROBBINS RD PROCDS	72,490	72,490	72,490	72,490	130,000	79.34
Totals for dept 790 - LOUITIT LIBRARY		\$ 3,109,854	\$ 3,382,248	\$ 3,924,185	\$ 4,162,896	\$ 4,036,265	(3.04)
TOTAL APPROPRIATIONS		\$ 3,109,854	\$ 3,382,248	\$ 3,924,185	\$ 4,162,896	\$ 4,036,265	(3.04)
NET OF REVENUES/APPROPRIATIONS - FUND 271		\$ (101,558)	\$ (322,399)	\$ 805	\$ 1,034	\$ 1,575	52.32
BEGINNING FUND BALANCE		\$ 1,396,783	\$ 1,295,226	\$ 972,827	\$ 972,827	\$ 973,861	0.11
FUND BALANCE ADJUSTMENTS							
ENDING FUND BALANCE		\$ 1,295,226	\$ 972,827	\$ 973,632	\$ 973,861	\$ 975,436	0.16

**Loutit District Library
GENERAL FUND
FY2026-2027
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, 2022	\$ 987,123	Unassigned Fund Balance June 30, 2022	\$ 987,123
Committed Fund Balance June 30, 2022	\$ 518,451		
Total Fund Balance June 30, 2022	<u>\$ 1,505,574</u>		
22/23 Revenues Over (Under) Expenditures	\$ (108,792)	2022/23 Expenditures	\$ 2,798,731
Less: Assigned/Committed Fund Balance Expended in CY	\$ (163,696)	Less: Maintenance Fund Transfer	\$ (8,905)
Less: Committed Fund Balance Robbins Road	<u>\$ (309,290)</u>	Net General Fund Expenditures	<u>\$ 2,789,826</u>
Less: Assigned Fund Balances & Prepaid Expenses	<u>\$ (28,626)</u>		
Unassigned 22/23 Revenues Over (Under) Expenditures	<u>\$ (610,404)</u>	2022/23 Ratio	35.38%
Unassigned Fund Balance June 30, 2023	\$ 895,170	Unassigned Fund Balance June 30, 2023	\$ 895,170
Committed Fund Balance June 30, 2023	\$ 501,612		
Total Fund Balance June 30, 2023	<u>\$ 1,396,782</u>		
23/24 Revenues Over (Under) Expenditures	\$ (101,555)	2023/24 Expenditures	\$ 3,109,854
Less: Assigned/Committed Fund Balance Expended in CY	\$ (250,479)	Less: Maintenance Fund Transfer	\$ (116,754)
Less: Committed Fund Balance Robbins Road	<u>\$ (253,537)</u>	Net General Fund Expenditures	<u>\$ 2,993,100</u>
Less: Assigned Fund Balances & Prepaid Expenses	<u>\$ (30,685)</u>		
Unassigned 23/24 Revenues Over (Under) Expenditures	<u>\$ (636,256)</u>	2023/24 Ratio	29.91%
Unassigned Fund Balance June 30, 2024	\$ 760,526	Unassigned Fund Balance June 30, 2024	\$ 760,526
Committed Fund Balance June 30, 2024	\$ 534,701		
Total Fund Balance June 30, 2024	<u>\$ 1,295,227</u>		
24/25 Revenues Over (Under) Expenditures	\$ (322,401)	2024/25 Expenditures	\$ 3,428,240
Less: Assigned/Committed Fund Balance Expended in CY	\$ (6,103)	Less: Maintenance Fund Transfer	\$ (110,000)
Less: Committed Fund Balance Robbins Road	<u>\$ (192,564)</u>	Net General Fund Expenditures	<u>\$ 3,318,240</u>
Less: Assigned Fund Balances & Prepaid Expenses	<u>\$ (26,466)</u>		
Unassigned 24/25 Revenues Over (Under) Expenditures	<u>\$ (547,534)</u>	2024/25 Ratio	22.92%
Unassigned Fund Balance June 30, 2025	\$ 747,693	Unassigned Fund Balance June 30, 2025	\$ 747,693
Committed Fund Balance June 30, 2025	\$ 225,133		
Total Fund Balance June 30, 2025	<u>\$ 972,825</u>		
Est. 25/26 Revenues Over (Under) Expenditures	\$ 1,034	Est. 2025/26 Expenditures	\$ 4,162,896
Less: Est. Assigned/Committed Fund Balance Expended in CY	\$ (6,103)	Less: Est. Maintenance Fund Transfer	\$ (100,000)
Less: Est. Committed Fund Balance Robbins Road	<u>\$ (126,048)</u>	Net General Fund Expenditures	<u>\$ 4,062,896</u>
Less: Est. Assigned Fund Balances & Prepaid Expenses	<u>\$ (26,466)</u>		
Est. Unassigned 25/26 Revenues Over (Under) Expenditures	<u>\$ (157,583)</u>	Est. 2025/26 Ratio	18.40%
Est. Unassigned Fund Balance June 30, 2026	\$ 815,242	Est. Unassigned Fund Balance June 30, 2026	\$ 815,242
Est. Committed Fund Balance June 30, 2026	\$ 158,617		
Est. Total Fund Balance June 30, 2026	<u>\$ 973,859</u>		
Est. 26/27 Revenues Over (Under) Expenditures	\$ 1,575	Est. 2026/27 Expenditures	\$ 4,036,265
Less: Est. Assigned/Committed Fund Balance Expended in CY	\$ (6,103)	Less: Est. Maintenance Fund Transfer	\$ (255,000)
Less: Est. Committed Fund Balance Robbins Road	<u>\$ -</u>	Net General Fund Expenditures	<u>\$ 3,781,265</u>
Less: Est. Assigned Fund Balances & Prepaid Expenses	<u>\$ (26,466)</u>		
Est. Unassigned 26/27 Revenues Over (Under) Expenditures	<u>\$ (30,994)</u>	Est. 2026/27 Ratio	21.56%
Est. Unassigned Fund Balance June 30, 2027	\$ 942,865	Est. Unassigned Fund Balance June 30, 2027	\$ 942,865
Est. Committed Fund Balance June 30, 2027	\$ 32,569		
Est. Total Fund Balance June 30, 2027	<u>\$ 975,434</u>		

**LOUTIT DISTRICT LIBRARY
GENERAL FUND
FY2026-2027
BUDGET REPORT WITH FOOTNOTES**

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
Fund 271 - LIBRARY GENERAL FUND				
ESTIMATED REVENUES				
Dept 040 - REVENUE ACCOUNTS				
271-040-402.01	CURRENT PROPERTY TAX - GRAND HAVEN TWP	1,235,000	1,285,000	1,320,000
271-040-402.02	CURRENT PROPERTY TAX - ROBINSON TWP	395,000	412,000	425,000
271-040-402.04	CURRENT PROPERTY TAX - PORT SHELDON	275,000	252,730	240,000
271-040-402.05	CURRENT PROPERTY TAX - FERRYSBURG	302,100	293,050	303,000
271-040-402.06	CURRENT PROPERTY TAX - GRAND HAVEN CITY	835,000	868,000	890,000
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	1,495	1,450
271-040-445.00	PENALTY & INTEREST ON TAXES	500	1,060	500
271-040-528.00	FEDERAL GRANTS			
271-040-528.10	FEDERAL GRANTS - IMLS			
271-040-528.20	FEDERAL GRANTS - IMLS TECHNOLOGY			
271-040-541.00	STATE GRANTS			
271-040-544.00	STATE AID - LIBRARY	19,000	20,500	20,500
271-040-544.01	STATE AID - LIBRARY COOP SERVICE	19,000	20,500	20,500
271-040-569.01	STATE GRANTS OTHER - SBTE REIMBURSEMENT		5,481	3,000
271-040-573.00	STATE LCSA - LOCAL COMM STABILIZATION	60,000	57,020	55,000
271-040-585.00	LOCAL GRANTS			
271-040-585.01	LOCAL GRANTS - GHACF	140,000	361,584	2,000
	GHACF WAANDERS - MAKERSPACE DEFERRED		140,000	0
	GHACF - MAKERSPACE DEFERRED		28,680	0
	WAANDERS - MAKERSPACE		50,000	0
	GHACF - MAKERSPACE FURNITURE		71,000	0
	YAC - MAKERSPACE YOUTH		10,000	0
	LOUTIT FOUNDATION - BOILERS		50,000	0
	GHACF TX- SALARY STUDY		5,753	0
	GHACF - SUMMER READING PROGRAM		1,151	0
	GHACF - WALKING TOUR SPEAKERS		5,000	0
	GHACF - DIGITIZATION/MICROFILM		0	2,000
	GL # FOOTNOTE TOTAL:		361,584	2,000
271-040-590.00	MISCELLANEOUS GRANTS			
271-040-629.00	MISCELLANEOUS REVENUE		145	150
271-040-630.00	VENDING MACHINE REVENUE	300	215	200
271-040-658.00	PENAL FINES	80,000	90,000	90,000
271-040-659.00	FINES & PENALTIES - LIBRARY MATERIALS	5,500	5,500	5,500
271-040-665.00	INTEREST INCOME	24,000	35,000	30,000
271-040-666.00	DIVIDENDS			
271-040-673.01	SALE OF ASSETS			
271-040-674.01	FRIENDS - ASSIGNED DONATIONS	2,500	4,500	2,500
271-040-674.02	FRIENDS - UNASSIGNED DONATIONS	2,000	500	500
271-040-674.03	ASSIGNED DONATIONS	1,000	10,450	10,000
	ASSIGNED DONATIONS		10,450	0
	CARNEGIE DONATION		0	10,000
	GL # FOOTNOTE TOTAL:		10,450	10,000
271-040-674.04	UNASSIGNED DONATIONS	500	2,870	2,000

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
271-040-674.05	OWED TO FRIENDS			
271-040-674.06	DONATIONS ENVISIONWARE	3,000	7,230	4,000
271-040-674.07	DONATIONS MAKERSPACE			
271-040-674.08	DONATIONS ART STUDIO			
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 A	328,900	256,410	226,750
271-040-699.06	TRANS IN BOARD COMMIT ROBBINS RD PROCDS	72,490	72,490	130,000
271-040-699.07	TRANSFERS IN DEBT SERVICE FUND B			90
271-040-699.19	TRANSFERS IN MAINTENANCE FUND	150,000	100,000	255,000
	MAINTENANCE/OPERATIONS		100,000	80,000
	CHILLER UNITS REPLACEMENT		0	150,000
	OUTSIDE MORTIS & CAULK REPAIRS		0	25,000
	GL # FOOTNOTE TOTAL:		100,000	255,000
Totals for dept 040 - REVENUE ACCOUNTS		3,952,990	4,163,930	4,037,840
TOTAL ESTIMATED REVENUES		3,952,990	4,163,930	4,037,840
APPROPRIATIONS				
Dept 790 - LOUIT LIBRARY				
271-790-702.00	FULL TIME WAGES	1,073,000	1,075,000	1,145,000
271-790-703.00	PART TIME WAGES	332,000	270,000	325,000
271-790-704.00	OVERTIME			
271-790-705.00	LONGEVITY PAY	400		225
271-790-706.00	VACATION PAY	75,000	108,000	108,000
271-790-707.00	SICK PAY	50,000	52,000	52,000
271-790-708.00	HEALTH INSURANCE OPT OUT	2,000	500	1,000
271-790-709.00	EMPLOYEE ASSISTANCE	800	1,225	2,000
271-790-711.00	HEALTH INSURANCE ER	180,000	220,000	235,000
271-790-711.01	VISION INSURANCE ER	2,600	2,675	2,800
271-790-711.03	HSA PRETAX ER	15,200	15,201	15,300
271-790-712.00	DENTAL INSURANCE ER	19,300	21,790	24,000
271-790-713.00	LIFE INSURANCE ER	1,100	1,720	2,100
271-790-714.00	WORKERS COMP INSURANCE ER	2,850	1,035	2,500
271-790-715.00	LONG TERM DISABILITY INSURANCE ER	2,100	2,415	3,000
271-790-716.00	MERS DB PENSION ER	188,000	204,600	232,785
271-790-716.01	MERS 401A DC ER	11,900	12,190	12,500
271-790-716.02	MERS 457 ER	14,900	17,000	17,000
271-790-716.06	MERS DB PENSION ER SURPLUS	17,000	17,540	20,000
271-790-717.00	FICA ER	115,000	111,900	130,000
271-790-719.00	SHORT TERM DISABILITY INSURANCE ER			6,000
271-790-740.00	REPLACEMENT ITEMS	1,500	1,900	1,900
271-790-741.00	LIBRARY DONATIONS EXPENSE			
271-790-741.01	FRIENDS ASSIGNED DONATIONS EXPENSE	2,500	4,500	2,500
271-790-741.02	ASSIGNED DONATIONS EXPENSE	1,000	10,450	2,000
271-790-741.03	UNASSIGNED DONATIONS EXPENSE	500	1,000	1,500
271-790-741.04	FRIENDS UNASSIGNED DONATIONS EXPENSE	2,000	500	2,000
271-790-741.50	LIBRARY DONATIONS GRANTS EXPENSE	140,000	23,500	2,000
	DIGITIZATION/MICROFILM		0	2,000
	GHACF		11,900	0
	MISCELLANEOUS		11,600	0
	GL # FOOTNOTE TOTAL:		23,500	2,000

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
271-790-742.00	ELECTRONIC DATABASES	11,900	12,155	12,300
	ANCESTRY 1 YR CONTRACT		3,305	3,350
	ASLDEFINED 1 YR CONTRACT		800	800
	FOLD3 1 YR CONTRACT		1,700	1,750
	HERITAGE QUEST (BUNDLE) 1 YR CONTRACT		4,850	4,900
	PRONOUNCIATOR 1 YR CONTRACT		1,500	1,500
	GL # FOOTNOTE TOTAL:		12,155	12,300
271-790-743.10	BOOKS ADULT FICTION	30,600	30,600	30,600
	FICTION		16,500	16,500
	SCIFI/FANTASY NOW INSPIRATION/WESTERN		2,000	2,000
	GRAPHIC NOVELS		1,000	1,000
	LARGE PRINT		7,000	7,000
	WORLD LANGUAGES		650	650
	BOOK CLUB IN A BAG		1,450	1,450
	MISCELLANEOUS		2,000	2,000
	GL # FOOTNOTE TOTAL:		30,600	30,600
271-790-743.20	BOOKS ADULT NON FICTION	16,500	16,500	16,500
271-790-743.30	BOOKS YOUTH	19,000	19,000	19,000
271-790-743.40	BOOKS REFERENCE			
271-790-743.41	GENERAL REFERENCE	150	300	300
271-790-743.42	GENEALOGY REFERENCE	750	1,000	1,000
271-790-743.43	PROFESSIONAL COLLECTION	400	400	400
271-790-744.03	VIDEO GAMES	3,000	3,000	3,000
271-790-744.10	AUDIOBOOKS			
271-790-744.11	ADULT AUDIOBOOKS	7,000	7,000	7,000
271-790-744.12	YOUTH AUDIOBOOKS	500	500	500
271-790-744.20	MUSIC	4,500	5,000	5,000
271-790-744.30	VIDEOS			
271-790-744.31	FEATURE FILMS	3,500	4,000	4,000
271-790-744.32	DOCUMENTARY FILMS	750	750	750
271-790-744.33	CHILDREN'S FILMS	2,500	2,500	2,500
271-790-744.34	TV SERIES	3,000	2,750	2,750
271-790-745.01	OVERDRIVE EBOOKS & AUDIOBOOKS	34,000	34,800	35,000
	PURCHASED THROUGH MCLS (CONTRACT)		34,800	35,000
271-790-745.02	OVERDRIVE ADVANTAGE (FOR LDL PATRONS)	34,000	34,000	34,500
271-790-745.03	OVERDRIVE MAGAZINES	3,600	3,600	3,600
	PURCHASED THROUGH MCLS (CONTRACT)		3,600	3,600
271-790-745.04	OTHER EBOOKS, EAUDIOBOOKS, MUSIC, VIDEO	70,000	76,000	36,000
	HOOPLA		76,000	0
	TANTOR MEDIA		0	3,500
	BLACKSTONE AUDIO		0	4,200
	CPC/ADVANTAGE COPIES AUDIO BOOKS		0	16,500
	CPC/ADVANTAGE COPIES EBOOKS		0	8,550
	ALL ACCESS COMIC BOOKS		0	3,250
	GL # FOOTNOTE TOTAL:		76,000	36,000
271-790-745.05	KANOPY VIDEOS (STREAMING MEDIA)	6,000	6,900	7,000
271-790-746.01	NEWSPAPERS, FINANCIAL JOURNALS	5,500	5,500	5,500
	GR PRESS/MUSKEGON/WSJ/DOW JONES/BARRON'S/GH TRIBUNE/NYT/HOLLAND		5,500	5,500
271-790-746.02	MAGAZINE SERVICE	1,800	1,300	1,400
	DETROIT FREE PRESS/ADDING NEW FINANCIAL JOURNAL		1,300	1,400
271-790-746.03	CONSUMER'S REPORT		60	100
271-790-747.00	LIBRARY OF THINGS	1,500	500	3,500
271-790-748.10	ADULT PROGRAMMING	10,000	10,000	11,000
271-790-748.20	YOUTH PROGRAMMING	7,000	7,000	7,000

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
271-790-748.30	LIBRARY-WIDE PROGRAMMING	6,000	6,000	6,000
271-790-748.40	SUMMER/WINTER READING PROGRAMMING	6,500	6,500	6,500
271-790-748.50	GENEALOGY PROGRAMMING	500	500	1,000
271-790-748.51	ARCHIVAL PRESERVATION	1,000	500	500
271-790-749.00	COLLECTION MAINTENANCE & SUPPLIES	7,500	5,100	5,100
	LABELS (SPINE, GENRE, OWNER, BARCODE, HOLDS)		200	200
	BOOK JACKETS/LAMINATE		1,500	1,500
	BOOK TAPE		500	500
	ARCHIVAL SUPPLIES - LIBRARY		500	500
	CASES (DVD/CD)		1,500	1,500
	MENDING/DISC REPAIR SUPPLIES & SERVICE		300	300
	MISCELLANEOUS (STAMPS/BOOK CLEANER/GOO GONE)		600	600
	GL # FOOTNOTE TOTAL:		5,100	5,100
271-790-749.01	ARCHIVAL SUPPLIES	1,500	750	750
271-790-750.00	OPERATING MATERIALS, COSTS & SUPPLIES	18,000	15,000	15,000
	FIRST AID/SAFETY PRODUCTS AND SUPPLIES		800	800
	INK CARTRIDGES		3,000	3,000
	HOLIDAY DECORATING		600	600
	MEETING EXPENSE		1,500	1,500
	MISCELLANEOUS (NAME BADGES/BUSINESS CARDS/ETC)		1,000	1,000
	OFFICE SUPPLIES		2,000	2,000
	PAPER/PAPER PRODUCTS		2,000	2,000
	PRINTING CHARGES		4,000	4,000
	SAFE DEPOSIT BOX RENTAL		100	100
	GL # FOOTNOTE TOTAL:		15,000	15,000
271-790-751.11	BUILDING/PATRON SOFTWARE & SUBSCRIPTIONS	14,745	9,700	9,750
	ENVISIONWARE		5,800	6,000
	PASTPERFECT HOSTING & PUBLIC ACCESS		1,245	1,250
	SENSOURCE COUNTER MAINTENANCE LIBRARY NETWORK		420	450
	SPOTIFY		215	230
	ZOBEAN / BEANSTACK		1,600	1,600
	MISCELLANEOUS - DOMAIN RENEWAL/DEEP FREEZE		420	220
	GL # FOOTNOTE TOTAL:		9,700	9,750
271-790-751.12	PROGRAM/STAFF SOFTWARE & SUBSCRIPTIONS	13,600	13,205	14,475
	ORANGE BOY (SAVANNAH)		4,350	500
	LOCAL HOP		1,525	150
	MARKETING - APPLE/GSUITE/GRAMMERLY/SMARTERQ/TECHSOUP CREATIVE CL		1,500	1,500
	ADOBE		400	500
	BS&A SOFTWARE		2,500	2,500
	MICROSOFT (60 LICENSES)		2,160	2,250
	DYMAXION SCHEDULING SOFTWARE		170	175
	SPRINGSHARE EVENT CALENDAR SOFTWARE		600	2,400
	SPRINGSHARE LIBRARY CALENDAR SOFTWARE		0	4,500
	GL # FOOTNOTE TOTAL:		13,205	14,475
271-790-751.20	TECHNOLOGY EQUIPMENT	45,600	45,500	15,000
	TECHNOLOGY PLAN PURCHASE - COMPUTERS - STAFF & PATRON (15)		17,500	10,300
	COMPUTER MONITRS - PATRON (7) & BACKUP		0	980
	YOUTH PRINTER		0	920
	MAKERPACE LAPTOP		0	1,000
	LOCAL HISTORY SCANNERS (2)		0	600
	RECEIPT PRINTERS (2 BACKUP)		0	700
	WIFI ACCESS POINTS		0	500
	SELF CHECKOUT KIOSKS (2)		28,000	0
	GL # FOOTNOTE TOTAL:		45,500	15,000

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
271-790-751.30	TECHNOLOGY MISCELLANEOUS	500	500	500
271-790-751.31	TECHNOLOGY SERVICE & MAINTENANCE	2,500	2,450	2,250
	MK SOLUTIONS SELF-CHECK MAINTENANCE (CONTRACT)		200	0
	B&W STANDARD - WEB HOSTING		600	600
	REHMANN TECHNOLOGY - WATCHGUARD SECURITY (MARCH RENEWAL)		1,250	1,250
	MISCELLANEOUS		400	400
	GL # FOOTNOTE TOTAL:		2,450	2,250
271-790-752.00	MAKERSPACE/ART STUDIO		180,000	
	MAKERSPACE ENGINEERING		11,600	0
	MAKERSPACE CONSTRUCTION		166,200	0
	MAKERSPACE MISCELLANEOUS		2,200	0
	GL # FOOTNOTE TOTAL:		180,000	
271-790-752.10	MS/AS PROGRAMMING & STIPENDS		75	3,500
271-790-752.20	MAKERSPACE MATERIALS & SUPPLIES		14,750	4,000
271-790-752.21	ART STUDIO MATERIALS & SUPPLIES		2,000	4,000
271-790-752.30	MS/AS EQUIPMENT & FURNITURE		71,000	2,500
271-790-752.40	MS/AS TECHNOLOGY		17,000	2,500
271-790-755.00	OUTREACH	1,500	500	500
	OUTREACH HOMEBOUND MAILING - MILEAGE, SUPPLIES & MATERIALS		500	500
271-790-801.00	PROFESSIONAL/CONTRACTUAL	2,300	1,720	4,680
	BOARD MEMBER STIPENDS		720	2,880
	WEB HOSTING & MAINTENANCE		0	300
	WEBSITE UPDATE UPDATES/MAINTENANCE AS NEEDED		0	500
	MISCELLANEOUS		1,000	1,000
	GL # FOOTNOTE TOTAL:		1,720	4,680
271-790-801.01	PROF/CONT - LAKELAND LIBRARY COOP	27,000	26,700	27,000
271-790-801.02	PROF/CONT - IT SERVICE & SUPPORT	53,000	53,000	53,000
	GHAPS - CAMERA SYSTEM/FILE SERVERS/WIRELESS CONTROLLER; 5% INCREASE		53,000	53,000
271-790-801.03	PROF/CONT - SERVICE CONTRACTS	80,500	87,110	98,500
	FINANCE & HR SERVICES/CITY OF GRAND HAVEN		87,110	96,300
	MISCELLANEOUS		0	2,200
	GL # FOOTNOTE TOTAL:		87,110	98,500
271-790-803.00	EMPLOYMENT RELATED EXPENSES	500	50	500
	EMPLOYEE BACKGROUND CHECKS		50	500
271-790-804.00	CUSTODIAL SUPPLIES	6,000	6,700	7,000
271-790-805.00	BUILDING & GROUNDS			
271-790-805.01	BUILDING & GROUNDS MAINTENANCE	38,000	46,000	53,000
	BUILDING MAINTENANCE - MISCELLANEOUS REPAIRS, ELECTRICAL, PLUMBING, L		25,290	39,250
	ELEVATOR LICENSE (ANNUAL) - STATE OF MI LICENSING		200	200
	HVAC MAINTENANCE & REPAIRS ESTIMATED - GRAND VALLEY AUTOMATION, VA		10,000	5,000
	K9 SCENT DETECTION		1,800	1,800
	PEST CONTROL - LIBERTY PEST CONTROL (MONTHLY INSPECTION)		710	750
	PLANTSCAPING - HOLWERDA INTERIOR		1,425	1,500
	ROOF INSPECTION/REPAIRS - GREAT LAKES SYSTEMS INC		3,175	1,000
	WINDOW CLEANING - LAKE'S EDGE		3,400	3,500
	GL # FOOTNOTE TOTAL:		46,000	53,000
271-790-805.02	BUILDING & GROUNDS EQUIPMENT & SUPPLIES	2,500	3,000	3,000
	TOOLS, HARDWARE, FUEL		1,500	2,500
	CINTAS FIRST AID CABINET SUPPLIES		1,500	500
	GL # FOOTNOTE TOTAL:		3,000	3,000

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
271-790-805.03	BUILDING & GROUNDS SERVICE CONTRACTS	111,800	110,000	115,000
	ELEVATOR MAINTENANCE - OTIS ELEVATOR (CONTRACT)		3,700	3,800
	FIRE PROTECTION SYSTEM TESTING, MAINTENANCE, ALARM MONITORING - JOH		3,100	3,250
	GENERATOR MAINTENANCE - TOTAL ENERGY SYSTEM (CONTRACT)		1,600	1,650
	HVAC CONTROL MAINTENANCE - GRAND VALLEY AUTOMATION (CONTRACT)		100	375
	HVAC PM - VANDYKEN (CONTRACT)		11,000	12,000
	LANDSCAPING, LAWN, SNOW REMOVAL - DYKSTRA LANDSCAPE (CONTRACT)		17,100	17,500
	Z'S GREEN CLEAN		65,000	65,000
	MISCELLANEOUS		8,400	11,425
	GL # FOOTNOTE TOTAL:		110,000	115,000
271-790-806.00	BANK AND CREDIT CARD FEES	2,250	2,250	2,250
271-790-807.00	AUDITING & ACCOUNTING SERVICES	7,500	7,500	7,500
271-790-808.00	LEGAL FEES	5,000	2,000	5,000
271-790-810.00	TRASH SERVICES	4,000	5,055	5,250
271-790-850.00	TELEPHONE	1,500	1,500	1,500
	2 REMAINING LINES - \$100/MONTH		1,500	1,500
271-790-850.01	CELL PHONES	6,350	4,550	4,750
271-790-852.00	INTERNET	6,600	6,600	6,600
	OAISD INTERNET - EST \$350/QUARTER		1,400	1,400
	HOTSPOT DATA & SERVICE		5,200	5,200
	GL # FOOTNOTE TOTAL:		6,600	6,600
271-790-860.00	TRANSPORTATION, LODGING & MEALS	14,500	12,000	14,500
	CONFERENCES - MEALS		3,000	3,000
	CONFERENCES - TRANSPORTATION		2,000	2,500
	CONFERENCES - LODGING		7,000	7,000
	MISCELLANEOUS		0	2,000
	GL # FOOTNOTE TOTAL:		12,000	14,500
271-790-900.00	PRINTING, MARKETING & PROMOTIONAL ITEMS	44,000	40,000	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)		32,500	36,500
	GL # FOOTNOTE TOTAL:		40,000	44,000
271-790-920.00	ELECTRICITY	81,000	86,000	90,000
	BLP		86,000	90,000
271-790-921.00	NATURAL GAS	16,000	23,000	25,000
	MICHIGAN GAS		23,000	25,000
271-790-922.00	WATER & SEWER	8,500	8,500	8,500
	GRAND HAVEN CITY		8,500	8,500
271-790-924.00	POSTAGE	10,500	10,500	10,500
	GENERAL		1,500	1,500
	NEWSLETTERS (4)		9,000	9,000
	GL # FOOTNOTE TOTAL:		10,500	10,500
271-790-930.00	EQUIPMENT MAINTENANCE	1,800	1,800	3,500
	OFFICE MACHINES CO - PRINTERS/COPIERS SERVICE CONTRACT		1,800	3,500
271-790-956.00	MISCELLANEOUS	22,200	22,200	2,200
	MISCELLANEOUS		2,200	2,200
	LOCKERS FOR SATELLITE LOCATIONS		20,000	0
	GL # FOOTNOTE TOTAL:		22,200	2,200

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
271-790-957.00	PROFESSIONAL DEVELOPMENT	13,500	13,500	13,500
	ALA/PLA STAFF CONFERENCES		2,000	2,000
	ALA/PLA TRUSTEE CONFERENCES			
	MLA CONFERENCES		1,800	1,800
	INTERNATIONAL CONFERENCE			
	CONTINUING EDUCATION		400	400
	NICHE ACADEMY		6,500	6,500
	IN-SERVICE		1,800	1,800
	MISCELLANEOUS		1,000	1,000
	GL # FOOTNOTE TOTAL:		13,500	13,500
271-790-958.00	MEMBERSHIPS, DUES, SUBSCRIPTIONS	400	400	400
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	3,450	3,450
	CHAMBER OF COMMERCE MEMBERSHIP \$625 & EVENT ATTENDANCE \$500		1,175	1,175
	LAKESHORE NONPROFIT ALLIANCE		325	325
	LOCAL MEMBERSHIPS		250	250
	ROTARY DIRECTOR		1,200	1,200
	MISCELLANEOUS		500	500
	GL # FOOTNOTE TOTAL:		3,450	3,450
271-790-958.03	GENEALOGY	400	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	650	800	800
271-790-960.00	PROPERTY TAX ADJUSTMENTS	1,000	1,000	1,000
271-790-965.00	PROPERTY/LIABILITY INSURANCE	21,000	21,000	23,000
271-790-971.00	CAPITAL IMPROVEMENTS	243,000	222,650	180,000
	HVAC BOILER UNITS REPLACEMENT		150,000	0
	SECURITY PANEL - SIMPLEX			
	EXTERIOR BUILDING DRAIN REPAIRS (WATER INTRUSION), CANOPY		67,650	0
	CHILLER UNITS REPLACEMENT		0	150,000
	OUTSIDE MORTIS & CAULK REPAIRS		0	25,000
	MISCELLANEOUS		5,000	5,000
	GL # FOOTNOTE TOTAL:		222,650	180,000
271-790-971.01	FURNITURE & EQUIPMENT		1,025	1,500
271-790-980.00	FINES TRANSFER OUT	500	750	750
271-790-995.01	TRANSFERS OUT SPRING LAKE LIBRARY	12,000	10,010	12,000
271-790-995.02	TRANSFERS OUT ZEELAND LIBRARY	50,000	61,000	50,000

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	2025-26 PROJECTED ACTIVITY	2026-27 REQUESTED BUDGET
271-790-995.05	TRANSFERS OUT DEBT SERVICE FUND	328,900	328,900	329,600
	NOVEMBER & MAY SERIES B INTEREST PAYMENT		18,900	9,600
	MAY SERIES B PRINCIPAL PAYMENT		310,000	320,000
	GL # FOOTNOTE TOTAL:		328,900	329,600
271-790-995.06	TRANS OUT BOARD COMMIT ROBBINS RD PROCDS	72,490	72,490	130,000
Totals for dept 790 - LOUTIT LIBRARY		3,952,185	4,162,896	4,036,265
TOTAL APPROPRIATIONS		3,952,185	4,162,896	4,036,265
NET OF REVENUES/APPROPRIATIONS - FUND 271		805	1,034	1,575
BEGINNING FUND BALANCE		972,826	972,826	973,860
ENDING FUND BALANCE		973,631	973,860	975,435

**LOUIT DISTRICT LIBRARY
DEBT SERVICE A FUND
FY2026-2027
BUDGET OVERVIEW**

GL NUMBER	DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED BUDGET	2026-27 REQUESTED BUDGET	2026-27 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	\$ 119,753	\$ 129,249	\$ 135,000	\$ 135,000	\$ 138,000	2.22
371-040-402.02	CURRENT PROPERTY TAX - ROBINSON TWP	37,646	42,828	44,000	43,500	44,000	1.15
371-040-402.04	CURRENT PROPERTY TAX - PORT SHELDON	30,776	27,690	30,000	26,660	22,000	(17.48)
371-040-402.05	CURRENT PROPERTY TAX - FERRYSBURG	26,733	29,523	30,000	30,280	30,000	(0.92)
371-040-402.06	CURRENT PROPERTY TAX - GRAND HAVEN CITY	87,900	96,429	100,000	98,988	100,000	1.02
371-040-403.03	PERSONAL PROP TAX STATE REIMBURSEMENT	7,116	7,290	7,000	7,000	6,500	(7.14)
371-040-412.00	DELINQUENT PERSONAL PROPERTY TAX	173	211	100	50	50	0.00
371-040-437.00	IFT - INDUSTRIAL FACILITY TAX	189	214	200	200	200	0.00
371-040-445.00	PENALTY & INTEREST ON TAXES	49	48	20	20	20	0.00
371-040-569.01	STATE GRANTS OTHER - SBTE REIMBURSEMENT				665	350	(47.37)
371-040-665.00	INTEREST INCOME	6,447	6,791	4,000	6,000	5,000	(16.67)
Totals for dept 040 - REVENUE ACCOUNTS		\$ 316,780	\$ 340,273	\$ 350,320	\$ 348,363	\$ 346,120	(0.64)
TOTAL ESTIMATED REVENUES		\$ 316,780	\$ 340,273	\$ 350,320	\$ 348,363	\$ 346,120	(0.64)
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	\$ 230,000	\$ 235,000	\$ 235,000	\$ 235,000	\$ 240,000	2.13
371-906-993.00	BOND INTEREST	28,200	21,300	14,250	14,250	7,200	(49.47)
371-906-995.00	TRANSFERS OUT GENERAL FUND			328,000	256,410	226,750	(11.57)
Totals for dept 906 - DEBT		\$ 258,200	\$ 256,300	\$ 577,250	\$ 505,660	\$ 473,950	(6.27)
TOTAL APPROPRIATIONS		\$ 258,200	\$ 256,300	\$ 577,250	\$ 505,660	\$ 473,950	(6.27)
NET OF REVENUES/APPROPRIATIONS - FUND 371		\$ 58,580	\$ 83,973	\$ (226,930)	\$ (157,297)	\$ (127,830)	(18.73)
BEGINNING FUND BALANCE		\$ 148,643	\$ 207,223	\$ 291,196	\$ 291,196	\$ 133,899	(54.02)
FUND BALANCE ADJUSTMENTS							
ENDING FUND BALANCE		\$ 207,223	\$ 291,196	\$ 64,266	\$ 133,899	\$ 6,069	(95.47)

**Loutit District Library
DEBT SERVICE A FUND
FY2026-2027
Fund Balance Overview**

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
24/25 Revenue Over (Under) Expenditures	\$ 83,973
Fund Balance June 30, 2025	\$ 291,196
Est. 25/26 Revenue Over (Under) Expenditures	\$ (157,297)
Est. Fund Balance June 30, 2026	\$ 133,899
Est. 26/27 Revenue Over (Under) Expenditures	\$ (127,830)
Est. Fund Balance June 30, 2027	\$ 6,069

**LOUITIT DISTRICT LIBRARY
DEBT SERVICE B FUND
FY2026-2027
BUDGET OVERVIEW**

GL NUMBER	DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED BUDGET	2026-27 REQUESTED BUDGET	2026-27 Requested % Change
Fund 372 - DEBT SERVICE B (VOTED BONDS) LIBRARY							
ESTIMATED REVENUES							
Dept 040 - REVENUE ACCOUNTS							
372-040-665.00	INTEREST INCOME	4	4		0	0	
372-040-699.01	TRANSFERS IN GENERAL FUND	\$ 326,600	\$ 327,900	\$ 328,900	\$ 328,900	\$ 329,600	0.21
Totals for dept 040 - REVENUE ACCOUNTS		\$ 326,604	\$ 327,904	\$ 328,900	\$ 328,900	\$ 329,600	0.21
TOTAL ESTIMATED REVENUES		\$ 326,604	\$ 327,904	\$ 328,900	\$ 328,900	\$ 329,600	0.21
APPROPRIATIONS							
Dept 906 - DEBT							
372-906-806.00	BANK AND CREDIT CARD FEES						
372-906-991.00	BOND PRINCIPAL	\$ 290,000	\$ 300,000	\$ 310,000	\$ 310,000	\$ 320,000	3.23
372-906-993.00	BOND INTEREST	36,600	27,900	18,900	18,900	9,600	(49.21)
Totals for dept 906 - DEBT		\$ 326,600	\$ 327,900	\$ 328,900	\$ 328,900	\$ 329,600	0.21
TOTAL APPROPRIATIONS		\$ 326,600	\$ 327,900	\$ 328,900	\$ 328,900	\$ 329,600	0.21
NET OF REVENUES/APPROPRIATIONS - FUND 372		\$ 4	\$ 4	\$ -	\$ -	\$ -	
BEGINNING FUND BALANCE		\$ 82	\$ 86	\$ 90	\$ 90	\$ 90	0.00
FUND BALANCE ADJUSTMENTS							
ENDING FUND BALANCE		\$ 86	\$ 90	\$ 90	\$ 90	\$ 90	0.00

**Loutit District Library
DEBT SERVICE B FUND
FY2026-2027
Fund Balance Overview**

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
24/25 Revenue Over (Under) Expenditures	\$	4
Fund Balance June 30, 2025	\$	90
Est. 25/26 Revenue Over (Under) Expenditures	\$	-
Est. Fund Balance June 30, 2026	\$	90
Est. 26/27 Revenue Over (Under) Expenditures	\$	-
Est. Fund Balance June 30, 2027	\$	90

**LOUTIT DISTRICT LIBRARY
CAPITAL PROJECT MAINTENANCE FUND
FY2026-2027
BUDGET OVERVIEW**

GL NUMBER	DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ORIGINAL BUDGET	2025-26 PROJECTED BUDGET	2026-27 REQUESTED BUDGET	2026-27 Requested % Change
Fund 401 - CAPITAL PROJECT MAINTENANCE FUND							
ESTIMATED REVENUES							
Dept 040 - REVENUE ACCOUNTS							
401-040-665.00	INTEREST INCOME	\$ 38,529	\$ 31,864	\$ 12,000	\$ 25,000	\$ 18,000	(28.00)
401-040-669.00	UNREALIZED GAIN/LOSS INVESTMENTS	5,968	8,229				
401-040-679.00	REALIZED GAIN/LOSS INVESTMENTS	(123)	8,294				
Totals for dept 040 - REVENUE ACCOUNTS		\$ 44,375	\$ 48,387	\$ 12,000	\$ 25,000	\$ 18,000	(28.00)
TOTAL ESTIMATED REVENUES		\$ 44,375	\$ 48,387	\$ 12,000	\$ 25,000	\$ 18,000	(28.00)
APPROPRIATIONS							
Dept 901 - CAPITAL OUTLAY - MAINTENANCE							
401-901-806.00	BANK AND CREDIT CARD FEES						
401-901-995.00	TRANSFERS OUT GENERAL FUND	\$ 116,754	\$ 108,640	\$ 150,000	\$ 100,000	\$ 255,000	155.00
Totals for dept 901 - CAPITAL OUTLAY - MAINTENANCE		\$ 116,754	\$ 108,640	\$ 150,000	\$ 100,000	\$ 255,000	155.00
TOTAL APPROPRIATIONS		\$ 116,754	\$ 108,640	\$ 150,000	\$ 100,000	\$ 255,000	155.00
NET OF REVENUES/APPROPRIATIONS - FUND 401		\$ (72,380)	\$ (60,253)	\$ (138,000)	\$ (75,000)	\$ (237,000)	216.00
BEGINNING FUND BALANCE		\$ 912,585	\$ 840,205	\$ 779,952	\$ 779,952	\$ 704,952	(9.62)
FUND BALANCE ADJUSTMENTS							
ENDING FUND BALANCE		\$ 840,205	\$ 779,952	\$ 641,952	\$ 704,952	\$ 467,952	(33.62)

Loutit District Library
CAPITAL PROJECT MAINTENANCE FUND
FY2026-2027
Fund Balance Overview

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
24/25 Revenue Over (Under) Expenditures	\$ (60,253)
Unrealized Gain/Loss Investments	\$ -
Fund Balance June 30, 2025	\$ 779,952
Est. 25/26 Revenue Over (Under) Expenditures	\$ (75,000)
Unrealized Gain/Loss Investments	
Est. Fund Balance June 30, 2026	\$ 704,952
Est. 26/27 Revenue Over (Under) Expenditures	\$ (237,000)
Unrealized Gain/Loss Investments	
Est. Fund Balance June 30, 2027	\$ 467,952

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 Fritz (40)

**Librarian -
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 III -
Youth Services**

Ashley Connor (32)

**Library Assistant I -
Circulation**

Hollie Alphenaar (30)

Eleanor Ford (30)

Rebekah Cook (24)

Jill Huddleston (30)

Linda Huyler (30)

Anne Roehm (28)

Yvonne Olmsted (28)

**Head of Building &
Grounds**

Martin Lidacis (40)

**Librarian -
Emerging Technologies**

Kate Tobin (40)

Library Aide - Circulation

Stephanie VanKuiken (8)

Kristen Taber (20)