

Minutes

Approved 03Mar25

CEDAR SPRINGS PUBLIC LIBRARY

REGULAR BOARD MEETING

Monday January 27th 2025

7:00 PM MEETING

CEDAR SPRINGS PUBLIC LIBRARY

107 Main Street, Cedar Springs, MI 49319

I. Call to Order

Meeting called to order by Chair Smith at 7:00pm

The Chair conducted a roll call to verify a quorum.

Present: Tim Smith, Michelle Gritter, John Lehmoine, Ron Howell, Mark Dykstra,

Absent: Tony Owen, Heidi Armock

Motion by Lehmoine 2nd by Gritter to excuse the absence of Board members Tony Owen and Heidi Armock.

Voice Vote: Ayes: All Nays: None **Motion Passes**

The Chair verified there was a quorum present to conduct the business of the Board.

II. Pledge

Chair Smith led the Board in the pledge of allegiance

III. Approval of Agenda

Motion by Lehmoine 2nd by Dykstra to approve the agenda as presented.

Voice Vote: Ayes: All Nays: None **Motion Passes**

IV. Consent Agenda

Motion by Howell 2nd by Lehmoine to accept and affirm the consent agenda (a) Minutes of the 16Dec24 Regular Meeting and (b) December Financial Report from the City as presented.

Note: Monthly Bank statement was circulated for each member to review and then returned to the Director.

Voice Vote: Ayes: All Nays: None **Motion Passes**

V. Directors Report-J. Pugh

Highlights

2024-25 Projects-RFID Phase I; New Web site; Niche Academy; New Phone System; Point of Sale System. Question on RFID project and software incompatibility is delaying implementation. It was noted that the Niche Academy project report appeared to show the project was over budget yet the Board knew it had been amended. The new phone system that will now use the internet will take 10-14 days to sync with our provider software then go on line in February.

Action & Information-State Aid report completed and Board members asked to see how CSPL compared to similar sized libraries.

Community Engagement-Partner with West Michigan Works to use library for job search assistance

Audit-The firm of Vredevelde and Haefner LLC has been retained to do the audit of the fiscal year ending June 30th 2025 at a cost of \$4,500-\$6,000.

Program Attendance & Usage Stats-2023-24 Annual Report and presentation to City and Township; 2024-25 Mid-Year Report-Library Visits; Circulation; Room Rentals & Reservations; Library Programming; Patron usage for 2023-24 was 4,225 and YTD 3,725.

VI. Chairperson's Report-T. Smith

Noted a couple of the Committees need to meet.

He has a personal conflict with the next February 24th Board meeting and asked consideration to move that meeting to March 3rd.

VII. Committee Reports

The Chair noted there were no committee meetings in the past month

- a. Personnel Committee
- b. Policy Committee-
- c. By-laws Committee
- d. IT (Technology) Committee-
- e. Finance Committee-
- f. Strategic Plan Committee

Public Comment

Rose Powell commented the library is doing a good job.

VIII. Ongoing/New Business

- a. Closed session – To consider attorney-client privileged documents, material exempt from discussion or disclosure by state or federal statute. MCL 15.268(h).

Discussion-It was noted the Board had already reviewed the item in question at the previous meeting's closed-door session and did not see a need to have another one but welcomed any additional public information any Board member wanted to share.

- b. Amendment to the 2024-25 Library Budget

The Director presented the current Amendments to the 2024-25 Budget as shown in highlighted line items.

Revenue	State Aid	Increase from \$5,000 to \$5,240.
	Approp. From Fund Balance	Increase from \$7,500 to \$21,300
	Lost & damaged books	Increase from \$100 to \$200
Expenditures	Part time wages	Increase from \$121,00 to \$127,800
	Work Comp Exp.	Increase from \$150 to \$300
	Lost & damaged books	Increase from \$500 to \$1,000
	Telephone	Increase from \$1,080 to \$2,400
	Education & training	Increase from \$1,000 to \$1,800
	Bank fees	Increase from \$1,600 to \$2,200

Approp. to Fund Balance Decrease from \$14,390 to \$5,060
He noted and additional adjustment in Professional services is needed to account for Auditor costs.

Professional Services Increase from \$4,500 to \$10,500

These amendments, if approved, will increase the total budget from \$362,300 to \$375,940.

Motion by Lehmoine 2nd by Gritter to approve the 2024-25 Budget Amendments including Professional Services \$6,000 increase as presented.

Roll Call Vote: Ayes: Dykstra, Gritter, Lehmoine, Howell, Smith

Nays: None

Motion Passes

c. Draft 2025-26 Library Budget

The Director presented a variety of supporting documents for the 2025-26 Budget with projections to 2027-28. He also introduced a new green bar spreadsheet for each line item in Fund 271 containing columns for 2023-24 Actual, Current 2024-25 Budget as amended; YTD of current Budget and a proposed 2025-26 budget.

Discussion-Questions about the IT budget and providing a list of projects that carry out the IT plan guideline particularly the Capital Technology line item.

The Director agreed to list the larger items. It was also noted the need for CSPL to comply with the Budget Hearing notice requirements in the Adoption process.

The Director will be working with the City to coordinate CSPL budget adoption with the City timeline.

Motion by Lehmoine 2nd by Howell to allow the Director to share with the City our budget documents particularly his green bar spread sheet proposal as presented tonight.

Voice Vote:

Ayes: All

Nays: None

Motion Passes

The Investment Income line item can probably be increased with a future investment program. The Wages for Part Time was also discussed noting the library is open 2,116 hours per year and how is the proposed \$153,470 labor line item used and the Director wants to meet with the Personnel Committee to review that item.

The Director noted that new State legislation Earned Sick Time Act (ESTA) will ultimately impact our current and future budget and may take effect before the next Board Meeting.

Motion by Lehmoine 2nd by Howell for the Director to keep the library in compliance with the new ESTA law and present any needed budget amendment at the next Board meeting.

Roll Call Vote: Ayes: Dykstra, Gritter, Lehmoine, Howell, Smith

Nays: None

Motion Passes

IX. **Agenda Items for February 2025 Meeting**

a. Notice of February 24, 2025 Regular Meeting Reschedule

Motion by Lehmoine 2nd by Dykstra to change the next regular meeting of the Board from February 24th to March 3rd

Voice Vote:

Ayes: All

Nays: None

Motion Passes

X. Informational Items

The Schedule for 2025 Library Board Meetings was presented by the Director that will be changed for the new March meeting date of March 3rd.

Public Comment

None

XI. Board Comments

Dykstra-

Gritter-

Lehmoine-like the direction we're headed

Owen-

Howell-appreciated the budget work by the Director

Armock-

Smith-Wishing our missing members well

XII. Motion to Adjourn

Motion by Gritter 2nd by Lehmoine to adjourn the meeting.

Time 7:59pm

Voice Vote:

Ayes: All

Nays: None

Motion Passes

Respectfully submitted by Secretary Howell


Ron M. Howell

29Jan25

Board Approved-


03Mar25

The next regular meeting of the CSPL Board will be March 3rd, 2025 starting at 7pm.

Meeting Attachments:

- Draft Minutes of 16Dec24 Regular Meeting
- December 2024 Financial Report from City
- Director's January Report
- Schedule for 2025 Library Board Meetings
- Chapter 6 from the 2021 Public Library Financial Management Guide
- Budget Amendment for Remaining 2024-25 Fiscal Year
- Draft 2025-26 Library Budget and Explanation of Budget Line Items
- 2026-2028 pro forma Library Budgets

Minutes

Draft

CEDAR SPRINGS PUBLIC LIBRARY

REGULAR BOARD MEETING

Monday December 16th, 2024

7:00 PM MEETING

CEDAR SPRINGS PUBLIC LIBRARY

107 Main Street, Cedar Springs, MI 49319

I. CALL TO ORDER

Meeting called to order by Chair Smith at 7:02pm

The Chair conducted a roll call to verify a quorum.

Present: Tim Smith, Tony Owen, Michelle Gritter, John Lehmoine, Ron Howell, Mark Dykstra,
Absent: Heidi Armock

The Chair verified there was a quorum present to conduct the business of the Board.

II PLEDGE OF ALLEGIANCE

Chair Smith led the Board in the pledge of allegiance

III Approval of Agenda

Motion by Owen 2nd by Dykstra to approve the agenda as presented.

Voice Vote: Ayes: All Nays: None **Motion Passes**

IV Consent Agenda

Motion by Owen 2nd by Lehmoine to accept and affirm the consent agenda (a) Minutes of the 25Nov24 Regular Meeting and (b) November Financial Report from the City as presented.

Note: Monthly Bank statement was circulated for each member to review and then returned to the Director.

Voice Vote: Ayes: All Nays: None **Motion Passes**

V Directors Report-J. Pugh

Highlights: Project reports-RFID, New Web site, OWL camera, Niche Academy New Phone system, POS system.

Noted the Niche Academy project had \$200 in additional costs for implementation and all this activity had to be reflected in account 790.970.400-Capital Tech for a new total of \$15,300.

Motion by Dykstra 2nd by Owen to Amend the Revenue Account 400.100 Appropriation from Fund balance by increasing it from \$15,100 to \$15,300. In addition to increase the Expenditure Account 790.970.400-Capital Tech from \$10,000 to \$25,300.

Roll Call Vote: Ayes: Dykstra, Gritter, Lehmoine, Owen, Howell, Smith

Nays: None

Motion Passes

Motion by Lehmoine 2nd by Owen to approve the additional \$200 for the Niche Academy project.

Roll Call Vote: Ayes: Dykstra, Gritter, Lehmoine, Owen, Howell, Smith

Nays: None

Motion Passes

Holiday closings; New Marketing & Communications Specialist Nancy Chandler hired; Hotspots may not be Erate funding eligible; Annual Staff party; Community engagement; Program attendance-500 at Merry Grinchmas and Mingle with Kris Kringle; 200 stopped at library after Christmas parade and Tree lighting; Library usage stats-6 months of FY 2024 for January meeting. Meeting Dates for 2025

VI Chairperson's Report-T. Smith

Noted Board member Armock was still not present for the meeting.

Motion by Owen 2nd by Gritter to excuse Heidi Armock from the meeting.

Voice Vote: Ayes: All

Nays: None

Motion Passes

VII Committee Reports

The Chair noted there were no committee meetings in the past month but the Finance Committee Chair Dykstra did have some comments.

- a. Personnel Committee
- b. Policy Committee-
- c. By-laws Committee
- d. IT (Technology) Committee-
- e. Finance Committee-Chair Dykstra thanked the board members for their input on what to do with the Pension account as he is working on the Budget and the Board is free to move those funds around as they wish. Met with the Director twice to review all the checks to paid to the various vendors and the Director went through the list.
- f. Strategic Plan Committee

Public Comment

Donna Clark-glad to see everyone, Merry Christmas to everyone

Rose Powell-ditto

VIII Ongoing / New Business

a. Closed session –

The Chair reviewed the Open Meetings Act requirements the Board must follow to go into closed door session.

Motion by Owen 2nd by Howell to go into Closed Door session to consider attorney-client privileged documents, material exempt from discussion or disclosure by state or federal statute. MCL 15.268(h).

Roll Call Vote: Ayes: Gritter, Lehmoine, Owen, Howell, Smith, Dykstra

Nays: None

Motion Passes Time: 7:36pm

Time: 8:14pm Board came out of Closed Door Session

Motion by Owen 2nd by Gritter to go back into regular session.

Roll Call Vote: Ayes: Gritter, Lehmoine, Owen, Howell, Smith, Dykstra

Nays: None

Motion Passes

b. New Board Tasks for Director

A Board member asked the Director if it was possible to put on a Rental Law workshop for the public.

IX Agenda Items for January 2025 Meeting

2025-26 Budget-The Director would like to meet with members of the Personnel Committee and Finance Committee before the January Board Meeting to review his proposed budget

The Board to review the Public Library Financial Guide: Chapter 6- Budgeting and the Technology Plan will be referred to as a guide.

Board members were also encouraged to review the Michigan Library Association (MLA) Zoom meeting regarding Library Law.

The Chair noted that if any Board member has any requests for the January meeting that they contact him two Mondays prior (Jan 13th).

X Informational Items

It was noted that the Director had provided the list of closing dates that he was aware of for 2025 as part of the packet and Board Meeting dates for 2025.

Public Comment

Rose Powell-expressed her appreciation to all the Board members for their professionalism on behalf of the community.

XI Board Comments

Dykstra-Thankful for the Staff and James and the Board for the internal response about the pension account

Gritter-Merry Christmas and happy new year and we have a good Board with James moving a lot of projects along

Lehmoine-We are a Team and wish everyone a Merry Christmas

Owen- Merry Christmas and Happy new Year and Happy Hanuka coming

Howell-Going to enjoy 2025 as the library moves forward

Armock-

Smith- Appreciate being part of this group as we make these meetings happen and we are all committed to this community resource and make changes cooperatively. Write your elected officials supporting the Freedom to Read State legislation

XII Motion to Adjourn

Motion by Lehmoine2nd by Owen to adjourn the meeting at 8:27pm

Voice Vote: Ayes: All Nays: None

Motion Passes

Respectfully submitted by Secretary Howell
Board Approved-

Ron M. Howell

18Dec24

Next regular meeting scheduled for Monday, January 27th, 2025, 7:00 pm at the library.

Meeting Attachments:

- Draft Minutes of 25Nov24 Regular Meeting
- November Financial Report from City
- Director's December Report w/Project Updates
- List of 2025 Library Closing dates
- Schedule for 2025 Library Board Meetings

REVENUE AND EXPENDITURE REPORT
PERIOD ENDING 12/31/2024

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024	ACTIVITY FOR MONTH 12/31/2024	AVAILABLE BALANCE	% BDGT USED
Fund 271 - Library Fund						
Revenues						
Dept 000						
271-000-400.100	Appropriation from Fund Bal	7,500.00	0.00	0.00	7,500.00	0.00
271-000-400.600	Appropriation from Cleo Cowles	50.00	0.00	0.00	50.00	0.00
271-000-402.000	Tax Collections - Ad Valorem Roll	136,400.00	133,559.17	(353.72)	2,840.83	97.92
271-000-432.000	Tax Collections - DNR PLT	50.00	0.00	0.00	50.00	0.00
271-000-437.000	Tax Collections - IFT Roll	1,200.00	836.87	0.00	363.13	69.74
271-000-451.000	Library Rev-Penal Fines	14,000.00	0.00	0.00	14,000.00	0.00
271-000-452.000	Library Revenue-Solon Twnshp	175,400.00	0.00	0.00	175,400.00	0.00
271-000-453.000	USF FUNDS-ERATE	3,000.00	2,329.58	0.00	670.42	77.65
271-000-515.000	State Aid	5,000.00	5,234.46	0.00	(234.46)	104.69
271-000-625.000	BANK FEES -FINES & SERVICES	3,500.00	2,701.06	367.06	798.94	77.17
271-000-664.000	Interest Earned	2,500.00	2,694.09	549.40	(194.09)	107.76
271-000-667.000	Investment Income	100.00	0.00	0.00	100.00	0.00
271-000-674.000	Rental Income	6,000.00	3,160.00	540.00	2,840.00	52.67
271-000-674.200	Donations	1,000.00	243.86	172.50	756.14	24.39
271-000-674.200	Book Donations	500.00	435.90	50.00	64.10	87.18
271-000-674.400	Summer Reading Program Donations	3,000.00	169.18	0.00	2,830.82	5.64
271-000-674.700	Area Libraries Lost & Damaged Books	100.00	185.91	0.00	(85.91)	185.91
271-000-677.000	Miscellaneous	3,000.00	2,439.47	33.50	560.53	81.32
Total Dept 000		362,300.00	153,989.55	1,358.74	208,310.45	42.50
TOTAL REVENUES						
		362,300.00	153,989.55	1,358.74	208,310.45	42.50
Expenditures						
Dept 790 - Library						
271-790-702.000	WAGES - FULL TIME EMPLOYEES	59,250.00	27,644.25	4,423.08	31,605.75	46.66
271-790-704.000	WAGES - PART TIME EMPLOYEES	121,000.00	54,628.42	8,332.29	66,371.58	45.15
271-790-705.000	Cleaning Service	2,000.00	679.34	125.22	1,320.66	33.97
271-790-708.000	UNEMPLOYMENT EMPLY BENEFIT EXP	100.00	15.94	1.81	84.06	15.94
271-790-709.000	SOCIAL SECURITY EXPENSE	15,000.00	6,535.77	975.77	8,464.23	43.57
271-790-717.000	PENSION EXPENSE	3,530.00	0.00	0.00	3,530.00	0.00
271-790-721.000	GAS UTILITY EXPENSE	2,000.00	636.90	276.73	1,363.10	31.85
271-790-724.000	TELEPHONE	1,080.00	542.97	186.80	537.03	50.28
271-790-724.100	INTERNET	3,500.00	1,039.82	124.98	2,460.18	29.71
271-790-726.000	OFFICE SUPPLIES	3,800.00	2,093.22	282.38	1,706.78	55.08
271-790-734.000	Overdrive Program Expense	3,000.00	0.00	0.00	3,000.00	0.00
271-790-735.000	AV Expense	2,000.00	564.69	81.32	1,435.31	28.23
271-790-736.000	Adult Book Expense	9,500.00	3,184.64	18.65	6,315.36	33.52
271-790-736.500	TEEN BOOKS	1,000.00	427.80	(19.05)	572.20	42.78
271-790-737.000	Childrens Book Expense	500.00	205.99	(567.01)	6,845.92	27.94
271-790-738.000	Books Purchased with Donations	1,000.00	0.00	0.00	294.01	41.20
271-790-738.100	1,000 BOOKS BEFORE KINDERGARDEN	500.00	0.00	0.00	1,000.00	0.00
271-790-739.000	Area Libraries Lost & Damaged Books	500.00	497.73	74.79	2.27	99.55
271-790-801.000	Professional Service Expense	4,500.00	810.50	539.00	3,689.50	18.01
271-790-801.600	PROFESSIONAL SERVICE - LAWN/SNOW	6,000.00	2,840.00	0.00	3,160.00	47.33
271-790-806.000	Collection Services	300.00	29.55	0.00	270.45	9.85
271-790-808.000	Lakeland Support Services	25,000.00	10,135.79	0.00	14,864.21	40.54
271-790-813.000	Garbage Disposal Service	400.00	148.62	0.00	251.38	37.16
271-790-851.000	POSTAGE	500.00	237.76	154.00	262.24	47.55
271-790-861.000	TRANSPORTATION EXPENSE	1,000.00	95.51	49.51	904.49	9.55
271-790-880.800	SUMMER READING PROGRAM	7,500.00	1,296.90	0.00	6,203.10	17.29
271-790-895.000	SENIOR PROGRAMS	1,000.00	0.00	0.00	1,000.00	0.00
271-790-905.000	COMPUTER MAINTENANCE EXPENSE	7,500.00	4,847.93	600.00	2,652.07	64.64

REVENUE AND EXPENDITURE REPORT
PERIOD ENDING 12/31/2024

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024	ACTIVITY FOR MONTH 12/31/2024	AVAILABLE BALANCE	% BGT USED
Fund 271 - Library Fund						
Expenditures						
271-790-915.000	MEMBERSHIP & DUES EXPENSE	700.00	641.73	0.00	58.27	91.68
271-790-917.000	Workmens Compensation Expense	150.00	263.39	0.00	(113.39)	175.59
271-790-918.000	WATER UTILITY EXPENSE	1,000.00	371.37	77.38	628.63	37.14
271-790-926.000	Electric Expense	6,000.00	3,044.71	557.45	2,955.29	50.75
271-790-930.000	Repair & Maintenance Serv Exp	15,500.00	1,635.99	0.00	13,864.01	10.55
271-790-930.300	Education/Training Expense	1,000.00	1,750.52	0.00	(750.52)	175.05
271-790-935.000	INSURANCE & BONDS EXPENSE	3,000.00	1,859.50	0.00	1,140.50	61.98
271-790-955.000	Bank Fees	1,600.00	1,031.93	159.93	568.07	64.50
271-790-956.000	Miscellaneous Expense	5,000.00	2,674.77	15.99	2,325.23	53.50
271-790-956.400	Special Programs Expense	5,000.00	3,547.20	1,070.46	1,452.80	70.94
271-790-968.000	Public Relations	2,000.00	1,795.16	85.39	204.84	89.76
271-790-970.000	Capital Expense	5,000.00	0.00	0.00	5,000.00	0.00
271-790-970.400	CAPITAL - TECHNOLOGY	10,000.00	16,800.00	16,800.00	(6,800.00)	168.00
271-790-999.100	APPROPRIATION TO FUND BALANCE	14,390.00	0.00	0.00	14,390.00	0.00
Total Dept 790 - Library		362,300.00	157,210.39	34,426.87	205,089.61	43.39
TOTAL EXPENDITURES		362,300.00	157,210.39	34,426.87	205,089.61	43.39
Fund 271 - Library Fund:						
TOTAL REVENUES		362,300.00	153,989.55	1,358.74	208,310.45	42.50
TOTAL EXPENDITURES		362,300.00	157,210.39	34,426.87	205,089.61	43.39
NET OF REVENUES & EXPENDITURES		0.00	(3,220.84)	(33,068.13)	3,220.84	100.00

Fund 271 Library Fund

GL Number	Description	Balance
*** Assets ***		
271-000-001.100	General Checking - Independent Bar	284,804.03
271-000-003.185	CD - CHOICE ONE	66,530.00
271-000-004.000	Petty Cash	289.14
271-000-035.000	Certificate of Deposit-Cowles	13,000.00
271-000-035.100	Certificate of Deposit-USF Funds	6,634.34
Total Assets		371,257.51
*** Liabilities ***		
271-000-201.000	Accounts Payable	282.09
271-000-209.000	State Unemployment Tax Payable	7.70
271-000-210.000	State Withholding Payable	483.68
Total Liabilities		773.47
*** Fund Balance ***		
271-000-373.000	Assigned - USF Funds	6,629.29
271-000-375.500	RESTRICTED - CAPITAL MAINTENANCE	5,000.00
271-000-375.600	RESTRICTED - MABIE OPERATIONS DONF	73,363.70
271-000-383.300	Non-spendable - Cleo Cowles	13,000.00
271-000-390.000	Restricted - Library Operations	275,711.89
Total Fund Balance		373,704.88
Beginning Fund Balance		373,704.88
Net of Revenues VS Expenditures		(3,220.84)
Ending Fund Balance		370,484.04
Total Liabilities And Fund Balance		371,257.51

01/07/2025 09:28 AM
User: EMILY
DB: Cedar Springs

CHECK REGISTER FOR CITY OF CEDAR SPRINGS
CHECK DATE FROM 12/01/2024 - 12/31/2024

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Check Date	Bank	Check	Vendor	Vendor Name	Amount
Bank LibCk Library Main Checking Account					
12/11/2024	LibCk	16858	MISC	BIBLIOTHECA, LLC	7,500.00
12/11/2024	LibCk	16859	35	CITY OF CEDAR SPRINGS	77.38
12/11/2024	LibCk	16860	419	CONSUMERS ENERGY	557.45
12/11/2024	LibCk	16861	2405	HEIMLER CONSULTING	600.00
12/11/2024	LibCk	16862	928	QUILL CORPORATION	77.98
12/11/2024	LibCk	16863	728	SPECTRUM ENTERPRISE	124.98
12/19/2024	LibCk	16864	1541	ELAN FINANCIAL SERVICES	3,416.09
12/30/2024	LibCk	16865	842	BAKER & TAYLOR, INC.	1,242.03
12/30/2024	LibCk	16866	35	CITY OF CEDAR SPRINGS	497.04
12/30/2024	LibCk	16867	122	DTE ENERGY	276.73
12/30/2024	LibCk	16868	2698	FOSTER SWIFT	539.00
12/30/2024	LibCk	16869	2358	MELISSA DUBRIDGE	49.51
12/30/2024	LibCk	16870	MISC	NICHE ACADEMY	7,800.00
12/30/2024	LibCk	16871	928	QUILL CORPORATION	69.99
12/30/2024	LibCk	16872	728	SPECTRUM ENTERPRISE	59.98

LIBCK TOTALS:

Total of 15 Checks:	22,888.16
Less 0 Void Checks:	0.00
Total of 15 Disbursements:	22,888.16

Director's Report – January 2025

- Board Tasks
 - 2024-25 Projects: Please see the attached project reports.
 - The Director has reached out to Vredevelde Haefner LLC to perform future library audits. The firm will issue a separate opinion, a separate set of financial statements, as well as completing entirely separate audit procedures (internal control studies etc.). This is all currently done as part of the City audit, but would be more extensive in a stand-alone audit of the Library. The Library's audit would still be included as a fund of the City. The firm's estimate for a separate financial statement audit is \$4,500-\$6,000, which is included in the board approved budget amendments. The audit will proceed for the year ending 6/30/25.
- Action & Information
 - The State Aid Report was completed on January 17, 2025.
- Community Engagement
 - The Library will be working with West Michigan Works! in the near future. This decision was made due to the Director noticing an increase of patrons coming to use the library for job searching assistance. West Michigan Works! helps job seekers secure gainful employment and assist employers in building a strong workforce. For more information please visit <https://www.westmiworks.org/>.
- Program Attendance & Usage Stats
 - Please see the attached Library 2023-24 Annual Report and 2025-24 Snapshot.



BRIEF REPORT

Project Name: RFID Tagging (Phase 1)

Timeline: 22 weeks (5 months)

Budget: \$7,500.00

Category	Details
Objectives	<ul style="list-style-type: none">• Convert the collection to RFID Tags• Enhance inventory control
Key Deliverables	<ul style="list-style-type: none">• Tags in each item in the library• Inventory tracking and management
Budget	<div><div></div>100%</div> <div>\$7,500</div>
Stakeholders	<ul style="list-style-type: none">• Staff• Patrons
Risks and Mitigations	<ul style="list-style-type: none">• Delays in Process: Set clear deadlines and regular progress checks• Budget Overrun: Implement regular budget reviews and adjust plans as necessary• Technology issues: Train staff on basic troubleshooting; call customer support
Status	In Progress - On Time

Important Notes:

- Approved at October 2024 Board Meeting. Project Due Date: 3/31/2025
- Training session done.
- Software/hardware installed on Director's computer. Waiting to hear back from LLC for Sierra (library's circulation software) link. Tagging of physical materials project to begin once link is established.

Project



Cedar Springs



Public Library

BRIEF REPORT

Project Name: New Website

Timeline: 14 weeks (3 months)

Budget: \$1,500.00

Category	Details
Objectives	<ul style="list-style-type: none">• Update and modernize the library's website• Become ADA compliant• Optimize patron website experience
Key Deliverables	<ul style="list-style-type: none">• User-friendly, safe, website• New ADA compliance by deadline
Budget	<div><div>100%</div></div> \$1,500
Stakeholders	<ul style="list-style-type: none">• Staff• Patrons
Risks and Mitigations	<ul style="list-style-type: none">• Delays in Process: Set clear deadlines and regular progress checks• Budget Overrun: Implement regular budget reviews and adjust plans as necessary• Technology issues: Train staff on basic troubleshooting; call customer support
Status	In Progress - On Time

Important Notes:

- Approved at November 2024 Board Meeting. Project Due Date: 3/3/2025
- Kick Off Meeting Wednesday, December 12th.
- Design Meeting Friday, January 24th, 2025.

Project



BRIEF REPORT

Project Name: Niche Academy

Timeline: 14 weeks (3 months)

Budget: \$7,600.00

Category	Details
Objectives	<ul style="list-style-type: none"> Optimize patron website experience Improve patron knowledge on digital services offered by the library Utilize new staff tool for patron training
Key Deliverables	<ul style="list-style-type: none"> Interactive user guide videos embedded on our website
Budget	<div> <div style="width: 100%;"></div> 100% </div> \$7,800
Stakeholders	<ul style="list-style-type: none"> Staff Patrons
Risks and Mitigations	<ul style="list-style-type: none"> Delays in Process: Set clear deadlines and regular progress checks Budget Overrun: Implement regular budget reviews and adjust plans as necessary Technology issues: Train staff on basic troubleshooting; call customer support
Status	In Progress - On Time

Important Notes: Approved at November 2024 Board Meeting

- Approved at November 2024 Board Meeting. Project Due Date:
- Additional \$200, one time, "Implementation fee".
- Budget amended at December 16th, 2024, Board Meeting
- While Niche is live and ready to go, we are waiting for the new website to go live; Director is working on adding some tutorials to current website.

Project



Cedar Springs



Public Library

BRIEF REPORT

Project Name: New Phone System

Timeline: 10 weeks (2.5 months)

Budget: \$1,500.00

Category	Details
Objectives	<ul style="list-style-type: none">• Optimize patron experience• Reduce spam and soliciting phone calls
Key Deliverables	<ul style="list-style-type: none">• Phone system with multiple lines• VoIP interface• Multiple extensions for staff
Budget	<div><div></div>0% \$1,500</div>
Stakeholders	<ul style="list-style-type: none">• Staff• Patrons
Risks and Mitigations	<ul style="list-style-type: none">• Delays in Process: Set clear deadlines and regular progress checks• Budget Overrun: Implement regular budget reviews and adjust plans as necessary• Technology issues: Train staff on basic troubleshooting; call customer support
Status	In Progress - Delayed

Important Notes:

- Approved at October 2024 Board Meeting. Project Due Date: 1/6/2025
- Inventory of product (physical phones) is low in December 2024. May affect delivery date.
- Service will be \$40/month. It will replace current phone bill and be taken from line item 271-790-724.000 - TELEPHONE.
- Phones are in and syncing with our system. Should be operational by February 1st.

Project



Cedar Springs



Public Library

BRIEF REPORT

Project Name: Point of Sale System

Timeline: _ weeks (_ months)

Budget: \$1,000.00

Category	Details
Objectives	<ul style="list-style-type: none">• Optimize patron payment experience• More accounting internal controls• More accurate tracking of monetary transactions
Key Deliverables	<ul style="list-style-type: none">• Dedicated money till with lock• Updated Credit Card reader• Daily transaction reports
Budget	<div><div></div>0%\$1,000</div>
Stakeholders	<ul style="list-style-type: none">• Staff• Patrons
Risks and Mitigations	<ul style="list-style-type: none">• Delays in Process: Set clear deadlines and regular progress checks• Budget Overrun: Implement regular budget reviews and adjust plans as necessary• Technology issues: Train staff on basic troubleshooting; call customer support
Status	Not Started

Important Notes: Approved at October 2024 Board Meeting

- Approved at October 2024 Board Meeting.
- Starting over with new vendors. Clover did not respond to 3 contacts about beginning the project.



Executive Summary of 2024-25 Mid-Year Report

Prepared by James Pugh, Director

January 2025

Introduction

This report presents a comprehensive overview of the Cedar Springs Public Library's (CSPL) key statistics and accomplishments during the 2023-24 Fiscal Year, as well as progress to date in 2024-25. It highlights critical areas including library visits, material circulation, program participation, and community room usage, showcasing the library's ongoing role as a vital community resource.

Library Visits

- **2023-24: 41,067 visitors**
- **2024-25 (to date): 20,306 visitors**

Visitor numbers are based on door counts and program attendance. However, with the placement of the door counter, these numbers are estimates. Plans are in place to reposition the counting device to better capture accurate data across all areas of the library. Current trends indicate that CSPL is on track to meet or exceed the visitor totals achieved in 2023-24.

Circulation

- **Items Checked Out:**
 - **2023-24: 44,591 total**
 - **2024-25 (to date): 25,478 total**
- **Collection Growth:**
 - **2023-24: 32,536 total physical items**
 - **2024-25: 33,229 total physical items**

While only physical materials are included in the collection total, CSPL patrons benefit from access to digital content purchased by the Lakeland Library

Cooperative (LLC). Digital materials have accounted for 30% of total checkouts in 2024-25, an increase from 20% in 2023-24. To meet this growing demand, the Director intends to allocate additional resources to Overdrive Services, ensuring greater access to e-books and e-audiobooks for the community.

Room Rentals and Reservations

- **2023-24: 525 total uses for programs, events, and rentals**
- **2024-25 (to date): 239 uses**

The Community Room and Classroom remain valuable spaces for library programs, local organizations, and resident rentals, providing a reliable revenue stream for CSPL.

Library Programming

- **Program Participation:**
 - **2023-24: 11,405 attendees (including passive programs)**
 - **2024-25 (to date): 9,153 attendees**

Passive programs, also known as self-directed activities, such as “I Spy” and seasonal reading challenges, have successfully engaged patrons during visits and contributed to overall program participation.

Patrons

- **2023-24: 4,225 patrons served from Cedar Springs, Solon Township, and surrounding areas**
- **2024-25 (to date): 3,725 patrons served**

While the overall patron base is growing, Active Patrons—those visiting monthly—constitute an average of 16% of total patrons. Increasing Active Patron engagement should be a focus of the upcoming Strategic Plan.

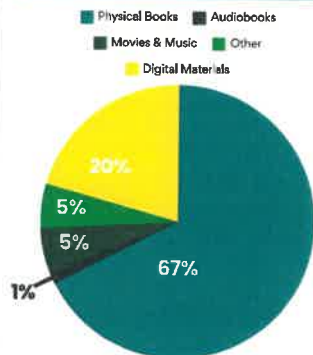
Conclusion

CSPL continues to excel in fostering community engagement through robust services, diverse collections, and dynamic programming. The library's mid-year 2024-25 data emphasizes its sustained impact while identifying opportunities for improvement, particularly in increasing Active Patron participation. With strong community support, CSPL is well-positioned to build on its successes and remain a cornerstone resource for Cedar Springs, Solon Township, and surrounding areas.

James Pugh, MMLIS
Director

2023-24 Annual Report & 2024-25 Snapshot

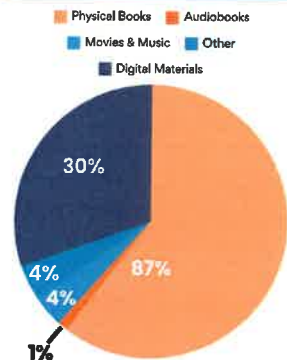
Items Checked Out 2023-24



44,591 Items checked out

32,536 Total physical items in collection

Items Checked Out 2024-25



25,478 Items checked out

33,229 Total physical items in collection

Library Visits 2023-24

41,067 Total People who visited CSPL

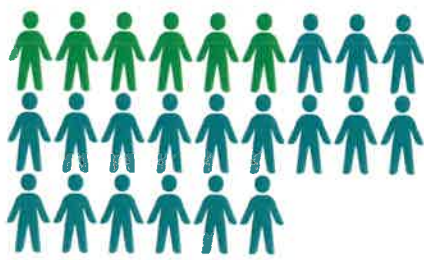


Library Visits 2024-25

20,306 People visited CSPL so far



Program Participation 2023-24

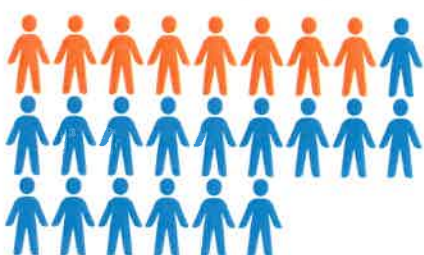


Green icon = Passive Programs Blue icon = Program Attendance

11,405

Total Library Program Participation

Program Participation 2024-25

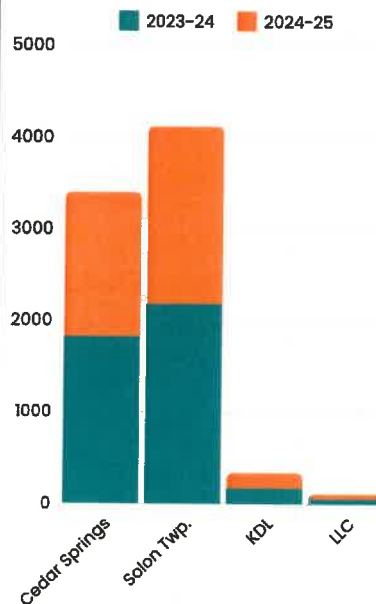


Orange icon = Passive Programs Blue icon = Program Attendance

9,153

Library Program Participation so far

Patrons



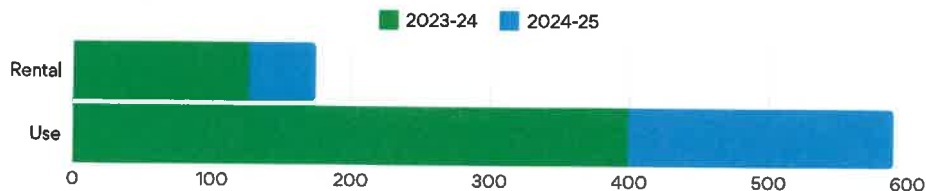
4,225

Patrons served from the community and surrounding area in 2023-24

3,725

Patrons served from the community and surrounding area so far

Room Rentals/Reservations

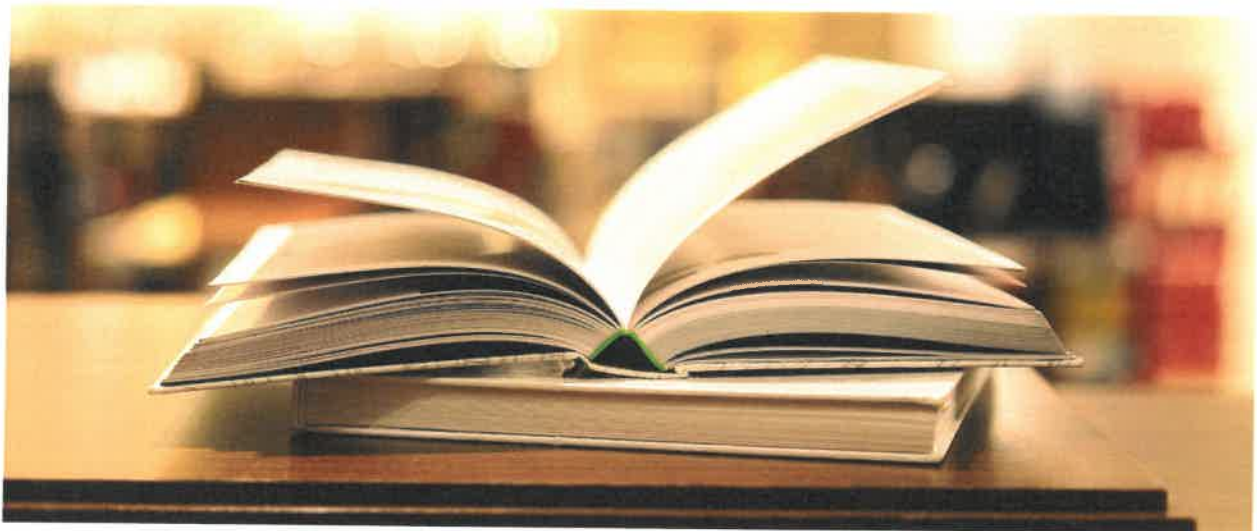


525 Total number of times CSPL's Community Room was used for programs, events, and rentals

239 Number of times CSPL's Community Room was used for programs, events, and rentals so far

2025 Library Board Meeting Schedule

- January 27
- February 24
- March 31
- April 28
- May 27
- June 23
- July 28
- August 25
- September 22
- October 27
- November 24
- December 15



All meetings are held in the Library's Community Room.
Meetings begin at 7:00pm.

NOTICE OF RESCHEDULING REGULAR MEETING

The **February 24, 2025** Regular Meeting of the Cedar Springs Public Library Board will be **RESCHEDULED** to **Monday, March 3, 2025.**

The meeting will be held in the **Library's Community Room** beginning at **7:00pm.**



CHAPTER 6 – BUDGETING

OBJECTIVE/SUMMARY

The purpose of this chapter is to provide the reader with a basic understanding of the budgeting process. A brief outline of the chapter follows:

- Section 1 – Budget Concepts
- Section 2 – Budget Process
- Section 3 – Level of Budgetary Control
- Section 4 – Budget Requirements
- Section 5 – Budget Timeline
- Section 6 – Budgetary Basis
- Section 7 – Resources

LEARNING PREREQUISITES

To effectively use this chapter of the manual, the user should first read Chapter 1 – *Accounting for Libraries*, with particular emphasis on Section 3 – *Basis of Accounting* and Section 7 – *Annual Financial Statements*.

SECTION 1 BUDGET CONCEPTS

The budget represents an appropriation of funds which is legally required for governmental expenditures. Management uses the budget as a tool to monitor revenues and expenditures during the year in order to maintain an appropriate level of fund balance and enables management to meet the goals and expectations of the governing body. A budget is also used to assure taxpayers that the directors and management are being fiscally prudent with taxpayer dollars.

Under [Michigan Public Act 2 of 1968, MCL 141.421 et. seq.](#), the Uniform Budgeting and Accounting Act, a resolution adopting a formal budget must be in place for each fiscal year before a governmental unit may expend funds in the General Fund or Special Revenue Funds. In addition to meeting state requirements, a budget also ensures that libraries establish a plan of resource allocation to meet the goals and service expectations of the library. Budgets are not required for capital project and debt service funds, however, they can serve as useful planning tools for these funds as well, and it is a recommended practice to formally adopt budgets for all funds.

SECTION 2 BUDGET PROCESS

The annual budgetary process involves four generic phases: preparation, adoption, execution, and amendment.

PREPARATION

The library director, or other designee, analyzes past financial data for useful trends. The analytics are used to determine the approximate amount of revenues that the library expects to receive and the expenditures it expects to expend for operations and capital needs. Other items to be considered for inclusion in the budget are anticipated projects or other known and anticipated factors. For example, management received notice that health insurance rates will increase 10%. This increase is anticipated and will need to be recognized in the budget documents prepared by management. The following procedures are recommended during the preparation phase for timely and complete information to be included in the budget:

- Review and update the long-term strategic plan
- Determine short-term goals and objectives
- Estimate revenue needs and submit tax rate request
- Update personnel schedule including added or lost positions
- Update personnel pay rate schedule including any known changes in fringe benefit amounts
- Prepare or update the long-term capital spending plan

The prepared budget is then presented to the governing body for review and adoption.

ADOPTION

The prepared budget is presented to the governing body in a public meeting as required by [Michigan Public Act 267 of 1976, MCL 15.261 et. seq.](#), the Open Meetings Act. The governing body reviews the presented budget, requests modifications as deemed necessary, and gives final approval. In many cases, the governing body discusses the budget during a special meeting before officially approving the budget in a regular meeting of the body. Final approval of the budget is by a formal resolution of the governing board, whereby the original budget is adopted.

EXECUTION

Once the original budget is adopted by formal resolution of the governing board, the budget is entered into the accounting system's general ledger using the same account numbers as the actual accounting of transactions. Basically, the budget is another column in the general ledger. This provides a snap-shot view, per account or class of transaction, at any given time in the accounting system. Management should compare actual expenditures to budgeted expenditures routinely in order to monitor current levels of spending and to help make decisions about near-future spending.

AMENDMENTS

Management should compare actual revenue and expenditures to budgeted amounts at least monthly to determine if any budget amendments are necessary. Actual expenditures should never exceed budgeted expenditures. If expenditures need to be made that are not budgeted for, an amendment to the budget is necessary. This is done by a formal resolution of the governing body, similar to the adoption process. If actual expenditures exceed budgeted expenditures in the General or Special Revenue Funds, the library is considered to be out of budgetary compliance.

SECTION 3 LEVEL OF BUDGETARY CONTROL

The level of budgetary control is how expenditure accounts are grouped together for compliance. The governing body appropriates funds at a level of budgetary control they define. Different funds can, and often do, have different levels of budgetary control. Common levels of budgetary control are by:

- Line item – a line item budget controls a library's budget by each general ledger account (not a recommended practice).
- Activity – an office or department to which specific expenditures are to be allocated (for example, finance department, circulation, etc.).
- Fund – a total budget for an individual fund. Budgeting by fund is most often used for special revenue, capital project, and debt service funds.

All three levels are acceptable methods of budgeting. Caution should be used when using the line item budget as it will likely require multiple budget amendments during the year to maintain compliance with the budget. All the methods provide management and the governing body with an effective tool to help operate and manage the library's finances.

SECTION 4 BUDGET REQUIREMENTS

To comply with the Uniform Budgeting and Accounting Act, certain requirements must be met. The Michigan Department of Treasury's Uniform Budget Manual for Local Units of Government in Michigan and other additional information regarding the Budget Act may be obtained from the Michigan Department of Treasury's website at <https://www.michigan.gov/treasury>. The following budget requirements must be followed to comply with the Budget Act:

- Budget is adopted for all General and Special Revenue Funds, at a minimum (MCL 141.436)
- Public hearing is held on the budget
- The following information is included in the budget document for each of the budgeted funds:
 - Actual prior year (both revenue and expenditures)
 - Estimate of current year (both revenue and expenditures)
 - Proposed budget (both revenue and expenditures)
 - Amounts for contingencies, if appropriate
 - Amount of fund balance (deficit) accumulated from prior years and the estimated surplus or deficit expected in the current year
- A negative fund balance is not budgeted (beginning fund balance, plus budgeted revenues, less budgeted expenditures, does not equal a negative amount) (MCL 141.435 and 436)
- All expenditures are authorized in the budget
- The expenditures are equal to or less than amounts appropriated (MCL 141.437 and 438)
- The budget has been amended to allow expenditures more than the original appropriation

SECTION 5 BUDGET TIMELINE

Each library needs to determine the timeline that works best for its situation. A small library may not need as much time as a larger library due to factors such as multiple levels of management, quantity of capital project needs, or number of personnel matters. The following is an example of a budget timeline:

TIMELINE	PROCESS
7 months prior to year-end	Library director (or designee) begins process - set management team's workshop sessions and submits data request to management team
6 months prior to year-end	Budget requests are received from departments and analyzed by management team and an initial preliminary budget is formed
5 months prior to year-end	Preliminary budget is prepared by management team and presented to library director
4 months prior to year-end	Budget committee or governing body meets in study session to review preliminary budget and make recommended changes, if necessary
2 months prior to year-end	Public hearing and final changes proposed
Prior to beginning of fiscal year	Governing body adopts budget by resolution (MCL 141.412)

SECTION 6

BUDGETARY BASIS

The term “basis of accounting” is used to describe the timing of recognition or when the effects of transactions or events should be recognized. The basis of accounting used for purposes of financial reporting must be in accordance with generally accepted accounting principles (GAAP). However, it is not necessary for the same basis used in preparing the financial statements be used in preparing the budget document. For example, governmental funds are required to use the modified accrual basis of accounting in GAAP financial statements, whereas the cash basis of accounting may be used in those same funds for budgetary purposes. If a different basis is used for budgeting, the government is required to explain the differences between the bases used.

For those libraries using a budgetary basis of accounting other than GAAP, some common differences are as follows:

- The timing of revenue and expenditures may be different under the GAAP basis of accounting than under the budgetary basis of accounting. For example, in GAAP accounting revenues are recognized in governmental funds as soon as they are both “measurable” and “available,” however under the budgetary basis of accounting the budget may not recognize the revenue until amounts are received in cash.
 - Budgetary revenues and expenditures may include items classified as “other financing sources” and “other financing uses” under the GAAP basis of accounting.
- The government's budget document may have multiple funds budgeted separately that are grouped together as the general fund for the GAAP basis financial statements.

It is recommended that the budget document clearly define the basis of accounting used for budgetary purposes. If the basis used for both budgetary and financial statement accounting are the same, this fact should be clearly stated. If the basis used for the budget and the financial statement accounting are different, the major differences and similarities between the two must be noted.

A sample budget can be found in [Appendix 4](#).

SECTION 7

RESOURCES

The Open Meetings Act

www.legislature.mi.gov/doc.aspx?mcl-act-267-of-1976

The Uniform Budgeting and Accounting Act

www.legislature.mi.gov/doc.aspx?mcl-Act-2-of-1968

Uniform Budget Manual for Local Units of Government

<https://www.michigan.gov/treasury/-/media/Project/Websites/treasury/Budget/UniformBudgetManual.pdf>

**Cedar Springs Public Library
2024-2028 Budget
Revenue**

	2024-25 Approved Budget	2024-25 Amended Budget	Difference of Approved vs Amended	
REVENUES				
Government				
Tax Collections - Ad Valorem Roll	\$ 136,400.00	\$ 135,900.00	\$ (500.00)	0%
Tax Collections - DNR PLT	\$ 50.00	\$ 50.00	\$ -	0%
Tax Collections - IFT Roll	\$ 1,200.00	\$ 1,200.00	\$ -	0%
Library Rev-Penal Fines	\$ 14,000.00	\$ 14,000.00	\$ -	0%
Library Revenue-Solon Twnshp	\$ 175,400.00	\$ 175,400.00	\$ -	0%
State Aid	\$ 5,000.00	\$ 5,240.00	\$ 240.00	5%
Total Government	\$ 332,050.00	\$ 331,790.00	\$ (260.00)	0%
Fees/Fines				
Bank Fees - Fines & Services	\$ 3,500.00	\$ 3,500.00	\$ -	0%
Rental Income	\$ 6,000.00	\$ 6,000.00	\$ -	0%
Total Fines & Fees	\$ 9,500.00	\$ 9,500.00	\$ -	0%
Donations				
Donations	\$ 1,000.00	\$ 1,000.00	\$ -	0%
Book Donations	\$ 500.00	\$ 500.00	\$ -	0%
Summer Reading Program Donations	\$ 3,000.00	\$ 3,000.00	\$ -	0%
Total Donations	\$ 4,500.00	\$ 4,500.00	\$ -	0%
Grants				
USF Funds -E-Rate	\$ 3,000.00	\$ 3,000.00	\$ -	0%
Total Grants	\$ 3,000.00	\$ 3,000.00	\$ -	0%
Other				
Appropriation from Fund Bal	\$ 7,500.00	\$ 21,300.00	\$ 13,800.00	184%
Approp. from Cleo Cowles	\$ 50.00	\$ 50.00	\$ -	0%
Interest Earned	\$ 2,500.00	\$ 2,500.00	\$ -	0%
Investment Income	\$ 100.00	\$ 100.00	\$ -	0%
Area Libraries Lost & Damaged Books	\$ 100.00	\$ 200.00	\$ 100.00	100%
Miscellaneous	\$ 3,000.00	\$ 3,000.00	\$ -	0%
Total Other	\$ 13,250.00	\$ 27,150.00	\$ 13,900.00	105%
EXPENDITURES				
Personnel				
WAGES - FULL TIME EMPLOYEES	\$ 59,250.00	\$ 59,250.00	\$ -	0%
WAGES - PART TIME EMPLOYEES	\$ 121,000.00	\$ 127,800.00	\$ 6,800.00	6%
UNEMPLOYMENT EMPY BENEFIT EXP	\$ 100.00	\$ 100.00	\$ -	0%
SOCIAL SECURITY EXPENSE	\$ 15,000.00	\$ 15,000.00	\$ -	0%
PENSION EXPENSE	\$ 3,530.00	\$ 3,530.00	\$ -	0%
Workmens Compensation Expense	\$ 150.00	\$ 300.00	\$ 150.00	100%
Total Personnel	\$ 199,030.00	\$ 205,980.00	\$ 6,950.00	3%
Collections				
Overdrive Program Expense	\$ 3,000.00	\$ 3,000.00	\$ -	0%
AV Expense	\$ 2,000.00	\$ 2,000.00	\$ -	0%
Adult Book Expense	\$ 9,500.00	\$ 9,500.00	\$ -	0%
TEEN BOOKS	\$ 1,000.00	\$ 1,000.00	\$ -	0%
Childrens Book Expense	\$ 9,500.00	\$ 9,500.00	\$ -	0%
Books Purchased with Donations	\$ 500.00	\$ 500.00	\$ -	0%
Area Libraries Lost & Damaged Books	\$ 500.00	\$ 1,000.00	\$ 500.00	100%
Total Collections	\$ 26,000.00	\$ 26,500.00	\$ 500.00	2%
Building and Maintenance				
Cleaning Service	\$ 2,000.00	\$ 2,000.00	\$ -	0%
GAS UTILITY EXPENSE	\$ 2,000.00	\$ 2,000.00	\$ -	0%
TELEPHONE	\$ 1,080.00	\$ 2,400.00	\$ 1,320.00	122%
INTERNET	\$ 3,500.00	\$ 3,500.00	\$ -	0%
PROFESSIONAL SERVICE - LAWN/SNOW	\$ 6,000.00	\$ 6,000.00	\$ -	0%
Garbage Disposal Service	\$ 400.00	\$ 400.00	\$ -	0%
COMPUTER MAINTENANCE EXPENSE	\$ 7,500.00	\$ 7,500.00	\$ -	0%
WATER UTILITY EXPENSE	\$ 1,000.00	\$ 1,000.00	\$ -	0%
Electric Expense	\$ 6,000.00	\$ 6,000.00	\$ -	0%
Repair & Maintenance Serv Exp	\$ 15,500.00	\$ 15,500.00	\$ -	0%
Capital Expense	\$ 5,000.00	\$ 5,000.00	\$ -	0%
CAPITAL - TECHNOLOGY	\$ 10,000.00	\$ 16,800.00	\$ 6,800.00	68%
Total Building and Maintenance	\$ 59,980.00	\$ 68,100.00	\$ 8,120.00	14%
Office/Administration				
OFFICE SUPPLIES	\$ 3,800.00	\$ 3,800.00	\$ -	0%
POSTAGE	\$ 500.00	\$ 500.00	\$ -	0%

Taken from 271-790-999.100 - APPROPRIATION TO FUND BALANCE

Taken from 271-790-999.100 - APPROPRIATION TO FUND BALANCE

Taken from 271-790-999.100 - APPROPRIATION TO FUND BALANCE

Taken from 271-790-999.100 - APPROPRIATION TO FUND BALANCE

TRANSPORTATION EXPENSE	\$ 1,000.00	\$ 1,000.00	\$ -	0%	
MEMBERSHIP & DUES EXPENSE	\$ 700.00	\$ 700.00	\$ -	0%	
Education/Training Expense	\$ 1,000.00	\$ 1,800.00	\$ 800.00	80%	
INSURANCE & BONDS EXPENSE	\$ 3,000.00	\$ 3,000.00	\$ -	0%	
Bank Fees	\$ 1,600.00	\$ 2,200.00	\$ 600.00	38%	Taken from 271-790-999.100 - APPROPRIATION TO FUND BALANCE
Miscellaneous Expense	\$ 5,000.00	\$ 5,000.00	\$ -	0%	
Public Relations	\$ 2,000.00	\$ 2,000.00	\$ -	0%	
APPROPRIATION TO FUND BALANCE	\$ 14,390.00	\$ 5,060.00	\$ (9,330.00)	-65%	
Total Office/Administration	\$ 32,990.00	\$ 25,060.00	\$ (7,930.00)	-24%	

Programs/Services

1,000 BOOKS BEFORE KINDERGARDEN	\$ 1,000.00	\$ 1,000.00	\$ -	0%	
Professional Service Expense	\$ 4,500.00	\$ 10,500.00	\$ 6,000.00	133%	
Collection Services	\$ 300.00	\$ 300.00	\$ -	0%	
Lakeland Support Services	\$ 25,000.00	\$ 25,000.00	\$ -	0%	
SUMMER READING PROGRAM	\$ 7,500.00	\$ 7,500.00	\$ -	0%	
SENIOR PROGRAMS	\$ 1,000.00	\$ 1,000.00	\$ -	0%	
Special Programs Expense	\$ 5,000.00	\$ 5,000.00	\$ -	0%	
Total Services	\$ 44,300.00	\$ 50,300.00	\$ 6,000.00	14%	

Capital Improvement Projects

RFID Tagging w/Self Check Machine (Phase 1)	\$ 7,500.00	Spent in 271-790-970.400 - CAPITAL TECHNOLOGY
OWL Camera	\$ 850.00	Spent in 271-790-956.000 - Miscellaneous Expense
Niche Academy	\$ 7,800.00	Spent in 271-790-970.400 - CAPITAL TECHNOLOGY
New Phone System	\$ 1,500.00	Spent in 271-790-970.000 - Capital Expense
New Website	\$ 1,500.00	Spent in 271-790-970.400 - CAPITAL TECHNOLOGY
Point of Sale System	\$ 1,000.00	Spent in 271-790-970.000 - Capital Expense
Total Capital	\$ 20,150.00	

Total Revenue	\$ 362,300.00	\$ 375,940.00	
Total Operating Expenditures	\$ 362,300.00	\$ 375,940.00	\$ -
Beginning Operational Surplus	\$ 92,064.47		
Remaining Operational Surplus	\$ 70,764.47		

Introduction

The Cedar Springs Public Library's (CSPL) Budget Summary for Fiscal Years (FY) 2025–2028 outlines the financial plan that supports our mission of providing accessible resources, programs, and services that enhance the lives of our community members. This budget reflects our commitment to improving library services, expanding collections, growing programming, and maintaining a welcoming and inclusive space that fosters lifelong learning for all patrons.

Revenue Overview

CSPL's revenue is derived from various sources, including local government funding, fines and fees, donations, grants, and other income. Below is a breakdown and explanation of anticipated revenue for FY 2025–26:

- **Government Funding: \$385,130**
This increase is primarily due to the higher contributions from residents of Solon Township. With growing contributions in FY 2025–26 and FY 2026–27, CSPL is poised for improved financial sustainability in the years ahead.
- **Fines & Fees: \$9,780**
Includes revenue from printing, copying, faxing services, and Community Room Rentals.
- **Donations: \$4,500**
CSPL is grateful for the generous support from local businesses, organizations, and residents who contribute to the library's programs, services, and collection development.

- **Grants: \$3,090**
Includes grants from the E-Rate Program, a federal initiative that provides discounts on internet services to libraries and schools, ensuring affordable access to technology.
- **Other Revenue: \$27,950**
This includes revenue from CSPL's fund balance, Certificates of Deposit (CDs), investment income, and other sources. A portion of the library's surplus will be allocated to capital improvement projects such as Phases 2 and 3 of RFID tagging.
- **Total Revenue: \$430,450**

Expenditure Overview

Expenditures are carefully allocated to ensure that all key areas of the library's operations are fully supported. Below is a detailed breakdown of CSPL's planned expenditures for FY 2025-26:

- **Personnel: \$224,650**
Personnel costs include salaries, social security expenses, and workers' compensation. Typically, between 55% and 60% of a public library's budget is allocated to personnel, and CSPL has allocated 55% of its annual budget to personnel expenses.
- **Collections: \$35,350**
The library continues to prioritize expanding its collections, including both physical books and digital resources, to ensure a wide range of materials is available to patrons.
- **Building & Maintenance: \$92,420**
This includes funds for maintaining a safe and welcoming library environment. It also covers capital technology projects, such as new public-use computers and an RFID tagging project with self-checkout equipment, as well as utilities, maintenance, and facility improvements to enhance accessibility.
- **Office & Administrative: \$24,730**
Expenses include office supplies, marketing, and insurance to ensure the efficient operation of the library.

- **Programs & Services: \$53,300**

CSPL will expand its community-focused programs and services. New initiatives, especially those focusing on literacy and community engagement, will be launched in FY 2025.

- **Total Expenditures: \$430,450**

*Note: Some line items under Programs & Services have been combined for clarity and efficiency. For instance, the separate line items for Summer Reading, Senior, and Special Program expenses will be consolidated into a single Library Programming line, providing the Program Manager with greater flexibility to plan and implement a variety of programs throughout the fiscal year. For details, please see the **Explanation of Library Budget Line Items**.*

Financial Outlook and Sustainability

CSPL is committed to maintaining a balanced budget while exploring additional funding opportunities through grants, partnerships, and community support. The library remains aware of economic challenges and is proactively working to ensure financial sustainability in the coming years.

An important aspect of the library's budgeting process is the use of pro forma budgets, which include an annual increase of approximately 5%. This increase is necessary to account for rising costs due to inflation, salary and benefit increases, and expanding services. Here's why the 5% increase is essential:

- **Inflation:** The cost of goods and services typically rises by 2-3% annually. However, recent inflation has driven up costs, making the 5% adjustment essential for maintaining the library's purchasing power.
- **Salaries and Benefits:** As personnel costs are a significant portion of the budget, annual salary adjustments and rising benefit costs need to be planned for.
- **Service Growth:** The library aims to expand collections, programs, and services each year. A 5% increase provides the flexibility needed to support these enhancements.

- **Unforeseen Costs:** Unexpected expenses, such as facility maintenance or emergency repairs, can arise. The 5% buffer helps mitigate the risk of budget shortfalls.

Note: While the expenditure pro forma budget increases by 5%, revenues are only projected to increase by 3%. This conservative estimate for revenue growth is designed to reduce risk and ensure that library operations are fully covered. Pro forma budgets should always be considered projections rather than guaranteed figures. Future budget amendments will be approved by the Library Board, with guidance from the Library Director.

Conclusion

The Cedar Springs Public Library's budget reflects our ongoing commitment to providing high-quality resources and services to the community in a fiscally responsible manner. By strategically allocating funds, we aim to meet the evolving needs of our patrons and ensure that the library continues to be a vital resource for Cedar Springs and Solon Township residents.

We deeply appreciate the continued support of our community and look forward to a bright future of growth and service.

James Pugh, MMLIS
Director

Cedar Springs Public Library
2024-2028 Budget
Revenue

	2024-25 Approved Budget	2024-25 Actual Budget	2024-25 Amended Budget	2025-26 Proposed Budget	2026-27 Proposed Budget	2027-28 Proposed Budget
Government						
Tax Collections - Ad Valorem Roll	\$ 136,400.00	\$ 133,559.17	\$ 135,900.00	\$ 139,980.00	\$ 144,180.00	\$ 148,500.00
Tax Collections - DNR P.L.T.	\$ 50.00	\$ -	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
Tax Collections - IFT Roll	\$ 1,200.00	\$ 836.87	\$ 1,200.00	\$ 1,240.00	\$ 1,280.00	\$ 1,320.00
Library Rev-Penal Fines	\$ 14,000.00	\$ -	\$ 14,000.00	\$ 14,420.00	\$ 14,850.00	\$ 15,300.00
Library Revenue-Solon Township*	\$ 175,400.00	\$ -	\$ 175,400.00	\$ 224,050.00	\$ 280,060.00	\$ 288,460.00
State Aid	\$ 5,000.00	\$ 5,234.46	\$ 5,240.00	\$ 5,390.00	\$ 5,550.00	\$ 5,710.00
Total Government	\$ 332,050.00	\$ 139,630.50	\$ 331,790.00	\$ 385,130.00	\$ 445,970.00	\$ 459,340.00
Fees/Fines						
BANK FEES -FINES & SERVICES	\$ 3,500.00	\$ 2,701.06	\$ 3,500.00	\$ 3,600.00	\$ 3,700.00	\$ 3,810.00
Rental Income	\$ 6,000.00	\$ 3,160.00	\$ 6,000.00	\$ 6,180.00	\$ 6,360.00	\$ 6,550.00
Total Fines & Fees	\$ 9,500.00	\$ 5,861.06	\$ 9,500.00	\$ 9,780.00	\$ 10,060.00	\$ 10,360.00
Donations**						
Donations	\$ 1,000.00	\$ 243.86	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Book Donations	\$ 500.00	\$ 435.90	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Summer Reading Program Donations	\$ 3,000.00	\$ 169.18	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Total Donations	\$ 4,500.00	\$ 848.94	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
Grants						
USF FUNDS-ERATE	\$ 3,000.00	\$ 2,329.58	\$ 3,000.00	\$ 3,090.00	\$ 3,180.00	\$ 3,270.00
Total Grants	\$ 3,000.00	\$ 2,329.58	\$ 3,000.00	\$ 3,090.00	\$ 3,180.00	\$ 3,270.00
Other						
Appropriation from Fund Bal	\$ 7,500.00	\$ -	\$ 21,300.00	\$ 22,000.00	\$ -	\$ -
Approp. from Cleo Cowles	\$ 50.00	\$ -	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
Interest Earned	\$ 2,500.00	\$ 2,694.09	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Investment Income	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Area Libraries Lost & Damaged Books	\$ 100.00	\$ 185.91	\$ 200.00	\$ 210.00	\$ 220.00	\$ 230.00
Miscellaneous	\$ 3,000.00	\$ 2,439.47	\$ 3,000.00	\$ 3,090.00	\$ 3,180.00	\$ 3,270.00
Total Other	\$ 13,250.00	\$ 5,319.47	\$ 27,150.00	\$ 27,950.00	\$ 6,050.00	\$ 6,150.00
Total Revenue	\$ 362,300.00	\$ 153,989.55	\$ 375,940.00	\$ 430,450.00	\$ 469,760.00	\$ 483,620.00
Fund Balance	\$ 92,064.47	\$ 92,064.47	\$ 70,764.47	\$ 53,824.47	\$ 71,004.47	\$ 84,904.47

*Based on figures presented in the Summer 2024 issue of the North Country Newsletter distributed by Solon Township.
This pro forma valuation is based on a full Fiscal Year at specific millage valuation distributions. Please note that the actual distribution timeline is listed below.

April 2023 - Oct. 2023: Old contract at 0.4 millage valuation
Nov 2023 - March 2024: New contract at 0.6 millage valuation
April 2024 - Oct. 2024: New contract at 0.6 millage valuation
Nov. 2024 - March 2025: New contract at 0.8 millage valuation
April 2025 - Oct. 2025: New contract at 0.8 millage valuation
Nov. 2025 - March 2026: New contract at 1.0 millage valuation
April 2026 - Oct. 2026: New contract at 1.0 millage valuation

**Renaming each line item to Operational Donations, Materials Donations, and Programming Donations

**Cedar Springs Public Library
2024-2028 Budget
Expenditures**

	2024-25 Approved Budget	2024-25 Actual Budget	2024-25 Amended Budget	2025-26 Proposed Budget	2026-27 Proposed Budget	2027-28 Proposed Budget
Personnel						
WAGES - FULL TIME EMPLOYEES*	\$ 59,250.00	\$ 27,644.25	\$ 59,250.00	\$ 67,320.00	\$ 69,460.00	\$ 71,680.00
WAGES - PART TIME EMPLOYEES	\$ 121,000.00	\$ 54,628.42	\$ 127,800.00	\$ 153,470.00	\$ 172,390.00	\$ 177,220.00
UNEMPLOYMENT EMPLOY BENEFIT EXP	\$ 100.00	\$ 15.94	\$ 100.00	\$ 110.00	\$ 120.00	\$ 130.00
SOCIAL SECURITY EXPENSE	\$ 15,000.00	\$ 6,535.77	\$ 15,000.00	\$ 15,530.00	\$ 16,070.00	\$ 16,630.00
PENSION EXPENSE	\$ 3,530.00	\$ -	\$ 3,530.00	\$ -	\$ -	\$ -
Workmens Compensation Expense	\$ 150.00	\$ 263.39	\$ 300.00	\$ 310.00	\$ 320.00	\$ 330.00
Total Personnel	\$ 199,030.00	\$ 89,087.77	\$ 205,980.00	\$ 236,740.00	\$ 258,360.00	\$ 265,990.00
Collections						
Overdrive Program Expense	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 6,150.00	\$ 6,450.00	\$ 6,750.00
AV Expense	\$ 2,000.00	\$ 564.69	\$ 2,000.00	\$ 2,100.00	\$ 2,200.00	\$ 2,300.00
Adult Book Expense**	\$ 9,500.00	\$ 3,184.64	\$ 9,500.00	\$ -	\$ -	\$ -
TEEN BOOKS**	\$ 1,000.00	\$ 427.80	\$ 1,000.00	\$ -	\$ -	\$ -
Childrens Book Expense**	\$ 9,500.00	\$ 2,654.08	\$ 9,500.00	\$ -	\$ -	\$ -
Library Books***	\$ -	\$ -	\$ -	\$ 25,000.00	\$ 26,250.00	\$ 27,560.00
Library of Things Items***	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,100.00	\$ 1,200.00
Books Purchased with Donations	\$ 500.00	\$ 206.22	\$ 500.00	\$ -	\$ -	\$ -
Area Libraries Lost & Damaged Books	\$ 500.00	\$ 497.73	\$ 1,000.00	\$ 1,100.00	\$ 1,150.00	\$ 1,200.00
Total Collections	\$ 26,000.00	\$ 7,535.16	\$ 26,500.00	\$ 35,350.00	\$ 37,150.00	\$ 39,010.00
Building and Maintenance						
Cleaning Service (Supplies)	\$ 2,000.00	\$ 679.34	\$ 2,000.00	\$ 2,100.00	\$ 2,200.00	\$ 2,310.00
GAS UTILITY EXPENSE	\$ 2,000.00	\$ 636.90	\$ 2,000.00	\$ 2,100.00	\$ 2,200.00	\$ 2,310.00
TELEPHONE	\$ 1,080.00	\$ 542.97	\$ 2,400.00	\$ 1,700.00	\$ 1,800.00	\$ 1,900.00
INTERNET	\$ 3,500.00	\$ 1,039.82	\$ 3,500.00	\$ 1,800.00	\$ 1,900.00	\$ 2,000.00
Software***	\$ -	\$ -	\$ -	\$ 6,200.00	\$ 6,500.00	\$ 6,800.00
PROFESSIONAL SERVICE - LAWN/SNOW	\$ 6,000.00	\$ 2,840.00	\$ 6,000.00	\$ 6,300.00	\$ 6,610.00	\$ 6,940.00
Garbage Disposal Service	\$ 400.00	\$ 148.62	\$ 400.00	\$ 420.00	\$ 440.00	\$ 460.00
COMPUTER MAINTENANCE EXPENSE	\$ 7,500.00	\$ 4,847.93	\$ 7,500.00	\$ 7,900.00	\$ 8,300.00	\$ 8,700.00
WATER UTILITY EXPENSE	\$ 1,000.00	\$ 371.37	\$ 1,000.00	\$ 1,050.00	\$ 1,100.00	\$ 1,050.00
Electric Expense	\$ 6,000.00	\$ 3,044.71	\$ 6,000.00	\$ 6,300.00	\$ 6,610.00	\$ 6,940.00
Repair & Maintenance Serv Exp	\$ 15,500.00	\$ 1,635.99	\$ 15,500.00	\$ 16,300.00	\$ 17,100.00	\$ 17,950.00
Capital Expense	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,250.00	\$ 5,510.00	\$ 5,790.00
CAPITAL - TECHNOLOGY	\$ 10,000.00	\$ 16,800.00	\$ 16,800.00	\$ 22,910.00	\$ 17,600.00	\$ 18,400.00
Total Building and Maintenance	\$ 59,980.00	\$ 32,587.65	\$ 68,100.00	\$ 80,330.00	\$ 77,870.00	\$ 81,550.00
Office/Administrative						
OFFICE SUPPLIES	\$ 3,800.00	\$ 2,093.22	\$ 3,800.00	\$ 3,990.00	\$ 4,190.00	\$ 4,400.00
POSTAGE	\$ 500.00	\$ 237.76	\$ 500.00	\$ 530.00	\$ 560.00	\$ 590.00
TRANSPORTATION EXPENSE	\$ 1,000.00	\$ 95.51	\$ 1,000.00	\$ 2,000.00	\$ 2,100.00	\$ 2,200.00
MEMBERSHIP & DUES EXPENSE	\$ 700.00	\$ 641.73	\$ 700.00	\$ 800.00	\$ 850.00	\$ 900.00
Education/Training Expense	\$ 1,000.00	\$ 1,750.52	\$ 1,800.00	\$ 2,000.00	\$ 2,100.00	\$ 2,200.00
INSURANCE & BONDS EXPENSE	\$ 3,000.00	\$ 1,859.50	\$ 3,000.00	\$ 3,150.00	\$ 3,310.00	\$ 3,500.00
Bank Fees	\$ 1,600.00	\$ 1,031.93	\$ 2,200.00	\$ 2,310.00	\$ 2,420.00	\$ 2,540.00
Miscellaneous Expense	\$ 5,000.00	\$ 2,674.77	\$ 5,000.00	\$ 5,250.00	\$ 5,510.00	\$ 5,790.00
Public Relations	\$ 2,000.00	\$ 1,795.16	\$ 2,000.00	\$ 2,100.00	\$ 2,200.00	\$ 2,300.00
APPROPRIATION TO FUND BALANCE	\$ 14,390.00	\$ -	\$ 5,060.00	\$ 2,600.00	\$ 17,180.00	\$ 13,900.00
Total Office/Administrative	\$ 32,990.00	\$ 12,180.10	\$ 25,060.00	\$ 24,730.00	\$ 40,420.00	\$ 38,320.00
Programs/Services						
1,000 BOOKS BEFORE KINDERGARDEN**	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -
Professional Service Expense	\$ 4,500.00	\$ 810.50	\$ 10,500.00	\$ 11,050.00	\$ 11,600.00	\$ 12,180.00
Collection Services****	\$ 300.00	\$ 29.55	\$ 300.00	\$ -	\$ -	\$ -
Lakeland Support Services	\$ 25,000.00	\$ 10,135.79	\$ 25,000.00	\$ 26,250.00	\$ 27,560.00	\$ 28,930.00
SUMMER READING PROGRAM**	\$ 7,500.00	\$ 1,296.90	\$ 7,500.00	\$ -	\$ -	\$ -
SENIOR PROGRAMS**	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -
Special Programs Expense**	\$ 5,000.00	\$ 3,547.20	\$ 5,000.00	\$ -	\$ -	\$ -
Library Programming***	\$ -	\$ -	\$ -	\$ 16,000.00	\$ 16,800.00	\$ 17,640.00
Total Services	\$ 44,300.00	\$ 15,819.94	\$ 50,300.00	\$ 53,300.00	\$ 55,960.00	\$ 58,750.00
Total Operating Expenditures	\$ 362,300.00	\$ 157,210.62	\$ 375,940.00	\$ 430,450.00	\$ 469,760.00	\$ 483,620.00
Estimated Revenue			\$ 375,940.00	\$ 430,450.00	\$ 469,760.00	\$ 483,620.00
Fund Balance/Deficit	\$ 92,064.47	\$ 70,764.47	\$ -	\$ -	\$ -	\$ -
Carry Over Fund Balance/Deficit			\$ 70,764.47	\$ 53,824.47	\$ 71,004.47	\$ 84,904.47

Capital Improvement Projects

RFID Tagging w/Self Check Machine (Phase 1)	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ -	\$ -	\$ -
RFID Tagging w/Self Check Machine (Phase 2)	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -
RFID Tagging w/Self Check Machine (Phase 3)	\$ -	\$ -	\$ -	\$ 17,000.00	\$ -	\$ -
Niche Academy (5 year subscription)	\$ 7,600.00	\$ 7,800.00	\$ 7,800.00	\$ -	\$ -	\$ -
OWL Camera	\$ 850.00	\$ 850.00	\$ 850.00	\$ -	\$ -	\$ -
New Phone System	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -	\$ -
New Website	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -	\$ -
Point of Sale System	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -
Total Capital	\$ 19,950.00	\$ 20,150.00	\$ 20,150.00	\$ 22,000.00	\$ -	\$ -

*Includes \$6,000 annual stipend for Director benefits

**Line Items combined into one new line item

***New Line Item

****Potentially cancelling service

271-970-970.000 - Library Programs

271-970-906.000 - Software - Monthly Subscriptions for website and Bibliotheca's software

Cedar Springs Public Library
2024-2028 Budget
Summary

	2024-25	2024-25	2025-26	2026-27	2027-28
Revenue	Approved Budget	Actual Budget	Proposed Budget	Proposed Budget	Proposed Budget
Government	\$ 332,050.00	\$ 139,630.50	\$ 385,130.00	\$ 445,970.00	\$ 459,340.00
Fees/Fines	\$ 9,500.00	\$ 5,861.06	\$ 9,780.00	\$ 10,060.00	\$ 10,360.00
Donations	\$ 4,500.00	\$ 848.94	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
Grants	\$ 3,000.00	\$ 2,329.58	\$ 3,090.00	\$ 3,180.00	\$ 3,270.00
Other	\$ 13,250.00	\$ 5,319.47	\$ 27,950.00	\$ 6,050.00	\$ 6,150.00
Total	\$ 362,300.00	\$ 153,989.55	\$ 430,450.00	\$ 469,760.00	\$ 483,620.00

Expenditures					
Personnel	\$ 199,030.00	\$ 89,087.77	\$ 236,740.00	\$ 258,360.00	\$ 265,990.00
Collections	\$ 26,000.00	\$ 7,535.16	\$ 35,350.00	\$ 37,150.00	\$ 39,010.00
Building and Maintenance	\$ 59,980.00	\$ 32,587.65	\$ 80,330.00	\$ 77,870.00	\$ 81,550.00
Office/Administration	\$ 32,990.00	\$ 12,180.10	\$ 24,730.00	\$ 40,420.00	\$ 38,320.00
Services	\$ 44,300.00	\$ 15,819.94	\$ 53,300.00	\$ 55,960.00	\$ 58,750.00
Total	\$ 362,300.00	\$ 157,210.62	\$ 430,450.00	\$ 469,760.00	\$ 483,620.00

Revenue vs Expenditures	\$ -	\$ (3,221.07)	\$ -	\$ -	\$ -
Fund Balance/Deficit	\$ 92,064.47	\$ 70,764.47	\$ 53,824.47	\$ 71,004.47	\$ 84,904.47



Explanation of Library Budget Line Items For Fiscal Years 2025-2028

Introduction

The Cedar Springs Public Library's (CSPL) budget serves as a financial blueprint that guides how resources are allocated to meet the community's needs. It ensures that funding is used efficiently to deliver essential services, including access to books, technology, programs, and staff support. A thoughtfully planned budget enables the library to maintain daily operations, support long-term objectives, and adapt to evolving community demands.

Typically, the library's budget includes revenue from diverse sources such as local government funding, grants, donations, and fines, as well as expenditures for staffing, materials, technology, programming, and facility maintenance. This budget aligns with CSPL's mission and its commitment to serving as a key community resource.

Below is a detailed breakdown of Cedar Springs Public Library's revenues and expenditures for Fiscal Years 2025-2028.

Revenue Sources

CSPL's funding comes from various sources, including:

- **Government**
 - **Tax Collections – Ad Valorem Roll:** Property taxes collected based on the assessed value of real estate within the library's taxing district. These taxes are a crucial revenue source for public libraries.
 - **Tax Collections – DNR PLT:** Payments in Lieu of Taxes (PLT) from the Department of Natural Resources (DNR) to compensate for tax revenue lost on public lands exempt from property taxes.

- **Tax Collections – IFT Roll:** Taxes from businesses receiving tax abatements for industrial investments, a portion of which is allocated to library operations.
- **Library Rev–Penal Fines:** A share of penal fines collected from traffic violations and misdemeanors, distributed to libraries based on county population per the Michigan State Constitution (PA 59, 1964).
- **Library Revenue–Solon Township:** Contributions from Solon Township to support CSPL.
- **State Aid:** Financial assistance from the state government, typically based on information from the State Aid Report.
- **Fines & Fees**
 - **Bank Fees – Fines & Services:** Fines and service fees for overdue materials, lost or damaged items, and printing services.
 - **Rental Income:** Fees from patrons renting library facilities for events, meetings, or activities.
- **Donations**
 - **Donations:** Monetary contributions from individuals, businesses, and organizations, supporting general library operations or specific projects. This line item will be renamed "Operations Donations" for simplicity.
 - **Book Donations:** Physical books donated by community members and organizations, helping expand the library's collection. This line item will be renamed "Materials Donations" for simplicity.
 - **Summer Reading Program Donations:** Donations for the library's summer reading program. This will be renamed "Programming Donations" for simplicity and to encourage year-round contributions for various programs.
- **Grants**
 - **USF Funds–Erate:** Funding from the Universal Service Fund (USF) through the E-Rate program, which helps cover costs of internet services, telecommunications, and related technology infrastructure.
- **Other**
 - **Appropriation from Fund Balance:** Funds set aside in the library's balance to cover shortfalls or unexpected expenses.
 - **Appropriation from Cleo Cowles:** Interest from a Certificate of Deposit bequeathed by Cleo Cowles, used to purchase books.

- **Interest Earned:** Income from the library's bank accounts and investments.
- **Investment Income:** Returns on investments such as bonds or financial instruments.
- **Area Libraries Lost & Damaged Books:** Reimbursement from other libraries for lost or damaged books borrowed through interlibrary loans.
- **Miscellaneous:** Unclassified revenue, including unexpected donations or small sales.

Expense Categories

CSPL's expenditures are typical of public libraries, covering essential operations and services:

- **Personnel**
 - **Wages - Full-Time Employees:** Salaries for full-time employees, currently limited to the Director.
 - **Wages - Part-Time Employees:** Salaries for part-time staff supporting various library functions.
 - **Unemployment Employee Benefit Expense:** Contributions to state unemployment insurance programs.
 - **Social Security Expense:** Contributions for Social Security benefits.
 - **Pension Expense:** Library contributions to a former employee's pension plan (this may be phased out).
 - **Workmen's Compensation Expense:** Insurance premiums covering employees who are injured or become ill on the job.
- **Library Collection**
 - **Overdrive Program Expense:** Costs for acquiring and maintaining digital content through Overdrive (e-books, audiobooks).
 - **AV Expense:** Expenses for acquiring audiovisual materials like DVDs and Blu-rays.
 - **Adult Book Expense:** Purchasing books for the adult section.
 - **Teen Books:** Books purchased for the teen section.
 - **Children's Book Expense:** Books purchased for the children's section.

- **Library Books:** This line will combine Adult, Teen, and Children's book expenses for simplicity.
- **Library of Things Items:** Items such as tools, instruments, and games purchased for lending.
- **Books Purchased with Donations:** Books purchased using donated funds.
- **Area Libraries Lost & Damaged Books:** Costs associated with replacing or reimbursing area libraries for lost or damaged books.
- **Building & Maintenance**
 - **Cleaning Service (Supplies):** Supplies for maintaining cleanliness such as cleaning solutions, paper products, and tools.
 - **Gas Utility Expense:** Costs for heating and gas-related services.
 - **Telephone:** Expenses for telephone services.
 - **Internet:** Costs of providing internet connectivity for patrons and staff.
 - **Software:** Software licenses and subscriptions for library operations, including RFID and website maintenance.
 - **Professional Service – Lawn/Snow:** Maintenance of the library grounds, including lawn care and snow removal.
 - **Garbage Disposal Service:** Waste management expenses.
 - **Computer Maintenance Expense:** Repair and maintenance of library computers and technical equipment.
 - **Water Utility Expense:** Costs for water services.
 - **Electric Expense:** Electricity used to power the library.
 - **Repair & Maintenance Service Expense:** Routine repairs and maintenance for library facilities such as HVAC, plumbing, etc.
 - **Capital Expense:** Major investments in building or infrastructure improvements.
 - **Capital – Technology:** Technology upgrades and significant equipment purchases.
- **Office/Administrative**
 - **Office Supplies:** General office materials such as paper, writing utensils, etc.
 - **Postage:** Mailing costs.
 - **Transportation Expense:** Staff travel expenses.

- **Membership & Dues Expense:** Memberships for professional organizations such as the Michigan Library Association, Cedar Springs Chamber of Commerce, etc.
- **Education/Training Expense:** Staff development opportunities.
- **Insurance & Bonds Expense:** Insurance premiums and bonding for employees.
- **Bank Fees:** Financial institution charges for services like Positive Pay.
- **Miscellaneous Expense:** Small, unanticipated expenses.
- **Public Relations:** Marketing and outreach costs.
- **Appropriation to Fund Balance:** Transfer to reserves for future needs.
- **Programs/Services**
 - **1,000 Books Before Kindergarten:** Specific early literacy program expenses.
 - **Professional Service Expense:** Costs for contracted professional services such as attorney fees, library auditors, etc.
 - **Collection Services:** Costs for managing overdue and lost materials.
 - **Lakeland Support Services:** Fees for cooperative services like interlibrary loans.
 - **Summer Reading Program:** Costs for the summer reading initiative.
 - **Senior Programs:** Programs tailored for senior citizens.
 - **Special Programs Expense:** Costs for special events and one-time initiatives.
 - **Library Programming:** Combined expenses line item 1,000 Books Before Kindergarten, Summer Reading, Senior Programs, and Special Programs, to simplify budget reporting.

Conclusion

A library budget is more than a financial statement—it reflects the library's priorities and its ongoing commitment to the community. By strategically allocating resources, CSPL ensures continued service to the community, promoting education, literacy, and engagement. This well-managed budget is key to supporting the library's mission and adapting to future needs.

Cedar Springs Public Library
2024-2025 Budget
Monthly Report

Revenue	July	August	September	October	November	December	January	February	March	April	May	June	YTD Income	Budgeted Amount	Over/Under Budget
271-000-400.100 Appropriation from Fund Bal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,300.00	\$ (21,300.00)
271-000-400.800 Approp. from Ohio Comtes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50.00	\$ (50.00)
271-000-402.000 Tax Collections - Ad Valorem Roll	\$ 1,771.49	\$ 11,686.79	\$ 98,509.16	\$ 19,567.70	\$ 2,377.75	\$ (353.72)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133,559.17	\$ 135,900.00	\$ (2,340.83)
271-000-432.000 Tax Collections - DNR PLT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50.00	\$ (50.00)
271-000-437.000 Tax Collections - IFT Roll	\$ -	\$ -	\$ -	\$ 836.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 836.87	\$ 1,200.00	\$ (363.13)
271-000-451.000 Library Rev-Penal Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000.00	\$ (14,000.00)
271-000-452.000 Library Revenue-Solon Township	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,400.00	\$ (175,400.00)
271-000-453.000 USF FUNDS-ERATE	\$ 1,580.64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00	\$ (1,419.36)
271-000-515.000 State Aid	\$ 5,234.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,234.46	\$ 5,240.00	\$ (5.54)
271-000-525.000 BANK FEES-FINES & SERVICES	\$ 348.89	\$ 356.19	\$ 283.91	\$ 734.04	\$ 610.97	\$ 367.06	\$ 2,701.06	\$ 2,701.06	\$ 2,701.06	\$ 2,701.06	\$ 2,701.06	\$ 2,701.06	\$ 2,701.06	\$ 3,500.00	\$ (798.94)
271-000-564.000 Interest Earned	\$ 427.84	\$ 414.03	\$ 432.34	\$ 465.57	\$ 405.11	\$ 549.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,694.09	\$ 2,500.00	\$ 194.09
271-000-567.000 Investment Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ (100.00)
271-000-574.000 Rental Income	\$ 440.00	\$ 440.00	\$ 640.00	\$ 500.00	\$ 600.00	\$ 540.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,160.00	\$ 6,000.00	\$ (2,840.00)
271-000-574.200 Book Donations	\$ 30.36	\$ -	\$ -	\$ 21.00	\$ 20.00	\$ 172.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 243.86	\$ 1,000.00	\$ (756.14)
271-000-574.400 Summer Reading Program Donations	\$ 85.00	\$ 73.88	\$ 97.84	\$ 50.00	\$ 79.38	\$ 50.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 435.90	\$ 500.00	\$ (64.10)
271-000-574.700 Area Libraries Lost & Damaged Books	\$ 169.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169.18	\$ 3,000.00	\$ (2,830.82)
271-000-577.000 Miscellaneous	\$ 12.99	\$ 23.49	\$ -	\$ 104.43	\$ 45.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 185.91	\$ 200.00	\$ (14.09)
Total Revenue	\$ 10,974.65	\$ 13,020.88	\$ 100,092.75	\$ 23,581.82	\$ 4,960.71	\$ 1,358.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,989.55	\$ 375,940.00	\$ (221,950.45)

Expenditures	July	August	September	October	November	December	January	February	March	April	May	June	YTD Exp.	Budgeted Amount	Over/Under Budget
271-790-702.000 WAGES - FULL TIME EMPLOYEES	\$ 3,317.31	\$ 4,423.08	\$ 4,423.08	\$ 6,534.62	\$ 4,423.08	\$ 4,423.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,644.25	\$ 59,250.00	\$ (31,605.75)
271-790-704.000 WAGES - PART TIME EMPLOYEES	\$ 6,785.99	\$ 9,287.41	\$ 8,622.71	\$ 13,109.62	\$ 8,490.20	\$ 8,332.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,628.42	\$ 127,800.00	\$ (73,171.58)
271-790-705.000 Cleaning Service	\$ 15.92	\$ 311.11	\$ -	\$ 27.99	\$ 199.10	\$ 125.22	\$ 1.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 679.34	\$ 2,000.00	\$ (1,320.66)
271-790-706.000 UNEMPLOYMENT EMPLOY BENEFIT EXP	\$ 4.04	\$ 4.44	\$ -	\$ 2.25	\$ 1.53	\$ 1.81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15.94	\$ 100.00	\$ (84.06)
271-790-707.000 SOCIAL SECURITY EXPENSE	\$ 1,014.82	\$ 1,043.86	\$ 998.01	\$ 1,510.44	\$ 987.87	\$ 975.77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,535.77	\$ 15,000.00	\$ (8,464.23)
271-790-710.000 PENSION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,530.00	\$ (3,530.00)
271-790-721.000 GAS UTILITY EXPENSE	\$ 69.56	\$ 67.00	\$ 42.54	\$ 61.59	\$ 119.48	\$ 276.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 636.90	\$ 2,400.00	\$ (1,763.10)
271-790-724.000 TELEPHONE	\$ 39.98	\$ 184.96	\$ 124.98	\$ 249.96	\$ 124.98	\$ 124.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 542.97	\$ 2,400.00	\$ (1,857.03)
271-790-724.100 INTERNET	\$ 249.98	\$ 83.25	\$ -	\$ 1,112.67	\$ 172.27	\$ 282.38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,093.82	\$ 3,500.00	\$ (1,406.18)
271-790-734.000 Office Supplies	\$ 462.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,093.22	\$ 3,800.00	\$ (1,706.78)
271-790-735.000 AV Expense	\$ -	\$ -	\$ -	\$ 181.33	\$ 322.04	\$ 81.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 564.69	\$ 3,000.00	\$ (2,435.31)
271-790-736.000 Adult Book Expense	\$ 298.41	\$ 21.95	\$ 712.53	\$ 1,401.37	\$ 731.73	\$ 18.66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,184.64	\$ 9,500.00	\$ (6,315.36)
271-790-736.500 TEEN BOOKS	\$ 41.54	\$ 16.21	\$ 52.03	\$ 284.70	\$ 82.37	\$ (19.05)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 427.60	\$ 1,000.00	\$ (572.20)
271-790-738.000 Books Purchased with Donations	\$ 248.87	\$ -	\$ 623.05	\$ 1,380.14	\$ 999.03	\$ (567.01)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,854.06	\$ 9,500.00	\$ (6,645.94)
271-790-739.000 1,000 BOOKS BEFORE KINDERGARDEN	\$ 15.60	\$ 34.05	\$ -	\$ 121.41	\$ 35.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 206.22	\$ 500.00	\$ (293.78)
271-790-801.000 Area Libraries Lost & Damaged Books	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ (1,000.00)
271-790-801.600 Professional Service Expense	\$ 55.42	\$ 133.27	\$ 104.84	\$ 129.41	\$ -	\$ 74.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 497.73	\$ 1,000.00	\$ (502.27)
271-790-801.800 Collection Services	\$ 100.00	\$ -	\$ 775.00	\$ 895.00	\$ 650.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 810.50	\$ 10,500.00	\$ (9,689.50)
271-790-808.000 Lakeland Support Services	\$ -	\$ 9.85	\$ 9.85	\$ -	\$ 9.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,840.00	\$ 6,000.00	\$ (3,160.00)
271-790-813.000 POSTAGE	\$ 4,523.58	\$ 421.44	\$ 74.31	\$ 5,190.77	\$ 74.31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29.55	\$ 300.00	\$ (270.45)
271-790-851.000 Garbage Disposal Service	\$ -	\$ -	\$ -	\$ -	\$ 83.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,135.79	\$ 25,000.00	\$ (14,864.21)
271-790-851.000 TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148.62	\$ 400.00	\$ (251.38)
271-790-850.800 SUMMER READING PROGRAM	\$ -	\$ 347.21	\$ -	\$ 7.98	\$ 46.00	\$ 49.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 237.76	\$ 500.00	\$ (262.24)
271-790-855.000 SENIOR PROGRAMS	\$ -	\$ 1,479.99	\$ 600.00	\$ 1,557.94	\$ 325.00	\$ 600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95.51	\$ 1,000.00	\$ (904.49)
271-790-808.000 COMPUTER MAINTENANCE EXPENSE	\$ 285.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,296.30	\$ 7,500.00	\$ (6,203.70)
271-790-815.000 MEMBERSHIP & DUES EXPENSE	\$ 486.00	\$ -	\$ -	\$ 632.55	\$ 521.73	\$ 557.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,847.93	\$ 7,500.00	\$ (2,652.07)
271-790-917.000 Workmens Compensation Expense	\$ 263.39	\$ -	\$ -	\$ 1,635.99	\$ 155.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 641.73	\$ 700.00	\$ (58.27)
271-790-918.000 WATER UTILITY EXPENSE	\$ 75.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 371.37	\$ 1,000.00	\$ (628.63)
271-790-926.000 Electric Expense	\$ -	\$ 886.11	\$ -	\$ 141.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,044.71	\$ 6,000.00	\$ (2,955.29)
271-790-930.000 Repair & Maintenance Serv Exp	\$ 842.40	\$ 335.00	\$ 138.99	\$ 148.38	\$ 159.16	\$ 159.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,835.99	\$ 15,500.00	\$ (13,664.01)
271-790-930.000 Education/Training Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,750.52	\$ 1,800.00	\$ (49.48)
271-790-935.000 INSURANCE & BONDS EXPENSE	\$ 1,859.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,859.50	\$ 3,000.00	\$ (1,140.50)
271-790-955.000 Bank Fees	\$ 246.93	\$ 178.54	\$ 70.00	\$ 738.20	\$ 1,117.30	\$ 159.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,031.93	\$ 2,200.00	\$ (1,168.07)
271-790-956.000 Miscellaneous Expense	\$ 53.01	\$ 750.27	\$ -	\$ 1,037.28	\$ 1,340.33	\$ 1,070.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,674.77	\$ 5,000.00	\$ (2,325.23)
271-790-956.400 Special Programs Expense	\$ 29.13	\$ -	\$ 1,589.77	\$ -	\$ -	\$ 85.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,547.20	\$ 5,000.00	\$ (1,452.80)
271-790-968.000 Public Relations	\$ 120.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,795.16	\$ 2,000.00	\$ (204.84)
271-790-970.000 Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,800.00	\$ 16,800.00	\$ -
271-790-970.400 CAPITAL - TECHNOLOGY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ (5,000.00)
271-790-998.100 APPROPRIATION TO FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 22,446.08	\$ 20,304.00	\$ 19,727.79	\$ 38,421.07	\$ 21,984.81	\$ 34,426.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,210.62	\$ 375,940.00	\$ (218,729.38)

Library Fund

GL Number	Description	2023-24 Activity	12/31/2024 Amended Budget	YTD As Of 12/31/2024	2025-26 REQUESTED
Fund 271					
--- Estimated Revenue ---					
271-000-400.100	Appropriation from Fund Bal	0.00	7,500.00	0.00	22,000.00
271-000-400.101	APPROPRIATION FROM GENERAL FUND	0.00	0.00	0.00	0.00
271-000-400.110	Approp. from USF Funds	0.00	0.00	0.00	0.00
271-000-400.600	Approp. from Cleo Cowles	0.00	50.00	0.00	50.00
271-000-402.000	Tax Collections - Ad Valorem Roll	135,374.66	136,400.00	133,559.17	139,980.00
271-000-402.000	Tax Collections - DNR PLT	0.00	50.00	0.00	50.00
271-000-437.000	Tax Collections - IFT Roll	862.83	1,200.00	836.87	1,240.00
271-000-451.000	Library Rev-Penal Fines	15,954.31	14,000.00	0.00	14,420.00
271-000-452.000	Library Revenue-Solon Twnshp	118,165.00	175,400.00	0.00	224,050.00
271-000-453.000	USF FUNDS-ERATE	4,883.92	3,000.00	2,329.58	3,090.00
271-000-455.000	FRIENDS OF LIBRARY DONATIONS	0.00	0.00	0.00	0.00
271-000-515.000	State Aid	10,265.44	5,000.00	5,234.46	5,390.00
271-000-528.000	OTHER FEDERAL GRANTS	0.00	0.00	0.00	0.00
271-000-539.000	GRANTS	0.00	0.00	0.00	0.00
271-000-625.000	BANK FEES -FINES & SERVICES	6,099.84	3,500.00	2,701.06	3,600.00
271-000-664.000	Interest Earned	8,880.98	2,500.00	2,694.09	2,500.00
271-000-664.200	Investment Income	0.00	100.00	0.00	100.00
271-000-667.000	Rental Income	6,840.00	6,000.00	3,160.00	6,180.00
271-000-674.000	Donations	3,254.81	1,000.00	243.86	1,000.00
271-000-674.100	Operating Donation	0.00	0.00	0.00	0.00
271-000-674.200	Book Donations	890.81	500.00	435.90	500.00
271-000-674.300	1,000 BOOKS BEFORE KINDERGARDEN	0.00	0.00	0.00	0.00
271-000-674.400	Summer Reading Program Donations	3,559.08	3,000.00	169.18	3,000.00
271-000-674.700	Area Libraries Lost & Damaged Books	360.16	100.00	185.91	210.00
271-000-677.000	Miscellaneous	4,941.05	3,000.00	2,439.47	3,090.00
271-000-698.300	BRICK REVENUE	0.00	0.00	0.00	0.00
Total Estimated Revenue:		320,332.89	362,300.00	153,989.55	430,450.00
--- Appropriations ---					
271-790-702.000	WAGES - FULL TIME EMPLOYEES	18,163.47	59,250.00	27,644.25	67,320.00
271-790-704.000	WAGES - PART TIME EMPLOYEES	109,641.38	121,000.00	54,628.42	153,470.00
271-790-705.000	Cleaning Service	1,451.92	2,000.00	679.34	2,100.00
271-790-708.000	UNEMPLOYMENT EMPLOY BENEFIT EXP	54.88	100.00	15.94	110.00
271-790-709.000	SOCIAL SECURITY EXPENSE	9,322.83	15,000.00	6,535.77	15,530.00
271-790-717.000	PENSION EXPENSE	0.00	3,530.00	0.00	0.00
271-790-721.000	GAS UTILITY EXPENSE	1,896.85	2,000.00	636.90	2,100.00

Library Fund

271-790-724.000	TELEPHONE	579.34	1,080.00	542.97	1,700.00
271-790-724.100	INTERNET	0.00	3,500.00	1,039.82	2,000.00
271-790-726.000	OFFICE SUPPLIES	3,020.27	3,800.00	2,093.22	3,990.00
271-790-734.000	Overdrive Program Expense	0.00	3,000.00	0.00	3,150.00
271-790-735.000	AV Expense	2,038.66	2,000.00	564.69	2,100.00
271-790-736.000	Adult Book Expense	8,412.30	9,500.00	3,184.64	0.00
271-790-736.500	TEEN BOOKS	183.85	1,000.00	427.80	0.00
271-790-737.000	Childrens Book Expense	5,541.39	9,500.00	2,654.08	0.00
271-790-738.000	Books Purchased with Donations	637.48	500.00	205.99	0.00
271-790-738.100	1,000 BOOKS BEFORE KINDERGARDEN	919.89	1,000.00	0.00	0.00
271-790-739.000	Area Libraries Lost & Damaged Books	895.79	500.00	497.73	1,100.00
271-790-790.000	PROGRAMS	0.00	0.00	0.00	16,000.00
271-790-792.000	BOOKS	0.00	0.00	0.00	25,000.00
271-790-792.100	LIBRARY OF THINGS	0.00	0.00	0.00	1,000.00
271-790-792.200	DIGITAL MATERIALS	0.00	0.00	0.00	3,000.00
271-790-801.000	Professional Service Expense	1,426.00	4,500.00	810.50	11,050.00
271-790-801.600	PROFESSIONAL SERVICE - LAWN/SNOW	5,166.00	6,000.00	2,840.00	6,300.00
271-790-806.000	Collection Services	88.65	300.00	29.55	0.00
271-790-808.000	Lakeland Support Services	18,234.07	25,000.00	10,135.79	26,250.00
271-790-813.000	Garbage Disposal Service	305.68	400.00	148.62	420.00
271-790-818.000	Contracted Services Expense	0.00	0.00	0.00	0.00
271-790-851.000	POSTAGE	156.32	500.00	237.76	530.00
271-790-861.000	TRANSPORTATION EXPENSE	78.49	1,000.00	95.51	2,000.00
271-790-880.800	SUMMER READING PROGRAM	5,181.69	7,500.00	1,296.90	0.00
271-790-895.000	SENIOR PROGRAMS	0.00	1,000.00	0.00	0.00
271-790-905.000	COMPUTER MAINTENANCE EXPENSE	10,201.20	7,500.00	4,847.93	7,900.00
271-790-906.000	SOFTWARE	0.00	0.00	0.00	6,200.00
271-790-915.000	MEMBERSHIP & DUES EXPENSE	283.73	700.00	641.73	800.00
271-790-917.000	Workmens Compensation Expense	153.00	150.00	263.39	310.00
271-790-918.000	WATER UTILITY EXPENSE	823.16	1,000.00	371.37	1,050.00
271-790-926.000	Electric Expense	6,818.22	6,000.00	3,044.71	6,300.00
271-790-930.000	Repair & Maintenance Serv Exp	3,470.87	15,500.00	1,635.99	16,300.00
271-790-930.300	Education/Training Expense	897.20	1,000.00	1,750.52	2,000.00
271-790-935.000	INSURANCE & BONDS EXPENSE	2,221.00	3,000.00	1,859.50	3,150.00
271-790-955.000	Bank Fees	1,211.11	1,600.00	1,031.93	2,310.00
271-790-956.000	Miscellaneous Expense	1,327.24	5,000.00	2,674.77	5,250.00
271-790-956.400	Special Programs Expense	4,790.15	5,000.00	3,547.20	0.00
271-790-964.500	MTT/STC Prior Year Refunds	1,369.59	0.00	0.00	0.00
271-790-968.000	Public Relations	221.75	2,000.00	1,795.16	2,100.00
271-790-970.000	Capital Expense	0.00	5,000.00	0.00	5,250.00
271-790-970.400	CAPITAL - TECHNOLOGY	1,080.00	10,000.00	16,800.00	22,910.00
271-790-999.100	APPROPRIATION TO FUND BALANCE	0.00	14,390.00	0.00	2,400.00

Library Fund

Total Appropriations:	228,265.42	362,300.00	157,210.39	430,450.00
Net of Revenues & Appropriations	92,067.47	0.00	(3,220.84)	0.00
Net of Revenues & Appropriations Fund 271:				