

Coopersville Area District Library

Monthly Board Meeting

Date: June 17, 2026

Time: 7:00 pm

Place: 333 Ottawa Street, Coopersville MI 49404

Agenda

1. **Call to Order**
2. **Approval of Agenda (m) Page 1**
3. **Public Comment:**
4. **Presentation of:**
 - a. **2025-2026 Budget Amendments**
 - i. Operations Budget Summary 2025-2026 Amendments (m) [Page 2, 18-19](#)
 1. Operations Line Item Budget 2025-2026 Amendments (r) [Page 3-11, 18-19](#)
 - ii. Debt Budget 2025-2026 Amendments (m) [Page 12-14, 18-19](#)
 - iii. Capital Budget 2025-2026 Amendments (m) [Page 15, 18-19](#)
 - iv. Strategic Plan Funds Review - 2025-2026 (m) [Page 14](#)
 - b. **2026-2027 Budget Proposal**
 - i. Operations Overview 2026-2027 Budget Proposal (m) [Page 2](#)
 - a. Operations Line Item 2026-2027 Budget Proposal (r) [Page 3-9](#)
 - ii. Debt 2026-2027 Budget Proposal (m) [Page 10](#)
 - iii. Capital Budget 2026-2027 Budget Proposal (m) [Page 11](#)
 - iv. Strategic Plan Funds Review - 2025-2026, 2026-2027 (m) [Page 14](#)
5. **Public/board Comments:**
6. **Next Meeting: Board meeting to follow**

(m) - motion, (r) - receive and file, (i) - information, (d) - discussion

Column 1	Actual	over Budget	Budget	Amended Budget 2025-2026	2026 - 2027 Budget
Income					
101-401 Property Taxes	444,552.92	47,652.92	396,900.00	444,550.00	423,000.00
101-539 State	20,973.75	1,973.75	19,000.00	25,300.00	19,000.00
101-580 Local Grants	12,322.80	122.80	12,200.00	12,300.00	12,000.00
101-600 Charges for Services	5,968.39	568.39	5,400.00	6,000.00	5,400.00
101-655 Fines & Forfeitures	4,924.60	-28,275.40	33,200.00	33,880.00	33,200.00
101-664 Investment Earnings	16,915.88	8,415.88	8,500.00	16,900.00	8,500.00
101-672 Other Revenue	9,675.00	4,725.00	4,950.00	9,675.00	4,950.00
101-690 Other Financing Sources	0.00	0.00	0.00	0.00	0.00
Total Income	\$ 515,333.34	\$ 35,183.34	\$ 480,150.00	\$ 548,605.00	\$ 506,050.00
Gross Profit	\$ 515,333.34	\$ 35,183.34	\$ 480,150.00	\$ 548,605.00	\$ 506,050.00
Expenses					
101-701 Personnel Services	267,532.83	-36,267.17	303,800.00	298,325.00	316,400.00
101-726 Supplies	12,511.74	-1,788.26	14,300.00	20,150.00	14,300.00
101-800 Other Services & Charges	92,728.63	-6,591.37	99,320.00	109,239.28	107,115.00
101-970 Capital Outlay	122,025.28	13,050.28	73,200.00	170,710.00	74,000.00
Total Expenses	\$ 494,798.48	\$ 4,178.48	\$ 490,620.00	\$ 598,424.28	\$ 511,815.00
Net Operating Income	\$ 20,534.86	\$ 31,004.86	-\$ 10,470.00	-\$ 49,819.28	-\$ 5,765.00
Net Income	\$ 20,534.86	\$ 31,004.86	-\$ 10,470.00	-\$ 49,819.28	-\$ 5,765.00

Column 1	Actual	Over budget by	Original Budget	Amended Budget 2025-2026	2026-2027 Budget
Income					
101-401 Property Taxes					
101-405 Local, Chester Twp Millage	\$73,502.63	\$6,502.63	\$67,000.00	\$73,500.00	\$71,000.00
405-1 IFT - Chester					
Total for 101-405 Local, Chester Twp Millage	\$73,502.63	\$6,502.63	\$67,000.00	\$73,500.00	\$71,000.00
101-406 Local, Polkton Twp Millage	\$118,614.00	\$14,614.00	\$104,000.00	\$118,600.00	\$115,000.00
406-2 Local, Polkton Twp Bond Payment					
Total for 101-406 Local, Polkton Twp Millage	\$118,614.00	\$14,614.00	\$104,000.00	\$118,600.00	\$115,000.00
101-407 Local, Wright Twp Millage	\$121,886.11	\$8,886.11	\$113,000.00	\$121,900.00	\$118,000.00
407-1 IFT - Wright	\$505.82	\$505.82		\$500.00	
Total for 101-407 Local, Wright Twp Millage	\$122,391.93	\$9,391.93	\$113,000.00	\$122,400.00	\$118,000.00
101-408 Local, Coopersville Millage	\$116,863.66	\$8,963.66	\$107,900.00	\$116,850.00	\$114,000.00
408.1 IFT City (1)	\$13,180.70	\$13,180.70		\$13,200.00	
Total for 101-408 Local, Coopersville Millage	\$130,044.36	\$22,144.36	\$107,900.00	\$130,050.00	\$114,000.00
404-2 Delinquent Property Taxes (25)	\$0.00	-\$5,000.00	\$5,000.00	\$0.00	\$5,000.00
Total for 101-401 Property Taxes	\$444,552.92	\$47,652.92	\$396,900.00	\$444,550.00	\$423,000.00
101-539 State					
101-540-6 Continuing Education Grants	\$1,800.00	\$1,800.00	\$0.00	\$3,200.00	\$0.00
101-541 State Aid, CADL	\$6,797.28	-\$5,202.72	\$12,000.00	\$13,000.00	\$12,000.00
101-542 E-Rate Reimbursement (2)	\$2,012.77	\$12.77	\$2,000.00	\$2,000.00	\$2,000.00
101-573 LCSA / PPT Act	\$7,764.77	\$2,764.77	\$5,000.00	\$7,700.00	\$5,000.00

Column 1	Actual	Over budget by	Original Budget	Amended Budget 2025-2026	2026-2027 Budget
101-575 SBTE (3)	\$2,598.93	\$2,598.93		\$2,600.00	
Total for 101-539 State	\$20,973.75	\$1,973.75	\$19,000.00	\$25,300.00	\$19,000.00
101-580 Local Grants					
580-10 LeMieux Designated Fund (4)	\$4,350.00	\$550.00	\$3,800.00	\$4,350.00	\$3,800.00
580-13 Rotary Grant	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
580-16 Zahm Fund	\$294.30	\$294.30		\$300.00	\$0.00
580-9 Driedger Fund	\$193.50	\$193.50		\$200.00	\$0.00
580-15 Westrate Fund (4)	\$4,719.00	\$419.00	\$4,300.00	\$4,700.00	\$4,500.00
580-1 CADL Endowment Fund (VanDongen) (4)	\$1,266.00	\$166.00	\$1,100.00	\$1,250.00	\$1,200.00
580-2 CAYAC	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
580-4 Coopersville Foundation	\$0.00	-\$1,500.00	\$1,500.00	\$0.00	\$1,500.00
Total for 101-580 Local Grants	\$12,322.80	\$122.80	\$12,200.00	\$12,300.00	\$12,000.00
101-600 Charges for Services					
101-628 Cash Drawer					
628-10 Over/Under	\$0.20	\$0.20			
628-1 Photocopier	\$2,280.50	\$280.50	\$2,000.00	\$2,300.00	\$2,000.00
628-2 Fax	\$643.00	-\$57.00	\$700.00	\$650.00	\$700.00
628-3 DVDs Rentals	\$1,063.00	\$63.00	\$1,000.00	\$1,070.00	\$1,000.00
628-5 Game Rentals	\$423.56	\$123.56	\$300.00	\$425.00	\$300.00
628-6 Room Rentals	\$845.00	\$45.00	\$800.00	\$845.00	\$800.00
628-7 Lost Card	\$102.00	\$2.00	\$100.00	\$100.00	\$100.00
628-9 Donations	\$611.13	\$111.13	\$500.00	\$610.00	\$500.00
Total for 101-628 Cash Drawer	\$5,968.39	\$568.39	\$5,400.00	\$6,000.00	\$5,400.00

Column 1	Actual	Over budget by	Original Budget	Amended Budget 2025-2026	2026-2027 Budget
Total for 101-600 Charges for Services	\$5,968.39	\$568.39	\$5,400.00	\$6,000.00	\$5,400.00
101-655 Fines & Forfeitures		\$0.00	\$0.00	\$0.00	\$0.00
655-2 Cash Drawer - Lost Items	\$328.91	\$228.91	\$100.00	\$330.00	\$100.00
655-3 Cash Drawer - Materials Fines	\$3,823.77	\$223.77	\$3,600.00	\$3,750.00	\$3,600.00
655-4 Ottawa Co Penal Fines	\$0.00	-\$29,000.00	\$29,000.00	\$29,000.00	\$29,000.00
655-5 Fines & Forfeitures - Other	\$771.92	\$271.92	\$500.00	\$800.00	\$500.00
Total for 101-655 Fines & Forfeitures	\$4,924.60	-\$28,275.40	\$33,200.00	\$33,880.00	\$33,200.00
101-664 Investment Earnings					
101-665 Interest, MoneyMarket Savings	\$16,915.88	\$8,415.88	\$8,500.00	\$16,900.00	\$8,500.00
Total for 101-664 Investment Earnings	\$16,915.88	\$8,415.88	\$8,500.00	\$16,900.00	\$8,500.00
101-672 Other Revenue					
101-674 Private Contributions/Donations					
101-677 Donations, Friends	\$625.00	\$125.00	\$500.00	\$625.00	\$500.00
677-1 Technology Programs	\$300.00	\$300.00	\$0.00	\$300.00	\$0.00
677-2 Staff Meeting	\$400.00	\$0.00	\$400.00	\$400.00	\$400.00
Total for 101-677 Donations, Friends	\$1,325.00	\$425.00	\$900.00	\$1,325.00	\$900.00
101-678 Sportsmen's Club	\$600.00	\$0.00	\$600.00	\$600.00	\$600.00
681-1 Summer Reading Program	\$800.00	\$300.00	\$500.00	\$800.00	\$500.00
684-2 Winter Reading Club	\$450.00	\$0.00	\$450.00	\$450.00	\$450.00
101-676 Donations, Rotary	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
101-680 Donations, Other (21)	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$0.00
Total for 101-680 Donations, Other	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$0.00
Total for 101-674 Private Contributions/Donations	\$9,675.00	\$4,725.00	\$4,950.00	\$9,675.00	\$4,950.00

Column 1	Actual	Over budget by	Original Budget	Amended Budget 2025-2026	2026-2027 Budget
Total for 101-672 Other Revenue	\$9,675.00	\$4,725.00	\$4,950.00	\$9,675.00	\$4,950.00
101-690 Other Financing Sources					
Total for 101-690 Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total for Income	\$515,333.34	\$37,782.27	\$480,150.00	\$551,205.00	\$506,050.00
Cost of Goods Sold					
Gross Profit	\$515,333.34	\$37,782.27	\$480,150.00	\$551,205.00	\$506,050.00
Expenses					
101-701 Personnel Services					
701-a Salary,Wages (5)	\$207,912.77	-\$19,087.23	\$227,000.00	\$227,000.00	\$232,800.00
701-b Alerus 457	\$579.60	-\$3,120.40	\$3,700.00	\$600.00	\$3,700.00
701-d Payroll Expenses	\$1,413.94	-\$86.06	\$1,500.00	\$1,600.00	\$1,600.00
701-e Payroll taxes	\$15,733.98	-\$1,666.02	\$17,400.00	\$18,000.00	\$17,800.00
701-f AFLAC Short Term Disb.	\$2,515.20	-\$1,984.80	\$4,500.00	\$4,500.00	\$4,500.00
701-g Health/Dental Insurance	\$8,897.34	-\$6,102.66	\$15,000.00	\$15,000.00	\$17,000.00
701-h Insurance, Operations	\$7,125.00	\$125.00	\$7,000.00	\$7,125.00	\$7,500.00
701-i MERS - Minimum Payment	\$23,040.00	-\$60.00	\$23,100.00	\$23,100.00	\$26,900.00
701-l Staff Meetings	\$315.00	-\$85.00	\$400.00	\$400.00	\$400.00
701-c Bonus (5)		-\$3,200.00	\$3,200.00	\$0.00	\$3,200.00
701-n Board Compensation		-\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Total for 101-701 Personnel Services	\$267,532.83	-\$36,267.17	\$303,800.00	\$298,325.00	\$316,400.00
101-726 Supplies					
101-727 Operating Supplies					
727-a Collection Supplies	\$1,114.01	-\$885.99	\$2,000.00	\$2,000.00	\$2,000.00

Column 1	Actual	Over budget by	Original Budget	Amended Budget 2025-2026	2026-2027 Budget
727-b Computer/Printing Supplies	\$11.60	-\$388.40	\$400.00	\$400.00	\$400.00
727-c Office Supplies (paper included	\$686.88	-\$813.12	\$1,500.00	\$1,500.00	\$1,500.00
727-d Postage	\$241.47	-\$158.53	\$400.00	\$400.00	\$400.00
727-e Supplies, Building/Janitorial	\$2,770.71	\$770.71	\$2,000.00	\$2,800.00	\$2,000.00
Total for 101-727 Operating Supplies	\$4,824.67	-\$1,475.33	\$6,300.00	\$7,100.00	\$6,300.00
728 Programming Supplies					
728-a Adult Programs	\$535.15	-\$464.85	\$1,000.00	\$1,000.00	\$1,000.00
728-b Advertising/Marketing/Printing (6)	\$1,260.87	\$910.87	\$350.00	\$1,300.00	\$350.00
728-c Artwork/Decorations/Signage	\$46.19	-\$153.81	\$200.00	\$100.00	\$200.00
728-d Early Literacy Programming	\$849.28	-\$150.72	\$1,000.00	\$1,000.00	\$1,000.00
728-e General Programming	\$681.09	-\$68.91	\$750.00	\$750.00	\$750.00
728-f Summer Reading Clubs	\$1,301.81	-\$298.19	\$1,600.00	\$1,600.00	\$1,600.00
728-g Teen Programming	\$347.53	-\$652.47	\$1,000.00	\$1,000.00	\$1,000.00
728-h Tween Programming	\$556.68	-\$243.32	\$800.00	\$800.00	\$800.00
728-i Winter Reading Program	\$461.11	-\$38.89	\$500.00	\$500.00	\$500.00
728-j Makers Space (7) (21)	\$1,647.36	\$1,047.36	\$600.00	\$4,800.00	\$600.00
728-k Story Walk		-\$200.00	\$200.00	\$200.00	\$200.00
Total for 728 Programming Supplies	\$7,687.07	-\$312.93	\$8,000.00	\$13,050.00	\$8,000.00
Total for 101-726 Supplies	\$12,511.74	-\$1,788.26	\$14,300.00	\$20,150.00	\$14,300.00
101-800 Other Services & Charges					
805 Professional/Contract Services					
805-a Audit Services	\$7,000.00	\$1,900.00	\$5,100.00	\$7,000.00	\$7,200.00
805-b Computer Tech Support					

Column 1	Actual	Over budget by	Original Budget	Amended Budget 2025-2026	2026-2027 Budget
805-b1 Erate - Broadband Services Monthly Fees	\$1,875.00	-\$2,125.00	\$4,000.00	\$3,000.00	\$4,000.00
805-b3 Heimler Consulting (on-site work) (8)	\$570.00	\$570.00		\$1,000.00	
805-b2 Off-Site Contract Renewals	\$149.99	-\$0.01	\$150.00	\$150.00	\$150.00
Total for 805-b Computer Tech Support	\$2,594.99	-\$1,555.01	\$4,150.00	\$4,150.00	\$4,150.00
805-c Financial Services	\$243.00	-\$177.00	\$420.00	\$420.00	\$420.00
805-d Janitorial Service					
805-d2 Cleaning Service	\$7,214.94	-\$2,485.06	\$9,700.00	\$9,700.00	\$9,700.00
805-d3 Gutter Cleaning	\$250.00	-\$250.00	\$500.00	\$250.00	\$500.00
805-d1 Carpet Cleaning (9)		-\$2,000.00	\$2,000.00	\$2,500.00	\$2,500.00
805-d4 Window Cleaning		-\$700.00	\$700.00	\$705.00	\$710.00
Total for 805-d Janitorial Service	\$7,464.94	-\$5,435.06	\$12,900.00	\$13,155.00	\$13,410.00
805-j Legal Fees	\$1,173.00	\$173.00	\$1,000.00	\$1,173.00	\$1,000.00
805-m Workshops, Inservice (10) (22)	\$2,294.85	\$1,494.85	\$800.00	\$4,400.00	\$2,300.00
805-k Performers-Professional	\$2,216.80	-\$283.20	\$2,500.00	\$2,500.00	\$2,500.00
Total for 805 Professional/Contract Services	\$22,987.58	-\$3,882.42	\$26,870.00	\$32,798.00	\$30,980.00
808 Travel	\$749.87	-\$150.13	\$900.00	\$1,100.00	\$900.00
850 Telephone/Telecommunications	\$2,866.97	\$66.97	\$2,800.00	\$2,800.00	\$2,800.00
880 Dues & Fees					
880-b Bank Fees, Operations Acct		-\$50.00	\$50.00	\$50.00	\$50.00
880-c Collection Agency Fee	\$29.75	-\$120.25	\$150.00	\$30.00	\$0.00
880-d Credit Card Fees	\$144.85	\$14.85	\$130.00	\$160.00	\$150.00
880-e Credit Card Fees - Friends	\$1.28	\$1.28		\$1.28	

Column 1	Actual	Over budget by	Original Budget	Amended Budget 2025-2026	2026-2027 Budget
880-f Dues & Fees, other	\$63.28	-\$36.72	\$100.00	\$100.00	\$100.00
880-h Licensing/Subscription Fees (11)	\$7,245.94	-\$254.06	\$7,500.00	\$8,000.00	\$8,000.00
880-h1 Movie License-Sportmens Club	\$364.00	-\$336.00	\$700.00	\$700.00	\$700.00
Total for 880-h Licensing/Subscription Fees	\$7,609.94	-\$590.06	\$8,200.00	\$8,700.00	\$8,700.00
880-j LLC Fees	\$19,354.85	\$1,354.85	\$18,000.00	\$20,000.00	\$20,000.00
880-k Membership Dues	\$1,661.99	-\$338.01	\$2,000.00	\$2,000.00	\$2,000.00
880-a Bank Charges					
Total for 880 Dues & Fees	\$28,865.94	\$235.94	\$28,630.00	\$31,041.28	\$31,000.00
920 Utilites					
920-a Electric - Consumers Energy	\$13,387.01	-\$1,612.99	\$15,000.00	\$15,000.00	\$15,000.00
920-b Gas - MI Gas Utilities	\$2,585.58	-\$614.42	\$3,200.00	\$3,200.00	\$3,200.00
920-c Trash - Republic Services	\$149.80	-\$10.20	\$160.00	\$160.00	\$160.00
920-d Water & Sewer - City	\$1,438.15	-\$161.85	\$1,600.00	\$1,600.00	\$1,600.00
Total for 920 Utilites	\$17,560.54	-\$2,399.46	\$19,960.00	\$19,960.00	\$19,960.00
930 Equipment Service/Repair					
930-a Audio/Visual Equipment	\$2,986.00	-\$14.00	\$3,000.00	\$3,000.00	\$3,000.00
930-b Copier	\$3,748.75	-\$101.25	\$3,850.00	\$3,850.00	\$3,850.00
930-d Fire/Security Equip					
930-d1 Monthly Fees	\$3,121.50	-\$78.50	\$3,200.00	\$3,400.00	\$3,400.00
930-d2 On-Site Repairs & Service Calls	\$169.00	-\$431.00	\$600.00	\$200.00	\$200.00
Total for 930-d Fire/Security Equip	\$3,290.50	-\$509.50	\$3,800.00	\$3,600.00	\$3,600.00
930-e Generator (12)	\$1,378.28	\$678.28	\$700.00	\$1,400.00	\$700.00
930-f Heating & Cooling (13)	\$2,761.15	\$1,261.15	\$1,500.00	\$2,795.00	\$1,500.00

Column 1	Actual	Over budget by	Original Budget	Amended Budget 2025-2026	2026-2027 Budget
930-g Pest Control	\$315.25	\$5.25	\$310.00	\$320.00	\$325.00
930-j Plumbing	\$350.00	-\$150.00	\$500.00	\$500.00	\$500.00
930-h Window Blinds (14)	\$0.00	-\$150.00	\$150.00	\$0.00	\$150.00
930-i Electrical	\$0.00	-\$350.00	\$350.00	\$350.00	\$350.00
930-k Repairs, Misc.	\$0.00	-\$200.00	\$200.00	\$100.00	\$200.00
Total for 930 Equipment Service/Repair	\$14,829.93	\$469.93	\$14,360.00	\$15,915.00	\$14,175.00
931 Grounds Service/Repairs					
931-a Rug Cleaning (17)	\$0.00	\$0.00	\$0.00	\$208.00	\$1,400.00
931-b Lawn Service	\$2,400.00	-\$100.00	\$2,500.00	\$2,500.00	\$2,500.00
931-c Snow Removal	\$1,900.00	\$0.00	\$1,900.00	\$1,900.00	\$2,000.00
931-d Sprinkler Service					
931-d1 Contract Services	\$494.00	-\$56.00	\$550.00	\$550.00	\$550.00
931-d2 Sprinkler Parts	\$73.80	-\$176.20	\$250.00	\$75.00	\$250.00
Total for 931-d Sprinkler Service	\$567.80	-\$232.20	\$800.00	\$625.00	\$800.00
931-a Grounds, Misc. (23)		-\$500.00	\$500.00	\$500.00	\$500.00
Total for 931 Grounds Service/Repairs	\$4,867.80	-\$832.20	\$5,700.00	\$5,525.00	\$7,200.00
955 Misc. Expenses		-\$100.00	\$100.00	\$100.00	\$100.00
Total for 101-800 Other Services & Charges	\$92,728.63	-\$6,591.37	\$99,320.00	\$109,239.28	\$107,115.00
101-970 Capital Outlay					
101-971 Equipment	\$0.00	-\$3,000.00	\$3,000.00	\$0.00	\$4,200.00
971-1 Equipment under \$2500.00 (18)	\$3,089.00	\$1,889.00	\$1,200.00	\$4,200.00	\$0.00
Total for 101-971 Equipment	\$3,089.00	-\$1,111.00	\$4,200.00	\$4,200.00	\$4,200.00
101-973 Materials					

Column 1	Actual	Over budget by	Original Budget	Amended Budget 2025-2026	2026-2027 Budget
973-a Digitizing Project (19)	\$1,070.00	-\$280.00	\$1,350.00	\$11,360.00	\$1,350.00
973-b Periodicals/Newspapers	\$222.31	-\$677.69	\$900.00	\$900.00	\$900.00
973-c DVDs	\$1,164.40	-\$335.60	\$1,500.00	\$1,500.00	\$1,500.00
973-d Video Games	\$525.37	-\$474.63	\$1,000.00	\$1,000.00	\$1,000.00
973-e Audio Materials	\$1,846.08	-\$153.92	\$2,000.00	\$2,000.00	\$2,000.00
973-f Library of Things Collection (24)	\$1,469.38	\$469.38	\$1,000.00	\$2,000.00	\$1,000.00
973-g Digital Collections (20)	\$12,800.12	-\$6,399.88	\$19,200.00	\$19,200.00	\$21,500.00
973-h Printed Materials (Books) (20)	\$24,396.72	-\$103.28	\$24,500.00	\$27,000.00	\$29,000.00
973-i Lost & Damaged Items	\$42.52	-\$207.48	\$250.00	\$250.00	\$250.00
973-k Non-traditional (Hotspots)	\$3,892.13	-\$2,407.87	\$6,300.00	\$6,300.00	\$5,300.00
Total for 101-973 Materials	\$47,429.03	-\$10,570.97	\$58,000.00	\$71,510.00	\$63,800.00
101-975 Capital Projects					
101-995 Strategic Plan					
995-1 Programming	\$10,732.25	-\$267.75	\$11,000.00	\$14,000.00	\$0.00
995-2 Building Rehab	\$60,775.00	\$25,000.00	\$0.00	\$80,000.00	\$6,000.00
995-3 Collection (16)	\$0.00	\$0.00	\$4,000.00	\$1,000.00	\$3,000.00
Total for 101-995 Strategic Plan	\$71,507.25	\$24,732.25	\$11,000.00	\$95,000.00	\$6,000.00
Total for 101-970 Capital Outlay	\$122,025.28	\$13,050.28	\$73,200.00	\$170,710.00	\$74,000.00
	\$122,025.28	\$10,050.28	\$76,200.00	\$170,710.00	\$78,200.00
Total for Expenses	\$494,798.48	-\$31,596.52	\$490,620.00	\$598,424.28	\$511,815.00
Net Operating Income	\$20,534.86	\$69,378.79	-\$10,470.00	-\$47,219.28	-\$5,765.00

Column 1	Actual	Over budget by	Original Budget	Amended Budget 2025-2026	2026-2027 Budget
Income					
101-401 Property Taxes					
101-405 Local, Chester Twp Millage					
405-1 IFT - Chester	32.14	32.14			
405-2- Local, Chester Twp Bond Payment	23,311.29	911.29	22,400.00	22,900.00	22,900.00
Total for 101-405 Local, Chester Twp Millage	23,343.43	943.43	22,400.00	23,400.00	22,900.00
101-406 Local,Polkton Twp Millage					
406-2 Local, Polkton Twp Bond Payment	37,671.38	2,071.38	35,600.00	37,600.00	37,300.00
Total for 101-406 Local,Polkton Twp Millage	37,671.38	2,071.38	35,600.00	37,600.00	37,300.00
101-407 Local, Wright Twp Millage					
407-1 IFT - Wright	971.75	971.75			
407-2 Local, Wright Twp Bond Payment	38,134.65	-465.35	38,600.00	39,100.00	37,700.00
Total for 101-407 Local, Wright Twp Millage	39,106.40	506.40	38,600.00	39,100.00	37,700.00
101-408 Local,Coopersville Millage					
408.1 IFT City	6.02	6.02			
408-2 Local, Coopersville Bond Payment	40,983.52	883.52	40,100.00	41,000.00	40,300.00
Total for 101-408 Local,Coopersville Millage	40,989.54	889.54	40,100.00	41,000.00	40,300.00
Total for 101-401 Property Taxes	141,110.75	4,410.75	136,700.00	141,100.00	138,200.00
101-575 SBTE	266.49	266.49		260	
101-664 Investment Earnings					

Column 1	Actual	Over budget by	Original Budget	Amended Budget 2025-2026	2026-2027 Budget
Income					
101-665 Interest, MoneyMarket Savings	524.43	24.43	500.00	525.00	500.00
Total for 101-664 Investment Earnings	524.43	24.43	500.00	525.00	500.00
101-539 State					
101-573 LCSA / PPT Act	2602.87	402.87	2,200.00	2,600.00	2,200.00
Total for 101-539 State	2,602.87	402.87	2,200.00	2,600.00	2,200.00
Total for Income	144,504.54	5,104.54	139,400.00	144,485.00	140,900.00
Cost of Goods Sold					
Gross Profit	144,504.54	5,104.54	139,400.00	144,485.00	140,900.00
Expenses					
101-800 Other Services & Charges					
880 Dues & Fees					
880-b Bank Fees, Operations Acct	500.00	0.00	500.00	500.00	500.00
880-a Bank Charges	0	-10.00	10.00	10.00	10.00
Total for 880 Dues & Fees	500.00	-10.00	510.00	510.00	510.00
805 Professional/Contract Services					
805-c Financial Services	1,000.00	0.00	1,000.00	1,000.00	1,000.00
Total for 805 Professional/Contract Services	1,000.00	0.00	1,000.00	1,000.00	1,000.00
Total for 101-800 Other Services & Charges	1,500.00	-10.00	1,510.00	1,510.00	1,510.00
101-990 Building Expansion					
101-994 Bond Interest	23,550.00	0.00	23,550.00	23,550.00	19,950.00

Column 1	Actual	Over budget by	Original Budget	Amended Budget 2025-2026	2026-2027 Budget
Income					
101-991 Bond/Principal	\$120,000.00	0.00	120,000.00	120,000.00	125,000.00
Total for 101-990 Building Expansion	143,550.00	0.00	143,550.00	143,550.00	144,950.00
Total for Expenses	145,050.00	-10.00	145,060.00	145,060.00	146,460.00
Net Operating Income	-545.46	5,114.54	-5,660.00	-575.00	-5,560.00
Net Income	-545.46	5,114.54	-5,660.00	-575.00	-5,560.00

Accrual Basis Monday, April 06, 2026 05:17 PM GMTZ

Column 1	Actual	Over budget	Budget	Amended	Proposed
Income					
Gross Profit					
Expenses					
101-970 Capital Outlay					
101-975 Capital Projects					
970-2f Staff and Patron Computers (15)	0.00	-3,000.00	3,000.00	0.00	3,000.00
970-2 IT Updates to Computer Systems					
970-2g Kids Computer Replacement (15)	0.00	-4,000.00	4,000.00	0.00	4,000.00
Total for 970-2 IT Updates to Computer Systems	0.00	-4,000.00	4,000.00	0.00	4,000.00
Total for 101-975 Capital Projects	0.00	-7,000.00	7,000.00	0.00	7,000.00
Total for 101-970 Capital Outlay	0.00	-7,000.00	7,000.00	0.00	7,000.00
Total for Expenses	0.00	-7,000.00	7,000.00	0.00	7,000.00
Net Operating Income	0.00	7,000.00	-7,000.00	0.00	-7,000.00
Other Income					
Other Expenses					
Net Other Income					
Net Income	0.00	7,000.00	-7,000.00	0.00	-7,000.00

Column 1	Actual	Over budget by	Budget	Amended Budget 25-26	Proposed Budget 26-27
Income					
101-672 Other Revenue					
101-674 Private Contributions/Donations					
101-677 Donations, Friends					
677-1 Technology Programs	3,000.00	3,000.00	0.00	3,000.00	0.00
Total for 101-677 Donations, Friends	3,000.00	3,000.00	0.00	3,000.00	0.00
Total for 101-674 Private Contributions/Donations	3,000.00	3,000.00	0.00	3,000.00	0.00
Total for 101-672 Other Revenue	3,000.00	3,000.00	0.00	3,000.00	0.00
Total for Income	3,000.00	3,000.00	0.00	3,000.00	0.00
Gross Profit	3,000.00	3,000.00	0.00	3,000.00	0.00
Expenses					
101-970 Capital Outlay					
101-975 Capital Projects					
101-995 Strategic Plan					
995-1 Programming	10,732.25	-267.75	11,000.00	14,000.00	0.00
995-2 Building Rehab	60,775.00	25,000.00	0.00	80,000.00	6,000.00
995-3 Collection (16)	0.00	0.00	4,000.00	1,000.00	3,000.00
Total for 101-995 Strategic Plan	71,507.25	24,732.25	11,000.00	95,000.00	6,000.00
Total for 101-975 Capital Projects	71,507.25	24,732.25	11,000.00	95,000.00	6,000.00
Total for 101-970 Capital Outlay	71,507.25	24,732.25	11,000.00	95,000.00	6,000.00
Total for Expenses	71,507.25	24,732.25	11,000.00	95,000.00	6,000.00
Net Operating Income	-68,507.25	-21,732.25	-11,000.00	-92,000.00	-6,000.00
Other Income					

Column 1	Actual	Over budget by	Budget	Amended Budget 25-26	Proposed Budget 26-27
Income					
Other Expenses					
Net Other Income					
Net Income	-68,507.25	-21,732.25	-11,000.00	-92,000.00	-6,000.00

Accrual Basis Monday, April 06, 2026 07:12 PM GMTZ

Number	Note	Budget Type
1	Increase in IFT designated millage dollars this year.	Operating
2	Made less E-Rate related purchases this year.	Operating
3	New SBTE reimbursement for small business tax related claims	Operating
4	These funds increased slightly this year	Operating
5	Again, Quickbooks refused to separate this out this year.	Operating
6	New staff and board shirts, etc, with new logo	Operating
7	Sublimation Printer	Operating
8	Not Erate-related work, just separating it out	Operating
9	Planning for an increase in cost	Operating
10	Brenda received a Continuing Education stipend from Library of Michigan to help with the cost of PLA	Operating
11	Installation fee for self-checkouts, subscription fees for Roku sticks, increase in subscription fee for website	Operating
12	Increased generator maintenance	Operating
13	Increased HVAC maintenance	Operating
14	No repairs needed on blinds in 25-26	Operating
15	No computer replacements needed so far	Capital
16	Not separated out from Operating Budget yet	Strategic ...
17	Adding a rug service (help reduce salt tracking)	Operating
18	Change in minimum for capitalization	Operating
19	Platform change for Observer. \$2,500 grant applied for. Did not receive. Updated to add cost of the Yearbook as well.	Operating
20	To support further expansion of these areas after initial strategic plan funds are spent	Operating
21	Anonymous donation toward Makerspace area	Operating
22	Staff inservice day in November	Operating
23	Work won't take place until August. Suggest setting aside "strategic plan" fund balance funds for it	Operating
24	Cayac grant for games to checkout	Operating
25	Delinquent property taxes included in individual township line items	Operating

Number	Note	Budget Type
26	Unkown expenses related to the downspout issue	Strategic ...