



**SALINE DISTRICT LIBRARY BOARD OF TRUSTEES  
BOARD MEETING PACKET  
TUESDAY, NOVEMBER 25, 2025, 7:00 p.m.**

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**NOTICE OF LIBRARY BOARD MEETING  
TUESDAY, NOVEMBER 25, 2025  
7:00 p.m.**

**The Saline District Library Board will be holding its monthly meeting to  
conduct regular business at this time.**

**This meeting will be held in the Library's Program Room A.**

**555 N. Maple Road, Saline, MI 48176**

Public comment will be allowed at specified times during the meeting according to Policy 512: Public Discussion at Board of Trustees Meetings.

In advance of the meeting, you may contact the Library Board here:  
[salinelibrary.org/about/board-of-trustees/](https://salinelibrary.org/about/board-of-trustees/)

For special accommodations, please contact Library Director Karrie Waarala:  
[karrie@salinelibrary.org](mailto:karrie@salinelibrary.org)

**SALINE DISTRICT LIBRARY BOARD OF TRUSTEES  
BOARD MEETING AGENDA  
TUESDAY, NOVEMBER 25, 2025, 7:00 p.m.**

President Byron \_\_\_\_\_ Vice President Gray \_\_\_\_\_ Secretary Hundley \_\_\_\_\_  
Treasurer Healy \_\_\_\_\_ Trustee Cummings \_\_\_\_\_ Trustee Sankaran \_\_\_\_\_ Trustee TerHaar \_\_\_\_\_  
Director Waarala \_\_\_\_\_ Assistant Director Lash \_\_\_\_\_ Administrative Assistant Pilarz \_\_\_\_\_

A. Call Meeting to Order at \_\_\_\_\_.

B. Approval of Agenda  
Move \_\_\_\_\_ Second \_\_\_\_\_ to approve the agenda as presented.

C. Approval of Past Minutes  
Move \_\_\_\_\_ Second \_\_\_\_\_ to approve the October 21, 2025 meeting minutes as written.

D. Public Discussion  
Citizens are encouraged to address their concerns and comments. Individuals will be given up to three minutes to address the Board at any one meeting. Trustees will not respond to public comments at meetings.

E. President's Report

F. Friends of the Library Report

G. Financial Reports  
Move \_\_\_\_\_ Second \_\_\_\_\_ to approve the October 2025 financial reports.

H. Committee Reports

1. Finance

a. Amend FY2024/2025 Budget  
Move \_\_\_\_\_ Second \_\_\_\_\_ to amend the FY2024/2025 Budget as presented.

b. Approve FY2025/2026 Budget  
Move \_\_\_\_\_ Second \_\_\_\_\_ to approve the FY2025/2026 Budget in total as presented.

c. Transfer Funds for Schrandt Grants  
Move \_\_\_\_\_ Second \_\_\_\_\_ to transfer \$15,711 from the Schrandt Endowment Fund into the general operating fund to cover expenses from FY2024/2025 Schrandt grant projects.

d. Approve Depository Banks  
Move \_\_\_\_\_ Second \_\_\_\_\_ to approve the eligible depository banks as presented.

2. Arts

3. Building & Grounds

4. Library Services

5. Staff Excellence

I. Library Director's Report

J. Unfinished Business

K. New Business

1. Election of Board Officers for 2025/2026

Move \_\_\_\_\_ Second \_\_\_\_\_ to accept the proposed slate of Board Officers for 2025/2026:

President: Linda TerHaar

Vice President: Lori Byron

Treasurer: Mike Healy

Secretary: Anne Cummings

L. Public Discussion

Citizens are encouraged to address their concerns and comments. Individuals will be given up to three minutes to address the Board at any one meeting. Trustees will not respond to public comments at meetings.

M. Adjournment

Move \_\_\_\_\_ Second \_\_\_\_\_ to adjourn the meeting at \_\_\_\_\_.

RECOMMENDED MOTIONS FOR MEETING on November 25, 2025

Move \_\_\_\_\_ Second \_\_\_\_\_ to approve the agenda as presented.

Move \_\_\_\_\_ Second \_\_\_\_\_ to approve the October 21, 2025 meeting minutes as written.

Move \_\_\_\_\_ Second \_\_\_\_\_ to approve the October 2025 financial reports.

Move \_\_\_\_\_ Second \_\_\_\_\_ to amend the FY2024/2025 Budget as presented.

Move \_\_\_\_\_ Second \_\_\_\_\_ to approve the FY2025/2026 Budget in total as presented.

Move \_\_\_\_\_ Second \_\_\_\_\_ to transfer \$15,711 from the Schrandt Endowment Fund into the general operating fund to cover expenses from FY2024/2025 Schrandt grant projects.

Move \_\_\_\_\_ Second \_\_\_\_\_ to approve the eligible depository banks as presented.

Move \_\_\_\_\_ Second \_\_\_\_\_ to accept the proposed slate of Board Officers for 2025/2026:

President: Linda TerHaar

Vice President: Lori Byron

Treasurer: Mike Healy

Secretary: Anne Cummings

Move \_\_\_\_\_ Second \_\_\_\_\_ to adjourn the meeting at \_\_\_\_\_.

**DRAFT**  
**SALINE DISTRICT LIBRARY BOARD OF TRUSTEES**  
**BOARD MEETING MINUTES**  
**TUESDAY, OCTOBER 21, 2025, 7:00 p.m.**

Present: President Byron, Vice President Gray, Trustee Cummings, Trustee Sankaran, Trustee TerHaar, Director Waarala, Assistant Director Lash, Administrative Assistant Pilarz, Friends of the Library Board member Ceo.

Absent: Secretary Hundley, Treasurer Healy.

A. Call Meeting to Order at 7:04 pm.

B. Approval of Agenda

Move Byron, Second Gray to approve the agenda as presented. Motion carried.

C. Approval of Past Minutes

Move Byron, Second TerHaar to approve the September 16, 2025 meeting minutes as written. Motion carried.

D. Public Discussion

No public comment; also present were Andrew Sutherland, Technology Manager, and Sharon Iverson, Friends of the Library Board member.

E. Guest Presentation: Shirley Bruursema provided the Library Board with information on library millage campaigns including forming a "yes committee" and educating the public.

F. President's Report

Byron attended the Manhattan Short Film Festival and was impressed by the event.

G. Friends of the Library Report

Friends have been working on revising and updated their bylaws and board manual and will present these at their annual meeting of bookshop volunteers. A new membership committee has been formed.

H. Financial Reports

Move Byron, Second Sankaran to approve the September 2025 financial reports. Motion carried.

I. Committee Reports

1. Finance – Reviewed the pay structure recommendations from ElementOne and discussed the investment policy (Policy #707).

2. Arts – Did not meet

3. Building & Grounds – Discussed snow removal proposals via email

4. Library Services – Discussed policies emergency and meeting room policies.

5. Staff Excellence – Reviewed the pay structure recommendations from ElementOne.

#### J. Library Director's Report

Sankaran and Cummings were reappointed by the city. Byron and Gray are still working on be reappointed by the school district. Staff development is coming up on November 7<sup>th</sup>. Jess is organizing it. Karrie had her 10-year anniversary at SDL.

#### K. Unfinished Business

None

#### L. New Business

##### 1. Pay Structure Review and Recommendations for FY2025/2026

Move Byron, Second TerHaar to approve the Pay Structure Review and Recommendations for FY2025/2026 as presented by ElementOne Consulting. Motion carried.

##### 2. Policy Review

###### a. Policy 503: Emergency Situations (formerly Disasters)

Move Byron, Second Gray to approve revised Policy 503: Emergency Situations (formerly Disasters) with the additional change of "fire, snowstorms, or tornadoes" to "inclement weather." Motion carried.

##### 3. Discussion of Board Officers for FY2025/2026 – VP Gray will work on this for next meeting.

#### M. Public Discussion

No public comment

#### N. Adjournment

Move Byron, Second TerHaar to adjourn the meeting at 8:43 pm. Motion carried.

#### **CERTIFICATION OF MINUTES**

I hereby certify that the foregoing is a true and complete copy of the minutes of a regular meeting of the Board of Trustees of Saline District Library, Washtenaw County, State of Michigan, held at 555 N. Maple Road, Saline, MI 48176 on October 21, 2025 and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, as amended, and that the minutes of said meeting were approved by the Board of Trustees, were kept, and will be made available as required by said Act.

\_\_\_\_\_  
Secretary, SDL Board of Trustees

\_\_\_\_\_  
Date of Approval

**Saline District Library**  
**Bank Reconciliation**  
**Key Bank - General**  
**October 1, 2025 - October 31, 2025**

| Reference                                | Date     | GL Account | Description                            | Amount      |
|--|----------|------------|--|-------------|
| <b>Bank Statement Summary</b>            |          |            |  |             |
|  |          |            | Beginning Bank Balance                 | 76,189.69   |
|  |          |            | + Cleared Deposits & Other Additions   | 214,883.49  |
|  |          |            | - Cleared Checks & Other Payments      | 234,144.64  |
|  |          |            | Ending Bank Balance                    | 56,928.54   |
| <br><b>Open Deposits &amp; Additions</b> |          |            |  |             |
|  |          |            | <b>Total</b>                           | 0.00        |
| <br><b>Open Checks &amp; Payments</b>    |          |            |  |             |
| 25767                                    | 10/14/25 | 790-804    | ELEMENTONE                             | 2,100.00    |
| 25787                                    | 10/14/25 | 790-964.4  | SOUTHFIELD PUB...                      | 23.00       |
| 25796                                    | 10/21/25 | 790-860    | SHIRLEY BRUURS...                      | 198.80      |
| 25800                                    | 10/21/25 | 790-958    | SALINE AREA CH COMM                    | 300.00      |
|  |          |            | <b>Total</b>                           | 2,621.80    |
|  |          |            | <b>Reconciled Bank Balance</b>         | 54,306.74   |
| <br><b>Bank Transactions</b>             |          |            |  |             |
|  |          | 000-258    | EFTPS/EMPLEE                           | (16,037.85) |
|  |          | 790-723    | ALERUS RETIRE XFERS                    | (8,642.26)  |
|  |          | 790-722    | EFTPS/EMPLER                           | (8,122.46)  |
|  |          | 790-920    | DTE - ELECTRICITY                      | (5,176.41)  |
|  |          | 000-008    | ALERUS RETIRE XFERS                    | (4,184.80)  |
|  |          | 000-258.1  | 5080 MI TAX PYMT                       | (4,006.13)  |
|  |          | 790-921    | DTE - GAS                              | (1,292.69)  |
|  |          | 790-804    | PAYCHEX HRS                            | (695.50)    |
|  |          | 790-802    | STROM CPA                              | (645.00)    |
|  |          | 790-802    | PAYCHEX EIB                            | (533.62)    |
|  |          | 790-965    | BK SERVICE CHRGS                       | (174.76)    |
|  |          | 790-965    | MERCH FEE & DISC                       | (79.53)     |
|  |          | 790-702    | PAYCHEX FLEXPERKS                      | (6.80)      |
|  |          | 790-722    | PR FRACTION OF CENTS ADJ               | 0.06        |
|  |          | 000-665.1  | INTEREST                               | 40.77       |
|  |          | 000-017    | TRANSFER FROM AGENCY SUB               | 60,000.00   |
|  |          | 000-017    | TRANSFER FROM AGENCY SUB               | 150,000.00  |
|  |          |            | <b>Total</b>                           | 160,443.02  |
|  |          |            | <b>Adjusted General Ledger Balance</b> | 54,306.74   |



**Saline District Library**  
**Statement of Financial Position**  
**As of October 31, 2025**

**Assets**

**Current Assets**

|           |   |              |
|-----------|---|--------------|
| 000-001   | Key Bank - General                      | \$ 54,306.74 |
| 000-003   | Old National CD 1                       | 219,940.55   |
| 000-008   | Employee Advances                       | 24,648.45    |
| 000-013   | Agency Account (Schrandt)               | 2,815,265.04 |
| 000-013.1 | Agency Account-Unrealized Gain          | (178,348.75) |
| 000-017   | Agency Sub Account (Investment Account) | 2,614,512.05 |
| 000-017.1 | Agency Sub Account-Unrealized Gain      | (219,035.11) |

|                             |              |
|-----------------------------|--------------|
| <b>Total Current Assets</b> | 5,331,288.97 |
|-----------------------------|--------------|

**Property and Equipment**

|                                   |      |
|-----------------------------------|------|
| <b>Net Property and Equipment</b> | 0.00 |
|-----------------------------------|------|

|                     |                 |
|---------------------|-----------------|
| <b>Total Assets</b> | \$ 5,331,288.97 |
|---------------------|-----------------|

**Liabilities and Net Assets**

**Current Liabilities**

|         |                  |             |
|---------|------------------|-------------|
| 000-202 | Accounts Payable | \$ 3,201.00 |
| 000-257 | Accrued Payroll  | 44,466.98   |
| 000-275 | MTT Liability    | 7,797.00    |

|                                  |           |
|----------------------------------|-----------|
| <b>Total Current Liabilities</b> | 55,464.98 |
|----------------------------------|-----------|

**Long-Term Liabilities**

|                                    |      |
|------------------------------------|------|
| <b>Total Long-Term Liabilities</b> | 0.00 |
|------------------------------------|------|

|                          |           |
|--------------------------|-----------|
| <b>Total Liabilities</b> | 55,464.98 |
|--------------------------|-----------|

**Net Assets**

|           |                               |                |
|-----------|-------------------------------|----------------|
| 000-343   | Reserve-Compensated Absences  | 50,000.00      |
| 000-370   | Prepays                       | 45,015.00      |
| 000-375   | Reserve-Quasi Endowment       | 3,075,000.00   |
| 000-385   | Reserve-Unassigned            | 284,707.00     |
| 000-386   | Reserve-Building Improvement  | 1,000,000.00   |
| 000-386.1 | Reserve-Parking Lot           | 200,000.00     |
| 000-387   | Reserve-Equipment Replacement | 400,000.00     |
| 000-387.1 | Reserve-Technology & Internet | 500,000.00     |
| 000-388   | Reserve-Art Fund              | 77,669.00      |
| 000-389   | Reserve-Library Development   | 1,436,597.00   |
| 000-389.1 | Reserve-Future Developmeent   | 650,000.00     |
| 000-390   | General Fund Balance          | (1,829,032.32) |
| 000-399   | Net Position                  | (614,131.69)   |

|                         |              |
|-------------------------|--------------|
| <b>Total Net Assets</b> | 5,275,823.99 |
|-------------------------|--------------|

|   |                 |
|---|-----------------|
| <b>Total Liabilities and Net Assets</b> | \$ 5,331,288.97 |
|---|-----------------|

**Saline District Library  
Income Statement  
Actual vs. Budget**

|                           |                               | <b>1 Month Ended</b> | <b>11 Months</b>    | <b>12 Months Ended</b>   | <b>Year to Date</b> |
|---------------------------|-------------------------------|----------------------|---------------------|--------------------------|---------------------|
|                           |                               | <b>October 31,</b>   | <b>Ended</b>        | <b>November 30, 2025</b> | <b>Percentage</b>   |
|                           |                               | <b>2025</b>          | <b>October 31,</b>  | <b>Budget</b>            | <b>Budget</b>       |
|                           |                               | <b>Actual</b>        | <b>Actual</b>       |                          |                     |
| <b>Revenue</b>            |                               |                      |                     |                          |                     |
| 000-402.1                 | Saline-Real Tax               | \$ 0.00              | \$ 637,711.63       | \$ 665,908.00            | 95.77               |
| 000-402.2                 | Bridgewater-Real Tax          | 0.00                 | 27,045.20           | 26,641.00                | 101.52              |
| 000-402.3                 | Freedom-Real Tax              | 0.00                 | 7,427.74            | 7,318.00                 | 101.50              |
| 000-402.4                 | Lodi-Real Tax                 | 0.00                 | 509,527.01          | 502,697.00               | 101.36              |
| 000-402.5                 | Pittsfield-Real Tax           | 0.00                 | 931,664.43          | 910,241.00               | 102.35              |
| 000-402.6                 | Saline Township-Real Tax      | 0.00                 | 174,251.34          | 171,798.00               | 101.43              |
| 000-402.7                 | York Township-Real Tax        | 0.00                 | 417,310.43          | 411,590.00               | 101.39              |
| 000-413                   | PPT Reimbursement             | 0.00                 | 103,674.46          | 102,258.00               | 101.39              |
| 000-540                   | State Aid                     | 0.00                 | 30,736.12           | 30,214.00                | 101.73              |
| 000-628                   | Printers-Revenue              | 307.31               | 5,030.51            | 4,000.00                 | 125.76              |
| 000-628.1                 | Copy Machine-Revenue          | 0.00                 | 907.60              | 1,100.00                 | 82.51               |
| 000-629                   | Non-Resident Fee              | 95.00                | 2,860.00            | 4,000.00                 | 71.50               |
| 000-656                   | Penal Fines                   | 0.00                 | 21,112.58           | 22,000.00                | 95.97               |
| 000-658                   | Fines-Overdue Materials       | 16.50                | 371.31              | 0.00                     | 0.00                |
| 000-658.1                 | Materials Replacement         | 493.22               | 6,375.33            | 7,400.00                 | 86.15               |
| 000-665.1                 | General Account Interest      | 40.77                | 1,047.36            | 1,200.00                 | 87.28               |
| 000-665.2                 | CD Interest                   | 0.00                 | 10,635.80           | 0.00                     | 0.00                |
| 000-665.3                 | Sub-Agency Account Interest   | 3,564.61             | 52,655.28           | 90,135.00                | 58.42               |
| 000-665.4                 | Agency Account Interest       | 2,520.03             | 60,110.85           | 0.00                     | 0.00                |
| 000-674                   | Donations-Unrestricted        | 3,130.00             | 7,010.00            | 6,000.00                 | 116.83              |
| 000-674.1                 | Donations-Restricted          | 500.00               | 500.00              | 1,500.00                 | 33.33               |
| 000-674.2                 | Donations-Friends             | 300.69               | 13,757.30           | 14,500.00                | 94.88               |
| 000-699                   | Trans from Other Funds        | 0.00                 | 0.00                | 869,500.00               | 0.00                |
| <b>Total Revenue</b>      |                               | <u>10,968.13</u>     | <u>3,021,722.28</u> | <u>3,850,000.00</u>      | <u>78.49</u>        |
| <b>Gross Profit</b>       |                               | <u>10,968.13</u>     | <u>3,021,722.28</u> | <u>3,850,000.00</u>      | <u>78.49</u>        |
| <b>Operating Expenses</b> |                               |                      |                     |                          |                     |
| 790-702                   | Salaries                      | 108,416.75           | 1,278,454.19        | 1,450,000.00             | 88.17               |
| 790-716                   | Employee Insurance/Benefits   | 7,325.22             | 75,077.15           | 89,000.00                | 84.36               |
| 790-719                   | Health Reimbursement          | 0.00                 | 19,406.59           | 21,500.00                | 90.26               |
| 790-722                   | Employer FICA                 | 8,122.40             | 95,990.08           | 108,750.00               | 88.27               |
| 790-723                   | Retirement                    | 3,506.33             | 41,734.42           | 44,000.00                | 94.85               |
| 790-727                   | Office Supplies               | 546.22               | 5,765.96            | 7,800.00                 | 73.92               |
| 790-727.4                 | Cartridges                    | 0.00                 | 1,387.76            | 4,100.00                 | 33.85               |
| 790-730                   | Postage                       | 234.00               | 929.17              | 1,200.00                 | 77.43               |
| 790-732                   | Cleaning Supplies             | 895.40               | 4,679.19            | 6,000.00                 | 77.99               |
| 790-734                   | Processing Supplies           | 1,070.55             | 9,154.67            | 11,000.00                | 83.22               |
| 790-740                   | Equipment                     | 204.00               | 8,746.87            | 35,000.00                | 24.99               |
| 790-750.1                 | Adult Programming             | 1,412.49             | 16,265.81           | 18,000.00                | 90.37               |
| 790-750.2                 | Teen Programming              | 578.40               | 10,044.89           | 11,000.00                | 91.32               |
| 790-750.3                 | Youth Programming             | 842.60               | 15,494.25           | 15,000.00                | 103.30              |
| 790-750.4                 | Programming funded by Friends | 15.45                | 6,411.94            | 7,500.00                 | 85.49               |
| 790-752.1                 | Summer Reading-Adult          | 0.00                 | 2,237.40            | 3,000.00                 | 74.58               |
| 790-752.2                 | Summer Reading-Teen           | 0.00                 | 769.93              | 2,000.00                 | 38.50               |
| 790-752.3                 | Summer Reading-Youth          | 0.00                 | 4,333.91            | 5,000.00                 | 86.68               |
| 790-760                   | Youth Toys/Realia             | 335.72               | 3,080.74            | 2,500.00                 | 123.23              |
| 790-762.1                 | Adult ETC                     | 0.00                 | 1,487.55            | 3,500.00                 | 42.50               |
| 790-762.3                 | Youth ETC                     | 545.14               | 1,817.94            | 2,500.00                 | 72.72               |
| 790-770                   | Periodicals                   | 1,409.03             | 12,560.00           | 12,300.00                | 102.11              |
| 790-772.1                 | eLibrary-Adults               | 8,456.41             | 169,772.39          | 175,000.00               | 97.01               |
| 790-772.4                 | eLibrary Funded by Friends    | 0.00                 | 5,000.00            | 5,000.00                 | 100.00              |
| 790-780                   | Software                      | 2,464.08             | 14,018.27           | 22,000.00                | 63.72               |

**Saline District Library  
Income Statement  
Actual vs. Budget**

|                                 |                          | <b>1 Month Ended</b>                   | <b>11 Months Ended</b>                 | <b>12 Months Ended</b>              | <b>Year to Date</b>          |
|---------------------------------|--------------------------|--|--|-------------------------------------|------------------------------|
|                                 |                          | <b>October 31,<br/>2025<br/>Actual</b> | <b>October 31,<br/>2025<br/>Actual</b> | <b>November 30, 2025<br/>Budget</b> | <b>Percentage<br/>Budget</b> |
| 790-785                         | Online Database          | 4,817.51                               | 32,438.19                              | 42,000.00                           | 77.23                        |
| 790-801                         | PS-Auditor               | 0.00                                   | 31,145.00                              | 27,000.00                           | 115.35                       |
| 790-802                         | PS-Bookkeeping           | 1,178.62                               | 14,817.24                              | 13,800.00                           | 107.37                       |
| 790-803                         | PS-Attorney              | 0.00                                   | 306.00                                 | 1,200.00                            | 25.50                        |
| 790-804                         | PS-Consultants           | 2,795.50                               | 7,396.50                               | 5,000.00                            | 147.93                       |
| 790-805                         | PS--Computer Consultants | 0.00                                   | 0.00                                   | 5,000.00                            | 0.00                         |
| 790-806                         | PS-Tax Collection        | 312.00                                 | 312.00                                 | 350.00                              | 89.14                        |
| 790-810                         | Cooperative Fees         | 0.00                                   | 0.00                                   | 3,500.00                            | 0.00                         |
| 790-820                         | Polaris                  | 46,165.02                              | 48,665.02                              | 50,000.00                           | 97.33                        |
| 790-850                         | Internet                 | 2,557.03                               | 4,934.33                               | 21,000.00                           | 23.50                        |
| 790-851                         | Telephone                | 437.63                                 | 4,592.28                               | 5,400.00                            | 85.04                        |
| 790-860                         | Travel/Lodging           | 261.10                                 | 925.24                                 | 2,500.00                            | 37.01                        |
| 790-880                         | Marketing                | 50.00                                  | 17,150.22                              | 20,000.00                           | 85.75                        |
| 790-885                         | Misc Funded by Friends   | 0.00                                   | 1,307.41                               | 1,000.00                            | 130.74                       |
| 790-920                         | Electricity              | 5,176.41                               | 49,794.35                              | 52,000.00                           | 95.76                        |
| 790-921                         | Gas                      | 1,292.69                               | 15,614.18                              | 20,000.00                           | 78.07                        |
| 790-922                         | Water                    | 0.00                                   | 4,461.89                               | 6,800.00                            | 65.62                        |
| 790-930                         | Building Maintenance     | 10,339.67                              | 29,365.26                              | 25,000.00                           | 117.46                       |
| 790-932                         | Grounds Maintenance      | 12.08                                  | 36,233.54                              | 40,000.00                           | 90.58                        |
| 790-934                         | Equipment Maintenance    | 1,339.13                               | 9,844.68                               | 12,000.00                           | 82.04                        |
| 790-955                         | Grants                   | 1,310.02                               | 14,879.59                              | 0.00                                | 0.00                         |
| 790-956                         | Miscellaneous            | 50.00                                  | 1,770.76                               | 1,600.00                            | 110.67                       |
| 790-957                         | Continued Education      | 100.00                                 | 3,102.90                               | 5,500.00                            | 56.42                        |
| 790-958                         | Dues                     | 300.00                                 | 3,914.50                               | 4,400.00                            | 88.97                        |
| 790-964                         | Tax Adjustment           | 405.91                                 | 1,926.23                               | 4,500.00                            | 42.81                        |
| 790-964.4                       | MelCat Reimbursements    | 23.00                                  | 635.03                                 | 500.00                              | 127.01                       |
| 790-965                         | Bank Charges             | 290.71                                 | 3,091.15                               | 4,500.00                            | 68.69                        |
| 790-969                         | Insurance                | 100.00                                 | 19,155.00                              | 20,000.00                           | 95.78                        |
| 790-971                         | Capital Improvement      | 0.00                                   | 11,943.00                              | 30,000.00                           | 39.81                        |
| 790-975                         | Furniture                | 1,270.97                               | 9,216.21                               | 20,000.00                           | 46.08                        |
| 790-981                         | Books Funded by Friends  | 0.00                                   | 205.99                                 | 1,000.00                            | 20.60                        |
| 790-982.1                       | Adult Fiction            | 1,409.20                               | 32,599.49                              | 35,000.00                           | 93.14                        |
| 790-982.15                      | Large Print              | 53.31                                  | 2,939.24                               | 9,000.00                            | 32.66                        |
| 790-982.2                       | Teen Fiction             | 283.18                                 | 6,250.98                               | 11,000.00                           | 56.83                        |
| 790-982.3                       | Youth Fiction            | 1,308.09                               | 20,038.47                              | 25,000.00                           | 80.15                        |
| 790-983.1                       | Adult Nonfiction         | 680.27                                 | 20,823.44                              | 34,000.00                           | 61.25                        |
| 790-983.15                      | Reference                | 0.00                                   | 3,374.62                               | 3,500.00                            | 96.42                        |
| 790-983.2                       | Teen Nonfiction          | 132.87                                 | 2,751.45                               | 4,000.00                            | 68.79                        |
| 790-983.3                       | Youth Nonfiction         | 1,858.52                               | 11,732.92                              | 15,000.00                           | 78.22                        |
| 790-984.1                       | Audiobooks-Adult         | 616.85                                 | 2,960.32                               | 4,000.00                            | 74.01                        |
| 790-984.2                       | Audiobooks-Teen          | 52.99                                  | 1,125.77                               | 1,400.00                            | 80.41                        |
| 790-984.3                       | Audiobooks-Youth         | 921.31                                 | 5,016.40                               | 6,200.00                            | 80.91                        |
| 790-985.1                       | DVD/Blu Rays-Adult       | 802.22                                 | 5,896.54                               | 9,000.00                            | 65.52                        |
| 790-985.2                       | DVD/Blu Rays-Teen        | 27.40                                  | 342.14                                 | 500.00                              | 68.43                        |
| 790-985.3                       | DVD/Blu Rays-Youth       | 415.30                                 | 2,416.11                               | 2,600.00                            | 92.93                        |
| 790-986.1                       | Music CDs-Adult          | 45.71                                  | 740.66                                 | 1,400.00                            | 52.90                        |
| 790-986.3                       | Music CDs-Youth          | 17.23                                  | 197.09                                 | 200.00                              | 98.55                        |
| 790-998                         | Special Projects         | 0.00                                   | 1,431,788.03                           | 1,180,000.00                        | 121.34                       |
| <b>Total Operating Expenses</b> |                          | <u>235,589.64</u>                      | <u>3,734,758.43</u>                    | <u>3,850,000.00</u>                 | <u>97.01</u>                 |
| <b>Operating Income (Loss)</b>  |                          | <u>(224,621.51)</u>                    | <u>(713,036.15)</u>                    | <u>0.00</u>                         | <u>0.00</u>                  |

**Saline District Library  
Income Statement  
Actual vs. Budget**

|                                       |                                   | <b>1 Month Ended</b>                   | <b>11 Months Ended</b>                 | <b>12 Months Ended</b>              | <b>Year to Date</b>          |
|---------------------------------------|-----------------------------------|--|--|-------------------------------------|------------------------------|
|                                       |                                   | <b>October 31,<br/>2025<br/>Actual</b> | <b>October 31,<br/>2025<br/>Actual</b> | <b>November 30, 2025<br/>Budget</b> | <b>Percentage<br/>Budget</b> |
| <b>Other Income (Expenses)</b>        |                                   |  |  |                                     |                              |
| 000-669.1                             | Sub-Agency Long Term Gain         | (13,359.33)                            | (133,683.57)                           | 0.00                                | 0.00                         |
| 000-670                               | Sub-Agency Change in Market Value | 19,407.24                              | 188,714.53                             | 0.00                                | 0.00                         |
| 000-670.4                             | Agency Change in Market Value     | 6,072.55                               | 55,126.44                              | 0.00                                | 0.00                         |
| 000-965.4                             | Agency Admin Charges              | <u>(1,071.82)</u>                      | <u>(11,252.94)</u>                     | <u>0.00</u>                         | <u>0.00</u>                  |
| <b>Total Other Income (Expenses)</b>  |                                   | <u>11,048.64</u>                       | <u>98,904.46</u>                       | <u>0.00</u>                         | <u>0.00</u>                  |
| <b>Net Income (Loss) Before Taxes</b> |                                   | <u>(213,572.87)</u>                    | <u>(614,131.69)</u>                    | <u>0.00</u>                         | <u>0.00</u>                  |
| <b>Net Income (Loss)</b>              |                                   | <u>\$ (213,572.87)</u>                 | <u>\$ (614,131.69)</u>                 | <u>\$ 0.00</u>                      | <u>0.00</u>                  |

**Saline District Library Fund 101**  
**Bill List**  
**October 2025**

| Type                                      | Date       | Num       | Name               | Memo             | Amount    |
|---|------------|-----------|--------------------|------------------|-----------|
| <b>702 · Salaries</b>                     |            |           |                    |                  |           |
| Check                                     | 10/10/2025 |           |                    | pay period en... | 38,908.64 |
| Check                                     | 10/10/2025 |           |                    | MERS pay p...    | 2,074.08  |
| Check                                     | 10/10/2025 |           |                    | MERS Staff L...  | 88.19     |
| Check                                     | 10/10/2025 |           |                    | MERS Staff L...  | 149.81    |
| Check                                     | 10/10/2025 |           |                    | MERS 457 pa...   | 2,092.40  |
| Check                                     | 10/10/2025 |           |                    | Flexperks        | 3.40      |
| Check                                     | 10/10/2025 |           |                    | Flexperks        | 3.40      |
| Bill                                      | 10/21/2025 | 10 YE...  | WAARALA, KARRIE    | 10 Year longe... | 100.00    |
| Bill                                      | 10/21/2025 | 5 Year... | ANDREWS, ARTHUR    | 5 Year longev... | 50.00     |
| Check                                     | 10/22/2025 |           |                    | pay period en... | 38,472.10 |
| Check                                     | 10/22/2025 |           |                    | MERS pay p...    | 2,009.05  |
| Check                                     | 10/22/2025 |           |                    | MERS Staff L...  | 88.19     |
| Check                                     | 10/22/2025 |           |                    | MERS Staff L...  | 149.81    |
| Check                                     | 10/22/2025 |           |                    | MERS 457 pa...   | 2,092.40  |
| Check                                     | 10/22/2025 |           |                    | flex prks        | 3.40      |
| Total 702 · Salaries                      |            |           |                    |                  | 86,284.87 |
| <b>716 · Employee Insurances/Benefits</b> |            |           |                    |                  |           |
| Bill                                      | 10/21/2025 | 11/-11... | BLUE CROSS BLU...  | 11/1-11/30/20... | 8,196.32  |
| Bill                                      | 10/21/2025 | 97611...  | SBIS               |                  | 1,220.20  |
| Total 716 · Employee Insurances/Benefits  |            |           |                    |                  | 9,416.52  |
| <b>723 · Retirement</b>                   |            |           |                    |                  |           |
| Check                                     | 10/10/2025 |           |                    | MERS pay p...    | 2,074.08  |
| Check                                     | 10/22/2025 |           |                    | MERS pay p...    | 2,009.05  |
| Total 723 · Retirement                    |            |           |                    |                  | 4,083.13  |
| <b>727 · Office Supplies</b>              |            |           |                    |                  |           |
| Bill                                      | 10/14/2025 | 9/1-9/... | AMAZON CAPITAL ... |                  | 116.94    |
| Bill                                      | 10/21/2025 | 70069...  | STAPLES            |                  | 429.28    |
| Total 727 · Office Supplies               |            |           |                    |                  | 546.22    |
| <b>730 · Postage</b>                      |            |           |                    |                  |           |
| Bill                                      | 10/14/2025 | 9/1-9/... | KEYBANK - NATIO... |                  | 234.00    |
| Total 730 · Postage                       |            |           |                    |                  | 234.00    |
| <b>732 · Cleaning Supplies</b>            |            |           |                    |                  |           |
| Bill                                      | 10/14/2025 | 9/1-9/... | AMAZON CAPITAL ... |                  | 60.29     |
| Bill                                      | 10/21/2025 | 70069...  | STAPLES            |                  | 835.11    |
| Total 732 · Cleaning Supplies             |            |           |                    |                  | 895.40    |
| <b>734 · Processing Supplies</b>          |            |           |                    |                  |           |
| Bill                                      | 10/14/2025 | 331032    | SHOWCASES          |                  | 721.01    |

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Accrual Basis

**Saline District Library Fund 101**  
**Bill List**  
**October 2025**

| Type   | Date       | Num       | Name               | Memo             | Amount   |
|--|------------|-----------|--------------------|------------------|----------|
| Bill   | 10/21/2025 | 70069...  | STAPLES            |                  | 349.54   |
| Total 734 · Processing Supplies              |            |           |                    |                  | 1,070.55 |
| <b>740 · Equipment</b>                       |            |           |                    |                  |          |
| Bill   | 10/14/2025 | 9/1-9/... | AMAZON CAPITAL ... |                  | 204.00   |
| Total 740 · Equipment                        |            |           |                    |                  | 204.00   |
| <b>750.1 · Adult Programming</b>             |            |           |                    |                  |          |
| Bill   | 10/14/2025 | 10/16/... | WILSON, VALERIE    | Cooking with ... | 300.00   |
| Bill   | 10/14/2025 | 7811      | ROBINETT, KRISTY   | Vampire Prog...  | 350.00   |
| Bill   | 10/14/2025 | 9/8-9/... | MCFRY, JO ANN Y... | 8 Classes        | 400.00   |
| Bill   | 10/14/2025 | 9/1-9/... | KEYBANK - NATIO... |                  | 352.50   |
| Bill   | 10/14/2025 | 9/1-9/... | AMAZON CAPITAL ... |                  | 9.99     |
| Total 750.1 · Adult Programming              |            |           |                    |                  | 1,412.49 |
| <b>750.2 · Teen Programming</b>              |            |           |                    |                  |          |
| Bill   | 10/14/2025 | 9/1-9/... | AMAZON CAPITAL ... |                  | 578.40   |
| Total 750.2 · Teen Programming               |            |           |                    |                  | 578.40   |
| <b>750.3 · Youth Programming</b>             |            |           |                    |                  |          |
| Bill   | 10/14/2025 | 9/1-9/... | KEYBANK - NATIO... |                  | 89.82    |
| Bill   | 10/14/2025 | 9/1-9/... | AMAZON CAPITAL ... |                  | 752.78   |
| Total 750.3 · Youth Programming              |            |           |                    |                  | 842.60   |
| <b>750.4 · Programming Funded by Friends</b> |            |           |                    |                  |          |
| Bill   | 10/21/2025 | 10/17/... | WAARALA, KARRIE    |                  | 15.45    |
| Total 750.4 · Programming Funded by Friends  |            |           |                    |                  | 15.45    |
| <b>760 · Youth Toys/Realia</b>               |            |           |                    |                  |          |
| Bill   | 10/14/2025 | 9/1-9/... | KEYBANK - NATIO... |                  | 335.72   |
| Total 760 · Youth Toys/Realia                |            |           |                    |                  | 335.72   |
| <b>762.3 · Youth ETC</b>                     |            |           |                    |                  |          |
| Bill   | 10/14/2025 | 9/1-9/... | AMAZON CAPITAL ... |                  | 545.14   |
| Total 762.3 · Youth ETC                      |            |           |                    |                  | 545.14   |
| <b>770 · Periodicals</b>                     |            |           |                    |                  |          |
| Bill   | 10/14/2025 | 36100...  | THE ANN ARBOR N... | 5 weekes thru... | 31.90    |
| Bill   | 10/14/2025 | 168842    | WASHTENAW NE...    | 10/1-12/31/20... | 1,377.13 |
| Total 770 · Periodicals                      |            |           |                    |                  | 1,409.03 |
| <b>772.1 · Ebooks-Adult</b>                  |            |           |                    |                  |          |
| Bill   | 10/14/2025 | 47026...  | KANOPY, INC.       |                  | 468.35   |

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Accrual Basis

**Saline District Library Fund 101**  
**Bill List**  
**October 2025**

| Type   | Date       | Num       | Name               | Memo              | Amount    |
|--|------------|-----------|--------------------|-------------------|-----------|
| Bill   | 10/14/2025 | 50782...  | MIDWEST TAPE       | Hoopla            | 7,988.06  |
| Total 772.1 · Ebooks-Adult                   |            |           |                    |                   | 8,456.41  |
| <b>780 · Software</b>                        |            |           |                    |                   |           |
| Bill   | 10/14/2025 | 75950     | THE LIBRARY NET... |                   | 2,464.08  |
| Total 780 · Software                         |            |           |                    |                   | 2,464.08  |
| <b>785 · Online Database</b>                 |            |           |                    |                   |           |
| Bill   | 10/14/2025 | 70915...  | PROQUEST LLC       | MISAN 10/1/2...   | 1,884.82  |
| Bill   | 10/14/2025 | 70915...  | PROQUEST LLC       | ANC LIB 10/1...   | 1,676.11  |
| Bill   | 10/14/2025 | INV68...  | WORLD TRADE PR...  | A TO Z World...   | 1,256.58  |
| Total 785 · Online Database                  |            |           |                    |                   | 4,817.51  |
| <b>802 · Professional Services-Bookkeep</b>  |            |           |                    |                   |           |
| Bill   | 10/10/2025 |           | STROM ACCOUNTI...  |                   | 645.00    |
| Check  | 10/14/2025 |           |                    |                   | 302.78    |
| Check  | 10/22/2025 |           |                    | paychex eib       | 230.84    |
| Total 802 · Professional Services-Bookkeep   |            |           |                    |                   | 1,178.62  |
| <b>804 · Professioanl services-Consult</b>   |            |           |                    |                   |           |
| Check  | 10/10/2025 |           |                    | Paychex hr fee    | 695.50    |
| Bill   | 10/14/2025 | 251808    | ELEMENTONE         | Pay Structure ... | 2,100.00  |
| Total 804 · Professioanl services-Consult    |            |           |                    |                   | 2,795.50  |
| <b>806 · Professioanl sevices-Tax Collec</b> |            |           |                    |                   |           |
| Bill   | 10/14/2025 | 10/2/2... | LODI TOWNSHIP      | Tax Collection    | 312.00    |
| Total 806 · Professioanl sevices-Tax Collec  |            |           |                    |                   | 312.00    |
| <b>820 · Polaris</b>                         |            |           |                    |                   |           |
| Bill   | 10/21/2025 | INV-IN... | INNOVATIVE INTE... |                   | 40,707.65 |
| Bill   | 10/21/2025 | INV-IN... | INNOVATIVE INTE... |                   | 5,457.37  |
| Total 820 · Polaris                          |            |           |                    |                   | 46,165.02 |
| <b>850 · Internet</b>                        |            |           |                    |                   |           |
| Bill   | 10/14/2025 | 10/13/... | T-MOBILE           | Hotspots          | 1,057.03  |
| Bill   | 10/14/2025 | 102210    | MERIT NETWORK, ... |                   | 1,500.00  |
| Total 850 · Internet                         |            |           |                    |                   | 2,557.03  |
| <b>851 · Telephone</b>                       |            |           |                    |                   |           |
| Bill   | 10/14/2025 | IN94907   | TELNET WORLDWI...  |                   | 437.63    |
| Total 851 · Telephone                        |            |           |                    |                   | 437.63    |
| <b>860 · Travel/Lodging</b>                  |            |           |                    |                   |           |

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Accrual Basis

**Saline District Library Fund 101**  
**Bill List**  
**October 2025**

| Type                               | Date       | Num       | Name               | Memo    | Amount    |
|------------------------------------|------------|-----------|--------------------|---------|-----------|
| Bill                               | 10/14/2025 | 9/3/20... | JASMINE RIEHL      | Mileage | 62.30     |
| Bill                               | 10/21/2025 | 10/20/... | SHIRLEY BRUURS...  | Mileage | 198.80    |
| Total 860 · Travel/Lodging         |            |           |                    |         | 261.10    |
| <b>880 · Marketing</b>             |            |           |                    |         |           |
| Bill                               | 10/14/2025 | 9/1-9/... | KEYBANK - NATIO... |         | 50.00     |
| Total 880 · Marketing              |            |           |                    |         | 50.00     |
| <b>920 · Electricity</b>           |            |           |                    |         |           |
| Bill                               | 10/10/2025 |           | DTE ENERGY - EL... |         | 5,174.41  |
| Total 920 · Electricity            |            |           |                    |         | 5,174.41  |
| <b>921 · Gas</b>                   |            |           |                    |         |           |
| Bill                               | 10/10/2025 |           | DTE ENERGY - GAS   |         | 1,292.69  |
| Total 921 · Gas                    |            |           |                    |         | 1,292.69  |
| <b>930 · Building Maintenance</b>  |            |           |                    |         |           |
| Bill                               | 10/14/2025 | 350897    | MICHIGAN POWER...  |         | 362.00    |
| Bill                               | 10/14/2025 | 88956...  | WASTE MANAGEM...   |         | 275.86    |
| Bill                               | 10/14/2025 | 9/1-9/... | AMAZON CAPITAL ... |         | 528.84    |
| Bill                               | 10/21/2025 | 13711     | ALTECH             |         | 3,945.48  |
| Bill                               | 10/21/2025 | 13658     | ALTECH             |         | 4,878.99  |
| Bill                               | 10/21/2025 | 96698...  | GRAINGER           |         | 136.76    |
| Bill                               | 10/21/2025 | 96698...  | GRAINGER           |         | 14.04     |
| Bill                               | 10/21/2025 | 26350     | WYANDOTTE ALA...   |         | 197.70    |
| Total 930 · Building Maintenance   |            |           |                    |         | 10,339.67 |
| <b>932 · Ground Maintenance</b>    |            |           |                    |         |           |
| Bill                               | 10/14/2025 | 446981    | CHELSEA LUMBE...   |         | 12.08     |
| Total 932 · Ground Maintenance     |            |           |                    |         | 12.08     |
| <b>934 · Equipment Maintenance</b> |            |           |                    |         |           |
| Bill                               | 10/14/2025 | 50721...  | RICOH USA, INC     |         | 960.78    |
| Bill                               | 10/14/2025 | 50721...  | RICOH USA, INC     |         | 378.35    |
| Total 934 · Equipment Maintenance  |            |           |                    |         | 1,339.13  |
| <b>955 · Grants</b>                |            |           |                    |         |           |
| Bill                               | 10/14/2025 | 9/1-9/... | KEYBANK - NATIO... |         | 1,300.53  |
| Bill                               | 10/14/2025 | 9/1-9/... | AMAZON CAPITAL ... |         | 9.49      |
| Total 955 · Grants                 |            |           |                    |         | 1,310.02  |
| <b>956 · Miscellaneous</b>         |            |           |                    |         |           |
| Bill                               | 10/14/2025 | 9/1-9/... | KEYBANK - NATIO... |         | 50.00     |



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**Saline District Library Fund 101**  
**Bill List**  
**October 2025**

| Type                                 | Date       | Num       | Name               | Memo              | Amount   |
|--------------------------------------|------------|-----------|--------------------|-------------------|----------|
| Total 956 · Miscellaneous            |            |           |                    |                   | 50.00    |
| <b>957 · Continuing Education</b>    |            |           |                    |                   |          |
| Bill                                 | 10/14/2025 | 9/1-9/... | KEYBANK - NATIO... |                   | 100.00   |
| Total 957 · Continuing Education     |            |           |                    |                   | 100.00   |
| <b>958 · Dues</b>                    |            |           |                    |                   |          |
| Bill                                 | 10/21/2025 | 2460      | SALINE AREA CHA... |                   | 300.00   |
| Total 958 · Dues                     |            |           |                    |                   | 300.00   |
| <b>964 · Tax Adjustment</b>          |            |           |                    |                   |          |
| Bill                                 | 10/14/2025 | 20251...  | WASHTENAW COU...   |                   | 405.91   |
| Total 964 · Tax Adjustment           |            |           |                    |                   | 405.91   |
| <b>964.4 · MelCat Reimbursements</b> |            |           |                    |                   |          |
| Bill                                 | 10/14/2025 | 35186...  | SOUTHFIELD PUBL... |                   | 23.00    |
| Total 964.4 · MelCat Reimbursements  |            |           |                    |                   | 23.00    |
| <b>965 · Bank Charges</b>            |            |           |                    |                   |          |
| Check                                | 10/03/2025 |           |                    | KB merch fee      | 45.83    |
| Check                                | 10/03/2025 |           |                    | KB merch fee      | 33.70    |
| Check                                | 10/08/2025 |           |                    | Sept. analysis... | 174.76   |
| Bill                                 | 10/14/2025 | 9/1-9/... | KEYBANK - NATIO... |                   | 36.42    |
| Total 965 · Bank Charges             |            |           |                    |                   | 290.71   |
| <b>969 · Insurance</b>               |            |           |                    |                   |          |
| Bill                                 | 10/14/2025 | 9/1-9/... | KEYBANK - NATIO... |                   | 100.00   |
| Total 969 · Insurance                |            |           |                    |                   | 100.00   |
| <b>975 · Furniture</b>               |            |           |                    |                   |          |
| Bill                                 | 10/14/2025 | 7694222   | DEMCO INC          | Multimedia        | 582.12   |
| Bill                                 | 10/14/2025 | 9/1-9/... | KEYBANK - NATIO... |                   | 688.85   |
| Total 975 · Furniture                |            |           |                    |                   | 1,270.97 |
| <b>982.1 · Adult Fiction</b>         |            |           |                    |                   |          |
| Bill                                 | 10/14/2025 | 9/1-9/... | AMAZON CAPITAL ... |                   | 901.93   |
| Bill                                 | 10/21/2025 | 9/1-9/... | BAKER & TAYLOR     |                   | 507.27   |
| Total 982.1 · Adult Fiction          |            |           |                    |                   | 1,409.20 |
| <b>982.15 · Large Print</b>          |            |           |                    |                   |          |
| Bill                                 | 10/21/2025 | 9/1-9/... | BAKER & TAYLOR     |                   | 53.31    |
| Total 982.15 · Large Print           |            |           |                    |                   | 53.31    |

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Accrual Basis

**Saline District Library Fund 101**  
**Bill List**  
**October 2025**

| Type                             | Date       | Num       | Name               | Memo | Amount   |
|----------------------------------|------------|-----------|--------------------|------|----------|
| <b>982.2 · Teen Fiction</b>      |            |           |                    |      |          |
| Bill                             | 10/14/2025 | 9/1-9/... | AMAZON CAPITAL ... |      | 160.83   |
| Bill                             | 10/21/2025 | 9/1-9/... | BAKER & TAYLOR     |      | 122.35   |
| Total 982.2 · Teen Fiction       |            |           |                    |      | 283.18   |
| <b>982.3 · Youth Fiction</b>     |            |           |                    |      |          |
| Bill                             | 10/21/2025 | 9/1-9/... | BAKER & TAYLOR     |      | 1,308.09 |
| Total 982.3 · Youth Fiction      |            |           |                    |      | 1,308.09 |
| <b>983.1 · Adult Nonfiction</b>  |            |           |                    |      |          |
| Bill                             | 10/14/2025 | 9/1-9/... | AMAZON CAPITAL ... |      | 118.14   |
| Bill                             | 10/21/2025 | 9/1-9/... | BAKER & TAYLOR     |      | 562.13   |
| Total 983.1 · Adult Nonfiction   |            |           |                    |      | 680.27   |
| <b>983.2 · Teen Nonfiction</b>   |            |           |                    |      |          |
| Bill                             | 10/21/2025 | 9/1-9/... | BAKER & TAYLOR     |      | 132.87   |
| Total 983.2 · Teen Nonfiction    |            |           |                    |      | 132.87   |
| <b>983.3 · Youth Nonfiction</b>  |            |           |                    |      |          |
| Bill                             | 10/14/2025 | 9/1-9/... | AMAZON CAPITAL ... |      | 652.16   |
| Bill                             | 10/21/2025 | 9/1-9/... | BAKER & TAYLOR     |      | 1,206.36 |
| Total 983.3 · Youth Nonfiction   |            |           |                    |      | 1,858.52 |
| <b>984.1 · Audiobooks-Adult</b>  |            |           |                    |      |          |
| Bill                             | 10/14/2025 | 9/1-9/... | MIDWEST TAPE       |      | 616.85   |
| Total 984.1 · Audiobooks-Adult   |            |           |                    |      | 616.85   |
| <b>984.2 · Audiobooks-Teen</b>   |            |           |                    |      |          |
| Bill                             | 10/14/2025 | 9/1-9/... | MIDWEST TAPE       |      | 52.99    |
| Total 984.2 · Audiobooks-Teen    |            |           |                    |      | 52.99    |
| <b>984.3 · Audiobooks-Youth</b>  |            |           |                    |      |          |
| Bill                             | 10/14/2025 | 9/1-9/... | MIDWEST TAPE       |      | 818.79   |
| Bill                             | 10/21/2025 | 9/1-9/... | BAKER & TAYLOR     |      | 102.52   |
| Total 984.3 · Audiobooks-Youth   |            |           |                    |      | 921.31   |
| <b>985.1 · DVDBlu Rays-Adult</b> |            |           |                    |      |          |
| Bill                             | 10/14/2025 | 9/1-9/... | MIDWEST TAPE       |      | 802.22   |
| Total 985.1 · DVDBlu Rays-Adult  |            |           |                    |      | 802.22   |
| <b>985.2 · DVD Blu Rays-Teen</b> |            |           |                    |      |          |
| Bill                             | 10/14/2025 | 9/1-9/... | AMAZON CAPITAL ... |      | 27.40    |

10:36 AM

11/10/25

Accrual Basis

Saline District Library Fund 101

Bill List

October 2025

| Type                              | Date       | Num       | Name         | Memo | Amount            |
|-----------------------------------|------------|-----------|--------------|------|-------------------|
| Total 985.2 · DVD Blu Rays-Teen   |            |           |              |      | 27.40             |
| <b>985.3 · DVD/Blu Rays-Youth</b> |            |           |              |      |                   |
| Bill                              | 10/14/2025 | 9/1-9/... | MIDWEST TAPE |      | 415.30            |
| Total 985.3 · DVD/Blu Rays-Youth  |            |           |              |      | 415.30            |
| <b>986.1 · Music CDs-Adult</b>    |            |           |              |      |                   |
| Bill                              | 10/14/2025 | 9/1-9/... | MIDWEST TAPE |      | 45.71             |
| Total 986.1 · Music CDs-Adult     |            |           |              |      | 45.71             |
| <b>986.3 · Music CDs-Youth</b>    |            |           |              |      |                   |
| Bill                              | 10/14/2025 | 9/1-9/... | MIDWEST TAPE |      | 17.23             |
| Total 986.3 · Music CDs-Youth     |            |           |              |      | 17.23             |
| <b>TOTAL</b>                      |            |           |              |      | <b>208,001.46</b> |



**Library Director's Report  
Submitted by Karrie Waarala  
November 25, 2025**

- The U.S. District Court for the District of Rhode Island has [struck down the federal administration's attempts to dismantle the Institute of Museum and Library Services \(IMLS\)](#). The court issued a permanent injunction that nullifies all actions to dismantle IMLS, takes immediate nationwide effect, and prevents the administration from taking these actions again in the future. This decision was in response to a suit brought by 21 State Attorneys General, including Michigan's. More details will be forthcoming, but this is excellent news.
- The Holds Pickup Window is now available as a pickup location when placing a hold using the SDL app. This is a big plus for our app users, and something that has been requested. Big thanks to Jess, Arlene, and Andrew for sticking with this project to find a solution.
- Our new Kyocera printer/copiers have been installed, as have the two new countertop X-25 self-check stations from EnvisionWare. The new Easy Pay station, which will allow for one-stop payments for both printing and photocopying for the public, is still a few weeks out.
- Upcoming programs of note include [Finding Your Writing Voice](#), [Jane Austen's 250<sup>th</sup> Birthday Celebration](#), and [SDL Sleuth Squad](#) for adults; [Bingo for Books](#) for teens; and [Preschool Playtime](#), [Music & Movement](#), and [Super Mario Party](#) for kids.
- SDL will once again be participating in the [Cocoa Crawl](#) sponsored by Saline Main Street on Saturday, December 6. SDL staff members will be hosting crafts and passing out cocoa-related goodies at The 109 Cultural Exchange. We have found that we are able to have a more positive community impact by taking part in the Coca Crawl over the holiday parade which takes place on the same day.
- We are pleased to welcome Dena Moscheck as SDL's new Head of Youth Services. Dena comes to us with over a decade of youth services experience, most of that as Head of Youth Services at the Lapeer District Library and the Children's Programming Coordinator at Bay County Library System. Many thanks to the members of the Youth Department for being patient and carrying on with great service and programming for families while between department heads.

- Jess and I attended the Michigan Library Association Annual Conference in Lansing last month. It was good to get back to the conference after missing it last year due to the renovation project. We attended a number of keynotes and breakout sessions, including Attack from Within: How Disinformation is Sabotaging America, ALA's Advocacy Policy with Our World Turned Upside Down, Simple Skills to Create Conversations Worth Having, Know Your Audience: Using Market Research to Strengthen Library Communications, and Accessibility in the Library.
- Staff Development Day was a success, including a sensory-inclusivity presentation, CPR and AED training, new technology updates for staff, and departmental and all-staff meetings. Kudos to Jess for planning the event, especially with several presenters canceling last minute. We appreciate the Friends of the Library providing lunch for the staff for this.
- SDL will close at 5pm on Wednesday, November 26 and remain closed Thursday and Friday, November 27 and 28, for the Thanksgiving holiday. The carpets will be cleaned on Friday, November 27; we appreciate our Facilities Coordinator Matt Siegert scheduling this and coming in that day for it.
- We continue to receive positive comments from library users at the main desk. Some recent comments include:
  - "Thank you for having magazines! I've just started reading them now that they are right up front and easy to find."
  - "We just moved to the area, and we love bringing our young son to the library. There's always so many fun things to do!"
  - "The new Friends book shop location is awesome! It's so much more spacious and welcoming."

**Circulation FY2024-2025**

| ITEM                       | DEC           | JAN           | FEB           | MARCH         | APRIL         | MAY           | JUNE          | JULY          | AUG           | SEPT          | OCT           | NOV      | TOTALS         |
|----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------|----------------|
| <b>Book Materials</b>      |               |               |               |               |               |               |               |               |               |               |               |          |                |
| Total Books                | 10,227        | 14,238        | 16,794        | 19,054        | 16,827        | 16,250        | 20,210        | 22,401        | 18,817        | 17,528        | 17,427        |          | 189,773        |
| % of Total Circ.           | 77.97%        | 79.64%        | 80.98%        | 82.13%        | 82.30%        | 81.70%        | 82.15%        | 83.62%        | 82.38%        | 82.61%        | 81.72%        | #DIV/0!  | 81.78%         |
| <b>AV Materials</b>        |               |               |               |               |               |               |               |               |               |               |               |          |                |
| DVD/BLU-RAY                | 2,013         | 2,424         | 2,637         | 2,679         | 2,391         | 2,247         | 2,823         | 2,829         | 2,527         | 2,142         | 2,373         |          | 27,085         |
| Music CDs                  | 147           | 155           | 213           | 288           | 244           | 217           | 227           | 203           | 251           | 252           | 250           |          | 2,447          |
| Audio Books                | 233           | 301           | 352           | 331           | 341           | 309           | 338           | 373           | 328           | 337           | 275           |          | 3,518          |
| J Kits                     | 164           | 240           | 259           | 261           | 214           | 288           | 372           | 343           | 351           | 288           | 292           |          | 3,072          |
| Total AV                   | 2,557         | 3,120         | 3,461         | 3,559         | 3,190         | 3,061         | 3,760         | 3,748         | 3,457         | 3,019         | 3,190         | 0        | 36,122         |
| % of Total Circ.           | 19.50%        | 17.45%        | 16.69%        | 15.34%        | 15.60%        | 15.39%        | 15.28%        | 13.99%        | 15.13%        | 14.23%        | 14.96%        | #DIV/0!  | 15.57%         |
| <b>Interlibrary Loans</b>  |               |               |               |               |               |               |               |               |               |               |               |          |                |
| SDL Patron Filled Requests | 695           | 900           | 826           | 940           | 758           | 750           | 824           | 738           | 775           | 768           | 746           |          | 8,720          |
| % of Total Circ.           | 5.30%         | 5.03%         | 3.98%         | 4.05%         | 3.71%         | 3.77%         | 3.35%         | 2.75%         | 3.39%         | 3.62%         | 3.50%         | #DIV/0!  | 3.76%          |
| Lends Out to Libs          | 647           | 942           | 885           | 986           | 849           | 726           | 848           | 1,006         | 930           | 948           | 904           |          | 9,671          |
| Equipment                  | 190           | 248           | 212           | 250           | 257           | 287           | 288           | 279           | 235           | 232           | 283           |          | 2,761          |
| Periodicals                | 142           | 272           | 271           | 338           | 173           | 291           | 342           | 361           | 334           | 438           | 426           |          | 3,388          |
| % of Total Circ.           | 1.08%         | 1.52%         | 1.31%         | 1.46%         | 0.85%         | 1.46%         | 1.39%         | 1.35%         | 1.46%         | 2.06%         | 2.00%         | #DIV/0!  | 1.46%          |
| <b>TOTAL 2025 CIRC</b>     | <b>13,116</b> | <b>17,878</b> | <b>20,738</b> | <b>23,201</b> | <b>20,447</b> | <b>19,889</b> | <b>24,600</b> | <b>26,789</b> | <b>22,843</b> | <b>21,217</b> | <b>21,326</b> | <b>0</b> | <b>232,044</b> |
| Prior Year Circ.           | 19,492        | 22,949        | 21,845        | 22,784        | 21,019        | 21,904        | 23,031        | 21,594        | 18,770        | 19,278        | 19,511        | 14,993   | 247,170        |
| % Difference               | -32.71%       | -22.10%       | -5.07%        | 1.83%         | -2.72%        | -9.20%        | 6.81%         | 24.06%        | 21.70%        | 10.06%        | 9.30%         | -100.00% | -6.12%         |
| <b>Downloads</b>           |               |               |               |               |               |               |               |               |               |               |               |          |                |
| Ebooks                     | 3,933         | 5,628         | 4,029         | 4,370         | 3,858         | 4,174         | 4,014         | 3,961         | 3,902         | 3,573         | 3,874         |          | 45,316         |
| AudioBooks                 | 4,226         | 4,870         | 4,485         | 4,888         | 4,851         | 5,111         | 5,181         | 5,449         | 5,134         | 4,931         | 5,022         |          | 54,148         |
| Music                      | 182           | 149           | 140           | 171           | 109           | 148           | 190           | 187           | 173           | 171           | 191           |          | 1,811          |
| Video                      | 743           | 883           | 380           | 435           | 330           | 409           | 379           | 438           | 417           | 764           | 366           |          | 5,544          |
| Magazines                  | 961           | 1,198         | 1,126         | 1,125         | 1,096         | 1,158         | 1,159         | 1,124         | 1,251         | 1,218         | 1,335         |          | 12,751         |
| Tumble books               | 76            | 116           | 28            | 13            | 134           | 30            | 52            | 38            | 0             | 2             | 4             |          | 493            |
| <b>Total Downloads</b>     | <b>10,121</b> | <b>12,844</b> | <b>10,188</b> | <b>11,002</b> | <b>10,378</b> | <b>11,030</b> | <b>10,975</b> | <b>11,197</b> | <b>10,877</b> | <b>10,659</b> | <b>10,792</b> | <b>0</b> | <b>120,063</b> |
| Prior Year                 | 9,293         | 10,519        | 8,878         | 9,579         | 8,939         | 9,654         | 9,574         | 10,059        | 9,990         | 9,849         | 9,529         | 9,539    | 115,402        |
| % Difference               | 8.91%         | 22.10%        | 14.76%        | 14.86%        | 16.10%        | 14.25%        | 14.63%        | 11.31%        | 8.88%         | 8.22%         | 13.25%        | -100.00% | 4.04%          |
| <b>GRAND TOTAL CIRC</b>    | <b>23,237</b> | <b>30,722</b> | <b>30,926</b> | <b>34,203</b> | <b>30,825</b> | <b>30,919</b> | <b>35,575</b> | <b>37,986</b> | <b>33,720</b> | <b>31,876</b> | <b>32,118</b> | <b>0</b> | <b>352,107</b> |
| Prior Year Grand Total     | 28,785        | 33,468        | 30,723        | 32,363        | 29,958        | 31,558        | 32,605        | 31,653        | 28,760        | 29,127        | 29,040        | 24,532   | 362,572        |
| % Difference               | -19.27%       | -8.20%        | 0.66%         | 5.69%         | 2.89%         | -2.02%        | 9.11%         | 20.01%        | 17.25%        | 9.44%         | 10.60%        | -100.00% | -2.89%         |
| <b>Cards Issued</b>        | <b>87</b>     | <b>131</b>    | <b>118</b>    | <b>155</b>    | <b>133</b>    | <b>113</b>    | <b>243</b>    | <b>201</b>    | <b>139</b>    | <b>153</b>    | <b>121</b>    |          | <b>1,594</b>   |
| Prior Year                 | 126           | 157           | 119           | 166           | 129           | 98            | 177           | 137           | 141           | 125           | 120           | 89       | 1,584          |
| % Difference               | -30.95%       | -16.56%       | -0.84%        | -6.63%        | 3.10%         | 15.31%        | 37.29%        | 46.72%        | -1.42%        | 22.40%        | 0.83%         | -100.00% | 0.63%          |
| <b>3 M Gate Count</b>      | <b>7,033</b>  | <b>9,042</b>  | <b>15,787</b> | <b>20,269</b> | <b>13,188</b> | <b>11,055</b> | <b>14,046</b> | <b>13,806</b> | <b>11,587</b> | <b>14,119</b> | <b>15,210</b> |          | <b>145,142</b> |
| prior year                 | 10,452        | 11,607        | 12,696        | 14,060        | 13,788        | 12,863        | 11,830        | 9,880         | 9,186         | 11,483        | 6,233         | 4,644    | 128,722        |
| % Difference               | -32.71%       | -22.10%       | 24.35%        | 44.16%        | -4.35%        | -14.06%       | 18.73%        | 39.74%        | 26.14%        | 22.96%        | 144.02%       | -100.00% | 12.76%         |
| Average Per Day            | 226           | 291           | 544           | 653           | 439           | 356           | 468           | 445           | 373           | 470           | 490           | 0        | 429            |

\*Total Gate Count Estimated 12/1/2024 through 2/28/2025 due to construction

\*Total Gate Count Estimated 3/1/2025 through 3/31/2025 based on one out of four gates working 3/19/2025 through 3/31/2025

**Programs and Services FY2024-2025**

|                            | DEC        | JAN        | FEB        | MARCH        | APRIL      | MAY          | JUNE         | JULY       | AUG        | SEPT        | OCT         | NOV      | TOTALS       |
|----------------------------|------------|------------|------------|--------------|------------|--------------|--------------|------------|------------|-------------|-------------|----------|--------------|
| <b>YOUTH</b>               |            |            |            |              |            |              |              |            |            |             |             |          |              |
| Youth Storytimes           | 6          | 0          | 26         | 18           | 28         | 9            | 13           | 16         | 7          | 22          |             |          | 145          |
| # attending                | 77         | 0          | 540        | 414          | 598        | 165          | 357          | 436        | 178        | 453         |             |          | 3,218        |
| Staff Programs             | 2          | 1          | 14         | 20           | 12         | 6            | 16           | 20         | 8          | 8           |             |          | 107          |
| # attending                | 9          | 20         | 273        | 355          | 199        | 107          | 245          | 225        | 159        | 109         |             |          | 1,701        |
| Guest Performers           | 0          | 1          | 1          | 4            | 0          | 4            | 5            | 6          | 0          | 2           |             |          | 23           |
| # attending                | 0          | 60         | 17         | 164          | 0          | 130          | 337          | 188        | 0          | 71          |             |          | 967          |
| Visits & Tours             | 0          | 0          | 3          | 4            | 4          | 13           | 6            | 0          | 0          | 6           |             |          | 36           |
| # attending                | 0          | 0          | 36         | 80           | 47         | 343          | 305          | 0          | 0          | 64          |             |          | 875          |
| Off Site Presentations     | 2          | 2          | 2          | 5            | 1          | 6            | 3            | 1          | 5          | 4           |             |          | 31           |
| # attending                | 44         | 36         | 88         | 332          | 12         | 709          | 396          | 50         | 655        | 137         |             |          | 2,459        |
| <b>Total events/month</b>  | <b>10</b>  | <b>4</b>   | <b>46</b>  | <b>51</b>    | <b>45</b>  | <b>38</b>    | <b>3</b>     | <b>43</b>  | <b>20</b>  | <b>42</b>   | <b>0</b>    | <b>0</b> | <b>302</b>   |
| Prior Year                 | 39         | 46         | 39         | 40           | 49         | 26           | 557          | 40         | 14         | 36          | 28          | 17       | 931          |
| % difference               | -74.36%    | -91.30%    | 17.95%     | 27.50%       | -8.16%     | 46.15%       | -99.46%      | 7.50%      | 42.86%     | 16.67%      | -100.00%    | -100.00% | -67.56%      |
| <b>Total attendance</b>    | <b>130</b> | <b>116</b> | <b>954</b> | <b>1,345</b> | <b>856</b> | <b>1,454</b> | <b>1,640</b> | <b>899</b> | <b>992</b> | <b>834</b>  | <b>0</b>    | <b>0</b> | <b>9,220</b> |
| Prior Year                 | 881        | 1069       | 767        | 887          | 1331       | 1211         | 1586         | 825        | 248        | 660         | 1579        | 407      | 11,451       |
| % difference               |            |            |            |              |            |              |              |            |            |             |             |          | -19.48%      |
| 1KBBK                      | 2          | 5          | 5          | 2            | 2          | 10           | 15           | 4          | 3          | 5           |             |          | 53           |
| New Baby Packets           | 3          | 7          | 5          | 8            | 3          | 7            | 6            | 3          | 5          | 5           |             |          | 52           |
| <b>ADULT/TEEN</b>          |            |            |            |              |            |              |              |            |            |             |             |          |              |
| Teen Programs              | 4          | 5          | 12         | 14           | 16         | 12           | 11           | 5          | 3          | 12          | 14          |          | 108          |
| # attending                | 99         | 127        | 284        | 383          | 348        | 230          | 451          | 137        | 85         | 283         | 501         |          | 2,928        |
| Teen Book Discussion       | 0          | 0          | 0          | 0            | 0          | 0            | 0            | 0          | 0          | 0           | 0           |          | 0            |
| # attending                | 0          | 0          | 0          | 0            | 0          | 0            | 0            | 0          | 0          | 0           | 0           |          | 0            |
| Visits & Tours             | 0          | 0          | 0          | 0            | 4          | 0            | 0            | 0          | 0          | 6           | 0           |          | 10           |
| # attending                | 0          | 0          | 0          | 0            | 80         | 0            | 0            | 0          | 0          | 880         | 0           |          | 960          |
| Off Site Presentations     | 0          | 0          | 0          | 0            | 0          | 0            | 0            | 0          | 0          | 0           | 0           |          | 0            |
| # attending                | 0          | 0          | 0          | 0            | 0          | 0            | 0            | 0          | 0          | 0           | 0           |          | 0            |
| Adult Programs             | 20         | 15         | 19         | 18           | 18         | 21           | 20           | 24         | 22         | 19          | 31          |          | 227          |
| # attending                | 794        | 219        | 320        | 373          | 220        | 288          | 345          | 248        | 277        | 405         | 560         |          | 4,049        |
| Adult Book Discussion      | 3          | 3          | 3          | 3            | 3          | 3            | 3            | 3          | 3          | 4           | 4           |          | 35           |
| # attending                | 14         | 16         | 16         | 13           | 15         | 14           | 30           | 29         | 30         | 30          | 27          |          | 234          |
| Family Programs            | 0          | 0          | 0          | 0            | 0          | 0            | 0            | 0          | 0          | 0           | 0           |          | 0            |
| # attending                | 0          | 0          | 0          | 0            | 0          | 0            | 0            | 0          | 0          | 0           | 0           |          | 0            |
| Internet Classes           | 0          | 0          | 0          | 0            | 0          | 0            | 0            | 0          | 0          | 0           | 0           |          | 0            |
| # attending                | 0          | 0          | 0          | 0            | 0          | 0            | 0            | 0          | 0          | 0           | 0           |          | 0            |
| Outreach/Bk Deliveries     | 2          | 2          | 2          | 2            | 2          | 2            | 2            | 2          | 1          | 7           | 7           |          | 31           |
| # of items                 | 25         | 29         | 36         | 46           | 51         | 75           | 61           | 40         | 21         | 52          | 67          |          | 503          |
| <b>Total events/month</b>  | <b>27</b>  | <b>23</b>  | <b>34</b>  | <b>35</b>    | <b>41</b>  | <b>36</b>    | <b>34</b>    | <b>32</b>  | <b>28</b>  | <b>41</b>   | <b>49</b>   | <b>0</b> | <b>380</b>   |
| Prior Year                 | 36         | 39         | 44         | 38           | 41         | 36           | 33           | 30         | 27         | 35          | 35          | 27       | 421          |
| % difference               | -25.00%    | -41.03%    | -22.73%    | -7.89%       | 0.00%      | 0.00%        | 3.03%        | 6.67%      | 3.70%      | 17.14%      | 40.00%      | -100.00% | -9.74%       |
| <b>Total attendance</b>    | <b>932</b> | <b>391</b> | <b>656</b> | <b>815</b>   | <b>714</b> | <b>607</b>   | <b>887</b>   | <b>454</b> | <b>413</b> | <b>1650</b> | <b>1155</b> | <b>0</b> | <b>8,674</b> |
| Prior Year                 | 535        | 702        | 768        | 685          | 795        | 578          | 706          | 592        | 452        | 997         | 679         | 360      | 7,849        |
| % difference <sup>22</sup> | 74.21%     | -44.30%    | -14.58%    | 18.98%       | -10.19%    | 5.02%        | 25.64%       | -23.31%    | -8.63%     | 65.50%      | 70.10%      | -100.00% | 10.51%       |

**Programs and Services FY2024-2025**

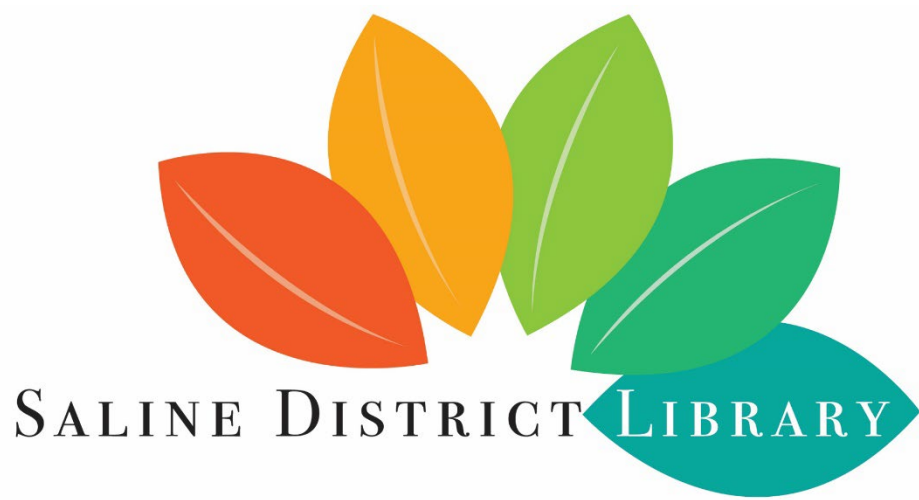
|                            |              |              |              |              |              |              |              |              |              |              |              |          |               |
|----------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------|---------------|
| <b>COMPUTER USAGE</b>      |              |              |              |              |              |              |              |              |              |              |              |          |               |
| <b>PC usage onsite</b>     | <b>460</b>   | <b>438</b>   | <b>594</b>   | <b>649</b>   | <b>675</b>   | <b>661</b>   | <b>720</b>   | <b>674</b>   | <b>594</b>   | <b>578</b>   |              |          | <b>6,043</b>  |
| Prior Year                 | 523          | 567          | 660          | 616          | 597          | 568          | 56           | 62           | 38           | 309          | 424          | 416      | 4,836         |
| % difference               | -12.05%      | -22.75%      | -10.00%      | 5.36%        | 13.07%       | 16.37%       | 1185.71%     | 987.10%      | 1463.16%     | 87.06%       | -100.00%     | -100.00% | 24.96%        |
| <b>WiFi usage onsite</b>   | <b>2,214</b> | <b>2,563</b> | <b>3,072</b> | <b>3,373</b> | <b>3,548</b> | <b>3,870</b> | <b>3,577</b> | <b>3,594</b> | <b>3,120</b> | <b>4,794</b> |              |          | <b>33,725</b> |
| Prior Year                 | 2,942        | 2,884        | 3,786        | 3,509        | 3,768        | 3,800        | 2,071        | 2,066        | 2,240        | 3,292        | 3,286        | 2,306    | 35,950        |
| % difference               | -24.75%      | -11.13%      | -18.86%      | -3.88%       | -5.84%       | 1.84%        | 72.72%       | 73.96%       | 39.29%       | 45.63%       | -100.00%     | -100.00% | -6.19%        |
| <b>Youth AWE computers</b> | <b>0</b>     | <b>0</b>     | <b>345</b>   | <b>398</b>   | <b>230</b>   | <b>243</b>   | <b>419</b>   | <b>469</b>   | <b>352</b>   | <b>266</b>   |              |          | <b>2,722</b>  |
| Prior Year                 | 410          | 322          | 551          | 535          | 502          | 249          | 572          | 574          | 429          | 220          | 210          | 0        | 4,574         |
| % difference               | -100.00%     | -100.00%     | -37.39%      | -25.61%      | -54.18%      | -2.41%       | -26.75%      | -18.29%      | -17.95%      | 20.91%       | -100.00%     | #DIV/0!  | -40.49%       |
| <b>Ref. Questions:</b>     |              |              |              |              |              |              |              |              |              |              |              |          |               |
| Youth                      | 441          | 1,085        | 1,270        | 1,230        | 805          | 894          | 2,359        | 1,964        | 1,217        | 797          |              |          | 12,062        |
| Adult                      | 532          | 646          | 714          | 713          | 642          | 562          | 760          | 681          | 568          | 587          | 680          |          | 7,085         |
| Circ Desk                  | 258          | 402          | 374          | 372          | 366          | 373          | 318          | 554          | 559          | 539          | 485          |          | 4,600         |
| <b>Total Reference</b>     | <b>1,231</b> | <b>2,133</b> | <b>2,358</b> | <b>2,315</b> | <b>1,813</b> | <b>1,829</b> | <b>3,437</b> | <b>3,199</b> | <b>2,344</b> | <b>1,923</b> | <b>1,165</b> | <b>0</b> | <b>23,747</b> |
| Prior Year                 | 1,102        | 1,308        | 1,600        | 1,807        | 1,752        | 1,492        | 3,479        | 2,535        | 2,152        | 1,857        | 1,546        | 1,370    | 22,000        |
| % difference               | 11.71%       | 63.07%       | 47.38%       | 28.11%       | 3.48%        | 22.59%       | -1.21%       | 26.19%       | 8.92%        | 3.55%        | -24.64%      | -100.00% | 7.94%         |
| <b>Program Rm: #Groups</b> | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>1</b>     | <b>4</b>     | <b>1</b>     | <b>2</b>     |              |          | <b>8</b>      |
| Prior Year #Groups         | 5            | 7            | 10           | 11           | 13           | 7            | 2            | 0            | 0            | 0            | 0            | 0        | 55            |
| # of individuals           | 0            | 0            | 0            | 0            | 0            | 0            | 20           | 33           | 30           | 35           |              |          | 118           |
| <b>Study Rms: #Groups</b>  | <b>0</b>     | <b>72</b>    | <b>132</b>   | <b>166</b>   | <b>177</b>   | <b>184</b>   | <b>243</b>   | <b>345</b>   | <b>233</b>   | <b>328</b>   | <b>369</b>   |          | <b>2,249</b>  |
| Prior Year #Groups         | 150          | 192          | 212          | 197          | 202          | 189          | 0            | 0            | 0            | 0            | 0            | 0        | 1,142         |
| # of individuals           | 0            | 83           | 214          | 235          | 274          | 281          | 354          | 456          | 301          | 451          | 563          |          | 3,212         |



**Online Access FY2024-2025**

| <b>ONLINE SERVICES</b>       | <b>Dec.</b>   | <b>Jan.</b>   | <b>Feb.</b>   | <b>March</b>  | <b>April</b>  | <b>May</b>    | <b>June</b>   | <b>July</b>   | <b>August</b> | <b>Sept.</b>  | <b>Oct.</b>   | <b>Nov.</b>  | <b>TOTAL</b>   |
|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|----------------|
| <b>Website access</b>        | <b>11,125</b> | <b>18,361</b> | <b>13,883</b> | <b>13,777</b> | <b>13,235</b> | <b>18,986</b> | <b>16,181</b> | <b>14,929</b> | <b>13,713</b> | <b>14,704</b> | <b>14,162</b> |              | <b>163,056</b> |
| Prior Year                   | 14,116        | 16,876        | 14,655        | 19,027        | 14,929        | 15,551        | 19,620        | 16,526        | 14,026        | 13,274        | 13,464        | 14,418       | 186,482        |
| % difference                 | -21.19%       | 8.80%         | -5.27%        | -27.59%       | -11.35%       | 22.09%        | -17.53%       | -9.66%        | -2.23%        | 10.77%        | 5.18%         | -100.00%     | -12.56%        |
| <b>Databases</b>             | <b>3,024</b>  | <b>2,410</b>  | <b>2,227</b>  | <b>3,009</b>  | <b>4,513</b>  | <b>2,730</b>  | <b>2,873</b>  | <b>2,600</b>  | <b>2,710</b>  | <b>3,064</b>  | <b>3,381</b>  |              | <b>32,541</b>  |
| Prior Year                   | <b>2,580</b>  | <b>2,620</b>  | <b>2,515</b>  | <b>2,604</b>  | <b>2,893</b>  | <b>3,073</b>  | <b>2,387</b>  | <b>2,522</b>  | <b>2,185</b>  | <b>2,232</b>  | <b>2,597</b>  | <b>2,301</b> | 30,509         |
| % difference                 | 17.21%        | -8.02%        | -11.45%       | 15.55%        | 56.00%        | -11.16%       | 20.36%        | 3.09%         | 24.03%        | 37.28%        | 30.19%        | -100.00%     | 6.66%          |
| <b>SDL App</b>               |               |               |               |               |               |               |               |               |               |               |               |              |                |
| <b>New Downloads</b>         | <b>38</b>     | <b>69</b>     | <b>53</b>     | <b>55</b>     | <b>57</b>     | <b>68</b>     | <b>82</b>     | <b>83</b>     | <b>51</b>     | <b>49</b>     | <b>43</b>     |              | <b>648</b>     |
| Prior Year                   | 129           | 190           | 95            | 81            | 27            | 65            | 63            | 62            | 59            | 45            | 38            | 41           | 895            |
| % difference                 | -71%          | -64%          | -44%          | -32%          | 111%          | 5%            | 30%           | 34%           | -14%          | 9%            | 13%           | -100%        | -28%           |
| <b>Sessions</b>              | <b>1,978</b>  | <b>2,864</b>  | <b>2,695</b>  | <b>3,108</b>  | <b>2,999</b>  | <b>3,396</b>  | <b>4,084</b>  | <b>4,333</b>  | <b>3,866</b>  | <b>3,702</b>  | <b>3,668</b>  |              | <b>36,693</b>  |
| Prior Year                   | 463           | 1,096         | 1,220         | 1,637         | 1,621         | 1,881         | 1,835         | 2,214         | 2,222         | 1,889         | 1,963         | 2,002        | 20,043         |
| % difference                 | 327%          | 161%          | 121%          | 90%           | 85%           | 81%           | 123%          | 96%           | 74%           | 96%           | 87%           | -100%        | 83%            |
| <b>MI Activity Pass</b>      | <b>4</b>      | <b>5</b>      | <b>9</b>      | <b>25</b>     | <b>19</b>     | <b>17</b>     | <b>15</b>     | <b>33</b>     | <b>50</b>     | <b>18</b>     | <b>19</b>     |              | <b>214</b>     |
| Prior Year                   | 7             | 6             | 11            | 30            | 13            | 18            | 22            | 31            | 39            | 16            | 28            | 6            | 227            |
| % difference                 | -43%          | -17%          | -18%          | -17%          | 46%           | -6%           | -32%          | 6%            | 28%           | 13%           | -32%          | -100%        | -6%            |
| <b>New eNews subscribers</b> | <b>140</b>    | <b>142</b>    | <b>119</b>    | <b>149</b>    | <b>130</b>    | <b>148</b>    | <b>265</b>    | <b>238</b>    | <b>172</b>    | <b>153</b>    | <b>148</b>    |              | <b>1,804</b>   |
| <b>Total subscribers</b>     | <b>11,866</b> | <b>11,964</b> | <b>11,998</b> | <b>12,087</b> | <b>12,840</b> | <b>12,878</b> | <b>12,964</b> | <b>13,114</b> | <b>13,131</b> | <b>13,199</b> | <b>13,207</b> |              | <b>13,207</b>  |
| Prior Year                   | 11,702        | 11,816        | 11,870        | 10,988        | 11,060        | 12,057        | 12,872        | 15,592        | 11,834        | 11,901        | 11,990        | 12,040       | 12,040         |
| % difference                 | 1.40%         | 1.25%         | 1.08%         | 10.00%        | 16.09%        | 6.81%         | 0.71%         | -15.89%       | 10.96%        | 10.91%        | 10.15%        | -100.00%     | 9.69%          |

\* Bot emails started subscribing to eNews in 5/24, purged 8/24



**FY 2025/2026  
Operating Budget**

Approved \_\_\_\_\_

Saline District Library FY2025/2026 Budget

**SUMMARY**

| Saline District Library<br><b>Operating Revenue</b> | Audited<br>2021/2022 | Audited<br>2022/2023 | Amended<br>2023/2024 | Audited<br>2023/2024 |        | Approved<br>2024/2025 | <b>Amended<br/>2024/2025</b> |        | <b>Proposed<br/>2025/2026</b> |        |
|---|----------------------|----------------------|----------------------|----------------------|--------|-----------------------|------------------------------|--------|-------------------------------|--------|
| Property Taxes                                      |                      |                      |                      |                      |        |                       |                              |        |                               |        |
| Primary Millage                                     |                      |                      |                      |                      |        | \$1,944,333           |                              |        | <b>\$2,060,766</b>            |        |
| Provision: Tax Delinquency                          |                      |                      |                      |                      |        | (29,165)              |                              |        | <b>(30,911)</b>               |        |
| 2006 millage  |                      |                      |                      |                      |        | 792,919               |                              |        | <b>843,948</b>                |        |
| Provision: Tax Delinquency                          |                      |                      |                      |                      |        | (11,894)              |                              |        | <b>(12,659)</b>               |        |
| Total Property Taxes                                | \$2,256,208          | \$2,402,366          | \$2,540,725          | \$2,540,724          | 84.3%  | \$2,696,193           | <b>\$2,704,938</b>           | 90.5%  | <b>\$2,861,143</b>            | 92.1%  |
| State & County Funding                              |                      |                      |                      |                      |        |                       |                              |        |                               |        |
| PPT Reimbursement                                   | 95,517               | 96,906               | 134,371              | 134,371              | 4.5%   | 102,258               | <b>103,674</b>               | 3.4%   | <b>103,385</b>                | 3.3%   |
| State Aid   | 27,805               | 28,689               | 28,873               | 28,873               | 1.0%   | 30,214                | <b>30,736</b>                | 1.0%   | <b>30,736</b>                 | 1.0%   |
| Penal Fines   | 26,703               | 22,360               | 25,568               | 25,568               | 0.8%   | 22,000                | <b>21,113</b>                | 0.7%   | <b>20,300</b>                 | 0.7%   |
| Total State & County Funding                        | \$150,025            | \$147,955            | \$188,812            | \$188,812            | 6.3%   | \$154,472             | <b>\$155,523</b>             | 5.2%   | <b>\$154,421</b>              | 5.0%   |
| Fines and Fees                                      | 20,116               | 22,525               | 11,825               | 11,273               | 0.4%   | 11,400                | <b>9,670</b>                 | 0.4%   | <b>9,300</b>                  | 0.3%   |
| Library Services                                    | 4,772                | 5,640                | 4,541                | 3,909                | 0.1%   | 5,100                 | <b>7,300</b>                 | 0.2%   | <b>6,200</b>                  | 0.2%   |
| Donations   | 28,052               | 22,130               | 120,140              | 122,866              | 4.1%   | 22,000                | <b>22,200</b>                | 0.7%   | <b>22,000</b>                 | 0.7%   |
| Interest Income                                     | 84,182               | 131,233              | 142,011              | 145,685              | 4.8%   | 91,335                | <b>67,736</b>                | 3.1%   | <b>53,936</b>                 | 1.7%   |
| Miscellaneous/Other                                 | 13,453               | 548                  | 1,028                | 1,313                | 0.0%   | 0                     | <b>0</b>                     | 0.0%   | <b>0</b>                      | 0.0%   |
| Total Operating Revenue                             | \$2,556,808          | \$2,732,397          | \$3,009,082          | \$3,014,582          | 100.0% | \$2,980,500           | <b>\$2,967,367</b>           | 100.0% | <b>\$3,107,000</b>            | 100.0% |
| Transfers   |                      |                      | \$2,007,867          | \$0                  |        | \$869,500             | <b>\$975,711</b>             |        | <b>\$0</b>                    |        |
| Total General Fund Revenue                          | \$2,556,808          | \$2,732,397          | \$5,016,949          | \$3,014,582          |        | \$3,850,000           | <b>\$3,943,078</b>           |        | <b>\$3,107,000</b>            |        |

Saline District Library FY2025/2026 Budget

SUMMARY

| Saline District Library<br>Operating Expenditures | Audited<br>2021/2022 | Audited<br>2022/2023 | Amended<br>2023/2024 | Audited<br>2023/2024 |        | Approved<br>2024/2025 | Amended<br>2024/2025 |        | Proposed<br>2025/2026 |        |
|---|----------------------|----------------------|----------------------|----------------------|--------|-----------------------|----------------------|--------|-----------------------|--------|
| Personnel   | \$1,285,465          | \$1,468,861          | \$1,527,000          | \$1,530,939          | 66.0%  | \$1,713,250           | \$1,638,400          | 64.2%  | \$1,910,000           | 61.5%  |
| Staff Development                                 | 13,486               | 8,830                | 6,600                | 6,450                | 0.3%   | 12,400                | 9,400                | 0.5%   | 18,400                | 0.6%   |
| Supplies  | 26,376               | 28,226               | 24,450               | 24,237               | 1.0%   | 30,100                | 24,950               | 1.1%   | 33,900                | 1.1%   |
| Programming                                       | 46,237               | 57,938               | 55,800               | 55,575               | 2.4%   | 61,500                | 62,500               | 2.3%   | 71,000                | 2.3%   |
| Technology  | 54,982               | 62,492               | 68,200               | 67,816               | 2.9%   | 69,000                | 54,700               | 2.6%   | 85,000                | 2.7%   |
| Professional Services                             | 72,480               | 85,103               | 46,103               | 45,762               | 2.0%   | 56,850                | 60,916               | 2.1%   | 73,100                | 2.4%   |
| Library Systems                                   | 38,583               | 39,602               | 58,499               | 54,914               | 2.4%   | 54,000                | 49,365               | 2.0%   | 54,700                | 1.8%   |
| Online Access                                     | 64,400               | 55,715               | 55,963               | 45,204               | 1.9%   | 63,000                | 54,000               | 2.4%   | 73,000                | 2.3%   |
| Marketing   | 11,491               | 13,910               | 14,000               | 13,775               | 0.6%   | 20,000                | 17,800               | 0.7%   | 26,000                | 0.8%   |
| Insurance   | 16,074               | 16,736               | 18,256               | 18,256               | 0.8%   | 20,000                | 19,055               | 0.7%   | 25,000                | 0.8%   |
| Utilities   | 72,530               | 76,242               | 82,182               | 82,182               | 3.5%   | 84,200                | 83,469               | 3.2%   | 91,500                | 2.9%   |
| Building & Grounds                                | 68,178               | 72,964               | 54,150               | 54,007               | 2.3%   | 115,000               | 99,423               | 4.3%   | 129,000               | 4.2%   |
| Collections                                       | 263,817              | 307,626              | 304,600              | 309,209              | 13.3%  | 363,600               | 330,475              | 13.6%  | 413,900               | 13.3%  |
| Miscellaneous                                     | 6,128                | 7,134                | 2,707                | 2,575                | 0.1%   | 7,100                 | 5,826                | 0.3%   | 7,500                 | 0.2%   |
| Special Projects                                  | 12,424               | 7,852                | 7,867                | 7,867                | 0.3%   | 0                     | 15,711               | 0.0%   | 95,000                | 3.1%   |
| Total Operating Expenditures                      | \$2,052,651          | \$2,309,231          | \$2,326,377          | \$2,318,768          | 100.0% | \$2,670,000           | \$2,525,990          | 100.0% | \$3,107,000           | 100.0% |
| Special Projects: Renovation                      |                      | \$136,878            | \$2,720,000          | \$2,555,029          |        | \$1,180,000           | \$1,431,788          |        | \$0                   |        |
| Total General Fund Expenditures                   |                      | \$2,446,109          | \$5,046,377          | \$4,873,797          |        | \$3,850,000           | \$3,957,778          |        | \$3,107,000           |        |
| Total Operating Revenue                           | \$2,556,808          | \$2,732,397          |                      | \$3,014,582          |        |                       |                      |        |                       |        |
| Investment Earnings/(Loss)                        | (\$952,999)          | (\$1,836)            |                      | \$292,167            |        |                       |                      |        |                       |        |
| Total Revenue                                     | \$1,603,809          | \$2,730,561          |                      | \$3,306,749          |        |                       |                      |        |                       |        |
| Total Operating Expenses                          | \$2,052,651          | \$2,446,109          |                      | \$4,873,797          |        |                       |                      |        |                       |        |
| Endowment Admin Charges                           | \$10,804             | \$10,381             |                      | \$10,713             |        |                       |                      |        |                       |        |
| Total Expenditures                                | \$2,063,455          | \$2,456,490          |                      | \$4,884,510          |        |                       |                      |        |                       |        |
| Net Change in Fund Balance                        | (\$459,646)          | \$274,071            |                      | (\$1,577,761)        |        |                       |                      |        |                       |        |
|   | \$1,603,809          | \$2,730,561          |                      | \$3,306,749          |        |                       |                      |        |                       |        |

Saline District Library FY2025/2026 Budget

| Saline District Library<br><b>Operating Revenue</b> | Audited<br>2021/2022 | Audited<br>2022/2023 | Amended<br>2023/2024 | Audited<br>2023/2024 | Approved<br>2024/2025 | <b>Amended<br/>2024/2025</b> | <b>Proposed<br/>2025/2026</b> |
|---|----------------------|----------------------|----------------------|----------------------|-----------------------|------------------------------|-------------------------------|
| Property Taxes                                      |                      |                      |                      |                      |                       |                              |                               |
| Primary Millage                                     | \$2,256,208          | \$2,402,366          | \$2,540,725          | \$2,540,724          | \$1,944,333           |                              | <b>\$2,060,766</b>            |
| Provision: Tax Delinquency                          |                      |                      |                      |                      | (29,165)              |                              | <b>(30,911)</b>               |
| 2006 millage  |                      |                      |                      |                      | 792,919               |                              | <b>843,948</b>                |
| Provision: Tax Delinquency                          |                      |                      |                      |                      | (11,894)              |                              | <b>(12,659)</b>               |
| Total Property Taxes                                | <u>\$2,256,208</u>   | <u>\$2,402,366</u>   | <u>\$2,540,725</u>   | <u>\$2,540,724</u>   | <u>\$2,696,193</u>    | <b>\$2,704,938</b>           | <u><b>\$2,861,143</b></u>     |
| State & County Funding                              |                      |                      |                      |                      |                       |                              |                               |
| PPT Reimbursement                                   | 95,517               | 96,906               | 134,371              | 134,371              | 102,258               | <b>103,674</b>               | <b>103,385</b>                |
| State Aid   | 27,805               | 28,689               | 28,873               | 28,873               | 30,214                | <b>30,736</b>                | <b>30,736</b>                 |
| Penal Fines   | <u>26,703</u>        | <u>22,360</u>        | <u>25,568</u>        | <u>25,568</u>        | <u>22,000</u>         | <b>21,113</b>                | <u><b>20,300</b></u>          |
| Total State & County Funding                        | <u>\$150,025</u>     | <u>\$147,955</u>     | <u>\$188,812</u>     | <u>\$188,812</u>     | <u>\$154,472</u>      | <b>\$155,523</b>             | <u><b>\$154,421</b></u>       |
| Fines and Fees                                      |                      |                      |                      |                      |                       |                              |                               |
| Usage Fines   | 11,113               | 12,866               | 875                  | 852                  | 0                     | <b>370</b>                   | <b>0</b>                      |
| Non-Resident Cards                                  | 3,195                | 3,389                | 3,600                | 3,527                | 4,000                 | <b>2,800</b>                 | <b>2,800</b>                  |
| Card Replacement Fees                               | 129                  | 10                   | 0                    | 0                    | 0                     | <b>0</b>                     | <b>0</b>                      |
| Materials Replacement Fees                          | <u>5,679</u>         | <u>6,260</u>         | <u>7,350</u>         | <u>6,894</u>         | <u>7,400</u>          | <b>6,500</b>                 | <u><b>6,500</b></u>           |
| Total Fines and Fees                                | <u>\$20,116</u>      | <u>\$22,525</u>      | <u>\$11,825</u>      | <u>\$11,273</u>      | <u>\$11,400</u>       | <b>\$9,670</b>               | <u><b>\$9,300</b></u>         |
| Library Services                                    |                      |                      |                      |                      |                       |                              |                               |
| Copiers   | 922                  | 1,216                | 1,436                | 1,080                | 1,100                 | <b>1,300</b>                 | <b>1,200</b>                  |
| Printers  | 3,850                | 4,424                | 3,105                | 2,829                | 4,000                 | <b>6,000</b>                 | <b>5,000</b>                  |
| Fax   | <u>0</u>             | <u>0</u>             | <u>0</u>             | <u>0</u>             | <u>0</u>              | <b>0</b>                     | <u><b>0</b></u>               |
| Total Library Services                              | <u>\$4,772</u>       | <u>\$5,640</u>       | <u>\$4,541</u>       | <u>\$3,909</u>       | <u>\$5,100</u>        | <b>\$7,300</b>               | <u><b>\$6,200</b></u>         |

Saline District Library FY2025/2026 Budget

| Saline District Library<br><b>Operating Revenue</b> | Audited<br>2021/2022      | Audited<br>2022/2023      | Amended<br>2023/2024      | Audited<br>2023/2024      | Approved<br>2024/2025     | <b>Amended<br/>2024/2025</b>     | <b>Proposed<br/>2025/2026</b>    |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|----------------------------------|----------------------------------|
| Donations   |                           |                           |                           |                           |                           |                                  |                                  |
| Designated  | 1,028                     | 150                       | 1,950                     | 2,450                     | 1,500                     | <b>1,500</b>                     | <b>1,500</b>                     |
| Undesignated  | 7,576                     | 7,333                     | 5,000                     | 7,290                     | 6,000                     | <b>7,000</b>                     | <b>6,000</b>                     |
| Friends of the Library                              | 17,848                    | 14,647                    | 113,190                   | 113,126                   | 14,500                    | <b>13,700</b>                    | <b>14,500</b>                    |
| Grants  | 1,600                     | 0                         | 0                         | 0                         | 0                         | <b>0</b>                         | <b>0</b>                         |
| Total Donations                                     | <u>\$28,052</u>           | <u>\$22,130</u>           | <u>\$120,140</u>          | <u>\$122,866</u>          | <u>\$22,000</u>           | <u><b>\$22,200</b></u>           | <u><b>\$22,000</b></u>           |
| Interest Income                                     |                           |                           |                           |                           |                           |                                  |                                  |
| General Account                                     | 127                       | 1,242                     | 1,200                     | 1,215                     | 1,200                     | <b>1,100</b>                     | <b>1,200</b>                     |
| CDs/Investments                                     | 0                         | 1,012                     | 21,811                    | 21,811                    | 0                         | <b>10,636</b>                    | <b>0</b>                         |
| Subagency Account                                   | 84,055                    | 128,979                   | 119,000                   | 122,659                   | 90,135                    | <b>56,000</b>                    | <b>52,736</b>                    |
| Total Interest                                      | <u>\$84,182</u>           | <u>\$131,233</u>          | <u>\$142,011</u>          | <u>\$145,685</u>          | <u>\$91,335</u>           | <u><b>\$67,736</b></u>           | <u><b>\$53,936</b></u>           |
| Miscellaneous/Other                                 | \$13,453                  | \$548                     | \$1,028                   | \$1,313                   | \$0                       | <b>\$0</b>                       | <b>\$0</b>                       |
| Total Operating Revenue                             | <u><u>\$2,556,808</u></u> | <u><u>\$2,732,397</u></u> | <u><u>\$3,009,082</u></u> | <u><u>\$3,014,582</u></u> | <u><u>\$2,980,500</u></u> | <u><u><b>\$2,967,367</b></u></u> | <u><u><b>\$3,107,000</b></u></u> |
| Operating Transfers In                              |                           |                           | 2,000,000                 |                           | 869,500                   | <b>960,000</b>                   |                                  |
| Transfers from Endowment                            |                           |                           | 7,867                     |                           |                           | <b>15,711</b>                    |                                  |
| Total Transfers                                     |                           |                           | <u>2,007,867</u>          | <u>0</u>                  | <u>869,500</u>            | <u><b>975,711</b></u>            | <u><b>0</b></u>                  |
| Total General Fund Revenue                          | <u><u>\$2,556,808</u></u> | <u><u>\$2,732,397</u></u> | <u><u>\$5,016,949</u></u> | <u><u>\$3,014,582</u></u> | <u><u>\$3,850,000</u></u> | <u><u><b>\$3,943,078</b></u></u> | <u><u><b>\$3,107,000</b></u></u> |

Saline District Library FY2025/2026 Budget

| Saline District Library<br><b>Operating Expenditures</b> | Audited<br>2021/2022 | Audited<br>2022/2023 | Amended<br>2023/2024 | Audited<br>2023/2024 | Approved<br>2024/2025 | <b>Amended<br/>2024/2025</b> | <b>Proposed<br/>2025/2026</b> |
|--|----------------------|----------------------|----------------------|----------------------|-----------------------|------------------------------|-------------------------------|
| Personnel Expenses                                       |                      |                      |                      |                      |                       |                              |                               |
| Salaries/Wages   | \$1,101,540          | \$1,252,932          | \$1,290,000          | \$1,294,085          | \$1,450,000           | <b>\$1,385,000</b>           | <b>\$1,580,000</b>            |
| FICA   | 82,895               | 93,860               | 97,000               | 97,237               | 108,750               | <b>103,900</b>               | <b>118,500</b>                |
| Heath Insurance  | 49,430               | 68,871               | 75,500               | 75,738               | 89,000                | <b>83,000</b>                | <b>128,000</b>                |
| Health Reimbursement                                     | 19,712               | 20,068               | 21,000               | 20,844               | 21,500                | <b>22,000</b>                | <b>24,500</b>                 |
| Retirement   | 31,888               | 33,130               | 43,500               | 43,035               | 44,000                | <b>44,500</b>                | <b>59,000</b>                 |
| Total Fringe Costs                                       | <u>\$183,925</u>     | <u>\$215,929</u>     | <u>\$237,000</u>     | <u>\$236,854</u>     | <u>\$263,250</u>      | <u><b>\$253,400</b></u>      | <u><b>\$330,000</b></u>       |
| Total Personnel Costs                                    | \$1,285,465          | \$1,468,861          | \$1,527,000          | \$1,530,939          | \$1,713,250           | <b>\$1,638,400</b>           | <b>\$1,910,000</b>            |
| Staff Development  |                      |                      |                      |                      |                       |                              |                               |
| Professional Dues  | 4,385                | 3,098                | 4,300                | 4,271                | 4,400                 | <b>4,150</b>                 | <b>4,400</b>                  |
| Travel   | 3,564                | 1,530                | 1,200                | 1,125                | 2,500                 | <b>2,100</b>                 | <b>6,000</b>                  |
| Continuing Education                                     | <u>5,537</u>         | <u>4,202</u>         | <u>1,100</u>         | <u>1,054</u>         | <u>5,500</u>          | <u><b>3,150</b></u>          | <u><b>8,000</b></u>           |
| Total Staff Development                                  | \$13,486             | \$8,830              | \$6,600              | \$6,450              | \$12,400              | <b>\$9,400</b>               | <b>\$18,400</b>               |
| Supplies   |                      |                      |                      |                      |                       |                              |                               |
| Office   | 5,465                | 4,828                | 4,300                | 4,244                | 7,800                 | <b>6,000</b>                 | <b>9,200</b>                  |
| Youth Supplies   | 1,251                | 1,247                | 1,600                | 1,509                | 0                     | <b>0</b>                     | <b>0</b>                      |
| Cartridges   | 3,381                | 3,974                | 3,050                | 3,001                | 4,100                 | <b>1,400</b>                 | <b>4,100</b>                  |
| Cleaning   | 4,715                | 6,949                | 4,900                | 4,965                | 6,000                 | <b>5,500</b>                 | <b>7,000</b>                  |
| Postage  | 499                  | 717                  | 900                  | 897                  | 1,200                 | <b>1,200</b>                 | <b>1,600</b>                  |
| Processing Supplies                                      | 10,915               | 10,511               | 9,700                | 9,621                | 11,000                | <b>10,850</b>                | <b>12,000</b>                 |
| Petty Cash   | <u>150</u>           | <u>0</u>             | <u>0</u>             | <u>0</u>             | <u>0</u>              | <u><b>0</b></u>              | <u><b>0</b></u>               |
| Total Supplies   | \$26,376             | \$28,226             | \$24,450             | \$24,237             | \$30,100              | <b>\$24,950</b>              | <b>\$33,900</b>               |
| Programming  |                      |                      |                      |                      |                       |                              |                               |
| Youth Programs   | 12,514               | 17,590               | 17,900               | 17,879               | 20,000                | <b>20,700</b>                | <b>24,000</b>                 |
| Adult Programs   | 17,523               | 20,872               | 20,100               | 20,224               | 21,000                | <b>21,000</b>                | <b>24,000</b>                 |
| Teen Programs  | 12,114               | 12,021               | 12,700               | 12,508               | 13,000                | <b>13,550</b>                | <b>15,000</b>                 |
| Programs Funded by Friends                               | <u>4,086</u>         | <u>7,455</u>         | <u>5,100</u>         | <u>4,964</u>         | <u>7,500</u>          | <u><b>7,250</b></u>          | <u><b>8,000</b></u>           |
| Total Programming  | \$46,237             | \$57,938             | \$55,800             | \$55,575             | \$61,500              | <b>\$62,500</b>              | <b>\$71,000</b>               |

Saline District Library FY2025/2026 Budget

| Saline District Library<br><b>Operating Expenditures</b> | Audited<br>2021/2022 | Audited<br>2022/2023 | Amended<br>2023/2024 | Audited<br>2023/2024 | Approved<br>2024/2025 | <b>Amended<br/>2024/2025</b> | <b>Proposed<br/>2025/2026</b> |
|--|----------------------|----------------------|----------------------|----------------------|-----------------------|------------------------------|-------------------------------|
| Technology   |                      |                      |                      |                      |                       |                              |                               |
| Equipment  | 12,243               | 34,294               | 39,500               | 36,093               | 35,000                | <b>27,550</b>                | <b>40,000</b>                 |
| Equipment Maintenance                                    | 10,026               | 13,795               | 8,700                | 11,944               | 12,000                | <b>10,700</b>                | <b>20,000</b>                 |
| Technology Support                                       | 32,713               | 14,403               | 20,000               | 19,779               | 22,000                | <b>16,450</b>                | <b>25,000</b>                 |
| Total Technology   | <u>\$54,982</u>      | <u>\$62,492</u>      | <u>\$68,200</u>      | <u>\$67,816</u>      | <u>\$69,000</u>       | <u><b>\$54,700</b></u>       | <u><b>\$85,000</b></u>        |
| Professional Services                                    |                      |                      |                      |                      |                       |                              |                               |
| Legal  | 887                  | 2,186                | 172                  | 172                  | 1,200                 | <b>484</b>                   | <b>1,200</b>                  |
| Bookkeeping  | 7,740                | 7,740                | 8,015                | 7,740                | 13,800                | <b>15,950</b>                | <b>17,000</b>                 |
| Audit  | 22,310               | 23,980               | 26,080               | 26,080               | 27,000                | <b>31,145</b>                | <b>37,000</b>                 |
| Consultants  | 33,724               | 43,125               | 4,425                | 4,425                | 5,000                 | <b>8,050</b>                 | <b>8,000</b>                  |
| Computer Consultants                                     | 3,742                | 3,400                | 2,900                | 2,900                | 5,000                 | <b>1,575</b>                 | <b>5,000</b>                  |
| Bank Charges   | 3,767                | 4,360                | 4,200                | 4,134                | 4,500                 | <b>3,400</b>                 | <b>4,500</b>                  |
| Tax Collection   | 310                  | 312                  | 311                  | 311                  | 350                   | <b>312</b>                   | <b>400</b>                    |
| Total Professional Services                              | <u>\$72,480</u>      | <u>\$85,103</u>      | <u>\$46,103</u>      | <u>\$45,762</u>      | <u>\$56,850</u>       | <u><b>\$60,916</b></u>       | <u><b>\$73,100</b></u>        |
| Library Systems  |                      |                      |                      |                      |                       |                              |                               |
| Cooperative Fees   | 3,494                | 3,496                | 3,495                | 6,407                | 3,500                 | <b>0</b>                     | <b>3,500</b>                  |
| Polaris  | 34,891               | 35,936               | 54,504               | 48,048               | 50,000                | <b>48,665</b>                | <b>50,000</b>                 |
| MeLCat Reimbursements                                    | 198                  | 170                  | 500                  | 459                  | 500                   | <b>700</b>                   | <b>1,200</b>                  |
| Total Library Systems Fees                               | <u>\$38,583</u>      | <u>\$39,602</u>      | <u>\$58,499</u>      | <u>\$54,914</u>      | <u>\$54,000</u>       | <u><b>\$49,365</b></u>       | <u><b>\$54,700</b></u>        |
| Online Access  |                      |                      |                      |                      |                       |                              |                               |
| Internet Access  | 20,703               | 20,884               | 20,963               | 20,963               | 21,000                | <b>21,000</b>                | <b>21,000</b>                 |
| Online Resources   | 43,697               | 34,831               | 35,000               | 24,241               | 42,000                | <b>33,000</b>                | <b>52,000</b>                 |
| Total Online Access                                      | <u>\$64,400</u>      | <u>\$55,715</u>      | <u>\$55,963</u>      | <u>\$45,204</u>      | <u>\$63,000</u>       | <u><b>\$54,000</b></u>       | <u><b>\$73,000</b></u>        |
| Marketing  | \$11,491             | \$13,910             | \$14,000             | \$13,775             | \$20,000              | <b>\$17,800</b>              | <b>\$26,000</b>               |
| Insurance  | \$16,074             | \$16,736             | \$18,256             | \$18,256             | \$20,000              | <b>\$19,055</b>              | <b>\$25,000</b>               |



Saline District Library FY2025/2026 Budget

| Saline District Library<br><b>Operating Expenditures</b> | Audited<br>2021/2022 | Audited<br>2022/2023 | Amended<br>2023/2024 | Audited<br>2023/2024 | Approved<br>2024/2025 | <b>Amended<br/>2024/2025</b> | <b>Proposed<br/>2025/2026</b> |
|--|----------------------|----------------------|----------------------|----------------------|-----------------------|------------------------------|-------------------------------|
| Utilities  |                      |                      |                      |                      |                       |                              |                               |
| Telephone  | 5,184                | 5,427                | 5,631                | 5,631                | 5,400                 | <b>5,045</b>                 | <b>5,500</b>                  |
| Electricity  | 47,500               | 48,602               | 51,131               | 51,131               | 52,000                | <b>55,068</b>                | <b>57,000</b>                 |
| Gas  | 15,466               | 15,827               | 19,539               | 19,539               | 20,000                | <b>16,864</b>                | <b>21,000</b>                 |
| Water  | 4,380                | 6,386                | 5,881                | 5,881                | 6,800                 | <b>6,492</b>                 | <b>8,000</b>                  |
| Total Utilities  | <u>\$72,530</u>      | <u>\$76,242</u>      | <u>\$82,182</u>      | <u>\$82,182</u>      | <u>\$84,200</u>       | <u><b>\$83,469</b></u>       | <u><b>\$91,500</b></u>        |
| Building & Grounds                                       |                      |                      |                      |                      |                       |                              |                               |
| Capital Improvement                                      | 0                    | 13,316               | 0                    | 0                    | 30,000                | <b>11,943</b>                | <b>30,000</b>                 |
| Furniture  | 4,245                | 6,736                | 0                    | 0                    | 20,000                | <b>14,930</b>                | <b>20,000</b>                 |
| Building Maintenance                                     | 30,182               | 15,080               | 18,600               | 18,503               | 25,000                | <b>33,650</b>                | <b>35,000</b>                 |
| Grounds Maintenance                                      | 33,751               | 37,832               | 35,550               | 35,504               | 40,000                | <b>38,900</b>                | <b>44,000</b>                 |
| Total Building & Grounds                                 | <u>\$68,178</u>      | <u>\$72,964</u>      | <u>\$54,150</u>      | <u>\$54,007</u>      | <u>\$115,000</u>      | <u><b>\$99,423</b></u>       | <u><b>\$129,000</b></u>       |
| Collections: Print Materials                             |                      |                      |                      |                      |                       |                              |                               |
| Adult Fiction  | 30,487               | 32,298               | 33,400               | 33,471               | 35,000                | <b>34,300</b>                | <b>36,000</b>                 |
| Adult Nonfiction   | 29,896               | 31,989               | 24,800               | 24,471               | 34,000                | <b>22,100</b>                | <b>34,000</b>                 |
| Large Print  | 7,890                | 8,734                | 5,300                | 5,281                | 9,000                 | <b>2,950</b>                 | <b>9,000</b>                  |
| Reference  | 3,249                | 4,270                | 3,100                | 1,348                | 3,500                 | <b>3,375</b>                 | <b>3,500</b>                  |
| Total Adult Books  | <u>\$71,522</u>      | <u>\$77,291</u>      | <u>\$66,600</u>      | <u>\$64,571</u>      | <u>\$81,500</u>       | <u><b>\$62,725</b></u>       | <u><b>\$82,500</b></u>        |
| Teen Fiction   | 8,496                | 9,877                | 8,400                | 8,465                | 11,000                | <b>7,700</b>                 | <b>11,000</b>                 |
| Teen Nonfiction  | 3,244                | 2,892                | 3,200                | 3,343                | 4,000                 | <b>2,800</b>                 | <b>4,000</b>                  |
| Total Teen Books   | <u>\$11,740</u>      | <u>\$12,769</u>      | <u>\$11,600</u>      | <u>\$11,808</u>      | <u>\$15,000</u>       | <u><b>\$10,500</b></u>       | <u><b>\$15,000</b></u>        |
| Youth Fiction  | 21,504               | 21,826               | 24,400               | 24,413               | 25,000                | <b>20,600</b>                | <b>26,000</b>                 |
| Youth Nonfiction   | 12,849               | 14,362               | 14,700               | 14,586               | 15,000                | <b>12,600</b>                | <b>16,000</b>                 |
| Total Youth Books  | <u>\$34,353</u>      | <u>\$36,188</u>      | <u>\$39,100</u>      | <u>\$38,999</u>      | <u>\$40,000</u>       | <u><b>\$33,200</b></u>       | <u><b>\$42,000</b></u>        |
| Books Funded by Friends                                  | 1,730                | 435                  | 950                  | 917                  | 1,000                 | <b>250</b>                   | <b>1,000</b>                  |
| Total Books  | <u>\$119,345</u>     | <u>\$126,683</u>     | <u>\$118,250</u>     | <u>\$116,295</u>     | <u>\$137,500</u>      | <u><b>\$106,675</b></u>      | <u><b>\$140,500</b></u>       |

Saline District Library FY2025/2026 Budget

| Saline District Library<br><b>Operating Expenditures</b> | Audited<br>2021/2022 | Audited<br>2022/2023 | Amended<br>2023/2024 | Audited<br>2023/2024 | Approved<br>2024/2025 | <b>Amended<br/>2024/2025</b> | <b>Proposed<br/>2024/2025</b> |
|--|----------------------|----------------------|----------------------|----------------------|-----------------------|------------------------------|-------------------------------|
| Periodicals  | \$16,771             | \$12,286             | \$7,800              | \$7,647              | \$12,300              | <b>\$12,600</b>              | <b>\$13,000</b>               |
| Collections: Multimedia                                  |                      |                      |                      |                      |                       |                              |                               |
| Adult Audiobooks   | 5,259                | 6,409                | 2,900                | 2,785                | 4,000                 | <b>3,550</b>                 | <b>4,000</b>                  |
| Adult DVDs   | 8,780                | 8,296                | 6,400                | 6,200                | 9,000                 | <b>6,300</b>                 | <b>9,000</b>                  |
| Adult CDs  | 2,006                | 1,151                | 1,150                | 936                  | 1,400                 | <b>850</b>                   | <b>1,400</b>                  |
| Total Adult Multimedia                                   | <u>\$16,045</u>      | <u>\$15,856</u>      | <u>\$10,450</u>      | <u>\$9,921</u>       | <u>\$14,400</u>       | <b><u>\$10,700</u></b>       | <b><u>\$14,400</u></b>        |
| Teen Audiobooks  | 4,604                | 2,022                | 1,400                | 1,375                | 1,400                 | <b>1,150</b>                 | <b>1,400</b>                  |
| Teen DVDs  | 708                  | 357                  | 200                  | 154                  | 500                   | <b>350</b>                   | <b>500</b>                    |
| Total Teen Multimedia                                    | <u>\$5,312</u>       | <u>\$2,379</u>       | <u>\$1,600</u>       | <u>\$1,529</u>       | <u>\$1,900</u>        | <b><u>\$1,500</u></b>        | <b><u>\$1,900</u></b>         |
| Youth Audiobooks   | 3,594                | 6,141                | 6,100                | 6,114                | 6,200                 | <b>5,150</b>                 | <b>7,000</b>                  |
| Youth DVDs   | 1,619                | 2,177                | 2,700                | 2,655                | 2,600                 | <b>2,550</b>                 | <b>2,600</b>                  |
| Youth CDs  | 315                  | 175                  | 200                  | 202                  | 200                   | <b>200</b>                   | <b>200</b>                    |
| Total Youth Multimedia                                   | <u>\$5,528</u>       | <u>\$8,493</u>       | <u>\$9,000</u>       | <u>\$8,971</u>       | <u>\$9,000</u>        | <b><u>\$7,900</u></b>        | <b><u>\$9,800</u></b>         |
| Total Multimedia   | <u>\$26,885</u>      | <u>\$26,728</u>      | <u>\$21,050</u>      | <u>\$20,421</u>      | <u>\$25,300</u>       | <b><u>\$20,100</u></b>       | <b><u>\$26,100</u></b>        |
| ETC Collections  |                      |                      |                      |                      |                       |                              |                               |
| Realia   | 294                  | 2,023                | 2,100                | 2,082                | 2,500                 | <b>3,450</b>                 | <b>3,300</b>                  |
| ETC - Adult  | 648                  | 2,789                | 2,400                | 2,391                | 3,500                 | <b>1,750</b>                 | <b>3,500</b>                  |
| ETC - Youth  | 898                  | 1,796                | 2,000                | 1,972                | 2,500                 | <b>2,450</b>                 | <b>2,500</b>                  |
| Total ETC Collections                                    | <u>\$1,840</u>       | <u>\$6,608</u>       | <u>\$6,500</u>       | <u>\$6,445</u>       | <u>\$8,500</u>        | <b><u>\$7,650</u></b>        | <b><u>\$9,300</u></b>         |
| Total Print Materials                                    | <u>\$136,116</u>     | <u>\$138,969</u>     | <u>\$126,050</u>     | <u>\$123,942</u>     | <u>\$149,800</u>      | <b><u>\$119,275</u></b>      | <b><u>\$153,500</u></b>       |
| Total Physical Collections                               | <u>\$164,841</u>     | <u>\$172,305</u>     | <u>\$153,600</u>     | <u>\$150,808</u>     | <u>\$183,600</u>      | <b><u>\$147,025</u></b>      | <b><u>\$188,900</u></b>       |
| eLibrary/Downloadables                                   | \$98,976             | \$135,321            | \$151,000            | \$158,401            | \$180,000             | <b>\$183,450</b>             | <b>\$225,000</b>              |
| Total Collections  | <u>\$263,817</u>     | <u>\$307,626</u>     | <u>\$304,600</u>     | <u>\$309,209</u>     | <u>\$363,600</u>      | <b><u>\$330,475</u></b>      | <b><u>\$413,900</u></b>       |

Saline District Library FY2025/2026 Budget

| Saline District Library<br><b>Operating Expenditures</b> | Audited<br>2021/2022      | Audited<br>2022/2023      | Amended<br>2023/2024      | Audited<br>2023/2024      | Approved<br>2024/2025     | <b>Amended<br/>2024/2025</b>     | <b>Proposed<br/>2025/2026</b>    |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|----------------------------------|----------------------------------|
| Miscellaneous  | 1,056                     | 1,841                     | 1,050                     | 940                       | 1,600                     | <b>2,000</b>                     | <b>3,000</b>                     |
| Misc. Funded by Friends                                  | 477                       | 927                       | 1,500                     | 1,478                     | 1,000                     | <b>1,900</b>                     | <b>2,000</b>                     |
| Tax Adjustments  | 4,595                     | 4,366                     | 157                       | 157                       | 4,500                     | <b>1,926</b>                     | <b>2,500</b>                     |
| Total Miscellaneous                                      | <u>\$6,128</u>            | <u>\$7,134</u>            | <u>\$2,707</u>            | <u>\$2,575</u>            | <u>\$7,100</u>            | <u><b>\$5,826</b></u>            | <u><b>\$7,500</b></u>            |
| Special Projects   | 8,250                     |                           | 0                         | 0                         | 0                         |                                  | <b>95,000</b>                    |
| Endowment Projects                                       | 4,174                     | 7,852                     | 7,867                     | 7,867                     | 0                         | <b>15,711</b>                    | <b>0</b>                         |
| Total Special Projects                                   | <u>\$12,424</u>           | <u>\$7,852</u>            | <u>\$7,867</u>            | <u>\$7,867</u>            | <u>\$0</u>                | <u><b>\$15,711</b></u>           | <u><b>\$95,000</b></u>           |
| Total Operating Expenditures                             | <u><u>\$2,052,651</u></u> | <u><u>\$2,309,231</u></u> | <u><u>\$2,326,377</u></u> | <u><u>\$2,318,768</u></u> | <u><u>\$2,670,000</u></u> | <u><u><b>\$2,525,990</b></u></u> | <u><u><b>\$3,107,000</b></u></u> |
| Special Projects: Renovations                            |                           | \$136,878                 | \$2,720,000               | \$2,555,029               | \$1,180,000               | <b>\$1,431,788</b>               |                                  |
| Total General Fund Expenditures                          |                           | <u><u>\$2,446,109</u></u> | <u><u>\$5,046,377</u></u> | <u><u>\$4,873,797</u></u> | <u><u>\$3,850,000</u></u> | <u><u><b>\$3,957,778</b></u></u> | <u><u><b>\$3,107,000</b></u></u> |



## **Budget Summary**

### **FY2025/2026**

#### **Revenue**

- Overall revenue is expected to be higher (approximately 4.7%) for this fiscal year, while overall taxable value in the library district will experience an increase of 6.5%.
- Tax revenue is based on millage rates of .8058 and .33. "Headlee" rollbacks on voted millages allow the Library to collect 0.8058 and 0.5321 mills this year. However, the Library will only levy 1.1358 mills instead of the maximum allowed. The delinquency percentage of 1.5% has continued to more accurately reflect collected tax revenues than the old 3.0% allowance.
- PPT Reimbursement has been finalized by the State of Michigan and is very similar to 2025. The Small Business Taxpayer Exemption figures have not yet been released for next year.
- Penal fines continue to be unpredictable, so the estimate for next year is still conservative.
- Fines and fees revenue continues to decrease.
- Library services revenue is being budgeted conservatively until we can verify if this past year's increase was a trend that will continue.
- Regular donations continue to be consistent from the Friends and individuals.
- Interest income is expected to be lower due to the use of designated fund balances for the renovation project.

#### **Expenditures**

- The library currently employs 11 full-time staff and 33 part-time staff, which includes 6 student pages, to provide public services for 66 hours per week. A new

part-time Technology Assistant position will be added, and needed increases in service hours have been budgeted for 2026.

- The Pay Structure Review and Recommendations from ElementOne indicate a larger increase in salary ranges across the board this year, with an overall salary structure increase of 4.3%.
- Health insurance costs are based on the potential for all eligible staff to take advantage of this benefit. A steep rate increase is expected as well.
- Staff development costs are increased as staff members have expressed interest in attending the ALA and PLA national conferences.
- Supply budgets are increased to allow for much-needed organization of the many supplies for the library's beloved craft programs for all ages.
- Program budgets are increased due to the popularity of library programs within the community.
- Technology budgets are increased to allow for projects our new Technology Manager may wish to pursue, including new security cameras.
- Professional services are projected to continue to increase.
- Library systems are expected to remain steady, while online resources may see an increase.
- Marketing and outreach are significant parts of the 2022-2026 Strategic Plan, so funds remain dedicated to these areas at a higher level than in past years.
- Utilities and insurance costs are budgeted at higher levels in anticipation of rate increases.
- Building & grounds costs are increased based on the higher than anticipated building maintenance costs in 2025 and added grounds maintenance required for the new pavilion, plaza, and story trail.
- Collection budgets have been adjusted based on the current year's expenditures and collection plans and requests from department heads. A significant increase is projected for *eLibrary/Downloadables* to meet user demand.
- The special projects line returns to the operating budget now that the Special Projects: Renovations line is no longer needed. This will allow the library to pursue improvements that were value-engineered out of the renovations project, such as benches designed to fit the stops along the story trail.

## **Amended FY2024/2025**

### **Revenue**

- Tax revenue was \$8,745 higher than the projected amount (which had allowed for 1.5% tax delinquency of \$41,059).

- The new Small Business Taxpayer Exemption reimbursement of \$1,417 meant that PPT reimbursement was higher than anticipated. State Aid was also slightly higher than anticipated, while Penal Fines, which are hard to predict, brought in less revenue than budgeted.
- Fines and materials replacement fees were lower than anticipated. As patrons grew more accustomed to returning items on time without overdue fines, materials replacement fees went down. We also saw reduced non-resident card revenue, likely because SDL is now part of The Library Network's reciprocal borrowing program with other libraries.
- Revenue from library services (copiers and printers) was higher than anticipated post-renovations.
- Donations were almost exactly as anticipated, with undesignated donations higher than budgeted.
- Investment income was lower than projected as the renovations project reduced fund balances in investment accounts.
- Overall operating revenue projections exceeded actual revenue by approximately \$13,100. In addition, Schrandt grant funds for the SDL Seed Library, the Manhattan Short Film Festival, the Adult Social Club are expected to be around \$15,700.
- Transfers required for the renovation project exceed projections, as less was spent in the previous fiscal year than anticipated, pushing more into FY2024-2025.

### **Expenditures**

- Personnel costs were lower than projections due to retirements and waiting to fill the new Technology Assistant position until FY2025-2026. Stipends from the Library of Michigan reduced staff development expenses.
- Supplies expenses were lower than anticipated, primarily due to reduced costs for printer and copier cartridges.
- Program expenditures were slightly higher than projected due increased programming post-renovations.
- Technology expenses came in under budget, as some projects were delayed due to the retirement of the previous Technology Manager.
- Professional services expenses were higher than expected primarily due to audit expenses coming in higher than anticipated.
- Library Systems expenses were under budget due to billing delays from TLN for interlibrary loan delivery.
- Online Access expenses were less than anticipated as extra funds were budgeted in case MeL.org saw a loss of funding.
- Marketing and insurance expenses were close to budget.

- Utilities expenses were close to budget with higher than expected electricity costs and lower than expected rate increases for gas.
- Capital improvement and furniture operating costs were expected to be higher as the renovation project went longer than anticipated, with most costs of this type included in the project.
- Building maintenance was much higher than anticipated due to HVAC issues and post-renovation tweaks that were required. Grounds maintenance came in slightly under budget.
- Collection costs were all within budget except for eLibrary/Downloadables. This will continue to be increased for next year, and spending on physical AV will be capped to reflect the growing demand for online media.
- 2025 renovation project expenses were higher than anticipated due to project delays.
- Overall operating expenditures are coming in approximately \$144,000 lower than projected at this time.

## **REVENUE**

### **Explanation of Line Items for 2025/2026 OPERATING BUDGET**

#### **PROPERTY TAXES**

##### **000-402 to 000-402.7 PROPERTY TAXES**

Property taxes are the Library's largest source of revenue. Property tax revenue is the taxable value of property located within the Library district multiplied by the Library's millage rate. "Headlee" rollbacks on voted millages allow the Library to collect 0.8058 and 0.5321 mills this year. However, the Library will only levy 1.1358 mills instead of the maximum allowed.

#### **STATE AND COUNTY REVENUE**

##### **000-413 PERSONAL PROPERTY TAX REIMBURSEMENT**

In 2012, legislation was passed providing personal property exemptions for small taxpayers (starting in 2014) and Eligible Manufacturing Personal Property (phase-in starting in 2016). Laws have been revised in 2013 through 2018. Reimbursement is provided through a share of the 6% Use Tax levied by the Local Community Stabilization Authority. Beginning with calendar year 2016, the Local Community Stabilization Authority (LCSA) Act, 2014 Public Act 86, (MCL 123.1341 to 123.1362) requires personal property tax (PPT) reimbursement to municipalities for operating and debt millages. PPT reimbursement for municipalities other than school districts is typically received in February. In 2025, municipalities began also receiving reimbursements from the Small Business Taxpayer Exemption that went into effect in 2023. This payment was received in September.

##### **000-540 STATE AID**

The constitutional commitment of local libraries began in 1935 and included financial assistance through the distribution of penal fines revenues to local libraries. Since then it has evolved to include provisions for state aid and for the establishment of a state-wide, state-funded regionalized system of cooperation. Public Act 89, 1977 states that funds will be distributed if compliance with standards established for each size library is met. To be eligible for state aid, libraries must maintain a local support level of 3/10 mil. This 3/10 mil is based on the state equalized value (SEV) for the legal service area. Hours of operation and personnel certification guidelines are also established for each class size of library. State aid funds are also distributed directly to library cooperatives, also known as "swing aid." The total of state aid is set by the Legislature each year, and funds are distributed according to the formula in the Act. The state aid allotment for this coming year has been increased in the state budget. We will receive funds based on the 2020 Census population for SDL of 28,291. State Aid is typically received in two payments around June and August.

##### **000-656 PENAL FINES**

Fines are collected from offenders for certain civil infractions and local ordinance violations by the courts and sent to county treasurers. The Library of Michigan has the responsibility of notifying the clerk and treasurer of each county of the legally established libraries in that county who are entitled to receive penal fines and of the population served by each library. Penal fines are then distributed from the County Treasurer to each library on a per capita basis by August 1 of each year. The practice of earmarking state penal fines for the support of public libraries was established in the Michigan Constitution of 1835. This practice has continued through the years and is today included in Article 8, Section 9 of the current Constitution, adopted in 1963.



## **FINES AND FEES**

### **000-658 FINES & FEES**

In accordance with growing accepted best practices in public libraries, the Library did away with overdue fines for late materials in 2024. Library users are still charged material replacement fees if library materials are not returned in a timely manner. Certain late items such as wifi hotspots will also incur reset fees.

### **000-629 NON-RESIDENT CARDS**

For the privilege of having a library card from SDL, money is collected from individuals/families or organizations that are outside of our service area. The annual fee is now \$150 for a Non-Resident Family card and is based on the average residential library tax paid throughout the district. The annual fee for an Educator card is \$15 and \$25 for a School of Choice Student card. SDL also now belongs to The Library Network's reciprocal borrowing program, which allows users of other TLN libraries to use their home library cards at SDL for limited borrowing privileges.

### **000-658.2 CARD REPLACEMENT**

A small fee has traditionally been charged to cover the cost of replacement cards. The library stopped charging this fee in 2022 since the cost of cards has dropped dramatically and we do not want to discourage library users from replacing lost cards.

### **000-658.1 MATERIALS REPLACEMENT**

The Library charges for damaged and lost materials according to Policy #405.

## **LIBRARY SERVICES**

### **000-628.1 COPY MACHINES**

The Library has a coin-operated copy machine for public use. The rates continue to be .10 per page for black/white copies and .50 per page for color copies. There is no charge for scanning.

### **000-628 PRINTERS**

Costs for printing information from the public computers are the same as copying: .10 per page for black/white prints and .50 per page for color prints.

### **000-628.2 FAX**

Designated for public use, the charges were \$1.00 for outgoing in the continental U.S. and \$5.00 for international. Incoming faxes are not accepted. The need for fax services has dropped dramatically in recent years and was not available in 2024. The Library has done away with the remaining POTS phone line used for fax and is converting to digital fax service for the public.

### **000-651 MEETING ROOMS**

The charges associated with use of the meeting rooms are in Policy #511. While there is no charge to use the rooms, a minimum fee of \$15.00 would be charged for any group that leaves the rooms in a condition that does not comply with the requirements as set forth in the Policy.

## **DONATIONS**

### **000-674 UNRESTRICTED DONATIONS**

This line is for gifts that have no donor instructions attached to them. The majority of gifts fall into this category.

#### 000-674.1 **RESTRICTED DONATIONS**

These donations are earmarked for specific uses by the donor. Donations are received throughout the year from individuals and organizations. This can include memorial gifts and matching programs from businesses.

#### 000-674.2 **FRIENDS OF THE LIBRARY**

Throughout the year the Friends purchase items for the Library based on their annual budget. The Library pays the bill and then collects the money from the Friends. This line item is a "pass-through" account.

#### 000-675 **GRANTS**

The Library occasionally receives grants for specific purposes, such as staff development, new collections, or other items. These are generally awarded based on staff requests from a variety of sources, including the Library of Michigan.

### **INTEREST INCOME**

#### 000-665.1 **GENERAL ACCOUNT**

All operating monies are initially deposited into the general account at KeyBank.

#### 000-665.2 **CD INVESTMENTS**

Certificates of Deposit have been established with varying due dates to take advantage of higher interest rates at several local banking institutions. The recent trend has been to return funds from mature CD accounts to the Agency Sub-Account which provides higher returns on investments. Currently SDL has funds invested in only one CD account.

#### 000-665.3 **AGENCY SUB-ACCOUNT**

Established in 2002, this line tracks the interest earned on the various funds that are retained by Key Private Bank.

#### 000-680 **OTHER INCOME (MISCELLANEOUS)**

This is a catch-all place for miscellaneous revenue such as refunds for advance travel expenses or grants. This also includes funds from supplies such as flash drives and earbuds purchased by patrons at the circulation desk.

# **EXPENDITURES**

## **Explanation of Line Items**

### **2025/2026 OPERATING BUDGET**

#### **PERSONNEL EXPENDITURES**

##### **790-702 SALARIES/WAGES**

Staff is divided by full time, part-time with pro-rated benefits, and part-time without benefits. Salaries are based on a pay structure that has been reviewed by ElementOne Consulting and approved by the Library Board.

##### **790-722 FICA**

FICA is calculated at 7.5% of gross wages.

##### **790-716 INSURANCE**

Full-time employees are eligible to receive medical, dental, vision, life, short-term disability, and long-term disability coverage. Most rates are based on age, so there are differences in the costs for each employee.

##### **790-719 HEALTH REIMBURSEMENT**

Employees working 20+ hours per week participate in the employer-provided healthcare reimbursement plan. The benefits plan year is July 1 – June 30. These expenses were formerly included in the Insurance line.

##### **790-723 RETIREMENT**

Policy #627 mandates that every qualified employee match the 5% of salary that the Library deposits into a defined contribution retirement fund. Municipal Employees' Retirement System of Michigan is the administrator for both the Defined Contribution (401a) Plan and the voluntary Deferred Compensation (457) Plan.

##### **790-958 PROFESSIONAL DUES**

Dues are paid for librarians and other staff to join professional organizations as deemed appropriate. The Library belongs to other organizations, such as the Michigan Library Association, the Washtenaw County Historical Society, the Genealogical Society of Michigan, the Saline Area Chamber of Commerce, and the Polaris User's Group (PUG). Each board member may choose to belong to ALA or MLA. The Library is an institutional member of the Michigan Library Association, which allows staff to join MLA at a reduced rate.

##### **790-860 TRAVEL/LODGING**

Policy #621 addresses this group of expenditures. Mileage is based on the amount set each year by the Internal Revenue Service. Professional staff are encouraged to attend the annual MLA conference and/or other programs. Attendance at PUG (Polaris User's Group) for the Technology Manager is also encouraged. Youth staff often attend the MLA Spring Institute. Other meetings, workshops, and educational opportunities are included. Mileage may also be reimbursed for outreach events or required travel.

##### **790-957 CONTINUING EDUCATION**

It has been recognized by the Library Board and staff that continuing education is a necessity in today's workplace. Whenever possible and practical, staff will be sent to workshops, seminars, and classes to advance their technological skills and library service skills. Some staff have been attending other conferences or programs offered through MLA, ALA, Library of Michigan, and other sources. We are also pleased to have instituted an annual staff development day for all Library staff.

## **SUPPLIES**

### **790-727 OFFICE SUPPLIES**

All office supplies are expensed in this line. Some miscellaneous expenses may be placed here.

### **790-727.3 YOUTH SUPPLIES**

The Youth Services department has had its own line for supplies in the past. With the consolidation of staff into one space, this line will be rolled into Office Supplies beginning in FY2024/2025.

### **790-727.4 CARTRIDGES**

This is tracked separately to help monitor the expenses associated with printing from the public computers.

### **790-732 CLEANING SUPPLIES**

All cleaning supplies are tracked separately from other office supplies. This includes paper products such as roll towels, paper towels, tissues, toilet paper, etc.

### **790-730 POSTAGE**

The Library mails back items that are damaged or not wanted. MeLCat materials are returned through TLN delivery, which has eliminated postage costs for ILL. Postage is needed for paying invoices, sending bills, and other mail.

### **790-734 PROCESSING SUPPLIES**

All collection materials are processed by SDL staff. Materials are cataloged, labeled, covered, and tagged for security/inventory before the items can go out on the shelves.

### **790-956.1 PETTY CASH**

This covers miscellaneous expenses that require cash.

## **PROGRAMMING**

### **790-750.1 ADULT PROGRAMMING**

A wide variety of programs for the public are scheduled throughout the year. Many new types of programs recently offered have proven to be quite popular, especially crafting programs, so we are always expanding in this area.

### **790-750.3 YOUTH PROGRAMMING**

The Youth Services department continues to offer a wide variety of programs for ages 1–12.

### **790-750.2 TEEN PROGRAMMING**

Due to SDL's proximity to Saline Middle School, programming for teens after school continues to be important. Several "take and make" craft options have also been developed for teens in recent years due to the COVID-19 pandemic and continue to be popular.

### **790-752.1 to 752.3 SUMMER READING PROGRAM**

The Friends of Saline District Library have committed to generously supporting the summer reading program for youth, teens, and adults. A single line was formerly used to track these expenses. We have now separated these out for better tracking by department, as more SDL funds are used for Summer Reading as the Friends have begun purchasing Summer Reading prizes directly.

#### 790-750.4 **PROGRAMMING FUNDED BY FRIENDS**

The Friends of the Library also support other programs such as Half Day Pizza Café for teens, 1000 Books Before Kindergarten, and Books for Babies. This new line tracks these expenditures to differentiate them from SDL funds spent on programming.

### **TECHNOLOGY**

#### 790-740 **EQUIPMENT**

Computers and other equipment are replaced on an ongoing basis according to need and age of the equipment. The library's main server was replaced in 2023, and the Polaris server was replaced in 2024.

#### 790-934 **EQUIPMENT MAINTENANCE/REPAIR**

Equipment with maintenance agreements includes two Ricoh photocopiers (one public and one staff) and the EnvisionWare print management & PC Reservation systems. This line also includes repair of other equipment such as staff and public printers.

#### 790-780 **TECHNOLOGY SUPPORT**

The nature of this line item has changed significantly over the years. It has primarily included service subscriptions, license upgrades, website maintenance, etc. for the past few years, but was still included under Collections. Since these are primarily operational expenses, the name of the account has been changed.

### **PROFESSIONAL SERVICES**

#### 790-803 **LEGAL**

Anne Seuryneck of Foster, Swift, Collins & Smith continues to serve as the library's legal counsel.

#### 790-802 **BOOKKEEPING**

Strom Accounting produces monthly financial statements, bank reconciliations, payroll, and tax preparation. Payroll is processed through the Paychex online system.

#### 790-801 **AUDIT**

Plante Moran conducts our annual audit in accordance with Public Act 2 of 1968: Uniform Budgeting and Accounting Act. Copies of the audit are sent to the two founding municipalities (City of Saline and Saline Area Schools) and the six townships. Current and past year audits are cataloged and shelved in the Reference section of the Library. The current audit is also posted on the SDL website.

#### 790-804 **CONSULTANTS**

This line is funded for any outside professional help that may be needed throughout the year.

#### 790-805 **COMPUTER CONSULTANTS**

SDL contracts with The Library Network's Technology Services staff to assist with technological tasks such as server upgrades, PC installation, and network audits.

#### 790-965 **BANK CHARGES**

KeyBank charges the Library for investment services the General Account and for the Sub-Agency account.

## **790-806 TAX COLLECTIONS**

Currently Lodi is the only township that assesses a collection fee for our annual property taxes. Their rate is .15 per parcel. The City of Saline assesses a charge, but it is paid by the taxpayer.

## **LIBRARY SYSTEMS**

### **790-810 COOPERATIVE FEES**

Each year the Library receives indirect State Aid. This can be used to buy services from The Library Network (TLN) or used for continuing education workshops and classes. TLN provides our delivery service five days per week for MeLCat and other TLN libraries. The annual cost of our movie site license is also paid through TLN.

### **790-820 POLARIS**

This includes both hardware and software maintenance for the integrated library system used for cataloging and circulation, as well as the Polaris app.

### **790-964.4 MELCAT REIMBURSEMENTS**

Fines/fees for items that are lost or damaged by our patrons are paid to the lending library by SDL. Whenever possible, reimbursement is sought from the patrons.

## **ONLINE ACCESS**

### **790-850 INTERNET**

The Library contracts with Merit Network, Inc. to provide direct Internet access. In 2016 we signed a 5-year contract at a much lower rate that more than doubled our bandwidth level. In 2021 we were able to sign a new 5-year contract with the same rate; however, in 2022 this again proved to be an insufficient amount of bandwidth, and we renegotiated our contract to increase bandwidth again. We also have mobile hotspots that circulate to the public, which require monthly service arrangements.

### **790-785 ONLINE DATABASES**

The Library of Michigan (through federal grant monies) provides free access to MeL (Michigan electronic Library) that includes an impressive list of databases. The Library subscribes to several additional databases, covering a broad range of topics.

## **UTILITIES**

### **790-851 TELEPHONE**

The Library moved to a voice-over IP system in August 2014. TelNet provides phone service for our four Internet lines and two POTS lines, which are used for fax and the Friends of the Library Corner Bookshop phone. These will both be converting to VOIP in 2025. Fire and burglar alarm systems have transitioned to wireless dialers.

### **790-920 ELECTRICITY**

In 2015, a solar array of 225 panels was installed on the roof by Sunventrix Solar, a local company that was previously owned by Mark Hildebrandt and now has become part of Michigan Solar Solutions. A link on the SDL website shows how much energy is being produced by the array. Unfortunately, we did not immediately see a decrease in our electric bills, because when the solar array was installed, DTE Energy noticed an irregularity in how we had been charged for service. The correction involved doubling our service multiplier, which essentially doubled our bills. However, we are able to see the benefits of the solar array. In 2018, another solar array of 240 panels was installed, and this did decrease our energy bills. In 2021 we completed a project

to convert indoor and outdoor lighting to LED, which has reduced our electric usage by 26.8% and cost by 32.7%.

#### 790-921 **GAS**

Standard monthly bills are paid to DTE Energy. Natural gas costs began to rise in 2022.

#### 790-922 **WATER**

The Library pays for water services from the City of Saline. Saline's water rates increased dramatically in 2022.

### **BUILDING AND GROUNDS**

#### 790-971 **CAPITAL IMPROVEMENT**

This line is being funded in the event that a special project or need arises. While large-scale projects would be paid for using designated fund balances, this line can be used for specific smaller projects such as new signs by Maple Road or a solar bike repair station. The planned renovations and site improvements will be considered Special Projects.

#### 790-975 **FURNITURE**

This line item is funded in case furniture items need to be replaced. Requests for furniture are sometimes paid for by the Friends.

#### 790-930 **BUILDING MAINTENANCE**

This list details some of the maintenance that is contracted within the building:

Spear's Fire & Safety (fire extinguishers)

Huron Valley Windows (window washing)

Altech Mechanical Company (HVAC maintenance & repairs)

Assa-Abloy Entrance Systems (automatic door openers)

Wyandotte Alarm (building security & fire alarm monitoring system)

National Time & Signal (fire and burglar alarm systems)

Arbor Inspection Services (inspection of fire sprinkler system)

This line also allows for a wide variety of other maintenance items such as carpet cleaning, filter replacements, and other repairs.

#### 790-932 **GROUNDS MAINTENANCE**

This list details some of the services used for the grounds and woods:

Top Flite Irrigation System (sprinkler system)

Kevin's Landscaping (snow removal)

Underwood Nursery (weekly mowing and grounds maintenance)

Waste Management (garbage and recycling services)

unknown tasks, such as woods maintenance, weeding, etc.

### **COLLECTIONS**

The materials collection is divided into the following categories with all librarians participating in the collection development process. Class V public libraries in Michigan spend an average of 10.6% of their budgets on collections (data provided by the Library of Michigan).

This year we are allocating 13.3% of the budget for collections, including downloadable media and periodicals (with additional funds for online databases).

#### 790-982.1 **ADULT FICTION**

#### 790-982.15 **LARGE PRINT**

#### 790-982.2 **TEEN FICTION**

#### 790-982.3 **YOUTH FICTION**

790-983.1 **ADULT NONFICTION**  
790-983.15 **REFERENCE**  
790-983.2 **TEEN NONFICTION**  
790-983.3 **YOUTH NONFICTION**  
790-984.1 **ADULT AUDIOBOOKS**  
790-984.2 **TEEN AUDIOBOOKS**  
790-984.3 **YOUTH AUDIOBOOKS**  
790-985.1 **ADULT DVD/BLU-RAYS**  
790-985.2 **TEEN DVD/BLU-RAYS**  
790-985.3 **YOUTH DVD/BLU-RAYS**  
790-986.1 **ADULT MUSIC CDS**  
790-986.3 **YOUTH MUSIC CDS**  
790-762.1 **ADULT ETC**  
790-762.3 **YOUTH ETC**  
790-760 **REALIA** (puzzles, puppets, toys, etc.)

**790-981 BOOKS FUNDED BY FRIENDS**

The Friends of the Library provide funds for our Lucky Day collections and staff memorial books. This new line tracks these expenditures to differentiate them from SDL funds spent on collections.

**790-772.1 DOWNLOADABLE MEDIA**

Patrons can download materials from the Library's website, or directly from TLN's Download Destination (OverDrive) site using the Libby app. The Library purchases additional titles from the OverDrive Advantage program to lessen the wait for bestsellers. We also offer downloadable materials, including ebooks, audiobooks, movies, TV shows, comic books, etc., through Hoopla and Kanopy. These resources are increasingly popular with the public and were especially appreciated during the pandemic. Demand continues to grow every year.

**790-772.4 DOWNLOADABLE MEDIA FUNDED BY FRIENDS**

The Friends of the Library provide funds for our Download Destination collection. This new line tracks these expenditures to differentiate them from SDL funds spent on downloadable media.

**790-770 PERIODICALS**

This includes journals, magazines and newspapers.

**OTHER EXPENDITURES**

**790-880 MARKETING AND PUBLIC RELATIONS**

Formerly limited to print expenses such as stationery, business cards, services brochures, memorial envelopes, program brochures, bookmarks, and print advertising, this line has been expanded to include all forms of marketing, including SDL logo gear for staff and SDL swag to be distributed at outreach events throughout the community.

**790-965 INSURANCE**

This is for all library insurance coverage, including building contents, liability, employee dishonesty, worker's compensation, public officials & employee liability, business equipment, and cyber security coverage.

**790-956 MISCELLANEOUS**

This is for any minor expenditure that cannot fit into an existing category.



#### 790-885 **MISCELLANEOUS FUNDED BY FRIENDS**

The Friends of the Library provide support to SDL staff by funding lunch at Staff Development Day and contributing to staff recognition events. This new line tracks these expenditures to differentiate them from SDL funds.

#### 790-964 **TAX ADJUSTMENT**

When the taxing municipalities make adjustments on their tax rolls, there may be refunds due to those units of government.

### **SPECIAL PROJECTS**

#### 790-998 **SPECIAL PROJECTS**

Any projects above and beyond normal operating expenditures are accounted for on this line. Special projects have included things such as the conversion to RFID technology, the redesign of the SDL website, and library renovations and site improvements.

#### 790-955 **GRANTS**

We have started using this line for any initiatives that are funded via Schrandt Endowment Grants to differentiate them from SDL funds budgeted for standard programs or collections.

## **ASSIGNED FUND ACCOUNTS**

### **Explanation of Funds**

**FY2025/2026**

The Governmental Accounting Standards Board (GASB) issued *Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions*, which changed the terminology used for fund balance reporting and allows entities to designate an official or committee to assign fund balance for specific uses.

### **UNASSIGNED FUND**

Unallocated monies will go into this account. The money is unassigned and can be used for whatever purposes the Board determines. The Contingency Account is now part of the Unassigned Fund. These are monies held for unforeseen emergencies or situations. The "Waterfall Resolution" of 12/5/95 states that the Library shall "budget annually an amount...to cause the minimum balance on deposit to equal 15% of the annual General Fund expenditures for the preceding fiscal year." Beginning in FY1999/2000 the Board approved allocating interest income that is generated from these funds to go back into the funds.

### **QUASI-ENDOWMENT PRINCIPLE/PROJECTS FUND**

Board action on 6/29/94 stated that \$2 million from the Schrandt bequest be placed in the Endowment Fund and the remaining balance be deposited into the General Fund. Typically, the Board will reinvest all interest earnings back into the principal at the end of each fiscal year. In 2005 the Board decided that the principal \$2 million would remain in the fund, and the remaining earnings would be used to fund the expansion and renovation project. Each year the Board will decide how much money will be placed in this account to fund projects as they are recommended by the Endowment Committee and approved by the Board.

### **BUILDING IMPROVEMENT ACCOUNT**

This is to be used for building additions, improvements, enlargements or extensions to the Library. Examples could include: renovations, land for a branch, a branch building, or a bookmobile.

### **EQUIPMENT PURCHASES ACCOUNT**

This allows for the making of repairs and purchasing replacements for the real and personal property of the Library. Examples could include: a new roof, structural repair, replacing HVAC elements, etc.

### **INTERNET AND TECHNOLOGY ACCOUNT**

This will be used for additions and improvements of all aspects of technology: equipment, software, and other related materials.

### **COMPENSATED ABSENCES**

This fund was created by the Board in March 2001. Each year the audit has reflected the dollar amount needed to cover unused sick and vacation time. The amount is large enough to warrant its own fund. Each year the Auditors will give the new dollar amount to be reserved.

### **PAVING/PARKING LOT ACCOUNT**

The Board created a new fund in 2007 for the purpose of constructing a west parking lot that provides additional parking for the west entrance. The Library purchased 1.47 acres from Saline Area Schools in November 2008. The Board hired Beckett & Raeder to redesign the current Middle School parking lot into two separate lots and to serve as Project Manager. The project began in June and was completed in August, 2009. The Library, in partnership with the City of Saline, constructed a 10' wide non-motorized pathway beginning at Maple Road and ending at N. Harris Street, traversing through the woods and Brecon Park, named the Library-Brecon Trail. In 2016 it was renamed The Leslee Niethammer Memorial Library Trail. This fund will pay for future maintenance.

### **LIBRARY DEVELOPMENT**

This fund was created in March 2010 for the purpose of expanding the Library's services, potentially through branch development, satellite locations, or vending options. It was funded with the construction project's fund balance.

### **ARTS**

The Library Board created this fund in August 2013 and funded it with the monies received from DuPont for Imprelis™ damaged trees and shrubs. The Library received the amount of \$102,668.60 over a two-year period, and spent \$21,880 to replace 22 trees and 16 yew bushes. The remaining \$80,788 was placed in this assigned fund.

### **FUTURE OPERATING**

In 2020 the Board created this fund in consideration of the expiration of the 2006 millage. The fund was started with an amount approximately equal to the annual revenue currently being generated by this millage.

**SALINE DISTRICT LIBRARY  
FY2025/2026 MILLAGE PROJECTIONS**

|                                  |                        |                         |                                  |             |
|----------------------------------|------------------------|-------------------------|----------------------------------|-------------|
| <b>FY 2024/2025</b>              |                        |                         |                                  | Assumed     |
| Total Taxable Values (final)     | Tax Levy               | Full Revenue Collection | With Delinquency Allowance       | Delinquency |
| \$2,401,586,260                  | 0.0008092              | \$1,943,364             | \$1,914,213                      | -1.50%      |
| \$2,401,586,260                  | 0.00033                | \$792,523               | \$780,636                        | -1.50%      |
|                                  |                        | <b>\$2,735,887</b>      | <b>\$2,694,849</b>               |             |
| <b>Actual Revenue Collected:</b> |                        |                         | <b>\$2,704,938</b>               | -1.13%      |
|                                  |                        | 6.5%                    | increased revenue over 2023/2024 |             |
|                                  |                        |                         |                                  |             |
| <b>FY 2025/2026</b>              |                        |                         |                                  |             |
| Total Taxable Values             | maximum allowable levy | Full Revenue Collection | With Delinquency Allowance       |             |
| \$2,557,416,766                  | 0.0008058              | \$2,060,766             | \$2,029,855                      | -1.50%      |
| \$2,557,416,766                  | 0.0005321              | \$1,360,801             | \$1,340,389                      | -1.50%      |
| <b>Total Revenue:</b>            |                        | <b>\$3,421,568</b>      | <b>\$3,370,244</b>               |             |
|                                  |                        | 24.6%                   | increased revenue over 2024/2025 |             |
|                                  |                        |                         |                                  |             |
|                                  |                        |                         |                                  |             |
| <b>FY 2025/2026</b>              |                        |                         |                                  |             |
| Total Taxable Values             | actual amoung levied   | Full Revenue Collection | With Delinquency Allowance       |             |
| \$2,557,416,766                  | 0.0008058              | \$2,060,766             | \$2,029,855                      | -1.50%      |
| \$2,557,416,766                  | 0.00033                | \$843,948               | \$831,288                        | -1.50%      |
| <b>Total Revenue:</b>            |                        | <b>\$2,904,714</b>      | <b>\$2,861,143</b>               |             |
|                                  |                        | 5.8%                    | increased revenue over 2024/2025 |             |
|                                  |                        |                         |                                  |             |
| taxable value increase=          | 6.49%                  |                         |                                  |             |



## **Depository Banks 2025/2026**

For FY 2025/2026, Saline District Library plans to continue to utilize the following bank accounts to conduct Library business:

### **KeyBank**

SDL General Account

### **Key Private Bank: Trust & Investment Management Services**

Sub Agency Account

Agency Account

### **Old National Bank**

Certificate of Deposit