



Proposed Budgets
for
Fiscal Year 2026 and 2027
Assuming a 1.9906 Mill Levy
To be presented to the Library Board
at the regular board meeting held on
July 28, 2025

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	FY 2025 Budget	FY 2026 Budget Request	Variance	Percent Change	FY 2027 Budget Estimate	Variance	Percent Change
REVENUE							
Millage Rate	1.9922	1.9906			1.9906		
Tax Revenue	\$ 5,927,210	\$ 6,371,934	\$ 444,724	7.50%	\$ 6,607,736	\$ 235,802	3.70%
Other Revenue	606,384	613,104	6,720	1.11%	640,796	27,692	4.52%
Total Revenue	\$ 6,533,594	\$ 6,985,038	\$ 451,444	6.91%	\$ 7,248,532	\$ 263,494	3.77%

OPERATING EXPENSES							
Salaries & Wages	\$ 2,180,827	\$ 2,439,705	\$ 258,878	11.87%	\$ 2,606,657	\$ 166,952	6.84%
Fringes & Benefits	832,253	925,962	93,709	11.26%	971,951	45,989	4.97%
Library Materials	766,995	811,785	44,790	5.84%	837,285	25,500	3.14%
Library Supplies	186,040	194,290	8,250	4.43%	193,990	(300)	-0.15%
Administrative Services	475,065	410,520	(64,545)	-13.59%	401,895	(8,625)	-2.10%
Building & Utilities	366,200	507,700	141,500	38.64%	382,850	(124,850)	-24.59%
Furnishings & Equipment	16,550	-	(16,550)	-100.00%	-	-	0.00%
Other Charges	410,894	404,520	(6,374)	-1.55%	393,420	(11,100)	-2.74%
Total Operating Expenses	\$ 5,234,824	\$ 5,694,482	\$ 459,658	8.78%	\$ 5,788,048	\$ 93,566	1.64%

CAPITAL PROJECTS							
Capital Projects	\$ 1,298,770	\$ 1,290,556	\$ (8,214)	-0.63%	\$ 1,460,484	\$ 169,928	13.17%
Total Expenses	\$ 6,533,594	\$ 6,985,038	\$ 451,444	6.91%	\$ 7,248,532	\$ 263,494	3.77%

	Year End 2025	Year End 2026	Difference	% of Total Exp	Year End 2027	Difference	% of Total Exp
RESERVES							
General Reserve	\$ 857,294	\$ 915,640	\$ 58,346	13.11%	\$ 946,294	\$ 30,654	13.05%
Building Reserves	50,000	50,000	-	0.72%	50,000	-	0.69%
PPT Reserve	805,946	805,946	-	11.54%	805,946	-	11.12%
Patio Feasibility Reserve	4,700	4,700	-	0.07%	4,700	-	0.06%
Benefits Reserve	29,740	29,740	-	0.43%	29,740	-	0.41%
Technology Reserve	111,305	111,305	-	1.59%	111,305	-	1.54%
Building Improvement Reserve	731,419	731,419	-	10.47%	731,419	-	10.09%
Unassigned Fund Balance	7,473,504	7,473,504	-	106.99%	7,473,504	-	103.10%
Total	\$ 10,063,908	\$ 10,122,254	\$ 58,346	144.91%	\$ 10,152,908	\$ 30,654	140.07%

GENERAL BUDGET SUMMARY

Overview: These budget documents provide a general overview of the Fiscal Year 2026 and 2027 Budget scenarios for the Portage District Library. They include projections of tax revenue for the Library, assuming a 1.9906 mill levy and forecasts for total other expected income. Along with revenue projections, these budget sheets also categorize and delineate library operating expenses and capital projects, to give a total cost picture for operating the Library in Fiscal Year 2026. The main goals for the FY2026 Budget are: (1) to allocate and expend funds appropriately across specific line items to support operations which fulfill the Library's long range strategic plans; (2) to function in an annual budgeting mode in order to identify the Library's cash flow for investment purposes; and (3) to produce accurate financial reports of library activities. The FY2027 Budget is a projection based on information that is available as of June 2025 and is meant to serve as an estimate only.

Key Considerations: When reviewing the proposed Fiscal Year 2026 Portage District Library Budget, it should be noted that it covers the time period January 1, 2026 through December 31, 2026 [Note: In the same manner, taxes collected in December 2025 must be considered revenue for FY2026]. In preparing the budget for Fiscal Year 2026, the Library considered the current economic climate in Portage, as well as a projection of property tax revenue for Fiscal Year 2026 and Fiscal Year 2027. The overall projection of property tax revenue is for a 7.50% increase in Fiscal Year 2026 and for a 3.70% increase in Fiscal Year 2027. New building initiatives and increasing home values in Portage are strong and expected to increase in the coming years. The State of Michigan has continued to fund PPT reimbursement and State Aid to libraries at its full amount. If PPT is not reimbursed to its anticipated level in FY2026, the Library has a PPT Reserve to assist. The estimated loss in tax revenue due to personal property elimination is set at \$360,000 for FY2026. The reimbursement of these funds will come from the Local Community Stabilization Authority and will be treated as State Aid and not Tax Revenue. Therefore, the Library has included this amount under Other Revenue in this budget document. The Library has increased its General Fund Reserve by \$58,346 in FY2026 and again by \$30,654 in FY2027 to keep it at a level of 13% (which falls within the ideal range of 13% to 15% of total expenditures); has maintained funding for library materials at a level of 14.28% of operating expenses; allocated \$130,000 for technology improvements; continues a Building Fund Reserve (\$50,000); maintains \$29,740 for a Benefits Reserve to be used for employee lump sum retirement payments of accrued sick and vacation time payout; \$4,700 for improvements to the north patio; and \$805,946 in a PPT Reserve at the end of FY2025. In June of FY2021, the Library sold bonds to raise capital to complete its building improvement project. The bonds were sold with a True Interest Cost of 0.84798%. The bonds will be paid back through FY2029, which corresponds with the Library's last year of the additional millage. The average debt service on the bonds for Fiscal Years 2026-2029 will be \$963,638 per year.

Undesignated Fund Balance: As of the end of Fiscal Year 2025, the Library had an Unassigned Fund Balance of \$7,473,504. This amount will be increased at the end of FY2026 with any further unspent funds. This Unassigned Fund Balance is in addition to the 13% General Reserve of annual budgeted expenditures that are available for situations that may arise. Furthermore, the library has \$50,000 in a Building Reserve for emergencies that may arise with building assets. The Library is preparing this budget under the realization that all funding to be reimbursed by the Local Community Stabilization Authority for Personal Property Tax elimination will be realized.

	FY 2025 Budget	FY 2026 Budget	Variance	Percent Change	FY 2027 Budget	Variance	Percent Change
TAX REVENUE							
Millage Rate	1.9922	1.9906	(0.0016)		1.9906	-	
Property Tax	\$ 5,830,449	\$ 6,219,561	\$ 389,112	6.67%	\$ 6,450,791	\$ 231,230	3.72%
IFT/CFT Tax	96,761	152,373	55,612	57.47%	156,945	4,572	3.00%
Total Tax Revenue	\$ 5,927,210	\$ 6,371,934	\$ 444,724	7.50%	\$ 6,607,736	\$ 235,802	3.70%
OTHER REVENUE							
State Aid	\$ 35,000	\$ 35,000	\$ -	0.00%	\$ 35,000	\$ -	0.00%
Local Community Stabilization Share Approp.	358,402	360,000	1,598	0.45%	360,000	-	0.00%
County Penal Fine Income	50,000	50,000	-	0.00%	50,000	-	0.00%
Local Fine & Fee Income	17,950	17,950	-	0.00%	17,950	-	0.00%
Interest Income	200,000	200,000	-	0.00%	200,000	-	0.00%
Rental Income	2,000	2,000	-	0.00%	2,000	-	0.00%
Vending Services	4,000	6,500	2,500	62.50%	6,500	-	0.00%
Funding to/from Reserves	(60,968)	(58,346)	2,622	-4.30%	(30,654)	27,692	-47.46%
Total Other Revenue	\$ 606,384	\$ 613,104	\$ 6,720	1.11%	\$ 640,796	\$ 27,692	4.52%
Total Revenue	\$ 6,533,594	\$ 6,985,038	\$ 451,444	6.91%	\$ 7,248,532	\$ 263,494	3.77%

TAX REVENUE - Fiscal Year 2026

> **Property Tax**: The Library is planning for an increase in property tax revenue of \$444,724. The Library saw good increases to tax values of residential property (5.51%) and commercial property (2.11%) throughout its service area. The Library is subject to an additional Headlee Rollback that reduces its maximum levy to 1.9906 mills. Tax values rose by 4.26% across all property types. The largest increase was in Pavilion Township at 17.50%, followed by Portage at 4.07% and Texas Township at 3.95%. Portage accounts for 85.00% of the Library's tax base. There were several Brownfield Redevelopments that ended in FY2024 that will decrease the amount of tax capture in FY2025 and increase the Library tax revenue.

> **Industrial Facilities Tax**: Anticipated revenue for the Library to be generated from tax assessments made on industries in the service population area of the Portage District Library. There is a sharp increase in revenue in this area as new building by large manufacturers has been in this area.

> **State-Aid**: Anticipated funding for Libraries by the State of Michigan for FY2026 is not anticipated to decline. As a result, the Library is maintaining its current level of estimated revenue.

> **Local Community Stabilization Share Appropriation**: The reimbursement for the Personal Property Tax loss is budgeted to be \$360,000. This represents a slight increase from the prior year, but more in line with what was received. The exact amount of funding from the State is unknown, so the Library is in effect holding its budget steady.

> **County Penal Fines**: Based on historical data, the Library will budget for no change in revenue to be generated by a share of penal fines distributed to public libraries by Kalamazoo County. The Library budgets very conservatively for this revenue, as funding has sharply decreased in recent years.

- > **Local Fines & Fees:** The Library is maintaining its budget for Fines & Fees for 2026. Based on actual collections in FY2025, this level of anticipated revenue appears to be accurate.
- > **Investment Interest Income:** Anticipated revenue for the Library generated by interest on Sweep Accounts and investments is anticipated to increase in FY2026. As investments have matured, the Library has reinvested at higher rates of return. While this budget has increased, the Library is being conservative in its estimate.
- > **Rental Income & Vending Services:** The Library is anticipating no increase in room rental revenue and \$2,500 in vending revenue, which includes charges for photocopies, computer printouts, and other miscellaneous items. This is warranted based on anticipated results in FY2025.
- > **Funding from Reserves:** The Library calculates the General Reserve to be 13% of all revenue before Funding to/from Reserves. Due to an increase in revenue for FY2026, the Library will adjust the General Reserve upward by \$58,346.

TAX REVENUE - Fiscal Year 2027

- > **Tax Revenue Projection:** The Library is estimating that overall property values within the City of Portage will increase by 3.0%, Pavilion Township by 2.50%, property values in Texas Township will increase by 4.0% in FY2027. Building is strong in the community and the area is seeing new property being added to the tax rolls. These are conservative estimates and fit within the Library's concept of estimating revenues conservatively.
- > **Funding From Reserves:** For FY2027, the Library is planning to only make the necessary adjustment to the General Reserve.

	FY 2025 Budget	FY 2026 Budget	Variance	Percent Change	FY 2027 Budget	Variance	Percent Change
SALARIES & WAGES							
Full Time Staff Salaries	\$ 1,308,078	\$ 1,374,831	\$ 66,753	5.10%	\$ 1,451,119	\$ 76,288	5.55%
Full Time Staff Hourly	276,153	335,172	59,019	21.37%	354,290	19,118	5.70%
Part Time Staff Salaries	319,406	431,969	112,563	35.24%	468,071	36,102	8.36%
Library Aide Salaries	277,190	297,733	20,543	7.41%	333,177	35,444	11.90%
Substitute Salaries	-	-	-	0.00%	-	-	0.00%
Total Salaries & Wages	\$ 2,180,827	\$ 2,439,705	\$ 258,878	11.87%	\$ 2,606,657	\$ 166,952	6.8%
FRINGES & BENEFITS							
Health & Wellness Benefits	\$ 499,495	\$ 559,500	\$ 60,005	12.01%	\$ 583,000	\$ 23,500	4.20%
Pension	158,424	170,901	12,477	7.88%	180,541	9,640	5.64%
Employee Assistance Program	2,500	4,000	1,500	60.00%	4,000	-	0.00%
Workers Compensation	5,000	5,000	-	0.00%	5,000	-	0.00%
FICA - Employer	166,834	186,561	19,727	11.82%	199,410	12,849	6.89%
Total Fringes & Benefits	\$ 832,253	\$ 925,962	\$ 93,709	11.26%	\$ 971,951	\$ 45,989	4.97%
Total Salaries & Benefits	\$ 3,013,080	\$ 3,365,667	\$ 352,587	11.70%	\$ 3,578,608	\$ 212,941	6.33%

SALARIES & WAGES - Fiscal Year 2026

>Staff Salaries & Wages: Salaries and wages for all positions are being budgeted to increase 11.87% overall. This includes funds to be used for merit increases of salaries and wages. Merit increases are based on a combination of performance reviews and current market conditions for labor (i.e. cost of living). In 2026, the Library will add one (1) full-time Adult Librarian position, one (1) part-time Makerspace Asst. with a Youth Services focus, and one (1) part-time Human Resources Generalist. The Library used a consultant in FY2024 to assist in the adjustment of salary ranges for all positions. The Library is working to adjust employee pay to align with the new ranges. At the end of FY2026, the Library will use their consultant to make minor adjustments to salary ranges that are needed. To complete all salary and wage changes to the new ranges will take several years as the financial burden for this shift is too great to accomplish in one year. With the changes that the Library is making to its pay structure, it should be in a good position to compensate its current staff, as well as attract quality talent, when the need arises.

SALARIES & WAGES - Fiscal Year 2027

> Salary & Wage Projection: The library is budgeting for merit increases to salary and wage for Fiscal Year 2027. The 6.8% increase will be another step in getting staff pay in line with the Library's new pay ranges. The Library will continue to review its staffing levels and add staff in areas that align with its strategic plan or needs.

FRINGES & BENEFITS - Fiscal Year 2026

- > **Health and Wellness Benefits:** Projection of a 12.01% increase to benefits is due to several factors. The PA152 hard cap has increased from the prior year. The Library's health benefits consultants have warned the Library that a 12%-15% increase in premiums is possible for the next plan year. Additionally, the Library is adding a full-time staff member. This will increase the cost of benefits in all categories, as will the addition of part-time staff in all areas other than health, dental, vision, life and disability.
- > **Pension:** Projection of a 7.88% increase in employer contributions into the retirement fund for all current and future full-time employees is due to overall higher wages and additional full-time staff member.
- > **Employee Assistance:** Projected cost for the employee assistance program. The Library contracts with an independent company to provide counseling in various areas if employees or their family members wishing to seek assistance.
- > **Workers' Compensation:** Projection of no increase in Workers' Compensation cost for FY2026.
- > **FICA / Employer:** Projected cost for employer paid social security for all paid Library employees, currently 7.65% of total wages.

FRINGES & BENEFITS - Fiscal Year 2027

- > **Fringes & Benefits Projection** - The Library projects for a small increase to the hard cap limits that dictate Health Insurance costs. Other third party administrator costs are being projected based on past history. FICA and Pension costs are anticipated to increase as the Library's overall budget for wages increases.

	FY 2025 Budget	FY 2026 Budget	Variance	Percent Change	FY 2027 Budget	Variance	Percent Change
LIBRARY MATERIALS							
Books - Adult	\$ 160,595	\$ 160,185	\$ (410)	-0.26%	\$ 161,185	\$ 1,000	0.62%
Digital Collections	289,800	323,100	33,300	11.49%	348,800	25,700	7.95%
Special Collections	17,000	14,000	(3,000)	100.00%	14,000	-	0.00%
Audio/Visual - Adult	21,600	21,600	-	0.00%	16,600	(5,000)	-23.15%
Books - Youth	157,500	169,500	12,000	7.62%	172,500	3,000	1.77%
Audio/Visual - Youth	18,500	20,700	2,200	11.89%	20,500	(200)	-0.97%
Audio/Visual - Hot Picks	18,000	18,000	-	0.00%	18,000	-	0.00%
Electronic Information Products	69,000	69,000	-	0.00%	70,000	1,000	1.45%
Periodicals & Publications	15,000	15,700	700	4.67%	15,700	-	0.00%
Total Library Materials	\$ 766,995	\$ 811,785	\$ 44,790	5.84%	\$ 837,285	\$ 25,500	3.14%

LIBRARY MATERIALS - Fiscal Year 2026

> **Books - Adult:** Projection of a slight increase in Adult printed materials in FY2026. The increase is attributable to the areas of Graphic Novels, Romance and Speculative Fiction. The Library is using Collection HQ to assist in monitoring the levels of individual collections and recommending collection adjustments. Per that information, increase in these collections is needed to keep pace with usage and cost.

> **Digital Collections:** The Library is projecting a large increase in funding for this area for FY2026. The Library is budgeting for significant increases for E-books and the Hoopla service. The Adult E-book line is an evergrowing collection and funds are needed to purchase necessary material, and to fund increases to consortium fees. Additionally, more funding is necessary to meet the demand within the Hoopla service. The Library maintains funding at its current level for the Freegal music service, Kanopy movie service, Tumblebooks and the Wireless Hotspots.

> **Special Collections:** The Library is projecting a \$3,000 decrease in funding for this area in FY2026. The Library of Things was a new service in FY2024 and required more funding for one time purchases of supplies needed to house and handle the material. Weeding of under utilized items will occur in 2026, but replacement of some items will be needed as well. Funding for the Library's Seed Library will remain the same as the prior year.

> **Audio/Visual - Adult:** Projection of no change for the purchase of Talking Books and Videos. Circulation of these collections is steady and a change of funding is unwarranted.

> **Books - Youth:** Projection of a 7.62% increase to this area is warranted based on Collection HQ stats, which show that these collections are very heavily used by patrons. Increased funding will allow for additional purchasing of Juvenile Fiction, Non-Fiction and Graphic Novels, as well as Early Reader books.

> **Audio/Visual - Youth:** Projection of an \$2,200 increase for funding the Youth Audio/Visual area. The majority of the increase is due to the shift in Juvenile Talking Books to the most popular formats, which are the most expensive options.

> **Audio/Visual - Hot Picks:** Projection of no increase in funding for FY2026. This collection has had reductions in funding since FY2023 and the current funding level is able to support needed purchases.

> **Electronic Information:** Projection of no change in funding in this budget line for FY2026.

> **Periodicals & Publications:** Projection of a small increase for periodicals and publications is to cover anticipated price increases. The level of funding will cover all magazines and newspapers.

LIBRARY MATERIALS - Fiscal Year 2027

> **Library Material Projection:** The Library feels that the collection is one of the core services that it provides for patrons and that it must be funded at an appropriate level. The Library is always analyzing collection levels and circulation stats so that funds can be shifted to the appropriate places to meet patron demands. In addition, available shelf space and the introduction of more electronic formats are considerations that need to be followed closely. The Library will continue utilizing Collection HQ to help it monitor popular collections and to determine where funding increases and decreases should take place. The area that is in need of the most significant increase is the Digital Collections.

SUPPLIES

	FY 2025 Budget	FY 2026 Budget	Variance	Percent Change	FY 2027 Budget	Variance	Percent Change
Office Supplies	\$ 40,600	\$ 49,600	\$ 9,000	22.17%	\$ 49,600	\$ -	0.00%
Operating Supplies	63,440	62,840	(600)	-0.95%	61,840	(1,000)	-1.59%
Central Copying/Printing	57,800	57,200	(600)	-1.04%	57,400	200	0.35%
Postal/Freight	24,200	24,650	450	1.86%	25,150	500	2.03%
Total Supplies	\$ 186,040	\$ 194,290	\$ 8,250	4.43%	\$ 193,990	\$ (300)	-0.15%

SUPPLIES - Fiscal Year 2026

> **Office Supplies:** Projection of a \$9,000 increase in the Office Supplies category is due to several factors. Due to possible funding cuts of State and Federal resources, the Library is budgeting additional funds to cover Inter-Library Loan costs in the event the Co-op is unable to fund this service. The Library is also increasing funding for youth supplies related to programming and outreach. Lastly, with the addition of coffee vending, the Library is adding funds for additional supplies. There are no new areas of funding needed in FY2026.

> **Operating Supplies:** Projection of a small decrease in overall Operating Supplies. The decrease is to Computer Supplies, with slight increases for RFID and Processing supplies.

> **Central Copying & Printing:** Projection of a slight decrease in funding for copy and printing of Library services. The majority of individual initiatives in this line are unchanged.

> **Postal/Freight:** Projection of a \$450 increase to Postage & Freight will cover the anticipated increase in the cost to mail notices and information to patrons.

SUPPLIES - Fiscal Year 2027

> **Supplies Projection:** In FY2027, the library is anticipating a small decrease in its level of funding for Operating Supplies.

	FY 2025 Budget	FY 2026 Budget	Variance	Percent Change	FY 2027 Budget	Variance	Percent Change
ADMINISTRATIVE SERVICES							
Public Relations	\$ 11,000	\$ 11,000	\$ -	0.00%	\$ 11,000	\$ -	0.00%
Fundraising	11,800	7,800	(4,000)	-33.90%	7,800	-	0.00%
Professional Surveys	800	1,080	280	35.00%	1,080	-	0.00%
Human Resources	62,500	20,000	(42,500)	-68.00%	20,825	825	4.13%
Bank Service Charges	13,680	15,500	1,820	13.30%	16,750	1,250	8.06%
Legal Services	10,000	12,500	2,500	25.00%	12,500	-	0.00%
Online Subscription	103,585	92,040	(11,545)	-11.15%	86,040	(6,000)	-6.52%
Online Maintenance	17,000	5,700	(11,300)	0.00%	5,700	-	0.00%
Internet Services	109,500	124,000	14,500	13.24%	127,000	3,000	2.42%
Payroll Services	19,500	22,500	3,000	15.38%	25,000	2,500	11.11%
Financial Services	27,800	27,800	-	0.00%	27,800	-	0.00%
Cataloging & Processing Services	80,100	62,800	(17,300)	-21.60%	52,600	(10,200)	-16.24%
Other Administrative Services	5,800	5,800	-	0.00%	5,800	-	0.00%
Investment Services	2,000	2,000	-	0.00%	2,000	-	0.00%
Total Administrative Services	\$ 475,065	\$ 410,520	\$ (64,545)	-13.59%	\$ 401,895	\$ (8,625)	-2.10%

ADMINISTRATIVE SERVICES - Fiscal Year 2026

- > **Public Relations:** A projection of no increase for Public Relations in FY2026. The current funding level will allow the Library to meet its needs during the year.
- > **Fundraising:** Projection of a \$4,000 decrease to produce the annual campaign and fundraising letters to patrons.
- > **Professional Surveys:** Projection of a slight increase in this line to cover that cost of a different service used for surveys.
- > **Human Resources:** Funding to the Human Resources line decrease by \$42,500. Funding will fund shredding services, job advertising, drug screening and backgrounds checks for new employees. Funding for fractional HR services will be eliminated and those funds have been moved to the Part-time Hourly wage line. Funds for a third party administrator to manage FMLA will be added to this line.
- > **Bank Service Charges:** Projection of a \$1,800 increase for higher costs in this line.
- > **Legal Services:** Projection of \$2,500 increase in this line is warranted to cover additional questions and issues that are increasing each year.
- > **Online Subscriptions:** This line is to be used to budget for subscription services to online products such as DeskTracker, Communico, and Collection HQ. The majority of the decrease in funding is due to some products shifting from a large implementation cost to a annual maintenance cost or being eliminated. This is the case with Recollect and Patron Point. Funding for Recollect will decrease by \$4,000 and \$22,500 of funding for Patron Point will be eliminated. This will be offset by additional funding for online ADA tools to scan and audit the Library's website.
- > **Online Maintenance:** This line will be used for the Library's website, including graphics, maintenance, and summer reading updates. A \$11,300 decrease is due to the elimination of funding for a 3D walkthrough of the facility. This project will be completed in-house and require less funding.
- > **Internet Services:** Projection of a 14,500 increase in funding for FY2026 is due to the addition of a hosted server and increases in maintenance costs.
- > **Payroll Services:** Projection of \$3,000 increase is needed to fund increases in the cost of the Library's Payroll, Learning Management System, Onboarding and Recruiting modules through its contracted vendor, Paylocity. Additionally, the Library will be adding a few new modules to integrate the system with other providers, making Library process streamlined and more efficient.
- > **Financial Services:** Projection of no increase to perform the year end audit procedures for FY2025 and additional services.
- > **Cataloging and Processing Services:** Projection of a \$17,300 decrease for costs associated with necessary services to make material ready for circulation. The Library will move away from SkyRiver for processing and move to BlueCloud. This will reduce the need for these funds.
- > **Other Administrative Services:** These funds are used for any expenditures needed in the overall administration of the library at the discretion of the Library Director. Some examples of expenditures are: Library Board election costs and Staff Development Day training. There is no change in funding planned for FY2026.
- > **Investment Services:** Funds are for expenses related to the library's investment accounts and ongoing expenses related to continuing disclosures for the Library Bonds.

ADMINISTRATIVE SERVICES - Fiscal Year 2027

- > The Library is budgeting for no substantive change for FY2027.

	FY 2025 Budget	FY 2026 Budget	Variance	Percent Change	FY 2027 Budget	Variance	Percent Change
UTILITIES							
Gas & Electric	\$ 130,000	\$ 130,000	\$ -	0.00%	\$ 135,000	\$ 5,000	3.85%
Water & Sewer	5,000	5,000	-	0.00%	5,000	-	0.00%
Telephone	30,400	28,300	(2,100)	-6.91%	29,600	1,300	4.59%
Total Utilities	\$ 165,400	\$ 163,300	\$ (2,100)	-1.27%	\$ 169,600	\$ 6,300	3.86%
BUILDING							
Library Grounds Maintenance	\$ 15,000	\$ 15,000	\$ -	0.00%	\$ 15,000	\$ -	0.00%
Snow Removal	15,000	16,000	1,000	6.67%	17,000	1,000	6.25%
Building Repair & Maintenance	138,300	277,400	139,100	100.58%	146,250	(131,150)	-47.28%
Building Insurance	32,500	35,000	2,500	7.69%	35,000	-	0.00%
Total Building	\$ 200,800	\$ 344,400	\$ 143,600	71.51%	\$ 213,250	\$ (131,150)	-38.08%
Total Building & Utilities	\$ 366,200	\$ 507,700	\$ 141,500	38.64%	\$ 382,850	\$ (124,850)	-24.59%

UTILITIES - Fiscal Year 2026

- > **Gas & Electric:** Projection of no increase in funding for FY2026. The Library feels the current level of funding is adequate to cover any additional usage or price changes.
- > **Water & Sewer:** Projection of no change to this line.
- > **Telephone:** Projection of a \$2,100 decrease in funding for FY2026. The Library completed its replacement telephone project in FY2024 and is more certain of its pricing going forward with the new service. Budgeted funds will cover the Library's main telephone service, stipends for cell phones for key staff, and internet access for programming outside the building. The decrease in funding is related to saving in the cost of the Library main telephone service.

UTILITIES - Fiscal Year 2027

- > **Utilities Projection:** The Library will budget additional funds for gas & electric to safeguard against rising usage and rates. Additionally, a small increase is anticipated for telephone service.

BUILDING - Fiscal Year 2026

- > **Library Grounds Maintenance:** Projection of no increase in funding for FY2026. There will be no significant changes to planned services in this area.
- > **Snow Plowing:** A \$1,000 increase is projected for FY2026. This is due to rising costs associated with snow plowing, salting and sidewalk maintenance.
- > **Building Repair & Maintenance:** Projection of a \$139,100 increase for FY2026. The increase in funding in this line cover increases in fees charged for maintenance services. The largest part of the increase, \$135,000, is for necessary building repair projects, such as window caulking and EIFS repair along the entire building.
- > **Building Insurance:** The projection of a small increase in funding for the Library's building insurance premiums. The Library's building insurance is calculated on the replacement value of its building, equipment and furnishings. A small increase in costs is needed to keep up with premiums as the Library's replacement value increases.

BUILDING - Fiscal Year 2027

- > **Building Projection:** The Library will monitor the facilities and adjust funding to maintain a safe and appealing environment for both patrons and staff. The increase in this area is for anticipated higher charges from contractors.

						Percent		Percent		
		FY 2025 Budget	FY 2026 Budget	Variance	Change	FY 2027 Budget	Variance	Change		
EQUIPMENT										
Non-Capital Equipment	\$	-	\$	-	\$	-	\$	-	0.00%	
Capital Outlay		13,000		-	(13,000)	0.00%		-	0.00%	
Total Equipment	\$	13,000	\$	-	(13,000)	0.00%	\$	-	0.00%	
FURNISHINGS										
Non-Capital New Furnishings	\$	3,550	\$	-	(3,550)	0.00%	\$	-	0.00%	
Non-Capital Furnishings Repair - Adult		-		-	-	0.00%		-	0.00%	
Non-Capital Furnishings Repair - Youth		-		-	-	0.00%		-	0.00%	
Non-Capital Furnishing Replacement		-		-	-	0.00%		-	0.00%	
Total Furnishings	\$	3,550	\$	-	(3,550)	0.00%	\$	-	0.00%	
Total Furnishings & Equipment		\$	16,550	\$	-	(16,550)	0.00%	\$	-	0.00%

EQUIPMENT - Fiscal Year 2026

> **Capital Outlay:** The Library has no anticipated funding needs for Equipment in FY2026 at this time.

EQUIPMENT - Fiscal Year 2027

> **Equipment Projection:** The Library has no anticipated funding needs for Equipment in FY2027 at this time.

FURNISHINGS - Fiscal Year 2026

> **Non-Capital New Furnishings:** The Library is budgeting for no planned expenditures in this line at this time.

> **Non-Capital Furnishings Repair - Adult:** The Library is budgeting for no planned expenditures in this line at this time.

> **Non-Capital Furnishings Repair - Youth:** The Library is budgeting for no planned expenditures in this line at this time.

FURNISHINGS - Fiscal Year 2027

> **Furnishings Projection:** The Library is not planning any furnishing projects for FY2027 at this time.

	FY 2025 Budget	FY 2026 Budget	Variance	Percent Change	FY 2027 Budget	Variance	Percent Change
OTHER CHARGES							
Equipment Repair & Maintenance	\$ 268,100	\$ 254,600	\$ (13,500)	-5.04%	\$ 254,600	\$ -	0.00%
Library Programming	88,120	94,120	6,000	6.81%	86,120	(8,000)	-8.50%
Training, Education & Memberships	54,674	56,800	2,126	3.89%	52,700	(4,100)	-5.56%
Total Other Charges	\$ 410,894	\$ 404,520	\$ (6,374)	-1.55%	\$ 393,420	\$ (11,100)	-2.74%

OTHER CHARGES - Fiscal Year 2026

> **Equipment Repair & Maintenance:** Projection of a \$13,500 decrease for anticipated costs related to keeping equipment in good repair and operational and to fund possible replacements, as well as for the licensing and support of software at the Library. The majority of this decrease is associated with the Creation Station/Maker Space area. The Library has been purchasing new equipment in this area in prior years and funding will now include small equipment replacement and needed maintenance.

> **Library Programming:** Projection of a \$6,000 increase in Library Programming. This increase is for Youth and Maker Space/Creations Station Programming. With the addition of new staff for this area, more programming can be offered.

> **Training and Education:** Projection of a small increase in Training, Education & Memberships. Expenditures in this category are for dues and memberships to various professional organizations for staff. Also included in this line is Staff, Board, and Director training and mileage reimbursements. Increases are associated with increase funding for staff to have ALA and PLA memberships and additional funding for training for the Library Director.

OTHER CHARGES - Fiscal Year 2027

> **Other Charges Projection:** FY2027 will see decreases in technology purchases.

	FY 2025 Budget	FY 2026 Budget	Variance	Percent Change	FY 2027 Budget	Variance	Percent Change
CAPITAL IMPROVEMENT PROJECTS							
Library Bond Payment	\$ 960,300	\$ 962,900	\$ 2,600	0.00%	\$ 965,100	\$ 2,200	0.00%
Library Technology Project	95,000	130,000	35,000	36.84%	140,000	10,000	7.69%
Capital Maintenance	243,470	197,656	(45,814)	0.00%	355,384	157,728	79.80%
Building Improvement Project	-	-	-	0.00%	-	-	0.00%
Total Capital Projects	\$ 1,298,770	\$ 1,290,556	\$ (8,214)	-0.63%	\$ 1,460,484	\$ 169,928	13.2%

CAPITAL PROJECTS - Fiscal Year 2026

> **Library Bond Payment:** The Library issued bonds in the spring of FY2021 to fund the Library Improvement Project. This level will fund the Library's obligation for FY2026.

> **Library Technology Project:** Requested funds will be used in conjunction with the Library's technology plan. Planned expenditures include: the replacement of self-check machines; 3M DLA and Cseries devices; and necessary upgrades associated with the Library's internet service.

> **Capital Maintenance:** The Library is budgeting \$205,981 for capital maintenance. These funds are to be used for unplanned building repairs or projects that are not funded in other lines. Additionally, unused funds will be set aside to be used in future projects related to the building.

CAPITAL PROJECTS - Fiscal Year 2027

> **Capital Projects Projection:** The Library will set funds aside to complete building projects that may arise.