

# Cedar Springs



## Public Library

### **Fiscal Year 2026–2027 Budget**

**Budget Hearing March 23, 2026 7 P.M.**



# **Library Budget Overview**

## For Fiscal Years 2025-2028

### **Introduction**

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

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

This document is a detailed analysis of Cedar Springs Public Library's predicted revenues and expenditures for Fiscal Years 2026-2029.

## Revenue Overview

CSPL's revenue is derived from various sources, including local government funding, fines and fees, donations, grants, and other income. Here are the anticipated revenues for FY 2025-26:

- **Government Funding: \$463,190**  
This increase is primarily due to the higher contributions from residents of Solon Township. With growing contributions in FY 2026-27, CSPL is poised for improved financial sustainability in the years ahead.
- **Fines & Fees: \$11,700**  
Includes revenue from printing, copying, faxing services, and Community Room Rentals.
- **Donations: \$4,500**  
CSPL is grateful for the generous support from local businesses, organizations, and residents who contribute to the library's programs, services, and collection development.
- **Grants: \$5,000**  
Includes grants from the E-Rate Program, a federal initiative that provides discounts on internet services to libraries and schools, ensuring affordable access to technology.
- **Other Revenue: \$12,750**  
This includes revenue from CSPL's fund balance, Certificates of Deposit (CDs), investment income, and other sources.
- **Total Revenue: \$497,140**

## Revenue Sources Analysis

The following is an itemization of the expected revenue sources for FY 2026-27. All information can be found on attached **Fund 271 Library Spreadsheet**:

- **271-000-400.100 - Appropriation from Fund Balance:** Decrease to \$0.00. (Funds set aside in the library's fund balance to cover shortfalls or unexpected expenses, subject to change with Board approved budget amendments.)
- **271-000-400.600 - Appropriation from Cleo Cowles:** Maintained to \$50.00 (Interest from a Certificate of Deposit bequeathed by Cleo Cowles, used to purchase books.)
- **271-000-402.000 - Tax Collections - Ad Valorem Roll:** Increase 3% to \$156,300.00 (Based on FY 24-25 valuations and current City millage rate of 1.2087.)
- **271-000-432.000 - Tax Collections - DNR PLT:** Increase to \$60.00 (Based on final 2024-25 Activity).
- **271-000-437.000 - Tax Collections - IFT Roll:** Decrease to \$860. (Based on final 2024-25 Activity)
- **271-000-451.000 - Library Rev-Penal Fines:** Increase to \$15,000 (Based on final 2024-25 Activity, however subject to change due to actual penal revenues and potential law changes at the state level).
- **271-000-452.000 - Library Revenue-Solon Township:** Increase to \$280,070.00. (Based on FY 24-25 valuations. As of November 2025, Solon Township is contributing 1.0 millage valuation.)
- **271-000-453.000 - USF Funds-Erate:** Increase to \$5,000.00 (Based on YTD Activity as of 01/31/2026 and estimates from E-Rate representatives at Elite Fund.)
- **271-000-515.000 - State Aid:** Increase to \$10,900 (Based on final 2024-25 Activity and estimate from State Aid Coordinator at Library of Michigan.)
- **271-000-625.000 - Bank Fees - Fines & Services:** Increase to \$4,900.00 (Based on final 2024-25 Activity.)

- **271-000-664.000 - Interest Earned:** Increase to \$9,200.00 (Based on final 2024-25 Activity, however subject to change after new Financial Policies are approved.)
- **271-000-664.200 - Investment Income:** Maintained to \$100.00 (Subject to change after new Financial Policies are approved.)
- **271-000-667.000 - Rental Income:** Increased to \$6,800.00 (Based on final 2024-25 Activity).
- **271-000-674.000 - Donations:** Maintained at \$1,000.00 (These types of revenues are difficult to predict.)
- **271-000-674.200 - Book Donations:** Maintained at \$500.00 (These types of revenues are difficult to predict.)
- **271-000-674.400 - Summer Reading Program Donations:** Maintained at \$3,000.00 (These types of revenues are difficult to predict.)
- **271-000-674.700 - Area Libraries Lost & Damaged Books:** Increased to \$400.00 (Based on final 2024-25 Activity).
- **271-000-677.000 - Miscellaneous:** Maintained at \$3,000.00 (These types of revenues are difficult to predict.)

**Total Revenue: \$497,140.00**

## Revenue Notes

### The Headlee Amendment

- The Headlee Amendment (1978) requires that millage rates be rolled back if property values rise faster than inflation, unless voters approve an override. This protects taxpayers but can gradually reduce library revenues unless the original rate is restored through a ballot measure. Both Cedar Springs' direct millage and Solon Township's contribution are subject to Headlee limitations.

## Expenditure Overview

Expenditures are carefully allocated to ensure that all key areas of the library's operations are fully supported. Here are the anticipated expenditures for FY 2025-26:

- **Personnel:** **\$257,440**  
Personnel costs include salaries, social security expenses, and workers' compensation. Typically, between 55% and 60% of a public library's budget is allocated to personnel, and CSPL has allocated 55% of its annual budget to personnel expenses.
- **Collections:** **\$55,580**  
The library continues to prioritize expanding its collections, including both physical books and digital resources, to ensure a wide range of materials is available to patrons.
- **Building & Maintenance:** **\$73,130**  
This includes funds for maintaining a safe and welcoming library environment. It also covers capital technology projects, such as new public-use computers and an RFID tagging project with self-checkout equipment, as well as technology, utilities, maintenance, and facility improvements to enhance accessibility.
- **Office & Administrative:** **\$46,630**  
Expenses include office supplies, marketing, and insurance to ensure the efficient operation of the library.
- **Programs & Services:** **\$64,360**  
CSPL will expand its community-focused programs and services. New initiatives, especially those focusing on literacy and community engagement.
- **Total Expenditures:** **\$497,140**

## Expense Categories Analysis

The following is an itemization of the expenditure line items for FY 2026-27. All information can be found on attached **Fund 271 Library Spreadsheet**:

- **271-790-702.000 - Wages - Full-Time Employees:** Increase to \$70,680.00 (Includes \$6,000 annual stipend for healthcare and retirement benefits.)
- **271-790-704.000 - Wages - Part-Time Employees:** Increase to \$165,000.00
- **271-790-705.000 - Cleaning Service (Supplies):** Increased to \$2,200.00
- **271-790-708.000 - Unemployment Employee Benefit Expense:** Increased to \$4,730.00 (To include new Unemployment Insurance costs due to Library obtaining own Tax EIN.)
- **271-790-709.000 - Social Security Expense:** Increase to \$16,300.00 (To cover increase in employee wages.)
- **271-790-721.000 - Gas Utility Expense:** Increase to \$2,820.00 (To cover estimated 3-8% increase of Natural Gas expenses for 2026-27.)
- **271-790-724.000 - Telephone:** Increase to \$1,900.00.
- **271-790-724.100 - Internet:** Increase to \$7,100.00 (To cover regular monthly internet costs as well as potential WiFi Hotspot data plans.)
- **271-790-726.000 - Office Supplies:** Increase to \$4,200.00 (Based on final 2024-25 Activity).
- **271-790-734.000 - Overdrive Program Expense:** Increase to \$3,300.00.
- **271-790-735.000 - AV Expense:** Increase to \$2,200.00.
- **271-790-739.000 - Area Libraries Lost & Damaged Books:** Increase to \$1,150.00.
- **271-790-790.000 - Programs:** Increase to \$16,800.00.
- **271-790-792.000 - Books:** Increase to \$35,500.00 (Based on preliminary Strategic Plan survey data.)
- **271-790-792.100 - Library of Things:** Maintained at \$1,000.00.

- **271-790-792.200 – Digital Materials:** Increase to \$12,430.00 (Based on cost of digital materials and increase in circulation statistics.)
- **271-790-801.000 – Professional Service Expense:** Increase to \$20,000.00 (Costs for contracted professional services such as attorney fees, library auditors, accounts payable, etc.)
- **271-790-801.600 – Professional Service – Lawn/Snow:** Increase to \$6,610.00.
- **271-790-808.000 – Lakeland Support Services:** Increase to \$27,560.00.
- **271-790-813.000 – Garbage Disposal Service:** Increase to \$440.00.
- **271-790-851.000 – Postage:** Increase to \$560.00.
- **271-790-861.000 – Transportation Expense:** Increase to \$2,100.00
- **271-790-905.000 – Computer Maintenance Expense:** Increase to \$8,500.00 (Based on final 2024-25 Activity).
- **271-790-906.000 – Software:** Increase to \$7,140.00 (Includes new DocAccess software to maintain ADA website compliance.)
- **271-790-915.000 – Membership & Dues Expense:** Increase to \$890.00 (MLA Membership will increase to \$620.00 due to budget increase, annual Chamber of Commerce membership is \$160.00, and annual Sustainable Library Initiative membership \$50.00.)
- **271-790-917.000 – Workmen’s Compensation Expense:** Increase to \$730.00
- **271-790-918.000 – Water Utility Expense:** Increase to \$1,100.00.
- **271-790-926.000 – Electric Expense:** Increase to \$9,860.00 (Based on potential budget amendment to cover estimated 3-6% increase of Natural Gas expenses for 2026-27.)
- **271-790-930.000 – Repair & Maintenance Service Expense:** Increase to \$17,100.00.
- **271-790-930.300 – Education/Training Expense:** Increase to \$2,100.00.
- **271-790-935.000 – Insurance & Bonds Expense:** Increase to \$8,470.00 (To include new Liability Insurance costs due to Library obtaining own Tax EIN.)
- **271-790-955.000 – Bank Fees:** Increase to \$2,420.00.
- **271-790-956.000 – Miscellaneous Expense:** Increase to \$5,500.00.

- **271-790-968.000 - Public Relations:** Increase to \$2,200.00.
- **271-790-970.000 - Capital Expense:** Increase to \$5,500.00.
- **271-790-970.400 - Capital - Technology:** Decrease to \$10,000.00 (The Library does not have as many Capital Technology purchases this year compared to FY 2025-26. A couple of new staff computers, WiFi Hotspot devices, and updates to security cameras are all included in this line item.)
- **271-790-999.100 - Appropriation to Fund Balance:** Increase to \$11,050.00 (Funds appropriated to transfer to Fund Balance for future needs.)

**Total Expenditures: \$497,140.00**

### **Financial Outlook and Sustainability**

The FY 2026-27 budget reflects the Library's ongoing commitment to fiscal responsibility and long-term financial stability. Expenditures are projected using a pro forma approach that assumes an overall annual increase of approximately 5% to account for inflation, rising personnel costs, vendor price increases, and expanding service demands.

Revenue growth is projected more conservatively at approximately 3% based on Fiscal Year 2024-25 activity, the increased Solon Township contributions based on updated millage valuations, and potential investment opportunities that can be explored after new financial policies are approved. This approach reduces financial risk and helps ensure that ongoing operations can be sustained without overreliance on uncertain revenue sources. Pro forma budgets are projections rather than guarantees, and any necessary budget amendments will be reviewed and approved by the Library Board as conditions change.

Maintaining a healthy fund balance remains a key component of the Library's financial strategy. The fund balance serves as the Library's financial safety net, supporting cash flow between tax disbursements, covering unexpected expenses, and enabling long-term planning. A strong fund balance also demonstrates

sound financial stewardship to auditors, grantors, and the public. The Board is currently reviewing and updating financial policies to support this goal and strengthen the Library's overall financial position.

The Library also remains mindful of variable and unpredictable revenues, such as state reimbursements tied to the Small Business Taxpayer Exemption (SBTE). While the Library received a reimbursement in September 2025 for the 2023 tax year, these revenues depend on annual taxpayer participation and cannot be relied upon as a consistent funding source.

# Library

GL Number	Description	2024-25 Activity	01/31/2026 Amended Budget	YTD As Of 01/31/2026	2026-27 REQUESTED
<b>Fund 271</b>					
<b>--- Estimated Revenue ---</b>					
271-000-400.100	Appropriation from Fund Bal	0.00	38,100.00	0.00	0.00
271-000-400.110	Approp. from USF Funds	0.00	0.00	0.00	0.00
271-000-400.600	Approp. from Cleo Cowles	0.00	50.00	0.00	50.00
271-000-402.000	Tax Collections - Ad Valorem Roll	151,749.72	139,980.00	145,343.33	156,300.00
271-000-432.000	Tax Collections - DNR PLT	65.10	50.00	0.00	60.00
271-000-437.000	Tax Collections - IFT Roll	836.87	1,240.00	853.32	860.00
271-000-451.000	Library Rev-Penal Fines	15,962.21	14,420.00	0.00	15,000.00
271-000-452.000	Library Revenue-Solon Twnshp	181,894.00	224,050.00	0.00	280,070.00
271-000-453.000	USF FUNDS-ERATE	3,807.22	3,090.00	4,828.93	5,000.00
271-000-515.000	State Aid	10,663.28	5,390.00	5,569.08	10,900.00
271-000-528.000	OTHER FEDERAL GRANTS	0.00	0.00	0.00	0.00
271-000-539.000	GRANTS	0.00	0.00	0.00	0.00
271-000-569.000	STATE GRANTS - OTHER	0.00	0.00	944.31	0.00
271-000-625.000	BANK FEES -FINES & SERVICES	4,910.58	3,600.00	2,024.01	4,900.00
271-000-664.000	Interest Earned	9,240.19	2,500.00	1,687.84	9,200.00
271-000-664.200	Investment Income	0.00	100.00	0.00	100.00
271-000-667.000	Rental Income	6,860.00	6,180.00	4,284.80	6,800.00
271-000-674.000	Donations	1,036.86	1,000.00	2,125.08	1,000.00
271-000-674.200	Book Donations	840.00	500.00	617.00	500.00
271-000-674.400	Summer Reading Program Donations	2,948.18	3,000.00	0.00	3,000.00
271-000-674.700	Area Libraries Lost & Damaged Books	424.84	210.00	338.38	400.00
271-000-677.000	Miscellaneous	2,622.45	3,090.00	141.32	3,000.00
<b>Total Estimated Revenue:</b>		<b>393,861.50</b>	<b>446,550.00</b>	<b>168,757.40</b>	<b>497,140.00</b>
<b>--- Appropriations ---</b>					
271-790-702.000	WAGES - FULL TIME EMPLOYEES	63,721.19	67,320.00	32,057.76	70,680.00
271-790-704.000	WAGES - PART TIME EMPLOYEES	117,055.52	153,470.00	69,277.28	165,000.00
271-790-705.000	Cleaning Service	1,450.55	2,100.00	817.86	2,200.00
271-790-708.000	UNEMPLOYMENT EMPLOY BENEFIT EXP	56.17	4,510.00	2,198.23	4,730.00
271-790-709.000	SOCIAL SECURITY EXPENSE	14,071.35	15,530.00	7,752.14	16,300.00
271-790-721.000	GAS UTILITY EXPENSE	2,610.55	2,100.00	592.84	2,820.00
271-790-724.000	TELEPHONE	1,450.80	1,700.00	815.50	1,900.00
271-790-724.100	INTERNET	1,664.72	2,000.00	1,125.69	7,100.00
271-790-726.000	OFFICE SUPPLIES	4,299.40	3,990.00	1,594.02	4,200.00
271-790-734.000	Overdrive Program Expense	0.00	3,150.00	1,825.02	3,300.00
271-790-735.000	AV Expense	1,751.08	2,100.00	471.25	2,200.00
271-790-736.000	Adult Book Expense	8,783.38	0.00	0.00	0.00
271-790-736.500	TEEN BOOKS	1,124.32	0.00	0.00	0.00
271-790-737.000	Childrens Book Expense	8,462.83	0.00	0.00	0.00
271-790-738.000	Books Purchased with Donations	446.13	0.00	0.00	0.00
271-790-738.100	1,000 BOOKS BEFORE KINDERGARDEN	512.48	0.00	0.00	0.00
271-790-739.000	Area Libraries Lost & Damaged Books	1,056.03	1,100.00	497.59	1,150.00
271-790-790.000	PROGRAMS	0.00	16,000.00	8,580.89	16,800.00
271-790-792.000	BOOKS	12.99	25,000.00	9,539.36	35,500.00
271-790-792.100	LIBRARY OF THINGS	0.00	1,000.00	0.00	1,000.00

## Library

271-790-792.200	DIGITAL MATERIALS	0.00	3,000.00	1,362.28	12,430.00
271-790-801.000	Professional Service Expense	3,564.50	19,050.00	14,761.00	20,000.00
271-790-801.600	PROFESSIONAL SERVICE - LAWN/SNOW	5,024.00	6,300.00	2,760.00	6,610.00
271-790-806.000	Collection Services	108.35	0.00	0.00	0.00
271-790-808.000	Lakeland Support Services	19,711.85	26,250.00	13,215.39	27,560.00
271-790-813.000	Garbage Disposal Service	297.24	420.00	149.67	440.00
271-790-851.000	POSTAGE	399.15	530.00	88.01	560.00
271-790-861.000	TRANSPORTATION EXPENSE	233.06	2,000.00	444.13	2,100.00
271-790-880.800	SUMMER READING PROGRAM	5,213.84	0.00	0.00	0.00
271-790-895.000	SENIOR PROGRAMS	0.00	0.00	0.00	0.00
271-790-905.000	COMPUTER MAINTENANCE EXPENSE	8,591.92	7,900.00	4,854.97	8,500.00
271-790-906.000	SOFTWARE	0.00	6,800.00	3,050.00	7,140.00
271-790-915.000	MEMBERSHIP & DUES EXPENSE	671.73	800.00	486.00	890.00
271-790-917.000	Workmens Compensation Expense	263.39	700.00	687.00	730.00
271-790-918.000	WATER UTILITY EXPENSE	933.55	1,050.00	434.85	1,100.00
271-790-926.000	Electric Expense	7,651.50	6,300.00	4,275.19	9,860.00
271-790-930.000	Repair & Maintenance Serv Exp	4,694.77	16,300.00	1,025.21	17,100.00
271-790-930.300	Education/Training Expense	1,750.52	2,000.00	1,048.80	2,100.00
271-790-935.000	INSURANCE & BONDS EXPENSE	1,859.50	8,070.00	4,970.00	8,470.00
271-790-955.000	Bank Fees	1,993.08	2,310.00	1,624.18	2,420.00
271-790-956.000	Miscellaneous Expense	4,807.96	5,250.00	2,188.04	5,500.00
271-790-956.400	Special Programs Expense	5,600.58	0.00	0.00	0.00
271-790-968.000	Public Relations	2,066.66	2,100.00	1,662.67	2,200.00
271-790-970.000	Capital Expense	379.96	5,250.00	765.51	5,500.00
271-790-970.400	CAPITAL - TECHNOLOGY	16,800.00	22,910.00	20,163.87	10,000.00
271-790-999.100	APPROPRIATION TO FUND BALANCE	0.00	190.00	0.00	11,050.00
<b>Total Appropriations:</b>		<b>321,146.60</b>	<b>446,550.00</b>	<b>217,162.20</b>	<b>497,140.00</b>
<b>Net of Revenues &amp; Appropriation Net of Revenues &amp; Appropriations Fund 271:</b>		<b>72,714.90</b>	<b>0.00</b>	<b>(48,404.80)</b>	<b>0.00</b>

**Cedar Springs Public Library  
2025-2029 Budget  
Summary**

	<b>2025-26 Approved Budget</b>	<b>2025-26 Actual Budget*</b>	<b>2026-27 Proposed Budget</b>	<b>2027-28 Projected Budget</b>	<b>2028-29 Projected Budget</b>
<b>Revenue</b>					
Government	\$ 385,130.00	\$ 153,279.67	\$ 463,190.00	\$ 476,290.00	\$ 489,650.00
Fees/Fines	\$ 9,780.00	\$ 8,108.81	\$ 11,700.00	\$ 11,850.00	\$ 12,000.00
Donations	\$ 4,500.00	\$ 2,851.29	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
Grants	\$ 3,090.00	\$ 4,828.93	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Other	\$ 27,950.00	\$ 2,701.87	\$ 12,750.00	\$ 13,290.00	\$ 13,660.00
<b>Total</b>	<b>\$ 430,450.00</b>	<b>\$ 171,770.57</b>	<b>\$ 497,140.00</b>	<b>\$ 510,930.00</b>	<b>\$ 524,810.00</b>

<b>Expenditures</b>					
Personnel	\$ 236,740.00	\$ 135,619.81	\$ 257,440.00	\$ 266,190.00	\$ 279,480.00
Collections	\$ 35,350.00	\$ 17,614.76	\$ 55,580.00	\$ 47,400.00	\$ 38,460.00
Building and Maintenance	\$ 74,330.00	\$ 42,013.21	\$ 73,130.00	\$ 71,360.00	\$ 74,740.00
Office/Administration	\$ 30,730.00	\$ 18,863.59	\$ 46,630.00	\$ 58,410.00	\$ 61,230.00
Services	\$ 53,300.00	\$ 39,909.06	\$ 64,360.00	\$ 67,570.00	\$ 70,900.00
<b>Total</b>	<b>\$ 430,450.00</b>	<b>\$ 254,020.43</b>	<b>\$ 497,140.00</b>	<b>\$ 510,930.00</b>	<b>\$ 524,810.00</b>

<b>Revenue vs Expenditures</b>	<b>\$ -</b>	<b>\$ (82,249.86)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance/Deficit</b>	<b>\$ 60,626.44</b>	<b>\$ 20,466.44</b>	<b>\$ 20,656.44</b>	<b>\$ 41,746.44</b>	<b>\$ 63,856.44</b>

\*As of 02/28/2026

**Cedar Springs Public Library  
2025-2029 Budget  
Expenditures**

		2025-26 Approved Budget	2025-26 Actual Budget*	2025-26 Amended Budget	2026-27 Proposed Budget	2027-28 Projected Budget	2028-29 Projected Budget
<b>Personnel</b>							
271-790-702.000	WAGES - FULL TIME EMPLOYEES	\$ 67,320.00	\$ 39,211.62	\$ 67,320.00	\$ 70,680.00	\$ 74,210.00	\$ 77,920.00
271-790-704.000	WAGES - PART TIME EMPLOYEES	\$ 153,470.00	\$ 84,575.19	\$ 153,470.00	\$ 165,000.00	\$ 169,150.00	\$ 177,600.00
271-790-708.000	UNEMPLOYMENT EMPLOY BENEFIT EXP	\$ 110.00	\$ 1,676.30	\$ 4,510.00	\$ 4,730.00	\$ 4,960.00	\$ 5,200.00
271-790-709.000	SOCIAL SECURITY EXPENSE	\$ 15,530.00	\$ 9,469.70	\$ 15,530.00	\$ 16,300.00	\$ 17,110.00	\$ 17,960.00
271-790-917.000	Workmens Compensation Expense	\$ 310.00	\$ 687.00	\$ 700.00	\$ 730.00	\$ 760.00	\$ 800.00
<b>Total Personnel</b>		<b>\$ 236,740.00</b>	<b>\$ 135,619.81</b>	<b>\$ 241,530.00</b>	<b>\$ 257,440.00</b>	<b>\$ 266,190.00</b>	<b>\$ 279,480.00</b>
<b>Collections</b>							
271-790-734.000	Overdrive Program Expense	\$ 3,150.00	\$ 1,825.02	\$ 3,150.00	\$ 3,300.00	\$ 3,460.00	\$ 3,630.00
271-790-735.000	AV Expense	\$ 2,100.00	\$ 624.03	\$ 2,100.00	\$ 2,200.00	\$ 2,310.00	\$ 2,420.00
271-790-739.000	Area Libraries Lost & Damaged Books	\$ 1,100.00	\$ 513.29	\$ 1,100.00	\$ 1,150.00	\$ 1,200.00	\$ 1,250.00
271-790-792.000	BOOKS	\$ 25,000.00	\$ 12,736.94	\$ 25,000.00	\$ 35,500.00	\$ 30,320.00	\$ 26,200.00
271-790-792.100	LIBRARY OF THINGS	\$ 1,000.00	\$ -	\$ 950.00	\$ 1,000.00	\$ 1,050.00	\$ 1,100.00
271-790-792.200	DIGITAL MATERIALS	\$ 3,000.00	\$ 1,915.48	\$ 3,000.00	\$ 12,430.00	\$ 9,060.00	\$ 3,860.00
<b>Total Collections</b>		<b>\$ 35,350.00</b>	<b>\$ 17,614.76</b>	<b>\$ 35,300.00</b>	<b>\$ 55,580.00</b>	<b>\$ 47,400.00</b>	<b>\$ 38,460.00</b>
<b>Building and Maintenance</b>							
271-790-705.000	Cleaning Service	\$ 2,100.00	\$ 930.51	\$ 2,100.00	\$ 2,200.00	\$ 2,310.00	\$ 2,420.00
271-790-721.000	GAS UTILITY EXPENSE	\$ 2,100.00	\$ 1,436.99	\$ 2,100.00	\$ 2,820.00	\$ 2,970.00	\$ 3,120.00
271-790-724.000	TELEPHONE	\$ 1,700.00	\$ 1,130.84	\$ 1,700.00	\$ 1,900.00	\$ 2,000.00	\$ 2,100.00
271-790-724.100	INTERNET	\$ 2,000.00	\$ 1,285.67	\$ 2,000.00	\$ 7,100.00	\$ 7,450.00	\$ 7,820.00
271-790-801.600	PROFESSIONAL SERVICE - LAWN/SNOW	\$ 6,300.00	\$ 4,115.00	\$ 6,300.00	\$ 6,610.00	\$ 6,940.00	\$ 7,290.00
271-790-813.000	Garbage Disposal Service	\$ 420.00	\$ 149.67	\$ 420.00	\$ 440.00	\$ 460.00	\$ 480.00
271-790-905.000	COMPUTER MAINTENANCE EXPENSE	\$ 7,900.00	\$ 5,139.97	\$ 7,900.00	\$ 8,500.00	\$ 8,910.00	\$ 9,340.00
271-790-918.000	WATER UTILITY EXPENSE	\$ 1,050.00	\$ 500.76	\$ 1,050.00	\$ 1,100.00	\$ 1,150.00	\$ 1,200.00
271-790-926.000	Electric Expense	\$ 6,300.00	\$ 4,946.48	\$ 9,300.00	\$ 9,860.00	\$ 10,450.00	\$ 11,070.00
271-790-930.000	Repair & Maintenance Serv Exp	\$ 16,300.00	\$ 1,447.94	\$ 16,300.00	\$ 17,100.00	\$ 17,950.00	\$ 18,850.00
271-790-970.000	Capital Expense	\$ 5,250.00	\$ 765.51	\$ 5,250.00	\$ 5,500.00	\$ 5,770.00	\$ 6,050.00
271-790-970.400	CAPITAL - TECHNOLOGY	\$ 22,910.00	\$ 20,163.87	\$ 22,910.00	\$ 10,000.00	\$ 5,000.00	\$ 5,000.00
<b>Total Building and Maintenance</b>		<b>\$ 74,330.00</b>	<b>\$ 42,013.21</b>	<b>\$ 77,330.00</b>	<b>\$ 73,130.00</b>	<b>\$ 71,360.00</b>	<b>\$ 74,740.00</b>

**Office/Administrative**

271-790-726.000	OFFICE SUPPLIES	\$ 3,990.00	\$ 1,694.55	\$ 3,990.00	\$ 4,200.00	\$ 4,400.00	\$ 4,600.00
271-790-851.000	POSTAGE	\$ 530.00	\$ 346.51	\$ 530.00	\$ 560.00	\$ 580.00	\$ 600.00
271-790-861.000	TRANSPORTATION EXPENSE	\$ 2,000.00	\$ 444.13	\$ 2,000.00	\$ 2,100.00	\$ 2,200.00	\$ 2,300.00
271-790-906.000	SOFTWARE	\$ 6,200.00	\$ 3,417.50	\$ 6,800.00	\$ 7,140.00	\$ 7,500.00	\$ 7,870.00
271-790-915.000	MEMBERSHIP & DUES EXPENSE	\$ 800.00	\$ 643.50	\$ 850.00	\$ 890.00	\$ 930.00	\$ 970.00
271-790-930.300	Education/Training Expense	\$ 2,000.00	\$ 1,048.80	\$ 2,000.00	\$ 2,100.00	\$ 2,200.00	\$ 2,310.00
271-790-935.000	INSURANCE & BONDS EXPENSE	\$ 4,950.00	\$ 4,970.00	\$ 8,070.00	\$ 8,470.00	\$ 8,900.00	\$ 9,340.00
271-790-955.000	Bank Fees	\$ 2,310.00	\$ 1,822.99	\$ 2,310.00	\$ 2,420.00	\$ 2,540.00	\$ 2,670.00
271-790-956.000	Miscellaneous Expense	\$ 5,250.00	\$ 2,812.94	\$ 5,250.00	\$ 5,500.00	\$ 5,770.00	\$ 6,060.00
271-790-968.000	Public Relations	\$ 2,100.00	\$ 1,662.67	\$ 2,100.00	\$ 2,200.00	\$ 2,300.00	\$ 2,400.00
271-790-999.100	APPROPRIATION TO FUND BALANCE	\$ 600.00	\$ -	\$ 190.00	\$ 11,050.00	\$ 21,090.00	\$ 22,110.00
<b>Total Office/Administrative</b>		<b>\$ 30,730.00</b>	<b>\$ 18,863.59</b>	<b>\$ 34,090.00</b>	<b>\$ 46,630.00</b>	<b>\$ 58,410.00</b>	<b>\$ 61,230.00</b>

**Programs/Services**

271-790-790.000	PROGRAMS	\$ 16,000.00	\$ 10,785.17	\$ 16,000.00	\$ 16,800.00	\$ 17,640.00	\$ 18,520.00
271-790-801.000	Professional Service Expense	\$ 11,050.00	\$ 15,908.50	\$ 19,050.00	\$ 20,000.00	\$ 21,000.00	\$ 22,000.00
271-790-808.000	Lakeland Support Services	\$ 26,250.00	\$ 13,215.39	\$ 26,250.00	\$ 27,560.00	\$ 28,930.00	\$ 30,380.00
<b>Total Services</b>		<b>\$ 53,300.00</b>	<b>\$ 39,909.06</b>	<b>\$ 61,300.00</b>	<b>\$ 64,360.00</b>	<b>\$ 67,570.00</b>	<b>\$ 70,900.00</b>

**Total Operating Expenditures** \$ 430,450.00 \$ 254,020.43 \$ 449,550.00 \$ 497,140.00 \$ 510,930.00 \$ 524,810.00

**Estimated Revenue** \$ - \$ - \$ 449,550.00 \$ 497,140.00 \$ 510,930.00 \$ 524,810.00

**Fund Balance/Deficit** \$ 60,626.44 \$ 20,466.44 \$ - \$ - \$ - \$ -

**Carry Over Fund Balance/Deficit** \$ 20,466.44 \$ 20,656.44 \$ 41,746.44 \$ 63,856.44

\*As of 02/28/2026

## 2025-26 Part Time Employee Salaries

Job Title	2025-26 Hourly Wage	2025-26 Avg hrs/wk	2025-26 Total Hours	Hourly Raise	2026-27 Hourly Wage	2026-27 Avg hrs/wk	2026-27 Total Hours	Estimated ESTA PTO**	Grand Total Hours	Estimated Salary
Assistant Director	\$19.20	26.50	1431.00	\$0.96	\$20.16	28	1456	52.00	1508.00	\$29,352.96
Collection Manager	\$18.85	15.57	841.00	\$0.95	\$19.80	16	832	41.60	873.60	\$16,473.60
Program Manager	\$18.82	20.54	1109.25	\$0.67	\$19.49	26	1352	52.00	1404.00	\$26,350.48
Marketing & Communications Specialist	\$18.00	25.98	1402.75	\$0.90	\$18.90	25	1300	52.00	1352.00	\$24,570.00
Library Assistant	\$14.75	3.05	164.50	\$0.59	\$15.34	1	52	2.60	54.60	\$797.68
Library Assistant	\$14.75	2.18	117.50	\$0.59	\$15.34	3	156	7.80	163.80	\$2,393.04
Library Assistant	\$14.75	24.67	1332.00	\$0.74	\$15.49	25	1300	52.00	1352.00	\$20,137.00
Library Assistant	\$14.75	16.46	888.75	\$0.74	\$15.49	20	1040	52.00	1092.00	\$16,109.60
Library Assistant*	\$14.00	18.07	976.00	\$0.70	\$14.70	25	1300	52.00	1352.00	\$19,110.00
Building Custodian*	\$15.00	4.06	219.25	\$0.00	\$15.00	12	624	31.20	655.20	\$9,360.00

2026-27 Total Part Time Salaries	\$164,654.36
2026-27 Total Part Time Salaries Budget	\$165,000.00
Difference	-\$345.64

\*Was hired after beginning of FY 2025-26

\*\*PTO Maxes out at 52 accumulated hours annually

**Cedar Springs Public Library  
2025-2029 Budget  
Revenue**

		<b>2025-26 Approved Budget</b>	<b>2025-26 Actual Budget*</b>	<b>2025-26 Amended Budget</b>	<b>2026-27 Proposed Budget</b>	<b>2027-28 Projected Budget</b>	<b>2028-29 Projected Budget</b>
<b>Government</b>							
271-000-402.000	Tax Collections - Ad Valorem Roll	\$ 139,980.00	\$ 145,912.96	\$ 139,980.00	\$ 156,300.00	\$ 161,000.00	\$ 165,830.00
271-000-432.000	Tax Collections - DNR PLT	\$ 50.00	\$ -	\$ 50.00	\$ 60.00	\$ 60.00	\$ 60.00
271-000-437.000	Tax Collections - IFT Roll	\$ 1,240.00	\$ 853.32	\$ 1,240.00	\$ 860.00	\$ 860.00	\$ 860.00
271-000-451.000	Library Rev-Penal Fines	\$ 14,420.00	\$ -	\$ 14,420.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
271-000-452.000	Library Revenue-Solon Twnshp**	\$ 224,050.00	\$ -	\$ 224,050.00	\$ 280,070.00	\$ 288,470.00	\$ 297,000.00
271-000-515.000	State Aid	\$ 5,390.00	\$ 5,569.08	\$ 5,390.00	\$ 10,900.00	\$ 10,900.00	\$ 10,900.00
271-000-569.000	STATE GRANTS - OTHER	\$ -	\$ 944.31	\$ 940.00	\$ -	\$ -	\$ -
	<b>Total Government</b>	<b>\$ 385,130.00</b>	<b>\$ 153,279.67</b>	<b>\$ 386,070.00</b>	<b>\$ 463,190.00</b>	<b>\$ 476,290.00</b>	<b>\$ 489,650.00</b>
<b>Fees/Fines</b>							
271-000-625.000	Bank Fees - Fines & Services	\$ 3,600.00	\$ 2,492.23	\$ 3,600.00	\$ 4,900.00	\$ 5,050.00	\$ 5,200.00
271-000-667.000	Rental Income	\$ 6,180.00	\$ 5,616.58	\$ 6,180.00	\$ 6,800.00	\$ 6,800.00	\$ 6,800.00
	<b>Total Fines &amp; Fees</b>	<b>\$ 9,780.00</b>	<b>\$ 8,108.81</b>	<b>\$ 9,780.00</b>	<b>\$ 11,700.00</b>	<b>\$ 11,850.00</b>	<b>\$ 12,000.00</b>
<b>Donations</b>							
271-000-674.000	Donations	\$ 1,000.00	\$ 2,234.29	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
271-000-674.200	Book Donations	\$ 500.00	\$ 617.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
271-000-674.400	Summer Reading Program Donations	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
	<b>Total Donations</b>	<b>\$ 4,500.00</b>	<b>\$ 2,851.29</b>	<b>\$ 4,500.00</b>	<b>\$ 4,500.00</b>	<b>\$ 4,500.00</b>	<b>\$ 4,500.00</b>
<b>Grants</b>							
271-000-453.000	USF Funds -E-Rate	\$ 3,090.00	\$ 4,828.93	\$ 3,090.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
	<b>Total Grants</b>	<b>\$ 3,090.00</b>	<b>\$ 4,828.93</b>	<b>\$ 3,090.00</b>	<b>\$ 5,000.00</b>	<b>\$ 5,000.00</b>	<b>\$ 5,000.00</b>
<b>Other</b>							
271-000-400.100	Appropriation from Fund Bal	\$ 22,000.00	\$ -	\$ 40,160.00	\$ -	\$ -	\$ -
271-000-400.600	Approp. from Cleo Cowles	\$ 50.00	\$ -	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
271-000-664.000	Interest Earned	\$ 2,500.00	\$ 2,120.05	\$ 2,500.00	\$ 9,200.00	\$ 9,470.00	\$ 9,750.00
271-000-664.200	Investment Income	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
271-000-674.700	Area Libraries Lost & Damaged Books	\$ 210.00	\$ 440.50	\$ 210.00	\$ 400.00	\$ 400.00	\$ 400.00

271-000-677.000	Miscellaneous	\$ 3,090.00	\$ 141.32	\$ 3,090.00	\$ 3,000.00	\$ 3,270.00	\$ 3,360.00
	<b>Total Other</b>	<b>\$ 27,950.00</b>	<b>\$ 2,701.87</b>	<b>\$ 46,110.00</b>	<b>\$ 12,750.00</b>	<b>\$ 13,290.00</b>	<b>\$ 13,660.00</b>
	<b>Total Revenue</b>	<b>\$ 430,450.00</b>	<b>\$ 171,770.57</b>	<b>\$ 449,550.00</b>	<b>\$ 497,140.00</b>	<b>\$ 510,930.00</b>	<b>\$ 524,810.00</b>
	<b>Fund Balance</b>	<b>\$ 60,626.44</b>	<b>\$ 60,626.44</b>	<b>\$ 20,466.44</b>	<b>\$ 20,656.44</b>	<b>\$ 41,746.44</b>	<b>\$ 63,856.44</b>

\*As of 02/28/2026

\*\*Based on figures presented in the Summer 2024 issue of the North Country Newsletter distributed by Solon Township.

This pro forma valuation is based on a full Fiscal Year at specific millage valuation distributions. Please note that the actual distribution timeline is listed below.

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

## **Conclusion**

The Cedar Springs Public Library's budget reflects our ongoing commitment to providing high-quality resources and services to the community in a fiscally responsible manner. By strategically allocating public funds, we aim to meet the evolving needs of our community and ensure that the library continues to be a vital resource for Cedar Springs and Solon Township residents. We deeply appreciate the continued support of our community and look forward to a bright future of growth and service.