

SAUGATUCK-DOUGLAS DISTRICT LIBRARY

BUDGET HEARING & BOARD MEETING

June 17, 2026

- I. Call the Meeting to Order
- II. Approval of the Agenda
- III. Approval of the Minutes
- IV. Public Comment
- V. Budget Hearing for Fiscal Year 2026-2027
 - A. Resolution to Adopt Budget and Set Millage Rate
- VI. Bills
- VII. Financial Reports
 - A. Balance Sheet
 - B. Profit & Loss
- VIII. Librarian's Report
- IX. Committee Reports
 - A. Finance Committee met on June 5 to prepare budget proposal
- X. Old Business - None
- XI. New Business
 - A. Budget Amendments
 - B. Director's Performance Review
- XII. Guest: Friends of the Library representative
- XIII. Next Meeting: August 5, 2026 at 7:00 pm
- XIV. Adjournment

SAUGATUCK-DOUGLAS DISTRICT LIBRARY
BOARD MEETING
May 20, 2026
Unofficial Minutes

- I. Meeting Called to order at 7:01pm by Sara Nelson. The following were present:
Library Director (ex officio) Ingrid Boyer, Gini Cooper representing the Friends of the Library, Trustees: Sara Nelson, David Blatt, Janice Krakowski, Frank Aiello, and Susan Blöse.
- II. Janice Krakowski presented a motion to approve the agenda (see Appendix), David Blatt seconded the motion. The motion was passed by unanimous consent.
- III. David Blatt presented a motion to approve the Minutes from the April meeting (see Appendix), Frank Aiello seconded the motion. The motion was passed by unanimous consent.
- IV. No public comment
- V. Library bills were presented by Director Boyer (See Appendix). David Blatt presented a motion to pay the bills, Janice Krakowski seconded the motion. The motion was passed with 5 members voting yes and 0 members voting no.
- VI. Financial Report
 - A. Balance sheet was presented by Director Boyer (see Appendix).
 - B. Profit and Loss Statement was presented by Director Boyer (see Appendix).
- VII. The Librarian's Report was presented by Director Boyer (see Appendix).

At the end of the fiscal year, (August meeting) Director Boyer will include an annual comparison for each of the numbers in the statistics category.

Sara Nelson asked if there is anything related to the upcoming millage that the board could help with. Director Boyer explained that there isn't anything to help with at this time. There are basic FAQs on the website, so if patrons have questions, we can direct them there. Once she has received the final packet from the county, she will be contacting finance committee to tweak the numbers for the budget hearing. David Blatt mentioned that Holly asked that someone from the Library Board be present at the June 22 Saugatuck city council meeting to answer questions about the millage. Director Boyer is planning to attend. Susan Blöse asked if there would be information about the millage in the newspaper. Director Boyer said there will be a print version of the FAQs available at the Library. She has not yet made a decision about submitting anything to the paper.
- VIII. Committee Reports – None
- IX. Old/Ongoing Business – None
- X. New Business – None

XI. Guest: Friends of the Library representative (Gini Cooper)

- The Friends are currently building up the board after having a couple people resign. They are interviewing another candidate at the next meeting.
- Gini Cooper announced that after the Annual Meeting, she will be resigning. She has been with the Friends for 19 years. She was applauded and thanked for her many years of service to the Library.
- The Friends are starting to plan the Fall Dinner and are seeking out different locations where they can have a sit down dinner (as opposed to take-out).
- June 14 at 2:00pm is the Annual Meeting and Ice Cream Social, everyone is invited!

XII. Next Meeting: Budget Hearing on June 17, 2026 at 7:00pm, regular meeting to follow.

XIII. David Blatt presented a motion to adjourn, Janice Krakowski seconded the motion. Adjournment by unanimous consent at 7:35pm.

Saugatuck-Douglas District Library

Expenses by Vendor Detail

May 15 through June 16, 2026

Type	Date	Memo	Account	Amount
All Surface Building Services LLC				
Check	05/20/2026	May cleaning, Invoice #3862	930 · Building Maintenance	-995.00
Check	06/15/2026	June cleaning, invoice #3906	930 · Building Maintenance	-995.00
Total All Surface Building Services LLC				-1,990.00
Amazon.com				
Check	06/11/2026	May invoices	729 · Custodial Supplies	-62.50
Check	06/11/2026	May invoices	959.110 · Print Books	-711.07
Check	06/11/2026	May invoices	959.210 · DVDs	-339.36
Check	06/11/2026	May invoices	727 · Office Supplies	-466.85
Check	06/11/2026	May invoices	730 · Youth Services Supplies	-25.15
Check	06/11/2026	May invoices	880 · Programs	-397.38
Total Amazon.com				-2,002.31
AR Service LLC				
Check	06/05/2026	May mowing, invoice #1353	930 · Building Maintenance	-260.00
Total AR Service LLC				-260.00
Book Depot				
Check	05/28/2026	Summer reading giveaway books	880 · Programs	-407.98
Check	05/28/2026	Summer reading giveaway books	959.110 · Print Books	-88.69
Total Book Depot				-496.67
Boyer, Ingrid				
Check	05/20/2026	Mileage for various meetings	961 · Travel/Conference	-258.10
Total Boyer, Ingrid				-258.10
Bruce Formsma				
Check	05/20/2026	Concert, May 31	880 · Programs	-100.00
Total Bruce Formsma				-100.00
Collaborative Summer Library Program				
Check	06/16/2026	Stickers and supplies for summer reading	730 · Youth Services Supplies	-142.67
Total Collaborative Summer Library Program				-142.67
Comcast				
Check	05/26/2026	May internet	850 · Phone & Internet	-219.90
Check	05/27/2026	5/10/26-6/9/26, phone	850 · Phone & Internet	-148.84
Total Comcast				-368.74
Consumers Energy				
Check	06/12/2026	Electric bill	920 · Utilities	-1,425.60
Total Consumers Energy				-1,425.60
Dairy Dayz				
Check	06/05/2026	prize coupons for summer reading challe...	880 · Programs	-100.00
Total Dairy Dayz				-100.00
Demco, Inc.				
Check	06/16/2026	Book jackets, invoice #7819877	728 · Collection Expenses	-166.73
Total Demco, Inc.				-166.73

Saugatuck-Douglas District Library
Expenses by Vendor Detail
May 15 through June 16, 2026

Type	Date	Memo	Account	Amount
Demetrhea Terrien				
Check	05/28/2026	Reimbursement for Mah Jongg cards	959.110 · Print Books	-60.00
Total Demetrhea Terrien				-60.00
Elite Fund, Inc.				
Check	06/05/2026	Annual erate support services, category 2...	801 · Professional Services	-131.00
Total Elite Fund, Inc.				-131.00
ELM USA, Inc.				
Check	05/20/2026	monthly disc cleaning	728 · Collection Expenses	-25.00
Total ELM USA, Inc.				-25.00
EPS				
Check	06/02/2026	Card access cloud hosted services, quarte...	930 · Building Maintenance	-171.60
Check	06/02/2026	Fire alarm, quarterly fees	930 · Building Maintenance	-354.15
Check	06/02/2026	Video, quarterly fees	930 · Building Maintenance	-156.00
Check	06/05/2026	Card access, repair to patio door card rea...	930 · Building Maintenance	-160.00
Total EPS				-841.75
Etsy				
Check	06/10/2026	downloadable cricut file	880 · Programs	-2.20
Total Etsy				-2.20
Foster Swift				
Check	06/05/2026	Draft millage resolution and ballot propo...	801 · Professional Services	-1,250.00
Total Foster Swift				-1,250.00
Gannett News				
Check	05/29/2026	4 week Holland Sentinel subscription	959.120 · Periodicals	-59.01
Total Gannett News				-59.01
Gary Matthews				
Check	05/20/2026	Concert, May 31	880 · Programs	-100.00
Total Gary Matthews				-100.00
Google LLC				
Check	06/01/2026	Google Workspace	957 · Technology	-112.00
Total Google LLC				-112.00
Heimler, Nick				
Check	06/15/2026	Basic maintenance fees, invoice #1933	801 · Professional Services	-390.00
Total Heimler, Nick				-390.00
Hill-VanHorn, Erin				
Check	05/20/2026	Reimbursement for travel and supplies	961 · Travel/Conference	-101.21
Check	05/20/2026	Reimbursement for travel and supplies	730 · Youth Services Supplies	-54.11
Check	06/16/2026	Reimbursement for snacks and supplies	730 · Youth Services Supplies	-91.49
Total Hill-VanHorn, Erin				-246.81
Ingram Library Services				
Check	06/05/2026	May invoices	959.110 · Print Books	-1,577.85
Total Ingram Library Services				-1,577.85

Saugatuck-Douglas District Library
Expenses by Vendor Detail
May 15 through June 16, 2026

Type	Date	Memo	Account	Amount
Intuit				
Check	05/19/2026	Payroll per employee monthly fee	701 · Payroll Expenses	-28.62
Total Intuit				-28.62
Kanopy, Inc.				
Check	06/05/2026	May downloads, invoice #506149-PPU	959.320 · Digital Content Databases	-162.35
Total Kanopy, Inc.				-162.35
Keith Walker				
Check	05/20/2026	Concert, May 31	880 · Programs	-100.00
Total Keith Walker				-100.00
KLSWA				
Check	05/20/2026	April water	920 · Utilities	-230.91
Total KLSWA				-230.91
Lakeland Library Cooperative				
Check	05/20/2026	Invoice # PT26-1998, labor law posters	727 · Office Supplies	-30.00
Total Lakeland Library Cooperative				-30.00
Lakeshore Irrigation LLC				
Check	05/20/2026	Invoice #53770, nozzle replacements part...	930 · Building Maintenance	-82.39
Total Lakeshore Irrigation LLC				-82.39
Menards				
Check	05/28/2026	duct tape	730 · Youth Services Supplies	-14.95
Check	06/13/2026	sponges	730 · Youth Services Supplies	-3.58
Total Menards				-18.53
Michaels				
Check	05/26/2026	summer craft supplies	730 · Youth Services Supplies	-150.00
Check	05/28/2026	summer craft supplies	730 · Youth Services Supplies	-45.20
Total Michaels				-195.20
Michigan Gas Utilities				
Check	06/05/2026	acct. #0504864801-00002	920 · Utilities	-12.20
Total Michigan Gas Utilities				-12.20
Midwest Tape-HOOPLA				
Check	06/05/2026	May 2026 downloads, invoice #508943147	959.320 · Digital Content Databases	-2,122.55
Total Midwest Tape-HOOPLA				-2,122.55
Moeller, Sally				
Check	05/20/2026	May 19 bookkeeping	801 · Professional Services	-75.00
Total Moeller, Sally				-75.00
New Dawn Linen Service				
Check	06/05/2026	May mat service, invoice #s 73655 and 7...	930 · Building Maintenance	-55.34
Total New Dawn Linen Service				-55.34

Saugatuck-Douglas District Library

Expenses by Vendor Detail

May 15 through June 16, 2026

Type	Date	Memo	Account	Amount
Office Max/Depot				
Check	06/14/2026	paper	727 · Office Supplies	-97.98
Total Office Max/Depot				-97.98
OverDrive				
Check	06/05/2026	Book Discussion	959.320 · Digital Content Databases	-36.75
Check	06/05/2026	CPC eaudiobooks	959.320 · Digital Content Databases	-200.23
Check	06/05/2026	CPC ebooks	959.320 · Digital Content Databases	-307.47
Check	06/05/2026	Advantage ebook	959.310 · E-Books	-107.50
Check	06/05/2026	Advantage eaudiobooks	959.310 · E-Books	-133.99
Check	06/05/2026	iNDIEFLIX	959.320 · Digital Content Databases	-2.99
Total OverDrive				-788.93
Pawlak-Field, Melissa				
Check	05/20/2026	Library Lock In, June 15 session	880 · Programs	-200.00
Total Pawlak-Field, Melissa				-200.00
Republic Services				
Check	05/18/2026	quarterly trash	920 · Utilities	-63.72
Total Republic Services				-63.72
RICOH USA, INC (IL)				
Check	06/05/2026	Invoice #5073318828	941 · Copy Machine	-514.45
Total RICOH USA, INC (IL)				-514.45
RICOH USA, INC (TX)				
Check	05/27/2026	copier lease	941 · Copy Machine	-152.89
Total RICOH USA, INC (TX)				-152.89
RIT Music				
Check	05/28/2026	microphone stands	880 · Programs	-135.48
Total RIT Music				-135.48
Roots Wild				
Check	06/01/2026	seasonal maintenace	930 · Building Maintenance	-1,101.39
Total Roots Wild				-1,101.39
Sammys Party on Wheels LLC				
Check	05/20/2026	Invoice #8218, balance for June 11 foam ...	880 · Programs	-220.00
Total Sammys Party on Wheels LLC				-220.00
Sanilac Computer Products/mConsole				
Check	06/05/2026	mConsole annual support, invoice #22140	957 · Technology	-220.00
Total Sanilac Computer Products/mConsole				-220.00
Scholastic Library Publishing				
Check	06/16/2026	Invoice #87739918	880 · Programs	-379.00
Total Scholastic Library Publishing				-379.00
Splash Cleaning Solutions LLC				
Check	06/04/2026	Window washing, invoice #000343	930 · Building Maintenance	-500.00
Total Splash Cleaning Solutions LLC				-500.00

Saugatuck-Douglas District Library
Expenses by Vendor Detail
 May 15 through June 16, 2026

Type	Date	Memo	Account	Amount
Swordsmanship Museum & Academy				
Check	05/20/2026	June 27 presentation on Michigan soldier...	880 · Programs	-200.00
Total Swordsmanship Museum & Academy				-200.00
T Mobile				
Check	05/26/2026	hotspots	959.320 · Digital Content Databases	-123.20
Total T Mobile				-123.20
Van Til's Greenhouse				
Check	06/04/2026	flower boxe, plants and soil	930 · Building Maintenance	-538.40
Total Van Til's Greenhouse				-538.40
Wall Street Journal				
Check	05/28/2026	4 week subscription	959.120 · Periodicals	-64.99
Total Wall Street Journal				-64.99
When I Work, Inc.				
Check	06/01/2026	Scheduling and attendance	957 · Technology	-45.00
Total When I Work, Inc.				-45.00
Whorled LLC				
Check	05/20/2026	Performance and equipment on June 18	880 · Programs	-850.00
Total Whorled LLC				-850.00
TOTAL				-21,414.96

Saugatuck-Douglas District Library
Balance Sheet
As of June 16, 2026

	<u>Jun 16, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
001 · Checking Regular 2041	207,756.67
003 · Square Macatawa 9464	1,739.42
010 · PettyCash	150.00
012 · Huntington Construct Chkg 8303	2,356.20
017 · Michigan CLASS	
017.01 · Michigan CLASS - General Fu...	608,550.83
017.03 · Debt Service Fund	235,879.71
Total 017 · Michigan CLASS	<u>844,430.54</u>
018 · U.S. Bank SLGS	
018.01 · U.S. Bank Construction	22,315.54
018.02 · U.S. Bank Bond Payment	22,992.88
Total 018 · U.S. Bank SLGS	<u>45,308.42</u>
Total Checking/Savings	1,101,741.25
Other Current Assets	
130 · Prepaid Expense	7,288.08
Total Other Current Assets	<u>7,288.08</u>
Total Current Assets	<u>1,109,029.33</u>
TOTAL ASSETS	<u>1,109,029.33</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210 · Payroll Liabilities	1,935.96
211 · Direct Deposit Liabilities	-47.77
223 · Due to F.O.L.	259.00
Total Other Current Liabilities	<u>2,147.19</u>
Total Current Liabilities	<u>2,147.19</u>
Total Liabilities	2,147.19
Equity	
390 · Fund Balance	208,330.39
392 · Restricted F.B. for New Bldg	56,240.45
394 · Restricted F.B. for Debt Serv	204,337.43
396 · Committed Capital Fund	650,000.00
Net Income	-12,026.13
Total Equity	<u>1,106,882.14</u>
TOTAL LIABILITIES & EQUITY	<u>1,109,029.33</u>

Saugatuck-Douglas District Library
Profit & Loss Budget vs. Actual
 July 2025 through June 2026

	<u>Jul '25 - Ju...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Income				
400 · Millage				
400.100 · COVODouglas	108,631.31	110,000.00	-1,368.69	98.8%
400.200 · City	107,105.52	106,000.00	1,105.52	101.0%
400.300 · Twp	223,426.33	223,000.00	426.33	100.2%
Total 400 · Millage	439,163.16	439,000.00	163.16	100.0%
405 · Bond Levy				
405.100 · COVODouglas	61,197.68	61,500.00	-302.32	99.5%
405.200 · City	59,398.59	60,000.00	-601.41	99.0%
405.300 · Twp	124,170.73	123,000.00	1,170.73	101.0%
Total 405 · Bond Levy	244,767.00	244,500.00	267.00	100.1%
520 · USF	6,741.30	9,500.00	-2,758.70	71.0%
539 · State Aid	3,048.28	5,900.00	-2,851.72	51.7%
608 · Fines & Fees	9,554.29	8,000.00	1,554.29	119.4%
655 · Penal Fines				
655.100 · Penal Fines Allegan County	19,785.48	22,000.00	-2,214.52	89.9%
655.200 · Herrick-LaketownFunds	8,942.80	11,000.00	-2,057.20	81.3%
Total 655 · Penal Fines	28,728.28	33,000.00	-4,271.72	87.1%
664 · Interest	1,183.11	0.00	1,183.11	100.0%
665 · Investment Earnings	27,867.36	27,000.00	867.36	103.2%
671 · Other Revenue	5,507.64	5,000.00	507.64	110.2%
674.100 · General Donations	8,880.97	3,000.00	5,880.97	296.0%
675 · FOL	21,471.56	17,000.00	4,471.56	126.3%
697 · Transfer from Capital Fund	0.00	57,000.00	-57,000.00	0.0%
698 · Transfer from Restricted Fund	0.00	73,000.00	-73,000.00	0.0%
699 · Transfer from Fund Balance	0.00	20,000.00	-20,000.00	0.0%
Total Income	796,912.95	941,900.00	-144,987.05	84.6%
Gross Profit	796,912.95	941,900.00	-144,987.05	84.6%
Expense				
701 · Payroll Expenses	284,528.40	308,880.00	-24,351.60	92.1%
727 · Office Supplies	2,363.17	2,900.00	-536.83	81.5%
728 · Collection Expenses	3,273.30	3,500.00	-226.70	93.5%
729 · Custodial Supplies	1,236.97	1,300.00	-63.03	95.2%
730 · Youth Services Supplies	2,014.10	3,820.00	-1,805.90	52.7%
731 · Postage	16.84	50.00	-33.16	33.7%
801 · Professional Services	18,805.50	17,500.00	1,305.50	107.5%
803 · Coop Services (LLC)	15,739.30	16,800.00	-1,060.70	93.7%
850 · Phone & Internet	4,393.44	4,500.00	-106.56	97.6%
880 · Programs	11,605.49	13,650.00	-2,044.51	85.0%
900 · Publicity & Printing	6,376.56	6,400.00	-23.44	99.6%
920 · Utilities	27,009.38	30,000.00	-2,990.62	90.0%
930 · Building Maintenance	38,789.93	43,000.00	-4,210.07	90.2%
941 · Copy Machine	3,727.32	5,000.00	-1,272.68	74.5%
956 · Lost materials	244.70	300.00	-55.30	81.6%
957 · Technology	6,564.67	9,500.00	-2,935.33	69.1%

	<u>Jul '25 - Ju...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
959 · Materials				
959.100 · Print Materials				
959.110 · Print Books	20,803.48	26,000.00	-5,196.52	80.0%
959.120 · Periodicals	5,096.59	6,300.00	-1,203.41	80.9%
Total 959.100 · Print Materials	26,316.21	32,300.00	-5,983.79	81.5%
959.200 · Other				
959.210 · DVDs	3,191.88	3,000.00	191.88	106.4%
959.220 · Audio Books	41.32	0.00	41.32	100.0%
Total 959.200 · Other	3,233.20	3,000.00	233.20	107.8%
959.300 · Electronic				
959.310 · E-Books	5,761.97	6,000.00	-238.03	96.0%
959.320 · Digital Content Databases	29,677.08	34,450.00	-4,772.92	86.1%
Total 959.300 · Electronic	35,439.05	40,450.00	-5,010.95	87.6%
Total 959 · Materials	64,988.46	75,750.00	-10,761.54	85.8%
961 · Travel/Conference	1,583.98	3,150.00	-1,566.02	50.3%
962 · Dues	1,366.00	1,500.00	-134.00	91.1%
964 · Tax Charge Backs	-80.48	500.00	-580.48	-16.1%
965 · Insurance	8,957.10	8,900.00	57.10	100.6%
970 · Capital Expenditures	20,454.97	67,500.00	-47,045.03	30.3%
971 · New Library Building	51,847.20	73,000.00	-21,152.80	71.0%
991 · Debt Service - Principal	130,000.00	130,000.00	0.00	100.0%
992 · Debt Service - Interest	115,618.76	115,618.00	0.76	100.0%
Total Expense	821,425.06	943,018.00	-121,592.94	87.1%
Net Income	-24,512.11	-1,118.00	-23,394.11	2,192.5%

LIBRARIAN'S REPORT

Submitted by Ingrid Steen Boyer

June 17, 2026

PROGRAMS

- Summer programs officially kicked off last week with our Foam Party on June 11. We had over 200 people in attendance and gave away over 100 books. We are now in full-swing with an all-ages kick-off event/outdoor concert happening on June 18. This “Backyard Bash” is in partnership with the History Center who are coordinating food and beverages.
- The Wade Rouse author event was great! We had a full house and lots of very happy attendees. The party continued at the History Center. This partnership with CommUNITY Pride continues to be a big success.

FINANCE & CONTRIBUTIONS:

- I signed off on ballot proofs for the three municipalities. Everything is a go for the August 4 millage renewal vote.

BUILDINGS & GROUNDS:

- Nate from the Outdoor Discovery Center is working on estimates for me. We are currently in conversation with our irrigation company to see how much that system will have to be reworked.

MARKETING

- The Commercial Record ran an article about summer reading programs at both our library and the Fennville library in the last edition. Scott Sullivan, the long-time editor of the Commercial Record has retired and the owner of the paper, Mike Wilcox is taking over as editor. It will be interesting to see how that changes of options for submitting press releases and what type of coverage we will receive going forward.

COLLECTIONS:

- Thanks to the Friends of the Library, we have purchased two Tonieboxes. These are screen-free audiobook readers for kids. These are popular items in other libraries and we think our patrons will really love the new offering. We are excited to launch the collection this week, the first week of summer!

HUMAN RESOURCES & PROFESSIONAL DEVELOPMENT

- We have hired a high school student to help us out over the summer months. Maci Barman volunteered with us last summer and proved herself to be conscientious and reliable. She will mainly help with children’s programs.

TECHNOLOGY

- At its June meeting, the Lakeland board decided to move forward with Polaris, the new integrated library system (ILS). The work of migration begins immediately, but the actual change-over is scheduled for September of 2027. I think this is a good thing for the cooperative.

MEETINGS & PARTNERSHIPS

- May 27: Attended the Rotary weekly meeting and received their \$500 donation for the purchase of children’s books in honor of their speakers.
- June 3: Attended Friends of the Library meeting

STATISTICS

Statistical Summary : MAY 2026				
	Apr-26	May-26	May-25	
Circulation				
Print	5156	4924	5119	-4%
Hoopla	779	869	695	25%
Overdrive	1598	1449	1301	11%
Kanopy	107	119	220	-46%
SUBTOTAL	7640	7361	7335	0%
Interlibrary Loan				
Loaned/Sent (Outgoing)	393	394	344	15%
Borrowed/Received (Incoming)	399	389	346	12%
Programming				
Number of Programs	50	40	33	21%
Attendance (Kids & Early Lit)	294	376	357	5%
Attendance (Adults)	421	309	242	28%
Technology				
Website Visits	3578	3605	4068	-11%
Wifi Usage	1284	1403	1730	-19%
Gate Count	3757	4191	4195	0%
New Patrons	26	20	18	11%

**BOARD OF TRUSTEES
SAUGATUCK-DOUGLAS DISTRICT LIBRARY**

**RESOLUTION TO ADOPT BUDGET AND SET MILLAGE RATE
(GENERAL APPROPRIATIONS ACT)**

At a meeting of the Board of Trustees of the Saugatuck-Douglas District Library (“Board”), County of Allegan, held on June 17, 2026 at 7:00 p.m.

PRESENT: Members _____

ABSENT: Members _____

The following preamble and resolution were offered by Member _____
and supported by Member _____:

WHEREAS, the Saugatuck-Douglas District Library (“Library”) was established under the provisions of the District Library Establishment Act, 1989 PA 24 (“DLEA”); and

WHEREAS, the Library Board desires to adopt the budget according to the provisions of the Michigan Uniform Budgeting and Account Act, 1968 PA 2; and

WHEREAS, in 1995, the electors of the Saugatuck-Douglas District Library District (“District”) authorized the Board to levy a districtwide property tax in an amount not to exceed .30 mill to provide funds for library purposes authorized by law, which amount has been permanently reduced to 0.1888 mill to comply with the Headlee Amendment to the Michigan Constitution and MCL 211.34d (“Headlee”); and

WHEREAS, the Library anticipates that electors of the District will authorize the Board to levy a new districtwide property tax in an amount not to exceed .30 mill for ten (10) years, 2026 through 2035 inclusive, to provide funds for library purposes authorized by law; and

WHEREAS, although the proposed new millage would authorize a maximum levy of .30 mill, the Board has determined that, for the first year of the authorization, the Library anticipates levying only .2750 mill because current staffing expenses are temporarily lower than anticipated; and

WHEREAS, in 2018, the electors of the District authorized the Board to issue the general obligation, unlimited tax bonds of the Library in an amount not to exceed \$4,350,000 to finance the cost of acquiring, constructing, furnishing and equipping a new library building; and

WHEREAS, pursuant to the Uniform Budgeting and Accounting Act, 1968 PA 2, as amended, the

Board has, following the required public notice, conducted a public hearing on its proposed July 1, 2026 to June 30, 2027 fiscal year (“Fiscal Year”) budget; and

WHEREAS, the Board has determined to adopt the budget for the Fiscal Year; and

NOW THEREFORE BE IT RESOLVED AS FOLLOWS:

Section 1: Title

This Resolution shall be known as the Saugatuck-Douglas District Library General Appropriations Act (“Act”).

Section 2: Chief Administrative Officer

The Library Director shall be the Chief Administrative Officer and shall perform the duties of the Chief Administrative Officer enumerated in this Act.

Section 3: Fiscal Officer

The Treasurer (or other designated official) shall be the Fiscal Officer and shall perform the duties of the Fiscal Officer enumerated in this Act.

Section 4: Public Hearing on the Budget

Pursuant to MCLA 141.412, notice of a public hearing on the proposed budget was published in a newspaper of general circulation on June 4, 2026 and a public hearing on the proposed budget was held on June 17, 2026.

Section 5: Estimated Revenues

The estimated library fund revenues for the Fiscal Year, including voter-authorized operating millages and various miscellaneous revenues, shall total \$868,683. The Board appropriates the following sums to defray expenses and meet liabilities for the Fiscal Year for Library purposes based on the statement of estimated revenues, all as set forth in the attached Exhibit A and incorporated by reference into this Resolution.

Section 6: Estimated Expenditures

The estimated library fund expenditures for the Fiscal Year July 1, 2026 to June 30, 2027, for the various library activities shall total \$868,683 as set forth in the attached Exhibit A and incorporated by reference into this Resolution.

Section 7: Millage Levy

The Board hereby certifies that the electors of the District approved a property tax in the amount of .30 mill (\$0.30 per \$1,000 of taxable value) at an election held in 1995, which has been permanently reduced to 0.1888 mill. The Library anticipates that electors of the District will authorize an additional property tax in the amount of up to .30 mill (\$0.30 per \$1,000 of taxable value) for ten (10) years, 2026 through 2035 inclusive. The purpose of the millages is to levy the tax for all library purposes authorized by law.

Pursuant to the DLEA, and contingent upon voter approval of the new districtwide millage, the

Board hereby certifies that it shall levy on December 1, 2026, a property tax upon all taxable property within the District in the total operating amount of 0.4638 mill (\$0.4638 per \$1,000 of taxable value), consisting of 0.1888 mill from the 1995 authorization and 0.2750 mill from the anticipated 2026 authorization, to provide funds for library purposes.

If the electors do not approve the new districtwide millage, the Board hereby certifies that it shall levy on December 1, 2026, a property tax upon all taxable property within the District in the total operating amount of 0.1888 mill (\$0.1888 per \$1,000 of taxable value), consisting of the 0.1888 mill from the 1995 authorization, to provide funds for library purposes.

The Board further certifies that any debt service levy authorized by law shall be levied in accordance with the Library's approved Tax Rate Request and applicable law, which shall be .2228 mill for 2026.

The Board hereby certifies that the millage to be levied on all taxable property in the District has been reduced, if necessary, to comply with Headlee and the Board has complied with the requirements of the Truth-in-Taxation Act, MCL 211.24e.

Section 8: 2026 Tax Rate Request

The President and Secretary of the Board are hereby authorized and directed to provide a certified copy of this Resolution and the executed 2026 Tax Rate Request on Michigan Department of Treasury Form L-4029 to the Allegan County Clerk, the Allegan County Equalization Department, and to each township and city clerk included in the District.

Section 9: Adoption of Budget by Reference

The general library fund budget of the Saugatuck-Douglas District Library is hereby adopted in full as attached Exhibit A.

Section 10: Appropriations not a Mandate to Spend

Appropriations will be deemed maximum authorizations to incur expenditures. The Fiscal Officer shall exercise supervision and control to ensure that expenditures are within appropriations, and shall not issue any order for expenditures that exceed appropriations.

Section 11: Periodic Fiscal Reports

The Fiscal Officer shall transmit to the Board a report of financial operations at each Board meeting. The Chief Administrative Officer and Fiscal Officer shall monitor the budget and if it appears the expenditures will exceed appropriations shall present to the Library Board recommendations to keep expenditures from exceeding available revenue or appropriations for the current fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues or both.

Section 12: Limit on Obligations and Payments

No obligation shall be incurred against, and no payment shall be made from any appropriation account unless there is a sufficient unencumbered balance in the appropriation and sufficient funds are or will be available to meet the obligation.

EXHIBIT A	
Saugatuck-Douglas District Library: 2026-2027	
Budget Proposal	
Millage - Operating	\$ 512,100.00
Millage - Debt	\$ 246,643.00
State Aid	\$ 5,900.00
Universal Service Fund	\$ 3,000.00
Fines & Fees	\$ 9,000.00
Penal Fines - Other	\$ 17,600.00
Penal Fines - Herrick	\$ 8,800.00
Interest/Investment Income	\$ 15,400.00
Other Revenue	\$ 5,000.00
Contributions - General	\$ 3,000.00
Contributions - FOL	\$ 16,200.00
Transfer from Capital Improvement Fund	\$ 26,040.00
TOTAL INCOME	\$ 868,683.00
Payroll	\$ 325,000.00
Office Supplies	\$ 3,100.00
Collection Expenses	\$ 3,675.00
Custodial Supplies	\$ 1,400.00
Youth Services Supplies	\$ 4,000.00
Postage	\$ 50.00
Professional Services	\$ 19,000.00
Coop Services (LLC)	\$ 18,000.00
Phone & Internet	\$ 4,700.00
Programming	\$ 15,000.00
Publicity & Printing	\$ 9,000.00
Utilities	\$ 31,500.00
Building Maintenance	\$ 51,000.00
Copy Machine	\$ 4,500.00
Lost Materials	\$ 400.00
Technology	\$ 10,000.00
Materials	\$ 80,000.00
Conferences & Travel	\$ 3,400.00
Dues	\$ 1,575.00
Tax Charge Backs	\$ 500.00
Insurance	\$ 10,200.00
Capital Expenses	\$ 26,040.00
Debt Service - Principal	\$ 135,000.00
Debt Service - Interest	\$ 111,643.00
TOTAL EXPENSES	\$ 868,683.00
TOTAL PROFIT	\$ -

Saugatuck-Douglas District Library: Budget 2025-2026

	Original Budget	Proposed Amendments June 2026	Revised Budget
Millage - Operating	\$ 443,100.00	\$ (4,100.00)	\$ 439,000.00
Millage - Debt	\$ 245,700.00	\$ (1,200.00)	\$ 244,500.00
State Aid	\$ 5,900.00	\$ -	\$ 5,900.00
Universal Service Fund	\$ 9,500.00	\$ (2,500.00)	\$ 7,000.00
Fines & Fees	\$ 8,000.00	\$ 1,500.00	\$ 9,500.00
Penal Fines - Other	\$ 22,000.00		\$ 22,000.00
Penal Fines - Herrick	\$ 11,000.00		\$ 11,000.00
Interest/Investment Income	\$ -	\$ 1,000.00	\$ 1,000.00
Interest/Investment Income	\$ 27,000.00	\$ 2,000.00	\$ 29,000.00
Other Revenue	\$ 5,000.00	\$ 500.00	\$ 5,500.00
Contributions - General	\$ 3,000.00	\$ 5,600.00	\$ 8,600.00
Contributions - FOL	\$ 17,000.00	\$ 4,000.00	\$ 21,000.00
Transfer from Fund Balance	\$ 15,000.00	\$ (15,000.00)	\$ -
Transfer from Capital Improvement Fund	\$ 57,000.00	\$ (34,000.00)	\$ 23,000.00
Transfer from Construction Fund	\$ 73,000.00		\$ 73,000.00
TOTAL INCOME	\$ 942,200.00		\$ 900,000.00
Payroll	\$ 308,880.00	\$ -	\$ 308,880.00
Office Supplies	\$ 2,900.00	\$ 300.00	\$ 3,200.00
Collection Expenses	\$ 3,500.00		\$ 3,500.00
Custodial Supplies	\$ 1,300.00	\$ 500.00	\$ 1,800.00
Youth Services Supplies	\$ 3,820.00	\$ (1,000.00)	\$ 2,820.00
Postage	\$ 50.00		\$ 50.00
Professional Services	\$ 17,500.00	\$ 4,000.00	\$ 21,500.00
Coop Services (LLC)	\$ 16,800.00	\$ (1,000.00)	\$ 15,800.00
Phone & Internet	\$ 4,500.00		\$ 4,500.00
Programming	\$ 13,650.00		\$ 13,650.00
Publicity & Printing	\$ 6,400.00	\$ 500.00	\$ 6,900.00
Utilities	\$ 30,000.00		\$ 30,000.00
Building Maintenance	\$ 43,000.00	\$ 2,000.00	\$ 45,000.00
Copy Machine	\$ 5,000.00	\$ (1,000.00)	\$ 4,000.00
Lost Materials	\$ 300.00		\$ 300.00
Technology	\$ 9,000.00	\$ (1,500.00)	\$ 7,500.00
Materials (Print & Electronic)	\$ 75,750.00	\$ (2,000.00)	\$ 73,750.00
Conferences & Travel	\$ 3,150.00	\$ (1,000.00)	\$ 2,150.00
Dues	\$ 1,300.00		\$ 1,300.00
Tax Charge Backs	\$ 500.00		\$ 500.00
Insurance	\$ 8,700.00		\$ 8,700.00
Capital Expenditure	\$ 67,500.00	\$ (42,000.00)	\$ 25,500.00
New Building	\$ 73,000.00		\$ 73,000.00
Debt Service - Principal	\$ 130,000.00		\$ 130,000.00
Debt Service - Interest	\$ 115,618.00		\$ 115,618.00
Transfer to Debt Service	\$ 82.00		\$ 82.00
TOTAL EXPENSES	\$ 942,200.00		\$ 900,000.00
TOTAL PROFIT	\$ -		\$ -