



119 Nagonaba St. Northport, MI 49670

www.leelanautownshiplibrary.org

**Leelanau Township Library Meeting of the Board of Trustees
Monday January 26, 2026 at 7 pm in the Library and on Zoom**

Meeting ID: 482 391 5571

- 1. Call to Order**
- 2. Approval of December Minutes**
- 3. Public Comment**
- 4. Directors Report**
- 5. Financial Report**
- 6. Old Business**
 - 1. FY 26-27 Budget**
 - 2.**
- 7. New Business**
 - 1. Review current strategic plan**
- 8. Public comment**
- 9. Closed Session**
- 10. Adjournment**

Next meeting: February 23, 2026 at 7pm

DRAFT 12-15-2025 Leelanau Township Library Board of Trustees Meeting

Present: Mark Morton, Rick Gans, Amanda Kruk, Jamie Scripps, Dale Lersch, Mary Robertson

Absent: none

Staff Present: Julie Alpers-Preneta, director

Friends and Public Present: Patty Noftz, via Zoom

- I. Mark called the meeting to order at 7:03pm.
- II. Rick moved to approve the 11-17-25 minutes, Dale seconded. Unanimous approval.
- III. Public Comment: None
- IV. Director's Report
 - A. In November events were well attended; the Library Cookbook Potluck was particularly well received and Erin is thinking about planning another.
 - B. Great Decisions will start up again in Jan-Feb
 - C. Ed has given his 2 weeks notice and Julie will be looking for a new janitor. Mark will send Julie contact info for Solutions For You which is the service Leland Library uses.
- V. Financial Report
 - A. Four months left of Fiscal Year, two lines need adjustment.
 - B. Rick moved to raise line 728 Repairs & Maintenance by \$2,000 and line 746 Library of Things by \$300, Amanda seconded. Unanimous approval.
- VI. Old Business
 - A. FY 26-27 Budget discussion: Julie presented a look at the budget (see board pack), noting that yellow highlighted lines will be more accurate in early '26 as things change and information comes in. We'll delete line 706. Line 709 Health Ins. will be raised to account for Erin. Green highlighted will be determined by board- Amanda agreed to continue without a recording secretary, Rick suggested to increase 801.2 to \$5000. Blue highlighted will be determined later, especially with new janitor.
 - B. Compensation discussion. Mark raised the question of livable wage in Leelanau County, shared a detailed look into Leelanau County libraries payroll as a total of expenses for the fiscal year 24-25 as found in state reports (document handout), and gave the exact proposed percentage increases at Leland Township Library for FY 26-27 so that our board could compare and discuss. Year-end bonus option was mentioned in the event of future extra workload. Board discussed justifications taxpayers may wish to hear, noting that there were plenty.
 1. Board agreed to raise Erin to \$23/hour and Julie to \$56,000/yr.
- VII. New Business: none
- VIII. Public Comment: none
- IX. Closed Session.
 - A. Amanda moved the board into closed session to discuss real estate at 7:35pm, Jamie seconded. Unanimous approval.
 - B. Dale moved the board back into public session at 8:15, Rick seconded. Unanimous approval.
- X. Adjournment: Rick moved to adjourn at 8:15pm.

Next meeting:

Minutes respectively submitted by Amanda Kruk, secretary



Visitors

2024

2025

957



994

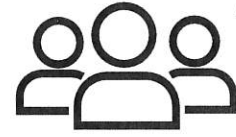
Programs

Offered

11

Attendance

42



Circulation

2024

2025



813 Adults 693

360 Children 324

306 Libby 307

86 Hoopla 126



New Card Holders 2

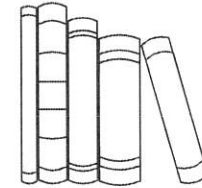
Collection Development

Added

68

Weeded

238



Borrowed

115

Loaned

39

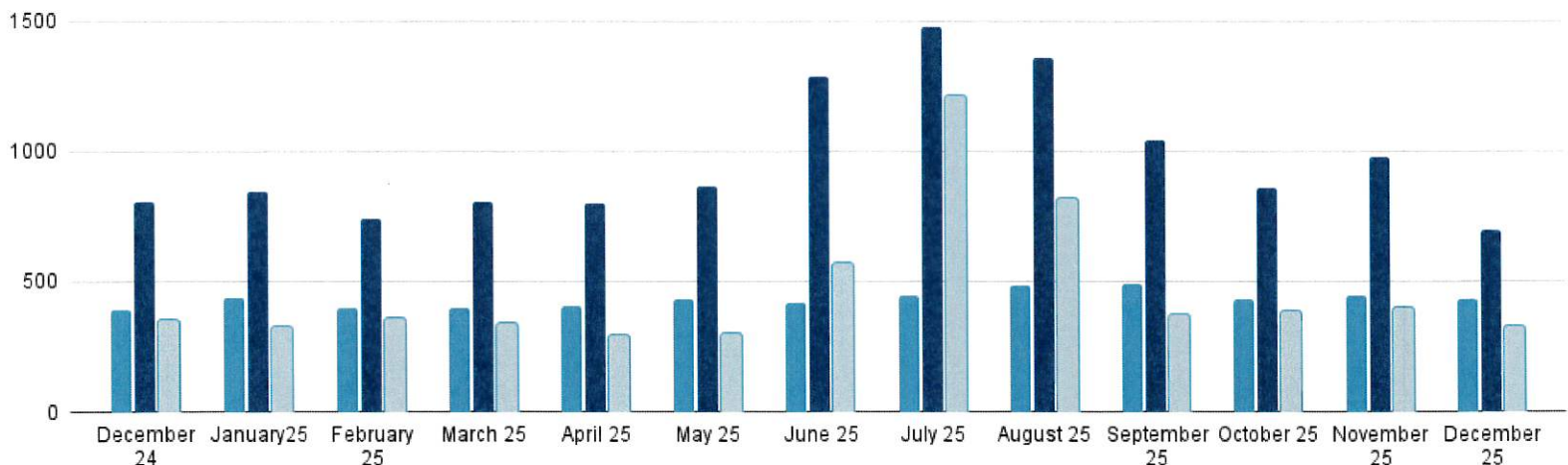


Notary
Services

2

2024-2025 Circulation

Digital Adult Children



What's happening at the Leelanau Township Library

December

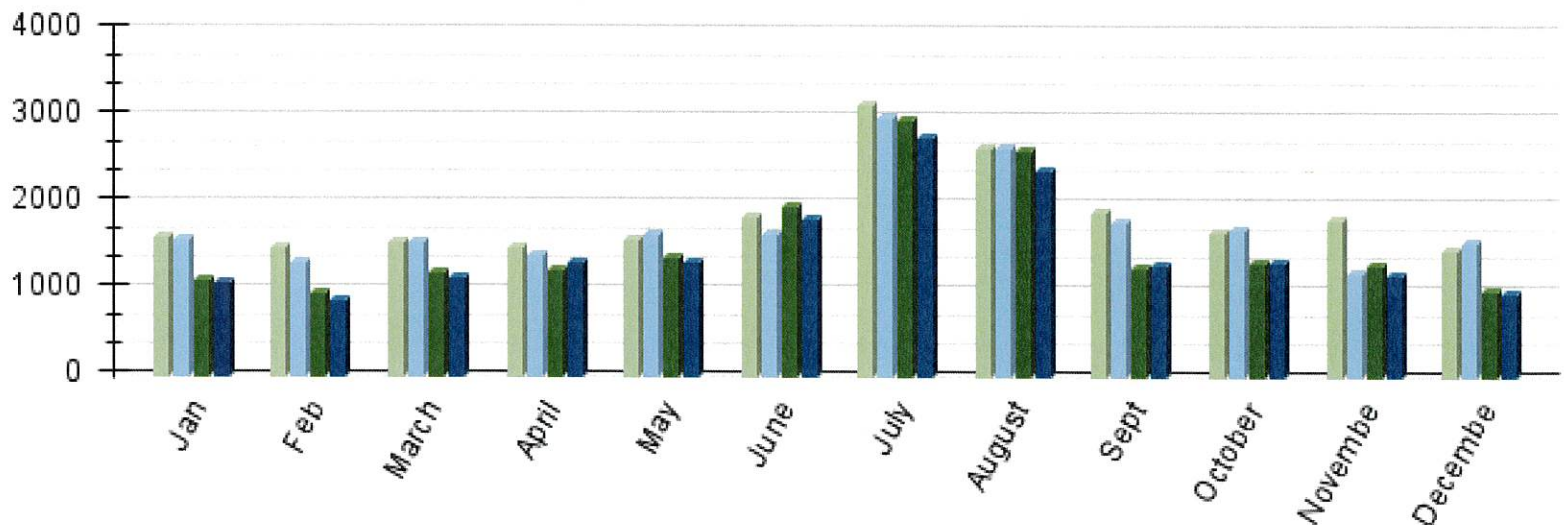
- Dec 13 Merry Music with the Village Voices
- Holiday Closures Dec 24, 25, 31 and Jan 1

Upcoming

- Great Decisions Discussion Group Jan - Feb
- MLK Storytime Jan 19
- FOLTL Burns Night Supper Jan 27
- FOLTL mahjong Jan 10, 17 & 24
- Book Group Heaven and Earth Grocery Store Jan 28
- Vision board Feb 1st
- Blind Date with a Book! February
- Community Soup Potluck March 6

2024 vs 2025

■ Cirs 25 ■ Cirs 24 ■ In Person Visitors 25 ■ In Person Visitors 24



Leelanau Township Library
Balance Sheet

As of December 31, 2025

Dec 31, 25

ASSETS

Current Assets

Checking/Savings

000-001 · HB Checking 0284	7,925.21
000-002 · HB MM Savings 0297	
000-007 · Capital Campaign	10,000.00
000-002 · HB MM Savings 0297 - Other	144,367.05
Total 000-002 · HB MM Savings 0297	154,367.05
000-005 · HB CD 7234	35,791.87
000-006 · HB CD 7247	20,871.94
000-008 · HB CD 4006	50,000.00
000-009 · HB CD 4019	50,000.00
000-010 · HB CD 1422	75,000.00

Total Checking/Savings 393,956.07

Total Current Assets 393,956.07

TOTAL ASSETS 393,956.07

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

2111 · *Direct Deposit Liabilities	-3,601.94
24000 · Payroll Liabilities	1,339.28
241 · MI State Withholding	759.00
242 · Federal Withholding	354.00
243 · Social Security - Co	529.04
244 · Medicare - Co	123.72
247 · Social Security - Employee	529.04
248 · Medicare - Employee	123.72

Total Other Current Liabilities 155.86

Total Current Liabilities 155.86

Total Liabilities 155.86

Equity

30000 · Opening Balance Equity	239,934.79
32000 · Retained Earnings	254,166.99
Net Income	-100,301.57

Total Equity 393,800.21

TOTAL LIABILITIES & EQUITY 393,956.07

Leelanau Township Library

Profit & Loss

December 2025

Dec 25

Income	
402 · Property Tax Capture	
402.1 · Deferred Tax Capture	43,370.13
Total 402 · Property Tax Capture	43,370.13
602 · In House Revenues	336.50
669 · Investment Interest	104.36
687 · Rebates & Misc. Revenue	415.99
Total Income	44,226.98
Expense	
701 · Payroll Expenses	8,555.25
703 · Social Security - Employer	529.04
704 · Medicare - Employer	123.72
705 · MI Unemployment Tax	0.00
709 · Health Insurance	2,005.75
710 · 401K Pension	224.42
726 · SUPPLIES	
727 · OFFICE MATERIALS	
727.1 · Postage	69.62
727.3 · Office Supplies	116.47
Total 727 · OFFICE MATERIALS	186.09
Total 726 · SUPPLIES	186.09
728 · Repairs & Maintenance	340.24
729 · Building Supplies	25.99
741 · Books	847.53
743 · Periodicals	144.85
744 · Digital Materials	1,990.16
745 · Movies	67.90
747 · Programs	222.02
750 · Information and Technology	616.99
801 · Professional Fees	
801.1 · Bookkeeping Fees	237.00
801.2 · Legal Fees	1,000.00
Total 801 · Professional Fees	1,237.00
850 · Communications	50.00
921 · Electric	188.08
Total Expense	17,355.03
Net Income	26,871.95

Leelanau Township Library Profit & Loss Budget Performance

December 2025

	Dec 25	Apr - Dec 25	YTD Remainder	Annual Budget
Income				
402 · Property Tax Capture				
402.1 · Deferred Tax Capture	43,370.13	43,370.13		
402 · Property Tax Capture - Other	0.00	18,269.29	287,017.12	287,017.12
Total 402 · Property Tax Capture	43,370.13	61,639.42	287,017.12	287,017.12
566 · State Grants, Culture				
566.2 · Other Grants	0.00	300.00		
566.1 · State Library Aid	0.00	1,126.68	2,100.00	2,100.00
Total 566 · State Grants, Culture	0.00	1,426.68	2,100.00	2,100.00
581 · County Penal Fines	0.00	0.00	2,500.00	2,500.00
602 · In House Revenues	336.50	3,313.20	3,500.00	3,500.00
669 · Investment Interest	104.36	1,683.40	3,000.00	3,000.00
674 · Private Donations				
674.4 · Contributions from Friends	0.00	7,033.00		
674.3 · Donations-Unrestricted	0.00	6,190.00	3,500.00	3,500.00
674.2 · Temporary Restricted Donation	0.00	-100.00		
674.1 · Restricted Donation	0.00	40.00		
Total 674 · Private Donations	0.00	13,163.00	3,500.00	3,500.00
687 · Rebates & Misc. Revenue	415.99	415.99		
Total Income	44,226.98	81,641.69	301,617.12	301,617.12
Expense				
701 · Payroll Expenses	8,555.25	81,440.15		
702 · Salaries and Wages	0.00	0.00	43,535.85	124,976.00
703 · Social Security - Employer	529.04	4,921.98	2,852.52	7,774.50
704 · Medicare - Employer	123.72	1,151.09	661.91	1,813.00
705 · MI Unemployment Tax	0.00	269.00	3,106.00	3,375.00
707 · Federal Unemployment	0.00	0.00	200.00	200.00
709 · Health Insurance	2,005.75	17,427.00	1,281.00	18,708.00
710 · 401K Pension	224.42	1,902.37	3,097.63	5,000.00
717 · INSURANCE				
717.2 · Workers Comp Insurance	0.00	430.00	20.00	450.00
717.1 · Property & Liability Insurance	0.00	0.00	5,100.00	5,100.00
Total 717 · INSURANCE	0.00	430.00	5,120.00	5,550.00
726 · SUPPLIES				
727 · OFFICE MATERIALS				
727.1 · Postage	69.62	284.26	415.74	700.00
727.2 · Printing	0.00	0.00	500.00	500.00
727.3 · Office Supplies	116.47	3,438.07	2,561.93	6,000.00
Total 727 · OFFICE MATERIALS	186.09	3,722.33	3,477.67	7,200.00
Total 726 · SUPPLIES	186.09	3,722.33	3,477.67	7,200.00
728 · Repairs & Maintenance	340.24	5,076.23	2,423.77	7,500.00
729 · Building Supplies	25.99	355.93	144.07	500.00
730 · Furnishings/Equipment	0.00	512.69	987.31	1,500.00
741 · Books	847.53	11,444.76	8,555.24	20,000.00

Leelanau Township Library Profit & Loss Budget Performance

December 2025

	Dec 25	Apr - Dec 25	YTD Remainder	Annual Budget
742 · Audio Books	0.00	38.95	361.05	400.00
743 · Periodicals	144.85	665.61	1,834.39	2,500.00
744 · Digital Materials	1,990.16	8,605.68	1,894.32	10,500.00
745 · Movies	67.90	503.92	496.08	1,000.00
746 · Library of Things	0.00	1,071.22	228.78	1,300.00
747 · Programs	222.02	2,479.87	1,520.13	4,000.00
750 · Information and Technology	616.99	4,590.66	3,409.34	8,000.00
760 · PR and Advertising	0.00	255.00	1,245.00	1,500.00
801 · Professional Fees				
801.1 · Bookkeeping Fees	237.00	3,200.25	1,299.75	4,500.00
801.2 · Legal Fees	1,000.00	1,000.00	0.00	1,000.00
801.4 · Consultants	0.00	21,665.00	28,335.00	50,000.00
801.5 · Recording Secretary	0.00	0.00	600.00	600.00
Total 801 · Professional Fees	1,237.00	25,865.25	30,234.75	56,100.00
802 · Dues	0.00	1,618.49	381.51	2,000.00
810 · Education/TraininTransp	0.00	183.03	1,816.97	2,000.00
850 · Communications	50.00	400.00	300.00	700.00
920 · Heating	0.00	892.65	1,107.35	2,000.00
921 · Electric	188.08	2,618.95	1,081.05	3,700.00
922 · Sewer Use Fee	0.00	0.00	800.00	800.00
955 · Misc Expense/Contingency				
955.3 · Expenses paid by Friends	0.00	3,500.45		
955.2 · Miscellaneous	0.00	0.00	700.00	700.00
Total 955 · Misc Expense/Contingency	0.00	3,500.45	700.00	700.00
Total Expense	17,355.03	181,943.26	119,353.24	301,296.50
Net Income	<u>26,871.95</u>	<u>-100,301.57</u>	<u>182,263.88</u>	<u>320.62</u>

11:18 AM
01/16/26
Accrual Basis

Leelanau Township Library
General Ledger
As of December 31, 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
000-001 - HB Checking 0284							3,858.65
Check	12/01/2025	auto	Google	Google Workspace	750 - Information and Technology	-84.00	3,774.65
Transfer	12/01/2025			Funds Transfer	000-002 - HB MM Savings 0297	7,500.00	11,274.65
Check	12/02/2025	DC	Postmaster	stamps	727.1 - Postage	-40.56	11,234.09
Check	12/02/2025	online	Consumers Energy	1030 4900 3676: Oct/Nov 2025	921 - Electric	-188.08	11,046.01
Check	12/03/2025	DC	Postmaster	postage to Ankorage AK	727.1 - Postage	-19.85	11,026.16
Liability Check	12/04/2025		QuickBooks Payroll Service	Created by Payroll Service on 12/01/2025	2111 - *Direct Deposit Liabilities	-3,531.21	7,494.95
Check	12/04/2025	online	T-Mobile	December statement	750 - Information and Technology	-151.50	7,343.45
Paycheck	12/05/2025	DD1186	Erin A Connolly	Direct Deposit	-SPLIT-	0.00	7,343.45
Paycheck	12/05/2025	DD1187	Julie A Preneta	Direct Deposit	-SPLIT-	0.00	7,343.45
Paycheck	12/05/2025	DD1188	Marie E Gaspari	Direct Deposit	-SPLIT-	0.00	7,343.45
Check	12/08/2025	auto	Adobe Inc	2447760595: Acrobat Pro	750 - Information and Technology	-29.99	7,313.46
Check	12/11/2025	1448	Amazon Capital Services	1TTF-PX6T-TR{7: November 2025	-SPLIT-	-1,234.17	6,079.29
Check	12/11/2025	1449	Bookkeeping Services Inc	8182: November 2025	801.1 - Bookkeeping Fees	-237.00	5,842.29
Check	12/11/2025	1450	Ed Kolarik	November Custodial Services	728 - Repairs & Maintenance	-320.00	5,522.29
Check	12/11/2025	1451	Integrity Business Solutions	2716431-0: paper	727.3 - Office Supplies	-65.98	5,456.31
Check	12/11/2025	1452	Mid-Michigan Library League	13781: OD for Jan-Dec 2026	744 - Digital Materials	-1,403.39	4,052.92
Check	12/11/2025	1453	NetLink Business Solutions	152246: Computer Tech Support 10/13/25	750 - Information and Technology	-70.00	3,982.92
Check	12/11/2025	1454	Overdrive Inc	01981CO25388260: November Audio and EBooks	744 - Digital Materials	-586.77	3,396.15
Check	12/11/2025	online	Blue Care Network of Michigan		-SPLIT-	-2,005.75	1,390.40
Check	12/11/2025	online	Olson & Howard	Engagement Letter	801.2 - Legal Fees	-1,000.00	390.40
Check	12/11/2025	online	Cook's Illustrated	6 issues	743 - Periodicals	-30.95	359.45
Liability Check	12/12/2025	EFTPS	United States Treasury	92-2059516 -941 November 2025	-SPLIT-	-1,643.14	-1,283.69
Check	12/12/2025	online	Wooden Boat	13 issues	743 - Periodicals	-73.95	-1,357.64
Transfer	12/15/2025			Funds Transfer	000-002 - HB MM Savings 0297	11,800.00	10,442.36
Check	12/16/2025	DC	Postmaster	postage Jamaica NY	727.1 - Postage	-4.96	10,437.40
Liability Check	12/18/2025		QuickBooks Payroll Service	Created by Payroll Service on 12/15/2025	2111 - *Direct Deposit Liabilities	-3,512.29	6,925.11
Check	12/19/2025	auto	Mother Earth News	1 year	743 - Periodicals	-39.95	6,885.16
Paycheck	12/19/2025	DD1189	Erin A Connolly	Direct Deposit	-SPLIT-	0.00	6,885.16
Paycheck	12/19/2025	DD1190	Julie A Preneta	Direct Deposit	-SPLIT-	0.00	6,885.16
Paycheck	12/19/2025	DD1191	Marie E Gaspari	Direct Deposit	-SPLIT-	0.00	6,885.16
Transfer	12/30/2025			Funds Transfer	000-002 - HB MM Savings 0297	5,000.00	11,885.16
Check	12/30/2025	DC	Postmaster	postage Chicago IL	727.1 - Postage	-4.25	11,880.91
Check	12/30/2025	online	T-Mobile	Hotspots Nov/Dec 2025	750 - Information and Technology	-151.50	11,729.41
Check	12/30/2025	online	Charter Communications	Bundle Services December 2025	-SPLIT-	-180.00	11,549.41
Liability Check	12/31/2025		QuickBooks Payroll Service	Created by Payroll Service on 12/30/2025	2111 - *Direct Deposit Liabilities	-3,601.94	7,947.47
Check	12/31/2025	auto	Intuit	monthly payroll service	701 - Payroll Expenses	-22.28	7,925.21
Total 000-001 - HB Checking 0284						4,066.56	7,925.21
000-002 - HB MM Savings 0297							209,440.07
000-007 - Capital Campaign							10,000.00
Total 000-007 - Capital Campaign							10,000.00
000-002 - HB MM Savings 0297 - Other							199,440.07
Transfer	12/01/2025			Funds Transfer	000-001 - HB Checking 0284	-7,500.00	191,940.07
Transfer	12/15/2025			Funds Transfer	000-001 - HB Checking 0284	-11,800.00	180,140.07
Transfer	12/16/2025			Funds Transfer to open CD	000-010 - HB CD 1422	-75,000.00	105,140.07
Deposit	12/16/2025			Deposit	-SPLIT-	535.99	105,676.06
Transfer	12/30/2025			Funds Transfer	000-001 - HB Checking 0284	-5,000.00	100,676.06
Deposit	12/31/2025			Deposit	-SPLIT-	43,586.63	144,262.69
Deposit	12/31/2025			Interest	669 - Investment Interest	104.36	144,367.05
Total 000-002 - HB MM Savings 0297 - Other						-55,073.02	144,367.05
Total 000-002 - HB MM Savings 0297						-55,073.02	154,367.05
000-003 - HB MM Fund Balance							0.00
Total 000-003 - HB MM Fund Balance							0.00
000-400 - Petty Cash							0.00
Total 000-400 - Petty Cash							0.00
000-005 - HB CD 7234							35,791.87
Total 000-005 - HB CD 7234							35,791.87
000-006 - HB CD 7247							20,871.94
Total 000-006 - HB CD 7247							20,871.94
000-008 - HB CD 4006							50,000.00
Total 000-008 - HB CD 4006							50,000.00
000-009 - HB CD 4019							50,000.00
Total 000-009 - HB CD 4019							50,000.00

11:18 AM
01/16/26
Accrual Basis

Leelanau Township Library
General Ledger
As of December 31, 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
000-010 - HB CD 1422							0.00
Transfer	12/16/2025			Funds Transfer to open CD	000-002 - HB MM Savings 0287	75,000.00	75,000.00
Total 000-010 - HB CD 1422						75,000.00	75,000.00
11000 - Accounts Receivable							0.00
Total 11000 - Accounts Receivable							0.00
12000 - Undeposited Funds							0.00
Total 12000 - Undeposited Funds							0.00
15000 - Capital Improvement							0.00
Total 15000 - Capital Improvement							0.00
20000 - Accounts Payable							0.00
Total 20000 - Accounts Payable							0.00
2111 - *Direct Deposit Liabilities							0.00
Liability Check	12/04/2025		QuickBooks Payroll Service	Created by Payroll Service on 12/01/2025	000-001 - HB Checking 0284	3,531.21	3,531.21
Paycheck	12/05/2025	DD1186	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-1,442.78	2,088.43
Paycheck	12/05/2025	DD1187	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-1,606.07	482.36
Paycheck	12/05/2025	DD1188	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-482.36	0.00
Liability Check	12/18/2025		QuickBooks Payroll Service	Created by Payroll Service on 12/15/2025	000-001 - HB Checking 0284	3,512.29	3,512.29
Paycheck	12/19/2025	DD1189	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-1,442.78	2,069.51
Paycheck	12/19/2025	DD1190	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-1,606.06	463.45
Paycheck	12/19/2025	DD1191	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-463.45	0.00
Liability Check	12/31/2025		QuickBooks Payroll Service	Created by Payroll Service on 12/30/2025	000-001 - HB Checking 0284	3,601.94	3,601.94
Total 2111 - *Direct Deposit Liabilities						3,601.94	3,601.94
2110 - Direct Deposit Liabilities							0.00
Total 2110 - Direct Deposit Liabilities							0.00
24000 - Payroll Liabilities							-890.44
Paycheck	12/05/2025	DD1186	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-50.40	-940.84
Paycheck	12/05/2025	DD1186	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-50.40	-991.24
Paycheck	12/05/2025	DD1186	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	-991.24
Paycheck	12/05/2025	DD1186	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	-991.24
Paycheck	12/05/2025	DD1187	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-61.81	-1,053.05
Paycheck	12/05/2025	DD1187	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-61.81	-1,114.86
Paycheck	12/05/2025	DD1187	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	0.00	-1,114.86
Paycheck	12/05/2025	DD1187	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	0.00	-1,114.86
Paycheck	12/05/2025	DD1188	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	0.00	-1,114.86
Paycheck	12/05/2025	DD1188	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	0.00	-1,114.86
Paycheck	12/19/2025	DD1189	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-50.40	-1,165.26
Paycheck	12/19/2025	DD1189	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-50.40	-1,215.66
Paycheck	12/19/2025	DD1189	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	-1,215.66
Paycheck	12/19/2025	DD1189	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	-1,215.66
Paycheck	12/19/2025	DD1190	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-61.81	-1,277.47
Paycheck	12/19/2025	DD1190	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-61.81	-1,339.28
Paycheck	12/19/2025	DD1190	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	0.00	-1,339.28
Paycheck	12/19/2025	DD1190	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	0.00	-1,339.28
Paycheck	12/19/2025	DD1191	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	0.00	-1,339.28
Paycheck	12/19/2025	DD1191	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	0.00	-1,339.28
Total 24000 - Payroll Liabilities						-448.84	-1,339.28
241 - MI State Withholding							-500.69
Paycheck	12/05/2025	DD1186	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-50.30	-550.99
Paycheck	12/05/2025	DD1187	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-65.98	-616.97
Paycheck	12/05/2025	DD1188	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-13.33	-630.30
Paycheck	12/19/2025	DD1189	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-50.30	-680.60
Paycheck	12/19/2025	DD1190	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-65.98	-746.58
Paycheck	12/19/2025	DD1191	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-12.42	-759.00
Total 241 - MI State Withholding						-258.31	-759.00
242 - Federal Withholding							-354.00
Paycheck	12/05/2025	DD1186	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-8.00	-362.00
Paycheck	12/05/2025	DD1187	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-169.00	-531.00
Paycheck	12/05/2025	DD1188	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	0.00	-531.00
Liability Check	12/12/2025	EFTPS	United States Treasury	92-2059516 -941 November 2025	000-001 - HB Checking 0284	354.00	-177.00
Paycheck	12/19/2025	DD1189	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-8.00	-185.00
Paycheck	12/19/2025	DD1190	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-169.00	-354.00
Paycheck	12/19/2025	DD1191	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	0.00	-354.00
Total 242 - Federal Withholding						0.00	-354.00

Leelanau Township Library
General Ledger
As of December 31, 2025

	Type	Date	Num	Name	Memo	Split	Amount	Balance
243 · Social Security - Co								-522.39
	Paycheck	12/05/2025	DD1186	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	-104.16	-626.55
	Paycheck	12/05/2025	DD1187	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	-127.75	-754.30
	Paycheck	12/05/2025	DD1188	Marie E Gaspari	Direct Deposit	000-001 · HB Checking 0284	-33.28	-787.58
	Liability Check	12/12/2025	EFTPS	United States Treasury	92-2059516 -941 November 2025	000-001 · HB Checking 0284	522.39	-265.19
	Paycheck	12/19/2025	DD1189	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	-104.16	-369.35
	Paycheck	12/19/2025	DD1190	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	-127.75	-497.10
	Paycheck	12/19/2025	DD1191	Marie E Gaspari	Direct Deposit	000-001 · HB Checking 0284	-31.94	-529.04
Total 243 · Social Security - Co							-6.65	-529.04
244 · Medicare - Co								-122.18
	Paycheck	12/05/2025	DD1186	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	-24.36	-146.54
	Paycheck	12/05/2025	DD1187	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	-29.87	-176.41
	Paycheck	12/05/2025	DD1188	Marie E Gaspari	Direct Deposit	000-001 · HB Checking 0284	-7.78	-184.19
	Liability Check	12/12/2025	EFTPS	United States Treasury	92-2059516 -941 November 2025	000-001 · HB Checking 0284	122.18	-62.01
	Paycheck	12/19/2025	DD1189	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	-24.36	-86.37
	Paycheck	12/19/2025	DD1190	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	-29.88	-116.25
	Paycheck	12/19/2025	DD1191	Marie E Gaspari	Direct Deposit	000-001 · HB Checking 0284	-7.47	-123.72
Total 244 · Medicare - Co							-1.54	-123.72
245 · MI Unemployment								0.00
Total 245 · MI Unemployment								0.00
247 · Social Security - Employee								-522.39
	Paycheck	12/05/2025	DD1186	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	-104.16	-626.55
	Paycheck	12/05/2025	DD1187	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	-127.75	-754.30
	Paycheck	12/05/2025	DD1188	Marie E Gaspari	Direct Deposit	000-001 · HB Checking 0284	-33.28	-787.58
	Liability Check	12/12/2025	EFTPS	United States Treasury	92-2059516 -941 November 2025	000-001 · HB Checking 0284	522.39	-265.19
	Paycheck	12/19/2025	DD1189	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	-104.16	-369.35
	Paycheck	12/19/2025	DD1190	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	-127.75	-497.10
	Paycheck	12/19/2025	DD1191	Marie E Gaspari	Direct Deposit	000-001 · HB Checking 0284	-31.94	-529.04
Total 247 · Social Security - Employee							-6.65	-529.04
248 · Medicare - Employee								-122.18
	Paycheck	12/05/2025	DD1186	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	-24.36	-146.54
	Paycheck	12/05/2025	DD1187	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	-29.87	-176.41
	Paycheck	12/05/2025	DD1188	Marie E Gaspari	Direct Deposit	000-001 · HB Checking 0284	-7.78	-184.19
	Liability Check	12/12/2025	EFTPS	United States Treasury	92-2059516 -941 November 2025	000-001 · HB Checking 0284	122.18	-62.01
	Paycheck	12/19/2025	DD1189	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	-24.36	-86.37
	Paycheck	12/19/2025	DD1190	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	-29.88	-116.25
	Paycheck	12/19/2025	DD1191	Marie E Gaspari	Direct Deposit	000-001 · HB Checking 0284	-7.47	-123.72
Total 248 · Medicare - Employee							-1.54	-123.72
249 · Federal Unemployment - Co								0.00
Total 249 · Federal Unemployment - Co								0.00
30000 · Opening Balance Equity								-239,934.79
Total 30000 · Opening Balance Equity								-239,934.79
32000 · Retained Earnings								-254,166.99
Total 32000 · Retained Earnings								-254,166.99
400 · INCOME								0.00
Total 400 · INCOME								0.00
402 · Property Tax Capture								-18,269.29
402.1 · Deferred Tax Capture								0.00
	Deposit	12/31/2025	5058	Leelanau Township	Tax Disbursement	000-002 · HB MM Savings 0207	-43,370.13	-43,370.13
Total 402.1 · Deferred Tax Capture							-43,370.13	-43,370.13
402 · Property Tax Capture - Other								-18,269.29
Total 402 · Property Tax Capture - Other								-18,269.29
Total 402 · Property Tax Capture							-43,370.13	-61,639.42
566 · State Grants, Culture								-1,426.68
566.2 · Other Grants								-300.00
Total 566.2 · Other Grants								-300.00
566.1 · State Library Aid								-1,126.68
Total 566.1 · State Library Aid								-1,126.68
566 · State Grants, Culture - Other								0.00
Total 566 · State Grants, Culture - Other								0.00
Total 566 · State Grants, Culture								-1,426.68
581 · County Penal Fines								0.00

11:18 AM
01/16/26
Accrual Basis

Leelanau Township Library
General Ledger
As of December 31, 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
Total 581 - County Penal Fines							0.00
602 - In House Revenues							-2,976.70
Deposit	12/16/2025			VLF	000-002 - HB MM Savings 0297	-120.00	-3,096.70
Deposit	12/31/2025	3821	Harlow, Gayle	copies	000-002 - HB MM Savings 0297	-6.50	-3,103.20
Deposit	12/31/2025	2436	Harlow, Gayle	copies	000-002 - HB MM Savings 0297	-145.00	-3,248.20
Deposit	12/31/2025			VLF	000-002 - HB MM Savings 0297	-65.00	-3,313.20
Total 602 - In House Revenues							-336.50
669 - Investment Interest							-1,579.04
Deposit	12/31/2025			Interest	000-002 - HB MM Savings 0297	-104.36	-1,683.40
Total 669 - Investment Interest							-104.36
674 - Private Donations							-13,163.00
674.12 - Capital Campaign Donation							0.00
Total 674.12 - Capital Campaign Donation							0.00
674.5 - Leelanau Twp. Comm. Foundation							0.00
Total 674.5 - Leelanau Twp. Comm. Foundation							0.00
674.4 - Contributions from Friends							-7,033.00
Total 674.4 - Contributions from Friends							-7,033.00
674.3 - Donations-Unrestricted							-6,190.00
Total 674.3 - Donations-Unrestricted							-6,190.00
674.2 - Temporary Restricted Donation							100.00
Total 674.2 - Temporary Restricted Donation							100.00
674.1 - Restricted Donation							-40.00
Total 674.1 - Restricted Donation							-40.00
674 - Private Donations - Other							0.00
Total 674 - Private Donations - Other							0.00
Total 674 - Private Donations							-13,163.00
687 - Rebates & Misc. Revenue							0.00
Deposit	12/16/2025	228003	Kroll Settlement	Settlement	000-002 - HB MM Savings 0297	-415.99	-415.99
Total 687 - Rebates & Misc. Revenue							-415.99
700 - EXPENDITURE/EXPENSE							0.00
Total 700 - EXPENDITURE/EXPENSE							0.00
701 - Payroll Expenses							72,884.90
Paycheck	12/05/2025	DD1186	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	1,386.00	74,270.90
Paycheck	12/05/2025	DD1186	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	168.00	74,438.90
Paycheck	12/05/2025	DD1186	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	126.00	74,564.90
Paycheck	12/05/2025	DD1187	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	1,854.43	76,419.33
Paycheck	12/05/2025	DD1187	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	206.05	76,625.38
Paycheck	12/05/2025	DD1188	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	450.87	77,076.25
Paycheck	12/05/2025	DD1188	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	85.88	77,162.13
Paycheck	12/19/2025	DD1189	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	1,848.50	78,810.63
Paycheck	12/19/2025	DD1189	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	31.50	78,842.13
Paycheck	12/19/2025	DD1190	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	2,060.48	80,902.61
Paycheck	12/19/2025	DD1191	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	515.28	81,417.89
Check	12/31/2025	auto	Intuit	monthly payroll service	000-001 - HB Checking 0284	22.26	81,440.15
Total 701 - Payroll Expenses							8,555.25
702 - Salaries and Wages							0.00
Total 702 - Salaries and Wages							0.00
703 - Social Security - Employer							4,392.94
Paycheck	12/05/2025	DD1186	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	104.16	4,497.10
Paycheck	12/05/2025	DD1187	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	127.75	4,624.85
Paycheck	12/05/2025	DD1188	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	33.28	4,658.13
Paycheck	12/19/2025	DD1189	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	104.16	4,762.29
Paycheck	12/19/2025	DD1190	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	127.75	4,890.04
Paycheck	12/19/2025	DD1191	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	31.94	4,921.98
Total 703 - Social Security - Employer							529.04
704 - Medicare - Employer							1,027.37
Paycheck	12/05/2025	DD1186	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	24.36	1,051.73
Paycheck	12/05/2025	DD1187	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	26.87	1,081.60
Paycheck	12/05/2025	DD1188	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	7.78	1,089.38
Paycheck	12/19/2025	DD1189	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	24.36	1,113.74
Paycheck	12/19/2025	DD1190	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	29.88	1,143.62
Paycheck	12/19/2025	DD1191	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	7.47	1,151.09

11:18 AM
01/16/26
Accrual Basis

Leelanau Township Library
General Ledger
As of December 31, 2025

	Type	Date	Num	Name	Memo	Split	Amount	Balance
Total 704 · Medicare - Employer							123.72	1,151.09
705 · MI Unemployment Tax								269.00
	Paycheck	12/05/2025	DD1186	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	0.00	269.00
	Paycheck	12/05/2025	DD1187	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	0.00	269.00
	Paycheck	12/05/2025	DD1188	Marie E Gaspari	Direct Deposit	000-001 · HB Checking 0284	0.00	269.00
	Paycheck	12/19/2025	DD1189	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	0.00	269.00
	Paycheck	12/19/2025	DD1190	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	0.00	269.00
	Paycheck	12/19/2025	DD1191	Marie E Gaspari	Direct Deposit	000-001 · HB Checking 0284	0.00	269.00
Total 705 · MI Unemployment Tax							0.00	269.00
707 · Federal Unemployment								0.00
Total 707 · Federal Unemployment								0.00
708 · Bonus								0.00
Total 708 · Bonus								0.00
709 · Health Insurance								15,421.25
	Check	12/11/2025	online	Blue Care Network of Michigan	JP	000-001 · HB Checking 0284	1,559.00	16,980.25
	Check	12/11/2025	online	Blue Care Network of Michigan	EC	000-001 · HB Checking 0284	446.75	17,427.00
Total 709 · Health Insurance							2,005.75	17,427.00
710 · 401K Pension								1,677.95
	Paycheck	12/05/2025	DD1186	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	50.40	1,728.35
	Paycheck	12/05/2025	DD1187	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	61.81	1,790.16
	Paycheck	12/19/2025	DD1189	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	50.40	1,840.56
	Paycheck	12/19/2025	DD1190	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	61.81	1,902.37
Total 710 · 401K Pension							224.42	1,902.37
717 · INSURANCE								430.00
717.3 · Notary Bond								0.00
Total 717.3 · Notary Bond								0.00
717.2 · Workers Comp Insurance								430.00
Total 717.2 · Workers Comp Insurance								430.00
717.1 · Property & Liability Insurance								0.00
Total 717.1 · Property & Liability Insurance								0.00
717 · INSURANCE - Other								0.00
Total 717 · INSURANCE - Other								0.00
Total 717 · INSURANCE								430.00
726 · SUPPLIES								3,536.24
727 · OFFICE MATERIALS								3,536.24
727.1 · Postage								214.64
	Check	12/02/2025	DC	Postmaster	stamps	000-001 · HB Checking 0284	40.56	255.20
	Check	12/03/2025	DC	Postmaster	postage to Anchorage AK	000-001 · HB Checking 0284	19.85	275.05
	Check	12/16/2025	DC	Postmaster	postage Jamaica NY	000-001 · HB Checking 0284	4.96	280.01
	Check	12/30/2025	DC	Postmaster	postage Chicago IL	000-001 · HB Checking 0284	4.25	284.26
Total 727.1 · Postage							69.62	284.26
727.2 · Printing								0.00
Total 727.2 · Printing								0.00
727.3 · Office Supplies								3,321.60
	Check	12/11/2025	1448	Amazon Capital Services	Office Supplies	000-001 · HB Checking 0284	50.49	3,372.09
	Check	12/11/2025	1451	Integrity Business Solutions	2718431-0: paper	000-001 · HB Checking 0284	65.98	3,438.07
Total 727.3 · Office Supplies							116.47	3,438.07
727 · OFFICE MATERIALS - Other								0.00
Total 727 · OFFICE MATERIALS - Other								0.00
Total 727 · OFFICE MATERIALS							186.09	3,722.33
726 · SUPPLIES - Other								0.00
Total 726 · SUPPLIES - Other								0.00
Total 726 · SUPPLIES							186.09	3,722.33
728 · Repairs & Maintenance								4,735.99
	Check	12/11/2025	1448	Amazon Capital Services	Repairs & Maint	000-001 · HB Checking 0284	20.24	4,756.23
	Check	12/11/2025	1450	Ed Kolarik	November Custodial Services	000-001 · HB Checking 0284	320.00	5,076.23
Total 728 · Repairs & Maintenance							340.24	5,076.23
729 · Building Supplies								329.94
	Check	12/11/2025	1448	Amazon Capital Services	Building Supplies	000-001 · HB Checking 0284	25.99	355.93
Total 729 · Building Supplies							25.99	355.93
730 · Furnishings/Equipment								512.69
Total 730 · Furnishings/Equipment								512.69

11:18 AM
01/16/26
Accrual Basis

Leelanau Township Library
General Ledger
As of December 31, 2025

	Type	Date	Num	Name	Memo	Split	Amount	Balance
741 · Books								10,587.23
	Check	12/11/2025	1448	Amazon Capital Services	Books	000-001 · HB Checking 0284	847.53	11,444.76
Total 741 · Books							847.53	11,444.76
742 · Audio Books								38.95
Total 742 · Audio Books								38.95
743 · Periodicals								520.76
	Check	12/11/2025	online	Cook's Illustrated	6 issues	000-001 · HB Checking 0284	30.95	551.71
	Check	12/12/2025	online	Wooden Boat	13 issues	000-001 · HB Checking 0284	73.95	625.66
	Check	12/19/2025	auto	Mother Earth News	1 year	000-001 · HB Checking 0284	30.95	656.61
Total 743 · Periodicals							144.85	665.61
744 · Digital Materials								6,615.52
	Check	12/11/2025	1452	Mid-Michigan Library League	13781: OD for Jan-Dec 2026	000-001 · HB Checking 0284	1,403.39	8,018.91
	Check	12/11/2025	1454	Overdrive Inc	01981CO25388260: November Audio and EBooks	000-001 · HB Checking 0284	586.77	8,605.68
Total 744 · Digital Materials							1,990.16	8,605.68
745 · Movies								436.02
	Check	12/11/2025	1448	Amazon Capital Services	Movies/DVD	000-001 · HB Checking 0284	67.90	503.92
Total 745 · Movies							67.90	503.92
746 · Library of Things								1,071.22
Total 746 · Library of Things								1,071.22
747 · Programs								2,257.85
	Check	12/11/2025	1448	Amazon Capital Services	Programs	000-001 · HB Checking 0284	222.02	2,479.87
Total 747 · Programs							222.02	2,479.87
750 · Information and Technology								3,973.67
	Check	12/01/2025	auto	Google	Google Workspace	000-001 · HB Checking 0284	84.00	4,057.67
	Check	12/04/2025	online	T-Mobile	December statement	000-001 · HB Checking 0284	151.50	4,209.17
	Check	12/08/2025	auto	Adobe Inc	2447760595: Acrobat Pro	000-001 · HB Checking 0284	29.99	4,239.16
	Check	12/11/2025	1453	NetLink Business Solutions	152246: Computer Tech Support 10/13/25	000-001 · HB Checking 0284	70.00	4,309.16
	Check	12/30/2025	online	T-Mobile	Hotspots Nov/Dec 2025	000-001 · HB Checking 0284	151.50	4,460.66
	Check	12/30/2025	online	Charter Communications	Internet	000-001 · HB Checking 0284	130.00	4,590.66
Total 750 · Information and Technology							616.99	4,590.66
760 · PR and Advertising								255.00
Total 760 · PR and Advertising								255.00
801 · Professional Fees								24,628.25
801.1 · Bookkeeping Fees								2,963.25
	Check	12/11/2025	1449	Bookkeeping Services Inc	8182: November 2025	000-001 · HB Checking 0284	237.00	3,200.25
Total 801.1 · Bookkeeping Fees							237.00	3,200.25
801.2 · Legal Fees								0.00
	Check	12/11/2025	online	Olson & Howard	Engagement Letter	000-001 · HB Checking 0284	1,000.00	1,000.00
Total 801.2 · Legal Fees							1,000.00	1,000.00
801.3 · Accounting Fees								0.00
Total 801.3 · Accounting Fees								0.00
801.4 · Consultants								21,665.00
Total 801.4 · Consultants								21,665.00
801.5 · Recording Secretary								0.00
Total 801.5 · Recording Secretary								0.00
801 · Professional Fees - Other								0.00
Total 801 · Professional Fees - Other								0.00
Total 801 · Professional Fees							1,237.00	25,865.25
802 · Dues								1,618.49
Total 802 · Dues								1,618.49
810 · Education/TraininTransp								183.03
Total 810 · Education/TraininTransp								183.03
850 · Communications								350.00
	Check	12/30/2025	online	Charter Communications	Telephone	000-001 · HB Checking 0284	50.00	400.00
Total 850 · Communications							50.00	400.00
920 · Heating								892.65
Total 920 · Heating								892.65
921 · Electric								2,430.87
	Check	12/02/2025	online	Consumers Energy	1030 4900 3678: Oct/Nov 2025	000-001 · HB Checking 0284	188.08	2,618.95
Total 921 · Electric							188.08	2,618.95
922 · Sewer Use Fee								0.00
Total 922 · Sewer Use Fee								0.00

Leelanau Township Library
General Ledger
As of December 31, 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
923 - Trash Removal							0.00
Total 923 - Trash Removal							0.00
955 - Misc Expense/Contingency							3,500.45
955.3 - Expenses paid by Friends							3,500.45
Total 955.3 - Expenses paid by Friends							3,500.45
955.2 - Miscellaneous							0.00
Total 955.2 - Miscellaneous							0.00
955.1 - Bank Service Charges							0.00
Total 955.1 - Bank Service Charges							0.00
955 - Misc Expense/Contingency - Other							0.00
Total 955 - Misc Expense/Contingency - Other							0.00
Total 955 - Misc Expense/Contingency							3,500.45
No acctnt							0.00
Total no acctnt							0.00
TOTAL						0.00	0.00

	A	B	C	D	E	F	G	H	I	J	K
1											
2							24-25 Proposed		25-26 Approved		26-27 Proposed
3		INCOME									
4			400 · INCOME								
5				402 · Property Tax Capture			\$267,625.15		\$287,017.12		
6					402 · Property Tax Capture						\$301,970.62
7					402.1 · Deferred Property Tax Capture						
8				Total 402 · Property Tax Capture			\$267,625.15		\$287,017.12		\$301,970.62
9											
10				566 · State Grants, Culture							
11					566.1 · State Library Aid		\$2,100.00		\$2,100.00		\$2,100.00
12					566.2 · State Grants, Culture - Other		\$0.00		\$0.00		\$0.00
13				Total 566 · State Grants, Culture			\$2,100.00		\$2,100.00		\$2,100.00
14											
15				581 · County Penal Fines			\$2,300.00		\$2,500.00		\$2,500.00
16				602 · In House Revenues			\$1,200.00		\$3,500.00		\$3,500.00
17				669 · Investment Interest			\$750.00		\$3,000.00		\$4,000.00
18											
19				674 · Private Donations							
20					674.1 · Restricted Donation		\$0.00		\$0.00		
21					674.12 Restricted Donation Capital Campaign				\$0.00		
22					674.2 · Temporary Restricted Donations		\$0.00		\$0.00		
23					674.3 · Donations-Unrestricted		\$3,500.00		\$3,500.00		\$3,500.00
24					674.4 · Contributions from Friends						
25				Total 674 · Private Donations			\$3,500.00		\$3,500.00		\$3,500.00
26											
27				687 · Rebates & Misc. Revenue							
28			Total 400 · INCOME				\$277,475.15		\$301,617.12		\$317,570.62
29		Total Income					\$277,475.15		\$301,617.12		\$317,570.62
30											
31		EXPENSE									
32			700 · EXPENDITURE/EXPENSE								
33				701 · Payroll Expenses							\$2,500.00
34				702 · Salaries and Wages			\$105,285.67		\$124,976.00		\$122,801.44
35				703 · Social Security - Employer (0.124)			\$6,528.00		\$7,774.50		\$7,500.00
36				704 · Medicare - Employer (1.45%)			\$1,527.00		\$1,813.00		\$1,730.00
37				705 · MI Unemployment Tax (2.7%)			\$2,843.00		\$3,375.00		\$1,000.00
38				706 · MI Obligation Assmt tax			\$0.00		\$0.00		\$0.00
39				707 · Fed Unemployment			\$168.00		\$200.00		\$200.00
40				709 · Health Insurance			\$16,800.00		\$18,708.00		\$28,000.00
41				710 401K Pension			\$5,000.00		\$5,000.00		\$6,000.00
42					Total 702-709		\$138,151.67		\$161,846.50		\$169,731.44
43											
44				717 · Insurance							
45					717.1 · Property & Liability Insurance		\$4,400.00		\$5,100.00		\$5,600.00
46					717.2 · Workers Comp Insurance		\$450.00		\$450.00		\$450.00
47					717.3 · Notary Bond		\$0.00		\$0.00		\$0.00
48				Total 717 · Insurance			\$4,850.00		\$5,550.00		\$6,050.00
49											
50				726 · SUPPLIES							
51					727 · Office Materials						
52					727.1 · Postage		\$650.00		\$700.00		\$750.00
53					727.2 · Printing		\$200.00		\$500.00		\$500.00
54					727.3 · Office Supplies		\$5,000.00		\$6,000.00		\$7,500.00

	A	B	C	D	E	F	G	H	I	J	K
55					Total 727 · Office Materials		\$5,850.00		\$7,200.00		\$8,750.00
56											
57					728 · Repairs and Maintenance		\$5,500.00		\$5,500.00		\$20,000.00
58					729 · Building Supplies		\$500.00		\$500.00		\$500.00
59					730 · Furnishings/Equipment		\$1,500.00		\$1,500.00		\$1,500.00
60					Total Building 728-730		\$7,500.00		\$7,500.00		\$22,000.00
61											
62					741 · Books		\$18,000.00		\$20,000.00		\$20,000.00
63					742 · Audio Books		\$500.00		\$400.00		\$300.00
64					743 · Periodicals		\$2,500.00		\$2,500.00		\$2,000.00
65					744 · Digital Materials		\$10,100.00		\$10,500.00		\$10,500.00
66					745 · Movies		\$1,000.00		\$1,000.00		\$1,000.00
67					746 · Library of Things		\$1,000.00		\$1,000.00		\$1,200.00
68					747 · Programs		\$2,750.00		\$4,000.00		\$4,000.00
69					Total 740 - Materials and Programs		\$35,850.00		\$39,400.00		\$39,000.00
70											
71					750 · Information Technology		\$7,250.00		\$8,000.00		\$8,500.00
72					760 · PR & Advertising		\$1,500.00		\$1,500.00		\$1,500.00
73											
74					801 · Professional Fees						
75					801.1 · Bookkeeping Fees		\$4,500.00		\$4,500.00		\$4,500.00
76					801.2 · Legal Fees		\$1,000.00		\$1,000.00		\$5,000.00
77					801.3 · Audit		\$5,000.00		\$0.00		\$5,000.00
78					801.4 Consultants		\$15,000.00		\$30,000.00		\$5,000.00
79					801.5 Recording Secretary		\$600.00		\$600.00		\$0.00
80					Total 801 · Professional Fees		\$26,100.00		\$36,100.00		\$19,500.00
81											
82					802 · Dues		\$2,000.00		\$2,000.00		\$2,000.00
83					810 · Education/Training/Transp		\$2,000.00		\$2,000.00		\$2,000.00
84											
85					850 · Communications		\$1,200.00		\$700.00		\$700.00
86					920 · Heating		\$2,000.00		\$2,000.00		\$2,000.00
87					921 · Electric		\$4,200.00		\$3,700.00		\$3,700.00
88					922 · Sewer Use Fee		\$800.00		\$800.00		\$0.00
89					923 · Trash Removal		\$0.00		\$0.00		\$0.00
90					Total Services 850-923		\$8,200.00		\$7,200.00		\$6,400.00
91					955 · Misc Expense/Contingency/Rental						
92					955.1 · Bank Service Charges		\$0.00		\$0.00		\$0.00
93					955.2 · Miscellaneous		\$700.00		\$700.00		\$600.00
94					955.3 · Expenses Pd by FOLTL						
95					Total 955 · Misc Expense/Contingency/Rental		\$700.00		\$700.00		\$600.00
96											
97											
98											
99					Total 700 · EXPENDITURE/EXPENSE		\$239,951.67		\$278,996.50		\$286,031.44
100					Total Expense		\$239,951.67		\$278,996.50		\$286,031.44
101											
102	PROJECTED CARRYOVER						\$37,523.48		\$22,620.62		\$31,539.18

Cell: K6

Comment: 402 Property Tax Capture:

This is where the capture goes for the equations

Cell: K16

Comment: 602 In house revenue:

computer printing, copies, corner book sale, book marks ect..

Cell: K33

Comment: 701 Payroll Expenses:

\$2150 Annual Quickbooks for 2026

Cell: K34

Comment: 702 Salaries and Wages:

See Detail Sheet

Cell: K37

Comment: 705 MI Unemployment Tax:

\$879 pd previous yr

Cell: K38

Comment: 706 Mi Obligation Assmt Tax:

Bookkeeper says this is no longer necessary

Cell: K39

Comment: 707 Fed Unemployment Tax:

Did not pay any for this in 24-25 Do we need this line?

Cell: K54

Comment: 727.3 Office Supplies:

PO Box and Office Supplies

Cell: K57

Comment: 728 Repairs + Maintenance

Cleaning is \$1200/month +misc

Cell: K58

Comment: 729 Building Supplies

TP

Paper towels

Soap

Ect

Cell: K65

Comment: 744 Digital Materials:

\$6600 Overdrive Advantage

\$2000 hoopla

\$1500 Upnorth digital

Cell: K71

Comment: 750 Info Tech

Spectrum Internet \$1600

Biblionix Apollo \$2100
Wix \$250
Wowbrary \$500
Google \$350
Adobe \$360
Tmobile \$1800
TLN/Deepfreeze \$22
Idrive \$200
Sophos\$300
McAfee \$75
Go Daddy Domain \$45

Cell: K79

Comment: 801.5 Recording Secretary
Should we still budget for one?

Cell: K82

Comment: 802 Dues:
MLA \$381
MMLL\$1100
MCLS \$125

Cell: K85

Comment: 850 Communications:
Phone \$50/mo

Cell: K88

Comment: 922 Sewer Use Fee:
Have yet to see a bill.

Cell: K89

Comment: 923 Trash Removal:
Have yet to see a bill.

Draft Details

	Amount	Explanation
(1) 2025 Propert tax Collected		Actual
(5) 2026 Propert Tax Collected	\$301,970.62	Estimate

(2) Salaries Detail

		FY 25-26	FY 26-27	
Director		\$53,061.91	Salary	\$56,000.00
Program Coordinator	\$20.80/hr	\$43,264.00	40hrs/wk X \$23/hr	\$47,840.00
Circ Clerk	\$21.45/hr	\$12,155.00	12hrs/wk X \$22.31/hr	\$13,921.44
Summer Clerk			14hr/wk X \$18.00 X 20wks	\$5,040.00
Total Salaries		\$108,480.91		\$122,801.44

(3) Fed Unemployment: 0.6%of the first \$7000 per employee (\$168) per year; payable after close of FY

(5) Projected Property tax capture 2026

2026 Leelanau Twp Taxable Value \$623,005,193 (an increase of 43,523,822 from 2025)

(6) 2025 Headlee Reduction Fraction .9786