

DORR TOWNSHIP LIBRARY  
**BOARD OF TRUSTEES**  
**MEETING**  
Dorr Township Library  
Time: May 20, 2024 @ 6:30 pm

**Call to Order:**

**Roll Call:**

**Changes to the Agenda:**

**Public Comment & Correspondence:**

**Approval of the Agenda:**

**Approval of the Minutes:** April 15, 2024

**Treasurer's Report:** March and April. Credit Card - \$4,204.68 for April.

**Director's Report:**

**Committee Reports:**

**NEW BUSINESS:**

1. Discussion and Approval of Diane Switzer's End-of-Probation Wage Increase
2. Discussion of Director's Fiscal Year-End 2024 Report
3. Discussion and Approval of New Logo

**OLD BUSINESS:**

1. Discussion and approval of new changes to Financial Policies

**Township Board Meeting:** June 27, 2024 7 pm.

**Adjournment:**

**Next regular meeting:** June 17, 2024 at 6:30 pm

**DORR TOWNSHIP LIBRARY  
BOARD OF TRUSTEES  
MEETING  
Dorr Township Library  
Time: April 15, 2024 @ 6:30 pm**

**MINUTES**

**Meeting was called to order at 6:32 PM**

**Pledge of Allegiance:** was said.

**Roll Call:** Present- Jeffrey Babbitt, Brittany Hunter, Carrie Brooks, Bruce Bendull, Michael Rydman. Absent, Shana Dykhouse.

**Changes to the Agenda:** None

**Public Comment & Correspondence:** None

**Approval of the Minutes:** Brooks made a motion to accept the minutes from March 18, 2024, and was seconded by Bendull. All yes, motion carried.

**Treasurer's Report:** Brooks motioned to table the Treasurer's report for March and pay the credit card. Hunter second. All yes, motion carried.

**Director's Report:** Programs continue to be well-attended. Popup library has been initiated. For the first time since pandemic, year-over-year patron count is increasing. The library has been collaborating with the DBA on ideas for a welcome packet for new residents to Dorr township. The Director has attended various events and trainings.

**Committee Reports:** None.

**NEW BUSINESS:**

**1. Discussion and approval of transfer of all United Bank funds in excess of \$200,000 to ICS**

**Account.** Brooks made the motion that we move any funds in the checking account in the excess of \$200,000 to the ICS account. Hunter seconded. All yes, motion carried.

**2. Discussion and approval of new changes to Financial Policies.** Brooks made motion to table until May 2024 meeting. Bendull seconded. All yes, motion carried.

**3. Discussion and approval of revision to FYE 2025 Budget.** Hunter made motion to approve FYE 2025 budget as proposed. Brooks seconded. All yes, motion carried.

**OLD BUSINESS:** No old business.

**Township Board Meeting:** April 18, 2024 7 pm. Director Babbitt is scheduled to attend.

**Adjournment:** Brooks motioned to adjourn at 6:55 PM. Hunter seconded. All yes, motion carried.

**Next Regular Meeting:** May 20, 2024 at 6:30 pm

# DORR TOWNSHIP LIBRARY

## Balance Sheet As of April 30, 2024

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
271-000-001 Checking	348,411.12
271-000-002 Savings	260,505.84
271-000-003 Huntington CD	6,683.05
<b>Total Bank Accounts</b>	<b>\$615,600.01</b>
Other Current Assets	
271-000-040 019. Audit Accts Receivable	10,226.61
<b>Total Other Current Assets</b>	<b>\$10,226.61</b>
<b>Total Current Assets</b>	<b>\$625,826.62</b>
<b>TOTAL ASSETS</b>	<b>\$625,826.62</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
271-000-202 Accounts Payable	0.00
<b>Total Accounts Payable</b>	<b>\$0.00</b>
Other Current Liabilities	
271-000-204 Audit Accts Payable	3,345.67
271-000-231.1 Payroll Liabilities	191.25
215. MI Unemployment Tax	0.00
271-000-228.1 212. MI Income Tax	326.14
271-000-228.2 214. MI Income Tax	-68.88
271-000-228.3 MI Income Tax	494.10
271-000-229.1 Federal Taxes (941/944)	1,007.01
271-000-229.2 Federal Unemployment (940)	86.52
271-000-229.3 211. Federal Unemployment (940)	-859.26
271-000-229.4 213. Federal Taxes (941/944)	705.18
271-000-231.2 216. Blue Cross Dental	250.04
271-000-231.3 217. Blue Cross Vision	1,287.16
271-000-231.4 Blue Cross Dental	5.48
271-000-231.5 Blue Cross Vision	40.66
MI Unemployment Tax	0.00
<b>Total 271-000-231.1 Payroll Liabilities</b>	<b>3,465.40</b>
701. Direct Deposit Payable	0.00
Direct Deposit Payable	0.00
<b>Total Other Current Liabilities</b>	<b>\$6,811.07</b>
<b>Total Current Liabilities</b>	<b>\$6,811.07</b>
<b>Total Liabilities</b>	<b>\$6,811.07</b>
Equity	
271-000-389 012. Opening Bal Equity	120,892.09
271-000-390 013. Fund Balance	444,063.04

	TOTAL
Net Income	54,060.42
<b>Total Equity</b>	<b>\$619,015.55</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$625,826.62</b>

# DORR TOWNSHIP LIBRARY

## Check Detail

April 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
271-000-001	Checking				
04/01/2024	Check	16271	Coverall of West Michigan	Invoice #7370167026 April Custodial Services	-450.00 450.00
04/01/2024	Check	16272	World Trade Press	Invoice #INV680282 Global Road Warrior, AtoZ subscription 5/1/24-4/30/25	-350.20 350.20
04/01/2024	Check	16273	Lakeland Library Cooperative	Invoice #PT24-1199 Invoice #24-17764 Quarterly Overdrive Quarterly Coop Fees Quarterly e-magazines	- 4,610.83 450.00 4,007.25 153.58
04/01/2024	Check	16274	CENTER POINT LARGE PRINT	Invoice #2083098  April Large Print	-162.74  162.74
04/01/2024	Check	16275	WT Cox Information Services	Invoice #3134875 Periodical Subscriptions FYE2025	-718.85 718.85
04/05/2024	Tax Payment		IRS	Tax Payment for Period: 03/01/2024-03/31/2024 Federal Taxes (941/943/944)	-669.38 -669.38
04/08/2024	Tax Payment		MI Department of Treasury	Tax Payment for Period: 03/01/2024-03/31/2024 MI Income Tax	-297.19 -297.19
04/08/2024	Check	16278	Griffin Pest Solutions	Invoice #2475463 April Pest Control fee	-90.00 90.00
04/08/2024	Check	16279	Biggby of Dorr	Refreshments for Eclipse Party	-168.60 168.60
04/11/2024	Check	16280	Jeffrey L. Babbitt	Mileage reimbursement 3/20/24-4/11/24	-64.12 64.12
04/19/2024	Check	16281	Jeffrey L. Babbitt	Second April mileage reimbursement	-130.11 130.11
04/19/2024	Check	16284	OverDrive, Inc.	Voided Purchase of Overdrive Advantage materials	0.00 0.00
04/19/2024	Check	16285	Modern Marketing	Invoice #MMI156607 Giveaways for Outreach	-460.05 460.05

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
04/19/2024	Check	16286	OverDrive, Inc.	Invoice #01720CO24119405 Overdrive Advantage materials	-245.97 245.97
04/22/2024	Check	16282	Russell DeSimone	Thomas Wilson Dorr presentation fee	-225.00 225.00
04/22/2024	Check	16283	Erik Chaput	Thomas Wilson Dorr presentation fee	-225.00 225.00
04/25/2024	Check	16287	US Bank Equipment Finance	Invoice #527121099 April copier	-523.71 523.71
04/30/2024	Check	16288	Midwest Tape	Invoice #505412361 April Hoopla	-619.91 619.91
04/30/2024	Check	16293	T-Mobile	Account #970594354 April Hotspots	-189.41 189.41

# DORR TOWNSHIP LIBRARY

## General Ledger

April 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
271-000-001 Checking							
	Beginning Balance						293,231.70
04/01/2024	Check	16273	Lakeland Library Cooperative	Invoice #PT24-1199 Invoice #24-17764	-Split-	-4,610.83	288,620.87
04/01/2024	Check	16275	WT Cox Information Services	Invoice #3134875	271-790-730 703-728. Operations:705. Periodicals	-718.85	287,902.02
04/01/2024	Check	16271	Coverall of West Michigan	Invoice #7370167026	271-790-806 800. Professional and Contract Services:806. Professional Services	-450.00	287,452.02
04/01/2024	Check	16272	World Trade Press	Invoice #INV680282	271-790-736 703-728. Operations:711. databases	-350.20	287,101.82
04/01/2024	Check	16274	CENTER POINT LARGE PRINT	Invoice #2083098	271-790-727 703-728. Operations:703. Books	-162.74	286,939.08
04/01/2024	Deposit				-Split-	76,759.58	363,698.66
04/05/2024	Payroll Check	DD	Jeffrey L. Babbitt	Pay Period: 03/20/2024-04/02/2024	Direct Deposit Payable	-916.30	362,782.36
04/05/2024	Payroll Check	DD	Jennifer L. Chamberlain	Pay Period: 03/20/2024-04/02/2024	Direct Deposit Payable	-828.73	361,953.63
04/05/2024	Payroll Check	DD	Reilly J. Brower	Pay Period: 03/20/2024-04/02/2024	Direct Deposit Payable	-402.09	361,551.54
04/05/2024	Payroll Check	DD	Karen K. Shaffer	Pay Period: 03/20/2024-04/02/2024	Direct Deposit Payable	-393.92	361,157.62
04/05/2024	Payroll Check	DD	Karen E. Brower	Pay Period: 03/20/2024-04/02/2024	Direct Deposit Payable	-336.09	360,821.53
04/05/2024	Payroll Check	DD	Alexis Adrianse	Pay Period: 03/20/2024-04/02/2024	Direct Deposit Payable	-326.82	360,494.71
04/05/2024	Payroll Check	DD	Diane Switzer	Pay Period: 03/20/2024-04/02/2024	Direct Deposit Payable	-278.52	360,216.19
04/05/2024	Payroll Check	DD	Benjamin D. Joseph	Pay Period: 03/20/2024-04/02/2024	Direct Deposit Payable	-277.16	359,939.03
04/05/2024	Tax Payment		IRS	Tax Payment for Period: 03/01/2024-03/31/2024	271-000-229.1 Payroll Liabilities:Federal Taxes (941/944)	-669.38	359,269.65
04/08/2024	Check	16279	Biggby of Dorr		271-790-880 703-728. Operations:710. Programs (Community Promotions)	-168.60	359,101.05
04/08/2024	Check	16278	Griffin Pest Solutions	Invoice #2475463	271-790-806 800. Professional and Contract Services:806. Professional Services	-90.00	359,011.05
04/08/2024	Tax Payment		MI Department of Treasury	Tax Payment for Period: 03/01/2024-03/31/2024	271-000-228.3 Payroll Liabilities:MI Income Tax	-297.19	358,713.86
04/11/2024	Check	16280	Jeffrey L. Babbitt		271-790-960.2 703-728. Operations:709. Ed. & Train Dor:709.1 Travel and Meetings	-64.12	358,649.74
04/13/2024	Expense		Chase Card Services	March statement	-Split-	-3,138.91	355,510.83
04/19/2024	Check	16285	Modern Marketing	Invoice #MMI156607	271-790-737 703-728. Operations:720. Supplies	-460.05	355,050.78
04/19/2024	Check	16286	OverDrive, Inc.	Invoice #01720CO24119405	271-790-736 703-728. Operations:711. databases	-245.97	354,804.81
04/19/2024	Check	16281	Jeffrey L. Babbitt		271-790-960.2 703-728. Operations:709. Ed. & Train Dor:709.1 Travel and Meetings	-130.11	354,674.70
04/19/2024	Check	16284	OverDrive, Inc.	Voided	271-790-736 703-728. Operations:711. databases	0.00	354,674.70
04/19/2024	Payroll Check	DD	Jeffrey L. Babbitt	Pay Period: 04/03/2024-04/16/2024	Direct Deposit Payable	-1,488.78	353,185.92
04/19/2024	Payroll Check	DD	Jennifer L. Chamberlain	Pay Period: 04/03/2024-04/16/2024	Direct Deposit Payable	-844.50	352,341.42
04/19/2024	Payroll Check	DD	Reilly J. Brower	Pay Period: 04/03/2024-04/16/2024	Direct Deposit Payable	-583.43	351,757.99
04/19/2024	Payroll Check	DD	Karen K. Shaffer	Pay Period: 04/03/2024-04/16/2024	Direct Deposit Payable	-393.91	351,364.08
04/19/2024	Payroll Check	DD	Alexis Adrianse	Pay Period: 04/03/2024-04/16/2024	Direct Deposit Payable	-326.81	351,037.27
04/19/2024	Payroll Check	DD	Karen E. Brower	Pay Period: 04/03/2024-04/16/2024	Direct Deposit Payable	-296.53	350,740.74
04/19/2024	Payroll Check	DD	Benjamin D. Joseph	Pay Period: 04/03/2024-04/16/2024	Direct Deposit Payable	-277.16	350,463.58



DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
04/19/2024	Payroll Check	DD	Diane Switzer	Pay Period: 04/03/2024-04/16/2024	Direct Deposit Payable	-269.43	350,194.15
04/22/2024	Check	16282	Russell DeSimone		271-790-880 703-728. Operations:710. Programs (Community Promotions)	-225.00	349,969.15
04/22/2024	Check	16283	Erik Chaput		271-790-880 703-728. Operations:710. Programs (Community Promotions)	-225.00	349,744.15
04/25/2024	Check	16287	US Bank Equipment Finance	Invoice #527121099	271-790-931 729-734. Facilities and Equipment:730. Equip Rental and Maintenance	-523.71	349,220.44
04/30/2024	Check	16288	Midwest Tape	Invoice #505412361	271-790-736 703-728. Operations:711. databases	-619.91	348,600.53
04/30/2024	Check	16293	T-Mobile	Account #970594354	271-790-920 729-734. Facilities and Equipment:729. Rent, Parking, Utilities:729.1 Telephone, Telecommunications	-189.41	348,411.12
<b>Total for 271-000-001 Checking</b>						<b>\$55,179.42</b>	

# DORR TOWNSHIP LIBRARY

## Profit and Loss

April 2024

	TOTAL
<b>Income</b>	
271-000-402.0 402. Millage	58,931.38
271-000-566 403. State Aid	3,988.54
271-000-699 581. Township Appropriation	13,500.00
46400 405-407. Other Types of Income	
271-000-675.1 405. Miscellaneous Revenue	
271-00-642.1 405.5 Book Sales	46.27
271-000-602.3 405.4 Faxes	22.60
271-000-602.4 405.6 Unique Management Fees	9.85
271-000-659 405.2 Fines	60.66
271-000-667 405.3 Meeting Room Rental	70.00
271-000-675.2 405.9 Uncategorized Income	27.55
271-000.602.1 405.1 Copies	77.85
<b>Total 271-000-675.1 405. Miscellaneous Revenue</b>	<b>314.78</b>
271-000-676.1 407. Reimbursements	
271-000-676.2 407.1 Credit Card Credits	32.13
271-000-676.3 407.2 Book Replacement	24.88
<b>Total 271-000-676.1 407. Reimbursements</b>	<b>57.01</b>
<b>Total 46400 405-407. Other Types of Income</b>	<b>371.79</b>
<b>Total Income</b>	<b>\$76,791.71</b>
<b>GROSS PROFIT</b>	<b>\$76,791.71</b>
<b>Expenses</b>	
271-790-715.3 702. Payroll Expenses	93.00
271-790-930 729-734. Facilities and Equipment	62.53
271-790-921 729. Rent, Parking, Utilities	
271-790-920 729.1 Telephone, Telecommunications	478.47
<b>Total 271-790-921 729. Rent, Parking, Utilities</b>	<b>478.47</b>
271-790-931 730. Equip Rental and Maintenance	523.71
<b>Total 271-790-930 729-734. Facilities and Equipment</b>	<b>1,064.71</b>
62100 800. Professional and Contract Services	
271-790-806 806. Professional Services	810.18
<b>Total 62100 800. Professional and Contract Services</b>	<b>810.18</b>
65000 703-728. Operations	
271-790-727 703. Books	1,689.38
271-790-730 705. Periodicals	872.43
271-790-732 708. AV	
271-790-734 708.3 DVD	217.78
<b>Total 271-790-732 708. AV</b>	<b>217.78</b>
271-790-736 711. databases	1,666.08
271-790-737 720. Supplies	749.15
271-790-741 725. LLC Costs	4,007.25
271-790-880 710. Programs (Community Promotions)	1,041.35
271-790-960.1 709. Ed. & Train Dor	

	TOTAL
271-790-960.2 709.1 Travel and Meetings	194.23
<b>Total 271-790-960.1 709. Ed. &amp; Train Dor</b>	<b>194.23</b>
<b>Total 65000 703-728. Operations</b>	<b>10,437.65</b>
Payroll Expenses	
271-790-702 Wages	9,576.93
271-790-715.1 Taxes	748.82
<b>Total Payroll Expenses</b>	<b>10,325.75</b>
<b>Total Expenses</b>	<b>\$22,731.29</b>
NET OPERATING INCOME	<b>\$54,060.42</b>
NET INCOME	<b>\$54,060.42</b>

## **Director's Report, May 20, 2024**

### **Library Operation Updates**

Recent programs have been well attended. The Thomas Wilson Dorr program on April 22 was attended by 7 patrons, and we all had a lively discussion afterward. Our local Author Book Fair on April 25 drew about 40 patrons. The Harry Potter Party on May 2 drew 22, the Cat Cafe with the Country Cat Lady on May 6 had 30. Reilly, Jen, and some of the Friends represented us at the Mother's Day Weekend Artisan Market in South Park on May 11. Book sales went well, but the weather was cold, windy, and wet. We left the electronics in the library to avoid weather damage, so the Pop-Up Library was limited.

### **Statistics**

Reilly is gathering statistics. Patrons Added and Active Patrons for April are higher than they have been in the previous five Aprils, going back to 2019.

### **Budget and Financial Items**

QuickBooks changed the way they integrate transactions from Square, which has caused some disruption in Reilly's work with the Budget. I spoke with Intuit Tech Support at length on Wednesday and found a workaround. Reilly is working on updating the Budget.

The Year-End Analysis of FYE 2024 revenue and expenditures is available.

We did not win the Adult Literacy Grant from the Dollar General Literacy Foundation, but we may apply to the Perrigo Company Charitable Foundation and the W.K. Kellogg Foundation for funding.

### **Staff and Building Items**

The technician installed the sensor for the People Counter on May 10. FacilitySight is currently working with Overwatch Data Services to allow the counter access to the network. Around the same time, the wifi became spotty. The technician has returned to find and fix the problem this morning, May 17.

The furnace was turned off on May 15.

### **Meetings, Workshops, etc.**

April 16: I attended MLA Advocacy Day in Lansing. A group of us had a long discussion with Sen. Aric Nesbitt's staffers about library funding and the Freedom to Read bill that has not yet been introduced.

At the April 17 DBA meeting, we briefly discussed the Excel Adult High School program. During the Business Spotlight portion, I announced the Library Board vacancy and upcoming elections, Summer Reading,

and the Thomas Wilson Dorr program. They also discussed the 2026 250th anniversary of the signing of the Declaration of Independence, which is worth having on our radar.

April 18 was a busy day. The ACLA met in the morning with Tammy March-Vispi of the Allegan Food Council as the guest speaker. She gave us useful information on starting and maintaining a Seed Library. In particular, she advised me to wait until Fall or Winter to acquire seeds for the Spring. We also revisited the idea of an Allegan County Literacy Council and seeking volunteers to start that.

In the afternoon was the first Lakeland Advisory Council Quarterly meeting on Zoom, which has been initiated to allow staff the opportunity to communicate directly to Lakeland. We discussed Sierra reports for which staff are now responsible and some other topics.

In the evening, the Dorr Township Board met. In my report to them, I encouraged people to run for the Library Board in November, talked about the success of our Eclipse Party, and announced upcoming programs.

On May 6, I attended the Lakeland Youth Services Committee meeting so that I could pick up Summer Reading prizes.

On May 8, I met with Margaret Webb of Legacy Legal in Dorr to discuss how we could be more visible to people looking to donate money as part of estate planning. Lexi and I are going to put together a flyer or brochure for estate planners to include in their client packets.

At the Lakeland Library Coop Board and Advisory Council meetings on May 9, we discussed the possibility of doing away with physical library cards and issues around public announcements if we plan to levy the full approved millage at the township level.

Later on May 9, Karen Shaffer and I met with Becky Huberty of the Allegan County Great Start Collaborative to discuss the NEA Lakeshore Big Read and associated programs for the Fall.

On the morning of May 13, I met with State Rep. Rachelle Smit at OMG in Dorr. As she was not able to meet on Advocacy Day, I took the opportunity to discuss State Aid to libraries, greater opportunities for libraries to access Capital Project Grants, and the Freedom to Read bill, as well as helping her to know more about our library. It was a very positive meeting. Rep. Smit will hold some of her office hours to meet with the public in our Community Room in upcoming months, details TBD.

At the May 15 DBA meeting, I was able to speak with Wayland Union Schools Superintendent Tim Reeves about the high school's work intern program and to others about opportunities for community outreach.

The Township Board Meeting was held a bit earlier than usual, on May 16, and I attended to give my report.

**Volunteers**

No volunteers currently.

**Library Closings**

No closings in the past month. We will be closed May 25 and 27 for Memorial Day weekend.

Completed May 17, 2024, at 10:29 AM.

**Year-End Fiscal Report and Financial Forecast, FYE 2024**  
**Report and Recommendations**

Below is a table detailing the financial performance of the Library over the past fiscal year.

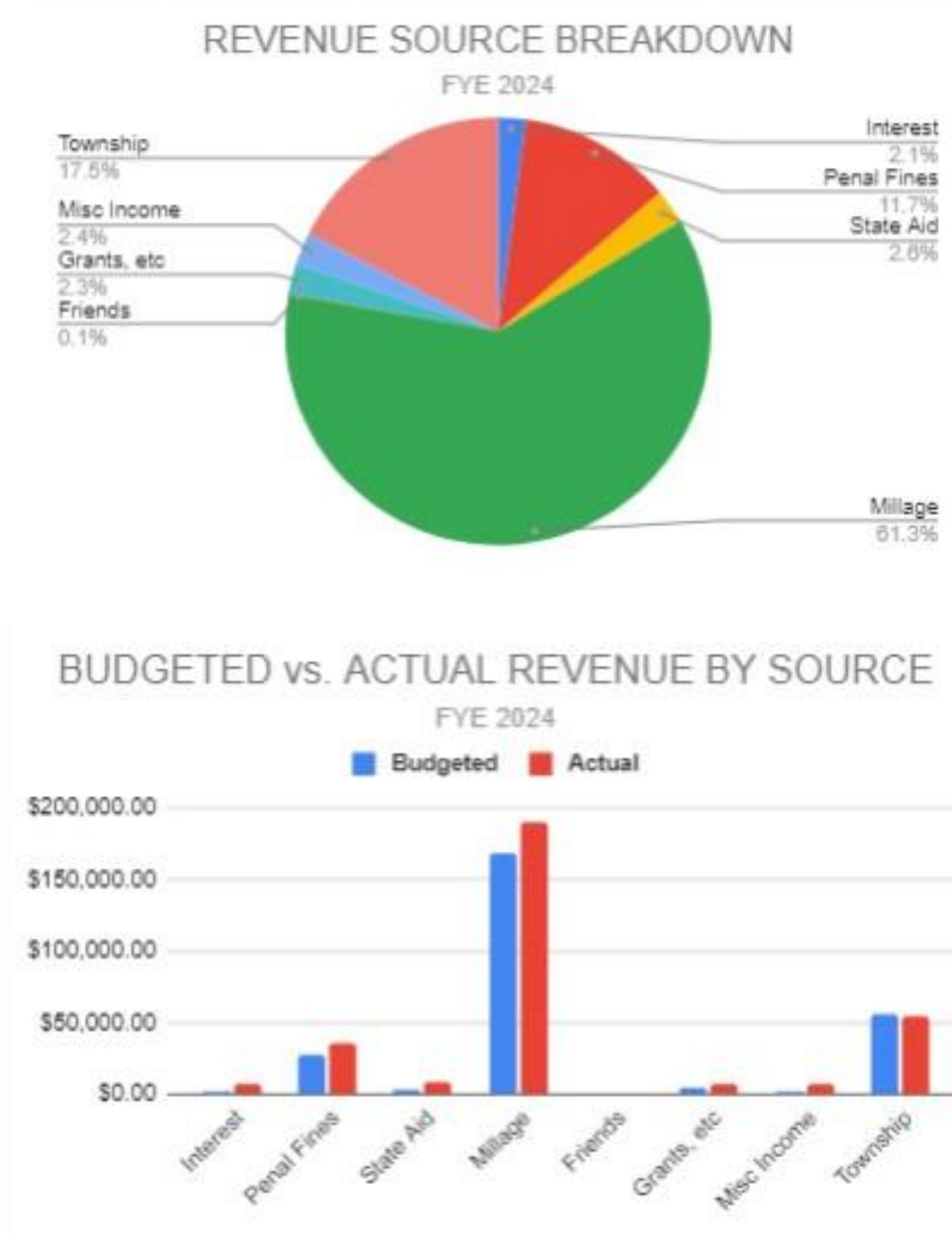
	Budgeted	% of Total	Actual	% of Total	% of Budgeted	YE Variance
<b>REVENUE</b>	<b>\$ 262,574.40</b>	<b>100.0%</b>	<b>\$309,449.99</b>	<b>100.0%</b>	<b>115.1%</b>	<b>\$ 41,064.13</b>
Interest	\$ 1,200.00	0.5%	\$ 6,512.17	2.1%	542.7%	\$5,312.17
Penal Fines	\$ 28,000.00	10.7%	\$ 36,138.67	11.7%	129.1%	\$8,138.67
State Aid	\$ 3,500.00	1.3%	\$8,033.46	2.6%	229.5%	\$4,533.46
Millage	\$ 168,000.00	64.0%	\$ 189,843.42	61.3%	113.0%	\$21,843.42
Friends	\$ 200.00	<0.1%	\$ 220.00	<0.1%	110.0%	\$20.00
Annuities, grants, etc	\$ 4,274.40	1.6%	\$7,271.42	2.3%	170.1%	\$2,997.02
Misc Income	\$2,000.00	0.8%	\$ 7,430.85	2.4%	371.5%	\$5,430.85
Township Appropriation	\$ 55,400.00	21.1%	\$ 54,000.00	17.5%	97.5%	-\$1,400.00
<b>EXPENSES</b>	<b>\$267,150.00</b>	<b>100.0%</b>	<b>\$247,972.42</b>	<b>100.0%</b>	<b>93.4%</b>	<b>-\$17,565.58</b>
Staff Expenses	\$124,650.00	46.7%	\$118,936.68	48.0%	95.4%	-\$5,713.32
Professional Fees	\$28,350.00	10.6%	\$24,432.32	9.9%	86.2%	-\$3,917.68
Building Expenses	\$26,650.00	10.0%	\$21,010.56	8.5%	78.8%	-\$5,639.44
Library Operations Exp	\$87,500.00	32.8%	\$83,592.86	33.7%	95.5%	-\$2,295.14
Books	\$17,000.00	6.4%	\$18,204.89	7.3%	111.0%	\$363.19
AV	\$3,700.00	1.4%	\$2,789.91	1.1%	75.4%	-\$359.21
Periodicals	\$1,750.00	0.7%	\$1,074.33	0.4%	61.4%	\$217.00
Other Physical	\$1,250.00	0.5%	\$180.27	<0.1%	14.4%	-\$1,001.82
PHYSICAL MATERIALS	\$23,700.00	8.6%	\$22,249.40	9.0%	93.9%	-\$1,450.60
DIGITAL MATERIALS	\$18,900.00	4.8%	\$18,731.78	7.6%	99.1%	-\$168.22
PROGRAMMING	\$12,000.00	4.5%	\$18,200.34	7.3%	151.7%	\$6,200.34
OTHER OPERATING	\$34,650.00	13.0%	\$24,411.34	9.8%	70.5%	-\$10,238.66
<b>REV - EXP</b>	<b>-\$4,575.60</b>		<b>\$ 61,477.67</b>			

(The data above has been adjusted in the following ways: Originally, Budgeted Revenue was \$9,800 higher with a planned transfer from savings that became unnecessary. Originally, Actual Revenue included \$3,988.54 in State Aid that belongs more properly to this FY. Originally, Actual Expenses included \$1,612 from a renewal of contract with the Junior Library Guild, paid prematurely in March.

These adjustments were made to provide a fairer and more realistic analysis of the Fiscal Year Ending 2024. REV-EXP Budget Unadjusted is a positive \$5,224.40. REV-EXP Actual Unadjusted is \$67,078.21.)

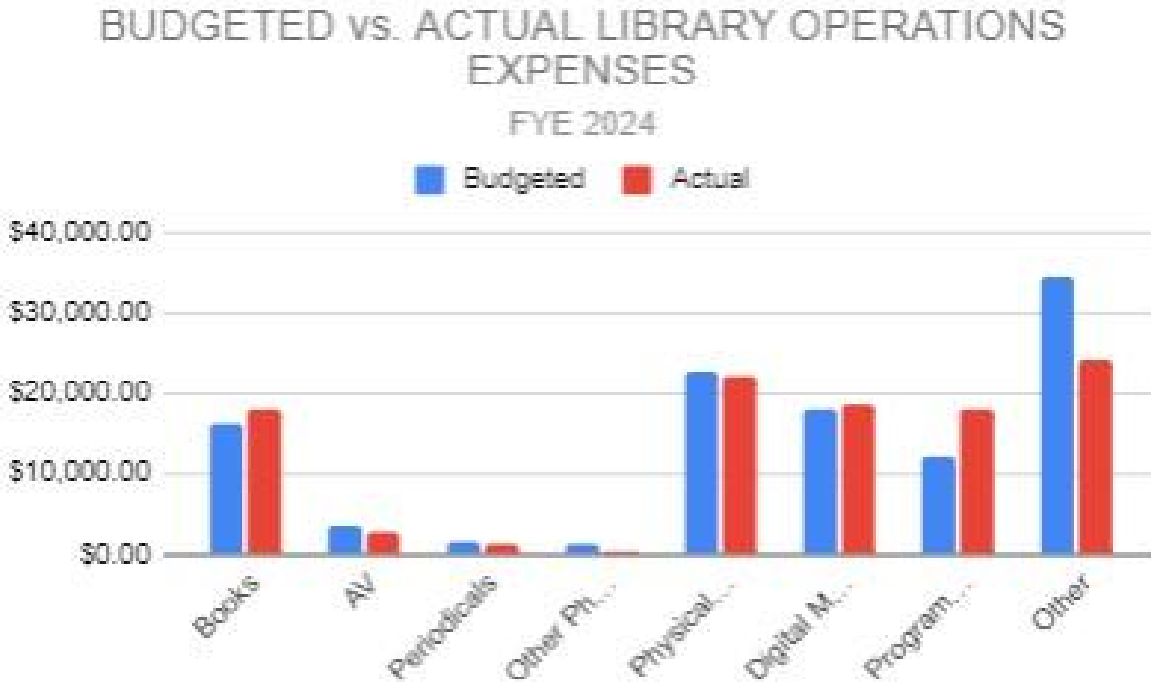
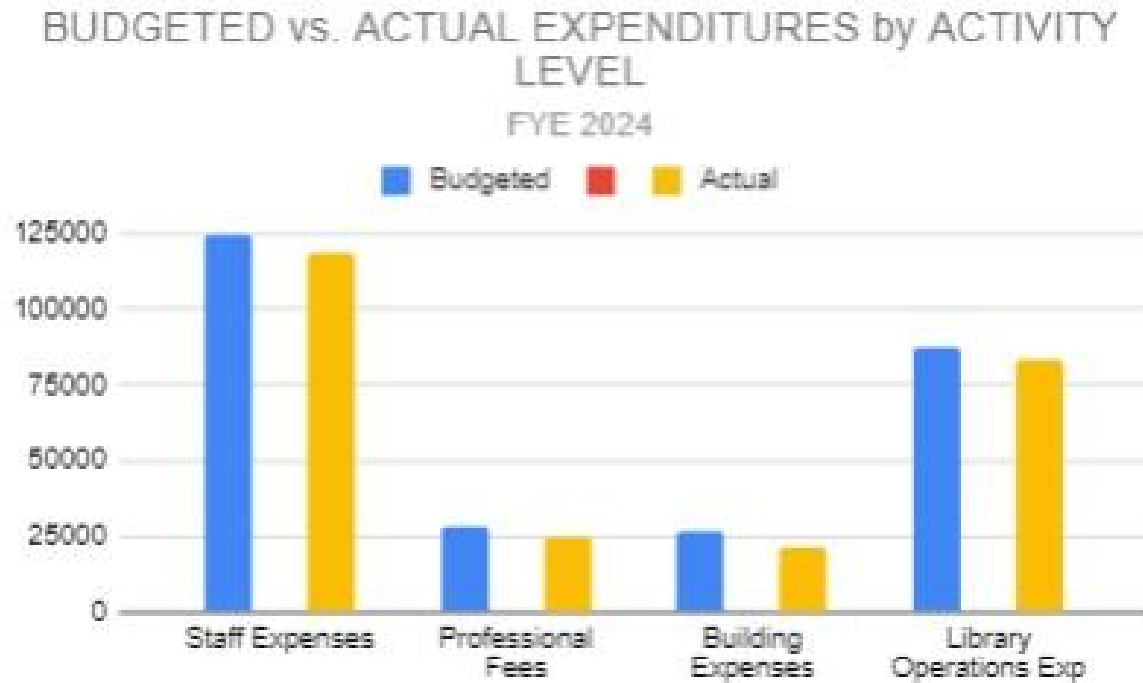
- Every category of revenue except for Township Appropriation was significantly greater than what we budgeted. I thought the Township had told me initially that we would get \$55,400, but the amount in the final Township Budget was \$54,000.
- At the activity level, all categories of spending were underbudget.
- Instances where spending exceeded the budget include Books and Programming. Both of these categories have been revised upward in the FYE 2025 Budget to reflect actual FYE 2024 spending.

The charts below detail Revenue Sources and Budgeted vs. Actual Revenue.





The final two charts show Budgeted vs. Actual Expenses at a broad level and then with more detail breaking out the Operating Expenses.



- As it did last year, the **Financial Forecast** assumes an average 3% annual growth in taxable property value after FYE 2025. Personnel costs assume maintenance of current staff size with a 3% annual growth in wages. Co-op fees are assumed to increase 5% yearly, as they did in last year’s forecast. Likewise, Databases increase by around 3% yearly following the two years for which Ancestry is prepaid. Insurance also increases about 3% yearly, as last year.

- My recommendations include
  - **Considering the creation of a 5-year Technology Plan.**
  - **Continuing to save funds in excess of necessary expenses to the Capital Projects Fund.**

Source	Budgeted		Actual			
Interest	\$1,200.00	0.40%	\$6,512.17	2.1%	542.7%	\$5,312.17
Penal Fines	\$28,000.00	10.30%	\$36,138.67	11.5%	129.1%	\$8,138.67
State Aid*	\$3,500.00	1.30%	\$12,022.00	3.8%	343.5%	\$8,522.00
Millage	\$168,000.00	61.70%	\$189,843.42	60.6%	113.0%	\$21,843.42
Friends	\$200.00	<0.1%	\$220.00	0.1%	110.0%	\$20.00
Grants, etc	\$4,274.40	1.60%	\$7,271.42	2.3%	170.1%	\$2,997.02
Misc Income**	\$11,800.00	4.30%	\$7,430.85	2.4%	63.0%	-\$4,369.15
Township	\$55,400.00	20.30%	\$54,000.00	17.2%	97.5%	-\$1,400.00
<b>TOTAL</b>	<b>\$272,374.40</b>		<b>\$313,438.53</b>			
<b>Expenses</b>	<b>Budgeted</b>		<b>Actual</b>			
Staff Expenses	\$124,650.00	46.7%	\$118,936.68	47.7%	95.4%	-\$5,713.32
Professional Fees	\$28,350.00	10.6%	\$24,432.32	9.8%	86.2%	-\$3,917.68
Building Expenses	\$26,650.00	10.0%	\$21,010.56	8.4%	78.8%	-\$5,639.44
Library Operations Exp	\$87,500.00	32.8%	\$85,204.86	34.1%	97.4%	-\$2,295.14
Expenses	Budgeted		Actual			
Books***	\$16,400.00	18.7%	\$19,816.89	23.3%	120.8%	\$3,416.89
AV	\$3,700.00	4.2%	\$2,789.91	3.3%	75.4%	-\$910.09
Periodicals	\$1,500.00	1.7%	\$1,074.33	1.3%	71.6%	-\$425.67
Other Physical	\$1,250.00	1.4%	\$180.27	0.2%	14.4%	-\$1,069.73
Physical Materials	\$22,850.00	26.1%	\$23,861.40	28.0%	104.4%	\$1,011.40
Digital Materials	\$18,000.00	20.6%	\$18,731.78	22.0%	104.1%	\$731.78
Programming	\$12,000.00	13.7%	\$18,200.34	21.4%	151.7%	\$6,200.34
Other	\$34,650.00	39.6%	\$24,411.34	28.7%	70.5%	-\$10,238.66
<b>Lib Op TOTAL</b>	<b>\$87,500.00</b>	<b>100.0%</b>	<b>\$85,204.86</b>	<b>100.0%</b>		
* Actual State Aid Revenue includes \$3,988.54 in funds for this FY						
** Budgeted Misc Income includes \$9,800 we had planned to transfer from Savings, but we did not actually transfer the money.						
*** Actual spending on Books includes \$1,612 to renew JLG services for FYE 2025.						

Source	Budgeted		Actual			
Interest	\$1,200.00	0.40%	\$6,512.17	2.1%	542.7%	\$5,312.17
Penal Fines	\$28,000.00	10.30%	\$36,138.67	11.7%	129.1%	\$8,138.67
State Aid	\$3,500.00	1.30%	\$8,033.46	2.6%	229.5%	\$4,533.46
Millage	\$168,000.00	61.70%	\$189,843.42	61.3%	113.0%	\$21,843.42
Friends	\$200.00	<0.1%	\$220.00	0.1%	110.0%	\$20.00
Grants, etc	\$4,274.40	1.60%	\$7,271.42	2.3%	170.1%	\$2,997.02
Misc Income	\$2,000.00	0.76%	\$7,430.85	2.4%	371.5%	\$5,430.85
Township	\$55,400.00	20.30%	\$54,000.00	17.5%	97.5%	-\$1,400.00
<b>TOTAL</b>	<b>\$262,574.40</b>		<b>\$309,449.99</b>			
<b>Expenses</b>	<b>Budgeted</b>		<b>Actual</b>			
Staff Expenses	\$124,650.00	46.7%	\$118,936.68	48.0%	95.4%	-\$5,713.32
Professional Fees	\$28,350.00	10.6%	\$24,432.32	9.9%	86.2%	-\$3,917.68
Building Expenses	\$26,650.00	10.0%	\$21,010.56	8.5%	78.8%	-\$5,639.44
Library Operations Exp	\$87,500.00	32.8%	\$83,592.86	33.7%	95.5%	-\$3,907.14
<b>Expenses</b>	<b>Budgeted</b>		<b>Actual</b>			
Books	\$16,400.00	18.7%	\$18,204.89	21.8%	111.0%	\$1,804.89
AV	\$3,700.00	4.2%	\$2,789.91	3.3%	75.4%	-\$910.09
Periodicals	\$1,500.00	1.7%	\$1,074.33	1.3%	71.6%	-\$425.67
Other Physical	\$1,250.00	1.4%	\$180.27	0.2%	14.4%	-\$1,069.73
Physical Materials	\$22,850.00	26.1%	\$22,249.40	26.6%	97.4%	-\$600.60
Digital Materials	\$18,000.00	20.6%	\$18,731.78	22.4%	104.1%	\$731.78
Programming	\$12,000.00	13.7%	\$18,200.34	21.8%	151.7%	\$6,200.34
Other	\$34,650.00	39.6%	\$24,411.34	29.2%	70.5%	-\$10,238.66
<b>Lib Op TOTAL</b>	<b>\$87,500.00</b>	<b>100.0%</b>	<b>\$83,592.86</b>	<b>100.0%</b>		

	FYE 2023	\$ Change	% Change	FYE 2024	\$ Change	% Change	FYE 2025 BUD
<b>REVENUES</b>							
Property taxes	\$ 179,173.00	\$ 8,914.00	5.24%	\$ 189,843.42	\$ 10,670.42	5.96%	\$ 190,000.00
State grants	\$ 16,186.00	\$ 6,709.00	70.79%	\$ 8,033.46	\$ (8,152.54)	-50.37%	\$ 3,900.00
Fines and forfeitures - penal fines [1]	\$ 30,863.00	\$ (357.00)	-1.14%	\$ 36,138.67	\$ 5,275.67	17.09%	\$ 29,339.00
Interest	\$ 1,528.00	\$ 949.00	163.90%	\$ 6,512.17	\$ 4,984.17	326.19%	\$ 15,233.00
Other	\$ 14,982.00	\$ 149.00	1.00%	\$ 14,922.27	\$ (59.73)	-0.40%	\$ 6,200.00
Total Revenues	\$ 242,732.00	\$ 16,364.00	7.23%	\$ 255,449.99	\$ 12,717.99	5.24%	\$ 244,672.00
<b>EXPENDITURES</b>							
Recreation and culture:							
Personnel costs [2]	\$ 112,720.00	\$ 27,491.00	32.26%	\$ 118,936.68	\$ 6,216.68	5.52%	\$ 142,250.00
Professional and contracted services	\$ 7,388.00	\$ 3,783.00	104.94%	\$24,432.32 [3]	\$ 17,044.32	230.70%	\$ 12,400.00
Book purchases	\$ 17,089.00	\$ 590.00	3.58%	\$ 18,204.89	\$ 1,115.89	6.53%	\$ 20,175.00
AV materials	\$ 3,424.00	\$ 1,171.00	51.98%	\$ 2,789.91	\$ (634.09)	-18.52%	\$ 3,875.00
Kits	\$ 248.00	\$ (726.00)	-74.54%	\$ 180.27	\$ (67.73)	-27.31%	\$ 500.00
Periodicals	\$ 1,074.00	\$ (130.00)	-10.80%	\$ 1,074.33	\$ 0.33	0.03%	\$ 1,750.00
Programs	\$ 22,354.00	\$ 14,948.00	201.84%	\$ 18,200.34	\$ (4,153.66)	-18.58%	\$ 14,250.00
Advertising	\$ 2,495.00	\$ 1,959.00	365.49%	\$ 872.83	\$ (1,622.17)	-65.02%	\$ 2,000.00
Supplies	\$ 6,798.00	\$ 3,491.00	105.56%	\$ 6,147.30	\$ (650.70)	-9.57%	\$ 7,500.00
Education and training	\$ 1,767.00	\$ 1,767.00	#DIV/0!	\$ 1,505.00	\$ (262.00)	-14.83%	\$ 4,400.00
Transportation	\$ -	\$ -	#DIV/0!	\$ 676.28	\$ 676.28	#DIV/0!	\$ 1,500.00
Co-op fees [4]	\$ 19,098.00	\$ 1,839.00	10.66%	\$ 15,818.50	\$ (3,279.50)	-17.17%	\$ 19,200.00
Databases	\$ 10,033.00	\$ 3,226.00	47.39%	\$18,731.78 [5]	\$ 8,698.78	86.70%	\$ 15,400.00
Insurance	\$ 2,977.00	\$ (342.00)	-10.30%	\$ 2,322.00	\$ (655.00)	-22.00%	\$ 3,500.00 [7]
Facilities and equipment	\$ 25,700.00	\$ 9,003.00	53.92%	\$ 20,115.22	\$ (5,584.78)	-21.73%	\$ 35,250.00
Miscellaneous	\$ 107.00	\$ 18.00	20.22%	\$ 125.00	\$ 18.00	16.82%	\$ 100.00
Subtotal: General Fund expenditures	\$ 233,272.00	\$ 68,088.00	41.22%	\$ 250,132.65	\$ 16,860.65	7.23%	\$ 284,050.00
<b>OTHER EXPENDITURES</b>							
Transfer to Capital Projects							\$ 15,622.00
TOTAL							\$ 299,672.00

	FYE 2023	\$ Change	% Change	FYE 2024	\$ Change	% Change	FYE 2025 BUD
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 9,460.00	\$ (51,724.00)	-84.54%	\$ 5,317.34	\$ (4,142.66)	-43.79%	\$ (55,000.00)
OTHER FINANCING SOURCE							
Transfers from General Fund	\$ 50,000.00	\$ -	0.00%	\$ 54,000.00	\$ 4,000.00	8.00%	\$ 55,000.00
NET CHANGES IN FUND BALANCE	\$ 59,460.00	\$ (51,724.00)	-46.52%	\$ 59,317.34	\$ (142.66)	-0.24%	\$ -
ACTUAL FUND BALANCES - BEGINNING	\$ 507,068.00	\$ 111,184.00	28.08%	\$ 567,661.14	\$ 60,593.14	11.95%	\$ 630,497.12
ACTUAL FUND BALANCES - ENDING	\$ 566,528.00	\$ 59,460.00	11.73%	\$ 630,497.12	\$ 63,969.12	11.29%	\$ 630,497.12
Current CHECKING							\$ 361,200.04
Minimum CHECKING							\$ 200,000.00
Excess CHECKING							\$ 161,200.04
Current SAVINGS							\$ 260,505.84
ICS Initial Deposit							\$ 421,705.88

	FYE 2026	FYE 2027	FYE 2028	FYE 2029
<b>REVENUES</b>				
Property taxes	\$ 195,700.00	\$ 201,571.00	\$ 207,618.00	\$ 213,847.00
State grants	\$ 3,900.00	\$ 3,900.00	\$ 3,900.00	\$ 3,900.00
Fines and forfeitures - penal fines [1]	\$ 29,005.00	\$ 28,674.00	\$ 28,347.00	\$ 28,024.00
Interest	\$ 15,233.00	\$ 15,233.00	\$ 15,233.00	\$ 15,233.00
Other	\$ 6,200.00	\$ 6,200.00	\$ 6,200.00	\$ 6,200.00
<b>Total Revenues</b>	<b>\$ 250,038.00</b>	<b>\$ 255,578.00</b>	<b>\$ 261,298.00</b>	<b>\$ 267,204.00</b>

**EXPENDITURES**

Recreation and culture:

Personnel costs [2]	\$ 146,518.00	\$ 150,913.00	\$ 155,440.00	\$ 160,104.00
Professional and contracted services	\$ 12,400.00	\$ 13,400.00	\$ 12,400.00	\$ 12,400.00
Book purchases	\$ 20,175.00	\$ 20,175.00	\$ 20,175.00	\$ 20,175.00
AV materials	\$ 3,875.00	\$ 3,875.00	\$ 3,875.00	\$ 3,875.00
Kits	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Periodicals	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00
Programs	\$ 14,250.00	\$ 14,250.00	\$ 14,250.00	\$ 14,250.00
Advertising	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Supplies	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
Education and training	\$ 4,400.00	\$ 4,400.00	\$ 4,400.00	\$ 4,400.00
Transportation	\$ 1,000.00	\$ 1,500.00	\$ 1,000.00	\$ 1,500.00
Co-op fees [4]	\$ 20,160.00	\$ 21,168.00	\$ 22,226.00	\$ 23,338.00
Databases	\$ 15,400.00	\$20,600.00 [6]	\$ 21,200.00	\$ 21,900.00
Insurance	\$ 3,600.00	\$ 3,710.00	\$ 3,820.00	\$ 3,935.00
Facilities and equipment	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00
Miscellaneous	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
<b>Subtotal: General Fund expenditures</b>	<b>\$ 280,128.00</b>	<b>\$ 292,341.00</b>	<b>\$ 297,136.00</b>	<b>\$ 304,227.00</b>

**OTHER EXPENDITURES**

Transfer to Capital Projects	\$ 25,310.00	\$ 18,637.00	\$ 19,562.00	\$ 18,377.00
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<b>TOTAL</b>	<b>\$ 305,438.00</b>	<b>\$ 310,978.00</b>	<b>\$ 316,698.00</b>	<b>\$ 322,604.00</b>
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	FYE 2026	FYE 2027	FYE 2028	FYE 2029
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (55,400.00)	\$ (55,400.00)	\$ (55,400.00)	\$ (55,400.00)
OTHER FINANCING SOURCE				
Transfers from General Fund	\$ 55,400.00	\$ 55,400.00	\$ 55,400.00	\$ 55,400.00
NET CHANGES IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -
ACTUAL FUND BALANCES - BEGINNING	\$ 630,497.12	\$ 630,497.12	\$ 630,497.12	\$ 630,497.12
ACTUAL FUND BALANCES - ENDING	\$ 630,497.12	\$ 630,497.12	\$ 630,497.12	\$ 630,497.12

Current CHECKING as of 4/15/24 1:00PM  
 Minimum CHECKING remains in Checking  
 Excess CHECKING  
 Current SAVINGS as of 4/15/24 1:00PM  
 ICS Initial Deposit moved to ICS account



[1] In preparation for penal fines diminishing as time goes on, I've decreased our penal fine revenue by 1.14% per year here--the actual decrease between FYE 22 & FYE 23.

[2] Personnel costs assumes maintaining FYE 2024 staffing levels with a 3% wage increase per year across the board.

[3] Includes \$9.8K for Strategic Planning.

[4] Lakeland typically projects an increase of around 5% increase per year. The increase in FYE 2025 is based on Lakeland's FYE 2024 (Oct 1-Sep 30) budgeting information, adding 5% annually thereafter.

[5] Board approved paying for 3 years of Ancestry upfront for a total of \$4,040 and a savings over time of nearly \$1K.

[6] This is the first year we pay for Ancestry since we paid for 3 years upfront.

[7] Includes a \$1K premium for cyber-insurance, currently provided by the Township through November 2024. When the Township drops it, I recommend that we pick it up.

# DORR

TOWNSHIP LIBRARY



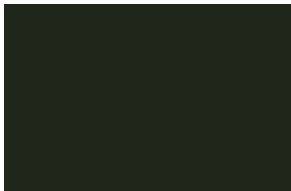
Secondary Logo



Strategic ID



COLOR PALETTE



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FONTS

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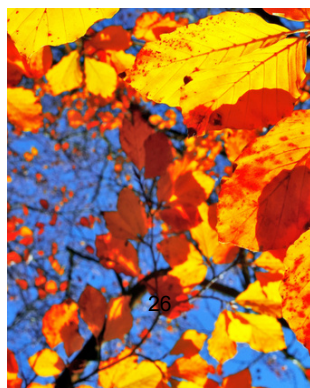
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MOODBOARD INSPIRATION



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TOWNSHIP LIBRARY



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## Dorr Library

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deficit balance from overspending amounts that have been designated as restricted, committed, or assigned.

D. The following guidelines address the classification and use of fund balance in governmental funds:

1. Classifying fund balance amounts – Fund balance classifications indicate the nature of the net resources that are reported in a governmental fund. An individual governmental fund may include non-spendable resources and amounts that are restricted, committed, or assigned, or any combination thereof. The General Fund may also include an unassigned amount.
2. Encumbrance reporting – Encumbering amounts for specific purposes for which resources have already been restricted, committed, or assigned should not result in separate display of encumbered amounts. Encumbered amounts not previously restricted, committed, or assigned, will be classified as committed or assigned based on the definitions and criteria set forth in GASB Statement No. 54
3. Prioritization of fund balance use – When an expenditure is incurred, when both restricted and unrestricted (committed, assigned, or unassigned) amounts are available it will be the policy of the Library to consider restricted amounts to have been reduced first. If an expenditure is made that is applicable to any of the unrestricted fund balance classifications, it will be the policy of the Library to reduce committed amounts first, followed by assigned amounts, and then unassigned amounts.
4. Minimum unassigned fund balance – The Board has designated a minimum unassigned fund balance for the Library’s General Fund of 15-20 percent of the subsequent year’s budget. This minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain a budget stabilization commitment. The Director will provide a report of the fund balance as part of setting the annual budget, approving budget adjustments, or as requested.

### III. Bank Balance Policy

A. On a daily basis, At the monthly Reconciliation, any funds in the Checking Account in excess of \$200,000 shall be restored to 25% of the current Fiscal Year Budget, whether transferred automatically by the transfer of funds from the ICS to the Checking Account or the transfer of funds to the ICS from the Checking Account.

B. The Director and Assistant Director are hereby authorized to carry out this monthly transfer in order to keep bank balances in line with the Board’s intent.

### IV. Credit/Debit Card Policy