

**DORR TOWNSHIP LIBRARY  
BOARD OF TRUSTEES  
MEETING  
Dorr Township Library  
Time: October 21, 2024 @ 6:30 pm**

**Call to Order:**

**Roll Call:**

**Changes to the Agenda:**

**Public Comment & Correspondence:**

**Approval of the Agenda:**

**Approval of the Minutes:** September 16, 2024

**Treasurer's Report:** September. Credit Card - \$5,649.79 for September.

**Director's Report:**

**Committee Reports:**

**NEW BUSINESS:**

1. Discussion and approval of Revision in Financial Policies to include Comparative and Competitive Bidding Policy
2. Discussion of Mid-Year Fiscal Health and Forecast FYE 2025

**OLD BUSINESS:**

1. Discussion and possible motion regarding the need for changes in Display Policy.

**Township Board Meeting:** October 24, 2024 7 pm.

**Adjournment:**

**Next regular meeting:** November 18, 2024 at 6:30 pm

**DORR TOWNSHIP LIBRARY  
BOARD OF TRUSTEES  
MEETING  
Dorr Township Library  
Time: September 16, 2024 @ 6:30 pm**

**MINUTES**

**Meeting was called to order at 6:30 PM**

**Pledge of Allegiance:** was said.

**Roll Call:** Present- Jeffrey Babbitt, Bruce Bendull, Shana Dykhuis (Chair), Michael Rydman, Andrea Strong. Absent - Brittany Hunter, Carrie Brooks

**Changes to the Agenda:** Rydman motioned to approve the agenda. Strong seconded. All yes, motion carried.

**Public Comment & Correspondence:** None. Two in audience, students on assignment for civics class.

**Approval of the Minutes:** Dykhuis motioned to approve the minutes from August 19, 2024. Bendull seconded. All yes, motion carried.

**Treasurer's Report:** Treasurer is completely caught up with financial documents run after QuickBooks glitch resolved. Dykhuis motioned to pay the credit card bill for August in the amount of \$4,565.67. Strong seconded. All yes, motion carried.

**Director's Report:** Director reported that programs are well-attended in smaller numbers than recently, which is expected after the end of Summer Reading. Large collection of audiobooks from US Senate Library has been cataloged. 1,426 visits in August. Circulation is strong. Hoopla use set record with 303 in August. Library has set restrictions on borrowing to try to contain Hoopla costs. Have begun tote bag promo for Library Card Signup Month. Working to resolve issue with sprinklers. Had a successful Staff Development Day September 5. Director attended several meetings and webinars.

**Committee Reports:** None.

**NEW BUSINESS:**

**1. Discussion and approval of reduced fee for Megan Vos community Health Classes in Community Room.** Dykhuis motioned that Community Room rental be reduced to \$5 per day for Megan Vos. Strong seconded. All yes, Motion carried.

**2. Discussion and possible motion regarding the need for changes in Display Policy.** Tabled until Brooks returns.

**3. Discussion and possible motion regarding guidelines for RFPs and contracts for IT Services.** Dykhuis motioned to authorize Director to price and put in place a contract for IT services. Strong seconded. All yes, motion

carried. Board directed Babbitt to research policies and procedures for RFPs and develop something appropriate for the Library.

**OLD BUSINESS:** None.

**Adjournment:** Dykhuis motioned to adjourn at 7:05 PM. Bendull seconded. All yes, motion carried.

**Township Board Meeting:** September 26, 2024 7 pm. Babbitt expects to attend.

**Next Regular Meeting:** October 21, 2024 at 6:30 pm

# DORR TOWNSHIP LIBRARY

## Balance Sheet

As of September 30, 2024

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
271-000-001 Checking	186,780.68
271-000-002 ICS Account	348,998.14
271-000-003 Huntington CD	6,683.05
<b>Total Bank Accounts</b>	<b>\$542,461.87</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>\$552,688.48</b>
<b>TOTAL ASSETS</b>	<b>\$552,688.48</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	551.56
271-000-229.1 Federal Taxes (941/944)	1,239.03
271-000-229.2 Federal Unemployment (940)	146.38
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 Local Tax	12.80
MI Unemployment Tax	0.00
<b>Total 271-000-231.1 Payroll Liabilities</b>	<b>3,827.54</b>
701. Direct Deposit Payable	0.00
Direct Deposit Payable	0.00
<b>Total Other Current Liabilities</b>	<b>\$7,173.21</b>
<b>Total Current Liabilities</b>	<b>\$7,173.21</b>
<b>Total Liabilities</b>	<b>\$7,173.21</b>

# DORR TOWNSHIP LIBRARY

## Balance Sheet

As of September 30, 2024

	TOTAL
Equity	
271-000-389 012. Opening Bal Equity	120,892.09
271-000-390 013. Fund Balance	444,113.04
Net Income	-19,489.86
<b>Total Equity</b>	<b>\$545,515.27</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$552,688.48</b>

**Check Register 2024 - September**

<b>Date</b>	<b>Type</b>	<b>Check #</b>	<b>Vender</b>	<b>Memo</b>	<b>Amount</b>
09/03/2024	Check	16341	Fish Window Cleaning	Invoice #1460-281022	-132
09/03/2024	Check	16342	CENTER POINT LARGE PRINT	Invoice #2114110	-158.23
09/03/2024	Check	16343	Coverall of West Michigan	Invoice #7370168938	-450
09/05/2024	Tax Payment		IRS	Tax Payment for Period: 08/01/2024-08/31/2024	-1,800.51
09/06/2024	Payroll Check	DD	Reilly J. Brower	Pay Period: 08/21/2024-09/03/2024	-528.3
09/06/2024	Payroll Check	DD	Jeffrey L. Babbitt	Pay Period: 08/21/2024-09/03/2024	-1,281.30
09/06/2024	Payroll Check	DD	Alexis Adrianse	Pay Period: 08/21/2024-09/03/2024	-335.06
09/06/2024	Payroll Check	DD	Karen K. Shaffer	Pay Period: 08/21/2024-09/03/2024	-444.97
09/06/2024	Payroll Check	DD	Diane Switzer	Pay Period: 08/21/2024-09/03/2024	-361.96
09/06/2024	Payroll Check	DD	Savannah M Shustack	Pay Period: 08/21/2024-09/03/2024	-290.97
09/06/2024	Payroll Check	DD	Karen E. Brower	Pay Period: 08/21/2024-09/03/2024	-328.03
09/06/2024	Payroll Check	DD	Jennifer L. Chamberlain	Pay Period: 08/21/2024-09/03/2024	-1,016.38
09/06/2024	Tax Payment		MI Department of Treasury	Tax Payment for Period: 08/01/2024-08/31/2024	-381.32
09/09/2024	Check	16345	Griffin Pest Solutions	Invoice #2535972	-97.00
09/12/2024	Expense			TRANSFER TO ICS SWEEP ACCOUNT XX TRANSFE	-1,995.78
09/13/2024	Check	16346	SIEGFRIED CRANDALL PC	Invoice #115669	-3,000.00
09/14/2024	Expense		Chase Card Services		-4,565.67
09/20/2024	Payroll Check	DD	Jennifer L. Chamberlain	Pay Period: 09/04/2024-09/17/2024	-919.26
09/20/2024	Payroll Check	DD	Karen K. Shaffer	Pay Period: 09/04/2024-09/17/2024	-568.57
09/20/2024	Payroll Check	DD	Karen E. Brower	Pay Period: 09/04/2024-09/17/2024	-444.03
09/20/2024	Payroll Check	DD	Alexis Adrianse	Pay Period: 09/04/2024-09/17/2024	-371.41
09/20/2024	Payroll Check	DD	Jeffrey L. Babbitt	Pay Period: 09/04/2024-09/17/2024	-1,427.58
09/20/2024	Payroll Check	DD	Diane Switzer	Pay Period: 09/04/2024-09/17/2024	-389.49
09/20/2024	Payroll Check	DD	Savannah M Shustack	Pay Period: 09/04/2024-09/17/2024	-290.97
09/20/2024	Payroll Check	DD	Reilly J. Brower	Pay Period: 09/04/2024-09/17/2024	-397.65
09/20/2024	Check	16347	Lakeland Library Cooperative	Invoice #PT24-1373	-301
9/20/2024	Check	16348	Jeffrey L. Babbitt	September mileage reimbursement	-57.08
9/23/2024	Check	16349	US Bank Equipment Finance	Invoice #538158361	-526.56
9/24/2024	Check	16350	Nicole Tugen	Lost/Paid refund, item returned w/i 30 day window.	-28.99
9/24/2024	Expense			TRANSFER TO ICS SWEEP ACCOUNT XX TRANSFE	-18.00
9/30/2024	Check	16351	T-Mobile	Account #*****4354	-200.9
9/30/2024	Check	16352	Midwest Tape	Invoice #506126183	-765.54
9/30/2024	Expense			TRANSFER TO ICS SWEEP ACCOUNT XX TRANSFE	-42.41

# DORR TOWNSHIP LIBRARY

## General Ledger

September 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
271-000-001 Checking							
	Beginning Balance						187,157.00
09/03/2024	Check	16343	Coverall of West Michigan	Invoice #7370168938	271-790-806 800. Professional and Contract Services:806. Professional Services	-450.00	186,707.00
09/03/2024	Check	16342	CENTER POINT LARGE PRINT	Invoice #2114110	271-790-727 703-728. Operations:703. Books	-158.23	186,548.77
09/03/2024	Check	16341	Fish Window Cleaning	Invoice #1460-281022	271-790-806 800. Professional and Contract Services:806. Professional Services	-132.00	186,416.77
09/04/2024	Deposit				-Split-	33.01	186,449.78
09/04/2024	Deposit				271-000-002 ICS Account	428.83	186,878.61
09/05/2024	Deposit				-Split-	2.33	186,880.94
09/05/2024	Deposit				271-000-002 ICS Account	2,179.50	189,060.44
09/05/2024	Tax Payment		IRS	Tax Payment for Period: 08/01/2024-08/31/2024	271-000-229.1 Payroll Liabilities:Federal Taxes (941/944)	-	187,259.93
						1,800.51	
09/06/2024	Deposit				271-000-002 ICS Account	4,586.97	191,846.90
09/06/2024	Payroll Check	DD	Jeffrey L. Babbitt	Pay Period: 08/21/2024-09/03/2024	Direct Deposit Payable	-	190,565.60
						1,281.30	
09/06/2024	Payroll Check	DD	Jennifer L. Chamberlain	Pay Period: 08/21/2024-09/03/2024	Direct Deposit Payable	-	189,549.22
						1,016.38	
09/06/2024	Payroll Check	DD	Reilly J. Brower	Pay Period: 08/21/2024-09/03/2024	Direct Deposit Payable	-528.30	189,020.92
09/06/2024	Payroll Check	DD	Karen K. Shaffer	Pay Period: 08/21/2024-09/03/2024	Direct Deposit Payable	-444.97	188,575.95
09/06/2024	Payroll Check	DD	Diane Switzer	Pay Period: 08/21/2024-09/03/2024	Direct Deposit Payable	-361.96	188,213.99
09/06/2024	Payroll Check	DD	Alexis Adrianse	Pay Period: 08/21/2024-09/03/2024	Direct Deposit Payable	-335.06	187,878.93
09/06/2024	Payroll Check	DD	Karen E. Brower	Pay Period: 08/21/2024-09/03/2024	Direct Deposit Payable	-328.03	187,550.90
09/06/2024	Payroll Check	DD	Savannah M Shustack	Pay Period: 08/21/2024-09/03/2024	Direct Deposit Payable	-290.97	187,259.93
09/06/2024	Tax Payment		MI Department of Treasury	Tax Payment for Period: 08/01/2024-08/31/2024	271-000-228.3 Payroll Liabilities:MI Income Tax	-381.32	186,878.61
09/09/2024	Check	16345	Griffin Pest Solutions	Invoice #2535972	271-790-806 800. Professional and Contract Services:806. Professional Services	-97.00	186,781.61
09/09/2024	Deposit				271-000-002 ICS Account	753.16	187,534.77
09/11/2024	Deposit				271-000-002 ICS Account	290.23	187,825.00
09/12/2024	Deposit				271-000-658 404. Penal Fines	2,734.53	190,559.53
09/12/2024	Expense				271-000-002 ICS Account	-	188,563.75
						1,995.78	
09/13/2024	Check	16346	SIEGFRIED CRANDALL PC	Invoice #115669	271-790-802 800. Professional and Contract Services:802. Accounting Fees	-	185,563.75
						3,000.00	
09/14/2024	Deposit				-Split-	4,284.25	189,848.00
09/14/2024	Expense		Chase Card Services		-Split-	-	185,282.33
						4,565.67	
09/16/2024	Deposit				-Split-	10.27	185,292.60
09/16/2024	Deposit				271-000-002 ICS Account	271.15	185,563.75
09/17/2024	Deposit				271-000-002 ICS Account	3,097.00	188,660.75
09/20/2024	Check	16347	Lakeland Library Cooperative	Invoice #PT24-1373	271-790-736 703-728. Operations:711. databases	-301.00	188,359.75
09/20/2024	Check	16348	Jeffrey L. Babbitt		271-790-960.2 703-728. Operations:709. Ed. & Train Dor:709.1 Travel and Meetings	-57.08	188,302.67
09/20/2024	Deposit				271-000-002 ICS Account	4,808.96	193,111.63
09/20/2024	Payroll Check	DD	Jeffrey L. Babbitt	Pay Period: 09/04/2024-09/17/2024	Direct Deposit Payable	-	191,684.05
						1,427.58	
09/20/2024	Payroll Check	DD	Jennifer L. Chamberlain	Pay Period: 09/04/2024-09/17/2024	Direct Deposit Payable	-919.26	190,764.79
09/20/2024	Payroll Check	DD	Karen K. Shaffer	Pay Period: 09/04/2024-09/17/2024	Direct Deposit Payable	-568.57	190,196.22
09/20/2024	Payroll Check	DD	Karen E. Brower	Pay Period: 09/04/2024-09/17/2024	Direct Deposit Payable	-444.03	189,752.19
09/20/2024	Payroll Check	DD	Reilly J. Brower	Pay Period: 09/04/2024-09/17/2024	Direct Deposit Payable	-397.65	189,354.54
09/20/2024	Payroll Check	DD	Diane Switzer	Pay Period: 09/04/2024-09/17/2024	Direct Deposit Payable	-389.49	188,965.05
09/20/2024	Payroll Check	DD	Alexis Adrianse	Pay Period: 09/04/2024-09/17/2024	Direct Deposit Payable	-371.41	188,593.64
09/20/2024	Payroll Check	DD	Savannah M Shustack	Pay Period: 09/04/2024-09/17/2024	Direct Deposit Payable	-290.97	188,302.67
09/23/2024	Check	16349	US Bank Equipment Finance	Invoice #538158361	271-790-931 729-734. Facilities and Equipment:730. Equip Rental and Maintenance	-526.56	187,776.11
09/24/2024	Check	16350	Nicole Tugen	Lost/Paid refund, item returned w/ 30 day window.	271-790-956 780. Misc Expense:781. Fee refund	-28.99	187,747.12
09/24/2024	Deposit				-Split-	18.00	187,765.12
09/24/2024	Expense				271-000-002 ICS Account	-18.00	187,747.12
09/30/2024	Check	16352	Midwest Tape	Invoice #506126183	271-790-736 703-728. Operations:711. databases	-765.54	186,981.58
09/30/2024	Check	16351	T-Mobile	Account #*****4354	271-790-920 729-734. Facilities and Equipment:729. Rent, Parking, Utilities:729.1 Telephone, Telecommunications	-200.90	186,780.68
09/30/2024	Deposit		Interest		271-000-665 405-407. Other Types of Income:406. Interest Income Dor	42.41	186,823.09
09/30/2024	Expense				271-000-002 ICS Account	-42.41	186,780.68
<b>Total for 271-000-001 Checking</b>							
						<b>\$ -</b>	
						<b>376.32</b>	

# DORR TOWNSHIP LIBRARY

## Profit and Loss

September 2024

	TOTAL
<b>Income</b>	
271-000-566 403. State Aid	4,096.34
271-000-658 404. Penal Fines	2,734.53
46400 405-407. Other Types of Income	
271-000-665 406. Interest Income Dor	42.41
271-000-675.1 405. Miscellaneous Revenue	39.15
271-00-642.1 405.5 Book Sales	35.00
271-000-602.3 405.4 Faxes	12.20
271-000-667 405.3 Meeting Room Rental	20.00
271-000.602.1 405.1 Copies	103.35
<b>Total 271-000-675.1 405. Miscellaneous Revenue</b>	<b>209.70</b>
271-000-676.1 407. Reimbursements	
271-000-676.2 407.1 Credit Card Credits	2.57
271-000-676.3 407.2 Book Replacement	49.98
<b>Total 271-000-676.1 407. Reimbursements</b>	<b>52.55</b>
<b>Total 46400 405-407. Other Types of Income</b>	<b>304.66</b>
<b>Total Income</b>	<b>\$7,135.53</b>
<b>GROSS PROFIT</b>	<b>\$7,135.53</b>
<b>Expenses</b>	
271-790-715.3 702. Payroll Expenses	104.00
271-790-930 729-734. Facilities and Equipment	
271-790-921 729. Rent, Parking, Utilities	
271-790-920 729.1 Telephone, Telecommunications	470.85
<b>Total 271-790-921 729. Rent, Parking, Utilities</b>	<b>470.85</b>
271-790-931 730. Equip Rental and Maintenance	526.56
<b>Total 271-790-930 729-734. Facilities and Equipment</b>	<b>997.41</b>
62100 800. Professional and Contract Services	
271-790-802 802. Accounting Fees	3,000.00
271-790-806 806. Professional Services	1,223.00
<b>Total 62100 800. Professional and Contract Services</b>	<b>4,223.00</b>
65000 703-728. Operations	
271-790-727 703. Books	1,265.84
271-790-728 703.1 book replacement - LLC library	-19.99
<b>Total 271-790-727 703. Books</b>	<b>1,245.85</b>
271-790-729 704. Ebooks	460.77
271-790-730 705. Periodicals	39.95
271-790-732 708. AV	
271-790-734 708.3 DVD	85.98
<b>Total 271-790-732 708. AV</b>	<b>85.98</b>
271-790-736 711. databases	1,066.54



# DORR TOWNSHIP LIBRARY

## Profit and Loss

September 2024

	TOTAL
271-790-737 720. Supplies	
271-790-738 720.1 Collection/Office Supplies	757.09
<b>Total 271-790-737 720. Supplies</b>	<b>757.09</b>
271-790-739 721. Advertising	247.28
271-790-880 710. Programs (Community Promotions)	911.26
271-790-960.1 709. Ed. & Train Dor	66.28
271-790-960.2 709.1 Travel and Meetings	57.08
<b>Total 271-790-960.1 709. Ed. &amp; Train Dor</b>	<b>123.36</b>
<b>Total 65000 703-728. Operations</b>	<b>4,938.08</b>
780. Misc Expense	
271-790-956 781. Fee refund	28.99
782. Square Reader Fees	2.22
<b>Total 780. Misc Expense</b>	<b>31.21</b>
Payroll Expenses	
271-790-702 Wages	10,928.78
271-790-715.1 Taxes	836.07
<b>Total Payroll Expenses</b>	<b>11,764.85</b>
<b>Total Expenses</b>	<b>\$22,058.55</b>
NET OPERATING INCOME	<b>\$ -14,923.02</b>
NET INCOME	<b>\$ -14,923.02</b>

## Director's Report, October 21, 2024

### Library Operation Updates

Program attendance has been good. Highlights include Spooky Snowglobes (19 participants) on September 30 and Thrifted Ghost Paintings (17) on October 3. October 28's Haunted Library program is full and accumulating a substantial waiting list as of Thursday afternoon.

State Rep. Rachele Smit held her monthly Office Hour in our Community Room on September 27. She enjoyed it and will return.

### Statistics

People visited the library 1,081 times in September, averaging 44 visits per open day.

Circulation is strong. Mango Languages hit its fourth month in the double digits. Hoopla use broke records again at 314 items accessed in August. We expect October's numbers to reflect the new price caps.

We distributed 26 of the promotional DTL tote bags during September (a 5% return on the bulk letter, which is unusually high), but added only 20 new patrons--down 6 from last year.

### Budget and Financial Items

The Budget is updated.

The T-Mobile Hometown Grant has been submitted with more than the minimum required letters of support. The Perrigo Foundation Board met on October 16 but has not yet released the winners of the Fall 2024 grants.

### Staff and Building Items

We were unable to resolve the issue with the sprinklers before the weather changed, so we will have to see how they perform in the spring.

I contracted with Pine Rest in Grand Rapids for Employee Assistance Program services for the low cost of \$260 per year. This will be a valuable benefit of employment.

### Meetings, Workshops, etc.

On September 18, I attended the DBA meeting and obtained four additional letters of support for Reilly's T-Mobile Hometown Grant.

September 19 I attended an MCLS webinar on Employee Onboarding.

On September 20, I attended the online State Aid Annual Report Refresher, and I began to fill in our State Aid Report shortly after it opened on October 1. Lakeland offered a webinar on finding statistical information for the Report in Sierra and eResources October 10, which I attended.

September 25, I participated in a communications webinar called Influencing Others Into Action.

On September 26, I attended the Homeless Training webinar that focused broadly on dealing with problematic behavior and de-escalating conflict with compassion.

I attended the Township Board meeting on September 26 and gave my report.

September 30, I did a walkthrough of the building with JR Muller of West Michigan Tech and Design for the Tech RFP.

October 3, I participated in the IPC Assessment Review for the results of their look at our tech infrastructure and security. They pointed out some significant vulnerabilities that our next IT contractor will need to fix.

I attended a webinar on Building Effective Board/Director Relationships October 8.

I met online with reps from IPC on October 7 to discuss the benefits of eRate. After hearing glowing feedback from Lakeland colleagues, I reached out to Janelle Morgan of Elite Fund on October 9 to move toward signing us up.

Lakeland's Board and Advisory Council met on October 10. Unique Management is now offering a New Mover postcard service, reaching out to new residents of the service area on behalf of the library. Lakeland is just beginning to test the new Consortia app, a mobile app developed by BiblioCommons like BiblioApp but with each individual library's branding. Patron Point is working to fix a glitch that has led to a few people outside of a library's service area being issued a card.

The Michigan Public Library Directors met on Friday afternoon October 11.

October 14, I met with representatives from Navigate 360 and Strategos to discuss their Active Shooter Training programs.

October 16, I attended a webinar on Boosting Morale and Engagement and later went to the DBA meeting. They are making sure to include cross-promotion of the Library's Winter Craft Bazaar in their marketing materials for Christmas in the Park.

## **Volunteers**

A new volunteer named Rowen Symons did some shelf dusting on October 16..

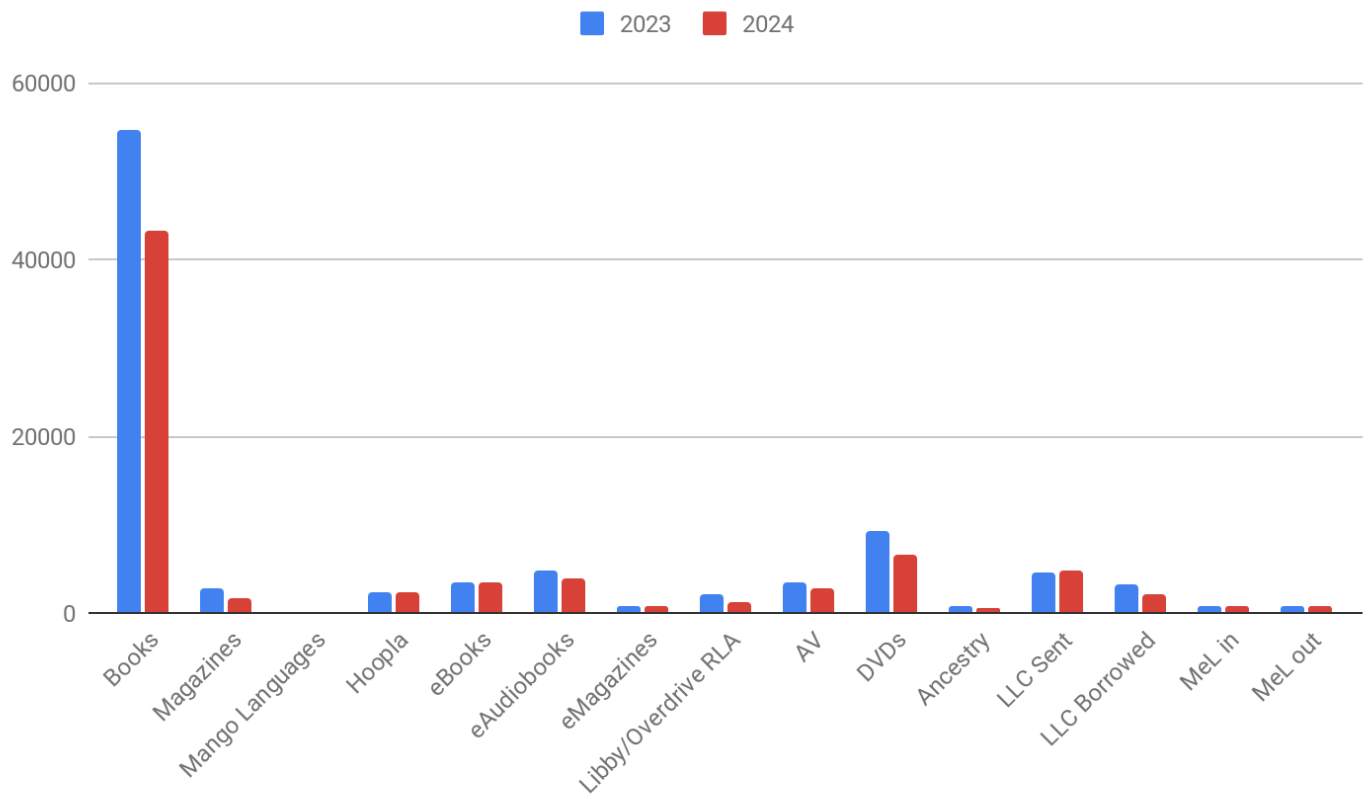
### **Library Closings**

There have been no closings since the last Board meeting.

Completed October 18, 2024, at 4:32 PM.

	2023											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Books	4263	4118	4682	4005	3855	5636	6377	5335	4137	4504	4239	3548
Magazines	230	287	291	392	327	242	266	219	179	170	145	145
Mango Languages	2	49	12	4	0	3	3	6	3	1	2	13
Hoopla	198	198	205	188	174	215	205	217	199	212	187	186
eBooks	259	252	323	273	249	284	404	289	300	318	283	314
eAudiobooks	365	320	388	387	393	462	480	453	396	426	388	355
eMagazines	27	19	34	39	24	48	61	45	60	149	125	108
Libby/Overdrive RLA Loans	167	171	184	136	163	222	173	186	194	158	181	160
AV	328	237	414	302	269	321	252	249	215	294	229	269
DVDs	879	634	853	995	892	1030	859	764	667	590	568	469
Ancestry	63	13	70	63	52	0	218	84	66	0	105	23
LLC Sent	372	387	475	354	345	473	462	277	210	436	442	368
LLC Borrowed	437	251	394	332	437	285	242	99	91	262	194	131
MeL in	67	56	71	65	55	39	75	53	61	57	55	46
MeL out	70	54	69	67	54	48	70	55	61	61	56	35

	2024											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Books	3659	3928	4824	4747	4394	5005	6038	5532	5094			
Magazines	172	154	177	261	122	165	194	177	202			
Mango Languages	12	3	0	0	7	22	28	33	26			
Hoopla	252	229	281	267	255	276	269	303	314			
eBooks	347	415	338	331	407	376	348	464	418			
eAudiobooks	399	412	433	437	467	459	450	454	455			
eMagazines	132	134	135	48	69	58	80	47	62			
Libby/Overdrive RLA Loans	217	207	211	175	147	194	184	N/A	N/A			
AV	348	277	330	285	292	347	366	321	282			
DVDs	629	566	682	761	719	641	941	899	710			
Ancestry	0	39	0	59	71	118	182	0	24			
LLC Sent	430	478	492	453	408	509	659	748	666			
LLC Borrowed	267	223	267	237	208	225	191	279	293			
MeL in	75	94	76	77	80	75	71	82	90			
MeL out	87	91	80	84	88	79	66	85	89			



## Financial Policies

### **I. Budget Policy.**

- A. The Dorr Township Library Board of Trustees and Library Director will begin the annual budget process at its October meeting for the following fiscal year. The Library Director will present the Mid-Year Fiscal Health Report and Financial Forecast to the Board at its usual meeting in October, including data from at least three (3) years prior and three (3) future years.
- B. Upon approval of the mid-year report and forecast projections, the Director will develop a detailed budget for presentation at the November meeting, revising as directed for future meetings. A final budget will be completed and approved no later than the January meeting of the Board.
- C. The budget is a working document. Changes in projections, projects, or unknown events are cause for variations from budget to actual numbers. During the course of the fiscal year (April – March) budget adjustments will be presented by the Library Director and/or the Library Board Treasurer to the Board as needed to keep the budget accurate.

### **II. Fund Balance Policy.**

- A. This policy has been adopted by the Dorr Township Library Board to address the implications of Governmental Accounting Standards Board (GASB) Statement No. 54. The policy is created in consideration of unanticipated events that could adversely affect the financial condition of the Library and jeopardize the continuation of public services. This policy will ensure that the Library maintains adequate fund balances and reserves in order to:
  1. Provide sufficient cash flow for daily financial needs;
  2. Offset significant economic downturns or revenue shortfalls;
  3. Provide funds for unforeseen expenditures related to emergencies; and
  4. Secure and maintain investment grade bond ratings.
- B. The following definitions of fund types will be used in reporting governmental fund activity. The Library may or may not report all fund types in any given reporting period based on actual circumstances and activity.
  1. General Fund – used to account for all financial resources not accounted for and reported in another fund.
  2. Special Revenue Fund – used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects.
  3. Debt Service Fund – used to account for all financial resources restricted, committed, or assigned to expenditures for principal and interest.

4. Capital Projects Fund – used to account for all financial resources restricted, committed, or assigned to expenditures for the acquisition or construction of capital assets.
  5. Permanent Funds – used to account for resources restricted to the extent that only earnings, and not principal, may be used for purposes that support the Library’s objectives.
- C. The following categories will be used to report governmental fund balances in accordance with the definitions provided by GASB Statement No. 54:
1. Non-spendable fund balance – amounts that cannot be spent because they are either not in a spendable form or are legally or contractually required to be maintained intact. *Classification* of non-spendable amounts will be determined before all other classifications and consist of the following:
    - a) The Library will maintain a fund balance equal to the balance of any long term outstanding balances due from others;
    - b) The Library will maintain a fund balance equal to the value of inventory balances and prepaid items unless those items are offset with liabilities and actually result in fund balance;
    - c) The Library will maintain a fund balance equal to the principal of any permanent funds that are legally or contractually required to be maintained intact; and
    - d) The Library will maintain a fund balance equal to the balance of any land or other nonfinancial assets held for sale.
  2. Restricted fund balance – amounts that can be spent only for specific purposes stipulated by the constitution, external resource providers, or through enabling legislation.
  3. Committed fund balance – amounts that can be used only for the specific purposes determined by a formal action of the Library Board. (*Authority to Commit*: a majority vote is required to approve a commitment and a two-thirds majority vote is required to remove a commitment.)
  4. Assigned fund balance – amounts intended to be used by the Library for specific purposes, but do not meet the criteria needed to be classified as restricted or committed. In governmental funds, other than the General Fund, the assigned fund balance represents the remaining amount that is not restricted or committed. (*Authority to Assign*: the Library Board delegates to the Library Director the authority to assign amounts to be used for specific purposes. Such assignments cannot exceed the available [spendable, unrestricted, uncommitted] fund balance in any particular fund.)
  5. Unassigned fund balance – is the residual classification for the Library’s General Fund and includes all spendable amounts not included in the other classifications. In other funds, the unassigned classification is used to report a



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, any funds in the Checking Account in excess of \$200,000 shall be transferred automatically to the ICS from the Checking Account.

### **IV. Credit/Debit Card Policy**

- A. Dorr Township Library maintains credit cards connected to a single account. These cards are to be used for the purchase of goods or services for the official business of the Library. The Library Director is responsible for the credit card. The purchases made through the Library’s credit cards will not exceed \$5,000 per month.

- B. The balance including interest due on an extension of credit under the credit card arrangement shall be paid within not more than 60 days of the initial statement date.

**V. Petty Cash Policy**

- A. The Library Board of the Dorr Township Library authorizes individual petty cash funds to exist at the Library up to \$50. The funds are to be used for small, miscellaneous purposes. The Library Director will be responsible for the petty cash.

**VI. Investment Policy**

- A. This policy will govern the investment activities of the Dorr Township Library. It is the policy of the Library to invest public funds in a manner which will provide the highest return with the maximum security while meeting cash flow demands. All investments will conform to all applicable laws and regulations governing the investment of public funds.
- B. These assets are accounted for in the various funds of the Library and include the General Fund, Capital Projects Fund, and any new fund established by the Library. This Investment Policy does not apply to any financial asset or money that is otherwise subject to a public act or bond authorizing ordinance or resolution that permits investment in fewer than all the investment options listed in this policy or imposes one or more conditions upon an investment listed in this policy.
- C. The primary objectives, in priority order, of the Library's financial investments are:
  - 1. Safety of Principal – Safety of principal is the foremost objective of the investment program. All investments shall be undertaken in a manner that seeks first to preserve capital and second to fulfill other investment objectives.
  - 2. Liquidity – The Library's investment portfolio will remain sufficiently liquid to enable the Library to meet all operating requirements which might be reasonably anticipated.
  - 3. Return on Investments (Yield) – The Library's investments should generate the highest available return without sacrificing the first two objectives outlined above.
- D. Management responsibility for the Library's investment program is hereby delegated to the Board Treasurer, who is the Library's chief fiscal officer. The Treasurer shall be responsible for the implementation of the investment program and the establishment of investment procedures consistent with this Policy. No person may engage in an investment transaction except as provided under the terms of this Policy and the procedures established by the Treasurer.
- E. The following investments are deemed to be suitable for inclusion in the Library's investment program. The Treasurer is authorized to invest Library funds in only those investments specifically delineated below.

1. U.S. Treasury Bills and Notes for which the full faith and credit of the U.S. Government is pledged for the repayment of principal and interest. Bills are short term (one year or less) obligations issued and sold at a discount. Notes have fixed coupon rates with original maturities of between two (2) and ten (10) years.
  2. Demand deposit accounts (such as checking accounts) established with local financial institutions.
  3. Certificates of Deposit (CDs) issued by local financial institutions.
  4. Money Market accounts offered by local financial institutions.
- F. No investment shall have a maturity date of more than ten years from its date of purchase by the Library. To the extent possible and prudent, the Library will attempt to match its investment maturities with anticipated cash flow requirements.

## **VII. Check Policy**

- A. The Library Board authorizes the Library Director to pay bills and print checks when needed. The Library Board will review a copy of all checks written each month at the monthly board meeting and may require that the receipt be presented to clarify what each check was written for.

## **VIII. Comparative and Competitive Bidding Process**

- A. For all purchases of goods or services costing a total annual amount equal to or greater than 0.5% of the current Budget (e.g., \$1,500 for a Budget of \$300,000) up to 2.5% of the current Budget, the Library Director or their designee must seek a minimum of three quotes and select the provider that can reasonably assure adequate quality at the lowest price. The Director has the authority to sign a contract for goods, services, labor, and/or materials without prior consultation with the Board but must inform the Board of the contract.
- B. For all purchases of goods or services costing a total annual amount greater than 2.5% of the current Budget up to 5.0% of the current Budget, the Library Director must seek a minimum of three quotes and select the provider that can reasonably assure adequate quality at the lowest price. The Director may use an RFP under specified conditions. After gathering all available and relevant information and consulting with the Board at the next public meeting, the Director may sign a contract for goods, services, labor, and/or materials.
- C. For all purchases of goods or services costing a total annual amount greater than 5.0% of the current Budget, the Library Director must, after consulting with the Board, draw up a formal Request for Proposal and deliver it to a minimum of three prospective providers. After receiving and reviewing all proposals, the Director shall supply the Board with copies of all proposals and recommend a provider to the Board at the next public meeting. Final selection of the provider is the responsibility of the

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Board. Any resulting contract for goods, services, labor, and/or materials must be signed by a representative of the Board at the public meeting.

Cost Range	Process Required	Responsibility
\$1,500 - \$7,500	3 informal quotes	Library Director
\$7,500.01 - \$15,000	3 quotes or proposals if using an RFP	Director may sign after consultation with Board
\$15,000.01 and up	RFP mandatory, 3 proposals minimum	Director recommends, Board signs contract

**D. Requests for Proposal** may be issued when the total estimated annual cost is \$15,000 or less if

1. The scope of the services needs clear delineation
2. Special requirements are in place of which prospective providers must be made aware
3. The Director or the Board prefers to use an RFP

**IX. Record Retention Policy**

- A. In order to meet the administrative, legal, fiscal and archival requirements of the State of Michigan, Dorr Township Library will manage its records in accordance with the general schedule 17 (GS #17), developed for Michigan public libraries by the Michigan Department of History, Arts and Libraries/Records Management Services and approved by the State Administrative Board.
- B. If and when the general schedule GS #17 is amended, Dorr Township Library will amend its procedures as necessary to remain in compliance.

Approved by the Dorr Township Library Board of Trustees ~~March 18~~ October 21, 2024.

## FYE 2025

### Mid-Year Fiscal Health and Financial Forecast Report and Recommendations

- **Mid-year balances** (see Appendix 1) are generally where they should be.
  - As of the end of September, we have received 15.1% of our projected revenue for FYE 2025 (7 percentage points down from last year at this time) and paid out 44.6% of our budgeted expenditures.
  - Revenue funds significantly over 50% at the mid-year point include
    - State Aid revenue, at 105% of projections for the entire year.
    - Penal Fine revenue, more than 10 percentage points (\$3,022) over what is expected at mid-year.
  - Revenue funds significantly under 50% include
    - Millage revenue, the vast majority of which arrives toward the end of the fiscal year.
    - Interest, due to a slight delay in switching over to an ICS account, but the total will likely exceed \$13,000 by fiscal year's end.
  - Expenditure funds significantly over 50% at the halfway mark include
    - Advertising (88.7%) and Education and Training (83.7%). The major expenses for the year out of both funds have been spent (bulk mailing and tote bags, PLA, MLA, Washington, DC), so we can expect the excess, if there is any, to be limited to a few hundred dollars.
    - Periodicals (65.8%), Databases (68.7%), and Insurance (74.8%), which are front-loaded in the fiscal year and not expected to exceed the budget at year's end.
  - Expenditure funds significantly under 50% at mid-year include
    - AV materials (31.4%) and Kits (0%)
    - Supplies (34.7%)
    - Facilities and equipment (15.2%), mainly because the space audit remains unfinished as yet and no shelving has been purchased.

- As last year, the **Financial Forecast** (see Appendix 2) assumes a 3% annual growth in millage revenue, which is the same figure that the Township uses for planning. Population growth and the accompanying new structures may increase the amount generated by the millage. Penal Fines are assumed to shrink 1.14% every year (matching the actual decrease from FYE 2022 to FYE 2023) for a number of reasons (declining assessments, attempted diversions, etc.). However, this caution may not be necessary, as Penal Fines seem to be stable from year to year going back to FYE 2021 and even rose substantially from FYE 2023 to FYE 2024.
- The Forecast also assumes several regular cost increases over the years:
  - Due to recent adjustments in the State Minimum Wage schedule, personnel costs will rise substantially. The Minimum Wage will likely be \$12.48 as of February 1, 2025, \$13.29 in 2026, \$14.16 in 2027, and \$14.97 in 2028. Library Page wages will be set at minimum (assuming the hypothetical Page is 18 or over) and other wages will be adjusted according to position and experience.
  - Materials and programming budgets remain flat in order to allow increases in other categories. This means we will be spending the same amount on supplies whose costs are likely rising. Eventually we will need to increase budgeted expenditures for materials and programming, either through targeted grants or reallocation of budgeted revenue.
- My recommendations include
  - Increasing the Advertising budget one more time in FYE 2026, then holding at \$2,500 for the foreseeable future. Our marketing activity needs to increase.
  - Complete the development of the Technology Plan with the assistance of the new IT contractor, paying for necessary major purchases of hardware with the Capital Projects Fund.
  - Sign up for eRate and monitor the impact of eRate funding.
  - Be prepared to dip into savings to offset the cost of rising personnel expenditures, although with eRate funding and the Capital Projects Fund as the source of funds for certain purchases, this may not be strictly necessary.
  - Aim to impress the community with our offerings of service, materials, programming, and space, forging the connection between an active Library and a successful community in the minds of the taxpayers and voters of Dorr Township. Depending on the community's feelings and opinions about the Library in the coming years, perhaps we can cautiously approach the idea of a Headlee Override in the near future or even a millage increase in 2029. At this time, we remain one of the poorest funded of the public libraries in our area.

REVENUES	BUDGET	YTD REV (Sep)	YTD %	YTD Var.	FYE REV	FYE %	FYE Var.	
Property taxes	\$ 190,000.00	\$ 5,640.83	3.0%	\$ (89,359.17)		0.0%	\$ (190,000.00)	Rev Over Budget, >=10%<25%
State grants	\$ 3,900.00	\$ 4,096.34	105.0%	\$ 2,146.34		0.0%	\$ (3,900.00)	Rev Over Budget, >=25%
Fines and forfeitures - penal fines	\$ 29,339.00	\$ 17,692.27	60.3%	\$ 3,022.77		0.0%	\$ (29,339.00)	Rev Under Budget, >=25%-40%
Interest	\$ 15,233.00	\$ 6,210.37	40.8%	\$ (1,406.13)		0.0%	\$ (15,233.00)	Rev Under Budget, <25%
Other	\$ 6,200.00	\$ 3,331.24	53.7%	\$ 231.24		0.0%	\$ (6,200.00)	
<b>Total Revenues</b>	<b>\$ 244,672.00</b>	<b>\$ 36,971.05</b>	<b>15.1%</b>	<b>\$ (85,364.95)</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ (244,672.00)</b>	
<b>EXPENDITURES</b>								
Recreation and culture:	BUDGET	YTD EXP (Sep)	YTD %	YTD Var.	FYE EXP	FYE %	FYE Var.	
Personnel costs	\$ 142,250.00	\$ 65,483.16	46.0%	\$ (5,641.84)		0.0%	\$ (142,250.00)	Exp Under Budget, >=5%<10%
Professional and contracted services	\$ 12,400.00	\$ 7,281.50	58.7%	\$ 1,081.50		0.0%	\$ (12,400.00)	Exp Under Budget, >=10%
Book purchases	\$ 20,175.00	\$ 9,473.08	47.0%	\$ (614.42)		0.0%	\$ (20,175.00)	Exp Over Budget, >=5%<10%
AV materials	\$ 3,875.00	\$ 1,217.66	31.4%	\$ (719.84)		0.0%	\$ (3,875.00)	Exp Over Budget, >=10%
Kits	\$ 500.00	\$ -	0.0%	\$ (250.00)		0.0%	\$ (500.00)	
Periodicals	\$ 1,750.00	\$ 1,150.80	65.8%	\$ 275.80		0.0%	\$ (1,750.00)	
Programs	\$ 14,250.00	\$ 7,104.89	49.9%	\$ (20.11)		0.0%	\$ (14,250.00)	
Advertising	\$ 2,000.00	\$ 1,773.82	88.7%	\$ 773.82		0.0%	\$ (2,000.00)	
Supplies	\$ 7,500.00	\$ 2,606.14	34.7%	\$ (1,143.86)		0.0%	\$ (7,500.00)	
Education and training	\$ 4,400.00	\$ 3,682.93	83.7%	\$ 1,482.93		0.0%	\$ (4,400.00)	
Transportation	\$ 1,500.00	\$ 442.32	29.5%	\$ (307.68)		0.0%	\$ (1,500.00)	
Co-op fees	\$ 19,200.00	\$ 8,014.50	41.7%	\$ (1,585.50)		0.0%	\$ (19,200.00)	
Databases	\$ 15,400.00	\$ 10,582.75	68.7%	\$ 2,882.75		0.0%	\$ (15,400.00)	
Insurance	\$ 3,500.00	\$ 2,619.00	74.8%	\$ 869.00		0.0%	\$ (3,500.00)	
Facilities and equipment	\$ 35,250.00	\$ 5,354.65	15.2%	\$ (12,270.35)		0.0%	\$ (35,250.00)	
Miscellaneous	\$ 100.00	\$ -	0.0%	\$ (50.00)		0.0%	\$ (100.00)	
<b>Total expenditures</b>	<b>\$ 284,050.00</b>	<b>\$ 126,787.20</b>	<b>44.6%</b>	<b>\$ (15,237.80)</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ (284,050.00)</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (39,378.00)</b>	<b>\$ (89,816.15)</b>	<b>228.1%</b>	<b>\$ (70,127.15)</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 39,378.00</b>	
<b>OTHER FINANCING SOURCE</b>								
Transfers from General Fund	\$55,000.00	\$ 27,250.00	49.5%	\$ (250.00)		0.0%	\$ (55,000.00)	
<b>NET CHANGES IN FUND BALANCE</b>	<b>\$ 15,622.00</b>	<b>\$ (62,566.15)</b>	<b>-400.5%</b>	<b>\$ (70,377.15)</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ (15,622.00)</b>	
<b>FUND BALANCES - BEGINNING</b>	<b>\$ 630,497.12</b>				<b>\$ 630,497.12</b>			
<b>FUND BALANCES - ENDING</b>	<b>\$ 535,778.82</b>							

	FYE 2020	FYE 2021	\$ Change	% Change	FYE 2022	\$ Change	% Change	FYE 2023	\$ Change	% Change
<b>REVENUES</b>										
Property taxes	\$ 78,038.00	\$ 159,140.62	\$ 81,102.62	103.93%	\$ 170,259.00	\$ 11,118.38	6.99%	\$ 179,173.00	\$ 8,914.00	5.24%
State grants	\$ 5,963.00	\$ 7,955.58	\$ 1,992.58	33.42%	\$ 9,477.00	\$ 1,521.42	19.12%	\$ 16,186.00	\$ 6,709.00	70.79%
Fines and forfeitures - penal fines [1]	\$ 43,893.00	\$ 29,745.69	\$ (14,147.31)	-32.23%	\$ 31,220.00	\$ 1,474.31	4.96%	\$ 30,863.00	\$ (357.00)	-1.14%
Interest	\$ 933.00	\$ 598.99	\$ (334.01)	-35.80%	\$ 579.00	\$ (19.99)	-3.34%	\$ 1,528.00	\$ 949.00	163.90%
Other	\$ 21,325.00	\$ 53,633.69	\$ 32,308.69	151.51%	\$ 14,833.00	\$ (38,800.69)	-72.34%	\$ 14,982.00	\$ 149.00	1.00%
Transfer from Savings [2]										
<b>Total Revenues</b>	<b>\$ 150,152.00</b>	<b>\$ 251,074.57</b>	<b>\$ 100,922.57</b>	<b>67.21%</b>	<b>\$ 226,368.00</b>	<b>\$ (24,706.57)</b>	<b>-9.84%</b>	<b>\$ 242,732.00</b>	<b>\$ 16,364.00</b>	<b>7.23%</b>
<b>EXPENDITURES</b>										
Recreation and culture:										
Personnel costs [3]	\$ 96,703.00	\$ 93,264.58	\$ (3,438.42)	-3.56%	\$ 85,229.00	\$ (8,035.58)	-8.62%	\$ 112,720.00	\$ 27,491.00	32.26%
Professional and contracted services	\$ 4,138.00	\$ 3,514.75	\$ (623.25)	-15.06%	\$ 3,605.00	\$ 90.25	2.57%	\$ 7,388.00	\$ 3,783.00	104.94%
Book purchases	\$ 8,636.00	\$ 13,481.40	\$ 4,845.40	56.11%	\$ 16,499.00	\$ 3,017.60	22.38%	\$ 17,089.00	\$ 590.00	3.58%
AV materials	\$ 1,374.00	\$ 2,210.16	\$ 836.16	60.86%	\$ 2,253.00	\$ 42.84	1.94%	\$ 3,424.00	\$ 1,171.00	51.98%
Kits	\$ -	\$ 448.42	\$ 448.42	#DIV/0!	\$ 974.00	\$ 525.58	117.21%	\$ 248.00	\$ (726.00)	-74.54%
Periodicals	\$ 952.00	\$ 234.60	\$ (717.40)	-75.36%	\$ 1,204.00	\$ 969.40	413.21%	\$ 1,074.00	\$ (130.00)	-10.80%
Programs	\$ 5,802.00	\$ 1,173.68	\$ (4,628.32)	-79.77%	\$ 7,406.00	\$ 6,232.32	531.01%	\$ 22,354.00	\$ 14,948.00	201.84%
Advertising	\$ 2,788.00	\$ 628.98	\$ (2,159.02)	-77.44%	\$ 536.00	\$ (92.98)	-14.78%	\$ 2,495.00	\$ 1,959.00	365.49%
Supplies	\$ 3,159.00	\$ 3,587.70	\$ 428.70	13.57%	\$ 3,307.00	\$ (280.70)	-7.82%	\$ 6,798.00	\$ 3,491.00	105.56%
Education and training	\$ 1,065.00	\$ 41.65	\$ (1,023.35)	-96.09%	\$ -	\$ (41.65)	-100.00%	\$ 1,767.00	\$ 1,767.00	#DIV/0!
Transportation	\$ 39.00	\$ -	\$ (39.00)	-100.00%	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!
Co-op fees [5]	\$ -	\$ 16,517.65	\$ 16,517.65	#DIV/0!	\$ 17,259.00	\$ 741.35	4.49%	\$ 19,098.00	\$ 1,839.00	10.66%
Databases	\$ 23,097.00	\$ 10,758.74	\$ (12,338.26)	-53.42%	\$ 6,807.00	\$ (3,951.74)	-36.73%	\$ 10,033.00	\$ 3,226.00	47.39%
Insurance	\$ 13,905.00	\$ 2,448.00	\$ (11,457.00)	-82.39%	\$ 3,319.00	\$ 871.00	35.58%	\$ 2,977.00	\$ (342.00)	-10.30%
Facilities and equipment	\$ 8,328.00	\$ 10,644.07	\$ 2,316.07	27.81%	\$ 16,697.00	\$ 6,052.93	56.87%	\$ 25,700.00	\$ 9,003.00	53.92%
Miscellaneous	\$ 10,071.00	\$ 1,216.04	\$ (8,854.96)	-87.93%	\$ 89.00	\$ (1,127.04)	-92.68%	\$ 107.00	\$ 18.00	20.22%
<b>Subtotal: General Fund expenditures</b>	<b>\$ 180,057.00</b>	<b>\$ 160,170.42</b>	<b>\$ (19,886.58)</b>	<b>-11.04%</b>	<b>\$ 165,184.00</b>	<b>\$ 5,013.58</b>	<b>3.13%</b>	<b>\$ 233,272.00</b>	<b>\$ 68,088.00</b>	<b>41.22%</b>
<b>OTHER EXPENDITURES</b>										
Transfer to Capital Projects										
<b>TOTAL</b>										
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (29,905.00)</b>	<b>\$ 90,904.15</b>	<b>\$ 120,809.15</b>	<b>-403.98%</b>	<b>\$ 61,184.00</b>	<b>\$ (29,720.15)</b>	<b>-32.69%</b>	<b>\$ 9,460.00</b>	<b>\$ (51,724.00)</b>	<b>-84.54%</b>
<b>OTHER FINANCING SOURCE</b>										
Transfers from General Fund	\$ 50,000.00	\$ 50,455.20	\$ 455.20	0.91%	\$ 50,000.00	\$ (455.20)	-0.90%	\$ 50,000.00	\$ -	0.00%
<b>NET CHANGES IN FUND BALANCE</b>	<b>\$ 20,095.00</b>	<b>\$ 141,359.35</b>	<b>\$ 121,264.35</b>	<b>603.46%</b>	<b>\$ 111,184.00</b>	<b>\$ (30,175.35)</b>	<b>-21.35%</b>	<b>\$ 59,460.00</b>	<b>\$ (51,724.00)</b>	<b>-46.52%</b>
<b>ACTUAL FUND BALANCES - BEGINNING</b>	<b>\$ 191,729.85</b>	<b>\$ 288,837.30</b>	<b>\$ 97,107.45</b>	<b>50.65%</b>	<b>\$ 395,884.00</b>	<b>\$ 107,046.70</b>	<b>37.06%</b>	<b>\$ 507,068.00</b>	<b>\$ 111,184.00</b>	<b>28.08%</b>
<b>ACTUAL FUND BALANCES - ENDING</b>	<b>\$ 231,489.68</b>	<b>\$ 384,039.58</b>	<b>\$ 152,549.90</b>	<b>65.90%</b>	<b>\$ 507,068.00</b>	<b>\$ 123,028.42</b>	<b>32.04%</b>	<b>\$ 566,528.00</b>	<b>\$ 59,460.00</b>	<b>11.73%</b>



	FYE 2024	\$ Change	% Change	FYE 2025 BUD	FYE 2026	FYE 2027	FYE 2028	FYE 2029
<b>REVENUES</b>								
Property taxes	\$ 189,843.42	\$ 10,670.42	5.96%	\$ 190,000.00	\$ 195,700.00	\$ 201,571.00	\$ 207,618.00	\$ 213,847.00
State grants	\$ 8,033.46	\$ (8,152.54)	-50.37%	\$ 3,900.00	\$ 3,900.00	\$ 3,900.00	\$ 3,900.00	\$ 3,900.00
Fines and forfeitures - penal fines [1]	\$ 36,138.67	\$ 5,275.67	17.09%	\$ 29,339.00	\$ 29,005.00	\$ 28,674.00	\$ 28,347.00	\$ 28,024.00
Interest	\$ 6,512.17	\$ 4,984.17	326.19%	\$ 15,233.00	\$ 15,233.00	\$ 15,233.00	\$ 15,233.00	\$ 15,233.00
Other	\$ 14,922.27	\$ (59.73)	-0.40%	\$ 6,200.00	\$ 6,200.00	\$ 6,200.00	\$ 6,200.00	\$ 6,200.00
Transfer from Savings [2]				\$ -	\$ -	\$ -	\$ 3,498.00	\$ 5,269.00
<b>Total Revenues</b>	<b>\$ 255,449.99</b>	<b>\$ 12,717.99</b>	<b>5.24%</b>	<b>\$ 244,672.00</b>	<b>\$ 250,038.00</b>	<b>\$ 255,578.00</b>	<b>\$ 264,796.00</b>	<b>\$ 272,473.00</b>
<b>EXPENDITURES</b>								
<b>Recreation and culture:</b>								
Personnel costs [3]	\$ 118,936.68	\$ 6,216.68	5.52%	\$ 142,250.00	\$ 158,750.00	\$ 168,750.00	\$ 178,500.00	\$ 183,750.00
Professional and contracted services	\$ 24,432.32	\$ 17,044.32	230.70%	\$ 12,400.00	\$ 12,400.00	\$13,400.00 [4]	\$ 12,400.00	\$ 12,400.00
Book purchases	\$ 18,204.89	\$ 1,115.89	6.53%	\$ 20,175.00	\$ 20,175.00	\$ 20,175.00	\$ 20,175.00	\$ 20,175.00
AV materials	\$ 2,789.91	\$ (634.09)	-18.52%	\$ 3,875.00	\$ 3,875.00	\$ 3,875.00	\$ 3,875.00	\$ 3,875.00
Kits	\$ 180.27	\$ (67.73)	-27.31%	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Periodicals	\$ 1,074.33	\$ 0.33	0.03%	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00
Programs	\$ 18,200.34	\$ (4,153.66)	-18.58%	\$ 14,250.00	\$ 14,250.00	\$ 14,250.00	\$ 14,250.00	\$ 14,250.00
Advertising	\$ 872.83	\$ (1,622.17)	-65.02%	\$ 2,000.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Supplies	\$ 6,147.30	\$ (650.70)	-9.57%	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
Education and training	\$ 1,505.00	\$ (262.00)	-14.83%	\$ 4,400.00	\$ 4,400.00	\$ 4,400.00	\$ 4,400.00	\$ 4,400.00
Transportation	\$ 676.28	\$ 676.28	#DIV/0!	\$ 1,500.00	\$ 1,000.00	\$ 1,500.00	\$ 1,000.00	\$ 1,500.00
Co-op fees [5]	\$ 15,818.50	\$ (3,279.50)	-17.17%	\$ 19,200.00	\$ 20,160.00	\$ 21,168.00	\$ 22,226.00	\$ 23,338.00
Databases	\$ 18,731.78	\$ 8,698.78	86.70%	\$ 15,400.00	\$ 15,400.00	\$20,600.00 [6]	\$ 21,200.00	\$ 21,900.00
Insurance	\$ 2,322.00	\$ (655.00)	-22.00%	\$ 3,500.00 [7]	\$ 3,600.00	\$ 3,710.00	\$ 3,820.00	\$ 3,935.00
Facilities and equipment	\$ 20,115.22	\$ (5,584.78)	-21.73%	\$ 35,250.00	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00
Miscellaneous	\$ 125.00	\$ 18.00	16.82%	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
<b>Subtotal: General Fund expenditures</b>	<b>\$ 250,132.65</b>	<b>\$ 16,860.65</b>	<b>7.23%</b>	<b>\$ 284,050.00</b>	<b>\$ 292,360.00</b>	<b>\$ 310,178.00</b>	<b>\$ 320,196.00</b>	<b>\$ 327,873.00</b>
<b>OTHER EXPENDITURES</b>								
Transfer to Capital Projects				\$ 15,622.00	\$ 13,078.00	\$ 800.00	\$ -	\$ -
<b>TOTAL</b>				<b>\$ 299,672.00</b>	<b>\$ 305,438.00</b>	<b>\$ 310,978.00</b>	<b>\$ 320,196.00</b>	<b>\$ 327,873.00</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>								
	\$ 5,317.34	\$ (4,142.66)	-43.79%	\$ (55,000.00)	\$ (55,400.00)	\$ (55,400.00)	\$ (55,400.00)	\$ (55,400.00)
<b>OTHER FINANCING SOURCE</b>								
Transfers from General Fund	\$ 54,000.00	\$ 4,000.00	8.00%	\$ 55,000.00	\$ 55,400.00	\$ 55,400.00	\$ 55,400.00	\$ 55,400.00
<b>NET CHANGES IN FUND BALANCE</b>								
	\$ 59,317.34	\$ (142.66)	-0.24%	\$ -	\$ -	\$ -	\$ -	\$ -
<b>ACTUAL FUND BALANCES - BEGINNING</b>								
	\$ 567,661.14	\$ 60,593.14	11.95%	\$ 630,497.12	\$ 630,497.12	\$ 630,497.12	\$ 630,497.12	\$ 630,497.12
<b>ACTUAL FUND BALANCES - ENDING</b>								
	\$ 630,497.12	\$ 63,969.12	11.29%	\$ 630,497.12	\$ 630,497.12	\$ 630,497.12	\$ 630,497.12	\$ 630,497.12

[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] Depending on impact of eRate funding and funding certain purchases with Capital Projects Fund, this might not be necessary.

[3] Personnel costs are set to increase along the lines of a recent Michigan Supreme Court clarification. See the FYE 2025 Mid-Year Fiscal Health Report and Financial Forecast for details.

[4] Includes a budget of \$1K for an in-house update to the Strategic Plan.

[5] 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.

[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.

## **DISPLAY POLICY**

### **1. Guidelines**

Library displays are planned, curated, and implemented by library staff. While any item in the library's collection can be utilized for purposes of a display, Library staff use a set of criteria to determine which topics to promote and which materials are selected. The Library strives to include a wide variety of relevant topics and viewpoints as well as offer displays and exhibits that appeal to a range of ages, interests, and information needs.

Criteria may include, but are not limited to:

- Library's Strategic Plan and current mission and vision alignments
- Library's Collection Development Plan
- Library stakeholders and partners
- Community needs and interests
- Educational, informational, or cultural significance

### **2. Responsibility**

Library staff or community members may suggest a display topic, and staff typically design and curate displays. However, final approval and ultimate responsibility for each display rests with the Library Director.

### **3. Intellectual Freedom and Censorship**

The Library affirms the First Amendment to the U.S. Constitution and the right of the people to receive information. Displays and exhibits are marketing efforts designed to provide for these rights and are therefore under First Amendment protection.

### **4. Types of Display**

- a. Monthly Displays. Every month, Library staff will change out displays around the Library to highlight different topics throughout the year. These topics can include, but are not limited to, seasonal displays, cultural or heritage displays, award winning materials, and specific genres or classes of materials. Monthly displays are planned in advance by Library staff.
- b. Pop-Up Displays. Pop-up displays are smaller displays that are thematic and timely as it pertains to ongoing happenings in the Library and literary world. Examples include the displays near the entrance showcasing the current book being read in each Book Club.

- c. Digital Displays. Displays that occur in the Library's online presence including, but not limited to, the Library's social media pages, the Library's digital signage, the Library's digital resources and applications, and any digital promotional materials that are dispersed through digital avenues such as emails or text messages. These digital displays are promoted in conjunction with already vetted physical displays and programs.

Approved by Dorr Township Library Board August 21, 2023.