

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

Call to Order:

Roll Call:

Changes to the Agenda:

Public Comment & Correspondence:

Approval of the Agenda:

Approval of the Minutes: March 18, 2024

Treasurer's Report: Credit Card - \$3,138.91 for March.

Director's Report:

Committee Reports:

NEW BUSINESS:

1. Discussion and approval of transfer of all United Bank funds in excess of \$200,000 to ICS account
2. Discussion and approval of new changes to Financial Policies
3. Discussion and approval of revision to FYE 2025 Budget

OLD BUSINESS:

- 1.

Township Board Meeting: April 18, 2024 7 pm.

Adjournment:

Next regular meeting: May 20, 2024 at 6:30 pm

**DORR TOWNSHIP LIBRARY
BOARD OF TRUSTEES
Dorr Township Library
Date: March 18, 2024
6:30 P.M.**

MINUTES

Meeting was called to order at 6:37 pm

Pledge of Allegiance: Was said.

Roll Call: Present- Bruce Bendull, Shana Dykhuis, Brittany Hunter, Michael Rydman, Jeffrey Babbitt

Absent: Carrie Brooks

Additions to the Agenda: None.

Public Comment: Public correspondence was received and read from State Representative Rachelle Smit, congratulating the library for being awarded a TAG Team grant.

Approval of the Agenda: Dykhuis made a motion to approve the Agenda, and was seconded by Rydman. All yes, motion carried.

Approval of the Minutes: Hunter made a motion to accept the minutes from November 13, 2023, and was seconded by Bendull. All yes, motion carried.

Treasurer's Report: Dykhuis made a motion to pay the February credit card bill in the amount of \$3,844.96 and was seconded by Bendull. All yes, motion carried.

Committee Report(s): None

Director's Report:

Director reported on successful programs in February, with March's programs being full or nearly full already. Physical material circulation remains steady. Digital circulation is significantly up from last year. The Library Assistant I position has been filled. The director reported on progress regarding several items in the new strategic plan.

Committee Report: None

NEW BUSINESS:

1. **Approval of Letter of Understanding for Siegfried Crandall's FYE 2024 Audit.** Bendull made a motion to approve the Letter of Understanding and was seconded by Hunter. All yes, motion carried. Letter was signed by the Treasurer.
2. **Discussion and approval of changes to Financial Policies.** Dykhuis made a motion to approve the Financial Policies as presented, and was seconded by Bendull. All yes, motion carried.
3. **Discussion and approval of Staff Wages for FYE 2025.** Dykhuis made a motion to accept the Staff Wages for FYE 2025 as proposed, and was seconded by Rydman. All yes, motion carried.
4. **Presentation and discussion of Bill Paxton's recorded material.** Mr. Paxton's final report for the Strategic Planning was viewed.
5. **Approval of Strategic Plan Organizational Components.** Hunter made the motion to approve the Mission Statement, Values Statement, Strategic Identity, Vision Statement, and Strategic Ends as presented and was seconded by Dykhuis. All yes, motion carried.

OLD BUSINESS

1. **Discussion and approval of FYE 2025 Budget.** Hunter made the motion to approve the FYE 2025 budget as presented. Dykhuis seconded. All yes, motion carried.
2. **Discussion and approval of Travel and Reimbursement Policy.** Dykhuis made a motion to approve the Travel and Reimbursement Policy after revising VII.A to read as follows: "Personal vehicles may be used for library business with prior approval from the director." Bendull seconded. All yes, motion carried.

Township Board Meeting: March 21, 2024 at 7:00 p.m. Director Babbitt is scheduled to attend.

Adjournment: Hunter motioned to adjourn at 7:41 p.m., and was seconded by Dykhuis.

Next regular meeting: April 15, 2024, at 6:30 p.m.

Submitted by Brittany Hunter

DORR TOWNSHIP LIBRARY

Balance Sheet

As of April 1, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
271-000-001 Checking	286,939.08
271-000-002 Savings	337,265.42
271-000-003 Huntington CD	6,683.05
Total Bank Accounts	\$630,887.55
Other Current Assets	
271-000-040 019. Audit Accts Receivable	10,226.61
Total Other Current Assets	\$10,226.61
Total Current Assets	\$641,114.16
TOTAL ASSETS	\$641,114.16
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
271-000-202 Accounts Payable	0.00
Total Accounts Payable	\$0.00
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	434.12
271-000-229.1 Federal Taxes (941/944)	-35.80
271-000-229.2 Federal Unemployment (940)	70.31
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
Total 271-000-231.1 Payroll Liabilities	2,346.40
701. Direct Deposit Payable	0.00
Direct Deposit Payable	0.00
Total Other Current Liabilities	\$5,692.07
Total Current Liabilities	\$5,692.07
Total Liabilities	\$5,692.07
Equity	
271-000-389 012. Opening Bal Equity	120,892.09
271-000-390 013. Fund Balance	520,822.62

	TOTAL
Net Income	-6,292.62
Total Equity	\$635,422.09
TOTAL LIABILITIES AND EQUITY	\$641,114.16

DORR TOWNSHIP LIBRARY

Check Detail

March 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
271-000-001	Checking				
03/01/2024	Check	16256	Farmers Disposal		-54.00
				Quarterly trash pickup	54.00
03/04/2024	Tax Payment		IRS	Tax Payment for Period: 02/01/2024-02/29/2024	-
				Federal Taxes (941/943/944)	1,385.92
					-
					1,385.92
03/04/2024	Check	16258	Coverall of West Michigan	Invoice #7370166723	-450.00
				March cleaning services	450.00
03/04/2024	Check	16259	Michigan Library Association	Invoice #17644	-25.00
				Registration Fee for Library Advocacy Day 2024	25.00
03/05/2024	Tax Payment		MI Department of Treasury	Tax Payment for Period: 02/01/2024-02/29/2024	-303.47
				MI Income Tax	-303.47
03/07/2024	Tax Payment		IRS	Tax Payment for Period: 03/01/2024-03/31/2024	-696.58
				Federal Taxes (941/943/944)	-696.58
03/07/2024	Check	16261	Fish Window Cleaning	Invoice #1460-269110	-120.00
				Quarterly Window Cleaning	120.00
03/07/2024	Check	16262	CENTER POINT LARGE PRINT	Inv. # 2076716	-264.97
				Inv. # 2079341	
				LP Books (2.8.24)	89.97
				LP Books (2.12.24)	175.00
03/07/2024	Check	16263	Junior Library Guild	Customer# J018554	-
				Inv # 678413	1,612.00
				Annual Subscription for Children's Books	1,612.00
03/07/2024	Check	16264	Woodlands Library Cooperative	Inv # 9608	-30.00
				2024 Labor Law Poster	30.00
03/11/2024	Check	16265	Griffin Pest Solutions	Invoice #2466304	-90.00
				March pest control	90.00
03/20/2024	Check	16266	Paxton Change Solutions	Invoice #4 of 4	-
					2,325.00
				4th Strategic Planning fee installment	2,325.00

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
03/25/2024	Check	16267	Foster, Swift, Collins & Smith	Invoice #881081 Fees for consultation re: offsite programming	-49.00 49.00
03/25/2024	Check	16268	US Bank Equipment Finance	Invoice #524832888 March copier	-497.33 497.33
03/25/2024	Check	16269	FLAT RIVER COMMUNITY LIBRARY	Invoice #03202024AD Replacement cost for 2 books	-47.95 47.95
03/27/2024	Check	16270	Kalamazoo Area Wild Ones	Fee for Milkweed & Monarchs program	-25.00 25.00
03/27/2024	Check			CHECK 16216 CHECK	-50.00 50.00
03/31/2024	Check	16276	T-Mobile	Account #970594354 March Hotspots	-200.90 200.90
03/31/2024	Check	16277	Midwest Tape	Invoice #505272271 March Hoopla	-681.45 681.45

DORR TOWNSHIP LIBRARY

General Ledger

March 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
271-000-001 Checking							
	Beginning Balance						287,837.11
03/01/2024	Check	16256	Farmers Disposal		271-790-921 729-734. Facilities and Equipment:729. Rent, Parking, Utilities	-54.00	287,783.11
03/04/2024	Check	16258	Coverall of West Michigan	Invoice #7370166723	271-790-806 800. Professional and Contract Services:806. Professional Services	-450.00	287,333.11
03/04/2024	Check	16259	Michigan Library Association	Invoice #17644	271-790-960.3 703-728. Operations:709. Ed. & Train Dor:709.1 Travel and Meetings:709.2 Conference, Convention, Meeting	-25.00	287,308.11
03/04/2024	Deposit				-Split-	18,090.46	305,398.57
03/04/2024	Tax Payment		IRS	Tax Payment for Period: 02/01/2024-02/29/2024	271-000-229.1 Payroll Liabilities:Federal Taxes (941/944)	-1,385.92	304,012.65
03/05/2024	Tax Payment		MI Department of Treasury	Tax Payment for Period: 02/01/2024-02/29/2024	271-000-228.3 Payroll Liabilities:MI Income Tax	-303.47	303,709.18
03/07/2024	Check	16263	Junior Library Guild	Customer# J018554 Inv # 678413	271-790-727 703-728. Operations:703. Books	-1,612.00	302,097.18
03/07/2024	Check	16262	CENTER POINT LARGE PRINT	Inv. # 2076716 Inv. # 2079341	-Split-	-264.97	301,832.21
03/07/2024	Check	16261	Fish Window Cleaning	Invoice #1460-269110	271-790-806 800. Professional and Contract Services:806. Professional Services	-120.00	301,712.21
03/07/2024	Check	16264	Woodlands Library Cooperative	Inv # 9608	271-790-738 703-728. Operations:720. Supplies:720.1 Collection/Office Supplies	-30.00	301,682.21
03/07/2024	Tax Payment		IRS	Tax Payment for Period: 03/01/2024-03/31/2024	271-000-229.1 Payroll Liabilities:Federal Taxes (941/944)	-696.58	300,985.63
03/08/2024	Payroll Check	DD	Jeffrey L. Babbitt	Pay Period: 02/21/2024-03/05/2024	Direct Deposit Payable	-954.20	300,031.43
03/08/2024	Payroll Check	DD	Jennifer L. Chamberlain	Pay Period: 02/21/2024-03/05/2024	Direct Deposit Payable	-802.86	299,228.57
03/08/2024	Payroll Check	DD	Karen K. Shaffer	Pay Period: 02/21/2024-03/05/2024	Direct Deposit Payable	-422.88	298,805.69
03/08/2024	Payroll Check	DD	Karen E. Brower	Pay Period: 02/21/2024-03/05/2024	Direct Deposit Payable	-413.14	298,392.55
03/08/2024	Payroll Check	DD	Alexis Adrianse	Pay Period: 02/21/2024-03/05/2024	Direct Deposit Payable	-338.00	298,054.55
03/08/2024	Payroll Check	DD	Reilly J. Brower	Pay Period: 02/21/2024-03/05/2024	Direct Deposit Payable	-299.08	297,755.47
03/08/2024	Payroll Check	DD	Benjamin D. Joseph	Pay Period: 02/21/2024-03/05/2024	Direct Deposit Payable	-268.62	297,486.85
03/08/2024	Payroll Check	DD	Diane Switzer	Pay Period: 02/21/2024-03/05/2024	Direct Deposit Payable	-136.50	297,350.35
03/11/2024	Check	16265	Griffin Pest Solutions	Invoice #2466304	271-790-806 800. Professional and Contract Services:806. Professional Services	-90.00	297,260.35
03/11/2024	Deposit				271-000-658 404. Penal Fines	3,187.21	300,447.56
03/18/2024	Deposit				-Split-	1.36	300,448.92
03/18/2024	Deposit				-Split-	2.14	300,451.06
03/19/2024	Deposit				-Split-	1.85	300,452.91
03/20/2024	Check	16266	Paxton Change Solutions	Invoice #4 of 4	271-790-806 800. Professional and Contract Services:806. Professional Services	-2,325.00	298,127.91
03/21/2024	Deposit				-Split-	24.25	298,152.16
03/22/2024	Deposit				-Split-	2.43	298,154.59
03/22/2024	Payroll Check	DD	Jeffrey L. Babbitt	Pay Period: 03/06/2024-03/19/2024	Direct Deposit Payable	-828.07	297,326.52
03/22/2024	Payroll Check	DD	Jennifer L. Chamberlain	Pay Period: 03/06/2024-03/19/2024	Direct Deposit Payable	-802.86	296,523.66
03/22/2024	Payroll Check	DD	Karen K. Shaffer	Pay Period: 03/06/2024-03/19/2024	Direct Deposit Payable	-380.60	296,143.06
03/22/2024	Payroll Check	DD	Alexis Adrianse	Pay Period: 03/06/2024-03/19/2024	Direct Deposit Payable	-316.91	295,826.15
03/22/2024	Payroll Check	DD	Diane Switzer	Pay Period: 03/06/2024-03/19/2024	Direct Deposit Payable	-309.43	295,516.72
03/22/2024	Payroll Check	DD	Reilly J. Brower	Pay Period: 03/06/2024-03/19/2024	Direct Deposit Payable	-299.09	295,217.63

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
03/22/2024	Payroll Check	DD	Karen E. Brower	Pay Period: 03/06/2024-03/19/2024	Direct Deposit Payable	-285.74	294,931.89
03/22/2024	Payroll Check	DD	Benjamin D. Joseph	Pay Period: 03/06/2024-03/19/2024	Direct Deposit Payable	-268.62	294,663.27
03/25/2024	Check	16267	Foster, Swift, Collins & Smith	Invoice #881081	271-790-801 800. Professional and Contract Services:801. Legal Fees	-49.00	294,614.27
03/25/2024	Check	16268	US Bank Equipment Finance	Invoice #524832888	271-790-931 729-734. Facilities and Equipment:730. Equip Rental and Maintenance	-497.33	294,116.94
03/25/2024	Check	16269	FLAT RIVER COMMUNITY LIBRARY	Invoice #03202024AD	271-790-728 703-728. Operations:703. Books:703.1 book replacement - LLC library	-47.95	294,068.99
03/27/2024	Check				702. Payroll Expenses:702.1 Wages	-50.00	294,018.99
03/27/2024	Check	16270	Kalamazoo Area Wild Ones		271-790-880 703-728. Operations:710. Programs (Community Promotions)	-25.00	293,993.99
03/28/2024	Deposit				-Split-	38.85	294,032.84
03/29/2024	Deposit				-Split-	21.32	294,054.16
03/29/2024	Deposit		Interest		271-000-665 405-407. Other Types of Income:406. Interest Income Dor	59.89	294,114.05
03/31/2024	Check	16277	Midwest Tape	Invoice #505272271	271-790-736 703-728. Operations:711. databases	-681.45	293,432.60
03/31/2024	Check	16276	T-Mobile	Account #970594354	271-790-920 729-734. Facilities and Equipment:729. Rent, Parking, Utilities:729.1 Telephone, Telecommunications	-200.90	293,231.70
Total for 271-000-001 Checking						\$5,394.59	

DORR TOWNSHIP LIBRARY

Profit and Loss

March 2024

	TOTAL
Income	
271-000-402.0 402. Millage	76,277.19
271-000-566 403. State Aid	3,988.54
271-000-658 404. Penal Fines	3,187.21
271-000-699 581. Township Appropriation	13,500.00
46400 405-407. Other Types of Income	
271-000-665 406. Interest Income Dor	551.71
271-000-675.1 405. Miscellaneous Revenue	
271-00-642.1 405.5 Book Sales	70.87
271-000-602.3 405.4 Faxes	34.70
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	38.75
271-000.602.1 405.1 Copies	201.50
Total 271-000-675.1 405. Miscellaneous Revenue	486.33
271-000-676.1 407. Reimbursements	600.00
271-000-676.3 407.2 Book Replacement	93.36
Total 271-000-676.1 407. Reimbursements	693.36
Total 46400 405-407. Other Types of Income	1,731.40
Total Income	\$98,684.34
GROSS PROFIT	\$98,684.34
Expenses	
271-790-715.3 702. Payroll Expenses	
702.1 Wages	50.00
Total 271-790-715.3 702. Payroll Expenses	50.00
271-790-930 729-734. Facilities and Equipment	
271-790-921 729. Rent, Parking, Utilities	54.00
271-790-920 729.1 Telephone, Telecommunications	200.90
Total 271-790-921 729. Rent, Parking, Utilities	254.90
271-790-931 730. Equip Rental and Maintenance	497.33
Total 271-790-930 729-734. Facilities and Equipment	752.23
62100 800. Professional and Contract Services	
271-790-801 801. Legal Fees	49.00
271-790-806 806. Professional Services	2,985.00
Total 62100 800. Professional and Contract Services	3,034.00
65000 703-728. Operations	
271-790-727 703. Books	1,876.97
271-790-728 703.1 book replacement - LLC library	47.95
Total 271-790-727 703. Books	1,924.92
271-790-736 711. databases	681.45
271-790-737 720. Supplies	
271-790-738 720.1 Collection/Office Supplies	30.00

	TOTAL
Total 271-790-737 720. Supplies	30.00
271-790-880 710. Programs (Community Promotions)	25.00
271-790-960.1 709. Ed. & Train Dor	
271-790-960.2 709.1 Travel and Meetings	
271-790-960.3 709.2 Conference, Convention, Meeting	25.00
Total 271-790-960.2 709.1 Travel and Meetings	25.00
Total 271-790-960.1 709. Ed. & Train Dor	25.00
Total 65000 703-728. Operations	2,686.37
780. Misc Expense	
782. Square Reader Fees	3.18
Total 780. Misc Expense	3.18
Payroll Expenses	
271-790-702 Wages	8,165.12
271-790-715.1 Taxes	648.61
Total Payroll Expenses	8,813.73
Total Expenses	\$15,339.51
NET OPERATING INCOME	\$83,344.83
NET INCOME	\$83,344.83

Director's Report, April 15, 2024

Library Operation Updates

Recent programs have been well attended, notably our outside presenters Joyce Leppard on Milkweed and Monarchs on March 25 (17 people) and the Grand Rapids Audubon Society's Birding 101 on April 4 (21). The Eclipse Party on April 8 was wildly successful, drawing around 300 to 400 people and giving away 750 pairs of glasses! Crafting programs for the remainder of April are either full with a full waitlist or filling up fast! At this point, we have 5 patrons registered for the Zoom presentation on Thomas Wilson Dorr on April 22, but it has gathered some additional interest on our Facebook Event page. Our local Author Book Fair on April 25 is generating a lot of buzz online and in the library. Reilly and Diane represented the library at Dorr Elementary's Young 5s/Kindergarten Roundup on March 20, and Reilly and Megan Helms of the Friends staffed the table at Sycamore Elementary's Family Literacy Night on March 27. Unfortunately, we were unable to roll out the Popup Library on the 20th due to lack of a strong cell phone signal in the Dorr Elementary building. The hotspot could not provide the internet connection. I have spoken to Principal Robin Seniura, and we can be relocated in a spot with a better signal when we go back. The hotspot should work better in outside venues, which we hope to attend in May, July, and August. Finally, I have put up a display in the library educating people about how to run for Library Board. The first step, submitting an Affidavit of Identity to the Township Clerk, must be done by April 23 at 4:00PM. There are packets with all the necessary paperwork by the display. Last I heard from the County Clerk on April 3, only one candidate in the county had submitted the Affidavit.

Statistics

Statistics are still being compiled for March. For the first time since before the pandemic, our total patron count is above what it was one year prior. As of the end of March 2024, we have 2,691 current patrons--0.6% more than we had at the end of March 2023. Whereas we had dwindled down from 3,499 patrons at the end of March 2020 (44.2% of the service area population) to 2,674 at March 2023 (33.8%), we have reversed the downward trend and currently stand at 34% of the population having a library card.

Budget and Financial Items

Reilly is still updating the Budget. An analysis of FYE 2024 revenue and expenditures will be available soon after she finishes. Due to a slight miscommunication about United Bank's requirements for the balance of our checking account, total Interest revenue for FYE 2025 Budget had to be revised downward. The Budget

has been revised accordingly. No cuts were necessary except to the amount transferred to the Capital Projects Fund.

Staff and Building Items

I met with Chavae Edwards of Coverall and his crew and showed them the areas of staff concern. They were open and eager to learn how they could improve, and there has been improvement. In the meantime, I fielded a quote for custodial services from Mop Til You Drop, a local cleaning company. They want \$110 more per month, which would exceed our custodial budget by about \$1,500. I am inclined to stay with Coverall if they keep up the present quality.

Monthly financial papers from before FYE 2018 were shredded, the files for FYE 2022 and 2023 have been moved to the drop room, and the files for FYE 2024 have been prepared for the auditors.

Meetings, Workshops, etc.

On March 20, I met with Pastor Travis Huseby of the Dorr Bible Church in the morning and attended the Dorr Business Association meeting in the afternoon. At the DBA meeting, I was able to discuss with Membership Committee head Rebecca Snider some ideas for a welcome packet of some kind for new residents of Dorr Township. We continue to work to refine our ideas.

On March 27, I attended the Seed Library Meetup in Allegan. In the presentation, Q&A, and conversations afterward, there was much useful information. Given the complexity of the project and the lack of resources, we need to put this idea on hold until next spring.

I was unable to attend the Dorr Township Board meeting on March 28 due to my daughter's illness, but I sent in my report via email.

I am finishing the web course in Library Supervision and Management next week Tuesday. I have learned some new management techniques that I am in process of integrating into my practice and feel confident that I can improve.

The Advocacy Day training meeting was online the afternoon of April 9. It was very informative, especially for a first-time participant in visiting the legislators next Tuesday. I am scheduled to meet with State Senator Aric Nesbitt's staff. I reached out to Rep. Rachelle Smit, who will not be there. I would like to make arrangements to meet with her in the next few weeks.

On April 10, I attended the webinar Perspectives of Value: Using Language to Change Perceived Value of the Library and learned some practical and helpful ways to improve communication. This will be extremely valuable next Tuesday and in all of our outreach.

The Lakeland Library Coop Board and Advisory Council met this morning, April 11. Carol Dawe reminded us to pay attention to and comply with the Open Meetings Act. We also had a BiblioApp demonstration. The new mobile catalog app is scheduled for launch around April 30.

The online Michigan Public Library Directors Meeting is scheduled for Friday April 12, and I plan to attend.

Volunteers

Ethan Buffenbarger continues to volunteer here.

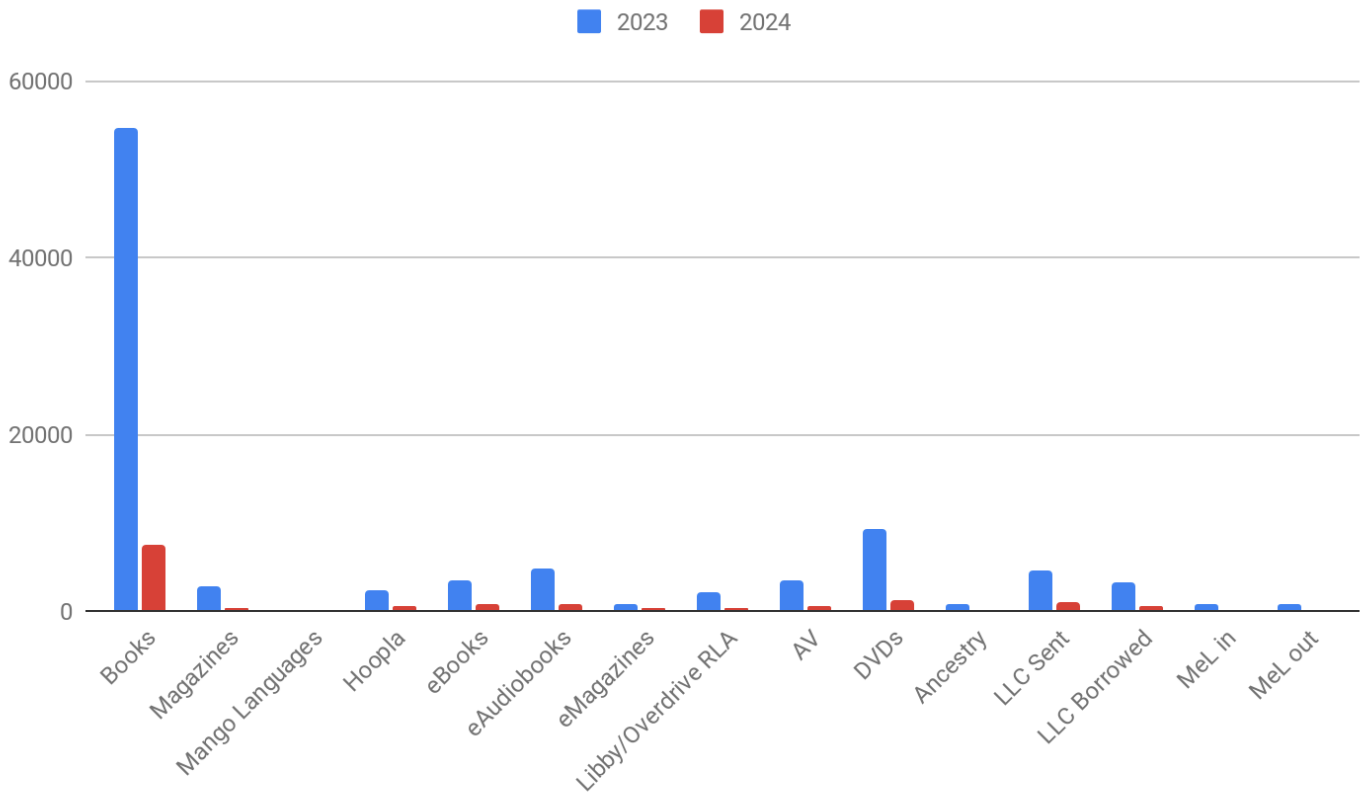
Library Closings

No closings in the past month.

Completed April 12, 2024, at 9:56 AM.

	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										
Magazines	172	154										
Mango Languages	12	3										
Hoopla	252	229										
eBooks	347	415										
eAudiobooks	399	412										
eMagazines	132	134										
Libby/Overdrive RLA Loans	217	207										
AV	348	277										
DVDs	629	566										
Ancestry	0	39										
LLC Sent	430	478										
LLC Borrowed	267	223										
MeL in	75	94										
MeL out	87	91										



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. 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 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

- 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. 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.

VIII. 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.

2024-2025 Budget					
		Proposed 2023-2024 General Fund Budget	Proposed 2024-2025 General Fund Budget	Change from previous year	Proposed 2024-2025 Capital Projects Fund
		\$274,150.00	\$289,217.00	\$15,067.00	\$10,455.00
Staff Expenses					
Emp. Wages		\$96,000.00	\$110,000.00	14,000.00	
Payroll taxes		\$26,650.00	\$30,250.00	3,600.00	
Health Insurance		\$2,000.00	\$2,000.00	0.00	
Total		\$124,650.00	\$142,250.00	17,600.00	
Emergency Min Wage Increase Fund		\$14,350.00	\$6,500.00		
Total with Min Wage Increase		\$139,000.00	\$148,750.00		
Professional Fees					
		Proposed 2023-2024 Budget	Proposed 2024-2025 Budget		
Audit fee		\$3,000.00	\$3,000.00	0.00	
Collection Agency		\$50.00	\$50.00	0.00	
Custodial Fees		\$8,000.00	\$5,400.00	-2,600.00	
Legal Fees		\$5,750.00	\$2,000.00	-3,750.00	
Professional Dues		\$800.00	\$1,000.00	200.00	
Library Board Bonding		\$350.00	\$350.00	0.00	
Workers Comp		\$600.00	\$600.00	0.00	
Strategic Planning		\$9,800.00	\$0.00	-9,800.00	
Total		\$28,350.00	\$12,400.00	-15,950.00	
Library Operations					
		Proposed 2023-2024 Budget	Proposed 2024-2025 Budget		
Books		\$17,000.00	\$17,842.00	842.00	
	Adult	\$6,700.00	\$8,110.00	1,410.00	
	Childrens	\$5,285.00	\$5,096.00	-189.00	
	Tween	\$1,370.00	\$1,181.00	-189.00	
	YA	\$3,645.00	\$3,455.00	-190.00	
DVD		\$1,500.00	\$1,675.00	175.00	

2024-2025 Budget				
Audiobooks		\$1,200.00	\$1,200.00	0.00
Video Games		\$1,000.00	\$1,000.00	0.00
Games to Go		\$250.00	\$100.00	-150.00
Kits		\$500.00	\$200.00	-300.00
Binge Boxes		\$500.00	\$200.00	-300.00
Periodicals		\$1,750.00	\$1,750.00	0.00
Programs		\$12,000.00	\$14,250.00	2,250.00
	General Programming	\$9,000.00	\$10,750.00	1,750.00
	Summer Reading	\$3,000.00	\$3,500.00	500.00
	Grant Purchases			0.00
Advertising		\$1,000.00	\$2,000.00	1,000.00
Supplies		\$7,000.00	\$7,500.00	500.00
	Cataloging Supplies		\$3,750.00	
	Custodial Supplies		\$1,875.00	
	Office Supplies	\$7,000.00	\$1,875.00	-5,125.00
Employee Training		\$6,000.00	\$4,000.00	-2,000.00
Library Board Training		\$400.00	\$400.00	0.00
Transportation		\$500.00	\$1,500.00	1,000.00
Coop Fees		\$18,000.00	\$19,200.00	1,200.00
Databases		\$18,900.00	\$15,400.00	-3,500.00
	Overdrive (ebooks, er	\$4,660.00	\$4,800.00	140.00
	Mango Languages	\$1,500.00	\$1,500.00	0.00
	Ancestry.com	\$4,040.00	\$0.00	-4,040.00
	Movie License	\$400.00	\$400.00	0.00
	Hoopla (ebooks)	\$5,400.00	\$5,800.00	400.00
	World Trade Press	\$400.00	\$400.00	0.00
	Linked-In Learning/Ly	\$2,500.00	\$2,500.00	0.00
Total		\$94,500.00	\$95,717.00	1,217.00
Building Expenses				
		Proposed 2023-2024 Budget	Proposed 2024-2025 Budget	

2024-2025 Budget				
Building Ins.				
	General Liability Insur	\$2,500.00	\$3,500.00	1,000.00
Utilities		\$3,500.00	\$3,500.00	0.00
	Internet/phone			0.00
	Trash			0.00
	Recycling			0.00
Building Maintenance and Improvement		\$4,200.00	\$12,000.00	7,800.00
	Tables	\$400.00	\$200.00	-200.00
	Makerspace Equipme	\$300.00	\$300.00	0.00
	Security system	\$900.00	\$900.00	0.00
	Shelving	\$0.00	\$8,000.00	8,000.00
	Other building	\$0.00	\$0.00	0.00
	Pest Control	\$1,100.00	\$1,100.00	0.00
	Q Window Cleaning	\$500.00	\$500.00	0.00
	Annual Cleaning	\$1,000.00	\$1,000.00	0.00
Equipment		\$12,450.00	\$15,650.00	3,200.00
	Hotspots (grant funde	\$2,050.00	\$2,500.00	450.00
	AED	\$500.00	\$500.00	0.00
	Firewall	\$200.00	\$200.00	0.00
	People Counter	\$0.00	\$2,750.00	2,750.00
	Computer	\$2,000.00	\$2,000.00	0.00
	General			0.00
	Grant Funds			0.00
	Copier	\$5,700.00	\$5,700.00	0.00
	Website	\$1,000.00	\$1,000.00	0.00
	Misc	\$1,000.00	\$1,000.00	0.00
	Grant Funds			0.00
Equipment Mant.		\$3,900.00	\$4,100.00	200.00
	Computer Maint.	\$2,500.00	\$2,700.00	200.00
	CD/DVD Cleaner	\$400.00	\$400.00	0.00
	Software	\$1,000.00	\$1,000.00	0.00

2024-2025 Budget				
Misc		100	100	0.00
Total		\$26,650.00	\$38,850.00	12,200.00
Projected Revenue		Proposed 2023-2024 Budget	Proposed 2024-2025 Budget	Change from previous year
INTEREST		1200	15233	14,033.00
PENAL FINES		28000	29339	1,339.00
STATE AID		3500	3900	400.00
MILLAGE		168000	190000	22,000.00
FRIENDS		200	200	0.00
Annuities, grants, etc		0	0	0.00
	Allianz			0.00
	LSTA Grant			0.00
	ACCF Grant			0.00
	Misc. Grants			
MISC INCOME		2000	6000	4,000.00
	Fines			0.00
	Copies			0.00
	Room Rental			0.00
	summer reading			0.00
	Misc.			0.00
	Craft			0.00
	Bus trip			0.00
	Water Color Classes			0.00
	Sales			0.00
	Faxes			0.00
	Credit Card Credits			0.00
	Misc Cash out			0.00
Transfer from Savings		9800	0	-9,800.00
Carry over from last years budget				0.00
TOWNSHIP APPROPRIATION		55400	55000	-400.00
Subtotal		\$268,100.00	\$299,672.00	\$31,572.00

2024-2025 Budget					
CAPITAL PROJECTS BUDGET		Proposed 2023-2024 General Fund Budget	Proposed 2024-2025 General Fund Budget	Change from previous year	Proposed 2024-2025 Capital Projects Fund
Transfer to Capital Fund			-10455	-10,455.00	10455
TOTAL			\$289,217.00		\$10,455.00