

**DORR TOWNSHIP LIBRARY  
BOARD OF TRUSTEES  
MEETING  
Dorr Township Library  
Time: February 20, 2023 @ 6:30 pm**

**Call to Order:**

**Roll Call:**

**Changes to the Agenda:**

**Public Comment:**

**Approval of the Agenda:**

**Approval of the Minutes:** January 16, 2023

**Treasurer's Report:** Credit Card - \$3,747.17 for January

**Director's Report:**

**Committee Reports:**

**NEW BUSINESS:**

1. Discussion and approval of RFP for Cleaning Services
2. Discussion of Request for Increase in Township Appropriation

**OLD BUSINESS:**

1. Discussion of FYE 2024 Budget draft
2. Update on Personnel Policy Manual
3. Discussion and approval of Financial Policies

**Township Board Meeting:** February 23, 2023 7 pm.

**Adjournment:**

**Next regular meeting:** March 20, 2023 at 6:30 pm

**DORR TOWNSHIP LIBRARY  
BOARD OF TRUSTEES  
Dorr Township Library  
Date: January 16, 2023  
6:30 P.M.**

**MINUTES**

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

**Pledge of Allegiance:** Was said.

**Roll Call: Present-**Carrie Brooks, Brittany Hunter, Derrick McLain, Shana Dykhuis, Bruce Bendull, Jeffrey Babbitt

**Absent:** Michael Rydman

**Additions to the Agenda:** Dykhuis motioned to move the one item in old business to the new business section after number 7, and was seconded by McLain. All yes, motion carried

**Public Comment:** None

**Approval of the Agenda:** Brooks made a motion to approve the agenda with the addition, and was seconded by McLain. All yes, motion carried.

**Approval of the Minutes:** Dykhuis made a motion to accept the minutes from November 21, 2022, with the correction of correcting the closure dates, and was seconded by Hunter. All yes, motion carried.

**Treasurer's Report: Treasurer** Dykhuis made a motion to pay the November credit card bill in the amount of \$2,699.54 and the December credit card bill in the amount of \$2,902.39, and was seconded by Brooks. All yes, motion carried.

**Committee Report(s):** None

**Director's Report:**

Program attendance continues to be good. Fifty patrons went on the bus trip to Chicago. The Friends Winter Bazaar had 26 vendors and approximately 100 customers. Luke Lenhart and his Green Valley Boys performed a Christmas concert on December 8, and they have been scheduled for next year as well. A new AWE computer was placed in the children's area replacing the antiquated system that was there. Year end tax paperwork has been filed. Strategic Planning contract has been signed. Statistics are down slightly for the month. The budget is up to date and drafting of FY 2024 has begun. We have been cleared to begin ARPA purchases. Per the Township Clerk, each invoice from the Library will need the Director's signature and that of one Board member or approval by the Board as reflected in the notes. ARPA fund purchases can begin. Per the Township Clerk, eac invoice from the Library will need the Director's signature and one Board member signature, or approval by the Board as reflected in the notes. Minor repairs have been done by maintenance in several areas. Attended parts of the Rural Library Network Summit on December 7 and 8. There were no volunteers this month. The Library was closed on November 24-26, December 24-26 and 31, as well as January 2, 2023. The library closed at 4 PM on December 22 and remained closed on December 23, due to the weather.

**Committee Report:**

None

**NEW BUSINESS:**

1. **Election of New Officers for 2023:** Hunter nominated Bendull for Vice-President and was seconded by Dykhuis. All yes, motion carried. McLain motioned that all other positions remained the same and was seconded by Brooks. All yes, motion carried.
2. **Approval of meeting dates for 2023:** Dykhuis motioned to approve the following meeting dates for 2023; January 16, February 20, March 20, April 17, May 15, June 19, July 17, August 21, September 18, October 16, November 20, December 11, and was seconded by Brooks. All yes, motion carried
3. **Discussion and approval of wage increases to comply with potential Minimum Wage Increase in February:** Dykhuis motioned to table approval until we have more information and was seconded by Hunter. All yes, motion carried.
4. **Discussion and approval of Personnel Policy Manual:** Brooks motioned to table for attorney review and was seconded by Dykhuis. All yes, motion carried.
5. **Discussion of FY 2024 Budget Draft:** The Board reviewed the draft and made some recommendations and needed more information from items tabled earlier in the meeting.

6. **Discussion and approval of a procedure to approve ARPA fund purchases for Township payment:** A motion was made by McLain and seconded by Hunter that the Director and Board President signature's would be used to approve ARPA purchases. All yes, motion carried. Director Babbitt intends to do a presentation of the Library's needs at the Township budget workshop.
7. **Discussion and approval of Internet Use Policy revision:** Brooks motioned to approve the revised Internet Use Policy and was seconded by McLain. All yes, motion carried.
8. **Closed Session to discuss attorney's written opinion:** at 7:28 PM, the meeting moved to a closed session for Attorney's confidential written opinion. Dykhuis motioned to move back to open session at 7:57 PM and was seconded by McLain. All yes, motion carried.

**OLD BUSINESS:**

**Moved to number 7 in New Business**

**Township Board Meeting:** January 26, 2023, at 7:00 p.m. The Director is planning to attend.

**Adjournment:** McLain motioned to adjourn at 7:59 p.m., and was seconded by Brooks. All yes, motion carried.

**Next regular meeting: February 20, 2023, at 6:30 p.m.**

Submitted by Carrie Brooks

# DORR TOWNSHIP LIBRARY

## Balance Sheet

As of January 31, 2023

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
390. Savings	254,300.87
Checking	247,856.52
Huntington CD	6,418.75
<b>Total Bank Accounts</b>	<b>\$508,576.14</b>
Other Current Assets	
019. Audit Accts Receivable	10,226.61
<b>Total Other Current Assets</b>	<b>\$10,226.61</b>
<b>Total Current Assets</b>	<b>\$518,802.75</b>
<b>TOTAL ASSETS</b>	<b>\$518,802.75</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
202. Accounts Payable	0.00
<b>Total Accounts Payable</b>	<b>\$0.00</b>
Other Current Liabilities	
203. Audit Accts Payable	3,345.67
701. Direct Deposit Payable	0.00
Direct Deposit Payable	0.00
Payroll Liabilities	191.25
211. Federal Unemployment (940)	-859.26
212. MI Income Tax	326.14
213. Federal Taxes (941/944)	705.18
214. MI Income Tax	-68.88
215. MI Unemployment Tax	0.00
216. Blue Cross Dental	250.04
217. Blue Cross Vision	1,287.16
Blue Cross Dental	5.48
Blue Cross Vision	40.66
Federal Taxes (941/944)	597.54
Federal Unemployment (940)	20.07
MI Income Tax	426.25
MI Unemployment Tax	0.00
<b>Total Payroll Liabilities</b>	<b>2,921.63</b>
<b>Total Other Current Liabilities</b>	<b>\$6,267.30</b>
<b>Total Current Liabilities</b>	<b>\$6,267.30</b>
<b>Total Liabilities</b>	<b>\$6,267.30</b>

# DORR TOWNSHIP LIBRARY

## Balance Sheet

As of January 31, 2023

	TOTAL
Equity	
012. Opening Bal Equity	120,892.09
013. Fund Balance	397,029.68
Net Income	-5,386.32
<b>Total Equity</b>	<b>\$512,535.45</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$518,802.75</b>

# DORR TOWNSHIP LIBRARY

## General Ledger

January 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Checking							
	Beginning Balance						175,728.41
01/03/2023	Expense		Magazine.com	Magnolia Journal Renewal	703-728. Operations:705. Periodicals	-20.00	175,708.41
01/03/2023	Check	16050	CENTER POINT LARGE PRINT	Invoice #1982315	703-728. Operations:703. Books	-187.48	175,520.93
01/03/2023	Check	16049	SIEGFRIED CRANDALL PC	Invoice #110182	800. Professional and Contract Services:806. Professional Services	-1,350.00	174,170.93
01/04/2023	Tax Payment		IRS	Tax Payment for Period: 12/01/2022-12/31/2022	Payroll Liabilities:Federal Taxes (941/944)	-2,041.12	172,129.81
01/05/2023	Tax Payment		MI Department of Treasury	Tax Payment for Period: 12/01/2022-12/31/2022	Payroll Liabilities:MI Income Tax	-443.02	171,686.79
01/09/2023	Deposit				Sales of Product Income	0.01	171,686.80
01/09/2023	Expense				Other Types of Expenses:Uncategorized Expense	-0.01	171,686.79
01/10/2023	Deposit				404. Penal Fines	1,906.11	173,592.90
01/13/2023	Payroll Check	DD	Reilly J. Brower	Pay Period: 12/28/2022-01/10/2023	Direct Deposit Payable	-283.31	173,309.59
01/13/2023	Payroll Check	DD	Karen E. Brower	Pay Period: 12/28/2022-01/10/2023	Direct Deposit Payable	-307.55	173,002.04
01/13/2023	Payroll Check	DD	Karen K. Shaffer	Pay Period: 12/28/2022-01/10/2023	Direct Deposit Payable	-331.75	172,670.29
01/13/2023	Payroll Check	DD	Alexis Adrianse	Pay Period: 12/28/2022-01/10/2023	Direct Deposit Payable	-393.46	172,276.83
01/13/2023	Payroll Check	DD	Jennifer L. Chamberlain	Pay Period: 12/28/2022-01/10/2023	Direct Deposit Payable	-669.04	171,607.79
01/13/2023	Payroll Check	DD	Jeffrey L. Babbitt	Pay Period: 12/28/2022-01/10/2023	Direct Deposit Payable	-1,166.30	170,441.49
01/13/2023	Payroll Check	DD	Shera Van Goor	Pay Period: 12/28/2022-01/10/2023	Direct Deposit Payable	-219.34	170,222.15
01/23/2023	Check	16054	US Bank Equipment Finance	Invoice No. 492003934	729-734. Facilities and Equipment:730. Equip Rental and Maintenance	-434.09	169,788.06
01/26/2023	Deposit				-Split-	24.82	169,812.88
01/27/2023	Payroll Check	DD	Alexis Adrianse	Pay Period: 01/11/2023-01/24/2023	Direct Deposit Payable	-393.45	169,419.43
01/27/2023	Payroll Check	DD	Karen K. Shaffer	Pay Period: 01/11/2023-01/24/2023	Direct Deposit Payable	-331.76	169,087.67
01/27/2023	Payroll Check	DD	Reilly J. Brower	Pay Period: 01/11/2023-01/24/2023	Direct Deposit Payable	-283.31	168,804.36
01/27/2023	Payroll Check	DD	Jennifer L. Chamberlain	Pay Period: 01/11/2023-01/24/2023	Direct Deposit Payable	-669.02	168,135.34
01/27/2023	Payroll Check	DD	Jeffrey L. Babbitt	Pay Period: 01/11/2023-01/24/2023	Direct Deposit Payable	-1,166.30	166,969.04
01/27/2023	Payroll Check	DD	Karen E. Brower	Pay Period: 01/11/2023-01/24/2023	Direct Deposit Payable	-271.15	166,697.89
01/27/2023	Payroll Check	DD	Shera Van Goor	Pay Period: 01/11/2023-01/24/2023	Direct Deposit Payable	-215.44	166,482.45
01/30/2023	Expense		Chase Card Services		-Split-	-3,747.17	162,735.28
01/31/2023	Check	16058	Midwest Tape	Invoice #503311852	703-728. Operations:711. databases	-459.07	162,276.21
01/31/2023	Check	16055	T-Mobile	Account #970594354	729-734. Facilities and Equipment:729. Rent, Parking, Utilities:729.1 Telephone, Telecommunications	-171.25	162,104.96
01/31/2023	Deposit				-Split-	85,799.15	247,904.11
01/31/2023	Deposit		Interest		405-407. Other Types of Income:406. Interest Income Dor	36.41	247,940.52
01/31/2023	Tax Payment		IRS	Tax Payment for Period: 01/01/2022-12/31/2022	Payroll Liabilities:Federal Unemployment (940)	-84.00	247,856.52
<b>Total for Checking</b>						<b>\$72,128.11</b>	

# DORR TOWNSHIP LIBRARY

General Ledger

January 2023

# DORR TOWNSHIP LIBRARY

## Profit and Loss

January 2023

	TOTAL
Income	
402. Millage	
402.1 Tax revenue	85,257.21
<b>Total 402. Millage</b>	<b>85,257.21</b>
404. Penal Fines	1,906.11
405-407. Other Types of Income	
405. Miscellaneous Revenue	
405.1 Copies	114.30
405.2 Fines	21.60
405.3 Meeting Room Rental	10.00
405.4 Faxes	12.80
405.5 Book Sales	19.35
405.9 Uncategorized Income	17.75
<b>Total 405. Miscellaneous Revenue</b>	<b>195.80</b>
406. Interest Income Dor	144.28
407. Reimbursements	
407.1 Credit Card Credits	46.15
407.2 Book Replacement	24.99
<b>Total 407. Reimbursements</b>	<b>71.14</b>
<b>Total 405-407. Other Types of Income</b>	<b>411.22</b>
583. Direct Public Support	
583.3 Legacies and Bequests	
583.3.1 Annuity	356.20
<b>Total 583.3 Legacies and Bequests</b>	<b>356.20</b>
<b>Total 583. Direct Public Support</b>	<b>356.20</b>
Sales of Product Income	0.01
<b>Total Income</b>	<b>\$87,930.75</b>
<b>GROSS PROFIT</b>	<b>\$87,930.75</b>
Expenses	
702. Payroll Expenses	80.00
703-728. Operations	
703. Books	1,082.24
705. Periodicals	49.95
708. AV	
708.2 Audiobooks	68.27
708.3 DVD	497.01
<b>Total 708. AV</b>	<b>565.28</b>
710. Programs (Community Promotions)	570.77
711. databases	459.07



# DORR TOWNSHIP LIBRARY

## Profit and Loss

January 2023

	TOTAL
720. Supplies	
720.1 Collection/Office Supplies	886.84
<b>Total 720. Supplies</b>	<b>886.84</b>
721. Advertising	119.40
<b>Total 703-728. Operations</b>	<b>3,733.55</b>
729-734. Facilities and Equipment	
729. Rent, Parking, Utilities	
729.1 Telephone, Telecommunications	441.20
<b>Total 729. Rent, Parking, Utilities</b>	<b>441.20</b>
730. Equip Rental and Maintenance	434.09
732. Technology	385.83
<b>Total 729-734. Facilities and Equipment</b>	<b>1,261.12</b>
780. Misc Expense	
782. Square Reader Fees	0.77
<b>Total 780. Misc Expense</b>	<b>0.77</b>
800. Professional and Contract Services	
806. Professional Services	1,350.00
<b>Total 800. Professional and Contract Services</b>	<b>1,350.00</b>
Other Types of Expenses	
Uncategorized Expense	0.01
<b>Total Other Types of Expenses</b>	<b>0.01</b>
Payroll Expenses	
Taxes	609.42
Wages	7,703.87
<b>Total Payroll Expenses</b>	<b>8,313.29</b>
<b>Total Expenses</b>	<b>\$14,738.74</b>
NET OPERATING INCOME	<b>\$73,192.01</b>
NET INCOME	<b>\$73,192.01</b>

## Director's Report, February 2023

### Library Operation Updates

Programs are drawing good numbers. See note in Staff and Building Items about a program from Feb 1. With the plan of reimbursement from Township ARPA funds, we have purchased a Square Terminal to take credit card payments and consulted with the auditors to ensure that we are documenting everything adequately. We have also made ARPA purchases for our Anime and TV DVD collection and are pursuing updated quotes for a security camera system and additional chairs for the Community Room. The Township has paid the invoice for the AWE Computer in the Children's section. Initial contact has been made with local Fire and Police as well as the Dorr Business Association to take part in our community-focused programs this summer. Agreement has been reached with Junior Literature Guild to subscribe for another year after they provided us a 10% discount. Due to the effect of inflation on the cost of their services, our future subscription to JLG is uncertain.

### Statistics

See charts and graphs below. Hoopla usage was up about 50% over the average for the past year--higher than it's ever been--in January.

### Budget and Financial Items

The budget is up to date. We have requested an increase in the Dorr Township Board's Administrative Services appropriation of \$10,000, to \$60,000 total. They will discuss this Monday night at their Budget Workshop. A copy of the Request draft--up-to-date as of 4:30 PM on Feb 16--is included in the packet.

### Staff and Building Items

After the Melted Crayon and Resin Jewelry class, Lexi and our library got a shoutout on the Programming Librarian Facebook Group, with a number of those librarians checking out our Facebook page and following us! All of the comments were very complimentary of our library in general and Lexi specifically.

### Meetings, Workshops, etc.

I attended the Lakeland Library Cooperative Board and Advisory Board Meetings on Feb. 9. Among other things, we discussed the possibility of charging fees for challenges, similar to fees charged for FOIA requests. Several were of the opinion, with which I concur, that it would be an overstep given the First Amendment implications.

At the Feb. 10 Michigan Public Library Directors' Meeting, we were given an update on the Mothering Justice Minimum Wage law case. The appellate court decision against the immediate wage increase was appealed to the Michigan Supreme Court. Although the general feeling of the meeting seemed supportive of the increase, there is much uncertainty about what will happen from here. We were also reminded that all library funds are public funds and subject to the relevant laws unless they are donated for a specified use.

On Monday Feb. 13, I met with Cruz Pardo, our Mango Languages rep, who showed me several interesting features including promotional tools, instructional videos for patrons, and the Family Profile for homeschool families and other applications. With more regular promotion and instruction, we hope to increase usage.

### **Volunteers**

Jadelyn Horton has been volunteering nearly every Monday and Friday. She has a few more weeks before she will be done with her required hours.

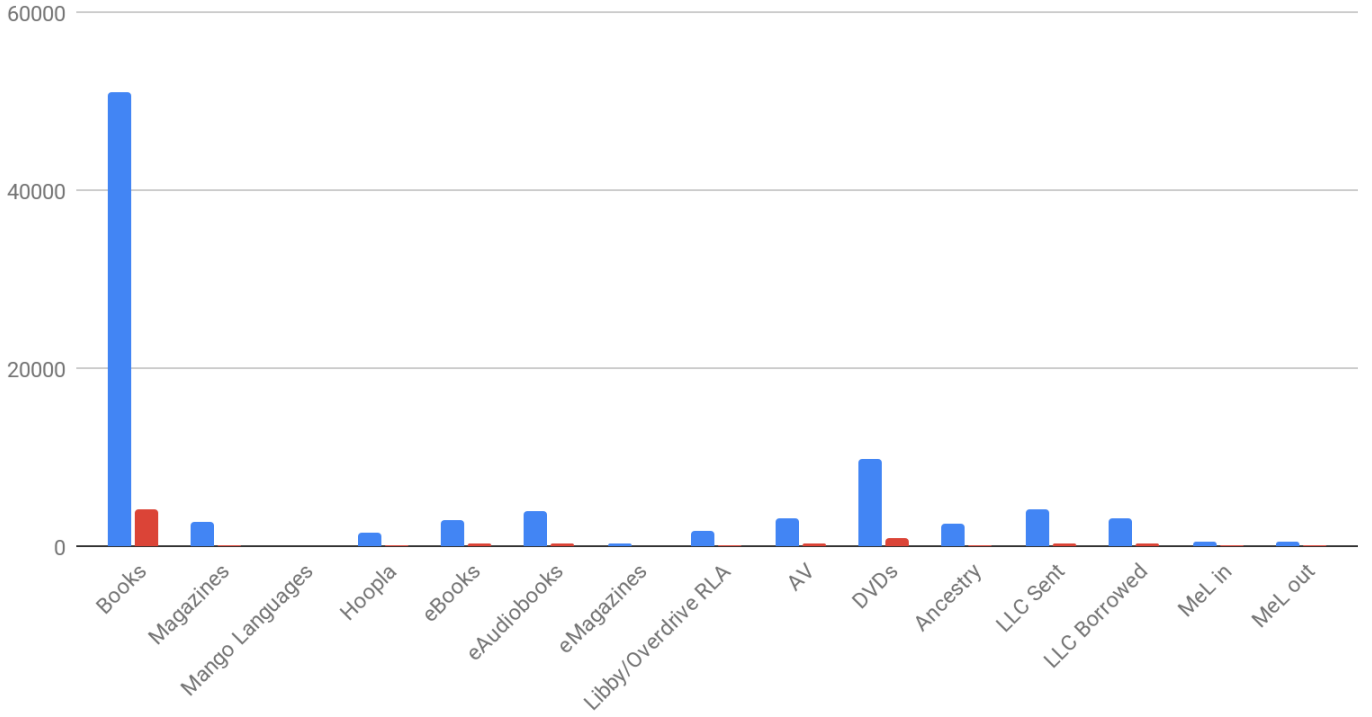
### **Library Closings**

The Library was closed due to weather on Friday January 27 and closed early tonight, Thursday February 16.

Completed February 16, 2023, 5:12PM



2022 2023



**Dorr Township Board of Trustees Budget Workshop, FY2023-2024**  
**Re: Township Appropriation to Dorr Township Library**

**Summary: Dorr Township Library is asking for an increase of \$10,000 annually in the Administrative Services appropriation, currently at \$50,000. The basis is threefold: (1) significant inflation in the past two years, (2) a growing community with growing needs, and (3) particular needs emerging from potential economic hardship in the community.**

Well-funded, active public libraries have been shown to positively impact early literacy in the community (American Library Association, 2023) and provide solid foundations for individual success in school, employment, and life. As a community grows, its needs change and grow with it, and Dorr is definitely growing. It is only a matter of time before Dorr sees the kind of dramatic growth recently undergone by Byron Center and other neighbors. At the same time, there is much speculation across the country about economic volatility and a coming recession.

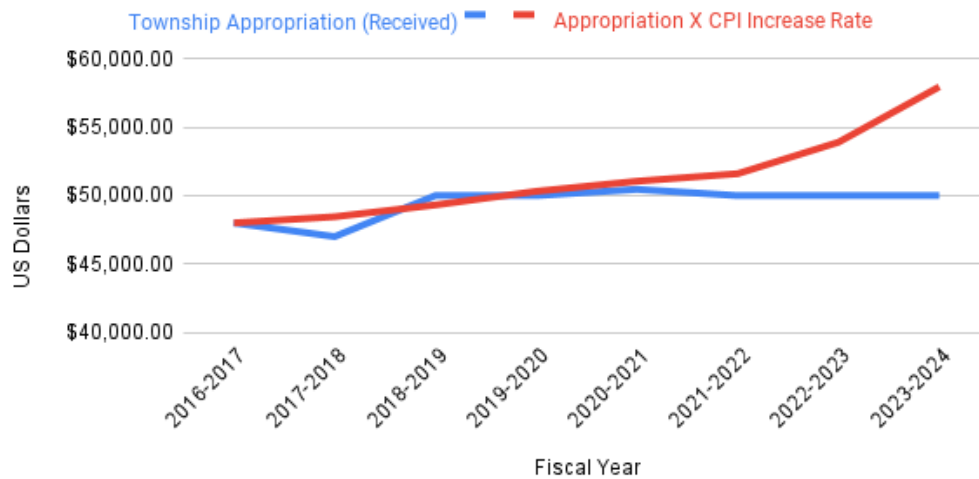
Public libraries can be key factors in navigating both dramatic growth and hard economic times, and we at Dorr Township Library have plans to meet these emerging needs. It will take a strong partnership between us and the Township Board to show the taxpayers a meaningful return on their investment.

The Township's Administrative Services appropriation of \$50,000 as well as upwards of \$20,000 more in building support make a tremendous difference in our operations. (It goes almost without saying that the \$15,000 in ARPA funds for special purchases is also greatly appreciated and helpful.) Without the current \$50,000 appropriation from the Township, we would have to close our doors two additional days a week, freeze digital and physical collection budgets despite increasing demand, cut back on programming, and cancel small cost-of-living wage increases that enable our talented and dedicated staff to stay with us. We recognize and appreciate the Township Board's generosity.

Inflation over the past couple of years has begun to make keeping up with the community's needs very difficult, however. As you can see in the chart below comparing the Township's appropriation for the library 2016-2023 to the Consumer Price Index 2015-2022, the once-relatively flat inflationary trend has been increasing more and more steeply since 2020. The Township's \$50,000 investment is not going as far as it used to.

## Township Appropriation (Received) vs. Inflation

FYE 2017-FYE 2024



We are requesting an additional \$10,000 annually from the General Fund to support our capacity to keep up with community demand. This would enable us to

- Hire an additional Library Assistant at minimum wage to relieve and support current staff and continue in our tradition of excellent service to our patrons (\$5,100)
- Increase our Hoopla budget to meet demand and avoid having to limit available digital books, audiobooks, music, and movies based on price (\$2,500)
- Increase our Overdrive Advantage budget \$158 monthly to help alleviate long hold times for popular eBooks and eAudiobooks (\$1,900)
- Address smaller ongoing problems such as the need for a printer to improve workflow in Cataloging, slow and aging staff computers, lack of storage capacity, and other issues.

This increase in funding will lay a solid foundation for vital new programs and services, including a Seed Library, community-focused local history programming, and programs in support of small business and entrepreneurs. We will work with local farmers, gardeners, and organizations like the Dorr Business Association and Then and Now Genealogical Library. This will lower costs to the taxpayers and ensure that our efforts reflect the community. An investment in the library is an investment in programs that will build community, inspire pride of place, and provide vital information, all in the hands of an institution with a history of good fiscal stewardship.

American Library Association. (2023). Impact on reading and literacy - libraries matter.  
<http://www.ala.org/tools/research/librariesmatter/category/impact-reading-and-literacy> (Accessed  
February 10, 2023)



Proposed 2023-2024 Budget					
		Proposed 2022-2023 Budget	Proposed 2023-2024 Budget	Change from previous year	Expenses - Revenue
		\$244,400.00	\$251,565.00	-7,165.00	-\$1,609.40
<b>Emp. Wages</b>					
Emp. Wages		\$89,500.00	\$93,750.00 [1]	-\$4,250.00	
Payroll taxes		\$26,650.00	\$26,650.00	\$0.00	
Health Insurance		\$3,000.00	\$2,000.00	\$1,000.00	
<b>Total</b>		<b>\$119,150.00</b>	<b>\$122,400.00</b>	<b>-\$3,250.00</b>	
<b>Other Expenses</b>					
				\$0.00	
				\$0.00	
		Proposed 2022-2023 Budget	Proposed 2023-2024 Budget		
Audit fee		\$3,000.00	\$3,000.00	\$0.00	
Collection Agency		\$50.00	\$50.00	\$0.00	
Custodial Fees		\$5,600.00	\$6,000.00 [2]		
Legal Fees		\$2,000.00	\$5,750.00 [3]	-\$3,750.00	
Professional Dues		\$800.00	\$800.00	\$0.00	
Library Board Bonding		\$350.00	\$350.00	\$0.00	
Workers Comp		\$600.00	\$600.00	\$0.00	
<b>Total</b>		<b>\$12,400.00</b>	<b>\$16,550.00</b>	<b>-\$4,150.00</b>	
<b>Books</b>					
				\$0.00	
		Proposed 2022-2023 Budget	Proposed 2023-2024 Budget		
Books		\$16,400.00	\$17,450.00 [5]	-\$1,050.00	
	Adult	\$5,900.00	\$6,300.00	-\$400.00	
	Childrens	\$3,610.00	\$5,555.00	-\$1,945.00	
	Tween	\$2,790.00	\$1,870.00	\$920.00	
	YA	\$4,100.00	\$3,725.00	\$375.00	
DVD		\$1,500.00	\$1,600.00	-\$100.00	
Audiobooks		\$1,200.00	\$1,280.00	-\$80.00	
Video Games		\$1,000.00	\$1,065.00	-\$65.00	
Games to Go		\$250.00	\$250.00	\$0.00	
Kits		\$500.00	\$500.00	\$0.00	
Binge Boxes		\$500.00	\$500.00	\$0.00	
Periodicals		\$1,500.00	\$1,750.00 [6]	-\$250.00	

Proposed 2023-2024 Budget				
Programs		\$12,000.00	\$12,780.00 [7]	-\$780.00
	General Programming	\$9,000.00	\$9,580.00	-\$580.00
	Summer Reading	\$3,000.00	\$3,200.00	-\$200.00
	Grant Purchases			\$0.00
Advertising		\$1,000.00	\$1,000.00	\$0.00
Office/General Supplies		\$4,500.00	\$4,790.00 [8]	-\$290.00
Employee Training		\$8,000.00	\$8,000.00	\$0.00
Library Board Training		\$400.00	\$400.00	\$0.00
Transportation		\$400.00	\$1,000.00 [9]	-\$600.00
Coop Fees		\$18,000.00	\$18,800.00 [10]	-\$800.00
Databases		<b>\$12,800.00</b>	<b>\$14,050.00</b>	-\$1,250.00
	Overdrive (ebooks, er	\$3,500.00	\$4,000.00 [11]	-\$500.00
	Mango Languages	\$1,500.00	\$1,500.00	\$0.00
	Ancestry.com	\$1,500.00	\$1,400.00 [12]	\$100.00
	Movie License	\$400.00	\$400.00	\$0.00
	Hoopla (ebooks)	\$3,000.00	\$3,850.00 [13]	-\$850.00
	World Trade Press	\$400.00	\$400.00	\$0.00
	Linked-In Learning/Ly	\$2,500.00	\$2,500.00	\$0.00
<b>Total</b>		<b>\$79,950.00</b>	<b>\$85,215.00</b>	-\$5,265.00
				\$0.00
				\$0.00
		<b>Proposed 2022-2023 Budget</b>	<b>Proposed 2023-2024 Budget</b>	
Building Ins.		3000	2500	\$500.00
	General Liability Insur	3000	2500 [14]	\$500.00
Utilities		\$3,500.00	\$3,750.00	-\$250.00
	Internet/phone			\$0.00
	Trash			\$0.00
	Recycling			\$0.00
Building Maintenance and Improvement		\$2,700.00	\$2,700.00	\$0.00
	Tables	\$500.00	\$500.00	\$0.00
	Makerspace Equipme	\$300.00	\$300.00	\$0.00
	Security system	\$900.00	\$900.00	\$0.00
	Update Bathrooms	\$0.00	\$0.00	\$0.00

Proposed 2023-2024 Budget				
	new hand dryers			\$0.00
	Annual Cleaning	\$1,000.00	\$1,000.00	\$0.00
Equipment		<b>\$17,200.00</b>	<b>\$12,450.00</b>	\$4,750.00
	Hotspots (grant funded)	\$1,500.00	\$2,050.00 [15]	-\$550.00
	AED	\$500.00	\$500.00	\$0.00
	Firewall	\$200.00	\$200.00	\$0.00
	Computer	\$8,000.00	\$2,000.00	\$6,000.00
	General			\$0.00
	Grant Funds			\$0.00
	Copier	\$5,000.00	\$5,700.00 [16]	-\$700.00
	Website	\$1,000.00	\$1,000.00	\$0.00
	Misc	\$1,000.00	\$1,000.00	\$0.00
	Grant Funds			\$0.00
Equipment Mant.		<b>\$3,400.00</b>	<b>\$3,400.00</b>	\$0.00
	Computer Maint.	\$2,000.00	\$2,000.00	\$0.00
	CD/DVD Cleaner	\$400.00	\$400.00	\$0.00
	Software	\$1,000.00	\$1,000.00	\$0.00
Misc		100	100	\$0.00
<b>Total</b>		<b>\$32,900.00</b>	<b>\$27,400.00</b>	
Projected Revenue		Proposed 2022-2023 Budget	Proposed 2023-2024 Budget	Change from previous year
	INTEREST	600	1200 [4]	600
	PENAL FINES	25000	25000	0
	STATE AID	3500	3500	0
	MILLAGE	160000	168000 [17]	8000
	FRIENDS	200	200	
	Annuities, grants, etc	4274.4	4274.4	0
	Allianz			0
	LSTA Grant			0
	ACCF Grant			0
	Misc. Grants			
	MISC INCOME	1000	1000	0
	Fines			0

Proposed 2023-2024 Budget				
	Copies			0
	Room Rental			0
	summer reading			0
	Misc.			0
	Craft			0
	Bus trip			0
	Water Color Classes			0
	Sales			0
	Faxes			0
	Credit Card Credits			0
	Misc Cash out			0
	Carry over from last years budget			0
	TOWNSHIP APPROPRIATION	50000	50000 [18]	0
	<b>Total</b>	244574.4	253174.4	8600

[1] This reflects an across-the-board 6.4% wage increase, following the 12-month CPI increase reported for January 2023. We will be adding \$5,100 to Staff Expenses if the Township approves an increase of at least that much in the Administrative Services appropriation.

[2] Covers 11.5 hours per pay period for a full year, no additional taxes or HR-associated costs.

[3] Regular consulting on establishing policies have cost more than expected. \$3K covers \$250 per month whereas our current average for FYE 2023 is about \$246. I've included an additional 25% (\$750) in case a challenge or other kind of unexpected need should arise.

[4] All Book category funds have been redistributed to reflect FYE2023 actual purchasing patterns and book and AV materials budgets increased 6.4% for inflation.

[5] Reflects actual costs from FYE 2023.

[6] All Program categories have been increased 6.4% for inflation.

[7] 6.4% increase to cover inflation. No increased need anticipated.

[8] Reilly will need nearly all of this for mileage reimbursement to and from DC. Alternative plans including round trip plane tickets and local Uber/taxi transportation were priced and found to not be worth pursuing.

[9] Carol Dawe told me last year she would try to keep cost increases down at or below 5%. This increase represents 4.5%

[10] We currently have patrons waiting an average of 2 months to get a title on hold on Overdrive. Latest stats (Nov 22) show 695 checkout on Overdrive in a month. Adding to our Advantage titles budget would help relieve some of the congestion. Depending on Township's response to request, may add up to \$1,900 more.

[11] Per email from Carol Dawe, forwarding Ancestry rep.

[12] This amount reflects the activity we have seen on Hoopla in FYE23. Projections from the Midwest Tape Analysis Dept. calculate our expenses at \$6100 next year. Depending on Township response to our request, we might add up to \$2,500 more to this.

[13] This is more in line with what we are paying in FYE2023 since switching to the new liability insurer.

[14] The increase here reflects current patterns with the 2 new hotspots added.

[15] This increase reflects current usage.

[16] Current interest rates for the bulk of our money (United Bank of Michigan) are 0.25% checking and 0.5% savings, both up from 0.15% last year before the switch from Business to Public Funds accounts. Expecting a doubling of interest revenue is sufficiently cautious and

conservative.

[17] Deputy Township Supervisor Jim Martin advised me 1/6 that they expect property tax revenue to increase by 5%. We budgeted for \$169K in FYE2022, took in nearly \$171K, but then maybe too cautiously reduced estimated millage revenue in the FYE2023 budget to \$160K. Increasing that \$160K 5% gives us \$168K.

[18] The Township will consider a request I forwarded for a \$10K increase at the 2/20/23 Budget Workshop.

# 1. Financial Policies

## a. Budget Policy

- The Dorr Township Library Board of Trustees and Library Director will establish an annual budget at its **October meeting** for the following calendar year. The Library Director will present the annual budget with historical data and future projections to the Board at its usual meeting in **October**.
- [text added]
- 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.

## b. Fund Balance Policy

- 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:
  - Provide sufficient cash flow for daily financial needs;
  - Offset significant economic downturns or revenue shortfalls;
  - Provide funds for unforeseen expenditures related to emergencies; and
  - Secure and maintain investment grade bond ratings.
- 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.
  - General Fund – used to account for all financial resources not accounted for and reported in another fund.
  - 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.
  - Debt Service Fund – used to account for all financial resources restricted, committed, or assigned to expenditures for principal and interest.
  - Capital Projects Fund – used to account for all financial resources restricted, committed, or assigned to expenditures for the acquisition or construction of capital assets.
  - 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.
- The following categories will be used to report governmental fund balances in accordance with the definitions provided by GASB Statement No. 54:

- o 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:
    - The Library will maintain a fund balance equal to the balance of any long term outstanding balances due from others;
    - 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;
    - 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
    - The Library will maintain a fund balance equal to the balance of any land or other nonfinancial assets held for sale.
  - o Restricted fund balance – amounts that can be spent only for specific purposes stipulated by the constitution, external resource providers, or through enabling legislation.
  - o Committed fund balance – amounts that can be used only for the specific purposes determined by a formal action of the **KDL 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.)
  - o 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 **KDL** Board delegates to the **Finance 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.)
  - o 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.
- The following guidelines address the classification and use of fund balance in governmental funds:
  - 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.

- o 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.
- o 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.
- o 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 **and Finance Director** will provide a report of the fund balance as part of setting the annual budget, approving budget adjustments, or as requested.

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

- **The** Dorr Township Library maintains **debit card tied to your checking 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 debit card as well as** the credit card if one is acquired. The purchases made through the Library’s credit **debit** cards will not exceed \$5,000 per month.
- 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.

#### **d. Petty Cash Policy**

- The Library Board of the Dorr Township Library authorizes individual petty cash funds to exist at the Library up to **\$35**. The funds are to be used for small miscellaneous purposes. The Library Director will be responsible for the petty cash.

#### **e. Investment Policy**

- 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.
- **[text added]**
- The primary objectives, in priority order, of the Library's financial investments are:

- o 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.
- o Liquidity – The Library's investment portfolio will remain sufficiently liquid to enable the Library to meet all operating requirements which might be reasonably anticipated.
- o Return on Investments (Yield) – The Library's investments should generate the highest available return without sacrificing the first two objectives outlined above.
- Management responsibility for the Library's investment program is hereby delegated to the 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.
- 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.
  - o 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 one and five years.
  - o Demand deposit accounts (such as checking accounts) established with local financial institutions.
  - o Certificates of Deposit (CDs) issued by local financial institutions.
  - o [text added]
- 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.

#### **f. Record Retention Policy**

- 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.
- If and when the general schedule GS #17 is amended, Dorr Township Library will amend its procedures as necessary to remain in compliance.

#### **g. Check Policy**

- (added 1/8/13) 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.

## 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. 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.

### IV. 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.

**V. 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.

**VI. 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.

**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.