

HOWELL CARNEGIE DISTRICT LIBRARY
BOARD OF TRUSTEES MEETING
Agenda for May 14, 2024

7:00 Call to Order/Approval of Agenda

7:03 Attendance

In-service Training Topic:

7:05 **Review Draft Budget Fiscal Year 2024-2025**

7:35 **Consent Agenda:**

A. Minutes April 9, 2024

B. Bills & Payrolls

7:40 Announcements & Comments from the public

7:45 President's Report

7:50 Treasurer's Report

7:55 Committee Reports - Nominating and Recruiting Committee

8:00 Librarian's Report

Action Items:

Old Business:

None

New Business:

None

Discussion Items:

8:05 Board of Trustee Evaluation - Review Form and Process

8:10 Director Goals

8:15 Conduct Annual Performance Appraisal of Director

8:35 Comments & Concerns of Board Members

8:40 Next Meetings Tuesday, June 11, 2024

6:45pm Public Hearing for Review of the Proposed 2024-2025 Budget

7:00pm Board Meeting

8:45 Adjourn

VISION: Inspiration through knowledge

MISSION: To create opportunities that transform lives through knowledge

Director's Notes - In-service Training Topic Review Draft Budget Fiscal Year 2024-2025

Account 101

I have highlighted the line items on the budget worksheet that are referenced in my notes.

Account 101 – Revenue

Continuing to follow the previous practice – underestimating revenue and overestimating expenditures in the budget process.

Fiscal Year 23-24

- Taxes
 - Delinquent Taxes- We have not received the 2024 delinquent tax payout. Previous year's delinquent tax payout for reference:
 - 2023 - \$98,734.94
 - 2022 - \$94,357.01
 - 2021 - \$87,558.04
 - 2020 - \$92,489.57
 - 2019 - \$93,067.84
- Fines and Fees
 - Penal Fines is budgeted at \$75,000. I am anticipating at least \$90,000. Previous year's penal fines:
 - 2023 - \$110,400.90
 - 2022 - \$113,523
 - 2021 - \$128,778
- Investment & Interest Income
 - Interest income is up. I budgeted \$23,500 and, as of April 30, we received \$257,393.
- Prior Year Fund Balance
 - Budget amendment of \$100,000 (MERS Surplus)
- Prior Year Designated Fund Balance
 - Budget amendment of \$88,926.60 (SVR \$16,426.60 and Capital Improvement \$72,500)

Fiscal Year 24-25

- Taxes
 - Completed L-4029 to determine rates
 - 2024 Millage rate is 1.0232 compared to 2023 rate - 1.0268
 - 2024 estimated tax collection \$3,610,271 compared to 2023 estimated tax collection \$3,367,179
 - Estimated increase of \$243,092.
- Fines & Fees
 - Holding Penal Fines at \$75,000.
- Investment & Interest Income
 - I am estimating \$50,000.
- Prior Year Fund Balance

- \$35,000 placeholder for strategic plan consultant and \$20,000 placeholder for compensation study.
- Prior Year Designated Fund Balance
 - \$48,900 placeholder for technology reserve; \$32,500 placeholder for architecture fees related to ramp replacement; \$250,000 for ramp replacement.

Account 101 – Expenditures - Personnel Services

Fiscal Year 23-24

- Salaries – Recorded expenditures are through April 30. Leaving 5 payrolls. Used \$41,900 per payroll to determine the final estimate. $(41,900 * 5) + 902673 = \$1,130,173$.
- SVR - budget amendment of \$16, 426.60 for retirement payouts.
- MERS Surplus - budget amendment of \$100,000 for payment.

Fiscal Year 24-25 - we will discuss at the meeting.

Account 101 – Expenditures – Supplies

Fiscal Year 23-24 - nothing unusual.

Fiscal Year 24-25 - nothing unusual, budgeting similar to FY 23-24

Account 101 - Expenditures- Other Services & Charges

Fiscal Year 23-24 - nothing unusual.

Fiscal Year 24-25 - adding a new line item for property taxes and budgeting \$20,000. Otherwise, similar to FY 23-24.

Account 101 – Expenditures - Professional & Contractual Services

Fiscal Year 23-24 - legal fees over budget, but the category is under budget so no amendment is needed.

Fiscal Year 24-25 - increasing legal services to \$30,000; increasing personnel services to \$75,000 which includes a placeholders of \$35,000 for a strategic plan consultant and \$20,000 for a compensation study; increasing accounting services to \$17,000 for Tyler cloud services.

Account 101 – Expenditures - Bldg & Maintenance

Fiscal Year 23-24 - nothing unusual

Fiscal Year 24-25 - increasing the amounts for grounds maintenance and building maintenance; increasing amount for insurance, MML increased the value of the building.

Account 101 – Expenditures - Materials/Programs

Fiscal Year 23-24 – anticipate the full budgeted amount will be spent.

Fiscal Year 24-25 – increased by \$30,000.

Account 101 - Information Technology

Fiscal Year 23-24 - nothing unusual.

Fiscal Year 24-25 - budgeting for replacement RFID gates and upgrading to Microsoft Office 2024, replacing Microsoft Office 2016 which is at end of life.

Account 101 – Expenditures – Capital Outlay

Fiscal Year 23-24 - budget amendment of \$72,500 for architecture fees related to the replacement of the ramps.

Fiscal Year 24-25 - budgeting \$32,500 placeholder for architecture fees related to ramp replacement; \$250,000 for ramp replacement and \$50,000 that is normally included.

Account 101 – Expenditures – Other Financing

Fiscal Year 23-24 - nothing unusual.

Fiscal Year 24-25

- Transfer Out - \$217,100 for Bond Payments

Timeline related to 101

Resolution Requests – June Board Meeting

- Budget Amendments FY 2023-24
- Authorize transfers of funds from one fund to another fund to balance all funds (from 101 to 371) related to bond payments
- Authorize transfers of funds from the fund balance into the 2023-24 budget as revenues
- Adopt budget for FY 2024-25

Resolution Requests – July Board Meeting

Resolution Requests – August Board Meeting

- Authorize Operating Millage (L-4029)

Resolution Requests – after the audit is completed

- Transfer out reserves – saving for capital expenses
- Fund balance transfers based on new Fund Balance Policy

Account 272

Budget amendment related to purchase of scanner (capital outlay):

Increase Revenue Prior Year Fund Balance Archives \$1,600
Increase Expenditures Capital Improvement Projects \$11,400
Decrease Expenditures Archives \$9,800.

Account 371

Very straightforward. This account shows the bond interest and principal payments (per the bond payment schedule) and the \$500 fee paid to Huntington Bank.

2023-24 Budget		June Budget Amendments	2023-24 Received	2023-24 Uncollected	% Received	2023-24 Estimated	2024-25 Request
Revenues thru 4-30-24							
Revenues 101							
Taxes	3,367,179.00		3,241,577.98		96.27%	3,241,577.98	3,610,271.00
Current Property Taxes 410	3,367,179.00		3,237,371.54	129,807.46	96.14%	3,237,371.54	3,610,271.00
Delinquent Taxes 412	0.00		4,206.44	0.00	0.00%	4,206.44	0.00
Federal Grants	0.00		0.00			0.00	0.00
LSTA-LM Grants 531.000	0.00		0.00	0.00	0.00%	0.00	0.00
Cares Grant 531.001	0.00		0.00	0.00	0.00%	0.00	0.00
MI Humanities 531.002	0.00		0.00	0.00	0.00%	0.00	0.00
State Grants	59,126.00		88,476.56		149.64%	118,039.34	59,126.00
State Aid 540	59,126.00		29,563.22	29,562.78	50.00%	59,126.00	59,126.00
State Grants Other 569	0.00		0.00	0.00	0.00%	0.00	0.00
Local Comm Stabilization 573	0.00		58,913.34	(58,913.34)	0.00%	58,913.34	0.00
Charges for Services	8,410.00		11,389.81		135.43%	12,320.00	8,410.00
Copy,print,fax 628	8,000.00		10,073.30	(2,073.30)	125.92%	11,000.00	8,000.00
Out of Area 629	60.00		420.00	(360.00)	700.00%	420.00	60.00
Sales 642	150.00		436.00	(286.00)	290.67%	450.00	150.00
Meeting Rooms 651	200.00		460.51	(260.51)	230.26%	450.00	200.00
Fines & Forfeits	77,200.00		4,398.44		5.70%	94,398.44	77,200.00
Overdue Fees 658	200.00		334.00	(134.00)	167.00%	334.00	200.00
Replacement Fees 658.004	2,000.00		4,064.44	(2,064.44)	203.22%	4,064.44	2,000.00
Penal Fines 659	75,000.00		0.00	75,000.00	0.00%	90,000.00	75,000.00
Investment & Interest Income	23,500.00		260,527.76		1108.63%	260,527.76	50,000.00
Interest 665	23,500.00		257,393.52	(233,893.52)	1095.29%	257,393.52	50,000.00
Invest Unrealized 669	0.00		3,134.24	(3,134.24)	#DIV/0!	3,134.24	0.00
Other Revenue & Financing Sources	83,600.00		822.29	82,777.71	0.98%	271,348.89	388,400.00
Misc. 675	0.00		296.92	(296.92)	#DIV/0!	296.92	0.00
Reimbursements 676	2,000.00		486.15	1,513.85	24.31%	486.15	2,000.00
Cash Over/Short. 689	0.00		39.22	(39.22)	#DIV/0!	39.22	0.00
Prior Yr Fund Bal 692	0.00	100,000.00	0.00	0.00	#DIV/0!	100,000.00	55,000.00
Prior Yr Des Fb 692.001	81,600.00	88,926.60	0.00	81,600.00	0.00%	170,526.60	331,400.00
Transfer In 699	0.00		0.00	0.00	#DIV/0!	0.00	0.00
GRAND TOTAL	3,619,015.00	188,926.60	3,607,192.84	82,777.71	99.67%	3,998,212.41	4,193,407.00
Grand total minus Prior Yr FB line	3,537,415.00					3,727,685.81	3,807,007.00

2023-24 Budget		June Budget Amendments	2023-24 Received	2023-24 Uncollected	% Received	2023-24 Estimated	2024-25 Request
Thru 4-15-24							
Expenditures 101							
Personnel Services	1,727,516.00		1,329,413.15		76.96%	1,617,894.21	1,739,405.00
Salaries 702.000	1,301,379.00		920,673.07	380,705.93	70.75%	1,130,173.00	1,360,000.00
Hlth Ins 716.000	154,012.00		91,857.14	62,154.86	59.64%	125,000.00	102,165.00
Life Ins. 717.000	1,500.00		1,196.16	303.84	79.74%	1,196.16	1,500.00
Wc 718.000	6,000.00		2,612.00	3,388.00	43.53%	2,612.00	6,000.00
Health Reimb 719.0	7,625.00		1,454.32	6,170.68	19.07%	7,625.00	6,600.00
H.S.A. 719.001	27,500.00		18,875.00	8,625.00	68.64%	18,875.00	19,600.00
Ped Dental 719.003	1,500.00		369.38	1,130.62	24.63%	700.00	1,500.00
Bonus 721.000	8,000.00		6,525.00	1,475.00	81.56%	6,525.00	8,000.00
FICA 722.000	100,000.00		72,734.70	27,265.30	72.73%	88,761.45	104,040.00
SVR 723.000	20,000.00	16,426.60	36,426.60	(16,426.60)	182.13%	36,426.60	20,000.00
MERS 723.010	100,000.00		76,689.78	23,310.22	76.69%	100,000.00	110,000.00
Mers Surplus 723.01	0.00	100,000.00	100,000.00	(100,000.00)	#DIV/0!	100,000.00	0.00
Supplies	47,100.00		17,712.15		37.61%	26,200.00	47,000.00
Supplies 727	35,100.00		16,840.38	18,259.62	47.98%	25,000.00	35,000.00
Postage 730	11,000.00		871.77	10,128.23	7.93%	1,200.00	11,000.00
Equipment 745	1,000.00		0.00	1,000.00	0.00%	0.00	1,000.00
Other Services & Chrgs	75,700.00		25,931.86		34.26%	36,048.00	98,150.00
Transportation 860	500.00		362.38	137.62	72.48%	500.00	500.00
Marketing & Adv 900	25,000.00		3,818.63	21,181.37	15.27%	5,000.00	25,000.00
Equip Rental 940	100.00		0.00	100.00	0.00%	0.00	100.00
LSTA Grant 955	0.00		0.00	0.00	0.00%	0.00	0.00

CARES Grant 955.001	0.00		0.00		0.00	0.00%
MI Human Grant 955.002	0.00		0.00		0.00	0.00%
Misc. 956.001	50.00		-2.00		52.00	0.00%
Educ. Trustees 957	5,000.00		225.75		4,774.25	4.52%
Education Emplly 957.001	30,000.00		13,178.45		16,821.55	43.93%
Mbr Brd/stf 957.002	4,000.00		1,808.00		2,192.00	45.20%
MelCat repl 960	2,000.00		237.42		1,762.58	11.87%
Property Taxes 963						
Refunds 964	500.00		0.00		500.00	0.00%
Chargebacks 964.001	6,000.00		3,665.54		2,334.46	61.09%
Fees & Acct Chrgs 965	2,550.00		2,637.69		(87.69)	103.44%

	0.00
	0.00
	-2.00
	500.00
	20,000.00
	2,000.00
	500.00
	20,000.00
	0.00
	5,000.00
	2,550.00
	0.00
	5,000.00
	8,000.00
	3,000.00

Prof & Contractual Svcs	58,950.00		36,753.41			62.35%
Audit 807	5,950.00		5,950.00		0.00	100.00%
TLN Services 818	2,000.00		0.00		2,000.00	0.00%
Financi Adv 818.001	1,000.00		1,000.00		0.00	100.00%
Legal Svcs 818.002	10,000.00		16,776.00		(6,776.00)	167.76%
Persnl Svcs 818.003	20,000.00		700.00		19,300.00	3.50%
Accounting svcs 819	5,000.00		2,657.80		2,342.20	53.16%
Payroll Svcs 819.001	10,000.00		7,572.61		2,427.39	75.73%
Delivery 820	5,000.00		2,097.00		2,903.00	41.94%

	51,607.80		144,100.00
	5,950.00		6,100.00
	0.00		0.00
	1,000.00		1,000.00
	25,000.00		30,000.00
	16,200.00		75,000.00
	2,657.80		17,000.00
	10,000.00		10,000.00
	5,000.00		5,000.00

Bldg & Maintenance	268,579.00		202,174.70			75.28%
Bldg Maint Supl 775	15,000.00		4,911.18		10,088.82	32.74%
Bldg Security 808	3,600.00		2,614.55		985.45	72.63%
Grnds Maint 819.002	45,000.00		29,848.14		15,151.86	66.33%
Utilities 920	90,200.00		60,100.25		30,099.75	66.63%
Bldg Maint. 958	75,600.00		65,310.58		10,289.42	86.39%
Insurance 969	39,179.00		39,390.00		(211.00)	100.54%

	247,990.00		294,447.00
	10,000.00		15,000.00
	3,600.00		4,000.00
	40,000.00		55,000.00
	80,000.00		90,200.00
	75,000.00		85,000.00
	39,390.00		45,247.00

	2023-24 Budget		2023-24 Received		2023-24 Uncollected	% Received		2023-24 Estimated		2024-25 Request
Materials/Programs	464,280.00		327,668.25			70.58%		464,280.00		494,280.00
Periodicals 782	15,000.00		14,887.61		112.39	99.25%		14,887.61		0.00
E Media 782.001	165,000.00		139,932.99		25,067.01	84.81%		139,932.99		0.00
Hotspots 782.002	17,000.00		8,630.47		8,369.53	50.77%		8,630.47		0.00
Databases 782.003	33,000.00		18,112.32		14,887.68	54.89%		18,112.32		0.00
YS Program 782.004	45,000.00		16,297.89		28,702.11	36.22%		16,297.89		0.00
AD Prgm 782.005	23,000.00		11,997.41		11,002.59	52.16%		11,997.41		0.00
YS Databases 782.006	12,000.00		6,590.83		5,409.17	54.92%		6,590.83		0.00
YS E Media 782.007	10,280.00		0.00		10,280.00	0.00%		0.00		0.00
Adult Print 982.001	65,000.00		63,178.78		1,821.22	97.20%		63,178.78		0.00
Lib of things 982.002	14,000.00		2,853.55		11,146.45	20.38%		2,853.55		0.00
Adult AV 982.006	20,000.00		15,750.72		4,249.28	78.75%		15,750.72		0.00
YS Print 982.018	30,000.00		20,899.88		9,100.12	69.67%		20,899.88		0.00
YS Kits & LOT 982.019	10,000.00		3,425.82		6,574.18	34.26%		3,425.82		0.00
YS AV 982.024	5,000.00		5,109.98		(109.98)	102.20%		5,109.98		0.00

	464,280.00		494,280.00
	14,887.61		0.00
	139,932.99		0.00
	8,630.47		0.00
	18,112.32		0.00
	16,297.89		0.00
	11,997.41		0.00
	6,590.83		0.00
	0.00		0.00
	63,178.78		0.00
	2,853.55		0.00
	15,750.72		0.00
	20,899.88		0.00
	3,425.82		0.00
	5,109.98		0.00

Information Technology	217,895.00		138,942.79			63.77%
Tech Supplies 780	4,500.00		98.88		4,401.12	2.20%
Tech-Software 780.001	27,000.00		2,927.75		24,072.25	10.84%
Tech - Hrdwr/Equip 781	18,100.00		263.15		17,836.85	1.45%
Prof Svcs 830	7,000.00		4,488.75		2,511.25	64.13%
Communications 850	18,000.00		6,227.81		11,772.19	34.60%
Hotspots 850	3,000.00		1,184.06		1,815.94	39.47%
Automt Maint. 932	113,295.00		93,359.21		19,935.79	82.40%
Equip Mnt 934	2,000.00		324.00		1,676.00	16.20%
Cap Tech Purch 972	25,000.00		30,069.18		(5,069.18)	120.28%

	138,942.79		225,703.00
	98.88		4,500.00
	2,927.75		8,000.00
	263.15		21,400.00
	4,488.75		0.00
	6,227.81		13,500.00
	1,184.06		3,000.00
	93,359.21		158,303.00
	324.00		2,000.00
	30,069.18		15,000.00

Capitol Outlay	50,000.00		15,280.00			
Cap Imprv 971	50,000.00	72,500.00	15,280.00		34,720.00	30.56%

	122,500.00		332,500.00
	122,500.00		332,500.00

Other financing	708,995.00		28,700.00		680,295.00	0.00%
Trnsfr Out 995	216,900.00		28,700.00		188,200.00	0.00%
Trnsf Out Rsrsv 995.002	200,000.00		0.00		200,000.00	0.00%
Contingencies 999	292,095.00		0.00		292,095.00	0.00%

	1,292,749.61		817,822.00
	216,900.00		217,100.00
	200,000.00		200,000.00
	875,849.61		400,722.00

GRAND TOTAL 3,619,015.00 188,926.60 2,122,576.31 (1,496,438.69) 58.65%

3,998,212.41 4,193,407.00

Grand total minus Capital Imp & Contingencies & Bond Payment 3,276,920.00

2,396,081.80 3,243,085.00

	2023-24 Budget	June Budget Amendments	2023-24 Received	2023-24 Uncollected	% Received	2023-24 Estimated	2024-25 Request
Revenues 272							
Interest Income	1,100.00		16,435.30			16,524.05	1,100.00
Interest 665	1,000.00		16,524.05	(15,524.05)	1652.41%	16,524.05	1,000.00
Interest-Archives 655.001	100.00		0.00	100.00	0.00%	0.00	100.00
Unrealized Gain/Loss 669	0.00		(88.75)	88.75	#DIV/0!	-88.75	

Other rev-Donats & Mems	43,000.00		29,111.57			29,111.57	43,000.00
Donation/Fundraising 674	25,000.00		9,819.14	15,180.86	39.28%	9,819.14	25,000.00
Archives Projects 674.001	0.00		0.00	0.00	#DIV/0!	0.00	0.00
Archives Donatn 674.387	5,000.00		8,700.00	(3,700.00)	174.00%	8,700.00	5,000.00
Special evnts rev 675	1,000.00		0.00	1,000.00	0.00%	0.00	1,000.00
Reimbursed Materials 675.001	3,000.00		0.00	3,000.00	0.00%	0.00	3,000.00
Misc 675.005	0.00		27.53	(27.53)	#DIV/0!	27.53	0.00
Family Place donatn 675.014	2,000.00		0.00	2,000.00	0.00%	0.00	2,000.00
Friends Donation 675.015	5,000.00		8,944.80	(3,944.80)	178.90%	8,944.80	5,000.00
Friends Mdse 675.017	2,000.00		1,620.10	379.90	81.01%	1,620.10	2,000.00

Other Financing Sources	12,000.00					11,600.00	12,000.00
Prior Yr FB 692	0.00		0.00	0.00	0.00%	0.00	
Prior Yr Dsg FB 692.001	0.00		0.00	0.00	0.00%	0.00	
PY Terry FB 692.002	2,000.00		0.00	2,000.00	0.00%	0.00	2,000.00
Prior yr Fb Archives 692.012	10,000.00	1,600.00	0.00	10,000.00	0.00%	11,600.00	10,000.00
Transfer In 699	0.00		0.00	0.00	0.00%	0.00	

GRAND TOTAL 56,100.00 45,546.87 10,553.13 81.19% 57,235.62 56,100.00

	2023-24 Budget	June Budget Amendments	2023-24 Received	2023-24 Uncollected	% Received	2023-24 Estimated	2024-25 Request
Expenditures 272							
Supplies	36,000.00		355.30		0.99%	480.40	36,000.00
Gen Donations Purch 760	20,000.00		280.40	19,719.60	1.40%	280.40	20,000.00
Archives 763	10,000.00	-9,800.00	74.90	9,925.10	0.75%	200.00	10,000.00
Terry Trust Misc 765	2,000.00		0.00	2,000.00	0.00%	0.00	2,000.00
Reimbursed Materials 766	3,000.00		0.00	3,000.00	0.00%	0.00	3,000.00
Special Events exp. 767	1,000.00		0.00	1,000.00	0.00%	0.00	1,000.00
Other Svcs & Charges	2,100.00		0.00		0.00%	0.00	2,100.00
Fees & Acct Charges 965	100.00		0.00	100.00	0.00%	0.00	100.00
Pilot Projects (promo) 967	2,000.00		0.00	2,000.00	0.00%	0.00	2,000.00
Capital Outlay	0.00		10,685.70		#DIV/0!	11,400.00	0.00
Terry Trust 971.001	0.00		0.00	0.00	0.00%	0.00	0.00
Cap Imp Projects 972	0.00	11,400.00	10,685.70	(10,685.70)	0.00%	11,400.00	0.00
Friends of the Library	9,000.00		8,087.07		89.86%	8,087.07	9,000.00
Friends Dntn-Misc. 761	5,000.00		6,707.97	(1,707.97)	134.16%	6,707.97	5,000.00
Family Place Expnd. 762	2,000.00		0.00	2,000.00	0.00%	0.00	2,000.00
Friends Mdse/Sales 955	2,000.00		1,379.10	620.90	68.96%	1,379.10	2,000.00
GRAND TOTAL	47,100.00		\$19,128.07	(27,971.93)	40.61%	\$19,967.47	\$47,100.00

		2023-24 Budget	2023-24 Received	2023-24 Uncollected	% Received	2023-24 Estimated	2024-25 Request
Revenues 371							
Investment & Interest Income		0.00	0.00			0.00	0.00
Interest	665	0.00	0.00	0.00	0.00%	0.00	
Other Financing Sources		216,900.00	28,700.00		0.00%	216,900.00	217,100.00
Proceeds Bonds Sale	696	0.00	0.00	0.00	#DIV/0!	0.00	0.00
Prior Yr FB	692	0.00	0.00	0.00	0.00%	0.00	0.00
Transfer In	699	216,900.00	28,700.00	188,200.00	0.00%	216,900.00	217,100.00
GRAND TOTAL		216,900.00	28,700.00	188,200.00	13.23%	216,900.00	217,100.00

		2023-24 Budget	2023-24 Received	2023-24 Uncollected	% Received	2023-24 Estimated	2024-25 Request
Expenditures 371							
Debt Service		216,400.00	28,200.00			216,400.00	216,600.00
Princpl on Bonds	991	160,000.00	0.00	160,000.00	0.00%	160,000.00	165,000.00
Interest on Bonds	993	56,400.00	28,200.00	28,200.00	50.00%	56,400.00	51,600.00
Other Svcs & Charges		500.00	500.00		0.00%	500.00	500.00
Paying Agent fees	801	500.00	500.00	0.00	100.00%	500.00	500.00
Fees & Charges	965	0.00	0.00	0.00	#DIV/0!		
Other Financing		0.00	0.00		0.00%	0.00	0.00
Transfers out	995	0.00	0.00	0.00	0.00%		
GRAND TOTAL		216,900.00	28,700.00	(188,200.00)	13.23%	216,900.00	217,100.00

(UNAPPROVED)
HOWELL CARNEGIE DISTRICT LIBRARY
BOARD OF TRUSTEES MEETING
Minutes of April 9, 2024

President Kathryn Tuck called the regular meeting of the Howell Carnegie District Library Board of Trustees to order at 7:00 pm.

Lyn Hewitt moved to approve the agenda as presented. Susan Pominville supported, and a quorum of the board unanimously approved.

Members present: Jennifer Earl, Lyn Hewitt, Tony Kandt, Susan Pominville, and Kathryn Tuck. Library Director Holly Ward Lamb and IT Manager Jeremy Eden were also present. One member of the public was in attendance.

Members absent: Bob Ellis and Maria Stuart

Susan Pominville moved to approve Bob Ellis's and Maria Stuart's absence. Lyn Hewitt supported, and a quorum of the board unanimously approved.

IN-SERVICE TRAINING

Jeremy Eden, the library's IT manager, provided an update on the archives.

Lyn Hewitt moved to approve the consent agenda as presented. Jennifer Earl supported, and a quorum of the board unanimously approved.

There were no announcements for comments from the public.

President Kathryn Tuck reported she would be participating in Legislative Day at the capitol in Lansing next week.

The treasurer's report was included in the board packet. In the absence of Treasurer Bob Ellis, Director Lamb briefly reviewed the report with the board. Susan Pominville moved to accept the treasurer's report as presented. Tony Kandt supported, and a quorum of the board unanimously approved.

There were no committee meetings in March.

In addition to her written report, **Director Holly Ward Lamb** shared that we are encouraging our patrons to complete a 13-question survey as part of her post-pandemic public library group. The University of Michigan formulated the survey, and it can be accessed through a QR code, printed copies in the building, or on our Facebook page. Results will be available in the fall.

ACTION ITEMS

OLD BUSINESS:

None.

NEW BUSINESS:

1. Lyn Hewitt moved to approve the Use of Library Grounds Application from Livingston County Community Mental Health for May 23, 2024. Susan Pominville supported, and a quorum of the board unanimously approved.
2. Lyn Hewitt moved to approve the library director working with Great Start Livingston to install a frame for the downtown story walks. Susan Pominville supported, and a quorum of the board unanimously approved.

DISCUSSION

3. The president of the board of trustees, Kathryn Tuck, will send each trustee a link to the library director's annual performance appraisal and a timeline for completing the evaluation.
4. Director Lamb advised that she had completed an extensive RFP for strategic planning and sent it to multiple consulting firms the last week of March. There was a discussion concerning the selection process.

COMMENTS & CONCERNS OF BOARD MEMBERS

Kathryn Tuck lavished praise on our YS Department since it was recently recognized as a Champion for Children by the LACASA Center's Child Abuse Prevention (CAP) Council and Great Start Livingston. Trustee Maria Stuart made the nomination. Holly Ward Lamb reminded the board that the architects are returning to the library tomorrow to discuss renovating and upgrading the ramp and front steps. Lyn Hewitt advised she is not available to attend the regularly scheduled board meeting on May 14, 2024.

Susan Pominville moved to adjourn the meeting at 7:35 pm. Lyn Hewitt supported, and a quorum of the board unanimously approved.

Kathleen Murray, Recording Secretary



Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: Fund 101-General Fund						
3010	CENGAGE LEARNING INC/GALE	04/10/2024	EFT	0.00	1,690.62	102
22	MIDWEST TAPE LLC	04/10/2024	EFT	0.00	1,848.99	103
TLN	THE LIBRARY NETWORK	04/10/2024	EFT	0.00	2,322.47	104
3010	CENGAGE LEARNING INC/GALE	04/24/2024	EFT	0.00	62.54	105
750	ENVISIONWARE INC.	04/24/2024	EFT	0.00	831.75	106
1194	HOOPLA-MIDWEST TAPE	04/24/2024	EFT	0.00	6,816.01	107
1469	KANOPY	04/24/2024	EFT	0.00	347.20	108
22	MIDWEST TAPE LLC	04/24/2024	EFT	0.00	1,243.10	109
1005	OTIS ELEVATOR COMPANY	04/24/2024	EFT	0.00	1,650.00	110
939	OVERDRIVE	04/24/2024	EFT	0.00	3,066.10	111
1223	AT&T MOBILITY	04/02/2024	Regular	0.00	2,075.04	3546
510	BAKER & TAYLOR BOOKS	04/10/2024	Regular	0.00	2,430.85	3547
17	BRIGHTON DISTRICT LIBRARY	04/10/2024	Regular	0.00	101.49	3548
900	BRODART CO.	04/10/2024	Regular	0.00	307.29	3549
1600	DEMCO	04/10/2024	Regular	0.00	154.42	3550
1549	DTE ENERGY	04/10/2024	Regular	0.00	4,375.50	3551
1272	JEREMY EDEN	04/10/2024	Regular	0.00	274.72	3552
2760	FIRST IMPRESSIONS PRINT & MARKETING	04/10/2024	Regular	0.00	234.12	3553
01131	FLAGS USA LLC	04/10/2024	Regular	0.00	155.00	3554
2850	FRIENDS OF THE LIBRARY	04/10/2024	Regular	0.00	167.50	3555
693	HIGHLAND JANITORIAL SERVICE	04/10/2024	Regular	0.00	640.00	3556
5711	LIVINGSTON COUNTY TREASURER	04/10/2024	Regular	0.00	2,185.90	3557
MOS	MICHIGAN OFFICE SOLUTIONS	04/10/2024	Regular	0.00	557.83	3558
1471	THE LIBRARY STORE	04/10/2024	Regular	0.00	130.29	3559
1232	T-MOBILE	04/10/2024	Regular	0.00	505.75	3560
01128	WAYNE POPE	04/10/2024	Regular	0.00	250.00	3561
MOS	MICHIGAN OFFICE SOLUTIONS	04/24/2024	Regular	0.00	159.85	3562
01132	AMY WRIGHT	04/24/2024	Regular	0.00	116.82	3563
01070	ANNA HOFFMAN	04/24/2024	Regular	0.00	73.70	3564
1223	AT&T MOBILITY	04/24/2024	Regular	0.00	691.98	3565
510	BAKER & TAYLOR BOOKS	04/24/2024	Regular	0.00	2,376.96	3566
900	BRODART CO.	04/24/2024	Regular	0.00	131.31	3567
1056	CAVENDISH SQUARE	04/24/2024	Regular	0.00	154.52	3568
1440	DATA AXLE	04/24/2024	Regular	0.00	480.00	3569
1164	DEE CRAMER	04/24/2024	Regular	0.00	3,024.00	3570
1143	DELTA DENTAL	04/24/2024	Regular	0.00	134.32	3571
1600	DEMCO	04/24/2024	Regular	0.00	247.32	3572
2760	FIRST IMPRESSIONS PRINT & MARKETING	04/24/2024	Regular	0.00	37.89	3573
291	FOSTER, SWIFT, COLLING & SMITH P.C.	04/24/2024	Regular	0.00	2,866.50	3574
1009	KALAMAZOO PUBLIC LIBRARY	04/24/2024	Regular	0.00	14.99	3575
484	LOWE'S	04/24/2024	Regular	0.00	13.52	3576
503	QUINN EVANS ARCHITECTS	04/24/2024	Regular	0.00	14,700.00	3577
1096	JENNIFER RYAN	04/24/2024	Regular	0.00	293.46	3578
9390	SONITROL TRI-COUNTY	04/24/2024	Regular	0.00	140.00	3579
01025	ST. CLAIR COUNTY LIBRARY	04/24/2024	Regular	0.00	13.35	3580
1250	CONSUMERS ENERGY	04/12/2024	Bank Draft	0.00	834.12	DFT0000362
1138	AFLAC	04/01/2024	Bank Draft	0.00	20.04	DFT0000366
1473	HEALTH EQUITY	04/09/2024	Bank Draft	0.00	5,236.55	DFT0000367
19	MERS	04/09/2024	Bank Draft	0.00	2,916.12	DFT0000368
898	PRIORITY HEALTH	04/01/2024	Bank Draft	0.00	7,673.20	DFT0000369
852	COMCAST	04/26/2024	Bank Draft	0.00	424.71	DFT0000370
1197	AMAZON	04/10/2024	Bank Draft	0.00	1,918.57	DFT0000371
1378	BANK OF ANN ARBOR - VISA	04/29/2024	Bank Draft	0.00	3,645.70	DFT0000372
1473	HEALTH EQUITY	04/05/2024	Bank Draft	0.00	6.00	DFT0000373

HCDL Payment Register

Date Range: 04/01/2024 - 04/30/2024

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
19	MERS	04/24/2024	Bank Draft	0.00	6,742.40	DFT0000375
1473	HEALTH EQUITY	04/24/2024	Bank Draft	0.00	611.55	DFT0000376
19	MERS	04/24/2024	Bank Draft	0.00	3,086.88	DFT0000377

Bank Code Fund 101 Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	55	35	0.00	40,216.19
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	12	12	0.00	33,115.84
EFT's	34	10	0.00	19,878.78
	101	57	0.00	93,210.81

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	55	35	0.00	40,216.19
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	12	12	0.00	33,115.84
EFT's	34	10	0.00	19,878.78
	101	57	0.00	93,210.81

Fund Summary

Fund	Name	Period	Amount
101	General Fund	4/2024	93,210.81
			93,210.81

Howell Carnegie District Library
314 W. Grand River
Howell, MI 48843

Payroll

Approve Payrolls of:

In the Amounts of:

4/10/2024

\$41,581.74

4/24/2024

\$41,455.44

5/8/2024

\$42,953.19

TOTALS

\$125,990.37



HCDL Budget Status Report

Account Summary

For Fiscal: 2023-2024 Period Ending: 04/30/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 101 - General Fund							
Revenue							
SubAccount: 010 - TAXES							
101-000-410.000	CURRENT PROPERTY TAXES	3,367,179.00	3,367,179.00	89,928.61	3,237,371.54	-129,807.46	96.14 %
101-000-412.000	DELINQUENT PROPERTY TAXES	0.00	0.00	384.11	4,206.44	4,206.44	0.00 %
	SubAccount: 010 - TAXES Total:	3,367,179.00	3,367,179.00	90,312.72	3,241,577.98	-125,601.02	96.27%
SubAccount: 030 - STATE GRANTS							
101-000-540.000	STATE AID	59,126.00	59,126.00	29,563.22	29,563.22	-29,562.78	50.00 %
101-000-573.000	LOCAL COMMUNITY STABILIZATION	0.00	0.00	0.00	58,913.34	58,913.34	0.00 %
	SubAccount: 030 - STATE GRANTS Total:	59,126.00	59,126.00	29,563.22	88,476.56	29,350.56	149.64%
SubAccount: 040 - CHARGES FOR SERVICES							
101-000-628.000	COPY, PRINTING, FAX	8,000.00	8,000.00	1,179.05	10,073.30	2,073.30	125.92 %
101-000-629.000	OUT OF AREA FEES	60.00	60.00	30.00	420.00	360.00	700.00 %
101-000-642.000	SALES	150.00	150.00	104.00	436.00	286.00	290.67 %
101-000-651.000	MEETING ROOM FEES	200.00	200.00	31.00	460.51	260.51	230.26 %
	SubAccount: 040 - CHARGES FOR SERVICES Total:	8,410.00	8,410.00	1,344.05	11,389.81	2,979.81	135.43%
SubAccount: 050 - FINES & FORFEITS							
101-000-658.000	OVERDUE FEES	200.00	200.00	30.00	334.00	134.00	167.00 %
101-000-658.004	REPLACEMENT FEES	2,000.00	2,000.00	543.00	4,064.44	2,064.44	203.22 %
101-000-659.000	PENAL FINES	75,000.00	75,000.00	0.00	0.00	-75,000.00	0.00 %
	SubAccount: 050 - FINES & FORFEITS Total:	77,200.00	77,200.00	573.00	4,398.44	-72,801.56	5.70%
SubAccount: 060 - INVESTMENT & INTEREST INCOME							
101-000-665.000	INTEREST INCOME	23,500.00	23,500.00	29,264.75	257,393.52	233,893.52	1,095.29 %
101-000-669.000	UNREALIZED INVESTMENT GAIN/LO...	0.00	0.00	0.00	3,134.24	3,134.24	0.00 %
	SubAccount: 060 - INVESTMENT & INTEREST INCOME Total:	23,500.00	23,500.00	29,264.75	260,527.76	237,027.76	1,108.63%
SubAccount: 070 - OTHER REVENUE & FINANCING SOURCES							
101-000-675.000	MISCELLANEOUS	0.00	0.00	95.94	296.92	296.92	0.00 %
101-000-676.000	REIMBURSEMENTS	2,000.00	2,000.00	0.00	486.15	-1,513.85	24.31 %
101-000-689.000	CASH OVER/SHORT	0.00	0.00	9.60	39.22	39.22	0.00 %
	SubAccount: 070 - OTHER REVENUE & FINANCING SOURCES Total:	2,000.00	2,000.00	105.54	822.29	-1,177.71	41.11%
SubAccount: 080 - OTHER FINANCING SOURCES							
101-000-692.001	PRIOR YEAR DESIGNATED FUND BAL	81,600.00	81,600.00	0.00	0.00	-81,600.00	0.00 %
	SubAccount: 080 - OTHER FINANCING SOURCES Total:	81,600.00	81,600.00	0.00	0.00	-81,600.00	0.00%
	Revenue Total:	3,619,015.00	3,619,015.00	151,163.28	3,607,192.84	-11,822.16	99.67%
Expense							
SubAccount: 090 - PERSONNEL SERVICES							
101-790-702.000	SALARIES	1,301,379.00	1,301,379.00	84,055.47	920,673.07	380,705.93	70.75 %
101-790-716.000	HEALTH INSURANCE	154,012.00	154,012.00	15,346.40	91,857.14	62,154.86	59.64 %
101-790-717.000	LIFE INSURANCE	1,500.00	1,500.00	0.00	1,196.16	303.84	79.74 %
101-790-718.000	WORKER'S COMPENSATION	6,000.00	6,000.00	5,884.00	2,612.00	3,388.00	43.53 %
101-790-719.000	HEALTH CARE REIMBURSEMENT	7,625.00	7,625.00	0.00	1,454.32	6,170.68	19.07 %
101-790-719.001	H.S.A.	27,500.00	27,500.00	4,625.00	18,875.00	8,625.00	68.64 %
101-790-719.003	PEDIATRIC DENTAL	1,500.00	1,500.00	134.32	369.38	1,130.62	24.63 %
101-790-721.000	BONUSES	8,000.00	8,000.00	0.00	6,525.00	1,475.00	81.56 %
101-790-722.000	FICA	100,000.00	100,000.00	6,335.11	72,734.70	27,265.30	72.73 %
101-790-723.000	SICK, VACATION, RETIREMENT	20,000.00	20,000.00	0.00	36,426.60	-16,426.60	182.13 %
101-790-723.010	M.E.R.S.	100,000.00	100,000.00	6,742.40	76,689.78	23,310.22	76.69 %
101-790-723.012	MERS SURPLUS	0.00	0.00	0.00	100,000.00	-100,000.00	0.00 %
	SubAccount: 090 - PERSONNEL SERVICES Total:	1,727,516.00	1,727,516.00	123,122.70	1,329,413.15	398,102.85	76.96%

HCDL Budget Status Report

For Fiscal: 2023-2024 Period Ending: 04/30/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
SubAccount: 100 - LIBRARY SUPPLIES							
101-790-727.000	SUPPLIES	35,100.00	35,100.00	1,446.84	16,840.38	18,259.62	47.98 %
101-790-730.000	POSTAGE	11,000.00	11,000.00	0.00	871.77	10,128.23	7.93 %
101-790-745.000	EQUIPMENT	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
SubAccount: 100 - LIBRARY SUPPLIES Total:		47,100.00	47,100.00	1,446.84	17,712.15	29,387.85	37.61%
SubAccount: 120 - OTHER SERVICES & CHARGES							
101-790-860.000	TRANSPORTATION	500.00	500.00	132.17	362.38	137.62	72.48 %
101-790-900.000	MARKETING & ADVERTISING	25,000.00	25,000.00	4.29	3,818.63	21,181.37	15.27 %
101-790-940.000	EQUIPMENT RENTAL	100.00	100.00	0.00	0.00	100.00	0.00 %
101-790-956.001	MISCELLANEOUS	50.00	50.00	0.00	-2.00	52.00	-4.00 %
101-790-957.000	EDUCATION: TRUSTEES	5,000.00	5,000.00	0.00	225.75	4,774.25	4.52 %
101-790-957.001	EDUCATION: EMPLOYEES	30,000.00	30,000.00	2,375.13	13,178.45	16,821.55	43.93 %
101-790-957.002	MEMBERSHIP BOARD & STAFF	4,000.00	4,000.00	0.00	1,808.00	2,192.00	45.20 %
101-790-960.000	MEL-CAT REPLACEMENTS	2,000.00	2,000.00	28.34	237.42	1,762.58	11.87 %
101-790-964.000	REFUNDS	500.00	500.00	0.00	0.00	500.00	0.00 %
101-790-964.001	CHARGEBACKS	6,000.00	6,000.00	2,185.90	3,665.54	2,334.46	61.09 %
101-790-965.000	FEES & ACCOUNT CHARGES	2,550.00	2,550.00	287.53	2,637.69	-87.69	103.44 %
SubAccount: 120 - OTHER SERVICES & CHARGES Total:		75,700.00	75,700.00	5,013.36	25,931.86	49,768.14	34.26%
SubAccount: 130 - PROFESSIONAL AND CONTRACTUAL SERVICES							
101-790-807.000	AUDIT	5,950.00	5,950.00	0.00	5,950.00	0.00	100.00 %
101-790-818.001	FINANCIAL ADVISORS	1,000.00	1,000.00	0.00	1,000.00	0.00	100.00 %
101-790-818.002	LEGAL SERVICES	10,000.00	10,000.00	2,866.50	16,776.00	-6,776.00	167.76 %
101-790-818.003	PERSONNEL SERVICES	20,000.00	20,000.00	0.00	700.00	19,300.00	3.50 %
101-790-819.000	ACCOUNTING SERVICES	5,000.00	5,000.00	0.00	2,657.80	2,342.20	53.16 %
101-790-819.001	PAYROLL SERVICES	10,000.00	10,000.00	651.10	7,572.61	2,427.39	75.73 %
101-790-820.000	DELIVERY SERVICES	5,000.00	5,000.00	-58.47	2,097.00	2,903.00	41.94 %
SubAccount: 130 - PROFESSIONAL AND CONTRACTUAL SERVICES To..		56,950.00	56,950.00	3,459.13	36,753.41	20,196.59	64.54%
SubAccount: 140 - BUILDING & MAINTENANCE							
101-790-775.000	BUILDING & MAINT SUPPLIES	15,000.00	15,000.00	500.11	4,911.18	10,088.82	32.74 %
101-790-808.000	BUILDING SECURITY SYSTEM	3,600.00	3,600.00	140.00	2,614.55	985.45	72.63 %
101-790-819.002	GROUNDS MAINTENANCE	45,000.00	45,000.00	545.99	29,848.14	15,151.86	66.33 %
101-790-920.000	PUBLIC UTILITIES	90,200.00	90,200.00	4,375.50	60,100.25	30,099.75	66.63 %
101-790-958.000	BUILDING MAINTENANCE	75,600.00	75,600.00	5,907.37	65,310.58	10,289.42	86.39 %
101-790-969.000	INSURANCE	39,179.00	39,179.00	41,837.00	81,227.00	-42,048.00	207.32 %
SubAccount: 140 - BUILDING & MAINTENANCE Total:		268,579.00	268,579.00	53,305.97	244,011.70	24,567.30	90.85%
SubAccount: 150 - MATERIALS & PROGRAMMING							
101-790-782.000	PERIODICALS	15,000.00	15,000.00	522.51	14,887.61	112.39	99.25 %
101-790-782.001	ELECTRONIC MEDIA	165,000.00	165,000.00	10,229.31	139,932.99	25,067.01	84.81 %
101-790-782.002	CIRCULATING HOTSPOTS	17,000.00	17,000.00	951.83	8,630.47	8,369.53	50.77 %
101-790-782.003	DATABASES	33,000.00	33,000.00	62.54	18,112.32	14,887.68	54.89 %
101-790-782.004	YS PROGRAMMING	45,000.00	45,000.00	733.76	16,297.89	28,702.11	36.22 %
101-790-782.005	ADULT PROGRAMMING	23,000.00	23,000.00	0.00	11,997.41	11,002.59	52.16 %
101-790-782.006	YOUTH DATABASES	12,000.00	12,000.00	0.00	6,590.83	5,409.17	54.92 %
101-790-782.007	YS E-MEDIA	10,280.00	10,280.00	0.00	0.00	10,280.00	0.00 %
101-790-982.001	ADULT BOOKS - PRINT	65,000.00	65,000.00	6,356.96	63,178.78	1,821.22	97.20 %
101-790-982.002	LIBRARY OF THINGS	14,000.00	14,000.00	189.30	2,853.55	11,146.45	20.38 %
101-790-982.006	ADULT AV	20,000.00	20,000.00	1,787.02	15,750.72	4,249.28	78.75 %
101-790-982.018	YS BOOKS - PRINT	30,000.00	30,000.00	1,478.20	20,899.88	9,100.12	69.67 %
101-790-982.019	KITS & LOT - YOUTH	10,000.00	10,000.00	542.70	3,425.82	6,574.18	34.26 %
101-790-982.024	YS AV	5,000.00	5,000.00	175.32	5,109.98	-109.98	102.20 %
SubAccount: 150 - MATERIALS & PROGRAMMING Total:		464,280.00	464,280.00	23,029.45	327,668.25	136,611.75	70.58%
SubAccount: 160 - INFORMATION TECHNOLOGY							
101-790-780.000	TECH SUPPLIES	4,500.00	4,500.00	14.49	98.88	4,401.12	2.20 %
101-790-780.001	TECHNOLOGY: SOFTWARE	27,000.00	27,000.00	0.00	2,927.75	24,072.25	10.84 %
101-790-781.000	TECHNOLOGY: HARDWARE/EQUIP...	18,100.00	18,100.00	23.15	263.15	17,836.85	1.45 %
101-790-830.000	PROFESSIONAL TECHNOLOGY SERV...	7,000.00	7,000.00	0.00	4,488.75	2,511.25	64.13 %
101-790-850.000	COMMUNICATIONS	18,000.00	18,000.00	2,269.48	6,227.81	11,772.19	34.60 %

HCDL Budget Status Report

For Fiscal: 2023-2024 Period Ending: 04/30/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
101-790-850.002	NON CIRCULATING HOTSPOTS	3,000.00	3,000.00	138.64	1,184.06	1,815.94	39.47 %
101-790-932.000	AUTOMATED SYSTEM MAINT	113,295.00	113,295.00	1,503.51	93,359.21	19,935.79	82.40 %
101-790-934.000	EQUIPMENT MAINTENANCE	2,000.00	2,000.00	0.00	324.00	1,676.00	16.20 %
101-790-972.000	CAPITAL TECHNOLOGY PURCHASES	25,000.00	25,000.00	0.00	30,069.18	-5,069.18	120.28 %
SubAccount: 160 - INFORMATION TECHNOLOGY Total:		217,895.00	217,895.00	3,949.27	138,942.79	78,952.21	63.77%
SubAccount: 170 - CAPITAL OUTLAY							
101-790-971.000	CAPITAL IMPROVEMENT PROJECTS	50,000.00	50,000.00	14,700.00	15,280.00	34,720.00	30.56 %
SubAccount: 170 - CAPITAL OUTLAY Total:		50,000.00	50,000.00	14,700.00	15,280.00	34,720.00	30.56%
SubAccount: 180 - OTHER LIBRARY FINANCING & SPECIAL ITEMS							
101-790-995.000	TRANSFER OUT	216,900.00	216,900.00	28,700.00	28,700.00	188,200.00	13.23 %
101-790-995.002	TRANSFER OUT - RESERVE	200,000.00	200,000.00	-28,700.00	0.00	200,000.00	0.00 %
101-790-999.000	CONTINGENCIES	292,095.00	292,095.00	0.00	0.00	292,095.00	0.00 %
SubAccount: 180 - OTHER LIBRARY FINANCING & SPECIAL ITEMS To..		708,995.00	708,995.00	0.00	28,700.00	680,295.00	4.05%
Expense Total:		3,617,015.00	3,617,015.00	228,026.72	2,164,413.31	1,452,601.69	59.84%
Total Revenues		3,619,015.00	3,619,015.00	151,163.28	3,607,192.84	-11,822.16	99.67%
Fund: 101 - General Fund Surplus (Deficit):		2,000.00	2,000.00	-76,863.44	1,442,779.53	1,440,779.53	72,138.98%
Fund: 272 - Special Revenue							
Revenue							
SubAccount: 060 - INVESTMENT & INTEREST INCOME							
272-000-665.000	INTEREST	1,000.00	1,000.00	1,731.66	16,524.05	15,524.05	1,652.41 %
272-000-665.001	INTEREST - ARCHIVES	100.00	100.00	0.00	0.00	-100.00	0.00 %
272-000-669.000	UNREALIZED GAIN/LOSS IN INVEST	0.00	0.00	0.00	-88.75	-88.75	0.00 %
SubAccount: 060 - INVESTMENT & INTEREST INCOME Total:		1,100.00	1,100.00	1,731.66	16,435.30	15,335.30	1,494.12%
SubAccount: 070 - OTHER REVENUE & FINANCING SOURCES							
272-000-674.000	DONATIONS/FUNDRAISING	25,000.00	25,000.00	202.00	9,819.14	-15,180.86	39.28 %
272-000-674.387	ARCHIVES DONATIONS	5,000.00	5,000.00	0.00	8,700.00	3,700.00	174.00 %
272-000-675.000	SPECIAL EVENTS REVENUE	1,000.00	1,000.00	0.00	0.00	-1,000.00	0.00 %
272-000-675.001	REIMBURSED MATERIALS	3,000.00	3,000.00	0.00	0.00	-3,000.00	0.00 %
272-000-675.005	MISCELLANEOUS	0.00	0.00	0.00	27.53	27.53	0.00 %
272-000-675.014	FAMILY PLACE DONATION	2,000.00	2,000.00	0.00	0.00	-2,000.00	0.00 %
272-000-675.015	FRIENDS DONATION	5,000.00	5,000.00	0.00	8,944.80	3,944.80	178.90 %
272-000-675.017	FRIENDS MERCHANDISE SALES	2,000.00	2,000.00	181.50	1,620.10	-379.90	81.01 %
SubAccount: 070 - OTHER REVENUE & FINANCING SOURCES Total:		43,000.00	43,000.00	383.50	29,111.57	-13,888.43	67.70%
SubAccount: 080 - OTHER FINANCING SOURCES							
272-000-692.002	PRIOR YEAR TERRY FUND BALANCE	2,000.00	2,000.00	0.00	0.00	-2,000.00	0.00 %
272-000-692.387	PRIOR YEAR ARCHIVES FUND BAL	10,000.00	10,000.00	0.00	0.00	-10,000.00	0.00 %
SubAccount: 080 - OTHER FINANCING SOURCES Total:		12,000.00	12,000.00	0.00	0.00	-12,000.00	0.00%
Revenue Total:		56,100.00	56,100.00	2,115.16	45,546.87	-10,553.13	81.19%
Expense							
SubAccount: 100 - LIBRARY SUPPLIES							
272-790-760.000	GENERAL DONATION PURCHASES	20,000.00	20,000.00	0.00	280.40	19,719.60	1.40 %
272-790-763.000	ARCHIVES PURCHASES	10,000.00	10,000.00	0.00	74.90	9,925.10	0.75 %
272-790-765.000	TERRY TRUST - MISC	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
272-790-766.000	REIMBURSED MATERIALS	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
272-790-767.000	SPECIAL EVENTS EXPENDITURES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
SubAccount: 100 - LIBRARY SUPPLIES Total:		36,000.00	36,000.00	0.00	355.30	35,644.70	0.99%
SubAccount: 120 - OTHER SERVICES & CHARGES							
272-790-720.000	FEES & ACCOUNT CHARGES	100.00	100.00	0.00	0.00	100.00	0.00 %
272-790-983.000	PILOT PROJECTS	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
SubAccount: 120 - OTHER SERVICES & CHARGES Total:		2,100.00	2,100.00	0.00	0.00	2,100.00	0.00%
SubAccount: 170 - CAPITAL OUTLAY							
272-790-972.000	CAPITAL IMPROVEMENT PROJECTS	0.00	0.00	0.00	10,685.70	-10,685.70	0.00 %
SubAccount: 170 - CAPITAL OUTLAY Total:		0.00	0.00	0.00	10,685.70	-10,685.70	0.00%

HC DL Budget Status Report

For Fiscal: 2023-2024 Period Ending: 04/30/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
SubAccount: 190 - FRIENDS OF THE LIBRARY							
272-790-761.000	FRIENDS DONATIONS-MISC.	5,000.00	5,000.00	39.19	6,707.97	-1,707.97	134.16 %
272-790-762.000	FAMILY PLACE EXPENDITURES	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
272-790-955.000	FRIENDS MDSE/SALES	2,000.00	2,000.00	167.50	1,379.10	620.90	68.96 %
SubAccount: 190 - FRIENDS OF THE LIBRARY Total:		9,000.00	9,000.00	206.69	8,087.07	912.93	89.86%
Expense Total:		47,100.00	47,100.00	206.69	19,128.07	27,971.93	40.61%
Total Revenues		56,100.00	56,100.00	2,115.16	45,546.87	-10,553.13	81.19%
Fund: 272 - Special Revenue Surplus (Deficit):		9,000.00	9,000.00	1,908.47	26,418.80	17,418.80	293.54%
Fund: 371 - Debt Service Fund							
Revenue							
SubAccount: 080 - OTHER FINANCING SOURCES							
371-000-699.000	TRANSFER IN	216,900.00	216,900.00	0.00	28,700.00	-188,200.00	13.23 %
SubAccount: 080 - OTHER FINANCING SOURCES Total:		216,900.00	216,900.00	0.00	28,700.00	-188,200.00	13.23%
Revenue Total:		216,900.00	216,900.00	0.00	28,700.00	-188,200.00	13.23%
Expense							
SubAccount: 000 - N/A							
371-790-991.000	PRINCIPLE ON BONDS	160,000.00	160,000.00	0.00	0.00	160,000.00	0.00 %
371-790-993.000	INTEREST ON BONDS	56,400.00	56,400.00	0.00	28,200.00	28,200.00	50.00 %
SubAccount: 000 - N/A Total:		216,400.00	216,400.00	0.00	28,200.00	188,200.00	13.03%
SubAccount: 120 - OTHER SERVICES & CHARGES							
371-790-801.000	PAYING AGENT FEES	500.00	500.00	0.00	500.00	0.00	100.00 %
SubAccount: 120 - OTHER SERVICES & CHARGES Total:		500.00	500.00	0.00	500.00	0.00	100.00%
Expense Total:		216,900.00	216,900.00	0.00	28,700.00	188,200.00	13.23%
Total Revenues		216,900.00	216,900.00	0.00	28,700.00	-188,200.00	13.23%
Fund: 371 - Debt Service Fund Surplus (Deficit):		0.00	0.00	0.00	0.00	0.00	0.00%
Report Surplus (Deficit):		11,000.00	11,000.00	-74,954.97	1,469,198.33	1,458,198.33	13,356.35%

Group Summary

SubAccount...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 101 - General Fund						
Revenue						
010 - TAXES	3,367,179.00	3,367,179.00	90,312.72	3,241,577.98	-125,601.02	96.27%
030 - STATE GRANTS	59,126.00	59,126.00	29,563.22	88,476.56	29,350.56	149.64%
040 - CHARGES FOR SERVICES	8,410.00	8,410.00	1,344.05	11,389.81	2,979.81	135.43%
050 - FINES & FORFEITS	77,200.00	77,200.00	573.00	4,398.44	-72,801.56	5.70%
060 - INVESTMENT & INTEREST INCOME	23,500.00	23,500.00	29,264.75	260,527.76	237,027.76	1,108.63%
070 - OTHER REVENUE & FINANCING SOURCES	2,000.00	2,000.00	105.54	822.29	-1,177.71	41.11%
080 - OTHER FINANCING SOURCES	81,600.00	81,600.00	0.00	0.00	-81,600.00	0.00%
Revenue Total:	3,619,015.00	3,619,015.00	151,163.28	3,607,192.84	-11,822.16	99.67%
Expense						
090 - PERSONNEL SERVICES	1,727,516.00	1,727,516.00	123,122.70	1,329,413.15	398,102.85	76.96%
100 - LIBRARY SUPPLIES	47,100.00	47,100.00	1,446.84	17,712.15	29,387.85	37.61%
120 - OTHER SERVICES & CHARGES	75,700.00	75,700.00	5,013.36	25,931.86	49,768.14	34.26%
130 - PROFESSIONAL AND CONTRACTUAL SERVICES	56,950.00	56,950.00	3,459.13	36,753.41	20,196.59	64.54%
140 - BUILDING & MAINTENANCE	268,579.00	268,579.00	53,305.97	244,011.70	24,567.30	90.85%
150 - MATERIALS & PROGRAMMING	464,280.00	464,280.00	23,029.45	327,668.25	136,611.75	70.58%
160 - INFORMATION TECHNOLOGY	217,895.00	217,895.00	3,949.27	138,942.79	78,952.21	63.77%
170 - CAPITAL OUTLAY	50,000.00	50,000.00	14,700.00	15,280.00	34,720.00	30.56%
180 - OTHER LIBRARY FINANCING & SPECIAL ITEMS	708,995.00	708,995.00	0.00	28,700.00	680,295.00	4.05%
Expense Total:	3,617,015.00	3,617,015.00	228,026.72	2,164,413.31	1,452,601.69	59.84%
Total Revenues	3,619,015.00	3,619,015.00	151,163.28	3,607,192.84	-11,822.16	99.67%
Total Expenses	3,617,015.00	3,617,015.00	228,026.72	2,164,413.31	1,452,601.69	59.84%
Fund: 101 - General Fund Surplus (Deficit):	2,000.00	2,000.00	-76,863.44	1,442,779.53	1,440,779.53	72,138.98%
Fund: 272 - Special Revenue						
Revenue						
060 - INVESTMENT & INTEREST INCOME	1,100.00	1,100.00	1,731.66	16,435.30	15,335.30	1,494.12%
070 - OTHER REVENUE & FINANCING SOURCES	43,000.00	43,000.00	383.50	29,111.57	-13,888.43	67.70%
080 - OTHER FINANCING SOURCES	12,000.00	12,000.00	0.00	0.00	-12,000.00	0.00%
Revenue Total:	56,100.00	56,100.00	2,115.16	45,546.87	-10,553.13	81.19%
Expense						
100 - LIBRARY SUPPLIES	36,000.00	36,000.00	0.00	355.30	35,644.70	0.99%
120 - OTHER SERVICES & CHARGES	2,100.00	2,100.00	0.00	0.00	2,100.00	0.00%
170 - CAPITAL OUTLAY	0.00	0.00	0.00	10,685.70	-10,685.70	0.00%
190 - FRIENDS OF THE LIBRARY	9,000.00	9,000.00	206.69	8,087.07	912.93	89.86%
Expense Total:	47,100.00	47,100.00	206.69	19,128.07	27,971.93	40.61%
Total Revenues	56,100.00	56,100.00	2,115.16	45,546.87	-10,553.13	81.19%
Total Expenses	47,100.00	47,100.00	206.69	19,128.07	27,971.93	40.61%
Fund: 272 - Special Revenue Surplus (Deficit):	9,000.00	9,000.00	1,908.47	26,418.80	17,418.80	293.54%
Fund: 371 - Debt Service Fund						
Revenue						
080 - OTHER FINANCING SOURCES	216,900.00	216,900.00	0.00	28,700.00	-188,200.00	13.23%
Revenue Total:	216,900.00	216,900.00	0.00	28,700.00	-188,200.00	13.23%
Expense						
000 - N/A	216,400.00	216,400.00	0.00	28,200.00	188,200.00	13.03%
120 - OTHER SERVICES & CHARGES	500.00	500.00	0.00	500.00	0.00	100.00%
Expense Total:	216,900.00	216,900.00	0.00	28,700.00	188,200.00	13.23%
Total Revenues	216,900.00	216,900.00	0.00	28,700.00	-188,200.00	13.23%
Total Expenses	216,900.00	216,900.00	0.00	28,700.00	188,200.00	13.23%
Fund: 371 - Debt Service Fund Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%
Report Surplus (Deficit):	11,000.00	11,000.00	-74,954.97	1,469,198.33	1,458,198.33	13,356.35%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
101 - General Fund	2,000.00	2,000.00	-76,863.44	1,442,779.53	1,440,779.53
272 - Special Revenue	9,000.00	9,000.00	1,908.47	26,418.80	17,418.80
371 - Debt Service Fund	0.00	0.00	0.00	0.00	0.00
Report Surplus (Deficit):	11,000.00	11,000.00	-74,954.97	1,469,198.33	1,458,198.33



Account	Name	Balance
Fund: 101 - General Fund		
Assets		
101-000-001.000	CASH - CHECKING.	84,750.79
101-000-001.002	CASH -CREDIT CHECKING	7,735.09
101-000-002.000	BANK OF ANN ARBOR MONEY MARKET	6,526,572.20
101-000-002.001	COMERICA MMKT	394,087.18
101-000-002.002	COMERICA MMKT - CAPITAL RESERVE	420,212.54
101-000-002.003	COMERICA - TECHNOLOGY RESERVE	100,551.62
101-000-002.004	BANK OF ANN ARBOR MMKT-TECHNOLOG	160,330.09
101-000-004.000	PETTY CASH	225.00
101-000-004.001	CASH ON HAND	0.00
101-000-007.000	CASH-PAYROLL CHECKING	41.33
101-000-017.000	PNC BROKERAGE	319,931.91
101-000-040.000	ACCOUNTS RECEIVABLE - GENERAL	0.00
101-000-056.000	ACCRUED INTEREST	0.00
101-000-073.000	DUE FROM LIBRARIES	0.00
101-000-073.001	DUE FROM TLN	0.00
101-000-078.000	PENAL FINES RECEIVABLE	0.00
101-000-078.001	STATE AID RECEIVABLE	0.00
101-000-078.002	DUE FROM STATE	0.00
101-000-079.000	DUE FROM FEDERAL GOVERNMENT	0.00
101-000-081.730	DUE FROM POST OFFICE	192.03
101-000-084.000	DUE FROM OTHER FUNDS	0.00
101-000-084.155	DUE FROM ENDOWMENT	0.00
101-000-084.272	DUE FROM 272 SPECIAL REVENUE	0.00
101-000-084.371	DUE FROM 371 DEBT SERVICE	0.00
101-000-084.702	DUE FROM LB TRUST & AGENCY FD	0.00
101-000-084.727	DUE FROM PENSION	0.00
101-000-084.900	DUE FROM CAPITAL ASSET FUND	0.00
101-000-084.950	DUE FROM LONG TERM DEBT	0.00
101-000-123.000	PREPAID EXPENSE	123,890.45
101-000-123.001	PREPAID EXPENSE - CONTROL.NET	1,974.00
101-000-184.000	SUBSCRIPTION ASSETS	1,008.64
101-000-185.000	ACC AMTZ - SUBSCRIPTION ASSETS	-1,008.64
	Total Assets:	8,140,494.23
		<u>8,140,494.23</u>
Liability		
101-000-202.000	ACCOUNTS PAYABLE	67,573.38
101-000-214.000	DUE TO OTHER FUNDS	0.00
101-000-214.272	DUE TO SPECIAL REVENUE	0.00
101-000-214.371	DUE TO DEBT SERVICE	0.00
101-000-214.472	DUE TO EQUIPMENT AND FURNISHING	0.00
101-000-231.001	AFLAC PAYABLE	0.00
101-000-231.002	EMPLOYEE H.S.A. PAYABLE	-0.01
101-000-231.003	457 PAYABLE	-0.01
101-000-257.000	ACCRUED PAYROLL	0.00
101-000-258.000	ACCRUED PAYROLL TAXES	0.00
101-000-260.000	ACCRUED VACATION PAYABLE	0.00
101-000-261.000	ACCRUED SICK LEAVE PAYABLE	0.00
	Total Liability:	67,573.36
Equity		
101-000-380.000	RESERVE - CAPITAL EXPENDITURE	1,650,537.90
101-000-381.000	SICK/VACATION/RETIREMENT RESERVE	174,798.39
101-000-382.000	TECHNOLOGY RESERVE	246,603.78

HCDL Balance Sheet

As Of 04/30/2024

Account	Name	Balance
101-000-390.000	FUND BALANCE	4,558,201.27
	Total Beginning Equity:	6,630,141.34
Total Revenue		3,607,192.84
Total Expense		2,164,413.31
Revenues Over/Under Expenses		1,442,779.53
	Total Equity and Current Surplus (Deficit):	8,072,920.87
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>8,140,494.23</u>

HCDL Balance Sheet

As Of 04/30/2024

Account	Name	Balance	
Fund: 155 - Endowment			
Assets			
155-000-001.000	CASH	0.00	
155-000-001.002	ONLINE CASH	0.00	
155-000-082.101	DUE FROM GENERAL FUND	0.00	
155-000-082.272	DUE FROM SPECIAL REVENUE	0.00	
155-000-082.371	DUE FROM DEBT SERVICE	0.00	
155-000-082.472	DUE FROM EQUIPMENT AND FURNISHING	0.00	
155-000-084.000	DUE FROM NON-EXPENDABLE	0.00	
155-000-184.000	BENEFICIAL INT IN ASSETS CFSEM	540,184.61	
155-000-184.001	BEN INT IN ASSETS-SONG LINE	44,153.44	
155-000-184.002	BEN INT IN ASSETS-ROSS	23,817.69	
	Total Assets:	608,155.74	<u>608,155.74</u>
Liability			
155-000-202.000	ACCOUNTS PAYABLE	0.00	
155-000-214.101	DUE TO GENERAL FUNDS	0.00	
155-000-214.272	DUE TO SPECIAL REVENUE	0.00	
	Total Liability:	0.00	
Equity			
155-000-375.000	FUND BALANCE - SONG LINE ENDOWMEN	44,153.44	
155-000-376.000	FUND BALANCE - J. ROSS	23,817.69	
155-000-390.000	FUND BALANCE	540,184.61	
155-000-391.000	FUND BALANCE - EXPENDABLE	0.00	
155-100-391.000	FUND BALANCE - EXPENDABLE	0.00	
	Total Beginning Equity:	608,155.74	
Total Revenue		0.00	
Total Expense		0.00	
Revenues Over/Under Expenses		0.00	
	Total Equity and Current Surplus (Deficit):	608,155.74	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>608,155.74</u>

HCDL Balance Sheet

As Of 04/30/2024

Account	Name	Balance
Fund: 272 - Special Revenue		
Assets		
272-000-001.000	CASH - CHECKING	76,428.18
272-000-001.002	CASH - CREDIT CHECKING	527.67
272-000-002.000	BANK OF ANN ARBOR MONEY MARKET	411,592.83
272-000-017.000	PNC BROKERAGE	319,931.88
272-000-040.000	ACCOUNTS RECEIVABLE - GENERAL	0.00
272-000-056.000	ACCRUED INTEREST	0.00
272-000-082.000	DUE FROM FRIENDS OF LIBRARY	0.00
272-000-082.101	DUE FROM GENERAL FUND	0.00
272-000-082.155	DUE FROM ENDOWMENT	0.00
272-000-082.371	DUE FROM DEBT SERVICE	0.00
272-000-082.472	DUE FROM EQUIPMENT AND FURNISHING	0.00
272-000-084.000	DUE FROM OTHER FUNDS	0.00
	Total Assets:	808,480.56
		<u>808,480.56</u>
Liability		
272-000-202.000	ACCOUNTS PAYABLE	0.00
272-000-214.101	DUE TO GENERAL FUND	0.00
272-000-214.371	DUE TO DEBT SERVICE	0.00
272-000-214.472	DUE TO EQUIPMENT AND FURNISHING	0.00
	Total Liability:	0.00
Equity		
272-000-386.000	TERRY RESERVE	549,508.36
272-000-387.000	ARCHIVES FUND BALANCE	33,639.85
272-000-390.000	FUND BALANCE	198,913.55
	Total Beginning Equity:	782,061.76
Total Revenue		45,546.87
Total Expense		19,128.07
Revenues Over/Under Expenses		26,418.80
	Total Equity and Current Surplus (Deficit):	808,480.56
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>808,480.56</u>

HCDL Balance Sheet

As Of 04/30/2024

Account	Name	Balance
Fund: 371 - Debt Service Fund		
Assets		
371-000-001.000	CASH	0.00
371-000-082.101	DUE FROM GENERAL FUND	0.00
371-000-082.155	DUE FROM ENDOWMENT	0.00
371-000-082.272	DUE FROM SPECIAL REVENUE	0.00
371-000-082.472	DUE FROM EQUIPMENT AND FURNISHING	0.00
	Total Assets:	0.00
		<u><u>0.00</u></u>
Liability		
371-000-202.000	ACCOUNTS PAYABLE	0.00
371-000-214.101	DUE TO GENERAL FUND	0.00
371-000-214.272	DUE TO SPECIAL REVENUE	0.00
371-000-214.472	DUE TO EQUIPMENT AND FURNISHING	0.00
371-000-251.000	ACCRUED INTEREST PAYABLE	0.00
371-000-300.000	BONDS PAYABLE	1,880,000.00
	Total Liability:	1,880,000.00
Equity		
371-000-390.000	FUND BALANCE	0.00
371-000-390.001	FUND BALANCE - EXPENDABLE	-1,880,000.00
	Total Beginning Equity:	-1,880,000.00
Total Revenue		28,700.00
Total Expense		28,700.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	-1,880,000.00
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>0.00</u></u>



Account	Name	Beginning Cash Balance	Net Change	Ending Balance
101 - General Fund				
101-000-001.000	CASH - CHECKING.	139,607.41	(54,856.62)	84,750.79
101-000-001.002	CASH -CREDIT CHECKING	6,853.96	881.13	7,735.09
101-000-002.000	BOA MONEY MARKET	6,498,438.78	28,133.42	6,526,572.20
101-000-002.001	COMERICA MMKT	394,087.18	-	394,087.18
101-000-002.002	COMERICA MMKT - CAPITAL RESERVE	420,212.54	-	420,212.54
101-000-002.003	COMERICA - TECHNOLOGY RESERVE	100,551.62	-	100,551.62
101-000-002.004	FNB MMKT-TECHNOLOGY	160,330.09	-	160,330.09
101-000-007.000	CASH-PAYROLL CHECKING	41.33	-	41.33
101-000-017.000	PNC BROKERAGE	319,931.91	-	319,931.91
Fund 101 - General Fund Total:		8,040,054.82	(25,842.07)	8,014,212.75
155 - Endowment				
Beginning Cash Balance				
155-000-001.000	CASH	-	-	-
155-000-001.002	ONLINE CASH	-	-	-
Total Beginning Cash Balance:		-	-	-
272 - Special Revenue				
272-000-001.000	CASH - CHECKING	76,275.87	152.31	76,428.18
272-000-001.002	CASH - CREDIT CHECKING	503.17	24.50	527.67
272-000-002.000	BOA MONEY MARKET	409,861.17	1,731.66	411,592.83
272-000-017.000	PNC BROKERAGE	319,931.88	-	319,931.88
Fund 272 - Special Revenue Total:		806,572.09	1,908.47	808,480.56
371 - Debt Service Fund				
Beginning Cash Balance				
371-000-001.000	CASH	-	-	-
Fund 371 - Debt Service Fund Total:		-	-	-
Grand Total		8,846,626.91	(23,933.60)	8,822,693.31

Howell Carnegie District Library Board of Trustees
Librarian's Report for May 14, 2024

BOARD MEETING AGENDA

[A-May 14, 2024 Agenda](#)

Call to Order/Approval of Agenda

Attendance

IN-SERVICE TRAINING TOPIC:

Review Draft Budget Fiscal Year 2024-2025

[AA-Director's Notes](#)

[AA-Draft Budget Fund 101](#)

[AA-Draft Budget Fund 272](#)

[AA-Draft Budget Fund 371](#)

CONSENT AGENDA:

A. Minutes from March 12, 2024

[B-Consent Agenda A-board minutes 04-9-24](#)

B. Bills & Payrolls

[B-Consent Agenda B-Payment Register](#)

[B-Consent Agenda B-Payroll Bill](#)

FINANCE:

1. April penal fines \$52,664.16, bringing the year to date total to \$362,535 and 9% higher than last year.

2. The monthly budgetary status report and balance sheet are attached.

3. Treasurer's Report

[C-Financial Information A- Monthly Budgetary Status Report](#)

[C-Financial Information B- Balance Sheet](#)

[C-Treasurer's Report -April 2024 Cash Flow Statement](#)

COMMITTEE REPORTS

The Nominating and Recruiting Committee met in April and discussed the slate of officers for FY 24-25:

President - Lyn Hewitt

Vice President- Susan Pominville

Secretary- Jen Earl

Treasurer- Bob Ellis

POTENTIAL MOTIONS FOR ACTION AND DISCUSSION ITEMS

- Potential motions are included in italics for each action item.

ACTION ITEMS

OLD BUSINESS:

None

NEW BUSINESS:

None

DISCUSSION ITEMS:

- Board of Trustee Evaluation - Review Form and Process

Each year, the board completes a self-evaluation form (Google Form).

We have tweaked the questions and responses over the years.

The responses are:

I don't have enough information to answer.

We have work to do.

Yes, we do.

The questions are:

Board has a full and common understanding of the roles and responsibilities of a Board.

Board members understand the organization's mission and its products/programs.

Structural pattern (Board, officers, committees, executive, and staff) is clear.

Board has clear goals and actions resulting from relevant and realistic strategic planning.

Board attends to policy-related decisions that effectively guide the operational activities of staff.

Board receives regular reports on finances/budgets, products/program performance, and other important matters.

Board effectively represents the organization to the community.

Board meetings facilitate focus and progress on important organizational matters.

Board regularly monitors and evaluates progress toward strategic goals and product/program performance.

Board regularly evaluates and develops the chief executive.

Board has approved comprehensive personnel policies that have been reviewed by a qualified professional.

Each member of the Board feels involved and interested in the Board's work.

All necessary skills, stakeholders, and diversity are represented on the Board.

And one open-ended question:

Please list the three to five points on which you believe the Board should focus its attention in the next year. Be as specific as possible in identifying these points.

If you have any questions or concerns, please bring them to the meeting. Watch your email for the link and complete the form by Friday, May 31, 2024. I will compile the responses, and we will review them at the June meeting.

- Director Goals
[E-DirectorGoalsMay24-April25](#)

My goals for May 2024-April 2025 are attached; the document includes goals, steps, checklists, status notes, etc. If you have any questions or concerns, please bring them to the meeting.

- Conduct Annual Performance Appraisal of Director

President Kathryn Tuck will review the results of the evaluation board members completed last month. I will leave the room during your discussion.

MISCELLANEOUS FOLLOW-UPS AND UPDATES:

- Here's an update on the appointment of trustees: Bob Ellis was reappointed at the city council meeting on May 6, 2024. Susan Pominville and I have contacted the School Board/ Superintendent expressing her interest in reappointment for a second term. This should be an agenda item for the School Board in June.
- Update on RFP for Strategic Planning
RFPs were sent to the following consulting firms:
 - [Fast Forward Libraries](#)
 - [MCLS](#)
 - [Rethinking Libraries](#)
 - [Ivy Group](#)
 - [Library Strategies Consulting](#)
 - [Margaret Sullivan Studio](#)
 - [Berry Dunn](#)
 - [Crucial Strategies](#)

Five firms responded: Fast Forward Libraries, Rethinking Libraries, Ivy Group, Library Strategies Consulting, and Berry Dunn. I've read through all of the responses, reached out to other libraries that have worked with the firms, and will be finalizing which 2-3 firms I will follow up with and what questions to ask. I will have a recommendation by the June board meeting.

- Update on the angle parking on Chestnut Street. The recommendation from MML, the library's insurance company:
Unless the property in question (the parking) was formally deeded to the Library, the property is still owned by the City. Thus, the City would be responsible for the liability insurance. My recommendation would be that the Library and the City develop a written agreement that outlines who owns the property, who maintains the property, who holds the liability insurance for the property and any other incidental items related to ongoing utilization of the parking lot. I would highly recommend that whoever ends up with the liability insurance, the other party is named as an additionally insured.

The following is the response Scott Hogan, library attorney, received from Dennis Perkins, city attorney, about creating the recommended document.

Scott,

Good Morning. In response to your email of March 13, 2024, I'm not sure what an email would do that Resolution 17-14, passed by the Library Board in August, 2017 and the Plat

doesn't answer. My City Manager would prefer to rely on those documents, which shows that the City owns the right of way that the angled parking is located on.

It is my hope that this concludes this matter.

*Thanks.
Dennis*

- Here's an update on the removal of the exempt status on the library lot: I am currently working with our attorneys on our next step, appealing to the tax tribunal.
- I will attend the Howell City Planning Commission meeting on Wednesday, May 15, 2024, regarding the public hearing to rezone the property at 214 N. Walnut. The property is currently zoned B-2 General Business and is requested to be rezoned to CBD Central Business District. My concern is the effect this will have on parking in this quadrant.

PERSONNEL:

- Nothing to report this month.

LIBRARY EVENTS:

- Youth Services (family, children, and teens) [calendar of events](#).
- Reference or Adult Programming [calendar of events](#).
- Its First Grade Visits and Youth Services is busy giving library tours.
- The Summer Reading Challenge kicks off on June 3.

COMMUNITY ENGAGEMENT:

- Mental Health Rally—Be Kind to Your Mind, Thursday, May 23, from 4 to 5 p.m. on the library lawn. The event is sponsored by the Mental Health Awareness Workgroup of the Human Services Collaborative Body.
- [View](#) the student artwork and the Livingston Fins Arts Association featured artists.

TRUSTEE NOTEBOOK:

Nothing was added this month.

Holly Ward Lamb 5/10/24

Job Descriptions

Finish writing the purpose, essential functions, minimum qualifications, preferred qualifications, position requirements, and cognitive and physical demands for all job descriptions and have all reviewed by HR consultant

- Review criteria created for all job descriptions
- New evaluation document created
- Supervisor training on evaluating
- Staff introduced to the new process

Related to Job Descriptions

A compensation study completed by a consultant, including an evaluation of the pay structure.

Succession Planning

Documenting the processes of hiring, onboarding, and training

Strategic Plan

Library issues RFP: March 27, 2024

Deadline for written questions: April 23, 2024

Deadline for proposal submission: April 30, 2024

Library administration reviews submissions: May 1-7, 2024

Library director conducts interviews with top three consultants: May 15-21, 2024

Consultant selection at June 11, 2024, Library Board Meeting

Anticipated contract start date: July 1, 2024

The strategic planning process will begin no later than September 1, 2024

A consultant will attend an HCDL Staff Day TBD

A draft/report plan and executive summary are to be submitted to the library director three weeks in advance of the final deliverable date, no later than February 18, 2025

The strategic planning process will be completed no later than March 11, 2025, when a draft of the strategic plan is presented to the library trustees, with the anticipated adoption of the strategic plan at the Board of Trustees meeting on April 8, 2025

July 1, 2025, strategic plan begins

Policies

Financial:

- Investment Policy (required by State of MI)
 - Finance Committee updated in Aug 2023
 - Attorney has for review
 - Finance Committee has for review
- Capital Asset Policy
 - Reviewed June 2023- no recommended changes
 - Attorney has for review
- Long-Term Debt Policy
 - Not started and not sure applicable

- Fund Balance Policy
 - Board approved May 2023
 - Attorney has for review
 - Finance Committee has for review
- Internal Control Policy
 - Finance Committee Aug 2023
 - Attorney has for review
- Electronic Transactions Policy - both receiving and sending funds (required by State of MI) Board
 - Board approved May 2023
 - Attorney has for review
 - Finance Committee has for review
- Credit Card Purchase / Receipts Policy (required by State of MI) - now two policies: Library Credit Card Use Policy and Payment by Financial Transaction Device Policy
 - Board approved May 2023
 - Attorney has for review
 - Finance Committee has for review
- Conflict of Interest (added to list)
 - Attorney has for review
- Payroll Policy (added July 2023 Learned this is a required policy by the State of Michigan)
 - Finance Committee Aug 2023
 - Attorney has for review

Public Policies

Progressive Discipline Policy
 Gift & Donation Policy
 Circulation Policy

Financial Procedures

Reviewed, updated if needed, or created

- Expenditure Procedures
 - Still in process
- Revenue Procedures
 - Still in process
- Payroll Procedures
 - Still in process as we are reviewing how we do payroll (currently use PayChex)
- Investment Procedures - need to create (added June 2023)
 - Attorney has Investment Policy for review