

HOWELL CARNEGIE DISTRICT LIBRARY
BOARD OF TRUSTEES MEETING
Agenda for August 12, 2025
Colbert Room, Howell Carnegie District Library
314 West Grand River Ave, Howell, MI 48843
517-546-0720
Enter through Clinton St Doors
(Google Drive references)

- 7:00 Call to Order/Approval of Agenda
- 7:03 Attendance
- 7:05 **Consent Agenda:**
 - A. Minutes from July 8, 2025
 - B. Bills & Payrolls
 - C. Annual Resolution:
 - D. Board Training Topics
 - E. Board of Trustees Standing Committees 2025-2026
- 7:15 Announcements & Comments from the public
- 7:20 President's Report
- 7:25 Treasurer's Report
- 7:30 Committee Reports - no reports
- 7:31 Director's Report

Action Items:

Unfinished Business: none

New Business:

- 7:35 Use of Library Grounds Request - Howell Area Parks and Recreation - August 13-18, 2025

Discussion Items:

- 7:40 Bylaw Review
- 7:45 Ethics Policy Review
- 7:50 Trustee Holiday Dinner
- 7:55 Review process for Library Director's Performance Appraisal
- 8:00 Livingston County Trustees & Directors Meeting
- 8:05 Update on Steps and Ramp Improvement Project
- 8:15 Service Spotlight
- 8:20 Schedule Policy Committee Meeting

- 8:25 **In-Service Training:** Board Orientation part 2

- 8:40 Comments & Concerns of Board Members
- 8:45 Next Board Meeting - Tuesday, September 9, 2025
- 8:46 Adjourn

VISION: Inspire and connect

MISSION: Providing a welcoming hub for resources and experiences

(UNAPPROVED)
HOWELL CARNEGIE DISTRICT LIBRARY
BOARD OF TRUSTEES MEETING
Minutes of July 8, 2025

Vice President Susan Pominville called the regular meeting of the Howell Carnegie District Library to order at 7:00 pm.

Jennifer Earl moved to approve the **agenda** as presented. Bob Ellis seconded, and a quorum of the board unanimously approved.

Members present: Jennifer Earl, Bob Ellis, Susan Pominville, Jacob Schlittler, Kathryn Tuck, and Heather White. Library Director Holly Ward Lamb was also present. Three members of the public were in attendance.

Members absent: Maria Stuart.

Kathryn Tuck moved to approve the absence of Maria Stuart. Jacob Schlittler seconded, and a quorum of the board unanimously approved.

ACTION ITEMS

NEW BUSINESS:

- Notary Public Kathleen Murray administered the Oath of Office to trustees Jacob Schlittler and Heather White.
- Bob Ellis moved to appoint Bob Ellis to mentor new trustee Jacob Schlittler and Jennifer Earl to mentor new trustee Heather White as they begin their terms on the board. Kathryn Tuck seconded, and a quorum of the board unanimously approved.
- Jacob Schlittler moved to approve the following slate of officers for fiscal year 2025-2026: Kathryn Tuck, President; Susan Pominville, Vice President; Jennifer Earl, Secretary; and Bob Ellis, Treasurer. Jennifer Earl seconded, and a quorum of the board unanimously approved.

IN-SERVICE TRAINING:

Board orientation, part 1, presented by Director Holly Lamb.

Susan Pominville moved to approve the **consent agenda** as presented, including **a) Minutes of June 10, 2025, b) Bills & Payrolls, including the payment register dated 6/01/25 through 6/30/25 for the amount of \$297,156.77, c) Annual Resolutions: Resolution 25-10** to authorize bank

signatures; **Resolution 25-11** to set aside money for sick and retirement reserve; **Resolution 25-12** to not establish benefits for those with library trustee emeritus status; **Resolution 25-13** to authorize the library director to approve expenditures; **Resolution 25-14** to authorize library bookkeeper to transfer funds between library accounts; **Resolution 25-15** to authorize designated library use of a business credit card; and **Resolution 25-16** to honor the service of Lyn Hewitt, d) Board Meeting Topics Calendar for 2025-26, and e) approval of the MERS 2025 Officer and Employee Delegate Certificate Form. Bob Ellis seconded, and the board was polled. All board members approved.

There were no comments from the public.

President Kathryn Tuck reported that she is pleased to be back in the President's seat and hopes to continue being helpful to this organization. She welcomed Heather White and Jacob Schlittler, noting that they both have wonderful mentors but are free to ask questions of any of the sitting trustees.

The treasurer's report is part of the board packet. Treasurer Bob Ellis briefly reviewed it with the board. Since no action is required, the report is filed. Holly Ward Lamb noted that revenue from the last fiscal year, which was not received until after June 30, will be charged back. Throughout July, we pay bills that get charged back to June.

There were no committee meetings in June 2025.

In addition to her written report, Director Holly Ward Lamb stated that she was thrilled to receive the year-end valuation report from MERS, noting that the library's funding ratio as of December 31 is 104 percent. She reminded the board that money can be drawn from our surplus division of MERS, if necessary, so it's the best of both worlds.

Director Lamb encouraged the board to click the link she included in the packet to view the Carnegie Corporation of New York's interesting project mapping Carnegie Libraries. Contained in their digital archives are 96 pages of original correspondence related to the Howell Carnegie Library.

Attorney Ann Suryneck at Foster Swift (our attorney) has recently conducted two Back to Basics webinars, one related to FOIA requests and one related to

the Open Meetings Act. Director Lamb noted that we have had two FOIA requests in the last couple of weeks.

Director Lamb advised the board that she is now president of the Howell Rotary Club.

Director Lamb provided an update on what she is learning about possibilities for the library's vacant property. She shared renderings created by an architectural firm in Ann Arbor, which were conceptual ideas to help us visualize possibilities and determine the level of the next environmental study. Trustee Schlitter proposed that an ad hoc committee be created to work on the lot project. Holly Lamb reiterated that we are currently dealing only with possibilities.

ACTION ITEMS, cont.

UNFINISHED BUSINESS:

None.

NEW BUSINESS:

- Each trustee signed the Annual Board Commitment to Excellence.

DISCUSSION ITEMS:

- The board reviewed a draft of the Action Plan associated with the Strategic Plan presented by Director Lamb.
- There was discussion of training topics for 2025-26.
- Trustees were asked to update their information for the board roster.
- There was discussion surrounding the appointment to board committees.
- Trustees were asked to consider dates, topics, and locations for the annual Livingston County Trustees & Directors meeting.
- Director Lamb provided an update on the Steps and Ramps Improvement Project.
- Director Lamb presented information on our new “Pocket Talk” devices for language interpretation.

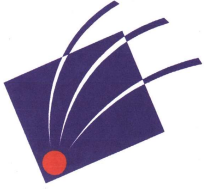
COMMENTS & CONCERNS OF BOARD MEMBERS

Jacob Schlittler wondered if we have ever considered a sign-in sheet for board meeting guests. Holly Lamb replied that we cannot require people to sign in under the Open Meetings Act, and our attorney has advised against using a sign-in sheet. Mr. Schlittler noted that the City of Howell is working with

Michigan Storm Chasers and recommended that the library consider partnering with them for programming.

Without objection, President Kathryn Tuck adjourned the meeting at 8:50 pm..

Kathleen Murray, Recording Secretary



Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: Fund 101-General Fund						
750	ENVISIONWARE INC.	07/16/2025	EFT	0.00	456.00	271
1194	HOOPLA-MIDWEST TAPE	07/16/2025	EFT	0.00	10,459.64	272
743	INNOVATIVE INTERFACES	07/16/2025	EFT	0.00	54,317.92	273
743	INNOVATIVE INTERFACES	07/16/2025	EFT	0.00	10,746.22	274
1469	KANOPY	07/16/2025	EFT	0.00	299.20	275
22	MIDWEST TAPE LLC	07/16/2025	EFT	0.00	749.15	276
939	OVERDRIVE	07/16/2025	EFT	0.00	4,253.03	277
TLN	THE LIBRARY NETWORK	07/16/2025	EFT	0.00	2,487.35	278
3010	CENGAGE GROUP	07/30/2025	EFT	0.00	21.44	279
187	DELL MARKETING L.P.	07/30/2025	EFT	0.00	774.46	280
1074	EBSCO	07/30/2025	EFT	0.00	1.40	281
750	ENVISIONWARE INC.	07/30/2025	EFT	0.00	228.00	282
22	MIDWEST TAPE LLC	07/30/2025	EFT	0.00	229.45	283
583	OCLC, INC	07/30/2025	EFT	0.00	7,261.12	284
939	OVERDRIVE	07/30/2025	EFT	0.00	3,659.83	285
8465	QUILL CORPORATION	07/30/2025	EFT	0.00	410.14	286
7575	HOWELL CARNEGIE DISTRICT LIBRY	07/07/2025	Regular	0.00	154.42	4220
01220	NATURE CONSERVANCY	07/09/2025	Regular	0.00	320.00	4221
MOS	MICHIGAN OFFICE SOLUTIONS	07/16/2025	Regular	0.00	1,047.84	4222
01213	ADRIANA TIMMERMAN	07/16/2025	Regular	0.00	25.00	4223
01032	AGE OF LEARNING, INC.	07/16/2025	Regular	0.00	4,328.38	4224
01211	ANNALISE DUBUQUE	07/16/2025	Regular	0.00	25.00	4225
510	BAKER & TAYLOR BOOKS	07/16/2025	Regular	0.00	1,911.20	4226
01130	BLACK AND BROWN THEATRE	07/16/2025	Regular	0.00	500.00	4227
900	BRODART CO.	07/16/2025	Regular	0.00	565.80	4228
1404	BYRUM ACE HARDWARE - HOWELL	07/16/2025	Regular	0.00	33.96	4229
1101	CHRISTMAN CONSTRUCTORS, INC	07/16/2025	Regular	0.00	70,292.70	4230
1225	CITY OF HOWELL	07/16/2025	Regular	0.00	877.86	4231
1225	CITY OF HOWELL	07/16/2025	Regular	0.00	15,270.91	4232
01221	CRABTREE PUBLISHING COMPANY	07/16/2025	Regular	0.00	83.80	4233
1164	DEE CRAMER	07/16/2025	Regular	0.00	3,084.50	4234
1600	DEMCO	07/16/2025	Regular	0.00	515.47	4235
1549	DTE ENERGY	07/16/2025	Regular	0.00	6,562.24	4236
01034	EVERGREEN OUTDOOR, INC.	07/16/2025	Regular	0.00	1,705.00	4237
291	FOSTER, SWIFT, COLLING & SMITH P.C.	07/16/2025	Regular	0.00	51.00	4238
2850	FRIENDS OF THE LIBRARY	07/16/2025	Regular	0.00	89.50	4239
01188	G.W. SEAL COAT, LLC	07/16/2025	Regular	0.00	937.00	4240
01140	GANNETT MICHIGAN LOCALIQ	07/16/2025	Regular	0.00	138.12	4241
01212	LORAIN SPEARMAN	07/16/2025	Regular	0.00	25.00	4242
484	LOWE'S	07/16/2025	Regular	0.00	22.74	4243
MCLS	MIDWEST COLLABORATIVE FOR LIBRARY SERVI	07/16/2025	Regular	0.00	43,686.35	4244
01036	SCHOLASTIC LIBRARY PUBLISHING	07/16/2025	Regular	0.00	4,073.00	4245
815	SENSOURCE	07/16/2025	Regular	0.00	582.00	4246
9390	SONITROL GREAT LAKES - MICHIGAN	07/16/2025	Regular	0.00	290.85	4247
01219	TINA WALDORF	07/16/2025	Regular	0.00	25.00	4248
1471	THE LIBRARY STORE	07/16/2025	Regular	0.00	19.94	4249
01179	TRELLIS	07/16/2025	Regular	0.00	7,612.50	4250
1460	TYLER TECHNOLOGIES	07/16/2025	Regular	0.00	1,601.68	4251
1223	AT&T MOBILITY	07/30/2025	Regular	0.00	821.37	4252
510	BAKER & TAYLOR BOOKS	07/30/2025	Regular	0.00	1,307.54	4253
900	BRODART CO.	07/30/2025	Regular	0.00	375.75	4254
84	CROMAINE DISTRICT LIBRARY	07/30/2025	Regular	0.00	78.33	4255
1143	DELTA DENTAL	07/30/2025	Regular	0.00	37.49	4256
01045	FLINT CHILDREN'S MUSEUM	07/30/2025	Regular	0.00	654.74	4257

HCDL Payment Register

Date Range: 07/01/2025 - 07/31/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
782	JEFF WAWRZASZEK	07/30/2025	Regular	0.00	1,200.00	4258
11001	HOLLY WARD LAMB	07/30/2025	Regular	0.00	97.44	4259
503	QUINN EVANS ARCHITECTS	07/30/2025	Regular	0.00	8,125.00	4260
1215	RAINMAKER IRRIGATION, LLC	07/30/2025	Regular	0.00	214.50	4261
1096	JENNIFER RYAN	07/30/2025	Regular	0.00	175.67	4262
01036	SCHOLASTIC LIBRARY PUBLISHING	07/30/2025	Regular	0.00	1,669.00	4263
01025	ST. CLAIR COUNTY LIBRARY	07/30/2025	Regular	0.00	18.95	4264
1045	THOMSON REUTERS	07/30/2025	Regular	0.00	394.00	4265
01222	TITAN PLUMBING GROUP	07/30/2025	Regular	0.00	405.90	4266
1199	W4 SIGNS	07/30/2025	Regular	0.00	2,053.00	4267
1197	AMAZON	07/09/2025	Bank Draft	0.00	1,916.00	DFT0000550
1473	HEALTH EQUITY	07/02/2025	Bank Draft	0.00	4,962.50	DFT0000551
1473	HEALTH EQUITY	07/02/2025	Bank Draft	0.00	6.00	DFT0000552
19	MERS	07/02/2025	Bank Draft	0.00	3,198.91	DFT0000553
1473	HEALTH EQUITY	07/01/2025	Bank Draft	0.00	945.99	DFT0000554
898	PRIORITY HEALTH	07/01/2025	Bank Draft	0.00	6,183.61	DFT0000555
1378	BANK OF ANN ARBOR - VISA	07/15/2025	Bank Draft	0.00	8,849.34	DFT0000556
1378	BANK OF ANN ARBOR - VISA	07/15/2025	Bank Draft	0.00	1,870.90	DFT0000557
1250	CONSUMERS ENERGY	07/15/2025	Bank Draft	0.00	683.78	DFT0000558
852	COMCAST	07/26/2025	Bank Draft	0.00	424.36	DFT0000559
1473	HEALTH EQUITY	07/16/2025	Bank Draft	0.00	945.99	DFT0000560
19	MERS	07/16/2025	Bank Draft	0.00	3,063.98	DFT0000561
1473	HEALTH EQUITY	07/29/2025	Bank Draft	0.00	945.99	DFT0000564
19	MERS	07/30/2025	Bank Draft	0.00	4,532.00	DFT0000565
1197	AMAZON	07/31/2025	Bank Draft	0.00	2,113.47	DFT0000566

Bank Code Fund 101 Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	64	48	0.00	184,087.44
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	15	15	0.00	40,642.82
EFT's	32	16	0.00	96,354.35
	111	79	0.00	321,084.61

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	64	48	0.00	184,087.44
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	15	15	0.00	40,642.82
EFT's	32	16	0.00	96,354.35
	111	79	0.00	321,084.61

Fund Summary

Fund	Name	Period	Amount
101	General Fund	7/2025	321,084.61
			321,084.61

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

Payroll

Approve Payrolls of:

In the Amounts of:

7/16/2025

\$43,690.38

7/30/2025

\$51,081.50

TOTALS

\$94,771.88

Resolution 25-17

RESOLUTION TO LEVY 2025 OPERATING MILLAGE

Howell Carnegie District Library
County of Livingston,
Howell, Michigan

Minutes of a regular meeting of the Board of Trustees of Howell Carnegie District Library, County of Livingston, Michigan, held in the Howell Carnegie District Library in Howell, Michigan, on Tuesday, the 12th day of August 2025 at 7:00pm, Eastern Time.

PRESENT: Members:

ABSENT: Member:

The following resolution was offered by Member and seconded by Member:

WHEREAS, the electors in the district of the Howell Carnegie District Library on October 4, 1988 authorized one mill in perpetuity and on August 6, 2013 authorized 4/10 of a mill for 20 years for the operation of the library,

NOW, THEREFORE BE IT RESOLVED that the Howell Carnegie District Library Board of Trustees hereby approves and authorizes the maximum millage allowed, following calculations by the Livingston County Equalization Department, are 0.6482 mills reduced by Headlee to 0.6477 mills plus 0.3747 mills reduced by Headlee to 0.3742 mills for a total of 1.0219 mills to be levied against the certified 2025 Total Taxable Value,

BE IT FURTHER RESOLVED that the Secretary and President of this board are authorized to prepare and deliver such notices as are required to accomplish this tax levy.

AYES: Members:

NAYS: Member:

RESOLUTION DECLARED ADOPTED.

Secretary, Board of Trustees

I hereby certify that the foregoing constitutes a true and complete copy of a resolution adopted by the Board of Trustees of the Howell Carnegie District Library, County of Livingston, State of Michigan, at a regular meeting held on August 12, 2025, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

Secretary, Board of Trustees

2025 Tax Rate Request (This form must be completed and submitted on or before September 30, 2025)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory. Penalty applies.

Carefully read the instructions on page 2.

County(ies) Where the Local Government Unit Levies Taxes Livingston	2025 Taxable Value of ALL Properties in the Unit as of 05-27-2025 3,716,407,106
Local Government Unit Requesting Millage Levy Howell Carnegie District Library	For LOCAL School Districts: 2025 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2025 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2024 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2025 Current Year "Headlee" Millage Reduction Fraction	(7) 2025 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
millage	operating	10/88	1.0000	0.6482	.9988	0.6477	1.0000	0.6477		0.6477	N/A
millage	operating	08/13	0.4000	0.3747	.9988	0.3742	1.0000	0.3742		0.3742	08/32

Prepared by Holly Ward Lamb	Telephone Number (517) 546-0720	Title of Preparer Director	Date 08/12/2025
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CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

<input type="checkbox"/> Clerk	Signature	Print Name	Date
<input checked="" type="checkbox"/> Secretary		Jennifer Earl	08/12/2025
<input type="checkbox"/> Chairperson	Signature	Print Name	Date
<input checked="" type="checkbox"/> President		Kathryn Tuck	

* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

**** IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2025 for instructions on completing this section.

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag., Qualified Forest and Industrial Personal	
For Commercial Personal	
For all Other	

TRAINING TOPICS FOR BOARD MEETINGS 2025-2026

Below are the topics for the monthly 10-minute (or so) board training sessions

AUGUST 12, 2025

- Topic Board Orientation Part 2

SEPTEMBER 9, 2025

- Topic Dillon Geshel, Interim Executive Director, Michigan Library Association, MI Right to Read

OCTOBER 14, 2025

- Topic Clare Membiela, Library of Michigan, Library Law Consultant
Open Meetings Act

NOVEMBER 11, 2025

- Topic: Audit Review

DECEMBER 9, 2025

- Holiday Gathering – venue?

JANUARY 13, 2026

- Topic

FEBRUARY 10, 2026

- Topic Kristin Angel, Senior Director, Investment Services, Michigan CLASS
Michigan CLASS overview and update

MARCH 10, 2026

- Topic Erin MacGregor, Ed.D., Superintendent, Howell Public Schools
HPS update

APRIL 14, 2026

- Topic

MAY 12, 2026

- Topic 2026-2027 Budget Review

HOWELL CARNEGIE DISTRICT LIBRARY

BOARD OF TRUSTEES
STANDING COMMITTEES 2025-2026

FINANCE - reviews investments and all aspects of library finances to assist the library treasurer in managing the funds. Monitors current sources of funding and takes action to defend or protect it if needed.

Bob Ellis
Susan Pominville

Jake Schlittler
Holly Ward Lamb

NOMINATING AND RECRUITING – Nominate board officers before the meeting each July. Set criteria for skills and attributes needed for the board and seek qualified interested candidates.

Susan Pominville
Kathryn Tuck, Board President

Maria Stuart
Holly Ward Lamb

POLICY - reviews library policies, recommending changes to the library board

Maria Stuart
Jennifer Earl
Heather White

Jessica Byrns
Holly Ward Lamb



HCDL Budget Status Report

Account Summary

For Fiscal: 2025-2026 Period Ending: 07/31/2025

		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	-3,797,796.00	-3,797,796.00	0.00	0.00	3,797,796.00	0.00 %
101-000-412.000	DELINQUENT PROPERTY TAXES	0.00	0.00	4,594.62	4,594.62	4,594.62	0.00 %
SubAccount: 010 - TAXES Total:		-3,797,796.00	-3,797,796.00	4,594.62	4,594.62	3,802,390.62	0.12 %
SubAccount: 030 - STATE GRANTS							
101-000-540.000	STATE AID	-59,126.00	-59,126.00	0.00	0.00	59,126.00	0.00 %
SubAccount: 030 - STATE GRANTS Total:		-59,126.00	-59,126.00	0.00	0.00	59,126.00	0.00 %
SubAccount: 040 - CHARGES FOR SERVICES							
101-000-628.000	COPY, PRINTING, FAX	-8,000.00	-8,000.00	1,113.55	1,113.55	9,113.55	13.92 %
101-000-629.000	OUT OF AREA FEES	-60.00	-60.00	0.00	0.00	60.00	0.00 %
101-000-642.000	SALES	-150.00	-150.00	110.00	110.00	260.00	73.33 %
101-000-651.000	MEETING ROOM FEES	-200.00	-200.00	0.00	0.00	200.00	0.00 %
SubAccount: 040 - CHARGES FOR SERVICES Total:		-8,410.00	-8,410.00	1,223.55	1,223.55	9,633.55	14.55 %
SubAccount: 050 - FINES & FORFEITS							
101-000-658.000	OVERDUE FEES	-200.00	-200.00	108.00	108.00	308.00	54.00 %
101-000-658.004	REPLACEMENT FEES	-2,000.00	-2,000.00	207.00	207.00	2,207.00	10.35 %
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	315.00	315.00	77,515.00	0.41 %
SubAccount: 060 - INVESTMENT & INTEREST INCOME							
101-000-665.000	INTEREST INCOME	-50,000.00	-50,000.00	31,062.75	31,062.75	81,062.75	62.13 %
SubAccount: 060 - INVESTMENT & INTEREST INCOME Total:		-50,000.00	-50,000.00	31,062.75	31,062.75	81,062.75	62.13 %
SubAccount: 070 - OTHER REVENUE & FINANCING SOURCES							
101-000-676.000	REIMBURSEMENTS	-2,000.00	-2,000.00	0.00	0.00	2,000.00	0.00 %
101-000-689.000	CASH OVER/SHORT	0.00	0.00	3.80	3.80	3.80	0.00 %
SubAccount: 070 - OTHER REVENUE & FINANCING SOURCES Total:		-2,000.00	-2,000.00	3.80	3.80	2,003.80	0.19 %
SubAccount: 080 - OTHER FINANCING SOURCES							
101-000-692.000	PRIOR YEAR FUND BALANCE	-50,000.00	-50,000.00	0.00	0.00	50,000.00	0.00 %
101-000-692.001	PRIOR YEAR DESIGNATED FUND BA	-689,425.00	-689,425.00	0.00	0.00	689,425.00	0.00 %
SubAccount: 080 - OTHER FINANCING SOURCES Total:		-739,425.00	-739,425.00	0.00	0.00	739,425.00	0.00 %
Revenue Total:		-4,733,957.00	-4,733,957.00	37,199.72	37,199.72	4,771,156.72	0.79 %
Expense							
SubAccount: 090 - PERSONNEL SERVICES							
101-790-702.000	SALARIES	1,415,000.00	1,415,000.00	93,418.12	93,418.12	1,321,581.88	6.60 %
101-790-716.000	HEALTH INSURANCE	113,440.00	113,440.00	14,417.46	14,417.46	99,022.54	12.71 %
101-790-717.000	LIFE INSURANCE	1,500.00	1,500.00	1,083.84	1,083.84	416.16	72.26 %
101-790-718.000	WORKER'S COMPENSATION	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
101-790-719.000	HEALTH CARE REIMBURSEMENT	9,875.00	9,875.00	0.00	0.00	9,875.00	0.00 %
101-790-719.001	H.S.A.	17,625.00	17,625.00	4,962.50	4,962.50	12,662.50	28.16 %
101-790-719.003	PEDIATRIC DENTAL	500.00	500.00	74.98	74.98	425.02	15.00 %
101-790-721.000	BONUSES	11,794.00	11,794.00	0.00	0.00	11,794.00	0.00 %
101-790-722.000	FICA	108,248.00	108,248.00	7,007.72	7,007.72	101,240.28	6.47 %
101-790-723.000	SICK, VACATION, RETIREMENT	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
101-790-723.010	M.E.R.S.	11,400.00	11,400.00	0.00	0.00	11,400.00	0.00 %
SubAccount: 090 - PERSONNEL SERVICES Total:		1,715,382.00	1,715,382.00	120,964.62	120,964.62	1,594,417.38	7.05 %
SubAccount: 100 - LIBRARY SUPPLIES							
101-790-727.000	SUPPLIES	35,000.00	35,000.00	649.05	649.05	34,350.95	1.85 %
101-790-730.000	POSTAGE	11,000.00	11,000.00	0.00	0.00	11,000.00	0.00 %

HCDL Budget Status Report

For Fiscal: 2025-2026 Period Ending: 07/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
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:		47,000.00	47,000.00	649.05	649.05	46,350.95	1.38%
SubAccount: 120 - OTHER SERVICES & CHARGES							
101-790-860.000	TRANSPORTATION	500.00	500.00	0.00	0.00	500.00	0.00 %
101-790-900.000	MARKETING & ADVERTISING	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
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	0.00	50.00	0.00 %
101-790-957.000	EDUCATION: TRUSTEES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
101-790-957.001	EDUCATION: EMPLOYEES	35,000.00	35,000.00	649.10	649.10	34,350.90	1.85 %
101-790-957.002	MEMBERSHIP BOARD & STAFF	4,500.00	4,500.00	0.00	0.00	4,500.00	0.00 %
101-790-960.000	MEL-CAT REPLACEMENTS	2,000.00	2,000.00	18.95	18.95	1,981.05	0.95 %
101-790-963.000	PROPERTY TAXES	20,000.00	20,000.00	15,270.91	15,270.91	4,729.09	76.35 %
101-790-964.000	REFUNDS	500.00	500.00	0.00	0.00	500.00	0.00 %
101-790-964.001	CHARGEBACKS	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00 %
101-790-965.000	FEES & ACCOUNT CHARGES	3,000.00	3,000.00	417.73	417.73	2,582.27	13.92 %
SubAccount: 120 - OTHER SERVICES & CHARGES Total:		103,650.00	103,650.00	16,356.69	16,356.69	87,293.31	15.78%
SubAccount: 130 - PROFESSIONAL AND CONTRACTUAL SERVICES							
101-790-807.000	AUDIT	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00 %
101-790-818.001	FINANCIAL ADVISORS	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
101-790-818.002	LEGAL SERVICES	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00 %
101-790-818.003	PERSONNEL SERVICES	80,000.00	80,000.00	0.00	0.00	80,000.00	0.00 %
101-790-819.001	PAYROLL SERVICES	10,000.00	10,000.00	1,093.78	1,093.78	8,906.22	10.94 %
101-790-820.000	DELIVERY SERVICES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
SubAccount: 130 - PROFESSIONAL AND CONTRACTUAL SERVICES T		133,500.00	133,500.00	1,093.78	1,093.78	132,406.22	0.82%
SubAccount: 140 - BUILDING & MAINTENANCE							
101-790-775.000	BUILDING & MAINT SUPPLIES	15,000.00	15,000.00	49.68	49.68	14,950.32	0.33 %
101-790-808.000	BUILDING SECURITY SYSTEM	4,500.00	4,500.00	290.85	290.85	4,209.15	6.46 %
101-790-819.002	GROUNDS MAINTENANCE	55,000.00	55,000.00	937.00	937.00	54,063.00	1.70 %
101-790-920.000	PUBLIC UTILITIES	90,200.00	90,200.00	1,287.81	1,287.81	88,912.19	1.43 %
101-790-958.000	BUILDING MAINTENANCE	95,000.00	95,000.00	3,490.40	3,490.40	91,509.60	3.67 %
101-790-969.000	INSURANCE	47,974.00	47,974.00	0.00	0.00	47,974.00	0.00 %
SubAccount: 140 - BUILDING & MAINTENANCE Total:		307,674.00	307,674.00	6,055.74	6,055.74	301,618.26	1.97%
SubAccount: 150 - MATERIALS & PROGRAMMING							
101-790-782.000	PERIODICALS	15,000.00	15,000.00	531.85	531.85	14,468.15	3.55 %
101-790-782.001	ELECTRONIC MEDIA	196,000.00	196,000.00	51,599.21	51,599.21	144,400.79	26.33 %
101-790-782.002	CIRCULATING HOTSPOTS	17,000.00	17,000.00	605.22	605.22	16,394.78	3.56 %
101-790-782.003	DATABASES	43,220.00	43,220.00	0.00	0.00	43,220.00	0.00 %
101-790-782.004	YS PROGRAMMING	46,000.00	46,000.00	3,121.41	3,121.41	42,878.59	6.79 %
101-790-782.005	ADULT PROGRAMMING	23,500.00	23,500.00	538.89	538.89	22,961.11	2.29 %
101-790-782.006	YOUTH DATABASES	16,000.00	16,000.00	4,328.38	4,328.38	11,671.62	27.05 %
101-790-782.007	YS E-MEDIA	12,280.00	12,280.00	0.00	0.00	12,280.00	0.00 %
101-790-982.001	ADULT BOOKS - PRINT	66,500.00	66,500.00	7,625.30	7,625.30	58,874.70	11.47 %
101-790-982.002	LIBRARY OF THINGS	15,000.00	15,000.00	293.36	293.36	14,706.64	1.96 %
101-790-982.006	ADULT AV	14,400.00	14,400.00	432.05	432.05	13,967.95	3.00 %
101-790-982.018	YS BOOKS - PRINT	33,000.00	33,000.00	4,853.38	4,853.38	28,146.62	14.71 %
101-790-982.019	KITS & LOT - YOUTH	16,000.00	16,000.00	307.14	307.14	15,692.86	1.92 %
101-790-982.024	YS AV	10,000.00	10,000.00	70.19	70.19	9,929.81	0.70 %
SubAccount: 150 - MATERIALS & PROGRAMMING Total:		523,900.00	523,900.00	74,306.38	74,306.38	449,593.62	14.18%
SubAccount: 160 - INFORMATION TECHNOLOGY							
101-790-780.000	TECH SUPPLIES	4,500.00	4,500.00	156.45	156.45	4,343.55	3.48 %
101-790-780.001	TECHNOLOGY: SOFTWARE	1,500.00	1,500.00	299.00	299.00	1,201.00	19.93 %
101-790-781.000	TECHNOLOGY: HARDWARE/EQUIP	21,725.00	21,725.00	774.46	774.46	20,950.54	3.56 %
101-790-830.000	PROFESSIONAL TECHNOLOGY SERV	33,000.00	33,000.00	0.00	0.00	33,000.00	0.00 %
101-790-850.000	COMMUNICATIONS	12,500.00	12,500.00	424.36	424.36	12,075.64	3.39 %
101-790-850.002	NON CIRCULATING HOTSPOTS	3,000.00	3,000.00	-4.59	-4.59	3,004.59	-0.15 %
101-790-932.000	AUTOMATED SYSTEM MAINT	161,661.00	161,661.00	68,397.66	68,397.66	93,263.34	42.31 %
101-790-934.000	EQUIPMENT MAINTENANCE	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %

HCDL Budget Status Report

For Fiscal: 2025-2026 Period Ending: 07/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
101-790-972.000	CAPITAL TECHNOLOGY PURCHASES	128,700.00	128,700.00	0.00	0.00	128,700.00	0.00 %
SubAccount: 160 - INFORMATION TECHNOLOGY Total:		368,586.00	368,586.00	70,047.34	70,047.34	298,538.66	19.00%
SubAccount: 170 - CAPITAL OUTLAY							
101-790-971.000	CAPITAL IMPROVEMENT PROJECTS	500,000.00	500,000.00	0.00	0.00	500,000.00	0.00 %
SubAccount: 170 - CAPITAL OUTLAY Total:		500,000.00	500,000.00	0.00	0.00	500,000.00	0.00%
SubAccount: 180 - OTHER LIBRARY FINANCING & SPECIAL ITEMS							
101-790-995.000	TRANSFER OUT	217,150.00	217,150.00	0.00	0.00	217,150.00	0.00 %
101-790-995.002	TRANSFER OUT - RESERVE	200,000.00	200,000.00	0.00	0.00	200,000.00	0.00 %
101-790-999.000	CONTINGENCIES	617,079.00	617,079.00	0.00	0.00	617,079.00	0.00 %
SubAccount: 180 - OTHER LIBRARY FINANCING & SPECIAL ITEMS T		1,034,229.00	1,034,229.00	0.00	0.00	1,034,229.00	0.00%
Expense Total:		4,733,921.00	4,733,921.00	289,473.60	289,473.60	4,444,447.40	6.11%
Total Revenues		-4,733,957.00	-4,733,957.00	37,199.72	37,199.72	4,771,156.72	0.79%
Fund: 101 - General Fund Surplus (Deficit):		-9,467,878.00	-9,467,878.00	-252,273.88	-252,273.88	9,215,604.12	2.66%
Fund: 272 - Special Revenue							
Revenue							
SubAccount: 060 - INVESTMENT & INTEREST INCOME							
272-000-665.000	INTEREST	-1,000.00	-1,000.00	2,976.89	2,976.89	3,976.89	297.69 %
272-000-665.001	INTEREST - ARCHIVES	-100.00	-100.00	0.00	0.00	100.00	0.00 %
SubAccount: 060 - INVESTMENT & INTEREST INCOME Total:		-1,100.00	-1,100.00	2,976.89	2,976.89	4,076.89	270.63%
SubAccount: 070 - OTHER REVENUE & FINANCING SOURCES							
272-000-674.000	DONATIONS/FUNDRAISING	-25,000.00	-25,000.00	91.75	91.75	25,091.75	0.37 %
272-000-674.387	ARCHIVES DONATIONS	-5,000.00	-5,000.00	0.00	0.00	5,000.00	0.00 %
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 %
272-000-675.014	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	0.00	5,000.00	0.00 %
272-000-675.017	FRIENDS MERCHANDISE SALES	-2,000.00	-2,000.00	123.00	123.00	2,123.00	6.15 %
SubAccount: 070 - OTHER REVENUE & FINANCING SOURCES Total:		-43,000.00	-43,000.00	214.75	214.75	43,214.75	0.50%
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	-15,000.00	-15,000.00	0.00	0.00	15,000.00	0.00 %
SubAccount: 080 - OTHER FINANCING SOURCES Total:		-17,000.00	-17,000.00	0.00	0.00	17,000.00	0.00%
Revenue Total:		-61,100.00	-61,100.00	3,191.64	3,191.64	64,291.64	5.22%
Expense							
SubAccount: 100 - LIBRARY SUPPLIES							
272-790-760.000	GENERAL DONATION PURCHASES	20,000.00	20,000.00	2,053.00	2,053.00	17,947.00	10.27 %
272-790-763.000	ARCHIVES PURCHASES	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
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	2,053.00	2,053.00	33,947.00	5.70%
SubAccount: 120 - OTHER SERVICES & CHARGES							
272-790-965.000	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	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
SubAccount: 170 - CAPITAL OUTLAY Total:		5,000.00	5,000.00	0.00	0.00	5,000.00	0.00%
SubAccount: 190 - FRIENDS OF THE LIBRARY							
272-790-761.000	FRIENDS DONATIONS-MISC.	5,000.00	5,000.00	100.00	100.00	4,900.00	2.00 %
272-790-762.000	FAMILY PLACE EXPENDITURES	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %

HCDL Budget Status Report

For Fiscal: 2025-2026 Period Ending: 07/31/2025

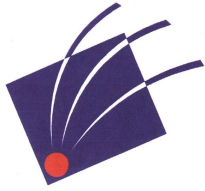
	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
272-790-980.007 FRIENDS MERCHANDISE SALES	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
SubAccount: 190 - FRIENDS OF THE LIBRARY Total:	9,000.00	9,000.00	100.00	100.00	8,900.00	1.11%
Expense Total:	52,100.00	52,100.00	2,153.00	2,153.00	49,947.00	4.13%
Total Revenues	-61,100.00	-61,100.00	3,191.64	3,191.64	64,291.64	5.22%
Fund: 272 - Special Revenue Surplus (Deficit):	-113,200.00	-113,200.00	1,038.64	1,038.64	114,238.64	-0.92%
Fund: 371 - Debt Service Fund						
Revenue						
SubAccount: 080 - OTHER FINANCING SOURCES						
371-000-699.000 TRANSFER IN	-217,150.00	-217,150.00	0.00	0.00	217,150.00	0.00 %
SubAccount: 080 - OTHER FINANCING SOURCES Total:	-217,150.00	-217,150.00	0.00	0.00	217,150.00	0.00%
Revenue Total:	-217,150.00	-217,150.00	0.00	0.00	217,150.00	0.00%
Expense						
SubAccount: 000 - N/A						
371-790-991.000 PRINCIPLE ON BONDS	170,000.00	170,000.00	0.00	0.00	170,000.00	0.00 %
371-790-993.000 INTEREST ON BONDS	46,650.00	46,650.00	0.00	0.00	46,650.00	0.00 %
SubAccount: 000 - N/A Total:	216,650.00	216,650.00	0.00	0.00	216,650.00	0.00%
SubAccount: 120 - OTHER SERVICES & CHARGES						
371-790-801.000 PAYING AGENT FEES	500.00	500.00	0.00	0.00	500.00	0.00 %
SubAccount: 120 - OTHER SERVICES & CHARGES Total:	500.00	500.00	0.00	0.00	500.00	0.00%
Expense Total:	217,150.00	217,150.00	0.00	0.00	217,150.00	0.00%
Total Revenues	-217,150.00	-217,150.00	0.00	0.00	217,150.00	0.00%
Fund: 371 - Debt Service Fund Surplus (Deficit):	-434,300.00	-434,300.00	0.00	0.00	434,300.00	0.00%
Report Surplus (Deficit):	-10,015,378.00	-10,015,378.00	-251,235.24	-251,235.24	9,764,142.76	2.51%

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	-3,797,796.00	-3,797,796.00	4,594.62	4,594.62	3,802,390.62	0.12%
030 - STATE GRANTS	-59,126.00	-59,126.00	0.00	0.00	59,126.00	0.00%
040 - CHARGES FOR SERVICES	-8,410.00	-8,410.00	1,223.55	1,223.55	9,633.55	14.55%
050 - FINES & FORFEITS	-77,200.00	-77,200.00	315.00	315.00	77,515.00	0.41%
060 - INVESTMENT & INTEREST INCOME	-50,000.00	-50,000.00	31,062.75	31,062.75	81,062.75	62.13%
070 - OTHER REVENUE & FINANCING SOURCES	-2,000.00	-2,000.00	3.80	3.80	2,003.80	0.19%
080 - OTHER FINANCING SOURCES	-739,425.00	-739,425.00	0.00	0.00	739,425.00	0.00%
Revenue Total:	-4,733,957.00	-4,733,957.00	37,199.72	37,199.72	4,771,156.72	0.79%
Expense						
090 - PERSONNEL SERVICES	1,715,382.00	1,715,382.00	120,964.62	120,964.62	1,594,417.38	7.05%
100 - LIBRARY SUPPLIES	47,000.00	47,000.00	649.05	649.05	46,350.95	1.38%
120 - OTHER SERVICES & CHARGES	103,650.00	103,650.00	16,356.69	16,356.69	87,293.31	15.78%
130 - PROFESSIONAL AND CONTRACTUAL SERVICES	133,500.00	133,500.00	1,093.78	1,093.78	132,406.22	0.82%
140 - BUILDING & MAINTENANCE	307,674.00	307,674.00	6,055.74	6,055.74	301,618.26	1.97%
150 - MATERIALS & PROGRAMMING	523,900.00	523,900.00	74,306.38	74,306.38	449,593.62	14.18%
160 - INFORMATION TECHNOLOGY	368,586.00	368,586.00	70,047.34	70,047.34	298,538.66	19.00%
170 - CAPITAL OUTLAY	500,000.00	500,000.00	0.00	0.00	500,000.00	0.00%
180 - OTHER LIBRARY FINANCING & SPECIAL ITEMS	1,034,229.00	1,034,229.00	0.00	0.00	1,034,229.00	0.00%
Expense Total:	4,733,921.00	4,733,921.00	289,473.60	289,473.60	4,444,447.40	6.11%
Total Revenues	-4,733,957.00	-4,733,957.00	37,199.72	37,199.72	4,771,156.72	0.79%
Total Expenses	4,733,921.00	4,733,921.00	289,473.60	289,473.60	4,444,447.40	6.11%
Fund: 101 - General Fund Surplus (Deficit):	-9,467,878.00	-9,467,878.00	-252,273.88	-252,273.88	9,215,604.12	2.66%
Fund: 272 - Special Revenue						
Revenue						
060 - INVESTMENT & INTEREST INCOME	-1,100.00	-1,100.00	2,976.89	2,976.89	4,076.89	270.63%
070 - OTHER REVENUE & FINANCING SOURCES	-43,000.00	-43,000.00	214.75	214.75	43,214.75	0.50%
080 - OTHER FINANCING SOURCES	-17,000.00	-17,000.00	0.00	0.00	17,000.00	0.00%
Revenue Total:	-61,100.00	-61,100.00	3,191.64	3,191.64	64,291.64	5.22%
Expense						
100 - LIBRARY SUPPLIES	36,000.00	36,000.00	2,053.00	2,053.00	33,947.00	5.70%
120 - OTHER SERVICES & CHARGES	2,100.00	2,100.00	0.00	0.00	2,100.00	0.00%
170 - CAPITAL OUTLAY	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00%
190 - FRIENDS OF THE LIBRARY	9,000.00	9,000.00	100.00	100.00	8,900.00	1.11%
Expense Total:	52,100.00	52,100.00	2,153.00	2,153.00	49,947.00	4.13%
Total Revenues	-61,100.00	-61,100.00	3,191.64	3,191.64	64,291.64	5.22%
Total Expenses	52,100.00	52,100.00	2,153.00	2,153.00	49,947.00	4.13%
Fund: 272 - Special Revenue Surplus (Deficit):	-113,200.00	-113,200.00	1,038.64	1,038.64	114,238.64	-0.92%
Fund: 371 - Debt Service Fund						
Revenue						
080 - OTHER FINANCING SOURCES	-217,150.00	-217,150.00	0.00	0.00	217,150.00	0.00%
Revenue Total:	-217,150.00	-217,150.00	0.00	0.00	217,150.00	0.00%
Expense						
000 - N/A	216,650.00	216,650.00	0.00	0.00	216,650.00	0.00%
120 - OTHER SERVICES & CHARGES	500.00	500.00	0.00	0.00	500.00	0.00%
Expense Total:	217,150.00	217,150.00	0.00	0.00	217,150.00	0.00%
Total Revenues	-217,150.00	-217,150.00	0.00	0.00	217,150.00	0.00%
Total Expenses	217,150.00	217,150.00	0.00	0.00	217,150.00	0.00%
Fund: 371 - Debt Service Fund Surplus (Deficit):	-434,300.00	-434,300.00	0.00	0.00	434,300.00	0.00%
Report Surplus (Deficit):	-10,015,378.00	-10,015,378.00	-251,235.24	-251,235.24	9,764,142.76	2.51%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
101 - General Fund	-9,467,878.00	-9,467,878.00	-252,273.88	-252,273.88	9,215,604.12
272 - Special Revenue	-113,200.00	-113,200.00	1,038.64	1,038.64	114,238.64
371 - Debt Service Fund	-434,300.00	-434,300.00	0.00	0.00	434,300.00
Report Surplus (Deficit):	-10,015,378.00	-10,015,378.00	-251,235.24	-251,235.24	9,764,142.76



Account	Name	Balance
Fund: 101 - General Fund		
Assets		
101-000-001.000	CASH - CHECKING.	341,856.89
101-000-001.002	CASH - CREDIT CHECKING	478.91
101-000-002.000	BANK OF ANN ARBOR MONEY MARKET	6,460,087.09
101-000-002.001	COMERICA MMKT	43,040.52
101-000-002.002	COMERICA MMKT - CAPITAL RESERVE	45,893.78
101-000-002.003	COMERICA - TECHNOLOGY RESERVE	10,981.82
101-000-002.004	BANK OF ANN ARBOR MMKT-TECHNOLOX	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	552.70
101-000-017.000	MI CLASS - GENERAL	701,797.52
101-000-018.000	MI CLASS - CAPITAL RESERVE	384,513.06
101-000-019.000	MI CLASS - TECHNOLOGY RESERVE	92,351.46
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	138.12
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	155,282.22
101-000-123.001	PREPAID EXPENSE - CONTROL.NET	13,839.00
101-000-184.000	SUBSCRIPTION ASSETS	29,606.67
101-000-185.000	ACC AMTZ - SUBSCRIPTION ASSETS	-16,844.30
Total Assets:		8,424,130.55
		<u>8,424,130.55</u>
Liability		
101-000-202.000	ACCOUNTS PAYABLE	17,484.73
101-000-209.000	ACCRUED EXPENSES	0.00
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	-6,074.54
101-000-231.003	457 PAYABLE	9,413.18
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
101-000-301.000	SUBSCRIPTION LIABILITIES	13,355.23
Total Liability:		34,178.60

HCDL Balance Sheet

As Of 07/31/2025

Account	Name	Balance
Equity		
101-000-380.000	RESERVE - CAPITAL EXPENDITURE	2,781,436.31
101-000-381.000	SICK/VACATION/RETIREMENT RESERVE	194,798.39
101-000-382.000	TECHNOLOGY RESERVE	204,575.76
101-000-390.000	FUND BALANCE	5,462,008.23
101-000-390.001	FUND BALANCE - GASB 34	-592.86
	Total Beginning Equity:	8,642,225.83
Total Revenue		37,199.72
Total Expense		289,473.60
Revenues Over/Under Expenses		-252,273.88
	Total Equity and Current Surplus (Deficit):	8,389,951.95
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>8,424,130.55</u>

HCDL Balance Sheet
As Of 07/31/2025

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	607,803.80	
155-000-184.001	BEN INT IN ASSETS-SONG LINE	49,680.43	
155-000-184.002	BEN INT IN ASSETS-ROSS	26,799.11	
	Total Assets:	684,283.34	<u>684,283.34</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 ENDOWMENT	49,680.43	
155-000-376.000	FUND BALANCE - J. ROSS	26,799.11	
155-000-390.000	FUND BALANCE	607,803.80	
155-000-391.000	FUND BALANCE - EXPENDABLE	0.00	
155-100-391.000	FUND BALANCE - EXPENDABLE	0.00	
	Total Beginning Equity:	684,283.34	
Total Revenue		0.00	
Total Expense		0.00	
Revenues Over/Under Expenses		0.00	
	Total Equity and Current Surplus (Deficit):	684,283.34	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>684,283.34</u>

HCDL Balance Sheet

As Of 07/31/2025

Account	Name	Balance
Fund: 272 - Special Revenue		
Assets		
272-000-001.000	CASH - CHECKING	43,474.68
272-000-001.002	CASH - CREDIT CHECKING	3,205.72
272-000-002.000	BANK OF ANN ARBOR MONEY MARKET	486,457.89
272-000-017.000	MI CLASS ACCOUNT	338,015.16
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	4,281.05
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:		875,434.50
		<u>875,434.50</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	45,633.20
272-000-390.000	FUND BALANCE	279,254.30
Total Beginning Equity:		874,395.86
Total Revenue		3,191.64
Total Expense		2,153.00
Revenues Over/Under Expenses		1,038.64
Total Equity and Current Surplus (Deficit):		875,434.50
Total Liabilities, Equity and Current Surplus (Deficit):		<u>875,434.50</u>

HCDL Balance Sheet

As Of 07/31/2025

Account	Name	Balance
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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
		0.00

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	3,887.50
371-000-300.000	BONDS PAYABLE	1,720,000.00
Total Liability:		1,723,887.50

Equity

371-000-390.000	FUND BALANCE	0.00
371-000-390.001	FUND BALANCE - EXPENDABLE	-1,723,887.50
Total Beginning Equity:		-1,723,887.50

Total Revenue	0.00
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Total Expense	0.00
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Revenues Over/Under Expenses	0.00
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Total Equity and Current Surplus (Deficit):	-1,723,887.50
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Total Liabilities, Equity and Current Surplus (Deficit):	0.00
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HCDL Banking & Investment Summary

6/30/2025

Bank	Account Type	Description	Current Balance*	Fiscal YTD Interest	Interest Rate	APY	Maturity Date	Maturity Amount	Accrued Interest
BOAA	Checking	General Checking	173,348.41	12,492.07	4.410%	4.50%	n/a		
BOAA	Checking	Payroll Checking	549.70	-	0.000%	0.00%	n/a		
BOAA	Checking	Credit Processing	2,628.65	47.52	0.550%	0.55%	n/a		
BOAA	ICS	General Savings	7,194,623.00	302,681.12	4.400%	4.50%	n/a		
BOAA	ICS	272 Savings	434,733.87	19,594.41	4.400%	4.50%	n/a		
MI Class	Investment	Investment	1,511,055.65	27,219.78	4.408%	4.41%	n/a		
PNC	Brokerage	Money Market	-	14.26	0.000%	0.00%			
Comerica	Brokerage	Money Market		5,182.29	0.390%	0.39%	n/a		
Comerica	Brokerage	Government Bond FHLB		562.50	1.125%	1.54%	12/15/2025	100,000.00	88.89
			9,316,939.28	367,793.95					
			Overall Return		4.400%	4.48%			

*Current balance is per bank statement.



Account	Name	Beginning Cash Balance	Net Change	Ending Balance
101 - General Fund				
101-000-001.000	CASH - CHECKING.	30897.53	310,959.36	341,856.89
101-000-001.002	CASH -CREDIT CHECKING	-101.51	580.42	478.91
101-000-002.000	BOA MONEY MARKET	7034292.91	(574,205.82)	6,460,087.09
101-000-002.001	COMERICA MMKT	43040.52	-	43,040.52
101-000-002.002	COMERICA MMKT - CAPITAL RESERVE	45893.78	-	45,893.78
101-000-002.003	COMERICA - TECHNOLOGY RESERVE	10981.82	-	10,981.82
101-000-002.004	FNB MMKT-TECHNOLOGY	160330.09	-	160,330.09
101-000-007.000	CASH-PAYROLL CHECKING	550	2.70	552.70
101-000-017.000	MI CLASS - GENERAL	697771.14	4,026.38	701,797.52
101-000-018.000	MI CLASS - CAPITAL RESERVE	384513.06	-	384,513.06
101-000-019.000	MI CLASS - TECHNOLOGY RESERVE	92009.16	342.30	92,351.46
Fund 101 - General Fund Total:		8,500,178.50	(258,294.66)	8,241,883.84
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	99,182.82	(55,708.14)	43,474.68
272-000-001.002	CASH - CREDIT CHECKING	3,176.97	28.75	3,205.72
272-000-002.000	BOA MONEY MARKET	434,733.87	51,724.02	486,457.89
272-000-017.000	MI CLASS	336,762.29	1,252.87	338,015.16
Fund 272 - Special Revenue Total:		873,855.95	(2,702.50)	871,153.45
371 - Debt Service Fund				
Beginning Cash Balance				
371-000-001.000	CASH	-	-	-
Fund 371 - Debt Service Fund Total:		-	-	-
Grand Total		9,374,034.45	(260,997.16)	9,113,037.29

Howell Carnegie District Library Board of Trustees
Director's Report for Aug 12, 2025

The board meeting will be held in the Colbert Room. The Friends of the Library have taken over the Meabon Room to set up for their BIG Melonfest Book Sale.

BOARD MEETING AGENDA
A-Aug 12, 2025 Agenda

CALL TO ORDER/APPROVAL OF AGENDA

ATTENDANCE

POTENTIAL MOTIONS FOR ACTION AND DISCUSSION ITEMS

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

CONSENT AGENDA:

I move to accept the consent agenda.

A. Minutes from July 8, 2025

B-Consent Agenda A board_minutes_7-8-25

B. Bills & Payrolls

B-Consent Agenda B-Payment Register

B-Consent Agenda B-Payroll Bill

C. Annual Resolution:

B-Consent Agenda C-Resolution 25-17 Resolution to Authorize Operating Millage for 2025

B-Consent Agenda C-Resolutions FormL-4029

D. Board Training Topics

B-Consent Agenda D-Board Training Topics

E. Board of Trustees Standing Committees 2025-2026

B-Consent Agenda E-StandingCommittees2025-2026

We have intentionally left two months (January and April, 2026) open on our Board Training Topics calendar for any additions we wish to make to the calendar at a later date.

FINANCE:

1. I have not received the total for July's penal fines. The library received \$127,988.57 for the fiscal year 2024-2025 penal fines distribution.
2. The library received \$32,303.22 for the second distribution of state aid for fiscal year 2024-2025.
3. The monthly budgetary status report and balance sheet are attached.
4. Treasurer's Report
C-Financial Information A- Monthly Budgetary Status Report

COMMITTEE REPORTS

None

ACTION ITEMS

UNFINISHED BUSINESS:

None

NEW BUSINESS CONTINUED:

- Use of Library Grounds Request - Howell Area Parks and Recreation - August 13-18, 2025
E-Application-Howell Area Parks and Recreation August 2025
E-Cover Letter
E-Map

I move to approve the Use of Library Grounds Request for Howell Area Parks and Recreation to use a portion of the library's vacant lot August 13-18, 2025.

It is wonderful when a community partner has a challenge, and they immediately think to call the library for help. While the request from HAPRA is not particularly glamorous (space to put additional dumpsters for use during the Melon Festival), it will impact the public's experience at the festival. I recommend that the request be approved.

DISCUSSION ITEMS:

- Bylaw Review

Annual review of the board bylaws. Please read and bring any questions to the meeting for discussion. The bylaws are located on the trustee page on the library website, under links on the right-hand side, or via this [direct link](#).

- Ethics Policy Review

Annual review of the Ethics Policy. Please read and bring any questions to the meeting for discussion. The Ethics Policy is located on the trustee page on the library website, under links on the right-hand side, or via this [direct link](#).

- Trustee Holiday Dinner

Discussion to determine the location for this year's trustee holiday dinner. The start time of the December meeting has been moved to 6 pm. The celebration immediately follows the meeting, and spouses are invited to attend, as well as former board members. Each board

member/ former board member pays for the cost of their meals and those of their guests. Recent past locations have included Chemung Hills, Block Brewing, and 2Fogs Pub.

- Review process for Library Director's Performance Appraisal
F-LibraryDirector'sPerformanceAppraisalProcedure
F-LibraryDirector'sPerformanceAppraisal-April2025

Discussion at the meeting. Based on the conversation related to my 2025 appraisal, I have one recommendation:

Question 8 related to the Strategic Plan, first check box, currently reads:

Works with the Board to implement a strategic planning process utilizing core values framework of: Common Community Connections; Diverse Ideas and Learning; Creativity and Critical Thinking; Teamwork and Collaboration.

Suggested new wording:

Works with the Board to implement the July 1, 2025 - June 30, 2030 Strategic Plan's focus areas of Community Connection, Optimizing Library Services, and Evolving Capacity.

- Livingston County Trustees & Directors Meeting

Wednesday, October 1, 2025

6-8 pm

Fowlerville District Library

Speaker: Randy Riley, State Librarian, Library of Michigan

- Update on Steps and Ramp Improvement Project

I will provide an update at the meeting.

- Service Spotlight

A new monthly feature based on a suggestion from the Board Assessment. I will highlight a library service, resource, or collection.

- Schedule Policy Committee Meeting

Policy Committee members, please bring your calendars so we can schedule a meeting.

IN-SERVICE TRAINING: Board Orientation - Part 2

MISCELLANEOUS FOLLOW-UPS AND UPDATES:

- The annual audit is scheduled for the week of September 22, 2025. Here is the Audit Scope Letter.

- Michigan Class (Michigan Cooperative Liquid Assets Securities System)
From an email dated July 31, 2025

Dear Michigan CLASS Participant,

We're excited to share some important news about the future of Michigan CLASS! As you may know, Public Trust Advisors, LLC (Public Trust), which currently administers Michigan CLASS, has long provided operational support, investment services, and relationship management for the program. We're pleased to announce that Public Trust has merged with the PMA Companies, introducing a new affiliate brand: PTMA Financial Solutions (PTMA).

What this means for you:

- Michigan CLASS remains unchanged in its objectives, structure, and core investment strategy.
- Your relationship team stays the same. The team you've come to know and rely on from Public Trust are now part of PTMA and will continue to serve you with the same focus and commitment!
- Through this partnership, our team now has greater access to an expanded set of products, resources, and services—all designed to help public sector investors succeed.

While our name may be new, our dedication to supporting Michigan CLASS and the needs of public finance professionals like you is stronger than ever. If you have any questions or would like to learn more about PTMA, please don't hesitate to reach out to your relationship manager or visit www.ptma.com.

- Many months ago, Diane McKee, Business Office Administrator, followed up on an opportunity related to brownfield redevelopment and the library lot. She was connected with [TAB](#) Technical Assistance to Brownfields. I am excited to announce that we are starting to work with [PLY+](#), an architecture firm in Ann Arbor, on a conceptual design. There is no cost to the library for this design service. The result will help us determine options and costs moving forward.
 - Diane and I met with the team and Adam Patton of Pinchin. Adam Patton did the 2006 environmental study for the library. The 2006 study was produced by PM Environmental, Inc. PM was acquired by Pinchin. We are waiting on a recommendation from Adam for a current environmental study.
- Huntington Board, which handles the bond, has agreed to sell its Corporate Trust business to Argent Institutional Trust Company and Argent Trust Company. The conversion is targeted for August 31, 2025. The next bond payment for the library will be due in December.

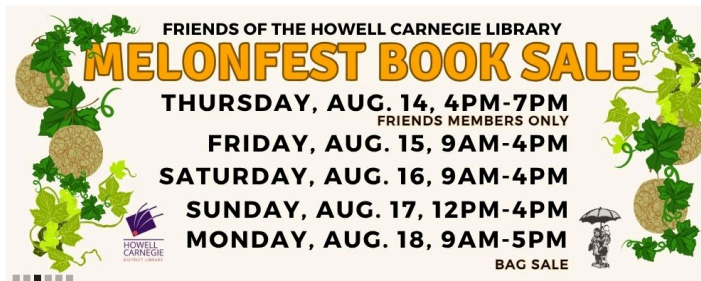
PERSONNEL:

- The Howell Area Chamber of Commerce Foundation awarded Annalise Dubuque a Margaret Starkey Scholarship.



LIBRARY EVENTS:

- Youth Services (family, children, and teens) [calendar of events](#).
- Reference or Adult Programming [calendar of events](#).



COMMUNITY ENGAGEMENT:

- The library collected two big boxes of school supplies and eight backpacks for LESA's annual "Backpacks for Kids" drive.

- The Youth Services Department participated in the Ready, Set, School event, a health and safety fair coordinated by the Livingston County Health Department on Saturday, August 2, 2025.
- August is the month of school open houses and backpack distribution. Youth Services staff and other library staff members will be out and about:
 - Tues 8/5 - Taste of Kindergarten @ Hutchings Elementary School
 - Thurs 8/7 - Howell Public School's Backpack Distribution event
 - Wed 8/13 - Middle School Orientation (@ HWMS & PMS)
 - Thurs 8/14 - Three Fires' Elementary's BK/K Open House
 - Mon 8/18 - Elementary Open Houses (@ all 6 HPS Elementary Schools)
- [View](#) the student artwork and the featured artists of the Livingston Fine Arts Association.

TRUSTEE NOTEBOOK:

Annual updates after the July board meeting are complete.

Here's the link to the Google Site - Board of Trustees Notebook

Holly Ward Lamb 8/7/25

HOWELL CARNEGIE DISTRICT LIBRARY
Use of Library Grounds Application

***Please Read the Library Grounds Use Policy
Before Completing This Form***
(complete one application per activity)

Organization <u>Howell Area Parks and Recreation (HAPRA)</u>	
Contact Name <u>Jordan Hilbrecht</u>	Person Conducting Activity <u>HAPRA</u>
Work Phone & Ext <u>517-579-2867</u>	Home Phone _____
Address <u>1661 N Latson Rd</u>	City & Zip <u>Howell 48843</u>

DESCRIBE ACTIVITY (include number of people expected to attend activity):

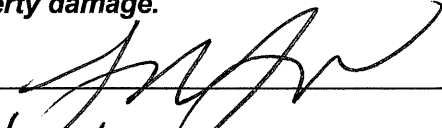
we would like to place 2 30 yard dumpsters
and ~30 curb carts on the cement. I have
included a map. The curb carts will go during event.

DATE AND TIMES OF ACTIVITY:

Date 8/13-8/18 Set Up Time begins 8a Clean Up Time Begins 8a

All set ups and necessary equipment are the responsibility of the applicant.
{Please provide diagram of equipment set up}

NOTE: I have read the accompanying Policy for use of Library Ground as well as this application form and agree as a condition of and in partial consideration for the use of the library grounds that my organization will leave the grounds and equipment in the same condition it was prior to our activity, be responsible for any damage to the facility or damage or loss of equipment and release and hold harmless the Howell Carnegie District Library from any and all claims for personal injury or property damage.

Signed By 
Date 7/22/2025 Title Special Events Manager

Please return completed application to the Administration Dept. as soon as possible.
Fax 517-546-1494 Phone 517-546-0720 x110

Library Staff Use Only

Library Board Action – Date _____	Approved _____	Denied _____
Insurance Liability Policy Provided _____		
Pre-Event Meeting Date _____		



Dear Members of the Board,

I am writing on behalf of Howell Recreation to formally request the use of the Library grounds off Clinton for logistical support during the Howell Melon Festival. Specifically, we would like to place dumpsters and curb carts on the designated area of the grounds, as marked on the attached map. Blue boxes are the roll-off dumpster, and the green box is where the curb carts would be dropped.

Our plan is as follows:

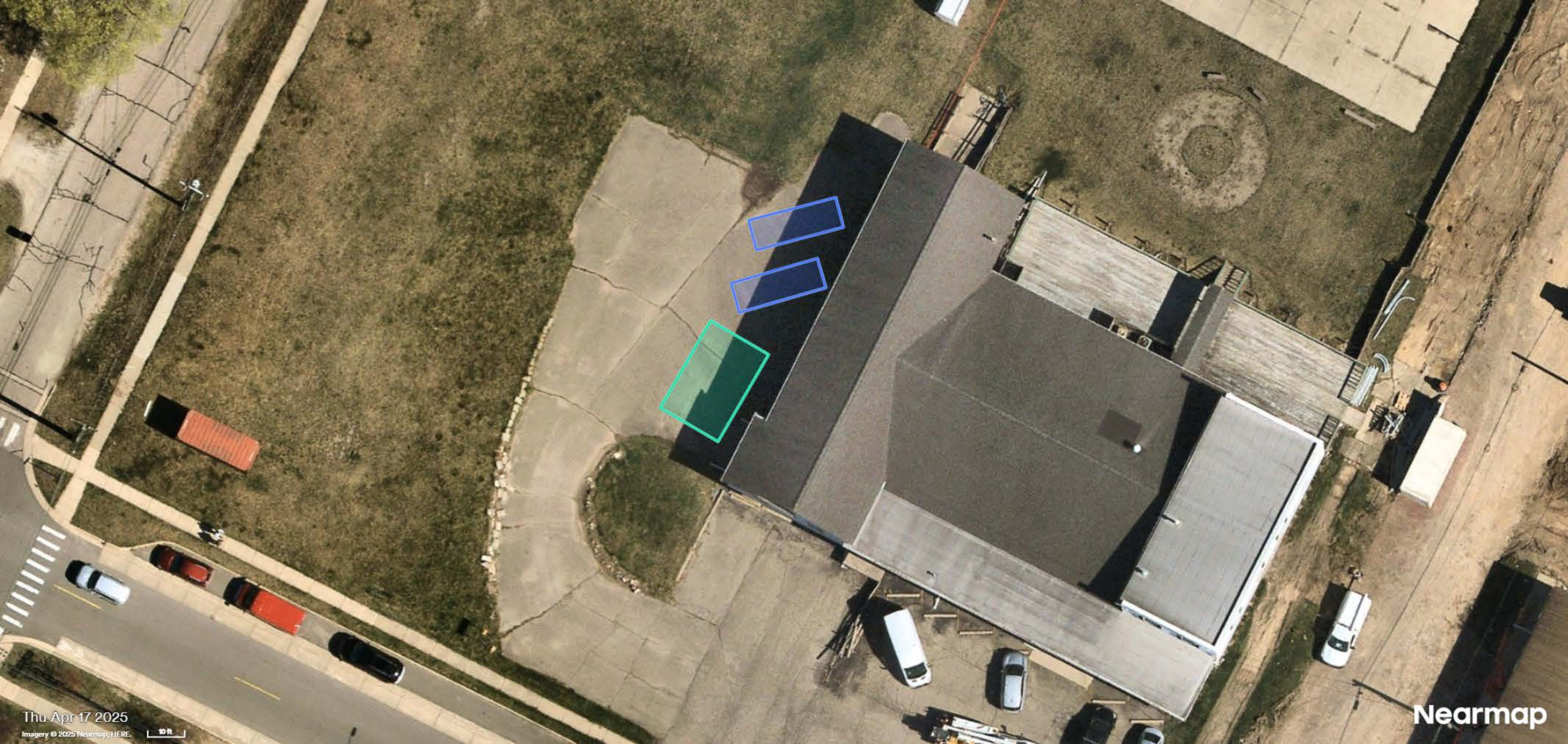
- Two 30-yard roll-off dumpsters will be placed the week of the festival
- 30 Curb Carts will be dropped at that location the week of the festival
 - Some of these will go out Thursday, some Friday, all Saturday and Sunday

Please note that the Library will not be held responsible for any damage, loss, or other issues related to the dumpsters. We are happy to create signage to indicate event-related information as well as no parking or blocking the dumpsters.

This arrangement provides tremendous relief for our planning team. We have been actively searching for a suitable location for weeks, and the opportunity to utilize this space lifts a significant burden.

Thank you very much for your time and consideration. Please don't hesitate to reach out with any questions or further requirements.

Jordan Hilbrecht (She/Her)
Howell Recreation
Recreation Manager - Special Events
517-579-2867



Thu Apr 17 2025

Imagery © 2025 Nearmap, HERE

10 ft

Nearmap

Director Evaluation for the Howell Carnegie District Library

For each area, please review the criteria and then answer the following question -
Does the Library Director:

- Meet expectations
- Need improvement

* Indicates required question

1. Email *

A. Board Relationships

2. When considering **Board Relationship** does the Library Director **meet expectations**, *

choose all that apply:

Check all that apply.

- ☐ Recognizes that the board sets policy for the library.
- ☐ Provides monthly updates via the Librarian's Report to the full board.
- ☐ Offers professional advice with appropriate recommendations based on thorough study and analysis to the board on items requiring board action.
- ☐ Supports and executes board policy and intent to the public and staff.
- ☐ Seeks and accepts constructive criticism of work.
- ☐ None, the director needs improvement in all areas.

3. List the areas that the Library Director needs improvement

4. Comments related to Board Relationships

B. Staffing and Management

5. When considering **Staffing and Management** does the Library Director **meet expectations**, choose all that apply:

*

Check all that apply.

- ☐ Effectively manages the staff in accord with board policies.
- ☐ Ensures staff are trained for the work they are assigned and provides development opportunities where and when appropriate.
- ☐ Ensures that accurate job descriptions and performance reviews exist for each job class and employees know the work and behavior expected, as well as what is unacceptable.
- ☐ Efficiently recruits and fills vacancies with qualified employees.
- ☐ Leads by example: communicates clearly, is fair, honest, objective and consistent. Avoids behaviors that may be construed as favoritism and treats all with respect.
- ☐ Develops good staff morale and loyalty to the library.
- ☐ Delegates authority to staff appropriate to the position they hold.
- ☐ None, the director needs improvement in all areas.

6. List the areas that the Library Director needs improvement

7. Comments related to Staffing and Management

C. Accomplishments of Objectives set forth in the Library's Strategic Plan

8. When considering **Accomplishments of Objectives set forth in the Library's Strategic Plan** does the Library Director **meet expectations**, choose all that apply:

Check all that apply.

- ☐ Works with the Board to implement a strategic planning process utilizing core values framework of: Common Community Connections; Diverse Ideas and Learning; Creativity and Critical Thinking; Teamwork and Collaboration.
- ☐ Keeps the Board updated on implementation of library goals, objectives, and progress.
- ☐ Ensures all staff are aware of library goals and objectives and how they are embedded in their work expectations.
- ☐ None, the director needs improvement in all areas.

9. List the areas that the Library Director needs improvement

10. Comments related to Accomplishments of Objectives set forth in the Library's Strategic Plan

D. Financial Responsibility and Oversight

11. When considering **Financial Responsibility and Oversight** does the Library Director **meet expectations**, choose all that apply: *

Check all that apply.

- ☐ Prepares (or revises as appropriate) a preliminary budget and presents it to the Board at the May board meeting.
- ☐ Continually evaluates financial needs of the library and makes timely recommendations for adequate financing.
- ☐ Keeps informed on the needs of the library: facilities, equipment and supplies.
- ☐ Determines that funds are wisely spent and within budget limitations.
- ☐ Provides ongoing communication regarding budget status through monthly Board packets.
- ☐ None, the director needs improvement in all areas.

12. List the areas that the Library Director needs improvement

13. Comments related to Financial Responsibility and Oversight

E. Overall Quality of Library Services

14. When considering **Overall Quality of Library Services** does the Library Director **meet expectations**, choose all that apply: *

Check all that apply.

- ☐ Develops and maintains knowledge of all current library policies and procedures.
- ☐ Researches and reviews current library best practices and presents recommendations of change for current policies and practices to the board.
- ☐ Continually engages with staff, volunteers and board to assess feedback, use of media coverage, and needs and desires of community.
- ☐ Continually evaluates how -- the library is implementing core values and the strategic plan's goals and objectives to ensure high quality of services provided.
- ☐ Supervises all operations with the expectation of competent, efficient and user friendly performance.
- ☐ Maintains high standards of ethics, honesty, and integrity in all professional matters.
- ☐ None, the director needs improvement in all areas.

15. List the areas that the Library Director needs improvement

16. Comments related to Overall Quality of Library Services

F. Community Relations

17. When considering **Community Relations** does the Library Director **meet expectations**, choose all that apply:

*

Check all that apply.

- ☐ Engages in regular interaction with various civic organizations within the district.
Works with the Board to prioritize outreach with critical organizations.
- ☐ Meets frequently with the Friends of the Library to establish and demonstrate rapport and commitment to that organization.
- ☐ Works to gain respect and support from the entire community for the library.
- ☐ Keeps current on local, state and national library issues.
- ☐ Participates in local, state and national library associations.
- ☐ None, the director needs improvement in all areas.

18. List the areas that the Library Director needs improvement

19. Comments related to Community Relations

G. Facilities Management

20. When considering **Facilities Management** does the Library Director **meet expectations**, choose all that apply:

*

Check all that apply.

- ☐ Ensures the library is clean and well maintained.
- ☐ Continually strives to ensure safety for staff and visitors at all times.
- ☐ Evaluates and acts appropriately to ensure that signage is evident to support access of services within the library.
- ☐ Maintains an inviting and comfortable exterior and interior of the facility.
- ☐ Ensures the facility is organized to meet the library's core values and strategic plan goals and objectives.
- ☐ None, the director needs improvement in all areas.

21. List the areas that the Library Director needs improvement

22. Comments related to Facility Management

23. What are the major strengths of the Director?

24. Are there areas of improvement needed in the Director's performance?

25. Since the Director's last evaluation, what difficult issues have faced the library and how did the Director bring them to resolution?

26. In your opinion, what should the organizational and/or personal development goals be for the Director for the coming year?

This content is neither created nor endorsed by Google.

Google Forms

Annual Performance Appraisal of the Library Director Procedure: 2025-2026

PROCEDURE FOR THE DIRECTOR'S ANNUAL PERFORMANCE APPRAISAL

1. Early in the fiscal year (July - September) the director's goals and evaluation forms are updated and approved at a board meeting. This sets the criteria to be used for the appraisal period which is the fiscal year.
2. A Google Form version of the evaluation form will be created in the spring of 2026.
3. At the April 2026 board meeting, board members will review the director's goals, evaluation form and the process. The link to the Google Form will be emailed to each board member by (date TBD) by Board President Tuck, who will also receive the results. Board members will complete the numerical and written comment sections of the evaluation form by (date TBD).
4. At the May 2025 board meeting, the board comes to consensus on the performance scores and written comments from the board as a whole.
5. After the May 2025 Board meeting and before the end of June 2025, the board president and one or more other board members meets with the director to discuss the board appraisal and gives a written copy to the director for her files.
6. Discussion of the process is reviewed at the next board meeting. If needed a performance improvement plan can be worked out between the board and the director together.

July 2, 2025

Board of Trustees and Management
Howell Carnegie District Library
314 West Grand River Avenue
Howell, Michigan 48843

We are pleased to confirm our understanding of the services we are to provide the Howell Carnegie District Library for the year ended June 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the Howell Carnegie District Library as of and for the year ended June 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Howell Carnegie District Library's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Howell Carnegie District Library's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

PRINCIPALS

Raymond H. Cooper, Jr., CPA, CFP
Gregory D. Clum, CPA, CGFM

MEMBERS

Michigan Association of Certified Public Accountants
American Institute of Certified Public Accountants

ADDRESS

109 West Clinton Street
Howell, Michigan 48843

Audit Scope and Objectives (Concluded)

1. Management's discussion and analysis.
2. Budgetary comparison schedules.
3. Schedule of changes in employer's net pension liability (asset) and related ratios.
4. Schedule of employer contributions.
5. Notes to required supplementary information.

We have also been engaged to report on supplementary information other than RSI that accompanies the Howell Carnegie District Library's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditors' report on the financial statements.

1. Combining governmental funds balance sheet - nonmajor funds.
2. Combining statement of governmental revenues, expenditures, and changes in fund balances - nonmajor funds.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditors' Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Auditors' Responsibilities for the Audit of the Financial Statements (Concluded)

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Audit Procedures - Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Howell Carnegie District Library's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements.

Responsibilities of Management for the Financial Statements (Concluded)

Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Other Services

We will also prepare the financial statements of the Howell Carnegie District Library in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

Gregory D. Clum is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We estimate that our fees for these services will not exceed \$7,200. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of the Howell Carnegie District Library's financial statements. Our report will be addressed to the Board of Trustees of the Howell Carnegie District Library. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to the Howell Carnegie District Library and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Bredernitz, Wagner & Co., P.C.

RESPONSE:

This letter correctly sets forth the understanding of the Howell Carnegie District Library.

By: Helen Ward Kame

Title: Director