HOWELL CARNEGIE DISTRICT LIBRARY
BOARD OF TRUSTEES MEETING
Agenda for August 11, 2026
Colbert Room, Howell Carnegie District Library
314 West Grand River Ave, Howell, MI 48843
517-546-0720
Enter through Clinton St. Doors

7:00 Call to Order/Approval of Agenda
7:03 Attendance
7:05 Closed Session with Library's Attorney
7:35 **Consent Agenda:**

A. Board of Trustees Meeting Minutes from July 14, 2026
B. Bills & Payrolls
C. Annual Resolution
   Resolution 26-17 Resolution to Authorize Operating Millage for 2026
D. Board Training Topics
E. Board of Trustees Standing Committees 2026-2027
F. Update Policy
   Capital Asset Policy

7:40 Announcements & Comments from the public
7:45 President's Report
7:50 Treasurer's Report
7:55 Committee Reports - none
7:56 Director's Report

Action Items:

Unfinished Business: None

New Business:

8:00 Request for a Purchase Agreement with ThermalNetics for a Preventative Maintenance Contract

Discussion Items:

8:05 Bylaw Review
8:10 Ethics Policy Review
8:15 Review process for Library Director's Performance Appraisal
8:20 Service Spotlight
8:25 **In-Service Training:** Board Orientation Part 2
8:35 Comments & Concerns of Board Members

8:40 Next Meeting - Tuesday, Sept 8, 2026 at 7:00pm in the Meabon Room
Adjourn

VISION: Inspire and connect
MISSION: Providing a welcoming hub for resources and experiences

(UNAPPROVED)
HOWELL CARNEGIE DISTRICT LIBRARY
Board of Trustees Meeting
July 14, 2026

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

Susan Pominville moved to approve the **agenda** as presented. Bob Ellis supported, and a quorum of the board unanimously approved.

Members present: Jennifer Earl, Bob Ellis, Susan Pominville, Jacob Schlittler, Kathryn Tuck, and Lauren Weber. Library Director Holly Ward Lamb was also present. One member of the public also attended the meeting.

Member(s) absent: Heather White.

Jennifer Earl moved to approve Heather White's absence. Jacob Schlittler supported, and a quorum of the board unanimously approved.

The Oath of Office for Lauren Weber (school board appointment) was administered by Notary Public Kathleen Murray. Jennifer Earl moved to appoint Susan Pominville as Lauren Weber's mentor. Bob Ellis supported, and a quorum of the board approved.

IN-SERVICE TRAINING
Board Orientation Part 1presented by Director Holly Ward Lamb.

Bob Ellis moved to approve the **consent agenda** as presented, including **a) Minutes of June 9, 2026 (Public Hearing for Review of Proposed Budget and Board of Trustees Meeting and Closed Session), b) Bills & Payrolls, including the payment register dated 06/01/2026 through 06/30/2026 for the amount of $173,796.94, c) Annual Resolutions: Resolution 26-10** to authorize bank signatures; **Resolution 26-11** to authorize transfer of funds to the sick/vacation/retirement reserve; **Resolution 26-12** to authorize library director to approve expenditures; **Resolution 26-13** to authorize library bookkeeper to transfer funds between library accounts; **Resolution 26-14** to authorize designated library use of a business credit card; **Resolution 26-15** to amend the budget for fiscal year 2025-2026; and **Resolution 26-16** to authorize transfer of funds from reserve to revenue, **d) Board Meeting Topics**

Calendar for 2026-2027, e) Approval of MERS 2026 Officer and Employee Delegate Certificate Form, f) Approval of purchase agreement with Dell for new servers, and g) Approval of library grounds request from HAPRA.

Bob Ellis moved to remove **Resolution 26-12** from the consent agenda. Jacob Schlittler seconded, and a quorum of the board unanimously approved.

Bob Ellis moved to amend **Resolution 26-12** to authorize the library director to approve expenditures up to $15,000, rather than $10,000. Lauren Webser seconded, and a quorum of the board unanimously approved.

Bob Ellis moved to approve **Resolution 26-12** as amended at this meeting. Jennifer Earl seconded, and the board was polled. All board members approved.

Susan Pominville seconded the motion by Bob Ellis to approve the **consent agenda (as amended)**. The board was polled, and all board members approved.

Comments from the Public: None.

President Kathryn Tuck reported that she has now joined the Friends of the Library and that she reached out to our legislators during the budget process, but she does not know what, if anything, will come of it.

The treasurer's report is part of the library board packet. Treasurer Bob Ellis briefly reviewed the report with the board and stated that, "We are in very good financial shape." Since no action is required, the report is filed.

Committee Reports: None.

Director Holly Ward Lamb reported that the library received a bequest from the Estate of Margaret Coddington Mitschelen, a long-time contributor to the Library Archives. The final distribution was for $66,760.57.

Director Lamb stated that we "survived the Semiquincentennial!" She highlighted our more popular events during the week-long celebration: copying the Constitution and hearing it read aloud; more than 80 people attending our patriotic tie-dye program; a robust discussion of the book, "The Greatest Sentence Ever Written" about the second sentence of the Declaration of Independence; and topped off by our All-American block party where almost

800 people gathered on the library lawn. She expressed gratitude for our partnerships with Mugg and Bopps, the League of Women Voters, and the Friends of the Library, and credited them and our staff with the overwhelming success of our weeklong celebration of America's 250th anniversary.

For accessibility and security reasons, she explained the changes she will make to how she posts the board packet PDF on the website.

Director Lamb noted a special board meeting scheduled for September 22, 2026, at 6:00 pm, and updated the board on the status of the new handrails for the main entrance; installation may now be toward the end of September.

ACTION ITEMS

UNFINISHED BUSINESS:

None.

NEW BUSINESS:

Library trustees signed their Annual Board Commitment to Excellence.

DISCUSSION ITEMS

- Director Lamb led a discussion about the board's evaluation of her performance, including board advocacy and the potential for training provided by the Michigan Library Association. Director Lamb requested guidance on developing a capital asset plan and noted that MCD's work to develop a master plan should assist in creating it. Bob Ellis suggested we conduct benchmarking to see what other libraries have done regarding the creation of a capital asset plan.
- Director Lamb noted an update on the library's strategic plan was included in the board packet.
- Trustees suggested training topics for the 2026-2027 fiscal year. Potential ideas: Erin MacGregor from Howell Public Schools; advocacy with someone from MLA, presentations from state representatives; someone to present information on wills, trusts, and legacy giving.
- The trustees updated the board roster as necessary.
- Director Lamb and the trustees discussed appointments to library committees. Lauren Weber agreed to serve on the Nominating and Recruitment Committee, and Jacob Schlittler agreed to serve on the Policy Committee.
- The board discussed preferred days and dates, topics, and the location for the Livingston County Trustees & Directors Meeting. Bob Ellis

suggested showcasing best practices from other libraries to give their staff a chance to shine.
- Service spotlight: library events calendar.

COMMENTS & CONCERNS OF BOARD MEMBERS

Bob Ellis wondered why the people who wanted to film on the library's vacant lot had withdrawn their request. Jacob Schlittler explained the situation from the City's perspective and how disruptive it would have been to allow them access during Melon Festival. He also thanked those who showed up at the ribbon cutting for the opening of the City's Fire & Ice District.

Jennifer Earl congratulated Susan Pominville for her work on the new mural in Downtown Howell.

Without objection, President Kathryn Tuck adjourned the meeting at 8:26 pm.

Kathleen Murray, Recording Secretary

HCDL Payment Register

Howell Carnegie District Library

By Check Number

Date Range: 07/01/2026 - 07/31/2026

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: Fund 101-General Fund						
1074	EBSCO	07/01/2026	EFT	0.00	5.17	449
1194	HOOPLA-MIDWEST TAPE	07/01/2026	EFT	0.00	12,678.93	450
01236	INGRAM LIBRARY SERVICES	07/01/2026	EFT	0.00	51.84	451
22	MIDWEST TAPE LLC	07/01/2026	EFT	0.00	1,209.52	452
939	OVERDRIVE	07/01/2026	EFT	0.00	3,470.53	453
8465	QUILL CORPORATION	07/01/2026	EFT	0.00	124.02	454
TLN	THE LIBRARY NETWORK	07/01/2026	EFT	0.00	4,613.62	455
01240	TREVIPAY	07/01/2026	EFT	0.00	337.56	456
01246	FOLLETT CONTENT SOLUTIONS LLC	07/15/2026	EFT	0.00	653.34	457
1194	HOOPLA-MIDWEST TAPE	07/15/2026	EFT	0.00	12,733.68	458
01236	INGRAM LIBRARY SERVICES	07/15/2026	EFT	0.00	1,389.79	459
743	INNOVATIVE INTERFACES	07/15/2026	EFT	0.00	9,284.32	460
1469	KANOPY	07/15/2026	EFT	0.00	444.55	461
22	MIDWEST TAPE LLC	07/15/2026	EFT	0.00	787.23	462
939	OVERDRIVE	07/15/2026	EFT	0.00	2,362.00	463
8465	QUILL CORPORATION	07/15/2026	EFT	0.00	123.38	464
01240	TREVIPAY	07/15/2026	EFT	0.00	209.84	465
01246	FOLLETT CONTENT SOLUTIONS LLC	07/29/2026	EFT	0.00	870.40	466
01236	INGRAM LIBRARY SERVICES	07/29/2026	EFT	0.00	1,251.99	467
	Void	07/29/2026	EFT	0.00	0.00	468
22	MIDWEST TAPE LLC	07/29/2026	EFT	0.00	1,023.79	469
583	OCLC, INC	07/29/2026	EFT	0.00	7,515.25	470
939	OVERDRIVE	07/29/2026	EFT	0.00	3,268.44	471
8465	QUILL CORPORATION	07/29/2026	EFT	0.00	276.42	472
1225	CITY OF HOWELL	07/01/2026	Regular	0.00	784.35	4799
XBS	XEROX CORP	07/01/2026	Regular	0.00	131.39	4800
01070	ANNA HOFFMAN	07/01/2026	Regular	0.00	25.00	4801
1223	AT&T MOBILITY	07/01/2026	Regular	0.00	779.66	4802
900	BRODART CO.	07/01/2026	Regular	0.00	321.33	4803
01118	BYWATER SOLUTIONS	07/01/2026	Regular	0.00	8,250.00	4804
1418	CAZ PRODUCTIONS, LLC	07/01/2026	Regular	0.00	595.00	4805
01235	CRAYOLOA IMAGINE ARTS ACADEMY	07/01/2026	Regular	0.00	385.00	4806
1143	DELTA DENTAL	07/01/2026	Regular	0.00	38.92	4807
1307	ELECTRO-CYCLE	07/01/2026	Regular	0.00	115.00	4808
291	FOSTER, SWIFT, COLLING & SMITH P.C.	07/01/2026	Regular	0.00	480.60	4809
407	THE HARTFORD - PRIORITY ACCOUNTS	07/01/2026	Regular	0.00	57.52	4810
91289	JANWAY COMPANY USA, INC.	07/01/2026	Regular	0.00	536.00	4811
01209	JENNY RASMUSSEN	07/01/2026	Regular	0.00	25.00	4812
01257	JIM GILL INC.	07/01/2026	Regular	0.00	350.00	4813
01059	LAURA PHILLIPS	07/01/2026	Regular	0.00	50.00	4814
01143	LIBRARY PASS	07/01/2026	Regular	0.00	2,260.44	4815
MCLS	MIDWEST COLLABORATIVE FOR LIBRARY SERVI	07/01/2026	Regular	0.00	250.00	4816
01251	MEL HATCH DOUGLAS	07/01/2026	Regular	0.00	899.00	4817
588	KATHLEEN MURRAY	07/01/2026	Regular	0.00	615.75	4818
807	PLAYAWAY PRODUCTS, LLC	07/01/2026	Regular	0.00	1,001.01	4819
1096	JENNIFER RYAN	07/01/2026	Regular	0.00	50.57	4820
01166	TL SEAMLESS GUTTERS	07/01/2026	Regular	0.00	75.00	4821
01034	FOXSCAPES	07/01/2026	Regular	0.00	1,110.00	4822
1232	T-MOBILE	07/01/2026	Regular	0.00	552.36	4823
XBS	XEROX CORP	07/15/2026	Regular	0.00	1,591.90	4824
01070	ANNA HOFFMAN	07/15/2026	Regular	0.00	48.56	4825
58	CEI MICHIGAN, INC	07/15/2026	Regular	0.00	1,413.00	4826
1225	CITY OF HOWELL	07/15/2026	Regular	0.00	15,872.64	4827
1164	DEE CRAMER	07/15/2026	Regular	0.00	5,211.00	4828

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
1600	DEMCO	07/15/2026	Regular	0.00	779.95	4829
1549	DTE ENERGY	07/15/2026	Regular	0.00	6,991.21	4830
291	FOSTER, SWIFT, COLLING & SMITH P.C.	07/15/2026	Regular	0.00	80.10	4831
2850	FRIENDS OF THE LIBRARY	07/15/2026	Regular	0.00	173.41	4832
01223	HSC GROUP	07/15/2026	Regular	0.00	600.00	4833
01279	JIM MCGRATH	07/15/2026	Regular	0.00	300.00	4834
5711	LIVINGSTON COUNTY TREASURER	07/15/2026	Regular	0.00	65.03	4835
484	LOWE'S	07/15/2026	Regular	0.00	33.21	4836
01272	MCD ARCHITECTS	07/15/2026	Regular	0.00	3,500.00	4837
MCLS	MIDWEST COLLABORATIVE FOR LIBRARY SERVI	07/15/2026	Regular	0.00	42,257.03	4838
6255	MICHIGAN COMPANY, INC.	07/15/2026	Regular	0.00	456.20	4839
01248	MIDWEST SCHOOL SHOWS LLC	07/15/2026	Regular	0.00	-400.00	4840
01248	MIDWEST SCHOOL SHOWS LLC	07/15/2026	Regular	0.00	400.00	4840
588	KATHLEEN MURRAY	07/15/2026	Regular	0.00	104.95	4841
503	QUINN EVANS ARCHITECTS	07/15/2026	Regular	0.00	500.00	4842
412	ROTARY CLUB OF HOWELL	07/15/2026	Regular	0.00	525.00	4843
815	SENSOURCE	07/15/2026	Regular	0.00	600.00	4844
9390	SONITROL GREAT LAKES - MICHIGAN	07/15/2026	Regular	0.00	292.97	4845
1460	TYLER TECHNOLOGIES	07/15/2026	Regular	0.00	1,660.66	4846
01280	JOE REILLY	07/27/2026	Regular	0.00	400.00	4847
1223	AT&T MOBILITY	07/29/2026	Regular	0.00	739.67	4848
14	GERALYN BATTLE	07/29/2026	Regular	0.00	1,055.83	4849
365	BEVERLY MEYER	07/29/2026	Regular	0.00	600.00	4850
900	BRODART CO.	07/29/2026	Regular	0.00	424.77	4851
01186	BSB COMMUNICATIONS INC	07/29/2026	Regular	0.00	700.00	4852
1164	DEE CRAMER	07/29/2026	Regular	0.00	2,998.00	4853
1143	DELTA DENTAL	07/29/2026	Regular	0.00	38.92	4854
1600	DEMCO	07/29/2026	Regular	0.00	152.48	4855
1461	METRO DETROIT INTEGRATED SYSTEMS LLC	07/29/2026	Regular	0.00	15,844.38	4856
807	PLAYAWAY PRODUCTS, LLC	07/29/2026	Regular	0.00	131.08	4857
01104	PRINTING CONCEPTS	07/29/2026	Regular	0.00	1,995.00	4858
1215	RAINMAKER IRRIGATION, LLC	07/29/2026	Regular	0.00	475.50	4859
01222	TITAN PLUMBING GROUP	07/29/2026	Regular	0.00	960.00	4860
01281	USA TODAY MEDIA CORP.	07/29/2026	Regular	0.00	120.84	4861
01213	ADRIANA TIMMERMAN	07/29/2026	Regular	0.00	25.00	4862
01211	ANNALISE DUBUQUE	07/29/2026	Regular	0.00	25.00	4863
01219	TINA WALDORF	07/29/2026	Regular	0.00	25.00	4864
898	PRIORITY HEALTH	07/01/2026	Bank Draft	0.00	11,151.25	DFT0000687
1250	CONSUMERS ENERGY	07/15/2026	Bank Draft	0.00	693.33	DFT0000689
1473	HEALTH EQUITY	07/06/2026	Bank Draft	0.00	675.00	DFT0000690
1473	HEALTH EQUITY	07/07/2026	Bank Draft	0.00	9.00	DFT0000691
1197	AMAZON	07/02/2026	Bank Draft	0.00	3,255.74	DFT0000692
01274	EMPOWER	07/14/2026	Bank Draft	0.00	3,878.70	DFT0000693
1473	HEALTH EQUITY	07/13/2026	Bank Draft	0.00	303.44	DFT0000694
1378	BANK OF ANN ARBOR - VISA	07/22/2026	Bank Draft	0.00	2,387.58	DFT0000695
1378	BANK OF ANN ARBOR - VISA	07/22/2026	Bank Draft	0.00	655.97	DFT0000696
01274	EMPOWER	07/24/2026	Bank Draft	0.00	3,116.76	DFT0000698
1473	HEALTH EQUITY	07/28/2026	Bank Draft	0.00	303.44	DFT0000699
19	MERS	07/27/2026	Bank Draft	0.00	15,455.09	DFT0000700
898	PRIORITY HEALTH	07/28/2026	Bank Draft	0.00	12,176.07	DFT0000701

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
1197	AMAZON	07/29/2026	Bank Draft	0.00	3,386.59	DFT0000702

Bank Code Fund 101 Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	77	66	0.00	129,907.19
Manual Checks	0	0	0.00	0.00
Voided Checks	0	1	0.00	-400.00
Bank Drafts	14	14	0.00	57,447.96
EFT's	103	24	0.00	64,685.61
	194	**105**	**0.00**	**251,640.76**

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	77	66	0.00	129,907.19
Manual Checks	0	0	0.00	0.00
Voided Checks	0	1	0.00	-400.00
Bank Drafts	14	14	0.00	57,447.96
EFT's	103	24	0.00	64,685.61
	194	**105**	**0.00**	**251,640.76**

Fund Summary

Fund	Name	Period	Amount
101	General Fund	7/2026	251,640.76
			251,640.76

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

Payroll

Approve Payrolls of:	In the Amounts of:
7/15/2026	$48,680.12
7/19/2026	$51,235.64
TOTALS	**$99,915.76**

Resolution 26-17

RESOLUTION TO LEVY 2026 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 11th day of August 2026 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 0.6477 mills reduced by Headlee to 0.6457 mills plus 0.3742 mills reduced by Headlee to 0.3730 mills for a total of 1.0187 mills to be levied against the certified 2026 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 11, 2026, 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

Michigan Department of Treasury
614 (Rev. 07-25)

ORIGINAL TO: County Clerk(s)
COPY TO: Equalization Department(s)
COPY TO: Each township or city clerk

L-4029

2026 Tax Rate Request (This form must be completed and submitted on or before September 30, 2026)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

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

County(ies) Where the Local Government Unit Levies Taxes **Livingston**	2026 Taxable Value of ALL Properties in the Unit as of 05-26-2026 **3,901,134,514**
Local Government Unit Requesting Millage Levy **Howell Carnegie District Library**	For LOCAL School Districts: 2026 Taxable Value excluding Principal Residence, Qualified Agricutural, 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 2026 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2025 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2026 Current Year "Headlee" Millage Reduction Fraction	(7) 2026 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	0.6477	.9970	0.6457	1.0000			0.6457	N/A
millage	operating	8/13	0.4000	0.3742	.9970	0.3730	1.0000			0.3730	08/32

Prepared by	Telephone Number	Title of Preparer	Date

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).

	Signature	Print Name	Date
☐ Clerk ☐ Secretary			
☐ Chairperson ☐ President			

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2026 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	

* *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).

Howell Carnegie District Library

TRAINING TOPICS FOR BOARD MEETINGS 2026-2027
DRAFT

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

AUGUST 11, 2026
- Topic Board Orientation Part 2

SEPTEMBER 8, 2026
- Topic Amber Sheerin, CMP, DES, Program & Event Director,
  Michigan Library Association
  Advocacy

OCTOBER 13, 2026
- Topic Amy Bush, Director of Planned Giving, Leader Dogs for the Blind
  Wills & Trusts

NOVEMBER 10, 2026
- Topic: Audit Review

DECEMBER 8, 2026
- Holiday Gathering – venue?

JANUARY 12, 2027
- Topic Capital Improvement Plans

FEBRUARY 9, 2027
- Topic

MARCH 9, 2027
- Topic Erin MacGregor, Ed.D., Superintendent, Howell Public Schools
  HPS Update

APRIL 13, 2027
- Topic

MAY 11, 2027
- Topic 2027-2028 Budget Review

HOWELL CARNEGIE DISTRICT LIBRARY

BOARD OF TRUSTEES
DRAFT
STANDING COMMITTEES 2026-2027

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	Jake Schlittler
Susan Pominville	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	Lauren Weber
Kathryn Tuck, Board President	Holly Ward Lamb

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

Jennifer Earl	Jessica Byrns
Jake Schlittler	Holly Ward Lamb
Heather White	

Capital Asset Policy

Purpose

The Howell Carnegie District Library ("Library") establishes this Capital Asset Policy ("Policy") to provide accountability and safeguard its capital assets.
The Library will maintain a capital asset system ("System"). The System will maintain information sufficient to enable the Library to:

1. Identify and manage its assets
2. Generate year-end financial statements according to generally accepted accounting principles ("GAAP")
3. Adhere to this Policy

Definitions

Capital Assets means tangible assets of the Library with an estimated useful life exceeding one accounting period (one year) and an initial cost equal to or exceeding its category's capitalization threshold (provided below). A Capital Asset's historic cost or estimated historic cost will be carried on the balance sheet of the Library, and capitalized or depreciated until the asset is retired under this Policy.
Controlled Assets means any tangible assets with an estimated useful life exceeding one accounting period (one year) and an initial cost of less than its applicable Capitalization Threshold. Any Controlled Asset's historic cost or estimated historic cost will be reflected as an expense of the Library in the year that controlled asset is acquired.
Fixed Assets includes Capital Assets and Controlled Assets, except as provided under this Policy. All assets meeting the definition of a fixed asset will be considered a long-term asset and recorded in the System. Fixed assets should be timely and accurately recorded. The Library will establish an internal control structure that provides reasonable assurance of effective and efficient operations, reliable financial reporting, and compliance with applicable laws and regulations.
Collection Inventory includes books, magazines, manuscripts, electronic files, recorded materials, and other physical items that are considered part of the Library's collection and are available for circulation or review by library patrons. This inventory excludes furniture, shelving, etc.
Historic cost means the cash or fair market value equivalent price exchanged for goods and services on the date acquired. Land, buildings, and equipment are common examples of items recognized whose cost is determined by historic cost. The application of historic cost principles to certain classes of assets are described more fully below.
Movable Assets: Non-expendable tangible personal property that is not affixed to any building, including furniture and fixtures, with a useful life of greater than 1 year.

Management Responsibilities

The Library Director will appoint one or more persons to manage the System ("Responsible Person"). The Responsible Person will be responsible for the Library's assets and ensuring control of assets and compliance with the Library's purpose and the provisions of this Policy. The

Responsible Person will be responsible for determining which assets require control, unless that responsibility is delegated to another person in writing. The Responsible Person may allocate control of assets to an automated system at his or her discretion.

Assets

General Assets of the Library will be capitalized according to the following Capitalization Thresholds:

CATEGORY	THRESHOLD
Land	$0
Building/Improvements/Infrastructure *	$5,000.00
Construction in Progress	Any Major Project, not yet completed
Moveable Assets (Excluding Collection Inventory)*	$5,000.00
Collection Inventory	$0 – Treated Collectively

* Note- If a group of individual items is related to one large project, these may be capitalized as one item if the total meets or exceeds the threshold.

1. **Land.** The Library will capitalize all land acquisitions, regardless of cost. Original cost of land will include the full value given to the seller. Capitalization of land costs include, but are not limited to: (i) original contract price; (ii) brokers' commissions; (iii) legal fees for examining and recording title; (iv) title guarantee insurance policies; (v) real estate surveys; (vi) options when exercised; (vii) special paving assessments; (viii) the cost of preparing the land for its particular use, including excavation, grading, or filling of land and razing of an old building; (ix) cost of cancelling an unexpired lease; (x) payment of noncurrent taxes accrued on the land at date of purchase, if payable by purchaser; and (xi) wages, salary, benefits, or other compensation of any employees, contractors, or third-parties incurred in connection with acquisition.
   If the land is purchased for the purpose of constructing a building, all costs incurred up to the excavation for the new building should be considered land costs. Removal of an old building, clearing, grading, and filling are considered land costs because they are necessary to get the land in condition for its intended purpose. Any proceeds obtained in the process of getting the land ready for its intended use, such as salvage receipts on the demolition of the old building or the sale of cleared timber, are treated as reductions in the price of the land.
2. **Buildings**. The Library will capitalize buildings at their full cost, without separately categorizing the cost of attachments. For purposes of this paragraph, attachments include roofs, heating, cooling, plumbing, lighting, or any part of the building. The full cost capitalized for any Building will include: (i) original contract price; (ii) items designed or purchased exclusively for the building; (iii) expenses related to preparation of plans, specifications, blueprints, and architectural or engineering fees; (iv) bond issuance fees; (v) interest costs (while under construction); (vi) accounting costs (if material); (vii) costs directly attributable to the construction of the building, including remodeling,

reconditioning, or alteration to make a building fit for its intended purpose; (viii) building permits; and (ix) temporary facilities used during construction.

3. **Land Improvements.** Land Improvements include improvements to land or real estate, attached or not easily removed, exclusive of buildings, with a life expectancy greater than one year. Examples include excavation, non-infrastructure utility installation, driveways, sidewalks, parking lots, flagpoles, retaining walls, fencing, outdoor lighting, and other non-building improvements intended to make the land ready for its intended purpose. Improvements to Land do not include roads, streets, or other assets that are valuable only to the public.
   Expenditures for land improvements that do not deteriorate with use or passage of time are additions to the cost of land and are generally not exhaustible, and therefore not depreciable. Infrastructure assets are defined as long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems. Improvements to infrastructure or land improvements which extend the useful life or capacity of the asset and meet capitalization thresholds will be capitalized as a separate asset/component and depreciated over its estimated useful life.
4. I**mprovements to Assets (Other than Land)**. Improvements to Assets means the cost of improvements, renovations, or changes to existing buildings. Improvements to furniture and equipment or improvements other than to buildings will be capitalized only if the change meets the following conditions:
   a. The total cost exceeds $5,000
   b. The asset's useful life is extended two years or more
   c. The improvement or renovation exceeds ordinary or routine repairs and maintenance
5. **Collection Inventory.** The aggregate of all Collection Inventory with a useful life of more than one year, regardless of original cost, will be considered a Capital Asset. The Library will acquire, transfer, and dispose of Collection Inventory according to the Library's policy.

Recording and Accounting

The cost of property, plant, and equipment includes all expenditures necessary to make an asset ready for use (such as delivery, installation, calibration, set-up, programming, and placement in service). For purposes of recording capital assets of the Library, the valuation of assets will be determined by historic cost as of the date acquired or constructed. If historic cost information is not available, assets are recorded at estimated historic cost by calculating current replacement cost and deflating the cost using the appropriate price-level index.

Historic cost will be substantiated by invoices or other adequate records evidencing the cost. date, and form of consideration for any acquired asset. The Responsible Person will maintain a register of assets that provides a detailed record of the capital assets of the Library and retain all substantiating records per the State of Michigan Record Retention and Disposal Schedule - General Schedule #17 for Public Libraries.

Depreciation and Useful Life. Pursuant to GASB Statement No. 34, except for Collection Inventory, depreciation will be recorded for capital assets using straight-line depreciation over the useful life of assets, applying an actual month convention, and depreciating down to applicable salvage value. Collection Inventory will be collectively depreciated according to the composite method of depreciation (i.e., annual depreciation is equal to historical cost divided by estimated useful life). The Responsible Person will assign an estimated useful life to all assets for the purposes of recording depreciation. The table below will determine lives for most assets. Asset lives will be adjusted as necessary depending on the present condition and use of the asset and based on how long the asset is expected to meet current service demands. Adjustments should be properly documented.

The applicable useful life of each asset class follows:

CATEGORY	**USEFUL LIFE**
Land	Indefinite (non-depreciable)
Construction in Progress	Indefinite (non-depreciable)
Buildings and Improvements	30-40 years
Improvements to Assets (other than buildings)	15 years
Appliances	10-15 years
Furniture and Fixtures	7-10 years
Large Electronics and Large Equipment	10-20 years
Computers/Small Electronics/Small Equipment	5 years
Vehicles	5 years
Collection Inventory (excluding art/treasure, below)	10 years
Works of Art, Historical Treasures, Artifacts, etc.	Indefinite (non-depreciable)

Safeguarding Assets

One or more Responsible Person(s) will design, implement, and maintain accounting controls that provide reasonable assurances of the following:

1. **Detailed Records.** Books and records will be kept and maintained with sufficient detail to assure accountability for library-owned assets.
2. **Comparison.** At least every two years, the Library will carry out a full recorded accounting and inventory of assets to be compared against the previous accounting. The Library will take appropriate action with respect to any changes or discrepancies, as determined in the reasonable discretion of the Responsible Person.
3. **Fixed Assets.** Each fixed asset item (including machinery, equipment, vehicles, and furniture, excluding Collection inventory) will be assigned an asset number and identified with a fixed asset tag. A physical inventory of fixed assets will be taken annually on or about June 30, and compared to the most recent physical inventory record.

History

Approved February 2025

Howell Carnegie District Library

HCDL Budget Status Report

Account Summary

For Fiscal: 2026-2027 Period Ending: 07/31/2026

		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	3,974,085.00	3,974,085.00	0.00	0.00	-3,974,085.00	0.00 %
101-000-412.000	DELINQUENT PROPERTY TAXES	0.00	0.00	1,471.16	1,471.16	1,471.16	0.00 %
	SubAccount: 010 - TAXES Total:	**3,974,085.00**	**3,974,085.00**	**1,471.16**	**1,471.16**	**-3,972,613.84**	**0.04%**
SubAccount: 030 - STATE GRANTS							
101-000-540.000	STATE AID	62,958.00	62,958.00	0.00	0.00	-62,958.00	0.00 %
	SubAccount: 030 - STATE GRANTS Total:	**62,958.00**	**62,958.00**	**0.00**	**0.00**	**-62,958.00**	**0.00%**
SubAccount: 040 - CHARGES FOR SERVICES							
101-000-628.000	COPY, PRINTING, FAX	9,000.00	9,000.00	862.40	862.40	-8,137.60	9.58 %
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	300.00	300.00	29.00	29.00	-271.00	9.67 %
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:	**9,560.00**	**9,560.00**	**891.40**	**891.40**	**-8,668.60**	**9.32%**
SubAccount: 050 - FINES & FORFEITS							
101-000-658.000	OVERDUE FEES	200.00	200.00	82.00	82.00	-118.00	41.00 %
101-000-658.004	REPLACEMENT FEES	2,000.00	2,000.00	316.00	316.00	-1,684.00	15.80 %
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**	**398.00**	**398.00**	**-76,802.00**	**0.52%**
SubAccount: 060 - INVESTMENT & INTEREST INCOME							
101-000-665.000	INTEREST INCOME	50,000.00	50,000.00	30,191.93	30,191.93	-19,808.07	60.38 %
	SubAccount: 060 - INVESTMENT & INTEREST INCOME Total:	**50,000.00**	**50,000.00**	**30,191.93**	**30,191.93**	**-19,808.07**	**60.38%**
SubAccount: 070 - OTHER REVENUE & FINANCING SOURCES							
101-000-675.000	MISCELLANEOUS	0.00	0.00	0.50	0.50	0.50	0.00 %
101-000-676.000	REIMBURSEMENTS	2,000.00	2,000.00	0.00	0.00	-2,000.00	0.00 %
	SubAccount: 070 - OTHER REVENUE & FINANCING SOURCES Total:	**2,000.00**	**2,000.00**	**0.50**	**0.50**	**-1,999.50**	**0.03%**
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	649,600.00	649,600.00	0.00	0.00	-649,600.00	0.00 %
	SubAccount: 080 - OTHER FINANCING SOURCES Total:	**699,600.00**	**699,600.00**	**0.00**	**0.00**	**-699,600.00**	**0.00%**
	Revenue Total:	**4,875,403.00**	**4,875,403.00**	**32,952.99**	**32,952.99**	**-4,842,450.01**	**0.68%**
Expense							
SubAccount: 090 - PERSONNEL SERVICES							
101-790-702.000	SALARIES	1,527,204.00	1,527,204.00	92,368.21	92,368.21	1,434,835.79	6.05 %
101-790-716.000	HEALTH INSURANCE	133,815.00	133,815.00	23,327.32	23,327.32	110,487.68	17.43 %
101-790-717.000	LIFE INSURANCE	1,500.00	1,500.00	57.52	57.52	1,442.48	3.83 %
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	10,100.00	10,100.00	576.00	576.00	9,524.00	5.70 %
101-790-719.001	H.S.A.	20,300.00	20,300.00	978.44	978.44	19,321.56	4.82 %
101-790-719.003	PEDIATRIC DENTAL	500.00	500.00	38.92	38.92	461.08	7.78 %
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	116,832.00	116,832.00	7,023.67	7,023.67	109,808.33	6.01 %
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.	139,180.00	139,180.00	15,455.09	15,455.09	123,724.91	11.10 %
	SubAccount: 090 - PERSONNEL SERVICES Total:	**1,987,225.00**	**1,987,225.00**	**139,825.17**	**139,825.17**	**1,847,399.83**	**7.04%**
SubAccount: 100 - LIBRARY SUPPLIES							
101-790-727.000	SUPPLIES	35,000.00	35,000.00	4,379.97	4,379.97	30,620.03	12.51 %
101-790-730.000	POSTAGE	11,000.00	11,000.00	0.00	0.00	11,000.00	0.00 %

		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**	**4,379.97**	**4,379.97**	**42,620.03**	**9.32%**
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	-125.00	-125.00	35,125.00	-0.36 %
101-790-957.002	MEMBERSHIP BOARD & STAFF	4,500.00	4,500.00	775.00	775.00	3,725.00	17.22 %
101-790-960.000	MEL-CAT REPLACEMENTS	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
101-790-963.000	PROPERTY TAXES	20,000.00	20,000.00	15,872.64	15,872.64	4,127.36	79.36 %
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	497.21	497.21	2,502.79	16.57 %
	SubAccount: 120 - OTHER SERVICES & CHARGES Total:	**103,650.00**	**103,650.00**	**17,019.85**	**17,019.85**	**86,630.15**	**16.42%**
SubAccount: 130 - PROFESSIONAL AND CONTRACTUAL SERVICES							
101-790-807.000	AUDIT	7,450.00	7,450.00	0.00	0.00	7,450.00	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	80.10	80.10	29,919.90	0.27 %
101-790-818.003	PERSONNEL SERVICES	60,000.00	60,000.00	0.00	0.00	60,000.00	0.00 %
101-790-819.000	ACCOUNTING SERVICES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
101-790-819.001	PAYROLL SERVICES	10,000.00	10,000.00	1,134.19	1,134.19	8,865.81	11.34 %
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	**114,450.00**	**114,450.00**	**1,214.29**	**1,214.29**	**113,235.71**	**1.06%**
SubAccount: 140 - BUILDING & MAINTENANCE							
101-790-775.000	BUILDING & MAINT SUPPLIES	15,000.00	15,000.00	460.68	460.68	14,539.32	3.07 %
101-790-808.000	BUILDING SECURITY SYSTEM	4,500.00	4,500.00	292.97	292.97	4,207.03	6.51 %
101-790-819.002	GROUNDS MAINTENANCE	55,000.00	55,000.00	0.00	0.00	55,000.00	0.00 %
101-790-920.000	PUBLIC UTILITIES	90,200.00	90,200.00	8,326.47	8,326.47	81,873.53	9.23 %
101-790-958.000	BUILDING MAINTENANCE	95,000.00	95,000.00	10,189.50	10,189.50	84,810.50	10.73 %
101-790-969.000	INSURANCE	49,447.00	49,447.00	0.00	0.00	49,447.00	0.00 %
	SubAccount: 140 - BUILDING & MAINTENANCE Total:	**309,147.00**	**309,147.00**	**19,269.62**	**19,269.62**	**289,877.38**	**6.23%**
SubAccount: 150 - MATERIALS & PROGRAMMING							
101-790-782.000	PERIODICALS	15,000.00	15,000.00	398.01	398.01	14,601.99	2.65 %
101-790-782.001	ELECTRONIC MEDIA	270,920.00	270,920.00	47,887.47	47,887.47	223,032.53	17.68 %
101-790-782.002	CIRCULATING HOTSPOTS	12,000.00	12,000.00	523.52	523.52	11,476.48	4.36 %
101-790-782.003	DATABASES	40,000.00	40,000.00	2,260.44	2,260.44	37,739.56	5.65 %
101-790-782.004	YS PROGRAMMING	46,000.00	46,000.00	4,162.92	4,162.92	41,837.08	9.05 %
101-790-782.005	ADULT PROGRAMMING	25,000.00	25,000.00	986.90	986.90	24,013.10	3.95 %
101-790-782.006	YOUTH DATABASES	22,000.00	22,000.00	0.00	0.00	22,000.00	0.00 %
101-790-782.007	YS E-MEDIA	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00 %
101-790-982.001	ADULT BOOKS - PRINT	58,000.00	58,000.00	7,290.10	7,290.10	50,709.90	12.57 %
101-790-982.002	LIBRARY OF THINGS	7,000.00	7,000.00	920.52	920.52	6,079.48	13.15 %
101-790-982.006	ADULT AV	15,000.00	15,000.00	1,678.81	1,678.81	13,321.19	11.19 %
101-790-982.018	YS BOOKS - PRINT	33,000.00	33,000.00	4,909.00	4,909.00	28,091.00	14.88 %
101-790-982.019	KITS & LOT - YOUTH	17,000.00	17,000.00	66.82	66.82	16,933.18	0.39 %
101-790-982.024	YS AV	8,000.00	8,000.00	131.08	131.08	7,868.92	1.64 %
	SubAccount: 150 - MATERIALS & PROGRAMMING Total:	**576,920.00**	**576,920.00**	**71,215.59**	**71,215.59**	**505,704.41**	**12.34%**
SubAccount: 160 - INFORMATION TECHNOLOGY							
101-790-780.000	TECH SUPPLIES	4,500.00	4,500.00	393.98	393.98	4,106.02	8.76 %
101-790-781.000	TECHNOLOGY: HARDWARE/EQUIP	17,600.00	17,600.00	0.00	0.00	17,600.00	0.00 %
101-790-850.000	COMMUNICATIONS	12,700.00	12,700.00	0.00	0.00	12,700.00	0.00 %
101-790-850.002	NON CIRCULATING HOTSPOTS	3,000.00	3,000.00	55.26	55.26	2,944.74	1.84 %
101-790-932.000	AUTOMATED SYSTEM MAINT	187,171.00	187,171.00	11,590.71	11,590.71	175,580.29	6.19 %
101-790-934.000	EQUIPMENT MAINTENANCE	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
101-790-972.000	CAPITAL TECHNOLOGY PURCHASES	132,000.00	132,000.00	15,844.38	15,844.38	116,155.62	12.00 %
	SubAccount: 160 - INFORMATION TECHNOLOGY Total:	**358,971.00**	**358,971.00**	**27,884.33**	**27,884.33**	**331,086.67**	**7.77%**
SubAccount: 170 - CAPITAL OUTLAY							
101-790-971.000	CAPITAL IMPROVEMENT PROJECTS	500,000.00	500,000.00	3,500.00	3,500.00	496,500.00	0.70 %
	SubAccount: 170 - CAPITAL OUTLAY Total:	**500,000.00**	**500,000.00**	**3,500.00**	**3,500.00**	**496,500.00**	**0.70%**
SubAccount: 180 - OTHER LIBRARY FINANCING & SPECIAL ITEMS							
101-790-995.000	TRANSFER OUT	222,050.00	222,050.00	0.00	0.00	222,050.00	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	455,990.00	455,990.00	0.00	0.00	455,990.00	0.00 %
	SubAccount: 180 - OTHER LIBRARY FINANCING & SPECIAL ITEMS T	**878,040.00**	**878,040.00**	**0.00**	**0.00**	**878,040.00**	**0.00%**
	Expense Total:	**4,875,403.00**	**4,875,403.00**	**284,308.82**	**284,308.82**	**4,591,094.18**	**5.83%**
	Total Revenues	**4,875,403.00**	**4,875,403.00**	**32,952.99**	**32,952.99**	**-4,842,450.01**	**0.68%**
	Fund: 101 - General Fund Surplus (Deficit):	**0.00**	**0.00**	**-251,355.83**	**-251,355.83**	**-251,355.83**	**0.00%**
Fund: 272 - Special Revenue							
Revenue							
SubAccount: 060 - INVESTMENT & INTEREST INCOME							
272-000-665.000	INTEREST	1,000.00	1,000.00	3,231.98	3,231.98	2,231.98	323.20 %
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**	**3,231.98**	**3,231.98**	**2,131.98**	**293.82%**
SubAccount: 070 - OTHER REVENUE & FINANCING SOURCES							
272-000-674.000	DONATIONS/FUNDRAISING	25,000.00	25,000.00	675.75	675.75	-24,324.25	2.70 %
272-000-674.387	ARCHIVES DONATIONS	2,500.00	2,500.00	0.00	0.00	-2,500.00	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	8,500.00	8,500.00	0.00	0.00	-8,500.00	0.00 %
272-000-675.017	FRIENDS MERCHANDISE SALES	2,000.00	2,000.00	161.14	161.14	-1,838.86	8.06 %
	SubAccount: 070 - OTHER REVENUE & FINANCING SOURCES Total:	**44,000.00**	**44,000.00**	**836.89**	**836.89**	**-43,163.11**	**1.90%**
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:	**62,100.00**	**62,100.00**	**4,068.87**	**4,068.87**	**-58,031.13**	**6.55%**
Expense							
SubAccount: 100 - LIBRARY SUPPLIES							
272-790-760.000	GENERAL DONATION PURCHASES	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
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**	**0.00**	**0.00**	**36,000.00**	**0.00%**
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.	8,500.00	8,500.00	75.00	75.00	8,425.00	0.88 %
272-790-762.000	FAMILY PLACE EXPENDITURES	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %

		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:	**12,500.00**	**12,500.00**	**75.00**	**75.00**	**12,425.00**	**0.60%**
	Expense Total:	**55,600.00**	**55,600.00**	**75.00**	**75.00**	**55,525.00**	**0.13%**
	Total Revenues	**62,100.00**	**62,100.00**	**4,068.87**	**4,068.87**	**-58,031.13**	**6.55%**
	Fund: 272 - Special Revenue Surplus (Deficit):	**6,500.00**	**6,500.00**	**3,993.87**	**3,993.87**	**-2,506.13**	**61.44%**
Fund: 371 - Debt Service Fund							
Revenue							
SubAccount: 080 - OTHER FINANCING SOURCES							
371-000-699.000	TRANSFER IN	222,050.00	222,050.00	0.00	0.00	-222,050.00	0.00 %
	SubAccount: 080 - OTHER FINANCING SOURCES Total:	**222,050.00**	**222,050.00**	**0.00**	**0.00**	**-222,050.00**	**0.00%**
	Revenue Total:	**222,050.00**	**222,050.00**	**0.00**	**0.00**	**-222,050.00**	**0.00%**
Expense							
SubAccount: 000 - N/A							
371-790-991.000	PRINCIPLE ON BONDS	180,000.00	180,000.00	0.00	0.00	180,000.00	0.00 %
371-790-993.000	INTEREST ON BONDS	41,550.00	41,550.00	0.00	0.00	41,550.00	0.00 %
	SubAccount: 000 - N/A Total:	**221,550.00**	**221,550.00**	**0.00**	**0.00**	**221,550.00**	**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:	**222,050.00**	**222,050.00**	**0.00**	**0.00**	**222,050.00**	**0.00%**
	Total Revenues	**222,050.00**	**222,050.00**	**0.00**	**0.00**	**-222,050.00**	**0.00%**
	Fund: 371 - Debt Service Fund Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Report Surplus (Deficit):	**6,500.00**	**6,500.00**	**-247,361.96**	**-247,361.96**	**-253,861.96**	**-3,805.57%**

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	3,974,085.00	3,974,085.00	1,471.16	1,471.16	-3,972,613.84	0.04%
030 - STATE GRANTS	62,958.00	62,958.00	0.00	0.00	-62,958.00	0.00%
040 - CHARGES FOR SERVICES	9,560.00	9,560.00	891.40	891.40	-8,668.60	9.32%
050 - FINES & FORFEITS	77,200.00	77,200.00	398.00	398.00	-76,802.00	0.52%
060 - INVESTMENT & INTEREST INCOME	50,000.00	50,000.00	30,191.93	30,191.93	-19,808.07	60.38%
070 - OTHER REVENUE & FINANCING SOURCES	2,000.00	2,000.00	0.50	0.50	-1,999.50	0.03%
080 - OTHER FINANCING SOURCES	699,600.00	699,600.00	0.00	0.00	-699,600.00	0.00%
Revenue Total:	**4,875,403.00**	**4,875,403.00**	**32,952.99**	**32,952.99**	**-4,842,450.01**	**0.68%**
Expense						
090 - PERSONNEL SERVICES	1,987,225.00	1,987,225.00	139,825.17	139,825.17	1,847,399.83	7.04%
100 - LIBRARY SUPPLIES	47,000.00	47,000.00	4,379.97	4,379.97	42,620.03	9.32%
120 - OTHER SERVICES & CHARGES	103,650.00	103,650.00	17,019.85	17,019.85	86,630.15	16.42%
130 - PROFESSIONAL AND CONTRACTUAL SERVICES	114,450.00	114,450.00	1,214.29	1,214.29	113,235.71	1.06%
140 - BUILDING & MAINTENANCE	309,147.00	309,147.00	19,269.62	19,269.62	289,877.38	6.23%
150 - MATERIALS & PROGRAMMING	576,920.00	576,920.00	71,215.59	71,215.59	505,704.41	12.34%
160 - INFORMATION TECHNOLOGY	358,971.00	358,971.00	27,884.33	27,884.33	331,086.67	7.77%
170 - CAPITAL OUTLAY	500,000.00	500,000.00	3,500.00	3,500.00	496,500.00	0.70%
180 - OTHER LIBRARY FINANCING & SPECIAL ITEMS	878,040.00	878,040.00	0.00	0.00	878,040.00	0.00%
Expense Total:	**4,875,403.00**	**4,875,403.00**	**284,308.82**	**284,308.82**	**4,591,094.18**	**5.83%**
Total Revenues	**4,875,403.00**	**4,875,403.00**	**32,952.99**	**32,952.99**	**-4,842,450.01**	**0.68%**
Total Expenses	**4,875,403.00**	**4,875,403.00**	**284,308.82**	**284,308.82**	**4,591,094.18**	**5.83%**
Fund: 101 - General Fund Surplus (Deficit):	**0.00**	**0.00**	**-251,355.83**	**-251,355.83**	**-251,355.83**	**0.00%**
Fund: 272 - Special Revenue						
Revenue						
060 - INVESTMENT & INTEREST INCOME	1,100.00	1,100.00	3,231.98	3,231.98	2,131.98	293.82%
070 - OTHER REVENUE & FINANCING SOURCES	44,000.00	44,000.00	836.89	836.89	-43,163.11	1.90%
080 - OTHER FINANCING SOURCES	17,000.00	17,000.00	0.00	0.00	-17,000.00	0.00%
Revenue Total:	**62,100.00**	**62,100.00**	**4,068.87**	**4,068.87**	**-58,031.13**	**6.55%**
Expense						
100 - LIBRARY SUPPLIES	36,000.00	36,000.00	0.00	0.00	36,000.00	0.00%
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	12,500.00	12,500.00	75.00	75.00	12,425.00	0.60%
Expense Total:	**55,600.00**	**55,600.00**	**75.00**	**75.00**	**55,525.00**	**0.13%**
Total Revenues	**62,100.00**	**62,100.00**	**4,068.87**	**4,068.87**	**-58,031.13**	**6.55%**
Total Expenses	**55,600.00**	**55,600.00**	**75.00**	**75.00**	**55,525.00**	**0.13%**
Fund: 272 - Special Revenue Surplus (Deficit):	**6,500.00**	**6,500.00**	**3,993.87**	**3,993.87**	**-2,506.13**	**61.44%**
Fund: 371 - Debt Service Fund						
Revenue						
080 - OTHER FINANCING SOURCES	222,050.00	222,050.00	0.00	0.00	-222,050.00	0.00%
Revenue Total:	**222,050.00**	**222,050.00**	**0.00**	**0.00**	**-222,050.00**	**0.00%**
Expense						
000 - N/A	221,550.00	221,550.00	0.00	0.00	221,550.00	0.00%
120 - OTHER SERVICES & CHARGES	500.00	500.00	0.00	0.00	500.00	0.00%
Expense Total:	**222,050.00**	**222,050.00**	**0.00**	**0.00**	**222,050.00**	**0.00%**
Total Revenues	**222,050.00**	**222,050.00**	**0.00**	**0.00**	**-222,050.00**	**0.00%**
Total Expenses	**222,050.00**	**222,050.00**	**0.00**	**0.00**	**222,050.00**	**0.00%**
Fund: 371 - Debt Service Fund Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Report Surplus (Deficit):	**6,500.00**	**6,500.00**	**-247,361.96**	**-247,361.96**	**-253,861.96**	**-3,805.57%**

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
101 - General Fund	0.00	0.00	-251,355.83	-251,355.83	-251,355.83
272 - Special Revenue	6,500.00	6,500.00	3,993.87	3,993.87	-2,506.13
371 - Debt Service Fund	0.00	0.00	0.00	0.00	0.00
Report Surplus (Deficit):	**6,500.00**	**6,500.00**	**-247,361.96**	**-247,361.96**	**-253,861.96**

Howell Carnegie District Library

HCDL Balance Sheet

Account Summary

As Of 07/31/2026

Account	Name	Balance	
Fund: 101 - General Fund			
Assets			
101-000-001.000	CASH - CHECKING.	119,507.35	
101-000-001.002	CASH -CREDIT CHECKING	2,921.44	
101-000-002.000	BANK OF ANN ARBOR MONEY MARKET	6,977,521.38	
101-000-002.001	COMERICA MMKT	0.00	
101-000-002.002	COMERICA MMKT - CAPITAL RESERVE	0.00	
101-000-002.003	COMERICA - TECHNOLOGY RESERVE	0.00	
101-000-002.004	BANK OF ANN ARBOR MMKT-TECHNOLO(	137,792.77	
101-000-004.000	PETTY CASH	225.00	
101-000-004.001	CASH ON HAND	0.00	
101-000-007.000	CASH-PAYROLL CHECKING	510.00	
101-000-017.000	MI CLASS - GENERAL	775,993.08	
101-000-018.000	MI CLASS - CAPITAL RESERVE	446,266.96	
101-000-019.000	MI CLASS - TECHNOLOGY RESERVE	107,457.43	
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	971.16	
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	157,796.89	
101-000-123.001	PREPAID EXPENSE - CONTROL.NET	11,624.00	
101-000-159.000	SUBSCRIPTION ASSETS	273,324.74	
101-000-160.000	ACC AMTZ - SUBSCRIPTION ASSETS	-92,037.45	
	Total Assets:	**8,919,874.75**	**8,919,874.75**
Liability			
101-000-202.000	ACCOUNTS PAYABLE	9,906.46	
101-000-209.000	ACCRUED EXPENSES	25,558.80	
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	
101-000-231.001	AFLAC PAYABLE	0.00	
101-000-231.002	EMPLOYEE H.S.A. PAYABLE	303.44	
101-000-231.003	457 PAYABLE	0.00	
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	181,151.11	
	Total Liability:	**216,919.81**	
Equity			

Account	Name	Balance	
101-000-380.000	RESERVE - CAPITAL EXPENDITURE	3,169,917.35	
101-000-381.000	SICK/VACATION/RETIREMENT RESERVE	214,798.39	
101-000-382.000	TECHNOLOGY RESERVE	182,038.44	
101-000-390.000	FUND BALANCE	5,388,149.45	
101-000-390.001	FUND BALANCE - GASB 34	-592.86	
	Total Beginning Equity:	**8,954,310.77**	
Total Revenue		32,952.99	
Total Expense		284,308.82	
Revenues Over/Under Expenses		**-251,355.83**	
	Total Equity and Current Surplus (Deficit):	**8,702,954.94**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**8,919,874.75**

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 FURNISHIN(	0.00	
155-000-084.000	DUE FROM NON-EXPENDABLE	0.00	
155-000-184.000	BENEFICIAL INT IN ASSETS CFSEM	672,492.97	
155-000-184.001	BEN INT IN ASSETS-SONG LINE	54,967.93	
155-000-184.002	BEN INT IN ASSETS-ROSS	29,651.42	
	Total Assets:	**757,112.32**	**757,112.32**
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	54,967.93	
155-000-376.000	FUND BALANCE - J. ROSS	29,651.42	
155-000-390.000	FUND BALANCE	672,492.97	
155-000-391.000	FUND BALANCE - EXPENDABLE	0.00	
155-100-391.000	FUND BALANCE - EXPENDABLE	0.00	
	Total Beginning Equity:	**757,112.32**	
Total Revenue		0.00	
Total Expense		0.00	
Revenues Over/Under Expenses		**0.00**	
	Total Equity and Current Surplus (Deficit):	**757,112.32**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**757,112.32**

Account	Name	Balance	
Fund: 272 - Special Revenue			
Assets			
272-000-001.000	CASH	24,095.94	
272-000-001.001	BANK OF ANN ARBOR CHECKING	5,000.00	
272-000-001.002	CASH - CREDIT CHECKING	165.65	
272-000-002.000	BANK OF ANN ARBOR MONEY MARKET	613,404.27	
272-000-017.000	MI CLASS ACCOUNT	351,572.40	
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 FURNISHIN(	0.00	
272-000-084.000	DUE FROM OTHER FUNDS	0.00	
	Total Assets:	**994,238.26**	**994,238.26**
Liability			
272-000-202.000	ACCOUNTS PAYABLE	870.00	
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:	**870.00**	
Equity			
272-000-386.000	TERRY RESERVE	549,508.36	
272-000-387.000	ARCHIVES FUND BALANCE	102,955.79	
272-000-390.000	FUND BALANCE	336,910.24	
	Total Beginning Equity:	**989,374.39**	
Total Revenue		4,068.87	
Total Expense		75.00	
Revenues Over/Under Expenses		**3,993.87**	
	Total Equity and Current Surplus (Deficit):	**993,368.26**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**994,238.26**

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 FURNISHIN(	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	3,462.50	
371-000-300.000	BONDS PAYABLE	1,385,000.00	
	Total Liability:	**1,388,462.50**	
Equity			
371-000-390.000	FUND BALANCE	0.00	
371-000-390.001	FUND BALANCE - EXPENDABLE	-1,388,462.50	
	Total Beginning Equity:	**-1,388,462.50**	
Total Revenue		0.00	
Total Expense		0.00	
Revenues Over/Under Expenses		**0.00**	
	Total Equity and Current Surplus (Deficit):	**-1,388,462.50**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**0.00**

Howell Carnegie District Library

June 2026 Treasurer's Report

Detail

Date Range: 06/01/2026 - 06/30/2026

Account	Name	Beginning Cash Balance	Net Change	Ending Balance
101 - General Fund				
101-000-001.000	CASH - CHECKING.	89,244.69	30,262.66	119,507.35
101-000-001.002	CASH -CREDIT CHECKING	2,462.26	459.18	2,921.44
101-000-002.000	BOAA MONEY MARKET	7,164,870.78	(187,349.40)	6,977,521.38
101-000-002.001	COMERICA MMKT	-	-	-
101-000-002.002	COMERICA MMKT - CAPITAL RESERVE	-	-	-
101-000-002.003	COMERICA - TECHNOLOGY RESERVE	-	-	-
101-000-002.004	FNB MMKT-TECHNOLOGY	137,792.77	-	137,792.77
101-000-007.000	CASH-PAYROLL CHECKING	51,061.46	(50,551.46)	510.00
101-000-017.000	MI CLASS - GENERAL	773,532.55	2,460.53	775,993.08
101-000-018.000	MI CLASS - CAPITAL RESERVE	444,837.86	1,429.10	446,266.96
101-000-019.000	MI CLASS - TECHNOLOGY RESERVE	107,115.46	341.97	107,457.43
Fund 101 - General Fund Total:		**$ 8,770,917.83**	**$ (202,947.42)**	**$ 8,567,970.41**
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	24,211.02	(115.08)	24,095.94
272-000-001.001	BOAA CHECKING	5,000.00	-	5,000.00
272-000-001.002	CASH - CREDIT CHECKING	98.51	67.14	165.65
272-000-002.000	BOAA MONEY MARKET	611,291.11	2,113.16	613,404.27
272-000-017.000	MI CLASS	350,453.58	1,118.82	351,572.40
Fund 272 - Special Revenue Total:		**$ 991,054.22**	**$ 3,184.04**	**$ 994,238.26**
371 - Debt Service Fund				
Beginning Cash Balance				
371-000-001.000	CASH	-	-	-
Fund 371 - Debt Service Fund Total:		**-**	**-**	**-**
Grand Total		**9,761,972.05**	**(199,763.38)**	**9,562,208.67**

Howell Carnegie District Library Board of Trustees
Director's Report for August 11, 2026

Reminder: The meeting will be held in the Colbert Room because the Friends are setting up for the Melonfest Book Sale in the Meabon Room.

BOARD MEETING 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.

NEW BUSINESS

- Closed Session with Library's Attorney

  Motion to enter closed session under MCL 15.268(e) to consult with the Library's Attorney regarding trial or settlement strategy in connection with pending litigation in Howell Carnegie District Library v City of Howell, Michigan Tax Tribunal Docket Number 24-003163, for the reason that an open meeting would have a detrimental financial effect on the litigation or settlement position of the Library.

  Thomas K. Dillon, Attorney, Foster Swift Collins & Smith PC, will be in attendance to review the status of the Michigan Tax Tribunal case and discuss strategies going forward.

CONSENT AGENDA:
I move to approve the consent agenda.

A. Board of Trustees Meeting Minutes from July 14, 2026
B. Bills & Payrolls
C. Annual Resolution
   Resolution 26-17 Resolution to Authorize Operating Millage for 2026
D. Board Training Topics
E. Board of Trustees Standing Committees 2026-2027
F. Update Policy
   Capital Asset Policy

Note - the update to the Capital Asset Policy did not go to the Policy Committee. The update adds the following:

If a group of individual items is related to one large project, these may be capitalized as one item if the total meets or exceeds the threshold.

This language was in previous versions and is being added back into the policy on the recommendation of the auditors.

FINANCE:

1. July 2026 penal fines total $54,887.38. The penal fine collection year runs July-June. Collection for July 2026 is 82% higher than July 2025. For context, July 2025 was down 25% compared to July 2024.
2. The library received $153,685.30 in distributions from penal fines collected July 2025-June 2026.
3. The monthly budgetary status report and balance sheet are attached.
4. Treasurer's Report

COMMITTEE REPORTS - None

ACTION ITEMS

UNFINISHED BUSINESS: None

NEW BUSINESS:

- Request for a Purchase Agreement with ThermalNetics for a Preventative Maintenance Contract for the outdoor units and the VRVs.

  I move to approve a purchase agreement with ThermalNetics for preventative maintenance in the amount of $$.

  The proposal from ThermalNetics offers two options:

  Full Comprehensive - The agreement price is $17,776.09 per year, payable in advance in installments of $1,481.34 per month beginning on the effective date of 9/1/2026 through 8/31/2029.

  > Comprehensive – this covers any repairs, service calls, and parts needed – no added cost outside of the maintenance other than if replacement is needed, but this should not be an issue. Four filter changes per year and indoor inspections with two outdoor inspections and coil cleaning on all outdoor units.

  Standard Maintenance -
  The agreement price is $7,985.00 per year, payable in advance in installments of $665.42 per month beginning on the effective date of 9/1/2026 through 8/31/2029.

  > Preventative (standard) Maintenance – this would only include the four filter changes per year and indoor inspections, with two outdoor inspections and coil cleaning on all outdoor units. All repairs would be out of pocket.

  I am recommending the Full Comprehensive coverage at $17,776.09 per year:
  - All service calls are covered
  - A 10-year parts-only warranty covers the outdoor units. Comprehensive coverage will cover all labor and materials, including refrigerant.
  - Emergency service pushes the library to the front of the line.

  The proposal is written as a 3-year contract, but the library has the option to cancel after one year.

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.

- 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.

- Review process for Library Director's Performance Appraisal

  Discussion at the meeting.

- Service Spotlight

IN-SERVICE TRAINING: Board Orientation - Part 2

MISCELLANEOUS FOLLOW-UPS AND UPDATES:

- Nothing to report this month

LIBRARY EVENTS:

- **Melonfest @ your library**

  Join your Howell Carnegie Library for the following activities to celebrate Howell's 2026 Melon Festival with the following free activities:

  - Build, explore, and play with "Big Blue Blocks" on the library lawn from 10 am to 3:30 pm.
  - Sing, clap, and move along to family-friendly concerts with the Music Lady, Beverly Meyer, at three times so that you can choose the most convenient: 11-11:30 am, 12-12:30 pm, or 1-1:30 pm.
  - Make a STEM project, try driving a robot, & learn about Howell robotics for grades K-12 with teams KILTS & KAOS from 10 am to 2 pm.
  - Capture Melonfest memories at our selfie station with fun props, located in the Reference area from 10 am to 3 pm.
  - Get artistic and create a unique postcard by mixing and matching library-themed designs on the library lawn from 10 am to 3 pm.

- **Friends of the Library Melonfest Book Sale**
  - Thursday, Aug 13, 4:00 pm-7:00 pm Friends of the Library Members Only
  - Friday, Aug 14, 9:00 am - 4:00 pm
  - Saturday, Aug 15, 9:00 am-4:00 pm

    - Sunday, Aug 16, 12:00 pm-4:00 pm
    - Monday, Aug 17, 9:00 am-5:00 pm Bag Sale

- **Youth Services (family, children, and teens)** calendar of events.

- **Reference or Adult Programming** calendar of events.

COMMUNITY ENGAGEMENT:

- Youth Services staff will be out in full force at the upcoming school open houses.
- The library is serving as an emergency evacuation site for the events on the west end of town on Saturday and Sunday of Melonfest.

TRUSTEE NOTEBOOK:

Updates:

- Board Information - Board Roster and Board Meeting Topics Calendar
- Policies and Procedures - Authorities - Annual Resolutions normally in July - Purchasing, Transfers by bookkeeper and use of credit card

Holly Ward Lamb 8/7/26

2027 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 the three areas of focus: Community Connection, Optimizing Library Spaces and Evolve Capacity.
- [ ] 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?

Annual Performance Appraisal of the Library Director Procedure: 2026-2027

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 reviewed and updated as needed in the spring of 2027.

3. At the April 2027 board meeting, board members will review the 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 2027 board meeting, the board comes to consensus on the performance scores and written comments from the board as a whole.

5. After the May 2027 Board meeting and before the end of June 2027, the board president and potentially 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.