

*Willard Public Library
Board of Trustees
Meeting Agenda
November 16, 2016
5:00 p.m.
Library Meeting Room*

- I. Approval of Minutes* (pg. 1)*
- II. Public Comment*
- III. Financial Report*
 - Approval of Expenditures* (pg. 4)*
 - Budget Amendment* (pg. 11)*
 - Summer Property Tax Resolution* (pg. 14)*
- IV. Reports & Recommendations*
 - P.A. 152 Compliance Resolution* (pg. 15)*
 - Personnel Update (pg. 16)*
- V. Comments by Trustees*
- VI. Adjourn*

*Action items are indicated by an **

WILLARD PUBLIC LIBRARY BOARD OF TRUSTEES

October 19, 2016

Willard Library Meeting Room

BOARD OF TRUSTEES

Jim Keefer, Kathy Baker, & Michelle Herzing

ADMINISTRATION

Leah Dodd, Director

Cathy Lucas, Assistant Director

Chris Hollenbeck, Business Manager

Bridget Banks, Administrative Assistant

GUESTS

Tom Cole III, Partner, Plante & Moran

Corey VanDyke, Auditor, Plante & Moran

David Mulder, Auditor, Plante & Moran

MINUTES

The Meeting was called to order by Jim Keefer at 5:00 p.m.

APPROVAL OF MINUTES

Michelle Herzing moved, with a second from Kathy Baker, to approve the minutes of the Board Meeting of September 21, 2016.

Motion approved 3 - 0

PUBLIC COMMENT

There was no public comment.

FINANCIAL REPORT

Leah Dodd presented the financial report. She indicated that both the Revenue and Expenditures were similar to October 2015. She reviewed the Special Revenue Funds and stated that the Library received a \$20,000 gift from the family of Lewis and Mildred Chadderdon to be placed in the Owen Endowment Fund.

It was moved by Kathy Baker and supported by Michelle Herzing to approve the Library expenditures as presented for September 2016.

Motion approved 3 - 0

Tom Cole, Corey VanDyke, and David Mulder from Plante & Moran presented the Audit for the fiscal year ending June 30, 2016. Tom Cole explained that the audit findings indicated an unqualified opinion, the highest form of assurance that there were no material weaknesses or deficiencies detected during the audit process.

Corey Van Dyke stated that all transactions were recorded and no adjustments were made by Plante & Moran. He stated that this is the second year with the new pension reporting standards under GASB 68. He indicated that the Library had a healthy fund balance. There were no overages in budget to actuals and the Library ended with a net change in the Fund Balance of \$81,000.

David Mulder reviewed the financial graphs. Revenue showed a 2.7% increase and expenses showed a .6% decrease over last year. Expenditures showed a slight increase in material purchases, and the percentage of the budget spent on materials, 19.2%, remains higher than the Class VI library average of 11.4% on materials.

Declining property values are beginning to rebound. The General Fund revenue comparison shows revenue approximately the same as the revenue in 2012. Expenditures have decreased by approximately \$375,000 over

the same period to minimize use of the Fund Balance. Expenditures are monitored and adjusted on a yearly basis to align with changes in revenue.

The Comparison of 2015 Library Circulation indicates Willard Library circulates an average of 12.1 items per individual compared to the Class VI average of 9.6 items per individual, indicating that Willard Library is used more often than other Class VI libraries.

Tom Cole stated that the Library's finances have been consistent over the last five years and the Library has done a great job managing expenses.

Jim Keefer thanked Tom Cole, Corey VanDyke, and David Mulder for completing the Library's audit. He also thanked Christine Hollenbeck and Kelly Frazier for their assistance in preparing for the audit.

Leah Dodd stated that MERS changed their assumptions within the last year increasing the Library's unfunded pension liability. She asked Tom Cole whether the Library should increase contributions to fund the increased pension liability. The funded pension liability has decreased from 86% to 82% due to the changed MERS assumptions. Tom Cole stated that he is not recommending increased contributions at this time.

It was moved by Michelle Herzing and supported by Kathy Baker to approve the 2015-2016 Audit as presented.

Motion approved 3 - 0

Leah Dodd stated that the Library had received a letter from the State indicating that the Library's expenditures have exceeded revenues in the last three years and requesting a corrective action plan, despite increase in the fund balance this past year. The Library will file a response tomorrow that total revenue has stayed relatively consistent, while expenses continue to increase with inflation. The Library monitors this on a regular basis through the internal budgeting process. The Library has a healthy fund balance and will continue to control costs. Tom Cole stated that the State is becoming much more active in municipal units to ensure funds are spent appropriately. He indicated that the letter from the State was not a concern and was triggered automatically.

REPORTS & RECOMMENDATIONS

The Policy Regarding Access to the Internet Through the Library was reviewed by the Board at the last meeting. This change is in response to new requirements for e-rate funding. There were no additional comments or revisions from the Board.

Michelle Herzing moved, with a second from Kathy Baker, to approve the revised policy as presented.

Motion approved 3 - 0

Leah Dodd stated that the Willard Library television commercials have begun to air.

Leah Dodd presented the First Quarter 2016/2017 Usage Statistics. Willard Library and the Helen Warner Branch experienced declines of 11% and 8% respectively in the circulation of physical items over the previous year, but the E-Branch increased 49%. Combined, these three locations were down 4% overall. The people counter declined by only 1% and has remained steady. Programs continue to be well attended.

The Fresh Start Amnesty Week was a success. The Library matched \$4,600 in fines and reactivated 70 guest accounts. Since many of guests whose accounts are blocked by fines may have stopped using the Library, the Library will mail notification to these guests prior to the next amnesty program.

Leah Dodd presented Personnel updates. She stated that Chris Hollenbeck is retiring on December 31 and Sharon Kobs retired yesterday. Chris joined the Library in 1995 as the Business Manager and has overseen 22

perfect audits. Sharon joined the Library 23 years ago and has been the Circulation Department Head and involved in Children's programming. The Library and its guests will miss both Chris and Sharon. The Library will utilize Plante & Moran to administer an assessment for candidates seeking the Director of Finance position.

Leah Dodd stated that the downtown building is sealed and the outside work completed. The Library is currently exploring external building signage options.

COMMENTS BY TRUSTEES

There were no additional comments by Trustees.

ADJOURNED

The meeting was adjourned at 5:50 p.m.

Kathleen Baker
KATHLEEN BAKER
Willard Public Library
Board of Trustees

WILLARD PUBLIC LIBRARY
 STATEMENT OF REVENUE AND EXPENDITURES
 REVENUE

October 2016

	BUDGET	2016/17 YTD	% YTD	ANTICIPATED	2015/16 YTD
Taxes	4,304,511	2,571,398	59.74%	1,733,113	2,866,081
Casino PILT Disbursement	150,000	0	0.00%	150,000	0
State Sources	514,015	29,549	5.75%	484,466	26,685
Penal Fines	250,000	63,555	25.42%	186,445	61,224
Fees and Book Fines	145,000	45,002	31.04%	99,998	44,364
Local Contributions & Contracts	95,000	51,670	54.39%	43,330	54,795
Transfer to GF from Kellogg SRF	25,000	0	0.00%	25,000	0
Transfer to GF from Capital Improvement Fund	75,000	75,000	100.00%	0	0
TOTAL	5,558,526	2,836,174	51.02%	2,722,352	3,053,149

EXPENDITURES

	BUDGET	2016/17 YTD	% YTD	AVAILABLE	2015/16 YTD
Total Expenditures	5,822,240	2,023,843	34.76%	3,798,397	2,116,970

REVENUE OVER EXPENDITURES

812,331

VARIANCES (+/-) Current in Bold

WILLARD PUBLIC LIBRARY
STATEMENT OF REVENUE AND EXPENDITURES

October 2016

EXPENDITURES

	BUDGET	2016/17 YTD	% YTD	AVAILABLE	2015/16 YTD
Capital Expenditures	117,000	29,717	25.40%	87,283	31,098
Program Sys-Av, Books & Periodicals	1,086,460	478,496	44.04%	607,964	500,702
Personnel	3,305,069	1,070,379	32.39%	2,234,690	1,151,183
Office Supplies	84,000	23,866	28.41%	60,134	25,636
Repairs & Maintenance Supplies	34,000	7,638	22.46%	26,362	2,886
Purchased Services	521,000	184,110	35.34%	336,890	171,455
Communications	144,000	25,700	17.85%	118,300	33,467
Insurance	21,711	21,711	100.00%	0	22,043
Public Utilities	199,000	15,396	7.74%	183,604	15,975
Repairs & Maintenance Services (1)	310,000	166,830	53.82%	143,170	89,554
TOTAL	5,822,240	2,023,843	34.76%	3,798,397	2,043,999

VARIANCES (+/-) Current in Bold

1. Main Library Building Restoration

WILLARD PUBLIC LIBRARY

SUMMARY OF DISBURSEMENTS OCTOBER 2016

GENERAL FUND DISBURSEMENTS

Expenditures by check	322,201.66
<i>ELECTRONIC PAYMENTS (ACH)</i>	
Net payroll transfer	117,829.54
FICA & Federal withholding tax	42,097.74
State withholding tax	6,060.00
MERS Retirement System	14,294.87
MPSERS Retirement System	6,197.59
MPSERS UAAL RATE STABILIZATION	0.00
OMNI (403 (b) 3rd party administrator)	2,730.00
BASIC (125 Plan 3rd party administrator)	2,117.75
PNC BANK (credit card)	3,531.19
MESSA	57,128.16
Unum Life Insurance	330.49
Total Disbursements	574,518.99

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WL MONTHLY CHECK REGISTER

Date: Monday, October 31, 2016
Time: 1:00:43 PM

Date Range? 2016-10-01 and 2016-10-31
Void CK# are:

WILLARD PUBLIC LIBRARY CHECKS
October 2016

Check Number	Check Date	Vendor Name	Check Amount
047266	10/3/2016	KRISTINE ADAMS	\$795.00
047267	10/3/2016	GE CAPITAL RETAIL BANK/AMAZON INC	\$1,130.37
047268	10/3/2016	ALLEGRA PRNT & IMAGING INC.	\$580.93
047269	10/3/2016	AIRWAY OXYGEN INC	\$1,160.00
047270	10/3/2016	PETTY CASH BRIDGET BANKS	\$110.90
047271	10/3/2016	MICHIGAN.COM	\$198.00
047272	10/3/2016	BARNES & NOBLE INC	\$321.63
047273	10/3/2016	OFFICE DEPOT INC	\$3.78
047274	10/3/2016	BASIC	\$155.00
047275	10/3/2016	BESCO WATER TREATMENT INC	\$305.75
047276	10/3/2016	BOOKS IN COMMON INC	\$2,500.00
047277	10/3/2016	BORNOR RESTORATION INC	\$42,000.00
047278	10/3/2016	CALHOUN COUNTY TREASURER	\$54.67
047279	10/3/2016	CONSUMERS ENERGY INC	\$3,031.03
047280	10/3/2016	CBS DISTRIBUTION INC DBA PERMACARD	\$104.82
047281	10/3/2016	CITY OF BATTLE CREEK CITY TREASURER	\$722.57
047282	10/3/2016	DEMCO INC	\$49.20
047283	10/3/2016	EMERY-PRATT INC	\$285.00
047284	10/3/2016	MISDU	\$120.10
047285	10/3/2016	GORDON FOOD SERVICE PAYMENT PROCESSING CT	\$63.05
047286	10/3/2016	FUEL MANAGMENT SYSTEM INC	\$35.90
047287	10/3/2016	ANNE J HACKER, PHD	\$25.00
047288	10/3/2016	AMY HAIMERL	\$200.00
047289	10/3/2016	KNIGHTWATCH INC	\$317.55
047290	10/3/2016	KENT RECORD MANAGEMENT INC-MUSKEGON	\$127.80
047291	10/3/2016	MIDWEST COLLABORATIVE FOR LIBRARY SERVICES INC	\$50.00
047292	10/3/2016	MI MUNICIPAL LEAGUE	\$175.00
047293	10/3/2016	SCHINDLER ELEVATOR SER INC	\$3,604.95
047294	10/3/2016	MORNINGSTAR	\$1,187.00
047295	10/3/2016	MTI COMMUNICATIONS	\$1,857.20
047296	10/3/2016	REIMBURSEMENT	\$200.73
047297	10/3/2016	NEW NUEVA OPINION JESUS GRILLO	\$192.00
047298	10/3/2016	OVERDRIVE INC	\$123.99
047299	10/3/2016	RESEARCH TECH INTERNATIONAL COMPANY INC	\$110.75
047300	10/3/2016	RECORDED BOOKS LLC ZINIO	\$963.70
047301	10/3/2016	RAINART PRODUCTIONS INC	\$5,600.00
047302	10/3/2016	BLUE OX CREDIT UNION ATTN; BONNIE MARIO	\$641.10
047303	10/3/2016	SCHWEITZER INC	\$6,520.44
047304	10/3/2016	SLOCUM ASSOCIATES INC	\$140.00
047305	10/3/2016	U S POSTMASTER	\$200.00
047306	10/3/2016	VARNUM RIDDERING SCHMIDT HOWLETT LLP	\$590.00
047307	10/3/2016	THOMSON REUTERS - WEST PAYMENT CENTER	\$3,733.68
047308	10/3/2016	WORKFORCE STRATEGIES, INC	\$728.00
047309	10/3/2016	XEROX CORPORATION INC	\$271.51
047310	10/10/2016	ARCADIA PUBLISHING	\$1,207.46
047311	10/10/2016	AQUA BLUE AQUARIUM SOLUTIONS	\$130.00
047312	10/10/2016	BC SHOPPER NEWS	\$1,875.72
047313	10/10/2016	SEMCO ENERGY INC	\$15.06

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047314	10/10/2016	BARNES & NOBLE INC	\$414.48
047315	10/10/2016	BESCO WATER TREATMENT INC	\$15.00
047316	10/10/2016	BAYSCAN TECHNOLOGIES	\$2,975.00
047317	10/10/2016	CALHOUN COUNTY DEPT OF PUBLIC HEALTH	\$59.00
047318	10/10/2016	OMNI GROUP ATTN: ACCOUNTS RECEIVABLE	\$17.50
047319	10/10/2016	GREENSMITH FLORIST & GREENHOUSE	\$88.50
047320	10/10/2016	GREENSCAPE SERVICES INC	\$1,022.00
047321	10/10/2016	GORDON FOOD SERVICE PAYMENT PROCESSING CT	\$124.88
047322	10/10/2016	FUEL MANAGMENT SYSTEM INC	\$73.80
047323	10/10/2016	MIDWEST COLLABORATIVE FOR LIBRARY SERVICES INC	\$16,405.95
047324	10/10/2016	SCHINDLER ELEVATOR SER INC	\$575.04
047325	10/10/2016	REIMBURSEMENT	\$55.97
047326	10/10/2016	PLANTE & MORAN LLP	\$3,850.00
047327	10/10/2016	SIEMENS INDUSTRY INC BUILDING TECHNOLOGIES	\$107.28
047328	10/10/2016	WORKFORCE STRATEGIES, INC	\$291.20
047329	10/10/2016	XEROX CORPORATION INC	\$1,669.70
047330	10/11/2016	BLAINE PARDOE	\$1,000.00
047331	10/11/2016	DONNA TITUS DBA RELIABLE PROP CLE	\$2,514.00
047332	10/18/2016	ALLEGRA PRNT & IMAGING INC.	\$363.62
047333	10/18/2016	AWE INC.	\$2,829.00
047334	10/18/2016	BATTLE CREEK CITY TREAS	\$1,173.79
047335	10/18/2016	SEMCO ENERGY INC	\$424.84
047336	10/18/2016	BASIC	\$155.00
047337	10/18/2016	BESCO WATER TREATMENT INC	\$25.50
047338	10/18/2016	CALHOUN COUNTY TREASURER	\$203.30
047339	10/18/2016	VERIZON WIRELESS	\$59.08
047340	10/18/2016	COOK JACKSON CONTRACTORS INCORPORATED	\$92.80
047341	10/18/2016	DEMCO INC	\$65.29
047342	10/18/2016	MISDU	\$120.10
047343	10/18/2016	GORDON FOOD SERVICE PAYMENT PROCESSING CT	\$19.98
047344	10/18/2016	SHARYN COLE	\$375.00
047344	10/25/2016	SHARYN COLE	(\$375.00)
047346	10/18/2016	OVERDRIVE INC	\$2,916.05
047347	10/18/2016	PITNEY BOWES INC	\$512.67
047348	10/18/2016	ROSE PEST SOLUTIONS INC	\$85.00
047349	10/18/2016	R W LAPINE INC	\$334.52
047350	10/18/2016	BLUE OX CREDIT UNION ATTN; BONNIE MARIO	\$641.10
047351	10/18/2016	SAMS CLUB	\$53.76
047352	10/18/2016	WORKFORCE STRATEGIES, INC	\$728.00
047353	10/18/2016	XEROX CORPORATION INC	\$261.98
047354	10/18/2016	REIMBURSEMENT	\$105.00
047355	10/24/2016	PENGUIN RANDOM HOUSE INC	\$50.50
047356	10/24/2016	PETTY CASH BRIDGET BANKS	\$70.08
047357	10/24/2016	FEDEX	\$38.34
047358	10/24/2016	PEN AND INK, INK	\$8,583.05
047359	10/24/2016	JACKSON CITIZEN PATRIOT	\$234.00
047360	10/24/2016	MI MUNICIPAL LEAGUE	\$1,996.00
047361	10/24/2016	MCCAMLY PLAZA HOTEL	\$124.95
047362	10/24/2016	MTI COMMUNICATIONS	\$334.00
047363	10/24/2016	REIMBURSEMENT	\$64.80
047364	10/24/2016	REIMBURSEMENT	\$15.00
047365	10/24/2016	KATHLEEN TEDSEN DBA TR DESKTOP PUBLISHING	\$700.00
047366	10/24/2016	ADAM MELLEMA	\$572.80
047367	10/25/2016	REIMBURSEMENT	\$5.00
047368	10/25/2016	DONNA TITUS DBA RELIABLE PROP CLE	\$2,400.00
047369	10/25/2016	SHARYN COLE	\$375.00
047370	10/31/2016	GE CAPITAL RETAIL BANK/AMAZON INC	\$871.94

047371	10/31/2016	A-Z KEY SHOP	\$261.35
047372	10/31/2016	BASIC	\$307.80
047373	10/31/2016	BESCO WATER TREATMENT INC	\$13.25
047374	10/31/2016	BORNOR RESTORATION INC	\$42,873.00
047375	10/31/2016	CALHOUN COUNTY TREASURER	\$290.99
047376	10/31/2016	CONSUMERS ENERGY INC	\$2,818.68
047377	10/31/2016	CBS DISTRIBUTION INC DBA PERMACARD	\$204.64
047378	10/31/2016	CITY OF BATTLE CREEK CITY TREASURER	\$612.41
047379	10/31/2016	COURTESY LIMOUSINE INC	\$126.50
047380	10/31/2016	GRAPHIX 2 GO INC	\$236.40
047381	10/31/2016	ANNE J HACKER, PHD	\$25.00
047382	10/31/2016	KENT RECORD MANAGEMENT INC-MUSKEGON	\$744.70
047383	10/31/2016	MCCAMLY PLAZA HOTEL	\$312.68
047384	10/31/2016	REIMBURSEMENT	\$33.60
047385	10/31/2016	NEW ENGLAND HISTORIC GENEALOGICAL SOCIETY	\$400.00
047386	10/31/2016	OVERDRIVE INC	\$95.00
047387	10/31/2016	PITNEY BOWES INC	\$130.88
047388	10/31/2016	ROSE PEST SOLUTIONS INC	\$750.00
047389	10/31/2016	HUBBARD PLUMBING & DRAIN INC DBA ROTO-ROOTER PLUMBERS	\$147.39
047390	10/31/2016	TASTE OF HOME	\$32.98
047391	10/31/2016	TRAVELERS CL REMITTANCE CENTER	\$30.00
047392	10/31/2016	VARNUM RIDDERING SCHMIDT HOWLETT LLP	\$3,569.50
047393	10/31/2016	DEX MEDIA INC SUPERMEDIA LLC	\$76.76
A01487	10/3/2016	BRODART COMPANY INC	\$2,637.56
A01488	10/3/2016	BLACKSTONE AUDIO BOOKS INC	\$119.00
A01489	10/3/2016	BRILLIANCE AUDIO INC	\$127.46
A01490	10/3/2016	CDW GOVERNMENT INC SUITE 1515	\$19,617.54
A01491	10/3/2016	GALE/CENGAGE LEARNING INC	\$392.10
A01492	10/3/2016	FINDAWAY WORLD LLC	\$2.99
A01493	10/3/2016	INGRAM LIBRARY SERVICE INC	\$9,596.91
A01494	10/3/2016	INNOVATIVE INTERFACES INC	\$13,197.28
A01495	10/3/2016	MOTOR SHOP ELECTRICAL CONSTRUCTION CO INC	\$362.17
A01496	10/3/2016	MIDWEST TAPE INC.	\$7,043.04
A01497	10/3/2016	RECORDED BOOKS INC	\$761.65
A01498	10/3/2016	SECURITAS SECURITY SERVICES USA INC	\$5,651.56
A01499	10/10/2016	BRODART COMPANY INC	\$2,824.01
A01500	10/10/2016	CTS TELECOM INC MAIL SGOP DEPT 3053	\$2,695.37
A01501	10/10/2016	INGRAM LIBRARY SERVICE INC	\$6,791.80
A01502	10/10/2016	KSS ENTERPRISES INC	\$1,300.25
A01503	10/10/2016	MIDWEST TAPE INC.	\$2,266.59
A01504	10/10/2016	RECORDED BOOKS INC	\$875.55
A01505	10/10/2016	WASTE MANAGEMENT OF MI COMMERCIAL SERVICES INC	\$220.63
A01506	10/18/2016	BRODART COMPANY INC	\$231.48
A01507	10/18/2016	BLACKSTONE AUDIO BOOKS INC	\$1,023.63
A01508	10/18/2016	CDW GOVERNMENT INC SUITE 1515	\$198.27
A01509	10/18/2016	FINDAWAY WORLD LLC	\$8.93
A01510	10/18/2016	INGRAM LIBRARY SERVICE INC	\$1,818.93
A01511	10/18/2016	MIDWEST TAPE INC.	\$3,224.67
A01512	10/18/2016	RECORDED BOOKS INC	\$102.85
A01513	10/18/2016	SECURITAS SECURITY SERVICES USA INC	\$6,393.86
A01514	10/18/2016	SECANT TECHNOLOGIES INC	\$1,160.00
A01515	10/18/2016	UNIQUE MANAGEMENT SERVICES INC	\$653.13
A01516	10/24/2016	BRODART COMPANY INC	\$835.84
A01517	10/24/2016	INGRAM LIBRARY SERVICE INC	\$9,627.97
A01518	10/24/2016	MIDWEST TAPE INC.	\$2,612.88
A01519	10/24/2016	UNIQUE INTEGRATED COMMUNICATIONS INC	\$1,331.25
A01520	10/31/2016	BRODART COMPANY INC	\$548.45

A01521	10/31/2016	CDW GOVERNMENT INC SUITE 1515	\$317.72
A01522	10/31/2016	GALE/CENGAGE LEARNING INC	\$219.65
A01523	10/31/2016	INGRAM LIBRARY SERVICE INC	\$6,090.12
A01524	10/31/2016	KSS ENTERPRISES INC	\$443.72
A01525	10/31/2016	MIDWEST TAPE INC.	\$4,883.18
A01526	10/31/2016	SECURITAS SECURITY SERVICES USA INC	\$6,516.68
		Grand Totals	\$322,201.66

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**WILLARD PUBLIC LIBRARY
2016 - 2017 GENERAL FUND REVENUE & EXPENDITURE CHANGES**

	Adopted Budget July 2016	Amendment November 2016	Changes
Revenue	\$5,558,526	\$5,642,170	\$83,644
Expenditure	<u>\$5,822,240</u>	<u>\$5,934,290</u>	<u>(\$112,050)</u>
Total Revenue/Expenditures	(\$263,714)	(\$292,120)	(\$28,406)

Fund Balance July 1, 2016 \$2,494,803
Fund Balance June 30, 2017 (est.) \$2,202,683

Our proposed budget amendment includes a post-audit carry-over of \$251,250.

REVENUE CHANGES

<u>Increases: Tax Revenue</u>	
Renaissance Zone Disbursement	\$78,814
<u>Increases: Local Contributions, Contracts, & Other</u>	
BCCF Distribution	\$4,830
Total Revenue Changes	\$83,644

EXPENDITURE CHANGES

<u>Increases: Capital Expenditures</u>	
Equipment	(\$25,000)
<u>Increases: Program Services (Media, Books, & Periodicals)</u>	
Other Miscellaneous Books	(\$6,000)
<u>Increases: Personnel</u>	
Clerical Salaries	(\$24,212)
Hourly Salaries	(\$7,680)
Health Insurance	(\$9,170)
MERS Retirement Contributions	(\$2,410)
<u>Increases: Purchased Services</u>	
Other Professional Services	(\$25,000)
Public Programs	(\$6,000)
<u>Increases: Communication Services</u>	
Advertising	(\$10,000)
<u>Increases: Repairs & Maintenance Services</u>	
Building Repairs	(\$31,000)
<u>Decreases: Personnel</u>	
Librarian Salaries	\$21,922
Sick Leave Payout	\$3,517
MPSERS Retirement Contributions	\$8,983
Total Expenditure Changes	(\$112,050)

WILLARD PUBLIC LIBRARY
2016/2017 at 2.0 Mills

	Actuals 2015/2016	July 2016	November 2016
	from Audit	Original	Proposed
REVENUE & TRANSFERS			
Taxes	\$4,680,976	\$4,304,511	\$4,383,325
State Sources	\$105,824	\$514,015	\$514,015
Penal Fines	\$271,833	\$250,000	\$250,000
Fees and Book Fines	\$145,565	\$145,000	\$145,000
Casino PILT Disbursement	\$160,395	\$150,000	\$150,000
Local Contributions, Contracts, & Other	\$105,785	\$95,000	\$99,830
Transfers into General Fund	\$100,000	\$100,000	\$100,000
Total Revenue	\$5,570,378	\$5,558,526	\$5,642,170
EXPENDITURES & TRANSFERS			
Capital Expenditures	\$87,198	\$117,000	\$142,000
Program Services—Media, Books & Periodicals	\$1,045,252	\$1,086,460	\$1,092,460
Personnel	\$3,192,575	\$3,305,069	\$3,314,119
Office Supplies	\$75,164	\$84,000	\$84,000
Repair & Maintenance Supplies	\$16,710	\$34,000	\$34,000
Purchased Services	\$519,742	\$521,000	\$552,000
Communications	\$101,551	\$144,000	\$154,000
Insurance	\$22,043	\$21,711	\$21,711
Public Utilities	\$136,478	\$199,000	\$199,000
Repairs & Maintenance Services	\$292,485	\$310,000	\$341,000
Total Expenditures	\$5,489,198	\$5,822,240	\$5,934,290
Revenue over Expenditures (+/-)	\$81,180	(\$263,714)	(\$292,120)
Fund Balance Beg Year	\$2,413,623	\$2,243,533	\$2,494,803
Fund Balance Year End	\$2,494,803	\$1,979,839	\$2,202,683
Breakdown Est. Fund Balance			
Sick Payable Reserve	\$247,000	\$247,000	\$226,000
Cash Flow Fund	\$860,222	\$873,336	\$890,144
Unrestricted Fund	\$1,387,581	\$859,503	\$1,086,539
Total	\$2,494,803	\$1,979,839	\$2,202,683

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OWEN ENDOWMENT FUND

	Original	Proposed
2016/2017	Budget	Budget
Revenue		
Contributions-Unrestricted & BCCF	9,000	29,000
Transfer from General Fund	0	0
Interest Earnings	5,000	5,000
Total Revenue	14,000	34,000
Expenditures	0	0
Transfer to General Fund	0	0
Total Expenditures/Transfers	0	0
Revenue Over Expenditures	14,000	34,000
Fund Balance Beg of Year	983,691	977,745
Fund Balance End of Year	997,691	1,011,745

CAPITAL IMPROVEMENT & AUTOMATION FUND

	Original	Proposed
2016/2017	Budget	Budget
Revenue & Transfers		
Interest	4,000	4,000
Other Misc Revenue	0	0
Transfer from General Fund	0	0
Total Revenue	4,000	4,000
Expenditures		
Transfer to General Fund	75,000	75,000
Total Expenditures	75,000	75,000
Revenue Over Expenditures	(71,000)	(71,000)
Fund Balance Beg of Year	736,321	735,336
Fund Balance End of Year	665,321	664,336

LOGGS SPECIAL REVENUE FUND

	Original	Proposed
2016/2017	Budget	Budget
Revenue		
Kellogg Contract & Interest	129,775	129,775
Total Revenue	129,775	129,775
Expenditures		
Salaries	73,734	73,734
Benefits & Related Expenditures	31,600	31,600
Total Expenditures	105,334	105,334
Transfer to General Fund	25,000	25,000
Total Expenditures/Transfers	130,334	130,334
Revenue Over Expenditures	(559)	(559)
Fund Balance Beg of Year	44,419	44,832
Fund Balance End of Year	43,860	44,273

Willard Public Library

RESOLUTION: To impose a summer property tax collection for all of our authorized millage amount within the cities of Battle Creek and Springfield and within the townships of Bedford and Marshall.

OFFERED BY: _____

SECONDED BY: _____

VOTE: _____

DATE: November 16, 2016

Board of Trustees Secretary

and/or Board of Trustees President

Willard Public Library

RESOLUTION: The Board of Trustees of Willard Public Library elects to comply with the requirements of 2011 Public Act 152, the Publicly Funded Health Insurance Contribution Act, by adopting the 80/20 Option for the medical benefit plan coverage year July 1, 2017, through June 30, 2018.

OFFERED BY: _____

SECONDED BY: _____

VOTE: _____

DATE: November 16, 2016

Board of Trustees Secretary

and/or Board of Trustees President



MEMORANDUM

To: All Staff
From: Leah
Date: November 7, 2016
Subject: Director of Finance position

Please join me in welcoming Kathy Domenico as our new Director of Finance. Kathy earned her Bachelor of Business Administration in Accounting degree from Western Michigan University. She currently serves as the Assistant Executive Director of Finance for the Battle Creek Public Schools (BCPS) since 2005. Over the last 18 years, Kathy has served in positions of increasing responsibility as the Chief Accountant, Grant Accountant, Purchasing Agent, Payroll Supervisor, and Student Activity Assistant for BCPS.

Kathy is a frequent user of Willard Library's services. Kathy will begin working at Willard Library on November 28.