



Willard Public Library  
Board of Trustees  
Meeting Agenda  
November 15, 2017  
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. 12)
  - Summer Property Tax Resolution\* (pg. 14)
- IV. Reports & Recommendations
  - Personnel Update (pg. 15)
- V. Comments by Trustees
- VI. Adjourn

Action items are indicated by an \*

269-968-8166  
willardlibrary.org  
7 W. Van Buren St.  
Battle Creek, MI 49017

**WILLARD PUBLIC LIBRARY BOARD OF TRUSTEES**

October 18, 2017

Willard Library Meeting Room

**BOARD OF TRUSTEES**

Jim Keefer, Bob Ward, Kathy Baker, Michelle Herzing, & Judy Williamson

**ADMINISTRATION**

Leah Dodd, Director

Cathy Lucas, Assistant Director

Kathy Domenico, Business Manager

Bridget Banks, Administrative Assistant

**GUESTS**

Tom Cole III, Partner, Plante & Moran

Corey VanDyke, Audit Senior Manager, 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 Bob Ward, to approve the minutes of the Board Meeting of September 20, 2017.

Motion approved 5 - 0

**PUBLIC COMMENT**

There was no public comment.

**FINANCIAL REPORT**

Leah Dodd presented the financial report. She reviewed the Special Revenue Funds and indicated that the Farley Foundation contribution arrived two days after closing and would be reflected in FY 17/18. Leah noted that the Battle Creek Community Foundation endowments reflected this year's distributions.

It was moved by Kathy Baker and supported by Judy Williamson to approve the Library expenditures as presented for September 2017.

Motion approved 5 - 0

Tom Cole and Corey VanDyke from Plante & Moran (PM) presented the Audit for the fiscal year ending June 30, 2017. Tom Cole explained that the audit findings indicated an unqualified opinion, the highest form of assurance. He stated that during the audit, they found the Library has detective controls related to ACH payments but preventive controls could be improved. PM recommends a dual approval process before an ACH payment is made. Leah stated that this was put into effect immediately following the receipt of the recommendation.

Corey Van Dyke reviewed the financial graphs. The General Fund Revenue graph shows an increase of 7.5%. The personal property tax reimbursement represents the majority of the increase. The General Fund Expenditures graph shows an increase of 2.7%. The General Fund Operations graph compares revenue to expenditures and illustrates that revenue has exceeded expenses for the first time in five years. Willard Library spends 18.6% of its budget on materials, as opposed to last year's Class VI average of 12.3%. Willard Library also circulates 12.1 items per capita in comparison to the average of other Class VI libraries which circulate 9.3 items per capita.

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 \$157,062.

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 and Corey VanDyke for completing the Library's audit. He also thanked Kathy Domenico for her assistance in preparing for the audit.

It was moved by Bob Ward and supported by Michelle Herzing to approve the 2016-2017 Audit as presented.

Motion approved 5 - 0

## **REPORTS & RECOMMENDATIONS**

Leah Dodd presented the First Quarter 2017/2018 Usage Statistics. Willard Library and the Helen Warner Branch experienced declines of 12% and 7% respectively in the circulation of physical items over the previous year, but the E-Branch increased 6%. Combined, these three locations were down 8% overall. The E-Branch Tumblebooks statistics reflect an estimate using the numbers from last September due to the wide fluctuation of the statistics reported by Tumblebooks. The Library is working to determine the accuracy of the statistics. One of the most requested services is Meeting Space, and the Library anticipates that meeting this demand will increase traffic. Program numbers indicate that the Library continues to be a destination. Computer use is down, as is wireless access. As part of its strategic initiatives for growth, the Library is exploring additional IT options, including makerspaces and creativity suites, to provide computer resources that guests may not have access to at home or at school.

Leah Dodd stated that the Library received the renewal for the QSAC at the Essential Level.

Leah Dodd presented Personnel updates. She stated that Julie Symonds would be retiring on Friday after 32 years of service. Joy Andrews, who currently coordinates the Books by Mail program, will assume Julie's cataloguing responsibilities. Jessica Judd, a part-time clerk, will assume the coordination of the Books by Mail program. The Library has posted two part-time clerical positions for 20 hours with a required fluency in either the Spanish or Burmese language.

Leah Dodd presented an update on the Library's pest procedures. The Library suspends accounts if items are returned with signs of infestation until proof of treatment is received. Items suspected of being infested are discarded immediately without charge to the borrower, as are items that may have come into contact with an infested item. While other area libraries have had problems with bed bugs for years, Willard Library has been able to control the issue through professional inspections, treatments, and cleanings. Today, however, a book was returned with bed bugs. The Library is exploring heat treatments as well as visual inspections of every item.

Leah Dodd stated that there was a roof leak at the Branch two weeks before the torrential rain. Both Larry Rizer and Schweitzer have been out to look at it. There was no leak that occurred during the recent rain. They are continuing to investigate it.

The Library will be participating in the Fall into the Arts program on Friday from 5-9 to increase the library visibility.

Board Training will be held on Friday, 10/21. Shirley Bruursema will be conducting the training.

**COMMENTS BY TRUSTEES**

There were no additional comments by Trustees.

**ADJOURNED**

The meeting was adjourned at 6:10 p.m.

*Kathleen Baker*  
KATHLEEN BAKER  
Willard Public Library  
Board of Trustees

WILLARD PUBLIC LIBRARY  
 STATEMENT OF REVENUE AND EXPENDITURES  
 REVENUE

October 2017

	BUDGET	2017/18 YTD	% YTD	ANTICIPATED	2016/17 YTD
Taxes	4,335,317	2,534,946	58.47%	1,800,370.78	2,571,398
Casino PILT Disbursement	155,000	0	0.00%	155,000.00	0
State Sources	530,000	29,565	5.58%	500,435.24	29,549
Penal Fines	250,000	0	0.00%	250,000	63,555
Fees and Book Fines	145,000	40,483	27.92%	104,517	45,002
Local Contributions & Contracts	90,000	44,423	49.36%	45,577	51,670
Transfer to GF from Kellogg SRF	25,000	0	0.00%	25,000	0
Transfer to GF from Capital Improvement Fund	100,000	0	0.00%	100,000	75,000
<b>TOTAL</b>	<b>5,630,317</b>	<b>2,649,417</b>	<b>47.06%</b>	<b>2,980,900</b>	<b>2,836,174</b>

EXPENDITURES

	BUDGET	2017/18 YTD	% YTD	AVAILABLE	2016/17 YTD
Total Expenditures	6,008,497	1,893,438	31.51%	4,115,059	2,023,843

REVENUE OVER EXPENDITURES

755,979

VARIANCES (+/-) Current in Bold

WILLARD PUBLIC LIBRARY  
STATEMENT OF REVENUE AND EXPENDITURES

October 2017

EXPENDITURES

	BUDGET	2017/18 YTD	% YTD	AVAILABLE	2016/17 YTD
Capital Expenditures	147,000	43,606	29.66%	103,394	29,717
Program Svs-Av, Books & Periodicals (1)	1,034,900	353,199	34.13%	681,701	478,496
Personnel	3,435,097	1,076,832	31.35%	2,358,265	1,070,379
Office Supplies	81,000	20,670	25.52%	60,330	23,866
Repairs & Maintenance Supplies	34,000	2,011	5.91%	31,989	7,638
Purchased Services (2)	565,000	207,238	36.68%	357,762	184,110
Communications (3)	155,000	47,859	30.88%	107,141	25,700
Insurance	22,000	21,602	98.19%	398	21,711
Public Utilities	185,000	22,524	12.18%	162,476	15,396
Repairs & Maintenance Services	334,000	97,897	29.31%	236,103	166,830
Transfer to Imagination Library Fund	15,500	0	0.00%	15,500	0
<b>TOTAL</b>	<b>6,008,497</b>	<b>1,893,438</b>	<b>31.51%</b>	<b>4,115,059</b>	<b>2,023,843</b>

VARIANCES (+/-) Current in Bold

- 1.) Elimination of Baker & Taylor lease
- Timing of annual audit fee & advanced payment of Fall & Winter programs
- Increased advertising-Comcast

WILLARD PUBLIC LIBRARY

SUMMARY OF DISBURSEMENTS OCTOBER 2017

GENERAL FUND DISBURSEMENTS

Expenditures by check	280,199.34
<i>ELECTRONIC PAYMENTS (ACH)</i>	
Net payroll transfer	137,441.97
FICA & Federal withholding tax	53,218.18
State withholding tax	7,360.50
Battle Creek City withholding tax	1,365.97
MERS Retirement System	17,018.73
MPSERS Retirement System	6,145.82
MPSERS UAAL RATE STABILIZATION	7,773.00
OMNI (403 (b) 3rd party administrator)	3,030.00
BASIC (125 Plan 3rd party administrator)	3,057.32
PNC BANK (credit card)	7,133.62
MESSA	62,601.09
Unum Life Insurance	331.70
Total Disbursements	586,677.24

**WL MONTHLY CHECK REGISTER**

Date: Tuesday, October 31, 2017  
Time: 5:04:12 PM

Date Range? 2017-10-01 and 2017-10-31  
Void CK# are:

**WILLARD PUBLIC LIBRARY CHECKS  
October 2017**

Check Number	Check Date	Vendor Name	Check Amount
048321	10/3/2017	BNI BUILDING NEWS BNI PUBLICATIONS INC	(\$91.95)
048389	10/3/2017	AQUA BLUE AQUARIUM SOLUTIONS	\$539.99
048390	10/3/2017	PENGUIN RANDOM HOUSE INC	\$67.50
048391	10/3/2017	PETTY CASH BRIDGET BANKS	\$155.59
048392	10/3/2017	SEMCO ENERGY INC	\$17.04
048393	10/3/2017	BESCO WATER TREATMENT INC	\$13.25
048394	10/3/2017	CALHOUN COUNTY TREASURER	\$376.50
048395	10/3/2017	CONSUMERS ENERGY INC	\$2,735.30
048396	10/3/2017	CBS DISTRIBUTION INC DBA PERMACARD	\$105.30
048397	10/3/2017	COSTUME SPECIALISTS, INC	\$160.00
048398	10/3/2017	DEMCO INC	\$153.63
048399	10/3/2017	MISDU	\$746.54
048400	10/3/2017	GREENSCAPE SERVICES INC	\$740.00
048401	10/3/2017	ANNE J HACKER, PHD	\$25.00
048402	10/3/2017	SERVICE ONE INC DBA: HADAWAY & SONS FACILITY MAINTENANCE	\$1,885.00
048403	10/3/2017	LIBRARY DESIGN ASSOC INC	\$10,079.00
048404	10/3/2017	MARK A LELLE	\$781.25
048405	10/3/2017	LAWSON PRINTERS INC.	\$745.00
048406	10/3/2017	SCHINDLER ELEVATOR SER INC	\$594.81
048407	10/3/2017	MORNINGSTAR	\$1,223.00
048408	10/3/2017	REIMBURSEMENT	\$6.00
048409	10/3/2017	REIMBURSEMENT	\$18.00
048410	10/3/2017	REIMBURSEMENT	\$24.00
048411	10/3/2017	REIMBURSEMENT	\$20.00
048412	10/3/2017	REIMBURSEMENT	\$133.26
048413	10/3/2017	OVERDRIVE INC	\$2,454.69
048414	10/3/2017	ROSE PEST SOLUTIONS INC	\$37.00
048415	10/3/2017	DONNA TITUS DBA RELIABLE PROP CLE	\$1,200.00
048416	10/3/2017	BLUE OX CREDIT UNION ATTN; PAULA GILBERT	\$677.42
048417	10/3/2017	SCHWEITZER INC	\$504.48
048418	10/3/2017	SLOCUM ASSOCIATES INC	\$1,609.70
048419	10/3/2017	WORKFORCE STRATEGIES, INC	\$364.00
048420	10/5/2017	DAVID CRITCHLOW DBA CRITCHLOW ALLIGATOR SANCTUARY	\$375.00
048421	10/9/2017	DOBOS LAWNMOWER SALES	\$153.48
048422	10/9/2017	LIBRARY NETWORK	\$30.00
048422	10/12/2017	LIBRARY NETWORK	(\$30.00)
048423	10/9/2017	JASON REYNOLDS	\$3,000.00
048424	10/9/2017	ALLEGRA PRNT & IMAGING INC.	\$175.18
048425	10/9/2017	OFFICE DEPOT INC	\$80.70
048426	10/9/2017	BATTERIES PLUS #388	\$224.64
048427	10/9/2017	BESCO WATER TREATMENT INC	\$73.25
048428	10/9/2017	OMNI GROUP ATTN: ACCOUNTS RECEIVABLE	\$20.00
048429	10/9/2017	EMERY-PRATT INC	\$95.00
048430	10/9/2017	GORDON FOOD SERVICE PAYMENT PROCESSING CT	\$141.28
048431	10/9/2017	FUEL MANAGMENT SYSTEM INC	\$51.54
048432	10/9/2017	JOSHUA HAAS DBA HAWKS ON THE WING	\$300.00
048433	10/9/2017	KNIGHTWATCH INC	\$317.55
048434	10/9/2017	LAKEVIEW HARDWARE INC	\$72.67



048435	10/9/2017	KENT RECORD MANAGEMENT INC-MUSKEGON	\$231.80
048436	10/9/2017	LAWSON PRINTERS INC.	\$565.00
048437	10/9/2017	REIMBURSEMENT	\$500.00
048438	10/9/2017	OVERDRIVE INC	\$1,707.92
048444	10/9/2017	PLANTE & MORAN LLP	\$4,350.00
048445	10/9/2017	REGENT BOOK CO INC	\$45.88
048446	10/9/2017	DONNA TITUS DBA RELIABLE PROP CLE	\$900.00
048447	10/9/2017	WORKFORCE STRATEGIES, INC	\$364.00
048448	10/9/2017	XEROX CORPORATION INC	\$1,670.77
048449	10/12/2017	KEVIN KAMMERAAD DBA COOPERFLY CREATIVE ARTS	\$475.00
048450	10/12/2017	REIMBURSEMENT	\$30.00
048451	10/17/2017	BC SHOPPER NEWS	\$1,090.98
048452	10/17/2017	MICHIGAN.COM	\$712.70
048453	10/17/2017	SEMCO ENERGY INC	\$402.32
048454	10/17/2017	BATTLE CREEK BRANCH NAACP	\$100.00
048455	10/17/2017	VERIZON WIRELESS	\$59.08
048456	10/17/2017	DEMCO INC	\$65.07
048457	10/17/2017	DOBOS LAWNMOWER SALES	\$255.26
048458	10/17/2017	EMERY-PRATT INC	\$190.00
048459	10/17/2017	MISDU	\$746.54
048460	10/17/2017	GORDON FOOD SERVICE PAYMENT PROCESSING CT	\$161.95
048461	10/17/2017	J & M ENTERTAINMENT	\$50.00
048462	10/17/2017	LIBRARY DESIGN ASSOC INC	\$8,500.00
048463	10/17/2017	KENT RECORD MANAGEMENT INC-MUSKEGON	\$39.00
048464	10/17/2017	LAWSON PRINTERS INC.	\$260.00
048465	10/17/2017	MTI COMMUNICATIONS INC.	\$619.70
048466	10/17/2017	REIMBURSEMENT	\$72.00
048467	10/17/2017	REIMBURSEMENT	\$19.31
048467	10/18/2017	REIMBURSEMENT	(\$19.31)
048468	10/17/2017	OVERDRIVE INC	\$78.00
048469	10/17/2017	ROSE PEST SOLUTIONS INC	\$975.00
048470	10/17/2017	DONNA TITUS DBA RELIABLE PROP CLE	\$975.00
048471	10/17/2017	BLUE OX CREDIT UNION ATTN; PAULA GILBERT	\$677.42
048472	10/17/2017	SAMS CLUB	\$232.54
048473	10/17/2017	SHOW CHEX INC	\$96.00
048474	10/17/2017	SLOCUM ASSOCIATES INC	\$3,282.50
048475	10/17/2017	THOMSON REUTERS - WEST PAYMENT CENTER	\$4,031.58
048476	10/17/2017	WORKFORCE STRATEGIES, INC	\$364.00
048477	10/17/2017	XEROX CORPORATION INC	\$261.98
048478	10/18/2017	REIMBURSEMENT	\$16.02
048479	10/25/2017	YP	\$72.00
048480	10/25/2017	LISA GLICKOFF DBA ASTUTE ARTISTRY LLC	\$500.00
048481	10/25/2017	PETTY CASH BRIDGET BANKS	\$98.35
048482	10/25/2017	BARNES & NOBLE INC	\$7,200.00
048483	10/25/2017	OFFICE DEPOT INC	\$621.06
048484	10/25/2017	BASIC	\$462.80
048485	10/25/2017	BESCO WATER TREATMENT INC	\$169.75
048486	10/25/2017	CITY OF BATTLE CREEK CITY TREASURER	\$487.75
048487	10/25/2017	CITY OF BATTLE CREEK	\$126.00
048488	10/25/2017	E B S C O INFORMATION SERVICES INC PAYMENT PROCESSING CENTER	\$15.37
048489	10/25/2017	GREENSMITH FLORIST & GREENHOUSE	\$175.00
048490	10/25/2017	GORDON FOOD SERVICE PAYMENT PROCESSING CT	\$365.09
048491	10/25/2017	FUEL MANAGMENT SYSTEM INC	\$46.30
048492	10/25/2017	GREENHAVEN PUBLISHING	\$296.10
048493	10/25/2017	H & H PAINTING CO INC	\$5,100.00
048494	10/25/2017	KELLOGG COMM COLLEGE	\$150.00

048495	10/25/2017	LAWSON PRINTERS INC.	\$345.00
048496	10/25/2017	MERIT NETWORK INC DEPT. #771746	\$3,972.36
048497	10/25/2017	REIMBURSEMENT	\$67.41
048498	10/25/2017	DONNA TITUS DBA RELIABLE PROP CLE	\$900.00
048499	10/25/2017	WORKFORCE STRATEGIES, INC	\$728.00
048500	10/25/2017	XEROX CORPORATION INC	\$6.58
048501	10/31/2017	AQUA BLUE AQUARIUM SOLUTIONS	\$150.00
048502	10/31/2017	BARNES & NOBLE INC	\$639.25
048503	10/31/2017	OFFICE DEPOT INC	\$193.98
048504	10/31/2017	BESCO WATER TREATMENT INC	\$13.25
048505	10/31/2017	BATTLE CREEK DOOR LLC	\$300.40
048506	10/31/2017	CONSUMERS ENERGY INC	\$2,565.53
048507	10/31/2017	MISDU	\$746.54
048508	10/31/2017	GREENSCAPE SERVICES INC	\$1,642.00
048509	10/31/2017	ANNE J HACKER, PHD	\$25.00
048510	10/31/2017	NEW HARVEST CHRISTIAN CENTER	\$100.00
048511	10/31/2017	OVERDRIVE INC	\$4,182.73
048512	10/31/2017	ROSE PEST SOLUTIONS INC	\$49.00
048513	10/31/2017	DONNA TITUS DBA RELIABLE PROP CLE	\$900.00
048514	10/31/2017	ROURKE EDUCATIONAL MEDIA	\$417.10
048515	10/31/2017	BLUE OX CREDIT UNION ATTN; PAULA GILBERT	\$644.89
A01899	10/3/2017	BRODART COMPANY INC	\$1,361.45
A01900	10/3/2017	BLACKSTONE AUDIO BOOKS INC	\$1,343.02
A01901	10/3/2017	CDW GOVERNMENT INC SUITE 1515	\$4,895.01
A01902	10/3/2017	GALE/CENGAGE LEARNING INC	\$499.31
A01903	10/3/2017	INGRAM LIBRARY SERVICE INC	\$18,563.19
A01904	10/3/2017	MOTOR SHOP ELECTRICAL CONSTRUCTION CO INC	\$629.80
A01905	10/3/2017	MIDWEST TAPE INC.	\$901.09
A01906	10/3/2017	RECORDED BOOKS INC	\$6.95
A01907	10/3/2017	SECURITAS SECURITY SERVICES USA INC	\$6,634.40
A01908	10/9/2017	BRODART COMPANY INC	\$1,301.29
A01909	10/9/2017	BLACKSTONE AUDIO BOOKS INC	\$204.10
A01910	10/9/2017	BATTLE CREEK PUBLIC SCHOOL	\$15,399.37
A01911	10/9/2017	BRILLIANCE AUDIO INC	\$329.93
A01912	10/9/2017	CDW GOVERNMENT INC SUITE 1515	\$4,691.55
A01913	10/9/2017	GALE/CENGAGE LEARNING INC	\$245.89
A01914	10/9/2017	CTS TELECOM INC MAIL SGOP DEPT 3053	\$2,688.31
A01915	10/9/2017	INGRAM LIBRARY SERVICE INC	\$14,568.85
A01916	10/9/2017	MIDWEST TAPE INC.	\$5,769.02
A01917	10/9/2017	RECORDED BOOKS INC	\$823.35
A01918	10/9/2017	WASTE MANAGEMENT OF MI COMMERCIAL SERVICES INC	\$251.85
A01919	10/17/2017	BRODART COMPANY INC	\$1,062.77
A01920	10/17/2017	BLACKSTONE AUDIO BOOKS INC	\$789.76
A01921	10/17/2017	BRILLIANCE AUDIO INC	\$29.99
A01922	10/17/2017	CDW GOVERNMENT INC SUITE 1515	\$6,034.39
A01923	10/17/2017	GALE/CENGAGE LEARNING INC	\$138.70
A01924	10/17/2017	INGRAM LIBRARY SERVICE INC	\$3,875.96
A01925	10/17/2017	MIDWEST TAPE INC.	\$3,269.93
A01926	10/17/2017	RECORDED BOOKS INC	\$291.75
A01927	10/17/2017	SECURITAS SECURITY SERVICES USA INC	\$6,629.80
A01928	10/17/2017	SECANT TECHNOLOGIES INC	\$1,160.00
A01929	10/17/2017	UNIQUE MANAGEMENT SERVICES INC	\$617.11
A01930	10/25/2017	BRODART COMPANY INC	\$860.47
A01931	10/25/2017	GALE/CENGAGE LEARNING INC	\$119.95
A01932	10/25/2017	FINDAWAY WORLD LLC	\$3.98
A01933	10/25/2017	INGRAM LIBRARY SERVICE INC	\$17,086.68
A01934	10/25/2017	MIDWEST TAPE INC.	\$1,279.45

A01935	10/25/2017	RECORDED BOOKS INC	\$6.95
A01936	10/31/2017	BRODART COMPANY INC	\$504.34
A01937	10/31/2017	CDW GOVERNMENT INC SUITE 1515	\$21,542.16
A01938	10/31/2017	INGRAM LIBRARY SERVICE INC	\$4,496.56
A01939	10/31/2017	MIDWEST TAPE INC.	\$17,805.54
A01940	10/31/2017	SECURITAS SECURITY SERVICES USA INC	\$6,577.68
A01941	10/31/2017	UNIQUE INTEGRATED COMMUNICATIONS INC	\$2,097.50
			<b>Grand Totals</b>
			<b>\$280,199.34</b>

## OWEN ENDOWMENT FUND

	Original Budget	Proposed Budget
<i>2017/2018</i>		
<b>Revenue</b>		
Contributions-Unrestricted & BCCF	29,000	29,000
Transfer from General Fund	0	0
Interest Earnings	5,000	5,000
<b>Total Revenue</b>	<b>34,000</b>	<b>34,000</b>
<b>Expenditures</b>	<b>0</b>	<b>0</b>
Transfer to General Fund	0	0
<b>Total Expenditures/Transfers</b>	<b>0</b>	<b>0</b>
Revenue Over Expenditures	34,000	34,000
Fund Balance Beg of Year	1,011,745	1,007,291
Fund Balance End of Year	1,045,745	1,041,291

CAPITAL IMPROVEMENT &  
AUTOMATION FUND

	Original Budget	Proposed Budget
<i>2017/2018</i>		
<b>Revenue &amp; Transfers</b>		
Other Misc Revenue	0	50,000
Transfer from General Fund	0	0
Interest Earnings	3,000	3,000
<b>Total Revenue</b>	<b>3,000</b>	<b>53,000</b>
<b>Expenditures</b>	<b>0</b>	<b>0</b>
Transfer to General Fund	100,000	100,000
<b>Total Expenditures</b>	<b>100,000</b>	<b>100,000</b>
Revenue Over Expenditures	(97,000)	(47,000)
Fund Balance Beg of Year	789,336	787,940
Fund Balance End of Year	692,336	740,940

## KELLOGGS SPECIAL REVENUE FUND

	Original Budget	Proposed Budget
<i>2017/2018</i>		
<b>Revenue</b>		
Kellogg Contract & Interest	145,226	145,226
<b>Total Revenue</b>	<b>145,226</b>	<b>145,226</b>
<b>Expenditures</b>		
Salaries	78,586	78,586
Benefits & Related Expenditures	37,540	37,540
<b>Total Expenditures</b>	<b>116,126</b>	<b>116,126</b>
Transfer to General Fund	25,000	25,000
<b>Total Expenditures/Transfers</b>	<b>141,126</b>	<b>141,126</b>
Revenue Over Expenditures	4,100	4,100
Fund Balance Beg of Year	43,273	43,321
Fund Balance End of Year	47,373	47,421

## DOLLY PARTON IMAGINATION LIBRARY

	Original Budget	Proposed Budget
<i>2017/2018</i>		
<b>Revenue &amp; Transfers</b>		
Other Misc Revenue	0	0
Transfer from General Fund	15,500	0
Interest Earnings	0	0
<b>Total Revenue</b>	<b>15,500</b>	<b>0</b>
<b>Expenditures</b>	<b>0</b>	<b>0</b>
Transfer to General Fund	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>
Revenue Over Expenditures	15,500	0
Fund Balance Beg of Year	15,500	0
Fund Balance End of Year	31,000	0

\* Imagination Library assigned in General Fund

**WILLARD PUBLIC LIBRARY  
2017 - 2018 GENERAL FUND REVENUE & EXPENDITURE CHANGES**

	Adopted Budget July 2017	Amendment November 2017	Changes
Revenue	\$5,630,317	\$5,625,745	(\$4,572)
Expenditure	<u>\$6,008,497</u>	<u>\$5,994,193</u>	<u>\$14,304</u>
<b>Total Revenue/Expenditures</b>	<b>(\$378,180)</b>	<b>(\$368,448)</b>	<b>\$9,732</b>

Fund Balance July 1, 2017                    \$2,712,186  
Fund Balance June 30, 2018 (est.)        \$2,343,738

Our proposed budget amendment includes a post-audit carry-over of \$157,062

**REVENUE CHANGES**

<b><u>Decreases: Tax Revenue</u></b>	
Renaissance Zone Disbursement	(\$5,825)
<b><u>Decreases: Local Contributions, Contracts, &amp; Other</u></b>	
USF Fund	(\$2,150)
BCCF Distribution	(\$4,370)
<b><u>Increases: State Aid</u></b>	\$7,773
<b>Total Revenue Changes</b>	<b>(\$4,572)</b>

**EXPENDITURE CHANGES**

<b><u>Decreases: Supporting Services: Personnel</u></b>	
Clerical Salaries	\$14,320
<b><u>Decreases: Transfer to Imagination Library from GF</u></b>	\$15,500
<b><u>Increases: Supporting Services: Personnel</u></b>	
Sick Leave Payout	(\$15,516)
<b>Total Expenditure Changes</b>	<b>\$14,304</b>

**WILLARD PUBLIC LIBRARY  
2017/2018 at 2.0 Mills**

	<b>Actuals 2016/2017 from Audit</b>	<b>July 2017 Original</b>	<b>November 2017 Proposed</b>
<b>REVENUE &amp; TRANSFERS</b>			
Taxes	\$4,286,699	\$4,335,317	\$4,329,492
State Sources	\$980,833	\$530,000	\$537,773
Penal Fines	\$224,407	\$250,000	\$250,000
Fees and Book Fines	\$137,154	\$145,000	\$145,000
Casino PILT Disbursement	\$158,520	\$155,000	\$155,000
Local Contributions, Contracts, & Other	\$92,969	\$90,000	\$83,480
Transfers into General Fund from Kellogg SRF	\$25,000	\$25,000	\$25,000
Transfers into General Fund from Capital Improvements	\$0	\$100,000	\$100,000
<b>Total Revenue</b>	<b>\$5,905,582</b>	<b>\$5,630,317</b>	<b>\$5,625,745</b>
<b>EXPENDITURES &amp; TRANSFERS</b>			
Capital Expenditures	\$109,824	\$147,000	\$147,000
Program Services--Media, Books & Periodicals	\$1,040,644	\$1,034,900	\$1,034,900
Personnel	\$3,242,403	\$3,435,097	\$3,436,293
Office Supplies	\$73,482	\$81,000	\$81,000
Repairs & Maintenance Supplies	\$33,545	\$34,000	\$34,000
Purchased Services	\$539,971	\$565,000	\$565,000
Communications	\$137,928	\$155,000	\$155,000
Insurance	\$21,711	\$22,000	\$22,000
Public Utilities	\$147,132	\$185,000	\$185,000
Repairs & Maintenance Services	\$291,559	\$334,000	\$334,000
Transfers from General Fund into Imagination Library *	\$0	\$15,500	\$0
Transfers from General Fund into Capital Improvements	\$50,000	\$0	\$0
<b>Total Expenditures</b>	<b>\$5,688,199</b>	<b>\$6,008,497</b>	<b>\$5,994,193</b>
<b>Revenue over Expenditures (+/-)</b>	<b>\$217,383</b>	<b>(\$378,180)</b>	<b>(\$368,448)</b>
<b>Fund Balance Beg Year</b>	<b>\$2,494,803</b>	<b>\$2,555,124</b>	<b>\$2,712,186</b>
<b>Fund Balance Year End</b>	<b>\$2,712,186</b>	<b>\$2,176,944</b>	<b>\$2,343,738</b>
<b>Breakdown Est. Fund Balance</b>			
Sick Payable Reserve	\$238,000	\$226,000	\$238,000
Cash Flow Fund	\$901,275	\$901,275	\$899,129
Unrestricted Fund	\$1,572,911	\$1,049,669	\$1,175,609
Imagination Library Assigned	\$0	\$0	\$31,000
<b>Total</b>	<b>\$2,712,186</b>	<b>\$2,176,944</b>	<b>\$2,343,738</b>
<b>* Shown in GF Fund Balance</b>			



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 15, 2017

\_\_\_\_\_  
Board of Trustees Secretary

\_\_\_\_\_  
Board of Trustees President



## Personnel Update

Julie Symonds retired effective October 20, 2017 after 32 years of dedicated service to Willard Library. The Library is very appreciative of Julie's many contributions over the years. She was a dedicated reader and always sought to ensure that our guests could find materials matching their reading tastes easily.

Julie's cataloguing responsibilities will be filled by Joy Andrews. Jessica Judd will assume the coordination of the Books by Mail program that Joy previously filled.