

Albion District Library
Board of Trustees Meeting
Naomi Lane Room
December 15, 2022

The meeting was called to order by Vice-President Bollman at 6:17 pm.

Roll Call

Present: Carolyn Gilg (delayed until around 6:45), Laura Bollman, Kathryn Brautigam, Courtney Lehwald, Dixie Grant, LoriRene Koehn, Susan Farley

Absent: none

Public Comment

Eric Krause, incoming trustee (City of Albion) and current member of ADL Finance Committee, is present.

Approval of Agenda

Motion by Grant, 2nd by Koehn, to accept approval of agenda as presented, subject to emergency revisions. All in favor, motion carried.

Old Business

November 17, 2022 Regular & Public Budget Hearing Meeting Minutes

Motion to approve minutes as presented - made by Farley, 2nd by Koehn. All in favor, motion carried.

Financial Statement Review

Check Detail (November 2022)

No issues or unusual business.

Page 4 (#2839): Credit for coverage paid for former employee covered current charges, monthly service charge only

Page 4 (#2842): Penworth Company (small vendor of kids non-fiction and fiction books).

Balance Sheet (November 2022)

Line item 305: Expect to return to \$300,000 when the general fund repays the dedicated building fund. The money is all there - it just needs to be moved.

Total Assets has changed by 3.9% over the last year, so we have a little more money than last year.

Profit and Loss (January-November 2022)

Several lines (including 573/LCSA, 656/Penal Fines are counted for this year but don't arrive until March. They will then be moved to the 2022 Budget by the auditors. This accounts for the discrepancy between the actual amount (low) and the budgeted amount.

Contributions, Donations and Grants is around \$14,000, though some may arrive in the new year and be moved back by auditors.

Page 2, line 674 - Contributions from Individuals \$10,445. Restricted donations \$1,097.
Line 713 Expenses - Overtime is over budget, and committee has
There is still money budgeted in payroll, so it is ok.

Page 3, Utilities, Building and Grounds, under budget but winter expenditures will vary based on weather.
Line 882 Programming is slightly over budget, but is included in the proposed year-end amendment.

Total Expenses - We are still within budget at 11 out of 12 months this year. Financials are looking good.

Motion to adopt financial statements as presented - made by Koehn, 2nd by Grant. Roll call vote: Gilg - abstain (because she wasn't here to hear the presentation), Bollman - yes, Brautigam - yes, Lehwald - yes, Grant - yes, Koehn - yes Farley - yes. Motion carried.

Committee Reports

Policy - In the process of transitioning to the new year, but some work is continuing virtually. In the first of the year the committee will be meeting again and hope to have something to present to the board by March.

Facility - A priority item has been completed, a new HVAC disconnect is in place on the roof. It has been inspected and all is good. And this was accomplished before snow!

Personnel - Will be talking about how to get community members on the Personnel committee.

Finance - Met to work on year-end amendment, included in New Business.

New Business

2022 Year-end Budget Amendment

Page 1-3 address Revenue, Page 4-7 address Expenses.

Black columns show the current budgeted amount. Red columns show the amendments amounts. The third column reflects the changes made.

Contributions (page 2) are updated to reflect committed or received amounts, updated at mid-year and year-end amendments.

Director found out last night that ADL won a grant of \$3000 from Men Who Give to expand our Makerspace, after the draft year-end budget amendment had been sent to Trustees. Director Stanczak asked the Board whether they wished to update the corresponding lines to reflect the commitment, and received consensus. Revenue/Contributions/Private Individuals (Page 2 - line 675.00) will increase \$3000 to \$14,445, and Expenses/Equipment & Supplies/Equipment (page 2 - line 751.01) will increase to \$3,335.

Financially, the library's goal is to be over budget on revenue and under budget on expenses - the fiscally responsible stance.

Motion to acknowledge a grant/donation of approximately \$3000 from Men Who Give, (a recently founded philanthropic group), to be used for expanding the Makerspace. Made by Farley, 2nd by Brautigam. Discussion made by Bollman and Farley All in favor, Motion carries.

Total Anticipated Revenue: \$711,746.50

Page 4: Expenses

Line 702, 704. We will be phasing out 704 (PT Wages), in favor of a single wages line. Personnel is under budget.

Library supplies - increase includes needed purchase of 1,000 new library cards.

Page 5: Materials, programming, and LHR-specific supply budgets increased to include rollover of unspent funds from FY2021. Line 801 Professional services (including bookkeeping, auditor, attorney) came in significantly under budget.

Page 6: Utility, Building and Grounds - most utilities and contractor expenses are increasing, but adjustments were relatively minor thanks to good planning with mid-year amendment.

Motion to adopt Fiscal Year Amendment #2 as presented with changes made by Bollman, 2nd by Farley. Roll call vote: Gilg - yes, Bollman - yes, Brautigam - yes, Lehwald - yes, Grant - yes, Koehn - yes Farley - yes. Motion carried.

ADL Chart of Accounts Update (new MI Uniform Chart of Accounts)

Michigan has a Uniform Chart of Accounts for government units. It sets a framework to set a number of accounts to use the same number for line items. The library is a government entity. All local governments need to come in line with these charts by year-end. Director Stanczak has been working to comply with this requirement.

Motion to acknowledge, accept and have it reviewed by the new auditor - the new MI Uniform Chart of Accounts and to charge the Director, Treasurer and Auditor to update the ADL chart of accounts to come in line with it. Motion by Brautigam, 2nd by Koehn. All in favor. Motion carried.

Director Request to Rollover Unused Accrued Vacation Hours

Director Stanczak has 144.5 hours of unused vacation. She has been using it when possible throughout the year. Under the current benefits package, she can roll one week over and take one full week at 50% payout, but she still has 24.5 hours of unused vacation that would be lost. Director is requesting permission to rollover an additional week of rollover or be able to payout more vacation time (at 50%).

Motion to allow 1 additional week of roll-over beyond current benefits package by Bollman, 2nd by Grant. Roll call vote: Gilg - yes, Bollman - yes, Brautigam - yes, Lehwald - yes, Grant - yes, Koehn - yes Farley - yes. Motion carried.

Director Update

Motion to Excuse Absent Trustees

None

Public Comment

None

Board Comment

President Gilg expresses her thanks to Dixie Grant for years of service.

Welcome to Eric Krause on the board next month.

Thank you to Sue Farley for her year of service as a board member.

Adjournment

Motion to adjourn meeting made by Grant, 2nd by Farley. All in favor, motion carried.

Meeting adjourned at 8:02 pm.

Next meeting: January 26, 2023 - 6:00 pm