



Otsego County  
**LIBRARY**

[otsegoountylibrary.org](http://otsegoountylibrary.org)

**MAIN LIBRARY**  
700 South Otsego Ave.  
Gaylord, MI 49735  
989-732-5841  
Fax: 989-732-9401

**JOHANNESBURG BRANCH**  
10900 East M-32  
Johannesburg, MI 49751  
989-732-3928  
Fax: 989-731-3365

**VANDERBILT BRANCH**  
8170 Mill Street  
Vanderbilt, MI 49795  
989-983-3600  
Fax: 989-983-3105

## AGENDA

OTSEGO COUNTY LIBRARY BOARD OF TRUSTEES  
TUESDAY OCTOBER 17, 2023 AT 8 A.M.

### Virtually Via Zoom

Time: October 17, 2023 at 08:00 AM Eastern Time (US and Canada):  
Join Zoom Meeting

<https://us02web.zoom.us/j/84229359315?pwd=cEc5YXlZznJkNi96Q2h4M0FCUjU5QT09>

Meeting ID: 842 2935 9315 Passcode: 119673

OR CALL 1-929-205-6099 Meeting ID: 842 2935 9315 Passcode: 119673

The Otsego County Library enriches lives by fostering lifelong learning, being a champion for reading, igniting imaginations, and ensuring access to information and ideas for all members of our community.

- |             |                                                                                            |               |
|-------------|--------------------------------------------------------------------------------------------|---------------|
| <b>8:00</b> | <b>Call to order</b>                                                                       |               |
| <b>8:00</b> | <b>Review and approval of agenda</b>                                                       | <b>Motion</b> |
| <b>8:05</b> | <b>Approval of September 19, 2023 minutes</b>                                              | <b>Motion</b> |
| <b>8:08</b> | <b>Bills to be approved</b>                                                                | <b>Motion</b> |
| <b>8:15</b> | <b>Director's Report</b><br>*Review Director's written report<br>*Review financial reports |               |
| <b>8:25</b> | <b>Old Business</b><br>*Building update<br>*Web Site Redesign                              |               |
| <b>8:35</b> | <b>New Business</b><br>*2024 Budget                                                        | <b>Motion</b> |
| <b>8:50</b> | <b>Trustee and Liaison Comments</b>                                                        |               |
| <b>8:55</b> | <b>Public comment</b>                                                                      |               |
| <b>9:00</b> | <b>Adjournment</b>                                                                         |               |

Read.  
Learn.  
Grow.

Otsego County Library  
Board Meeting held at Library  
Tuesday, September 19, 2023

Present: Martha Baril, Bonnie Byram, Terra Deming, Lesa Jarski, Monica Peck, Jackie Skinner & Sharon Weber

8:00 Meeting called to order by Sharon

Review & Approval of Agenda – Bonnie motioned and Martha seconded. Motion passed.

Approval of 8/15/23 minutes. Motioned by Bonnie and seconded by Martha. Motion passed.

Bills to be approved

\$18,528.64. Motioned by Lesa and seconded by Monica. Motion passed.

Director's Report

Review Written Report

Review Financial Reports

Old Business

Building update – No issues with HVAC since VAV boxes were installed. Still putting rooms back in order from Summer Program and Book Sale. Family Restroom – smaller toilet has been requested, Jackie is exploring. Still plan to get quote from Mr T's regarding glass in dormer.

Website Redesign – Meeting weekly w/Project Coordinator. 1/1/24 is target date for launch.

Gaming Policy – Bonnie motioned and Sharon seconded. Motion passed. Monica also mentioned that they have purchased a decibel reader to put in rooms with kids. They know when they are too loud. Jackie is going to check into one of these for our Library.

New Business

EPS Security Alarm System Proposal – tabled

Director Evaluation – Sharon motioned and Bonnie seconded to increase Jackie's salary by 4% starting in January. Motion passed.

Trustee & Liaison Comments

Terra – still waiting for Otsego Lake Drain Inspection report; Parks & Rec grant paperwork turned in; some nearby residents have expressed concerns about Transition House on corner of 4<sup>th</sup>/Court.

Bonnie – Great Grandson is on the way

Monica – group is trying to abolish property taxes in the State of Michigan

Lesa - nothing

Martha – GCS test scores were compared to other schools of similar size – GCS did well

Sharon - nothing

Public Comments

9:03 Adjourned. Martha motioned and Bonnie seconded. Motion passed.

Respectfully submitted, Lesa Jarski, Board of Trustees, Otsego County Library

**Otsego County Library  
Bills to be Approved**

September 14 through October 17, 2023

<b>Date</b>	<b>Num</b>	<b>Name</b>	<b>Item/Service Provided</b>	<b>Amount</b>
09/20/2023	10448	Blackstone Publishing	Books on CD	-\$239.99
09/20/2023	10449	Blue Cross Blue Shield of Michigan	Employee Health Insurance	-\$3,142.96
09/20/2023	10450	Gaylord, City of	Water/sewer Utility	-\$76.96
09/20/2023	10451	Ingram Library Services	Books	-\$1,236.05
09/20/2023	10452	Michigan Digital	Employee addresses	-\$21.00
09/20/2023	10453	Plunkett Cooney	Attorney consultation fees	-\$836.00
09/20/2023	10454	Quill Corporation	Toilet paper and paper towels	-\$176.27
09/20/2023	10455	Reserve Account	Postage added to the Pitney Bowes machine	-\$500.00
09/20/2023	10456	Valley Library Consortium	2nd quarter operating fees	-\$3,758.00
09/20/2023	10457	Verizon Wireless	WiFi Hotspot service	-\$405.54
09/28/2023	10458	Blackstone Publishing	Books on CD	-\$50.00
09/28/2023	10459	Cengage Learning	Large print books	-\$275.06
09/28/2023	10460	Consumers Energy	Electric utility	-\$1,913.70
09/28/2023	10461	First National Bank of Omaha	see attached	-\$464.33
09/28/2023	10462	Frontier	Johannesburg phone service	-\$131.24
09/28/2023	10463	Image Factory, Inc.	Donation plaque for Teen room	-\$88.75
09/28/2023	10464	Ingram Library Services	Books	-\$738.40
09/28/2023	10465	Michigan.com #1008	Detroit Newspapers	-\$64.62
09/28/2023	10466	OverDrive	Downloadable audiobooks and e-books	-\$509.78
09/28/2023	10467	Peterson, Ami 09/23	Reimbursement for SR Grand Prize horse carriage tour	-\$78.00
10/03/2023	10468	Amazon	Books, DVDs, Office, Janitorial & Programming supplies	-\$1,251.46
10/03/2023	10469	Cengage Learning	Large print books	-\$73.50
10/03/2023	10470	DTE Energy	Gas utility	-\$110.38
10/03/2023	10471	Healthiest You	Employee healthcare	-\$216.75

**Otsego County Library  
 Bills to be Approved**

September 14 through October 17, 2023

<b>Date</b>	<b>Num</b>	<b>Name</b>	<b>Item/Service Provided</b>	<b>Amount</b>
10/03/2023	10472	Ingram Library Services	Books	-\$1,191.26
10/03/2023	10473	ProQuest LLC	Yearly cost for Ancestry Library online subscription	-\$1,564.67
10/03/2023	10474	Total Lawn Care of Gaylord LLC	Lawn care	-\$855.00
10/03/2023	10475	Van's Business Machines, Inc.	Copier maintenance	-\$111.27
10/03/2023	debit 942	MERS	Monthly defined benefit payment	-\$59.00
			<b>TOTAL</b>	<b>-\$20,139.94</b>

**Otsego County Library  
Credit Card Details  
September 2023**

<b>Date</b>	<b>Business</b>	<b>Transaction Detail</b>	<b>Amount</b>
8/18/2023	ALDI	Supplies for End of Summer Reading Party	\$12.90
8/23/2023	MACKINAC STATE HISTORICAL MUSEUM	Adult Summer Reading Prize	\$31.00
8/22/2023	CUTTING EDGE STORAGE	Monthy storage unit fee	\$75.00
8/22/2023	GFS STORE	Cookies and refreshments for adult programs	\$51.44
8/22/2023	SHEPLERS MACKINAC ISLAND	Adult Summer Reading Prize	\$68.00
8/25/2023	WAL-MART	Teen Room supplies	\$21.48
8/25/2023	THE HOME DEPOT	Teen Room supplies	\$15.69
8/28/2023	WAL-MART	Children's programming supplies	\$11.86
8/30/2023	WAL-MART	Supplies for children's take home crafts	\$18.20
8/30/2023	MEIJER	Supplies for children's take home crafts	\$31.36
9/1/2023	GANNET/DETROIT NEWS	online access to Detroit News	\$12.00
9/12/2023	WAL-MART	Poster board	\$5.76
9/13/2023	TOOLS TO TEACH	Poster board	\$25.00
9/14/2023	FACEBOOK	Advertising for adult program	\$4.97
9/15/2023	GANNET/DETROIT NEWS/FREE PRESS	Physical subscription for the Detroit News	\$40.00
9/15/2023	GANNET DETROIT NEWS/FREE PRESS	Physical subscription for the Detroit Free Press	\$40.00
		<b>Total:</b>	<b>\$464.66</b>



# Otsego County Library Director's Report October 17, 2023



- Chris Knight did receive a visit from Summit Fire Protection to ascertain their charges for security enhancements, but we still have not received a quote.
- Due to illness, I was unable to give my presentation to the Board of Commissioners at their regular meeting on September 26<sup>th</sup>. My presentation has been rescheduled for November 14<sup>th</sup>.
- Children's weekly programming has resumed as has our U-Create craft program.
- Audrie set up a table at the Gaylord Farmer's Market on Saturday October 7<sup>th</sup>. We shared our space with PoWeR! Book Bags to promote literacy and library programming. PoWeR! Books Bags provided free books to distribute.



- The downtown HalloWareHouse store is providing all the decorations for our Teen Halloween Party on Monday, October 23<sup>rd</sup>. The party is after hours, 7 to 10 pm.
- At the last web site meeting, staff discussed our web site map and headings for our navigation menus.
- Trooper Corey Hebner from the

Michigan State Police will be offering a program on Wednesday, November 15<sup>th</sup> about Social Media Addiction. The program starts at 6 pm

- Tuesday, December 5<sup>th</sup>, Michigan author, Amanda Barratt will discuss her new fiction title, Warsaw Sisters. This program is held at 6 pm.
- The new Teen gaming stations are ready in the Teen Room along with a donation plaque. Chris K. and Dan did a great job installing everything. Extra shelving was used for the expanded large print section and under the front desk.

Respectfully,

*Jackie*





# Spooky Wooden Sign

Tuesday, Oct. 24th

1:00 - 2:00pm

Class will be held  
at the Main Library.



Please reserve your  
spot by calling:  
989-732-5841



Otsego County  
**LIBRARY**  
otsegoountylibrary.org



## MICHIGAN'S HAUNTED LIGHTHOUSES



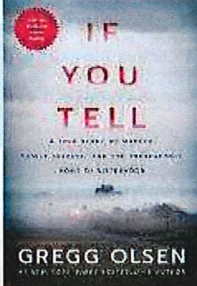
JOIN LIGHTHOUSE EXPERT,  
DIANNA STAMPFLER,  
TO LEARN ABOUT MICHIGAN'S  
HAUNTED LIGHTHOUSES

WEDNESDAY, OCTOBER 25  
6:00 - 7:00 PM  
UPSTAIRS MEETING ROOM




## THE "Other" BOOK CLUB

Discussion on Tuesday, October 24th  
6:00 p.m. - Main Library



Request a book now  
at the front desk.



Otsego County  
**LIBRARY**  
otsegoountylibrary.org  
Read • Learn • Grow • Explore

**Otsego County Library  
 Balance Sheet  
 As of September 30, 2023**

		Sep 30, 23
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
001 · Library Cash		
Designated Fund-Replacement		228,196.90
Imprest Cash		190.00
Leave Bank		24,989.30
001 · Library Cash - Other		964,866.79
<b>Total 001 · Library Cash</b>		<b>1,218,242.99</b>
011.011 · General HB Checking		156.45
011.012 · Payroll HB Checking		136.16
<b>Total Checking/Savings</b>		<b>1,218,535.60</b>
<b>Other Current Assets</b>		
003 · Library Building Fund		19,850.59
1499 · Undeposited Funds		972.36
<b>Total Other Current Assets</b>		<b>20,822.95</b>
<b>Total Current Assets</b>		<b>1,239,358.55</b>
<b>Other Assets</b>		
Taxes Receivable - Personal		3,627.96
Taxes Receivable - Real		543,017.12
<b>Total Other Assets</b>		<b>546,645.08</b>
<b>TOTAL ASSETS</b>		<b>1,786,003.63</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
2000 · Accounts Payable		-19.58
<b>Total Accounts Payable</b>		<b>-19.58</b>
<b>Other Current Liabilities</b>		
Deferred Tax Revenue-Personal		3,627.96
Deferred Tax Reveue-Real		543,017.12
<b>225 · Payroll Liabilities</b>		
228 · Federal Withheld Taxes		2,034.75
230 · Employee Withheld Retirement		185.48
234 · Employee health Care Liability		5,653.07
225 · Payroll Liabilities - Other		1,489.25
<b>Total 225 · Payroll Liabilities</b>		<b>9,362.55</b>
<b>Total Other Current Liabilities</b>		<b>556,007.63</b>
<b>Total Current Liabilities</b>		<b>555,988.05</b>
<b>Total Liabilities</b>		<b>555,988.05</b>
<b>Equity</b>		
3000 · Opening Bal Equity		864,091.23
390 · Retained Earnings		171,918.18
Net Income		194,006.17
<b>Total Equity</b>		<b>1,230,015.58</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>1,786,003.63</b>
Note: Includes cash and investments only.		
Fixed assets as required by GASB are tracked in the Otsego County Budget		



**Otsego County Library**  
**Profit & Loss Budget vs. Actual**  
 January through December 2023

		Jan - Dec 23	Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
402	Real Property Tax	539,221.64	550,898.00	97.88%
403	Chargebacks	-923.57	-2,500.00	36.94%
411	Delinquent Tax			
411.01	Delinquent Tax Current Year	505.15	550.00	91.85%
411.02	Delinquent Tax Previous Yr	50,962.07	40,000.00	127.41%
441.03	Local Comm Stabilization Tax	0.00	0.00	0.0%
<b>Total 411 · Delinquent Tax</b>		<b>51,467.22</b>	<b>40,550.00</b>	<b>126.92%</b>
49900	Uncategorized Income	0.00	0.00	0.0%
501	Federal Funds			
501.01	USF	0.00	9,250.00	0.0%
<b>Total 501 · Federal Funds</b>		<b>0.00</b>	<b>9,250.00</b>	<b>0.0%</b>
539	State Funds			
539.01	State Aid	33,751.66	26,231.00	128.67%
539.02	Salary Grant	2,416.70	3,800.00	63.6%
<b>Total 539 · State Funds</b>		<b>36,168.36</b>	<b>30,031.00</b>	<b>120.44%</b>
655	Fines and Fees	17,815.62	12,000.00	148.46%
664	Interest	17,141.12	12,000.00	142.84%
674	Donations			
674.01	Library	7,070.46	8,000.00	88.38%
<b>Total 674 · Donations</b>		<b>7,070.46</b>	<b>8,000.00</b>	<b>88.38%</b>
676	Reimbursements	7,215.29	13,000.00	55.5%
699	Penal fines	128,174.12	150,000.00	85.45%
999	Transfers In			
999.01	General Fund transfer	0.00	84,670.00	0.0%
<b>Total 999 · Transfers In</b>		<b>0.00</b>	<b>84,670.00</b>	<b>0.0%</b>
<b>Total Income</b>		<b>803,350.26</b>	<b>907,899.00</b>	<b>88.49%</b>
<b>Gross Profit</b>		<b>803,350.26</b>	<b>907,899.00</b>	<b>88.49%</b>
<b>Expense</b>				
69800	Uncategorized Expenses	0.00		
703	Payroll Expenses			
703.01	Salaried	55,977.47	69,431.00	80.62%
703.03	Non-salaried	276,831.02	365,522.00	75.74%
703.06	Personal Leave 1/2 payoff	524.18		
703.10	DD bank fees	56.40	80.00	70.5%
703	Payroll Expenses - Other	1,264.34		
<b>Total 703 · Payroll Expenses</b>		<b>334,653.41</b>	<b>435,033.00</b>	<b>76.93%</b>
704	Employee Benefits			
704.11	Health and life benefits	24,756.13	30,571.00	80.98%
704.12	Employee health cost share	229.50	6,115.00	3.75%
704.14	Medical Flex Admin	393.50	516.00	76.26%
704.30	MERS Retirement	13,374.59	27,000.00	49.54%
704.31	MERS HCSP	0.00	2,079.00	0.0%
704.60	Worker's Comp	1,975.53	2,079.00	95.02%

**Otsego County Library**  
**Profit & Loss Budget vs. Actual**  
 January through December 2023

	Jan - Dec 23	Budget	% of Budget
704.70 · Benefit Reimbursement	2,000.00	2,000.00	100.0%
716 · Payroll Taxes	25,021.85	33,281.00	75.18%
<b>Total 704 · Employee Benefits</b>	<b>67,751.10</b>	<b>103,641.00</b>	<b>65.37%</b>
705 · Continuing Education	1,554.72	1,500.00	103.65%
726 · Supplies			
726.01 · Office	6,353.47	8,392.00	75.71%
726.02 · Janitorial	2,381.59	5,115.00	46.56%
726.03 · Programming	7,375.56	7,000.00	105.37%
<b>Total 726 · Supplies</b>	<b>16,110.62</b>	<b>20,507.00</b>	<b>78.56%</b>
727 · Collection Development			
727.01 · Print Materials	46,026.81	50,000.00	92.05%
727.02 · Non-print materials	7,695.56	12,000.00	64.13%
727.03 · Electronic materials	27,659.12	32,500.00	85.11%
727.04 · Digitization	0.00	5,000.00	0.0%
727 · Collection Development - Other	0.00		
<b>Total 727 · Collection Development</b>	<b>81,381.49</b>	<b>99,500.00</b>	<b>81.79%</b>
801 · Professional Services			
801.01 · Services	14,336.00	30,000.00	47.79%
801.02 · Programs	3,339.86	3,360.00	99.4%
<b>Total 801 · Professional Services</b>	<b>17,675.86</b>	<b>33,360.00</b>	<b>52.99%</b>
920 · Building Expenses			
920.01 · Outside contracts	18,878.30	25,000.00	75.51%
920.02 · Repairs	4,023.50	7,000.00	57.48%
920.03 · Insurances	0.00	12,875.00	0.0%
<b>Total 920 · Building Expenses</b>	<b>22,901.80</b>	<b>44,875.00</b>	<b>51.04%</b>
930.10 · Service contracts/charges			
930.11 · Service contracts	22,904.87	22,720.00	100.81%
930.12 · Memberships/Dues	1,126.00	3,400.00	33.12%
930.13 · Cooperative services	12,722.03	12,495.00	101.82%
930.15 · Service charge	60.60	375.00	16.16%
930.16 · MI Sales Tax	0.00	50.00	0.0%
<b>Total 930.10 · Service contracts/charges</b>	<b>36,813.50</b>	<b>39,040.00</b>	<b>94.3%</b>
930.20 · Communications			
930.21 · Telephone	2,756.80	3,050.00	90.39%
930.23 · Cellular	3,750.71	4,810.00	77.98%
930.24 · Internet	594.78	10,000.00	5.95%
<b>Total 930.20 · Communications</b>	<b>7,102.29</b>	<b>17,860.00</b>	<b>39.77%</b>
930.30 · Advertising	1,328.97	3,000.00	44.3%
930.45 · Shipping/Mailing	642.25	2,200.00	29.19%
930.5 · Travel	156.32	500.00	31.26%
930.60 · Utilities			
930.61 · Natural gas	8,292.84	9,000.00	92.14%
930.62 · Electric	23,875.50	34,000.00	70.22%
930.63 · Water/sewer	443.51	780.00	56.86%
<b>Total 930.60 · Utilities</b>	<b>32,611.85</b>	<b>43,780.00</b>	<b>74.49%</b>

**Otsego County Library**  
**Profit & Loss Budget vs. Actual**  
**January through December 2023**

				Jan - Dec 23	Budget	% of Budget
			940 · County Cost Share	0.00	1,292.00	0.0%
			970 · Capital Outlay			
			970.3 · Property Improvements	0.00	4,000.00	0.0%
			970.43 · Furniture/Equipment	5,082.69	27,160.00	18.71%
			970.45 · Software	4,812.12	44,960.00	10.7%
			Total 970 · Capital Outlay	9,894.81	76,120.00	13.0%
			Total Expense	630,578.99	922,208.00	68.38%
			Net Ordinary Income	172,771.27		
			Net Income	172,771.27		







## Otsego County Library Proposed 2024 Budget

October 17, 2023

	Actual Income/ Expenses	2023 Budget	2024 Proposed Budget	Amount of Increase or Decrease	%
					Difference
930.63 · Water/sewer	443.51	780.00	700.00	(80.00)	-10.26%
<b>Total 930.60 · Utilities</b>	<b>32,611.85</b>	<b>43,780.00</b>	<b>42,700.00</b>	<b>(1,080.00)</b>	<b>-2.47%</b>
940 · County Cost Share	0.00	1,292.00	1,292.00	-	0.0%
<b>970 · Capital Outlay</b>					
970.3 · Property Improvements	0.00	4,000.00	4,000.00	-	0.0%
970.43 · Furniture/Equipment	5,082.69	27,160.00	7,000.00	(20,160.00)	-74.23%
970.45 · Software	4,812.12	44,960.00	5,000.00	(39,960.00)	-88.88%
<b>Total 970 · Capital Outlay</b>	<b>9,894.81</b>	<b>76,120.00</b>	<b>16,000.00</b>	<b>(60,120.00)</b>	<b>-78.98%</b>
<b>Total Expense</b>	<b>630,578.99</b>	<b>907,899.00</b>	<b>911,490.00</b>	<b>3,591.00</b>	<b>0.4%</b>
<b>Net Ordinary Income</b>	<b>172,771.27</b>				

**Otsego County Library**  
**2024 Approved Budget Notes**  
**October 17, 2023**

**Overview**

The original amount budgeted for 2023 was \$907,899.00, and the proposed budgeted amount for 2024 is \$911,490.00 which is a 0.44% increase in spending from last year. In 2024, No large purchases are anticipated, and any large expenses will be related to building improvements that will be submitted to the Building Authority for reimbursement. As of October 2023, the library hasn't had to transfer any funds from the cash account (line item 999) to cover expenses.

**Revenues**

- 402** According to information from the County Treasurer, the Library's voted .40 mills should bring in \$606,100. We have brought in 97.88% of 2023's Real Property Tax, so I have budget 98% of \$606,100.00
  
- 403** \$2,500 was budgeted for chargebacks in 2023, and we've only been charged back \$923.57, so I have decreased the budgeted amount by \$500.00
  
- 411.01** Around April of each year, the treasurer transfers uncollected tax revenues from the Delinquent Tax Fund. The budgeted amount for this line item remains the same.
  
- 411.02** Delinquent taxes received from the previous tax year increased, so the 2024 budgeted amount was increased 7.5%.
  
- 411.03** We haven't received Local Community Stabilization tax monies for the past three years, so I left this line item at zero. Local Community Stabilization Tax dollars are reimbursements from the State for lost revenues from the elimination of personal property tax.
  
- 501.01** Every year, the Otsego County Library applies for discounts through the federal e-rate program. Our reimbursement for 74% of costs for connectivity should be the same as 2023, but since we contract with Northland Library Cooperative to handle all this funding, all these monies channel thru them.
  
- 539** State Aid is expected to remain at about the same level.
  
- 655** We are already over budgeted revenues for Fines and Fees, so the amount budgeted for 2024 increased 8.33%
  
- 664** In October 2023, interest revenue is 30% above what as budgeted, but due to the volatility of the market, this line item has been kept the same at \$12,000.00.
  
- 674** In October 2023, donations were just \$929 below what was budgeted, so for 2024, this line item is static at \$8,000.00.

- 676** The bulk of this line item is monies from the Northland Library Cooperative in the form of a yearly enhancement and continuing education grant.
- 699** Penal fine revenue decreased 15% in 2023, so the 2024 budgeted amount has been decreased to \$128,000.00

## Expenditures

- 703.01** The director's salary is determined by the Library Board after the yearly evaluation. A 4% increase was approved by the Library Board on September 19, 2023.
- 703.03** The Social Security Administration is estimated to be providing an 3.2% COLA increase. I have budgeted for an overall 6% increase for staff based upon their performance evaluation. I have also included funding another part-time person who would focus on early literacy efforts.
- 703.06** The Library pays accumulated vacation and ½ personal leave upon termination of employment as well as for individuals who accumulate personal leave beyond the maximum allowed at the end of the year. No employee has enough banked personal leave to receive any payout in 2024. I have left the budgeted amount to pay anyone who may resign.
- 703.10** Direct deposit fees with the library's new bank (Horizon) will remain the same for 2024.
- 704.11** The amount budgeted assumes the Library will keep their Blue Cross plan. Our plan is age rated, and no employee with no dependents, so our rates are still lower than in 2020. Rates change in July, so a 5.4% increase has been included. This amount also includes the HealthiestYou program the library offers to all its employees.
- 704.12** The 20% employee cost share is based on the library's total health care costs.
- 704.14** The line item covers administrative fees for the EHIM Flexible Savings program. Because we do not pay Social Security or Medicare taxes on employee contributions to this plan, our savings more than cover these administrative fees.
- 704.30** All full-time staff members are now part of the MERS Defined Compensation Plan, but monthly heritage costs of \$59 are paid monthly for two current staff members who are vested. The 2024 amounts include defined contributions for all 5 full-time employees.
- 704.60** Worker's compensation costs should remain fairly stagnant at \$2100.00
- 704.70** One full-time employee will continue to opt out of our health insurance benefit.
- 705** Some staff will be attending in-person conferences and trainings, so this amount has been increased to re.
- 716** Employer Social Security and Medicare contributions are 7.65% of payroll.
- 726** The Library's 2023 programming supplies budget was insufficient, so that line item increased by \$2,000. Office and Janitorial supply line items should be adequate.



- 727** Surveys from our strategic planning process showed community members were still interested in maintaining and increasing physical collections, so the print line item has been increased again for 2024. The non-print materials amount has been decreased and transferred to Electronic materials to account for the increased Hoopla usage.
- 801.01** The amount budgeted for 2023 was high to cover the cost of a new web site design. This year I have kept this amount high to cover any further security consulting that may be needed whether that be staff training or a cybersecurity audit.
- 801.02** \$330 per month has been set aside for speaker/performance fees.
- 920.01** This line covers lawn care, snow removal and trash services. Though in 2023, we have been well below the budgeted expense, the snow and its removal are still on the horizon, so amounts are the same or a bit higher.
- 920.02** This line item covers any unexpectedly needed repairs.
- 920.03** The Library's building is covered under Otsego County's MMRMA policy. A bill hasn't been received yet for 2023. The amount for 2024 should be the same.
- 930.11** This line item includes service contracts for maintenance contracts for the fire suppression system, elevator, public copier/printers and circulation system thru the Valley Library Consortium. Elevator costs as well as membership fees for the Valley Library Consortium have increased. Extra fees to cover security systems are also anticipated.
- 930.12** Memberships include: Valley Library Consortium, Michigan Library Association (institutional and individual), American Library Association and Chamber of Commerce
- 930.13** Cooperative services are based on per capita state aid rates. This should be the same in 2024.
- 930.15** This line item covers the cost for lost interlibrary loan items. Patrons are billed, so the Library is reimbursed much of these expenses.
- 930.16** The State requires us to submit a sales tax report.
- 930.21** This covers monthly charges from Frontier (JBL Branch) and Charter (OCL Main and VBL branch)
- 930.23** The number of Wi-Fi hotspots has increased to 27 which, in turn, accounts for the rise in the monthly cellular service costs, but the circulation of hotspots remains a very popular service, and there is always a waiting list for them, even at the branches.
- 930.24** Fiber connections at the three Library buildings is covered by this amount as is the email accounts through Michigan Digital. Since our expense for this has been reduced, the 2024 amount budgeted was significantly decreased.
- 930.30** The Library is continuing its weekly WMJZ radio interviews as well as purchasing ads in the Weekly Choice, Gaylord Herald Times, yearbooks and other education-related publications.

- 930.45** RIDES delivery costs are paid by the Northland Library Cooperative. Our USPS mail costs have decreased due to the auto-renewal of circulating items as well as SMS text notices.
- 930.5** Staff costs for traveling between branches is covered here.
- 930.6** Natural gas prices are anticipated to increase by 6.6% in 2024, and this line item expense was above budget, so it has increased, but since Library has remained well within its 2023 electricity costs, this budgeted amount has been decreased.
- 940** This line amount pays for our share of Otsego County's audit.
- 970.3** Any landscaping provided at the Main Library in 2023 was through the volunteer service of Nora Corfis, but other improvements maybe needed such as a new irrigation lines.
- 970.43** This amount has been decreased, because no major equipment or furniture purchases are planned.
- 970.45** No major software purchases are required for this year, only the costs of yearly licenses, so this amount is significantly smaller than last year.