

Minutes

REGULAR BOARD MEETING

Monday March 2, 2026

Approved 23Mar26
w/correction

7:00 PM MEETING

CEDAR SPRINGS PUBLIC LIBRARY

107 Main Street, Cedar Springs, MI 49319

I Call to Order 7:00pm

Meeting called to order by Chair Smith at 7:00 pm

Present: Tim Smith, Tony Owen, Michelle Gritter, John Lehmoine, Heidi Armock, Mark Dykstra, Ron Howell

Absent:

The Chair verified there was a quorum present to conduct the business of the Board.

II Pledge

Chair Smith led the Board in the pledge of allegiance

III Approval of Agenda

Motion by Owen 2nd by Gritter to approve the agenda.

Voice Vote: Ayes: All Nays: None **Motion Passes**

IV Consent Agenda

a. Minutes of January 26, 2026 Regular Meeting

b. January Financial Reports from City

The Director circulated the Bank statement with check images for the Board to review.

Board member Owen noted the agenda does not include the financial reports even though the packet includes them.

Motion by Owen 2nd by Lehmoine to accept and affirm the consent agenda (a) Minutes of the Minutes of January 26, 2026 Regular Meeting and include the January Financial Reports from City as presented.

Voice Vote: Ayes: All Nays: None **Motion Passes**

V Directors Report-J. Pugh

Inventory Project: Is Complete! The Library initiated the Inventory Project during the Weeding/RFID Tagging Projects. The Library now has a more accurate count of physical items available for checkout, which is currently 27,085.

Board Tasks

The Strategic Plan: The Lakeland Director Dawe is finishing up organizing and summarizing the data from the focus groups. We are hoping to have the data compiled and share initial findings by the March 23, 2026 Board Meeting.

The Director has reached out to Consumers Energy for a free energy consultation to help reduce the cost of the Library's energy bills. A full report will be provided after the consultation.

Action and Information-

Financial Policies Update: The Director has not heard back from the Attorney regarding the edits and questions the Finance Committee brought forward. The Director will coordinate with the Finance Committee once the Attorney has responded. However, a question was raised about the library's investment capacity. Please see attached Reserve Position, Investment Capacity, and Policy Considerations document.

Discussion: It was asked if the \$73,000 of Restricted funds for operations, gifted to the library by the Mabie's, might be changed to cover a 5-year Capital improvements plan. It was noted the library also has another \$10,000 gifted by the ~~Closes~~ Cowles that the library can only use the interest on books. That gift was when the budget was \$145,000 but now at \$400,000 would not be necessary and might even be returned to them. The Director will contact the Mabies and report back.

Staffing and Operation Hours: A question was brought up about the current library staffing levels. The Director reviewed his separate memo, Staffing Levels in Comparison to Hours of Operation document.

Discussion: Details on the custodial position.

Wi-Fi Hotspot Offer from Kajeet: The Director was contacted by Kajeet, a company that offers Wi-Fi Hotspot services to public entities like Libraries. See the attached quote. The Director is waiting to hear back from one more Wi-Fi Hotspot vendor.

Discussion: The Kajeet Quote is one of several the Director is gathering before making a decision on our Wi-Fi Hotspot services which he described in more detail and answered various Board questions.

Community Engagement-

Tuesday, March 3, from 5:30-7:00pm, the Library will host our annual First Grade Glow Party to kick off March is Reading Month. We are partnering with Kent District Library for this special event for the first graders and their families in the community and surrounding area who attend Cedar Springs schools.

Program Attendance & Usage Stats

January Door Count: 4,460

Reading Challenge SNOW Much Fun: Program Information can be found at www.cedarspringslibrary.org/reading-is-snow-much-fun .

Kids: 112 enrolled (up 62% from LY - 69 kids enrolled) Goal: Read 500 minutes between Jan 26 and March 28

76 kids (about 68%) have earned their first badge from reading 50 minutes

56 kids (exactly 50%) have earned their Level 5 badge from reading 250 minutes

17 kids (about 15%) have completed the challenge

Teens/Adults: 66 enrolled (up 164% from LY - 25 teens/adults enrolled) Goal: Read 1000 minutes between Jan 26 and March 28

44 participants (66.7%) have earned their first badge from reading 100 minutes

29 participants (about 44%) have earned their Level 5 badge from reading 500 minutes

13 participants (about 20%) have completed the challenge

66,024 minutes read total, (28,116 for kids and 37,908 for teens/adults) averaging 15 minutes per day per participant since the challenge launched.

Special note: This year we changed the winter reading challenge registration to *ReadSquared*, the same app we use for our Summer Reading Program. This makes it easier for patrons to register, track their challenge progress, and for us to track program stats. It is also noteworthy that the Marketing & Communications Specialist has seen a consistent spike in enrollment after every social media post about the challenge.

January Program participation: 912 Storytimes: 234, Senior Exercise: 168, Quilters: 35, Book Club: Cancelled due to weather, Outreach visits: 38, Writers' Group: Cancelled by group, Pokémon Night: 82, Passive Programs (Find Dewey, ISpy, etc.): 355, Study Room Reservations: 75 (about 15/wk.), Community Room Uses: 40-Rentals: 12, Programs/Meetings: 28

Patrons-Cedar Springs: 1,484, Solon Township: 1,889, KDL: 170

There has been a slight increase in KDL shared patrons due to the Krause Memorial Branch's (Rockford) closure for remodeling, Other LLC Patrons: 69

Circulation-Adult books: 971, Youth books: 1,485, YA books: 89, Books on CD: 57, DVDs: 153 Express Items (do not go out to other libraries): 157, Other Items (including Library of Things, Hotspots, etc.): 21, Digital Content: 1260, E-Books: 441 E-Audiobooks: 621, Digital Magazines: 198

Staffing Levels in Comparison to Hours of Operation

The Director submitted a separate Report detailing: Minimum Coverage Requirements, Documented Weekly Operational Staffing , Coverage Overlap, Alignment with State Expectations,

Public Service Hours Monday–Friday: 10:00 a.m. – 6:00 p.m. Saturday: 9:00 a.m. – 12:00 p.m.

Total: 43 hours per week

Conclusion

Current staffing reflects: The minimum required to safely operate 43 public hours per week

Necessary specialized roles that enable programming, outreach, marketing, and collection development

The ability to offer consistent programs and services

Service levels that exceed state minimum recommendations for a Class III Library.

The Director presented a Financial Reserve Position, Investment Capacity, and Policy Considerations report which addressed: Reserve Analysis, Recommended a Reserve Target, Investment Capacity, (7) Investment Strategies and recommended Board approved Reserve/Investment Policies

Conclusion- The Library is in a strong financial position with adequate reserves and the opportunity to generate additional revenue through prudent investment. With proper policy framework and Board direction, excess reserves can be leveraged strategically while maintaining fiscal stability and public accountability. It is recommended that no investment strategy be executed without formal Board approval of the updated Fund Balance and Investment Policies.

Discussion: There were additional questions about the Director's limits for signing contracts and fees for attorneys. The Director noted stays within budget limits, but the current Board policy is somewhat vague and needs to be reviewed.

VI Chairperson's Report-T. Smith

The Chair, after viewing a Michigan Library Association webinar, distributed an attorney client privilege memo from Foster Swift attorneys dated December 29, 2025 detailing recent Open Meetings Act court decisions about "round robin" interactions of less than a quorum of public body members is getting stricter. These decisions further restrict what you used to be an individual polling of public body members.

The Chair then brought to the attention of the Board that the \$6,000 annual stipend in lieu of medical insurance that was approved last year for the Director needs to be revised because it is subject to tax withholding.

Motion by Armock 2nd by Owen to advise the City (who handles payroll) that the \$6,000 stipend is to be increased to take into account the required taxes.

Roll Call Vote: Ayes-Gritter, Dykstra, Howell, Lehmoine, Armock, Owen and Smith

Nays-none

Motion Passes

VII Committee Reports.

It was noted there were no committee meetings since the last Board meeting.

- a. Personnel Committee-
- b. Policy Committee-
- c. By-laws Committee

- d. IT (Technology) Committee-
- e. Finance Committee-
- f. Strategic Plan Committee

VIII Public Comment

Jill Owen: Noted that the proposed Budget had an increase for water utilities up to \$1,100 and wondered if that was because of the new fountain and thought that was going to be on the City?

Rose Powell: Appreciated how the Board gets along and reported the building renovations for the new City Hall should be finished about April and extended an invitation to the Board to attend the opening and noted the old city hall has been sold.

IX Ongoing/New Business

The Director noted a small budget increase in the Revenue account 271 000 569.000 of \$940.00 that was received from the State last September but was not officially recognized in the Budget..

The Director then presented an updated Draft 2026-27 Draft Budget Spreadsheet in which he increased expenses in 271-790-704.000 Part time wages by \$4,000 for a new total of \$165,000 to reflect a 3-5% increase. He also increased expenses in 271-790-999.100 Appropriation to Fund Balance of \$11,050.00 for future needs for a new total Budget of \$497,140.00. The Director requested Board approval so he can present this to the City to use as part of the City's Budget Adoption process.

Motion by Dykstra 2nd by Owen to approve the Revenue account 271-000-569.000 increase of \$940.00

Roll Call Vote: Ayes-Gritter, Dykstra, Howell, Lehmoine, Armock, Owen and Smith

Nays-none

Motion Passes

Motion by Owen 2nd by Armock to approve the revised 2026-27 Budget spreadsheet as submitted to be sent to the City.

Roll Call Vote: Ayes-Gritter, Dykstra, Howell, Lehmoine, Armock, Owen and Smith

Nays-none

Motion Passes

X Agenda Items for the March 23, 2026 Meeting

Budget hearing, possible Finance Policies With Committee review

Discussion: Contract between City and Township has a 6-month notice requirement, Director's review in April/May with Personnel Committee sending out a review form. Strategic Plan-Carol from Lakeland to be in contact soon

XI Informational Items

Minutes

REGULAR BOARD MEETING

Monday January 26, 2026

Draft

7:00 PM MEETING

CEDAR SPRINGS PUBLIC LIBRARY

107 Main Street, Cedar Springs, MI 49319

I Call to Order 7:00pm

Meeting called to order by Chair Smith at 7:00 pm

Present: Tim Smith, Tony Owen, Michelle Gritter, John Lehmoine, Heidi Armock, Mark Dykstra

Absent: Ron Howell; John Lehmoine

Motion by T. Owen 2nd by M. Gritter to excuse R. Howell and J. Lehmoine.

Voice Vote: Ayes: **All** Nays: None **Motion Passes**

The Chair verified there was a quorum present to conduct the business of the Board.

II Pledge

Chair Smith led the Board in the pledge of allegiance

III Approval of Agenda

Motion by T. Owen 2nd by M. Gritter to approve the agenda.

Voice Vote: Ayes: **All** Nays: None **Motion Passes**

IV Consent Agenda

a. Minutes of November 24, 2025 Regular Meeting

b. November and December Financial Reports from City

The Director circulated the Bank statement with check images for the Board to review.

c. **Motion** by T. Owen 2nd by M. Dykstra to accept and affirm the consent agenda (a) Minutes of the Minutes of November 24, 2025 Regular Meeting (b) November and December Financial Reports from City as presented.

Voice Vote: Ayes: **All** Nays: None **Motion Passes**

V Directors Report-J. Pugh

Board Tasks

The Strategic Plan: LLC Director Carol Dawe has completed initial focus groups and is reaching out to local community members who could not make the scheduled times for one-on-one sessions.

Action and Information-

The RFID Tagging Project Phase 2: Is Complete! We are now working on finalizing our inventory discrepancies. This should be completed by end of March, 2026.

Sustainable Library Initiative: See Attached SLI Summary.

State Aid Report: Completed 12/06/2025.

MML UIA Group Account: Initial paperwork is complete.

Community Engagement-

The Library's first Early Childhood Open House on Saturday, January 24, 2026 was cancelled due to inclement weather. Information from the community partners that were going to participate can be found on the library's website.

Program Attendance & Usage Stats

The Director presented a 6-month graphic (July-December 2025) which included Door counts; Checkouts; Space usage; Patron location; Program participation

The Director presented a Summary of the Sustainable Library Initiative (SLI), a nationally recognized program that supports libraries in integrating environmental stewardship, social equity, and economic sustainability into their operations, services, and long-term planning that CSPL has joined.

The Director gave a brief update on the Library of Michigan's Financial Cohort course.

VI Chairperson's Report-T. Smith

T. Smith asked the board if the February 23, 2026 Meeting could be rescheduled to March 2, 2026.

Motion by T. Owen 2nd by M. Gritter to reschedule the February 23, 2026 meeting to March 2, 2026.

Voice Vote: Ayes: **All** Nays: None **Motion Passes**

VII Committee Reports.

- a. Personnel Committee- Minutes of the January 9th meeting of the committee that reviewed the Updated Employment Handbook was presented.
- b. Policy Committee-
- c. By-laws Committee

- d. IT (Technology) Committee-
- e. Finance Committee- Minutes of the January 21st meeting of the committee that reviewed the Updated Fraud Prevention, Fund Balance, General Finance, Investment, and Purchasing Policies were presented
- f. Strategic Plan Committee

VIII Public Comment

None.

IX Ongoing/New Business

- a. Approval of updated Personnel Policies and Handbook-The proposed 2025 Personnel Policies and Employment Handbook represents a comprehensive update to the Library's 2019 version. The revisions modernize the document, improve legal compliance, and better reflect current employment practices, while maintaining the Library's at-will employment framework and overall operational authority of the Board and Director.

Discussion: T. Owen clarified that the board was approving both the Employee Handbook and Personnel policies, which are in the same document.

Motion by T. Owen 2nd by M. Dykstra to approve the updated Personnel Policies and Handbook.

Voice Vote: Ayes: **All** Nays: None **Motion Passes**

- b. Approval of Fund 271 – Library Draft Budget Spreadsheet
The Director presented a draft 2026-27 Budget which included: Revenue Overview, Expenditure Overview, Financial Outlook and Sustainability, Spread Sheet from City of all accounts.

Next Steps:

Any recommended edits before March 5, 2026.

Approval of Fund 271 Library Spreadsheet to present to City by March 12, 2026.

Schedule Budget Presentation Hearing Before April 9, 2026.

Discussion: M. Gritter inquired about the Internet line item (271-790-724.100); Director Pugh stated additional funds for cost of WiFi Hotspot coverage. T. Owen inquired about new computers; Director Pugh stated that most major Capital Technology expenses happened in FY 2024-25, although there may be a need for a couple of new staff computers and to purchase the WiFi Hotspot devices. H. Armock inquired about the Digital Materials line item (271-790-792.200), specifically the Hoopla service; Director Pugh explained Hoopla's services and fees and how it is fiscally infeasible at this time. Clarification of the budget process with the City was given.

Motion by T. Owen 2nd by M. Gritter to approve the Fund 271 – Library Draft Budget Spreadsheet to the City as presented.

Roll Call Vote Ayes: Smith, Owen, Gritter, Armock, Dykstra

Nays: None

Motion Passes

c. Approval of January 2026 Budget Amendment
Increase to Revenue 271-000-400.100 of \$2,060
Increase to Expenditure 271-790-926.000 of \$3,000

Discussion: Energy costs have skyrocketed. Even though the Library is using roughly the same amount of energy as compared to last year. The reason the amount to increase Revenue 271-000-400.100 less than requested increase to Expenditure 271-790-926.000 is due to the additional \$940 received from the State (Revenue Line Item 271-000-569.000). These amounts will ensure the budget remains balanced. A suggestion of reaching out to DTE for an energy audit to help with energy savings was made.

Motion by T. Owen 2nd by M. Dykstra to approve the Budget Amendment as presented above.

Roll Call Vote Ayes: Smith, Owen, Gritter, Armock, Dykstra

Nays: None

Motion Passes

X Agenda Items for the February 23, 2026 Meeting

Discussion: New Financial Policies (dependent on attorney response).

XI Informational Items

None.

XII Public Comment

None.

XIII Board Comments

Dykstra- None

Gritter- None

Lehmoine-

Owen- Keep J. Lehmoine's wife in thoughts and prayers after her recent surgery.

Howell-

Armock- Girl Scout cookies at next meeting.

Smith- Recognized and thanks the staff who put in a lot of work between the last meeting and this one.

XIV Motion to Adjourn

Motion T. Owen 2nd by M. Gritter to adjourn the meeting at 7:35 pm.

Voice Vote: Ayes: All Nays: None **Motion Passes**

Respectfully submitted by Director James Pugh on behalf of Secretary Ron Howell.

Date: 01/27/26

Board Approved- _____

Next regular meeting scheduled for Monday March 2, 2026 at 7:00 pm at the library

Meeting Attachments:

Draft Minutes of 24 November 25 Regular Meeting

November 2025 Financial Report from City

December 2025 Financial Report from City

Minutes of the January 9, 2026 Personnel Committee meeting

Minutes of the January 21, 2026 Finance Committee meeting

Director's January Report

Sustainable Library Initiative Summary

Draft 2026-27 Library Budget and Fund 271 Spreadsheet

Updated Personnel Policies and Handbook Summary

January 2026 Budget Amendment

Updated 2026 Library Board Meeting Schedule

Rescheduling Notice of February 23, 2026 Board Meeting

Fund 271 Library Fund

| GL Number | Description | Balance |
|---|------------------------------------|--------------------|
| *** Assets *** | | |
| 271-000-001.100 | General Checking - Independent Bar | 226,567.67 |
| 271-000-001.110 | CASH IN BANK - CHOICEONE | 73,464.85 |
| 271-000-003.185 | CD - CHOICE ONE | 66,530.00 |
| 271-000-004.000 | Petty Cash | 289.14 |
| 271-000-004.100 | CASH DRAWER | 100.00 |
| 271-000-035.000 | Certificate of Deposit-Cowles | 13,000.00 |
| 271-000-035.100 | Certificate of Deposit-USF Funds | 6,634.34 |
| Total Assets | | 386,586.00 |
| *** Liabilities *** | | |
| 271-000-209.000 | State Unemployment Tax Payable | 501.92 |
| 271-000-210.000 | State Withholding Payable | 525.10 |
| Total Liabilities | | 1,027.02 |
| *** Fund Balance *** | | |
| 271-000-373.000 | Assigned - USF Funds | 6,629.29 |
| 271-000-375.500 | RESTRICTED - CAPITAL MAINTENANCE | 5,000.00 |
| 271-000-375.600 | RESTRICTED - MABIE OPERATIONS DONA | 73,363.70 |
| 271-000-383.300 | Non-spendable - Cleo Cowles | 13,000.00 |
| 271-000-390.000 | Restricted - Library Operations | 348,426.79 |
| Total Fund Balance | | 446,419.78 |
| Beginning Fund Balance | | 446,419.78 |
| Net of Revenues VS Expenditures | | (60,860.80) |
| Ending Fund Balance | | 385,558.98 |
| Total Liabilities And Fund Balance | | 386,586.00 |

PERIOD ENDING 01/31/2026

| GL NUMBER | DESCRIPTION | 2025-26 AMENDED BUDGET | YTD BALANCE 01/31/2026 | ACTIVITY FOR MONTH 01/31/26 | AVAILABLE BALANCE | % BDGT USED | YTD BALANCE 01/31/2025 |
|-------------------------|-------------------------------------|---------------------------|---------------------------|-----------------------------------|----------------------|----------------|---------------------------|
| Fund 271 - Library Fund | | | | | | | |
| Revenues | | | | | | | |
| Dept 000 | | | | | | | |
| 271-000-400.100 | Appropriation from Fund Bal | 38,100.00 | 0.00 | 0.00 | 38,100.00 | 0.00 | 0.00 |
| 271-000-400.600 | Approp. from Cleo Cowles | 50.00 | 0.00 | 0.00 | 50.00 | 0.00 | 0.00 |
| 271-000-402.000 | Tax Collections - Ad Valorem Roll | 139,980.00 | 145,825.17 | 481.84 | (5,845.17) | 104.18 | 134,076.17 |
| 271-000-432.000 | Tax Collections - DNR PLT | 50.00 | 0.00 | 0.00 | 50.00 | 0.00 | 0.00 |
| 271-000-437.000 | Tax Collections - IFT Roll | 1,240.00 | 853.32 | 0.00 | 386.68 | 68.82 | 836.87 |
| 271-000-451.000 | Library Rev-Penal Fines | 14,420.00 | 0.00 | 0.00 | 14,420.00 | 0.00 | 0.00 |
| 271-000-452.000 | Library Revenue-Solon Twnshp | 224,050.00 | 0.00 | 0.00 | 224,050.00 | 0.00 | 0.00 |
| 271-000-453.000 | USF FUNDS-ERATE | 3,090.00 | 4,828.93 | 0.00 | (1,738.93) | 156.28 | 2,557.08 |
| 271-000-515.000 | State Aid | 5,390.00 | 5,569.08 | 0.00 | (179.08) | 103.32 | 5,234.46 |
| 271-000-569.000 | STATE GRANTS - OTHER | 0.00 | 944.31 | 0.00 | (944.31) | 100.00 | 0.00 |
| 271-000-625.000 | BANK FEES -FINES & SERVICES | 3,600.00 | 2,245.99 | 287.42 | 1,354.01 | 62.39 | 3,198.31 |
| 271-000-664.000 | Interest Earned | 2,500.00 | 1,900.67 | 212.83 | 599.33 | 76.03 | 3,028.59 |
| 271-000-664.200 | Investment Income | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 | 0.00 |
| 271-000-667.000 | Rental Income | 6,180.00 | 4,913.48 | 828.68 | 1,266.52 | 79.51 | 3,940.00 |
| 271-000-674.000 | Donations | 1,000.00 | 2,218.33 | 93.50 | (1,218.33) | 221.83 | 293.86 |
| 271-000-674.200 | Book Donations | 500.00 | 617.00 | 0.00 | (117.00) | 123.40 | 495.90 |
| 271-000-674.400 | Summer Reading Program Donations | 3,000.00 | 0.00 | 0.00 | 3,000.00 | 0.00 | 199.18 |
| 271-000-674.700 | Area Libraries Lost & Damaged Books | 210.00 | 367.96 | 29.58 | (157.96) | 175.22 | 185.91 |
| 271-000-677.000 | Miscellaneous | 3,090.00 | 141.32 | 81.01 | 2,948.68 | 4.57 | 2,469.46 |
| Total Dept 000 | | 446,550.00 | 170,425.56 | 2,014.86 | 276,124.44 | 38.16 | 156,515.79 |
| TOTAL REVENUES | | 446,550.00 | 170,425.56 | 2,014.86 | 276,124.44 | 38.16 | 156,515.79 |
| Expenditures | | | | | | | |
| Dept 790 - Library | | | | | | | |
| 271-790-702.000 | WAGES - FULL TIME EMPLOYEES | 67,320.00 | 34,442.38 | 4,769.24 | 32,877.62 | 51.16 | 32,067.33 |
| 271-790-704.000 | WAGES - PART TIME EMPLOYEES | 153,470.00 | 74,620.15 | 8,940.52 | 78,849.85 | 48.62 | 62,265.24 |
| 271-790-705.000 | Cleaning Service | 2,100.00 | 853.31 | 35.45 | 1,246.69 | 40.63 | 754.93 |
| 271-790-708.000 | UNEMPLOYMENT EMPLY BENEFIT EXP | 4,510.00 | 2,390.61 | 345.30 | 2,119.39 | 53.01 | 23.18 |
| 271-790-709.000 | SOCIAL SECURITY EXPENSE | 15,530.00 | 8,343.27 | 1,048.79 | 7,186.73 | 53.72 | 7,458.33 |
| 271-790-721.000 | GAS UTILITY EXPENSE | 2,100.00 | 1,017.93 | 425.09 | 1,082.07 | 48.47 | 1,077.02 |
| 271-790-724.000 | TELEPHONE | 1,700.00 | 973.17 | 157.67 | 726.83 | 57.25 | 694.92 |
| 271-790-724.100 | INTERNET | 2,000.00 | 1,125.69 | 159.98 | 874.31 | 56.28 | 1,164.80 |
| 271-790-726.000 | OFFICE SUPPLIES | 3,990.00 | 1,602.02 | 8.00 | 2,387.98 | 40.15 | 2,100.63 |
| 271-790-734.000 | Overdrive Program Expense | 3,150.00 | 1,825.02 | 610.72 | 1,324.98 | 57.94 | 0.00 |
| 271-790-735.000 | AV Expense | 2,100.00 | 488.23 | 16.98 | 1,611.77 | 23.25 | 619.57 |
| 271-790-736.000 | Adult Book Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,684.48 |
| 271-790-736.500 | TEEN BOOKS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 524.22 |
| 271-790-737.000 | Childrens Book Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,372.32 |
| 271-790-738.000 | Books Purchased with Donations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 216.98 |
| 271-790-739.000 | Area Libraries Lost & Damaged Books | 1,100.00 | 513.29 | 15.70 | 586.71 | 46.66 | 623.92 |
| 271-790-790.000 | PROGRAMS | 16,000.00 | 10,077.85 | 1,496.96 | 5,922.15 | 62.99 | 0.00 |
| 271-790-792.000 | BOOKS | 25,000.00 | 11,033.91 | 1,494.55 | 13,966.09 | 44.14 | 0.00 |
| 271-790-792.100 | LIBRARY OF THINGS | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | 0.00 |
| 271-790-792.200 | DIGITAL MATERIALS | 3,000.00 | 1,362.28 | 0.00 | 1,637.72 | 45.41 | 0.00 |
| 271-790-801.000 | Professional Service Expense | 19,050.00 | 14,761.00 | 0.00 | 4,289.00 | 77.49 | 810.50 |
| 271-790-801.600 | PROFESSIONAL SERVICE - LAWN/SNOW | 6,300.00 | 3,373.00 | 613.00 | 2,927.00 | 53.54 | 3,160.00 |
| 271-790-806.000 | Collection Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 68.95 |
| 271-790-808.000 | Lakeland Support Services | 26,250.00 | 13,215.39 | 4,365.35 | 13,034.61 | 50.34 | 14,855.06 |
| 271-790-813.000 | Garbage Disposal Service | 420.00 | 149.67 | 0.00 | 270.33 | 35.64 | 148.62 |
| 271-790-851.000 | POSTAGE | 530.00 | 250.01 | 162.00 | 279.99 | 47.17 | 243.14 |
| 271-790-861.000 | TRANSPORTATION EXPENSE | 2,000.00 | 444.13 | 0.00 | 1,555.87 | 22.21 | 95.51 |

REVENUE AND EXPENDITURE REPORT

PERIOD ENDING 01/31/2026

| GL NUMBER | DESCRIPTION | 2025-26 AMENDED BUDGET | YTD BALANCE 01/31/2026 | ACTIVITY FOR MONTH 01/31/26 | AVAILABLE BALANCE | % BDGT USED | YTD BALANCE 01/31/2025 |
|--------------------------------|-------------------------------|---------------------------|---------------------------|-----------------------------------|----------------------|----------------|---------------------------|
| Fund 271 - Library Fund | | | | | | | |
| Expenditures | | | | | | | |
| 271-790-880.800 | SUMMER READING PROGRAM | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,296.90 |
| 271-790-905.000 | COMPUTER MAINTENANCE EXPENSE | 7,900.00 | 5,139.97 | 285.00 | 2,760.03 | 65.06 | 5,132.93 |
| 271-790-906.000 | SOFTWARE | 6,800.00 | 3,050.00 | 350.00 | 3,750.00 | 44.85 | 0.00 |
| 271-790-915.000 | MEMBERSHIP & DUES EXPENSE | 800.00 | 643.50 | 157.50 | 156.50 | 80.44 | 641.73 |
| 271-790-917.000 | Workmens Compensation Expense | 700.00 | 687.00 | 0.00 | 13.00 | 98.14 | 263.39 |
| 271-790-918.000 | WATER UTILITY EXPENSE | 1,050.00 | 500.76 | 65.91 | 549.24 | 47.69 | 448.75 |
| 271-790-926.000 | Electric Expense | 6,300.00 | 4,275.19 | 1,269.10 | 2,024.81 | 67.86 | 3,719.82 |
| 271-790-930.000 | Repair & Maintenance Serv Exp | 16,300.00 | 1,440.16 | 414.95 | 14,859.84 | 8.84 | 1,846.88 |
| 271-790-930.300 | Education/Training Expense | 2,000.00 | 1,048.80 | 0.00 | 951.20 | 52.44 | 1,750.52 |
| 271-790-935.000 | INSURANCE & BONDS EXPENSE | 8,070.00 | 4,970.00 | 0.00 | 3,100.00 | 61.59 | 1,859.50 |
| 271-790-955.000 | Bank Fees | 2,310.00 | 1,778.59 | 154.41 | 531.41 | 77.00 | 1,191.31 |
| 271-790-956.000 | Miscellaneous Expense | 5,250.00 | 2,298.03 | 109.99 | 2,951.97 | 43.77 | 2,743.26 |
| 271-790-956.400 | Special Programs Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,634.85 |
| 271-790-968.000 | Public Relations | 2,100.00 | 1,662.67 | 0.00 | 437.33 | 79.17 | 1,805.16 |
| 271-790-970.000 | Capital Expense | 5,250.00 | 765.51 | 0.00 | 4,484.49 | 14.58 | 0.00 |
| 271-790-970.400 | CAPITAL - TECHNOLOGY | 22,910.00 | 20,163.87 | 0.00 | 2,746.13 | 88.01 | 16,800.00 |
| 271-790-999.100 | APPROPRIATION TO FUND BALANCE | 190.00 | 0.00 | 0.00 | 190.00 | 0.00 | 0.00 |
| Total Dept 790 - Library | | 446,550.00 | 231,286.36 | 27,472.16 | 215,263.64 | 51.79 | 180,164.65 |
| TOTAL EXPENDITURES | | 446,550.00 | 231,286.36 | 27,472.16 | 215,263.64 | 51.79 | 180,164.65 |
| Fund 271 - Library Fund: | | | | | | | |
| TOTAL REVENUES | | 446,550.00 | 170,425.56 | 2,014.86 | 276,124.44 | 38.16 | 156,515.79 |
| TOTAL EXPENDITURES | | 446,550.00 | 231,286.36 | 27,472.16 | 215,263.64 | 51.79 | 180,164.65 |
| NET OF REVENUES & EXPENDITURES | | 0.00 | (60,860.80) | (25,457.30) | 60,860.80 | 100.00 | (23,648.86) |

| Check Date | Check | Vendor Name | Amount |
|----------------------------------|-------|------------------------------|----------|
| Bank LIBC1 LIBRARY MAIN CHECKING | | | |
| 01/07/2026 | 17065 | CONSUMERS ENERGY | 1,269.10 |
| 01/07/2026 | 17066 | LAKELAND LIBRARY COOPERATIVE | 4,976.07 |
| 01/07/2026 | 17067 | SPECTRUM ENTERPRISE | 159.98 |
| 01/07/2026 | 17068 | STREAMLINE | 350.00 |
| 01/21/2026 | 17069 | CITY OF CEDAR SPRINGS | 679.91 |
| 01/21/2026 | 17070 | DTE ENERGY | 425.09 |
| 01/21/2026 | 17071 | HEIMLER CONSULTING | 285.00 |
| 01/21/2026 | 17072 | INGRAM LIBRARY SERVICES | 1,161.45 |
| 01/21/2026 | 17073 | NORTHWEST KENT MECHANICAL | 375.00 |
| 01/21/2026 | 17074 | TIPTOP ENTERTAINMENT LLC | 1,425.00 |
| 01/22/2026 | 9(E) | ELAN FINANCIAL SERVICES | 1,107.30 |

LIBC1 TOTALS:

| | |
|----------------------------|-----------|
| Total of 11 Checks: | 12,213.90 |
| Less 0 Void Checks: | 0.00 |
| Total of 11 Disbursements: | 12,213.90 |



Director's Report

February 2026

Board Tasks

- The Strategic Plan: The Lakeland Director Dawe is finishing up organizing and summarizing the data from the focus groups. We are hoping to have the data compiled and share initial findings by the March 23, 2026 Board Meeting.
- The Director has reached out to Consumers Energy for a free energy consultation to help reduce the cost of the Library's energy bills. A full report will be provided after the consultation.

Action & Information

- **Inventory Project:** Is Complete! The Library initiated the Inventory Project during the Weeding/RFID Tagging Projects. The Library now has a more accurate count of physical items available for checkout, which is currently 27,085.
- **Financial Policies Update:** The Director has not heard back from the Attorney regarding the edits and questions the Finance Committee brought forward. The Director will coordinate with the Finance Committee once the Attorney has responded. However, a question was raised about the library's investment capacity. Please see attached Reserve Position, Investment Capacity, and Policy Considerations document.
- **Staffing and Operation Hours:** A question was brought up about the current library staffing levels. See the attached Staffing Levels in Comparison to Hours of Operation document.
- **WiFi Hotspot Offer from Kajeet:** The Director was contacted by Kajeet, a company that offers WiFi Hotspot services to public entities like Libraries. See the attached quote. The Director is waiting to hear back from one more WiFi Hotspot vendor.

Community Engagement

- Tuesday, March 3, from 5:30–7:00pm, the Library will host our annual First Grade Glow Party to kick off March is Reading Month. We are partnering with Kent District Library for this special event for the first graders and their families in the community and surrounding area who attend Cedar Springs schools.

Program Attendance & Usage Stats

- January Door Count: 4,460
- Reading Challenge SNOW Much Fun: Program Information can be found at www.cedarspringslibrary.org/reading-is-snow-much-fun.
 - Kids: 112 enrolled (up 62% from LY - 69 kids enrolled)
 - Goal: Read 500 minutes between Jan 26 and March 28
 - 76 kids (about 68%) have earned their first badge from reading 50 minutes
 - 56 kids (exactly 50%) have earned their Level 5 badge from reading 250 minutes
 - 17 kids (about 15%) have completed the challenge
 - Teens/Adults: 66 enrolled (up 164% from LY - 25 teens/adults enrolled)
 - Goal: Read 1000 minutes between Jan 26 and March 28
 - 44 participants (66.7%) have earned their first badge from reading 100 minutes
 - 29 participants (about 44%) have earned their Level 5 badge from reading 500 minutes
 - 13 participants (about 20%) have completed the challenge
 - **66,024 minutes read total**, (28,116 for kids and 37,908 for teens/adults) averaging 15 minutes per day per participant since the challenge launched.

Special note: This year we changed the winter reading challenge registration to ReadSquared, the same app we use for our Summer Reading Program. This makes it easier for patrons to register, track their challenge progress, and for us to track program stats. It is also noteworthy that the Marketing & Communications Specialist has seen a consistent spike in enrollment after every social media post about the challenge.

- Total January Program participation: 912
 - Storytimes: 234
 - Senior Exercise: 168
 - Quilters: 35
 - Book Club: Cancelled due to weather
 - Outreach visits: 38
 - Writers' Group: Cancelled by group
 - Pokémon Night: 82
 - Passive Programs (Find Dewey, ISpy, etc.): 355
- Study Room Reservations: 75 (about 15/wk.)
- Community Room Uses: 40
 - Rentals: 12
 - Programs/Meetings: 28

Patrons

- Cedar Springs: 1,484
- Solon Township: 1,889
- KDL: 170
 - There has been a slight increase in KDL shared patrons due to the Krause Memorial Branch's (Rockford) closure for remodeling
- Other LLC Patrons: 69

Circulation

- Adult books: 971
- Youth books: 1,485
- YA books: 89
- Books on CD: 57
- DVDs: 153
- Express Items (do not go out to other libraries): 157
- Other Items (including Library of Things, Hotspots, etc.): 21
- Digital Content: 1260
 - E-Books: 441
 - E-Audiobooks: 621
 - Digital Magazines: 198



Staffing Levels in Comparison to Hours of Operation

Public Service Hours

Monday–Friday: 10:00 a.m. – 6:00 p.m.

Saturday: 9:00 a.m. – 12:00 p.m.

Total: 43 hours per week

Minimum Coverage Requirement

The documented weekly staffing schedule confirms that a minimum of two public-facing staff members are scheduled during all open hours.

- Baseline Coverage Calculation:
 - 43 open hours × 2 staff = 86 staff-hours per week
- These 86 hours represent the minimum staffing required to:
 - Maintain uninterrupted circulation and reference service
 - Ensure patron and staff safety
 - Prevent service gaps when assisting patrons away from the desk
 - Handle phone calls, materials processing, and daily workflows

Documented Weekly Operational Staffing

In addition to required desk coverage, the schedule reflects some specialized service roles:

| Position | Approx. Weekly Hours | Primary Responsibilities |
|---------------------------------------|-----------------------------|--|
| Program Manager | ~5 hours | Plans and executes weekly programs |
| Marketing & Communications Specialist | ~14 hours | Manages marketing campaigns and strategies |
| Collection Manager | ~15 hours | Orders and processes library materials |
| Building Custodian | ~12 hours | Cleans and sanitizes facilities |
| Library Director | 40 hours | Administrative responsibilities, additional coverage, and other duties |

- Total Specialized Service Hours: ~86 hours per week
- The Program Manager and Marketing & Communications Specialist listed hours represent scheduled off-desk and hybrid/remote work time to complete

planning, outreach, reporting, and processing work. Since these hybrid/remote hours are flexible, they are not designated on the schedule.

- Custodial hours are scheduled outside public hours for efficiency and minimal disruption.
- The Director is mostly present during weekday hours but primarily engaged in administrative responsibilities and is not scheduled routine desk coverage.

Coverage Overlap

- The schedule intentionally includes overlap among:
 - Assistant Director
 - Library Assistants
 - Program Manager
 - Marketing & Communications Specialist
- This overlap ensures:
 - No lapse in desk coverage
 - Break and leave coverage
 - Floor assistance during busy periods
 - Opportunities to complete additional tasks and projects
 - Support during programs and higher traffic times

Alignment with State Expectations

As a Class III library, the Library of Michigan Quality Services Audit Checklist (QSAC) recommended a minimum of 30 open hours per week. CSPL provides 43 open hours per week, exceeding the Class III benchmark by 13 hours per week (43% above the minimum recommendation). Adequate staffing, particularly having two public-facing staff present during all open hours, directly supports service expectations by ensuring that patrons consistently receive timely help, uninterrupted desk service, program support, and access to library resources.

Conclusion

Current staffing reflects:

- The minimum required to safely operate 43 public hours per week
- Necessary specialized roles that enable programming, outreach, marketing, and collection development
- The ability to offer consistent programs and services
- Service levels that exceed state minimum recommendations for a Class III library

Any Month



| Mon | Tue | Wed | Thu | Fri | Sat | Sun |
|---|--|--|---|--|---|--|
| <p>1</p> <p>Asst. Director: 9-3 Library Asst.: 10-6 Library Asst.: 2-6 Coll. Manager: 3-6 Director: 9-6</p> | <p>2</p> <p>Asst. Director: 9-3 Programmer: 10-2 Library Asst.: 10-6 Marketer* 2-6 Library Asst.: 2-6 Coll. Manager: 3-6 Director: 9-6</p> | <p>3</p> <p>Asst. Director: 9-3 Programmer: 9-2 Marketer: 9-2 Library Asst.: 2-6 Library Asst.: 2-6 Coll. Manager: 3-6 Director: 9-6 Custodian: 6-9</p> | <p>4</p> <p>Asst. Director: 9-3 Programmer: 10-2 Library Asst.: 10-6 Library Asst.: 2-6 Coll. Manager: 3-6 Director: 9-6</p> | <p>5</p> <p>Programmer: 10-2 Marketer: 10-2 Library Asst.: 10-6 Library Asst.: 10-6 Coll. Manager: 3-6 Director: 9-6</p> | <p>6</p> <p>Staff Member: 9-12 Staff Member: 9-12 Custodian: 6-9 – Based on use schedule</p> | <p>7</p> <p>Custodian: 3-9 – Based on use schedule</p> |
| <p>8</p> <p>Asst. Director: 9-3 Library Asst.: 10-6 Library Asst.: 2-6 Coll. Manager: 3-6 Director: 9-6</p> | <p>9</p> <p>Asst. Director: 9-3 Programmer: 10-2 Library Asst.: 10-6 Marketer: 2-6 Library Asst.: 2-6 Coll. Manager: 3-6 Director: 9-6</p> | <p>10</p> <p>Asst. Director: 9-3 Programmer: 9-2 Marketer: 9-2 Library Asst.: 2-6 Library Asst.: 2-6 Coll. Manager: 3-6 Director: 9-6 Custodian: 6-9</p> | <p>11</p> <p>Asst. Director: 9-3 Programmer: 10-2 Library Asst.: 10-6 Library Asst.: 2-6 Coll. Manager: 3-6 Director: 9-6</p> | <p>12</p> <p>Programmer: 10-2 Marketer: 0-2 Library Asst.: 10-6 Library Asst.: 10-6 Coll. Manager: 3-6 Director: 9-6</p> | <p>13</p> <p>Staff Member: 9-12 Staff Member: 9-12 Custodian: 6-9 – Based on use schedule</p> | <p>14</p> <p>Custodian: 3-9 – Based on use schedule</p> <p>END OF PAY PERIOD. TIME SHEETS DUE.</p> |

*The Program Manager and Marketing & Communication Specialist have a hybrid work schedule allowing them to work remotely to plan, schedule, and execute programming and marketing strategies.



Financial Reserve Position, Investment Capacity, and Policy Considerations

According to the January 31, 2026 Balance Sheet, the Library maintains a strong financial position with total assets of approximately \$386,586 and minimal liabilities. After accounting for restricted, assigned, and non-spendable funds, the Library has approximately \$348,000 in operationally available reserves. With an adopted and amended annual operating budget of \$446,550, the Library's average monthly operating cost should be approximately \$37,200.

Reserve Analysis

Best practice for public libraries recommends maintaining between 3–6 months of operating reserves, with 6 months generally considered fiscally conservative and responsible. The following reserve levels would be needed to cover the approximate monthly operating costs:

| Reserve Level | Amount |
|--------------------------------|------------|
| 3 Months | ~\$111,600 |
| 6 Months (Recommended Minimum) | ~\$223,275 |
| 9 Months | ~\$334,912 |

The Library currently holds approximately 9+ months of operating coverage, placing us in a financially stable position.

Recommended Reserve Target

To balance fiscal stability with responsible stewardship of taxpayer funds, it is recommended:

- To maintain a formal Minimum Reserve with a target range of at least 6–9 months of operating expenses (~\$223,000 to ~\$335,000) depending on economic conditions and capital planning needs.
- Maintaining this range protects the Library against:
 - Tax revenue timing fluctuations
 - Unexpected building or infrastructure costs
 - State aid changes
 - Economic downturns

Investment Capacity

If the Board adopts a 6-month minimum reserve threshold, the Library would have approximately \$125,000–\$150,000 available for strategic investment. This amount represents funds above the recommended Minimum Reserve. Investment of excess reserves could:

- Generate additional interest revenue
- Offset future operational deficits
- Build long-term capital capacity

Investment Strategy Considerations

Option 1: Maintain Status Quo (No Structural Changes) – Keep funds in current checking and CD structure. Best For: Fiscally conservative position or uncertain revenue outlook.

Opportunities:

- Maximum liquidity
- Low market risk
- Operational simplicity

Considerations:

- Lower interest yield
- Inflation erodes purchasing power
- Excess reserves remain underutilized

Option 2: Consolidate Existing CDs – Combine Certificates of Deposit into fewer institutions for simplified management. Best For: Administrative efficiency and financial clarity.

Opportunities:

- Streamlined reporting
- Potential for better negotiated rates
- Cleaner audit presentation
- Easier internal tracking

Considerations:

- Must monitor FDIC insurance limits (\$250,000 per institution)
- Does not automatically increase returns
- Restricted funds must remain segregated

Option 3: Invest Excess \$125,000–\$150,000 (Above 6-Month Reserve) – Formally designate 6 months as protected reserve and invest funds above that level. Best For: Balanced fiscal strategy with moderate risk tolerance.

Opportunities:

- Generates additional interest revenue
- Protects operational minimum
- Strengthens long-term capital planning
- Demonstrates proactive stewardship

Considerations:

- Requires formal Investment Policy
- Requires liquidity planning
- Some rate risk depending on investment vehicle

Option 4: CD Ladder Strategy – Divide investable funds into staggered maturity CDs (6, 12, 18, 24 months). Best For: Fiscally conservative boards seeking safe yield improvement.

Opportunities:

- Maintains liquidity
- Reduces interest rate timing risk
- Predictable maturity cycles
- Very low risk

Considerations:

- Moderate administrative oversight
- Rates may fluctuate

Option 5: Public Fund Investment Pools – Examples include Michigan-based public entity investment pools structured specifically for municipalities and libraries, such as Michigan CLASS. Best For: Libraries seeking improved returns while maintaining statutory compliance.

Opportunities:

- Typically higher yield than standard CDs
- Government-compliant
- Highly liquid
- Professionally managed

Considerations:

- Variable interest rates
- Requires Board-approved investment framework (usually addressed in Investment Policy)
- Slightly more complex reporting

Option 6: Strategic Capital Reserve Designation – Designate excess funds as Capital Improvement or Strategic Initiative Reserve without immediately investing long-term. Best For: Libraries anticipating building, HVAC, technology, or space improvements.

Opportunities:

- Improves long-term planning
- Protects funds from operational creep
- Maintains liquidity
- Supports future facility or infrastructure needs

Considerations:

- May still earn lower returns if kept in checking
- Reserve should only be used for its designated purpose
- Designations must be respected even when budget feels tight.

Option 7: Hybrid Approach (Recommended Balanced Strategy) – A structured combination: Maintain 6-month operating reserve in highly liquid accounts, consolidate for clarity where appropriate, invest minimum reserve threshold via CD ladder and/or Public fund investment pool, and designate fund balance portion as Capital Reserve.

Opportunities:

- Preserves liquidity
- Improves yield
- Maintains fiscal discipline
- Demonstrates strategic governance

Considerations:

- Requires policy updates

Required Policy Caveat

Before implementing any of these strategies, the Board must review and approve updated financial governance policies, including:

- Investment Policy
 - Establishes permitted investment vehicles
 - Establishes liquidity requirements
 - Sets risk tolerance parameters
 - Clarifies compliance with Michigan public funds statutes
- Fund Balance / Reserve Policy
 - Establishes minimum reserve level
 - Sets target reserve range
 - Clarifies procedure for designation and use of excess reserves

Conclusion

The Library is in a strong financial position with adequate reserves and the opportunity to generate additional revenue through prudent investment. With proper policy framework and Board direction, excess reserves can be leveraged strategically while maintaining fiscal stability and public accountability. **It is recommended that no investment strategy be executed without formal Board approval of the updated Fund Balance and Investment Policies.**



QUOTATION

7901 Jones Branch Drive, Suite 350, McLean, Virginia 22102
(877) 352-5338 | fax: (240) 482-3505 | www.kajeet.com

Account Name CEDAR SPRINGS PUBLIC LIBRARY
Bill To MI

Contact Name James Pugh
Email director@cedarspringslibrary.org

Prepared By Lauren Kidd
Email lkidd@kajeet.com

Created Date 2/5/2026
Quote Number Q# 202602-063878
Opportunity Number OPTY 202602-65160

| Product | Product Code | List Price | Sales Price | Quantity | Total Price |
|---------------------------------------|--------------|------------|-------------|----------|--------------|
| KJ1 SmartSpot with smartSIM | SSKJ1 | USD 49.99 | USD 49.99 | 10.00 | USD 499.90 |
| Library Patron Unlimited Monthly Plan | LBUNL | USD 11.99 | USD 11.99 | 120.00 | USD 1,438.80 |

| | |
|--------------------|--------------|
| Subtotal | USD 1,938.70 |
| Telecom Admin Fees | USD 208.63 |
| Quote Shipping | USD 25.00 |
| Quote Grand Total | USD 2,172.33 |

TERMS & CONDITIONS

- All prices are quoted in U.S. Dollars. All prices valid only through Kajeet direct sales. Quote is valid for 7 days. The amount presented in this quotation is confidential & proprietary and intended for the consideration of the Buyer. Buyer and Kajeet will sign and execute a Services Agreement prior to execution of the program. Credit card payments are subject to a 5.0% processing fee. Kajeet W-9 available upon request. Kajeet®, Arterra Mobility®, and Otarris™ products and services are protected by the following issued U.S. patents 8,929,857; 8,918,080; 8,774,755; 8,774,754; 8,755,768; 8,731,517; 8,725,109; 8,712,371; 8,706,079; 8,667,559; 8,644,796; 8,639,216; 8,634,803; 8,634,802; 8,634,801; 8,630,612; 8,611,885; 8,600,348; 8,594,619; 8,588,735; 8,285,249; 8,078,140; 7,945,238; 7,899,438; 7,881,697. Other patents are pending. Kajeet®, Kajeet SmartSpot®, Education Broadband™, SmartBus™, SmartSpot Protection™, Kajeet Complete™, Kajeet Custom™, Arterra Mobility®, and Sentinel® are trademarks of Kajeet, Inc.
- Telecom, Network and Admin Fees (TAF) defray a wide variety of Federal, State, and/or Local fees charged to telecommunications carriers and are subject to a 14.5% fee on data-related services. This is not state or federal sales tax.
- Shipping costs related to hardware only.
- Sales tax is an estimate based on your state and/or locality. The PO must contain the correct sales tax amount and is the responsibility of the PO issuer. If Sales tax line item is blank; Applicable state sales taxes are not included in this quotation.
- Prices quoted herein are based on current tariffs, and are subject to change. In the event of an increase or imposition of tariffs, duties, or other government-imposed fees on imported goods or raw materials used in the production of the quoted items, the Seller reserves the right to adjust prices accordingly. The Buyer will be notified in writing of any such changes.



Budget Amendment

March 2, 2026

Increase 271-000-569.000 (STATE GRANTS – OTHER) by \$940

- Due to an unexpected revenue from the state in September 2025, the \$940 that was received did not impact the budget, only the actual Year to Date.

This budget amendment reflects the Library's commitment to effectively allocating resources to meet current programming and public engagement needs and does not change the Total Expenditures for 2025-26 Fiscal Year.

Cedar Springs



Draft Library Budget

For Fiscal Year 2026–2027

UPDATED: February 16, 2026

Introduction

The Cedar Springs Public Library's FY 2026–27 budget provides a clear and responsible framework for allocating resources to support library services, operations, and long-term sustainability. The budget is designed to ensure continued access to collections, technology, programs, and staff while responding to rising operating costs and evolving community needs.

This draft budget presents an overview of anticipated revenues and expenditures for the upcoming fiscal year and reflects prudent revenue projections, realistic expense assumptions, and alignment with the Library's mission.

Revenue Overview

The following is an itemization of the expected revenue sources for FY 2026–27. All information can be found on attached **Fund 271 Library Spreadsheet**:

- **271-000-400.100 - Appropriation from Fund Balance:** Decrease to \$0.00. (Funds set aside in the library's fund balance to cover shortfalls or unexpected expenses, subject to change with Board approved budget amendments.)
- **271-000-400.600 - Appropriation from Cleo Cowles:** Maintained to \$50.00 (Interest from a Certificate of Deposit bequeathed by Cleo Cowles, used to purchase books.)
- **271-000-402.000 - Tax Collections - Ad Valorem Roll:** Increase 3% to \$156,300.00 (Based on FY 24–25 valuations and current City millage rate of 1.2087.)
- **271-000-432.000 - Tax Collections - DNR PLT:** Increase to \$60.00 (Based on final 2024–25 Activity).

- **271-000-437.000 – Tax Collections – IFT Roll:** Decrease to \$860. (Based on final 2024-25 Activity)
- **271-000-451.000 – Library Rev-Penal Fines:** Increase to \$15,000 (Based on final 2024-25 Activity, however subject to change due to actual penal revenues and potential law changes at the state level).
- **271-000-452.000 – Library Revenue-Solon Township:** Increase to \$280,070.00. (Based on FY 24-25 valuations. As of November 2025, Solon Township is contributing 1.0 millage valuation.)
- **271-000-453.000 – USF Funds-Erate:** Increase to \$5,000.00 (Based on YTD Activity as of 01/31/2026 and estimates from E-Rate representatives at Elite Fund.)
- **271-000-515.000 – State Aid:** Increase to \$10,900 (Based on final 2024-25 Activity and estimate from State Aid Coordinator at Library of Michigan.)
- **271-000-625.000 – Bank Fees – Fines & Services:** Increase to \$4,900.00 (Based on final 2024-25 Activity.)
- **271-000-664.000 – Interest Earned:** Increase to \$9,200.00 (Based on final 2024-25 Activity, however subject to change after new Financial Policies are approved.)
- **271-000-664.200 – Investment Income:** Maintained to \$100.00 (Subject to change after new Financial Policies are approved.)
- **271-000-667.000 – Rental Income:** Increased to \$6,800.00 (Based on final 2024-25 Activity).
- **271-000-674.000 – Donations:** Maintained at \$1,000.00 (These types of revenues are difficult to predict.)
- **271-000-674.200 – Book Donations:** Maintained at \$500.00 (These types of revenues are difficult to predict.)
- **271-000-674.400 – Summer Reading Program Donations:** Maintained at \$3,000.00 (These types of revenues are difficult to predict.)
- **271-000-674.700 – Area Libraries Lost & Damaged Books:** Increased to \$400.00 (Based on final 2024-25 Activity).
- **271-000-677.000 – Miscellaneous:** Maintained at \$3,000.00 (These types of revenues are difficult to predict.)
- **Total Revenue: \$497,140.00**

Expenditure Overview

The following is an itemization of the expenditure line items for FY 2026-27. All information can be found on attached **Fund 271 Library Spreadsheet**:

- **271-790-702.000 - Wages - Full-Time Employees:** Increase to \$70,680.00 (Includes \$6,000 annual stipend for healthcare and retirement benefits.)
- **271-790-704.000 - Wages - Part-Time Employees:** Increase to \$165,000.00
- **271-790-705.000 - Cleaning Service (Supplies):** Increased to \$2,200.00
- **271-790-708.000 - Unemployment Employee Benefit Expense:** Increased to \$4,730.00 (To include new Unemployment Insurance costs due to Library obtaining own Tax EIN.)
- **271-790-709.000 - Social Security Expense:** Increase to \$16,300.00 (To cover increase in employee wages.)
- **271-790-721.000 - Gas Utility Expense:** Increase to \$2,820.00 (To cover estimated 3-8% increase of Natural Gas expenses for 2026-27.)
- **271-790-724.000 - Telephone:** Increase to \$1,900.00.
- **271-790-724.100 - Internet:** Increase to \$7,100.00 (To cover regular monthly internet costs as well as potential WiFi Hotspot data plans.)
- **271-790-726.000 - Office Supplies:** Increase to \$4,200.00 (Based on final 2024-25 Activity).
- **271-790-734.000 - Overdrive Program Expense:** Increase to \$3,300.00.
- **271-790-735.000 - AV Expense:** Increase to \$2,200.00.
- **271-790-739.000 - Area Libraries Lost & Damaged Books:** Increase to \$1,150.00.
- **271-790-790.000 - Programs:** Increase to \$16,800.00.
- **271-790-792.000 - Books:** Increase to \$35,500.00 (Based on preliminary Strategic Plan survey data.)
- **271-790-792.100 - Library of Things:** Maintained at \$1,000.00.
- **271-790-792.200 - Digital Materials:** Increase to \$12,430.00 (Based on cost of digital materials and increase in circulation statistics.)
- **271-790-801.000 - Professional Service Expense:** Increase to \$20,000.00 (Costs for contracted professional services such as attorney fees, library auditors, accounts payable, etc.)

- **271-790-801.600 - Professional Service - Lawn/Snow:** Increase to \$6,610.00.
- **271-790-808.000 - Lakeland Support Services:** Increase to \$27,560.00.
- **271-790-813.000 - Garbage Disposal Service:** Increase to \$440.00.
- **271-790-851.000 - Postage:** Increase to \$560.00.
- **271-790-861.000 - Transportation Expense:** Increase to \$2,100.00
- **271-790-905.000 - Computer Maintenance Expense:** Increase to \$8,500.00 (Based on final 2024-25 Activity).
- **271-790-906.000 - Software:** Increase to \$7,140.00 (Includes new DocAccess software to maintain ADA website compliance.)
- **271-790-915.000 - Membership & Dues Expense:** Increase to \$890.00 (MLA Membership will increase to \$620.00 due to budget increase, annual Chamber of Commerce membership is \$160.00, and annual Sustainable Library Initiative membership \$50.00.)
- **271-790-917.000 - Workmen's Compensation Expense:** Increase to \$730.00
- **271-790-918.000 - Water Utility Expense:** Increase to \$1,100.00.
- **271-790-926.000 - Electric Expense:** Increase to \$9,860.00 (Based on potential budget amendment to cover estimated 3-6% increase of Natural Gas expenses for 2026-27.)
- **271-790-930.000 - Repair & Maintenance Service Expense:** Increase to \$17,100.00.
- **271-790-930.300 - Education/Training Expense:** Increase to \$2,100.00.
- **271-790-935.000 - Insurance & Bonds Expense:** Increase to \$8,470.00 (To include new Liability Insurance costs due to Library obtaining own Tax EIN.)
- **271-790-955.000 - Bank Fees:** Increase to \$2,420.00.
- **271-790-956.000 - Miscellaneous Expense:** Increase to \$5,500.00.
- **271-790-968.000 - Public Relations:** Increase to \$2,200.00.
- **271-790-970.000 - Capital Expense:** Increase to \$5,500.00.
- **271-790-970.400 - Capital - Technology:** Decrease to \$10,000.00 (The Library does not have as many Capital Technology purchases this year compared to FY 2025-26. A couple of new staff computers, WiFi Hotspot devices, and updates to security cameras are all included in this line item.)

- **271-790-999.100 - Appropriation to Fund Balance:** Increase to \$11,050.00 (Funds appropriated to transfer to Fund Balance for future needs.)
- **Total Expenditures: \$497,140.00**

Financial Outlook and Sustainability

The FY 2026–27 budget reflects the Library’s ongoing commitment to fiscal responsibility and long-term financial stability. Expenditures are projected using a pro forma approach that assumes an overall annual increase of approximately 5 percent to account for inflation, rising personnel costs, vendor price increases, and expanding service demands.

Revenue growth is projected more conservatively based on Fiscal Year 2024–25 activity, the increased Solon Township contributions based on updated millage valuations, and potential investment opportunities that can be explored after new financial policies are approved. This approach reduces financial risk and helps ensure that ongoing operations can be sustained without overreliance on uncertain revenue sources. Pro forma budgets are projections rather than guarantees, and any necessary budget amendments will be reviewed and approved by the Library Board as conditions change.

Maintaining a healthy fund balance remains a key component of the Library’s financial strategy. The fund balance serves as the Library’s financial safety net, supporting cash flow between tax disbursements, covering unexpected expenses, and enabling long-term planning. A strong fund balance also demonstrates sound financial stewardship to auditors, grantors, and the public. The Board is currently reviewing and updating financial policies to support this goal and strengthen the Library’s overall financial position.

The Library also remains mindful of variable and unpredictable revenues, such as state reimbursements tied to the Small Business Taxpayer Exemption (SBTE). While the Library received a reimbursement in September 2025 for the 2023 tax year, these revenues depend on annual taxpayer participation and cannot be relied upon as a consistent funding source.

Conclusion

The Cedar Springs Public Library's budget reflects our ongoing commitment to providing high-quality resources and services to the community in a fiscally responsible manner. By strategically allocating public funds, we aim to meet the evolving needs of our community and ensure that the library continues to be a vital resource for Cedar Springs and Solon Township residents. We deeply appreciate the continued support of our community and look forward to a bright future of growth and service.

Next Steps

- Any recommended edits before March 5, 2026.
- Approval of Fund 271 Library Spreadsheet to present to City by March 12, 2026.
- Schedule Budget Presentation Hearing Before April 9, 2026.

Library

| GL Number | Description | 2024-25 Activity | 01/31/2026 Amended Budget | YTD As Of 01/31/2026 | 2026-27 REQUESTED |
|----------------------------------|-------------------------------------|-------------------|---------------------------|----------------------|----------------------|
| Fund 271 | | | | | |
| --- Estimated Revenue --- | | | | | |
| 271-000-400.100 | Appropriation from Fund Bal | 0.00 | 38,100.00 | 0.00 | 0.00 |
| 271-000-400.110 | Approp. from USF Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| 271-000-400.600 | Approp. from Cleo Cowles | 0.00 | 50.00 | 0.00 | 50.00 |
| 271-000-402.000 | Tax Collections - Ad Valorem Roll | 151,749.72 | 139,980.00 | 145,343.33 | 156,300.00 |
| 271-000-432.000 | Tax Collections - DNR PLT | 65.10 | 50.00 | 0.00 | 60.00 |
| 271-000-437.000 | Tax Collections - IFT Roll | 836.87 | 1,240.00 | 853.32 | 860.00 |
| 271-000-451.000 | Library Rev-Penal Fines | 15,962.21 | 14,420.00 | 0.00 | 15,000.00 |
| 271-000-452.000 | Library Revenue-Solon Twnshp | 181,894.00 | 224,050.00 | 0.00 | 280,070.00 |
| 271-000-453.000 | USF FUNDS-ERATE | 3,807.22 | 3,090.00 | 4,828.93 | 5,000.00 |
| 271-000-515.000 | State Aid | 10,663.28 | 5,390.00 | 5,569.08 | 10,900.00 |
| 271-000-528.000 | OTHER FEDERAL GRANTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 271-000-539.000 | GRANTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 271-000-569.000 | STATE GRANTS - OTHER | 0.00 | 0.00 | 944.31 | 0.00 |
| 271-000-625.000 | BANK FEES -FINES & SERVICES | 4,910.58 | 3,600.00 | 2,024.01 | 4,900.00 |
| 271-000-664.000 | Interest Earned | 9,240.19 | 2,500.00 | 1,687.84 | 9,200.00 |
| 271-000-664.200 | Investment Income | 0.00 | 100.00 | 0.00 | 100.00 |
| 271-000-667.000 | Rental Income | 6,860.00 | 6,180.00 | 4,284.80 | 6,800.00 |
| 271-000-674.000 | Donations | 1,036.86 | 1,000.00 | 2,125.08 | 1,000.00 |
| 271-000-674.200 | Book Donations | 840.00 | 500.00 | 617.00 | 500.00 |
| 271-000-674.400 | Summer Reading Program Donations | 2,948.18 | 3,000.00 | 0.00 | 3,000.00 |
| 271-000-674.700 | Area Libraries Lost & Damaged Books | 424.84 | 210.00 | 338.38 | 400.00 |
| 271-000-677.000 | Miscellaneous | 2,622.45 | 3,090.00 | 141.32 | 3,000.00 |
| Total Estimated Revenue: | | 393,861.50 | 446,550.00 | 168,757.40 | 497,140.00 |
| --- Appropriations --- | | | | | |
| 271-790-702.000 | WAGES - FULL TIME EMPLOYEES | 63,721.19 | 67,320.00 | 32,057.76 | 70,680.00 |
| 271-790-704.000 | WAGES - PART TIME EMPLOYEES | 117,055.52 | 153,470.00 | 69,277.28 | 165,000.00 |
| 271-790-705.000 | Cleaning Service | 1,450.55 | 2,100.00 | 817.86 | 2,200.00 |
| 271-790-708.000 | UNEMPLOYMENT EMPLOY BENEFIT EXP | 56.17 | 4,510.00 | 2,198.23 | 4,730.00 |
| 271-790-709.000 | SOCIAL SECURITY EXPENSE | 14,071.35 | 15,530.00 | 7,752.14 | 16,300.00 |
| 271-790-721.000 | GAS UTILITY EXPENSE | 2,610.55 | 2,100.00 | 592.84 | 2,820.00 |
| 271-790-724.000 | TELEPHONE | 1,450.80 | 1,700.00 | 815.50 | 1,900.00 |
| 271-790-724.100 | INTERNET | 1,664.72 | 2,000.00 | 1,125.69 | 7,100.00 |
| 271-790-726.000 | OFFICE SUPPLIES | 4,299.40 | 3,990.00 | 1,594.02 | 4,200.00 |
| 271-790-734.000 | Overdrive Program Expense | 0.00 | 3,150.00 | 1,825.02 | 3,300.00 |
| 271-790-735.000 | AV Expense | 1,751.08 | 2,100.00 | 471.25 | 2,200.00 |
| 271-790-736.000 | Adult Book Expense | 8,783.38 | 0.00 | 0.00 | 0.00 |
| 271-790-736.500 | TEEN BOOKS | 1,124.32 | 0.00 | 0.00 | 0.00 |
| 271-790-737.000 | Childrens Book Expense | 8,462.83 | 0.00 | 0.00 | 0.00 |
| 271-790-738.000 | Books Purchased with Donations | 446.13 | 0.00 | 0.00 | 0.00 |
| 271-790-738.100 | 1,000 BOOKS BEFORE KINDERGARDEN | 512.48 | 0.00 | 0.00 | 0.00 |
| 271-790-739.000 | Area Libraries Lost & Damaged Books | 1,056.03 | 1,100.00 | 497.59 | 1,150.00 |
| 271-790-790.000 | PROGRAMS | 0.00 | 16,000.00 | 8,580.89 | 16,800.00 |
| 271-790-792.000 | BOOKS | 12.99 | 25,000.00 | 9,539.36 | 35,500.00 |
| 271-790-792.100 | LIBRARY OF THINGS | 0.00 | 1,000.00 | 0.00 | 1,000.00 |

Library

| | | | | | |
|---|----------------------------------|-------------------|-------------------|--------------------|-------------------|
| 271-790-792.200 | DIGITAL MATERIALS | 0.00 | 3,000.00 | 1,362.28 | 12,430.00 |
| 271-790-801.000 | Professional Service Expense | 3,564.50 | 19,050.00 | 14,761.00 | 20,000.00 |
| 271-790-801.600 | PROFESSIONAL SERVICE - LAWN/SNOW | 5,024.00 | 6,300.00 | 2,760.00 | 6,610.00 |
| 271-790-806.000 | Collection Services | 108.35 | 0.00 | 0.00 | 0.00 |
| 271-790-808.000 | Lakeland Support Services | 19,711.85 | 26,250.00 | 13,215.39 | 27,560.00 |
| 271-790-813.000 | Garbage Disposal Service | 297.24 | 420.00 | 149.67 | 440.00 |
| 271-790-851.000 | POSTAGE | 399.15 | 530.00 | 88.01 | 560.00 |
| 271-790-861.000 | TRANSPORTATION EXPENSE | 233.06 | 2,000.00 | 444.13 | 2,100.00 |
| 271-790-880.800 | SUMMER READING PROGRAM | 5,213.84 | 0.00 | 0.00 | 0.00 |
| 271-790-895.000 | SENIOR PROGRAMS | 0.00 | 0.00 | 0.00 | 0.00 |
| 271-790-905.000 | COMPUTER MAINTENANCE EXPENSE | 8,591.92 | 7,900.00 | 4,854.97 | 8,500.00 |
| 271-790-906.000 | SOFTWARE | 0.00 | 6,800.00 | 3,050.00 | 7,140.00 |
| 271-790-915.000 | MEMBERSHIP & DUES EXPENSE | 671.73 | 800.00 | 486.00 | 890.00 |
| 271-790-917.000 | Workmens Compensation Expense | 263.39 | 700.00 | 687.00 | 730.00 |
| 271-790-918.000 | WATER UTILITY EXPENSE | 933.55 | 1,050.00 | 434.85 | 1,100.00 |
| 271-790-926.000 | Electric Expense | 7,651.50 | 6,300.00 | 4,275.19 | 9,860.00 |
| 271-790-930.000 | Repair & Maintenance Serv Exp | 4,694.77 | 16,300.00 | 1,025.21 | 17,100.00 |
| 271-790-930.300 | Education/Training Expense | 1,750.52 | 2,000.00 | 1,048.80 | 2,100.00 |
| 271-790-935.000 | INSURANCE & BONDS EXPENSE | 1,859.50 | 8,070.00 | 4,970.00 | 8,470.00 |
| 271-790-955.000 | Bank Fees | 1,993.08 | 2,310.00 | 1,624.18 | 2,420.00 |
| 271-790-956.000 | Miscellaneous Expense | 4,807.96 | 5,250.00 | 2,188.04 | 5,500.00 |
| 271-790-956.400 | Special Programs Expense | 5,600.58 | 0.00 | 0.00 | 0.00 |
| 271-790-968.000 | Public Relations | 2,066.66 | 2,100.00 | 1,662.67 | 2,200.00 |
| 271-790-970.000 | Capital Expense | 379.96 | 5,250.00 | 765.51 | 5,500.00 |
| 271-790-970.400 | CAPITAL - TECHNOLOGY | 16,800.00 | 22,910.00 | 20,163.87 | 10,000.00 |
| 271-790-999.100 | APPROPRIATION TO FUND BALANCE | 0.00 | 190.00 | 0.00 | 11,050.00 |
| Total Appropriations: | | 321,146.60 | 446,550.00 | 217,162.20 | 497,140.00 |
| Net of Revenues & Appropriation Net of Revenues & Appropriations Fund 271: | | 72,714.90 | 0.00 | (48,404.80) | 0.00 |