



Library Board of Trustees General Meeting Packet Contents

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 - b. Over/Under Payment Summary
 - c. Proposed Settlement Solution
7. 2025 Board Meeting Agenda Planning



Library Board of Trustees
Meeting Agenda – December 19, 2024

| | |
|-----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7:30 PM | Call the Meeting to Order Call to the Audience (5-minute maximum per person) |
| By Unanimous Consent | Approve Agenda |
| By Unanimous Consent | Approve November 21, 2024 General Meeting Minutes |
| Administrative Reports | Communications Report of the Library Director Trustee Comments |
| Committee Reports | None |
| Unfinished Business & General Orders | Michigan CLASS Presentation, Jeff Anderson |
| New Business | Item of Action 24/12-19-1: 4 th Quarter Budget Amendment Discussion Item: Wayne County Penal Fines Discussion Item: Review 2025 Monthly Board Meeting Agenda Plan |
| Adjourn | Final Call to the Audience (5-minute maximum per person) |



Canton Public Library Board of Trustees General Meeting Minutes

November 21, 2024 – 7:30 PM

The Chairperson, A. Iqbal, called the meeting to order at 7:42 PM.
Present: H. Abdu, N. Eggenberger, A. Iqbal, J. Lee, A. Wahby, A. Watts
Absent: None
Also Present: S. Bewick

CALL TO AUDIENCE

Present: K. Bounds, C. Isakson, M. Hathaway, D. McHugh, M. Nicholson, M. Siegrist, C. Swanberg,
F. Wahby
No comments

APPROVAL OF AGENDA

The agenda was approved by unanimous consent.

APPROVAL OF GENERAL MEETING MINUTES

The minutes were approved by unanimous consent.

APPROVAL OF CLOSED SESSION MINUTES

The minutes were approved by unanimous consent.

COMMUNICATIONS

None

DIRECTOR'S REPORT

None

TRUSTEE COMMENTS

A. Iqbal congratulated the library for its inclusion in the Detroit Free Press 2024 Top Workplaces Awards and praised the library and its staff. J. Lee agreed and said it was an honor to attend the award ceremony and to see the library recognized alongside many other great organizations.

A. Watts welcomed Trustee H. Abdu and Trustee A. Wahby to the board; N. Eggenberger welcomed the new trustees and encouraged them to feel free to ask questions as they settle into their roles.

A. Iqbal reported back after attending the Friends of the Library board meeting in November. She thanked the Friends for their hard work and said it was a privilege to attend.

UNFINISHED BUSINESS & GENERAL ORDERS

Michigan CLASS Local Government Investment Pool – The board consensus was to request that Michigan CLASS Senior Director Jeff Anderson return to provide the new trustees with an overview of the investment pool before moving forward with a resolution. The library will reach out to request an overview at the December meeting.

NEW BUSINESS

2025 Board Officers – A. Iqbal advised that board officers have two-year term limits; since the current slate of officers has served for two consecutive years, they cannot serve again in 2025. Additionally, since the term of former Secretary-Treasurer C. Spas had concluded, the board would need to elect a new Secretary-Treasurer for the remainder of 2024.

N. Eggenberger moved, and A. Watts supported a motion to elect Jasmine Lee as Secretary-Treasurer for the remaining two months of 2024.

The motion passed unanimously 24/11-21-1 (6-0-0)

N. Eggenberger moved, and A. Wahby supported a motion to elect a slate of 2025 Board Officers consisting of Chairperson Jasmine Lee, Vice Chair Amina Iqbal, and Secretary-Treasurer Amy Watts.

The motion passed unanimously 24/11-21-2 (6-0-0)

CALL TO AUDIENCE

No comments

ADJOURN

The meeting was adjourned at 8:04 PM.

Jasmine Lee, Secretary-Treasurer

12/06/2024

BALANCE SHEET FOR CANTON PUBLIC LIBRARY
 Period Ending 11/30/2024

| GL Number | Description | Balance |
|-------------------------|-------------------------------------|-----------------------|
| Fund 101 - GENERAL FUND | | |
| *** Assets *** | | |
| 101-000.00-001.01 | CHECKING-GENERAL | 6,676,107.90 |
| 101-000.00-001.03 | CHECKING-FSA REIMBURSEMENT | 22,960.04 |
| 101-000.00-002.00 | SAVINGS | 1,002,205.25 |
| 101-000.00-123.00 | PREPAID EXPENSES | 133,238.40 |
| | Total Assets | ----- 7,834,511.59 |
| *** Liabilities *** | | |
| 101-000.00-202.00 | ACCOUNTS PAYABLE | 90,644.40 |
| 101-000.00-219.01 | SOCIAL COMMITTEE | 2,807.44 |
| 101-000.00-219.02 | MISCELLANEOUS GRANTS & DONATIONS | 5,712.99 |
| 101-000.00-231.08 | FLEXIBLE SPENDING ACCOUNT DEDUCTIOI | 9,632.58 |
| | Total Liabilities | ----- 108,797.41 |
| *** Fund Balance *** | | |
| 101-000.00-390.00 | GENERAL FUND BALANCE | 6,195,271.31 |
| | Total Fund Balance | ----- 6,195,271.31 |
| | Beginning Fund Balance | 6,195,271.31 |
| | Net of Revenues VS Expenditures | 1,530,442.87 |
| | Ending Fund Balance | ----- 7,725,714.18 |
| | Total Liabilities And Fund Balance | ----- 7,834,511.59 |

| GL Number | Description | Balance |
|----------------------|------------------------------------------|----------------|
| Fund 901 - GASB FUND | | |
| *** Assets *** | | |
| 901-000.00-130.00 | LAND | 67,500.00 |
| 901-000.00-132.00 | LAND IMPROVEMENTS-DEPRECIATING | 64,845.20 |
| 901-000.00-133.00 | ACCUMULATED DEPR-LAND IMPROVEMENTS | (11,071.03) |
| 901-000.00-136.00 | BUILDINGS, FIXTURES & IMPROVEMENTS | 13,536,418.09 |
| 901-000.00-137.00 | ACCUMULATED DEPR-BLDGS, FIX&IMPROVEMENTS | (6,214,379.70) |
| 901-000.00-146.00 | FURNITURE AND EQUIPMENT | 1,909,966.88 |
| 901-000.00-147.00 | ACCUMULATED DEPR-FURNITURE & EQUIPMENT | (1,426,679.21) |
| 901-000.00-150.00 | LIBRARY MATERIALS | 4,999,883.18 |
| 901-000.00-151.00 | ACCUMULATED DEPR-LIBRARY MATERIALS | (3,654,553.41) |
| 901-000.00-160.00 | HARDWARE | 1,432,067.65 |
| 901-000.00-161.00 | ACCUMULATED DEPRECIATION-HARDWARE | (882,120.95) |
| 901-000.00-162.00 | SOFTWARE | 1,165,520.03 |
| 901-000.00-163.00 | ACCUMULATED DEPRECIATION-SOFTWARE | (992,662.30) |
| 901-000.00-196.00 | DEFERRED OUTFLOWS-PENSION | 960,901.00 |
| | Total Assets | 10,955,635.43 |
| *** Liabilities *** | | |
| 901-000.00-334.00 | NET PENSION LIABILITY | 445,517.00 |
| 901-000.00-343.00 | COMPENSATED ABSENCES - < 1 YEAR | 135,798.00 |
| | Total Liabilities | 581,315.00 |
| *** Fund Balance *** | | |
| 901-000.00-399.00 | INVESTMENT IN ASSETS | 10,374,320.43 |
| | Total Fund Balance | 10,374,320.43 |
| | Beginning Fund Balance | 10,374,320.43 |
| | Net of Revenues VS Expenditures | 0.00 |
| | Fund Balance Adjustments | 0.00 |
| | Ending Fund Balance | 10,374,320.43 |
| | Total Liabilities And Fund Balance | 10,955,635.43 |

12/06/2024

REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY
PERIOD ENDING 11/30/2024

| DESCRIPTION | 2024 | YTD BALANCE | AVAILABLE | % BDGT USED |
|-------------------------------------------|---------------------|---------------------------------|------------------------------|----------------|
| | AMENDED BUDGET | 11/30/2024 NORMAL (ABNORMAL) | BALANCE NORMAL (ABNORMAL) | |
| INCOME | | | | |
| PROPERTY TAXES | 7,422,811.00 | 7,427,256.82 | (4,445.82) | 100.06 |
| STATE AID TO LIBRARIES | 100,687.00 | 100,687.80 | (0.80) | 100.00 |
| LOCAL COMMUNITY STABILIZATION SHARE | 66,091.00 | 66,091.30 | (0.30) | 100.00 |
| PHOTOCOPY FEES | 35,000.00 | 33,391.56 | 1,608.44 | 95.40 |
| REPLACEMENT-LIBRARY MATERIALS | 12,500.00 | 14,643.73 | (2,143.73) | 117.15 |
| MEETING ROOM RENTAL | 1,150.00 | 1,150.00 | 0.00 | 100.00 |
| PENAL FINES | 61,000.00 | 87,806.51 | (26,806.51) | 143.95 |
| INTEREST INCOME | 150,000.00 | 166,813.09 | (16,813.09) | 111.21 |
| COMMISSION | 9,000.00 | 9,994.21 | (994.21) | 111.05 |
| OTHER REVENUE | 31,300.00 | 39,400.62 | (8,100.62) | 125.88 |
| TOTAL REVENUES | 7,889,539.00 | 7,947,235.64 | (57,696.64) | 100.73 |
| EXPENSES | | | | |
| SALARIES & WAGES | 3,630,000.00 | 3,002,962.88 | 627,037.12 | 82.73 |
| FRINGE BENEFITS | 942,500.00 | 822,991.19 | 119,508.81 | 87.32 |
| SUPPLIES | 152,350.00 | 97,521.09 | 54,828.91 | 64.01 |
| LIBRARY MATERIALS | 1,153,528.00 | 1,053,662.14 | 99,865.86 | 91.34 |
| PROFESSIONAL & CONTRACTUAL | 500,475.00 | 400,275.79 | 100,199.21 | 79.98 |
| COMMUNICATIONS | 47,000.00 | 29,902.20 | 17,097.80 | 63.62 |
| PRINTING | 51,800.00 | 15,082.90 | 36,717.10 | 29.12 |
| UTILITIES | 190,000.00 | 139,455.99 | 50,544.01 | 73.40 |
| MAINTENANCE & REPAIRS | 274,600.00 | 190,336.77 | 84,263.23 | 69.31 |
| BUILDING IMPROVEMENTS | 20,000.00 | 21,364.77 | (1,364.77) | 106.82 |
| INSURANCE | 69,000.00 | 62,440.00 | 6,560.00 | 90.49 |
| CAPITAL OUTLAY | 1,191,000.00 | 524,716.65 | 666,283.35 | 44.06 |
| PROPERTY TAX REFUNDS | 2,000.00 | 1,615.39 | 384.61 | 80.77 |
| COMMUNITY PROMOTION | 22,400.00 | 8,811.25 | 13,588.75 | 39.34 |
| TRAVEL | 68,750.00 | 38,873.92 | 29,876.08 | 56.54 |
| RENTALS/LEASES | 18,300.00 | 6,779.84 | 11,520.16 | 37.05 |
| TOTAL EXPENDITURES | 8,333,703.00 | 6,416,792.77 | 1,916,910.23 | 77.00 |
| Fund 101 - GENERAL FUND: | | | | |
| TOTAL REVENUES | 7,889,539.00 | 7,947,235.64 | (57,696.64) | 100.73 |
| TOTAL EXPENDITURES | 8,333,703.00 | 6,416,792.77 | 1,916,910.23 | 77.00 |
| NET OF REVENUES & EXPENDITURES | (444,164.00) | 1,530,442.87 | (1,974,606.87) | 344.57 |
| NET CHANGE IN FUND BALANCE | | | | |
| | (444,164.00) | 1,530,442.87 | | |
| FUND BALANCE - BEGINNING OF YEAR | 6,195,271.31 | 6,195,271.31 | | |
| FUND BALANCE - END OF YEAR | 5,751,107.31 | 7,725,714.18 | | |

12/06/2024

REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY
 PERIOD ENDING 11/30/2024

| GL NUMBER | DESCRIPTION | 2024 | YTD BALANCE | AVAILABLE | % BDGT USED |
|-------------------------|-------------------------------------|----------------|--------------|-------------|-------------|
| | | AMENDED BUDGET | 11/30/2024 | BALANCE | |
| ----- | | | | | |
| Fund 101 - GENERAL FUND | | | | | |
| Revenues | | | | | |
| 101-000.00-401.00 | PROPERTY TAXES | 7,422,811.00 | 7,427,256.82 | (4,445.82) | 100.06 |
| 101-000.00-539.00 | STATE AID TO LIBRARIES | 100,687.00 | 100,687.80 | (0.80) | 100.00 |
| 101-000.00-573.00 | LOCAL COMMUNITY STABILIZATION SHARE | 66,091.00 | 66,091.30 | (0.30) | 100.00 |
| 101-000.00-602.00 | PHOTOCOPY FEES | 35,000.00 | 33,391.56 | 1,608.44 | 95.40 |
| 101-000.00-615.00 | REPLACEMENT-LIBRARY MATERIALS | 12,500.00 | 14,643.73 | (2,143.73) | 117.15 |
| 101-000.00-651.00 | MEETING ROOM RENTAL | 1,150.00 | 1,150.00 | 0.00 | 100.00 |
| 101-000.00-656.00 | PENAL FINES | 61,000.00 | 87,806.51 | (26,806.51) | 143.95 |
| 101-000.00-665.00 | INTEREST INCOME | 150,000.00 | 166,813.09 | (16,813.09) | 111.21 |
| 101-000.00-668.00 | COMMISSION | 9,000.00 | 9,994.21 | (994.21) | 111.05 |
| 101-000.00-675.00 | OTHER REVENUE | 31,300.00 | 39,400.62 | (8,100.62) | 125.88 |
| TOTAL REVENUES | | 7,889,539.00 | 7,947,235.64 | (57,696.64) | 100.73 |
| ----- | | | | | |
| Expenditures | | | | | |
| 101-790.00-702.00 | SALARIES & WAGES | 3,630,000.00 | 3,002,962.88 | 627,037.12 | 82.73 |
| 101-790.00-716.01 | TAXES-FICA/MC | 277,700.00 | 232,345.65 | 45,354.35 | 83.67 |
| 101-790.00-716.02 | DENTAL | 23,000.00 | 10,371.60 | 12,628.40 | 45.09 |
| 101-790.00-716.03 | FLEXIBLE SPENDING ACCOUNT | 1,000.00 | 600.00 | 400.00 | 60.00 |
| 101-790.00-716.04 | LIFE INSURANCE/DISABILITY | 15,500.00 | 14,419.04 | 1,080.96 | 93.03 |
| 101-790.00-716.05 | MEDICAL INSURANCE | 280,000.00 | 240,391.37 | 39,608.63 | 85.85 |
| 101-790.00-716.06 | MEDICAL BUY OUTS | 3,600.00 | 0.00 | 3,600.00 | 0.00 |
| 101-790.00-716.07 | OPTICAL | 7,500.00 | 2,443.73 | 5,056.27 | 32.58 |
| 101-790.00-716.08 | UNEMPLOYMENT REIMBURSEMENT | 1,000.00 | 0.00 | 1,000.00 | 0.00 |
| 101-790.00-716.09 | WORKER'S COMPENSATION INSURANCE | 5,000.00 | 3,769.00 | 1,231.00 | 75.38 |
| 101-790.00-717.01 | RETIREMENT DC PLAN (401A) | 48,200.00 | 38,650.80 | 9,549.20 | 80.19 |
| 101-790.00-717.02 | RETIREMENT PENSION (MERS) | 280,000.00 | 280,000.00 | 0.00 | 100.00 |
| 101-790.00-727.01 | SUPPLIES-LIBRARY | 12,500.00 | 9,227.87 | 3,272.13 | 73.82 |

| GL NUMBER | DESCRIPTION | 2024 AMENDED BUDGET | YTD BALANCE | | % BDGT USED |
|-------------------|-----------------------------------------|------------------------|---------------------------------|-------------------------------------------|----------------|
| | | | 11/30/2024 NORMAL (ABNORMAL) | AVAILABLE BALANCE NORMAL (ABNORMAL) | |
| 101-790.00-729.00 | STAFF BOOK ACCOUNT | 0.00 | 20.86 | (20.86) | 100.00 |
| 101-790.00-730.01 | BOOKS | 254,468.00 | 244,046.23 | 10,421.77 | 95.90 |
| 101-790.00-730.02 | AV (MEDIA) | 97,670.00 | 90,385.16 | 7,284.84 | 92.54 |
| 101-790.00-730.03 | SERVICES, SUBSCRIPTIONS & PREPROCESSING | 801,390.00 | 719,230.75 | 82,159.25 | 89.75 |
| 101-790.00-802.00 | LEGAL | 15,000.00 | 8,578.50 | 6,421.50 | 57.19 |
| 101-790.00-803.00 | AUDIT | 13,850.00 | 13,850.00 | 0.00 | 100.00 |
| 101-790.00-804.01 | BANK FEES-GENERAL | 1,000.00 | 0.00 | 1,000.00 | 0.00 |
| 101-790.00-804.02 | BANK FEES-CREDIT CARD | 1,200.00 | 759.36 | 440.64 | 63.28 |
| 101-790.00-850.00 | COMMUNICATIONS | 47,000.00 | 29,902.20 | 17,097.80 | 63.62 |
| 101-790.00-902.00 | LEGAL NOTICES & ADS | 500.00 | 0.00 | 500.00 | 0.00 |
| 101-790.00-921.00 | ELECTRICITY | 150,000.00 | 119,517.41 | 30,482.59 | 79.68 |
| 101-790.00-922.00 | GAS | 25,000.00 | 8,328.30 | 16,671.70 | 33.31 |
| 101-790.00-923.00 | WATER | 15,000.00 | 11,610.28 | 3,389.72 | 77.40 |
| 101-790.00-931.00 | CLEANING/JANITORIAL SERVICES | 98,500.00 | 74,743.00 | 23,757.00 | 75.88 |
| 101-790.00-932.01 | LAWN & GROUNDS | 49,800.00 | 34,287.58 | 15,512.42 | 68.85 |
| 101-790.00-932.02 | SNOW & ICE | 38,000.00 | 16,599.99 | 21,400.01 | 43.68 |
| 101-790.00-933.00 | BUILDING SECURITY | 7,800.00 | 6,313.02 | 1,486.98 | 80.94 |
| 101-790.00-934.01 | OFFICE EQUIPMENT MAINTENANCE CONTRACTS | 800.00 | 0.00 | 800.00 | 0.00 |
| 101-790.00-934.02 | MISCELLANEOUS CONTRACTS & INSPECTIONS | 16,700.00 | 13,060.21 | 3,639.79 | 78.20 |
| 101-790.00-934.03 | HVAC MAINTENANCE CONTRACTS | 23,000.00 | 7,816.00 | 15,184.00 | 33.98 |
| 101-790.00-935.00 | BUILDING REPAIRS | 10,000.00 | 8,640.00 | 1,360.00 | 86.40 |
| 101-790.00-936.00 | EQUIPMENT REPAIRS | 30,000.00 | 28,876.97 | 1,123.03 | 96.26 |
| 101-790.00-941.00 | COPY MACHINE CHARGES | 15,800.00 | 4,954.16 | 10,845.84 | 31.36 |
| 101-790.00-942.00 | POSTAGE METER CHARGES | 2,500.00 | 1,825.68 | 674.32 | 73.03 |
| 101-790.00-965.00 | BUILDING IMPROVEMENTS | 20,000.00 | 21,364.77 | (1,364.77) | 106.82 |
| 101-790.00-969.00 | INSURANCE | 69,000.00 | 62,440.00 | 6,560.00 | 90.49 |
| 101-790.00-973.00 | LAND IMPROVEMENTS-DEPRECIATING | 30,000.00 | 0.00 | 30,000.00 | 0.00 |
| 101-790.00-974.00 | BUILDINGS, FIXTURES & IMPROVEMENTS | 567,000.00 | 304,007.62 | 262,992.38 | 53.62 |
| 101-790.00-975.00 | FURNITURE AND EQUIPMENT | 170,000.00 | 71,348.00 | 98,652.00 | 41.97 |
| 101-790.00-976.00 | LIBRARY MATERIALS | 0.00 | 0.00 | 0.00 | 0.00 |
| 101-790.00-978.00 | HARDWARE | 408,000.00 | 142,361.03 | 265,638.97 | 34.89 |
| 101-790.00-979.00 | SOFTWARE | 16,000.00 | 7,000.00 | 9,000.00 | 43.75 |
| 101-790.00-998.00 | PROPERTY TAX REFUNDS | 2,000.00 | 1,615.39 | 384.61 | 80.77 |

| GL NUMBER | DESCRIPTION | 2024 AMENDED BUDGET | YTD BALANCE | | % BDGT USED |
|-------------------|-----------------------------------------|------------------------|---------------------------------|-------------------------------------------|----------------|
| | | | 11/30/2024 NORMAL (ABNORMAL) | AVAILABLE BALANCE NORMAL (ABNORMAL) | |
| 101-790.01-808.01 | MEMBERSHIP DUES-ADMINISTRATION-DIRECTOR | 1,200.00 | 247.00 | 953.00 | 20.58 |
| 101-790.01-808.02 | MEMBERSHIP DUES-ADMINISTRATION-TRUSTEES | 300.00 | 0.00 | 300.00 | 0.00 |
| 101-790.01-861.01 | CONFERENCES-ADMINISTRATION-DIRECTOR | 6,000.00 | 1,856.95 | 4,143.05 | 30.95 |
| 101-790.01-861.02 | CONFERENCES-ADMINISTRATION-TRUSTEES | 4,000.00 | 3,148.13 | 851.87 | 78.70 |
| 101-790.01-862.01 | MILEAGE-ADMINISTRATION-DIRECTOR | 2,300.00 | 714.14 | 1,585.86 | 31.05 |
| 101-790.01-862.02 | MILEAGE-ADMINISTRATION-TRUSTEES | 200.00 | 200.00 | 0.00 | 100.00 |
| 101-790.02-727.01 | SUPPLIES-BUSINESS SERVICES-OFFICE | 12,500.00 | 8,604.52 | 3,895.48 | 68.84 |
| 101-790.02-727.02 | SUPPLIES-BUSINESS SERVICES-BUILDING | 26,000.00 | 8,897.75 | 17,102.25 | 34.22 |
| 101-790.02-727.03 | SUPPLIES-BUSINESS SERVICES-JANITORIAL | 12,000.00 | 12,057.52 | (57.52) | 100.48 |
| 101-790.02-728.00 | POSTAGE-BUSINESS SERVICES | 2,800.00 | 1,229.36 | 1,570.64 | 43.91 |
| 101-790.02-807.01 | PROF SERVICES-PAYROLL FEES | 15,500.00 | 15,115.12 | 384.88 | 97.52 |
| 101-790.02-807.02 | PROF SERVICES-BUSINESS SERVICES | 12,050.00 | 5,800.54 | 6,249.46 | 48.14 |
| 101-790.02-808.01 | MEMBERSHIP DUES-BUSINESS SERVICES-GEN | 1,650.00 | 1,001.00 | 649.00 | 60.67 |
| 101-790.02-808.02 | MEMBERSHIP DUES-BUSINESS SERVICES-MISC | 10,975.00 | 9,058.68 | 1,916.32 | 82.54 |
| 101-790.02-809.01 | STAFF DEVELOPMENT-INSERVICE | 10,000.00 | 7,007.19 | 2,992.81 | 70.07 |
| 101-790.02-809.02 | STAFF DEVELOPMENT-LONGEVITY | 1,800.00 | 1,300.00 | 500.00 | 72.22 |
| 101-790.02-809.03 | STAFF DEVELOPMENT-TRAINING | 5,500.00 | 1,193.00 | 4,307.00 | 21.69 |
| 101-790.02-861.00 | CONFERENCES-BUSINESS SERVICES | 8,050.00 | 1,796.43 | 6,253.57 | 22.32 |
| 101-790.02-862.00 | MILEAGE-BUSINESS SERVICES | 2,000.00 | 814.16 | 1,185.84 | 40.71 |
| 101-790.02-880.00 | COMMUNITY PROMOTION-VOLUNTEER | 2,400.00 | 0.00 | 2,400.00 | 0.00 |
| 101-790.02-901.00 | PRINTING-BUSINESS SERVICES | 1,300.00 | 265.00 | 1,035.00 | 20.38 |
| 101-790.03-727.01 | SUPPLIES-CIRCULATION SERVICES-CIRC | 5,600.00 | 3,530.81 | 2,069.19 | 63.05 |
| 101-790.03-727.02 | SUPPLIES-CIRCULATION SERVICES-PAGES | 5,100.00 | 1,770.96 | 3,329.04 | 34.72 |
| 101-790.03-727.03 | SUPPLIES-CIRCULATION SERVICES-TPW | 20,000.00 | 16,511.02 | 3,488.98 | 82.56 |
| 101-790.03-728.00 | POSTAGE-CIRCULATION SERVICES | 150.00 | 159.54 | (9.54) | 106.36 |
| 101-790.03-805.00 | ONLINE INFO-CIRCULATION SERVICES | 22,000.00 | 20,222.47 | 1,777.53 | 91.92 |
| 101-790.03-807.00 | PROF SERVICES-CIRCULATION SERVICES | 12,400.00 | 6,035.70 | 6,364.30 | 48.68 |
| 101-790.03-808.00 | MEMBERSHIP DUES-CIRCULATION SERVICES | 1,650.00 | 812.25 | 837.75 | 49.23 |
| 101-790.03-861.00 | CONFERENCES-CIRCULATION SERVICES | 4,600.00 | 3,137.66 | 1,462.34 | 68.21 |
| 101-790.03-862.00 | MILEAGE-CIRCULATION SERVICES | 800.00 | 23.45 | 776.55 | 2.93 |
| 101-790.04-727.00 | SUPPLIES-ENGAGEMENT & DESIGN | 1,200.00 | 309.82 | 890.18 | 25.82 |
| 101-790.04-728.00 | POSTAGE-ENGAGEMENT & DESIGN | 25,000.00 | 6,906.38 | 18,093.62 | 27.63 |
| 101-790.04-806.00 | PROGRAMMING-ENGAGEMENT & DESIGN | 40,000.00 | 37,589.96 | 2,410.04 | 93.97 |

| GL NUMBER | DESCRIPTION | 2024 AMENDED BUDGET | YTD BALANCE | AVAILABLE | % BDGT USED |
|----------------------------------|----------------------------------------|------------------------|---------------------------------|------------------------------|----------------|
| | | | 11/30/2024 NORMAL (ABNORMAL) | BALANCE NORMAL (ABNORMAL) | |
| 101-790.04-807.00 | PROF SERVICES-ENGAGEMENT & DESIGN | 40,000.00 | 14,975.67 | 25,024.33 | 37.44 |
| 101-790.04-808.00 | MEMBERSHIP DUES-ENGAGEMENT & DESIGN | 1,000.00 | 749.00 | 251.00 | 74.90 |
| 101-790.04-861.00 | CONFERENCES-ENGAGEMENT & DESIGN | 5,000.00 | 4,947.87 | 52.13 | 98.96 |
| 101-790.04-862.00 | MILEAGE-ENGAGEMENT & DESIGN | 900.00 | 861.69 | 38.31 | 95.74 |
| 101-790.04-880.00 | COMMUNITY PROMOTION-MARKETING | 20,000.00 | 8,811.25 | 11,188.75 | 44.06 |
| 101-790.04-901.00 | PRINTING-ENGAGEMENT & DESIGN | 50,000.00 | 14,817.90 | 35,182.10 | 29.64 |
| 101-790.05-727.00 | SUPPLIES-INFORMATION SERVICES | 2,500.00 | 3,175.41 | (675.41) | 127.02 |
| 101-790.05-728.00 | POSTAGE-INFORMATION SERVICES | 2,000.00 | 1,432.27 | 567.73 | 71.61 |
| 101-790.05-808.00 | MEMBERSHIP DUES-INFORMATION SERVICES | 2,500.00 | 1,587.00 | 913.00 | 63.48 |
| 101-790.05-861.00 | CONFERENCES-INFORMATION SERVICES | 23,000.00 | 15,105.62 | 7,894.38 | 65.68 |
| 101-790.05-862.00 | MILEAGE-INFORMATION SERVICES | 2,300.00 | 2,206.83 | 93.17 | 95.95 |
| 101-790.06-727.00 | SUPPLIES-INFORMATION TECHNOLOGY | 25,000.00 | 23,687.00 | 1,313.00 | 94.75 |
| 101-790.06-805.00 | ONLINE INFO-INFORMATION TECHNOLOGY | 282,000.00 | 246,814.86 | 35,185.14 | 87.52 |
| 101-790.06-808.00 | MEMBERSHIP DUES-INFORMATION TECHNOLOGY | 1,500.00 | 429.00 | 1,071.00 | 28.60 |
| 101-790.06-809.00 | STAFF DEVELOPMENT-IT-TRAINING | 7,400.00 | 7,149.49 | 250.51 | 96.61 |
| 101-790.06-861.00 | CONFERENCES-INFORMATION TECHNOLOGY | 8,500.00 | 3,627.16 | 4,872.84 | 42.67 |
| 101-790.06-862.00 | MILEAGE-INFORMATION TECHNOLOGY | 1,100.00 | 433.83 | 666.17 | 39.44 |
| TOTAL EXPENDITURES | | 8,333,703.00 | 6,416,792.77 | 1,916,910.23 | 77.00 |
| Fund 101 - GENERAL FUND: | | | | | |
| TOTAL REVENUES | | 7,889,539.00 | 7,947,235.64 | (57,696.64) | 100.73 |
| TOTAL EXPENDITURES | | 8,333,703.00 | 6,416,792.77 | 1,916,910.23 | 77.00 |
| NET OF REVENUES & EXPENDITURES | | (444,164.00) | 1,530,442.87 | (1,974,606.87) | 344.57 |
| NET CHANGE IN FUND BALANCE | | (444,164.00) | 1,530,442.87 | | |
| FUND BALANCE - BEGINNING OF YEAR | | 6,195,271.31 | 6,195,271.31 | | |
| FUND BALANCE - END OF YEAR | | 5,751,107.31 | 7,725,714.18 | | |

12/06/2024

CHECK REGISTER FOR CANTON PUBLIC LIBRARY
CHECK DATE FROM 11/01/2024 - 11/30/2024

| Check Date | Bank | Check | Vendor | Vendor Name | Description | Amount |
|---------------------------|------|--------|--------|-------------------------------------|------------------------------------------|------------|
| Bank GEN GENERAL CHECKING | | | | | | |
| 11/06/2024 | GEN | 406(E) | 1225 | NATIONWIDE RETIREMENT SOLUTIONS | 401A EMPLOYER CONTRIBUTIONS | 1,683.89 |
| 11/06/2024 | GEN | 407(E) | 1225 | NATIONWIDE RETIREMENT SOLUTIONS | 457B + 457BC EMPLOYEE CONTRIBUTIONS | 9,684.20 |
| 11/06/2024 | GEN | 408(E) | 1225 | NATIONWIDE RETIREMENT SOLUTIONS | 457BR EMPLOYEE CONTRIBTIONS | 50.00 |
| 11/06/2024 | GEN | 409(E) | 1240 | PAYLOCITY | PAYROLL PROCESSING FEES | 280.97 |
| 11/06/2024 | GEN | 410(E) | 1240 | PAYLOCITY | VISION CLAIM REIMBURSEMENT: L.CRAIG | 2,552.16 |
| 11/07/2024 | GEN | 55303 | 1380 | VEGORAMA RESTAURANT | STAFF DAY VEGAN CUPCAKES | 49.00 |
| 11/13/2024 | GEN | 55304 | 1009 | AMAZON CAPITAL SERVICES | ORDER NOT TO EXCEED \$95 | 482.91 |
| 11/13/2024 | GEN | 55305 | 1425 | BEARDED FISH AQUATICS | AQUARIUM MAINTENANCE FEE & SUPPLIES | 250.00 |
| 11/13/2024 | GEN | 55306 | 1455 | COOKIES AND MORE LLC | TOP WORKPLACES COOKIES FOR STAFF | 480.00 |
| 11/13/2024 | GEN | 55307 | 1094 | CRIMSON MULTIMEDIA DISTRIBUTION, IN | 71 ADULT VIDEO GAMES | 3,313.38 |
| 11/13/2024 | GEN | 55308 | 1100 | DEMCO, INC. | CASE UNLOCKERS | 598.20 |
| 11/13/2024 | GEN | 55309 | 1108 | DTE ENERGY | ELECTRICITY AND GAS MONTHLY CHARGES 10/1 | 10,379.82 |
| 11/13/2024 | GEN | 55310 | 1109 | DUNN RITE MAINTENANCE, INC | MONTHLY FEE FOR NIGHTLY CLEANING/JANITOR | 5,200.00 |
| 11/13/2024 | GEN | 55311 | 1113 | EBSCO INFORMATION SERVICES | EBSCO FALL 2024 PRINT SUBSCRIPTIONS | 6,163.78 |
| 11/13/2024 | GEN | 55312 | 1206 | FARMINGTON COMMUNITY LIBRARY | SCHOLASTIC BOOKFLIX GOLD 10/2024-9/2025 | 2,762.18 |
| 11/13/2024 | GEN | 55313 | 1379 | INGRAM LIBRARY SERVICES | BOOKS & PREPROCESSING FEES | 1,614.63 |
| 11/13/2024 | GEN | 55314 | 1176 | KANOPY, INC | KANOPY - STREAMING VIDEO PLAY CREDITS | 595.00 |
| 11/13/2024 | GEN | 55315 | 1208 | MICHBUSINESS | ANNUAL HR AFFINITY GROUP MEMBERSHIP-MN | 425.00 |
| 11/13/2024 | GEN | 55316 | 1213 | MIDWEST TAPE | HOOPLA MONTHLY USAGE | 22,756.55 |
| 11/13/2024 | GEN | 55317 | 1214 | MIKE K MCCLURE | BLOG WRITING, INV# 1208 | 175.00 |
| 11/13/2024 | GEN | 55318 | 1383 | PITNEY BOWES RESERVE ACCOUNT | PITNEY BOWES RESERVE ACCT REPLENISHMENT | 3,000.00 |
| 11/13/2024 | GEN | 55319 | 1264 | RELIABLE LANDSCAPING, INC. | ANNUAL LAWN AND GROUNDS CARE | 1,375.00 |
| 11/13/2024 | GEN | 55320 | 1344 | THOMSON REUTERS - WEST | THOMSON REUTERS SUB 2024 | 165.86 |
| 11/13/2024 | GEN | 55321 | 1316 | TRANE | REPLACE COMPRESSOR ON CIRCUIT 1 (OF 5) O | 27,392.00 |
| 11/13/2024 | GEN | 55322 | 1327 | UNIQUE MANAGEMENT SERVICES | COLLECTION AGENCY CHARGES | 399.60 |
| 11/14/2024 | GEN | 55323 | 1243 | PETTY CASH | STELLAR STAFF AWARDS REPLENISHMENT | 2,665.00 |
| 11/16/2024 | GEN | 417(E) | 1476 | JP MORGAN CHASE BANK-ONE CARD | STAFF DAY & WELCOMING COMMITTEE POWER BA | 112,976.71 |
| 11/20/2024 | GEN | 412(E) | 1203 | MERS | EMPLOYEE PENSION DEDUCTION | 4,084.19 |
| 11/20/2024 | GEN | 413(E) | 1225 | NATIONWIDE RETIREMENT SOLUTIONS | 401A EMPLOYER CONTRIBUTIONS | 1,683.89 |
| 11/20/2024 | GEN | 414(E) | 1225 | NATIONWIDE RETIREMENT SOLUTIONS | 457B + 457BC EMPLOYEE CONTRIBUTIONS | 9,767.00 |
| 11/20/2024 | GEN | 415(E) | 1225 | NATIONWIDE RETIREMENT SOLUTIONS | 457BR EMPLOYEE CONTRIBTIONS | 50.00 |
| 11/20/2024 | GEN | 416(E) | 1240 | PAYLOCITY | PAYROLL PROCESSING FEES | 959.60 |
| 11/26/2024 | GEN | 55324 | 1004 | AFLAC | MONTHLY REMITTANCE-NOVEMBER 2024 | 100.44 |

| Check Date | Bank | Check | Vendor | Vendor Name | Description | Amount |
|------------|------|-------|--------|-------------------------------------|------------------------------------------|-----------|
| 11/26/2024 | GEN | 55325 | 1009 | AMAZON CAPITAL SERVICES | IS DISPLAY SUPPLIES | 662.06 |
| 11/26/2024 | GEN | 55326 | 1425 | BEARDED FISH AQUATICS | AQUARIUM MAINTENANCE FEE & SUPPLIES | 150.00 |
| 11/26/2024 | GEN | 55327 | 1050 | BLACKSTONE PUBLISHING | 23 BOOKS ON CD | 173.64 |
| 11/26/2024 | GEN | 55328 | 1051 | BLUE CARE NETWORK OF MICHIGAN | COVERAGE - DECEMBER 2024 | 26,076.44 |
| 11/26/2024 | GEN | 55329 | 1094 | CRIMSON MULTIMEDIA DISTRIBUTION, IN | 71 ADULT VIDEO GAMES | 1,344.48 |
| 11/26/2024 | GEN | 55330 | 1100 | DEMCO, INC. | TPS CASES | 1,643.53 |
| 11/26/2024 | GEN | 55331 | 1379 | INGRAM LIBRARY SERVICES | BOOKS & PREPROCESSING FEES | 2,241.49 |
| 11/26/2024 | GEN | 55332 | 1188 | LIBRARY DESIGN ASSOCIATES, INC. | COALESSE JOEL LOUNGE CHAIRS (2) FOR POD | 5,390.00 |
| 11/26/2024 | GEN | 55333 | 1213 | MIDWEST TAPE | AV (MEDIA) & PREPROCESSING FEES | 2,487.94 |
| 11/26/2024 | GEN | 55334 | 1608 | NANCY LOE | NOVEMBER GENEALOGY CONNECT | 125.00 |
| 11/26/2024 | GEN | 55335 | 1228 | NORTHSTAR MAT SERVICE | BI-WEEKLY FLOOR MAT SERVICE | 182.49 |
| 11/26/2024 | GEN | 55336 | 1232 | ODP BUSINESS SOLUTIONS | 2 POSTER PRINTER PAPER ROLLS 36"X100' 32 | 163.19 |
| 11/26/2024 | GEN | 55337 | 1126 | PLAYAWAY PRODUCTS LLC | 31 JUVENILE WONDERBOOKS | 109.98 |
| 11/26/2024 | GEN | 55338 | 1272 | SAWA BOOKS | INTERNATIONAL LANGUAGE BOOKS | 150.63 |
| 11/26/2024 | GEN | 55339 | 1274 | SECURITY 101 | TEEN FISHEYE CAM SERVICE | 801.98 |
| 11/26/2024 | GEN | 55340 | 1320 | TSAI FONG BOOKS, INC. | 8 INTERNATIONAL LANGUAGE BOOKS | 83.62 |

| | | | | | | |
|----------------------------|--|--|--|--|--|-------------------|
| GEN TOTALS: | | | | | | |
| Total of 49 Checks: | | | | | | 275,902.43 |
| Less 0 Void Checks: | | | | | | 0.00 |
| Total of 49 Disbursements: | | | | | | <u>275,902.43</u> |



Director's Report December 2024

1. At this month's meeting, we welcome back Jeff Anderson from Michigan CLASS, who will bring the new board up to speed so that you may continue your discussions on joining Michigan CLASS to invest some of our fund balance. As part of Accountant Debbie McHugh's long-term goals for our financial stewardship, she has been researching Public Act 20-compliant investment vehicles to improve the earnings potential of our fund balance. Michigan CLASS complies with PA 20. In August, Jeff provided an overview of Michigan CLASS you have invited him to return so that the new trustees are brought up to speed. We have recently learned that the state will be distributing our annual penal fines revenue through Michigan CLASS, so joining has the added benefit of receiving those funds sooner and via electronic funds transfer. If we decide to move forward with Michigan CLASS, a board resolution is required, so for now, this is a discussion item and if there is consensus, we will have a resolution brought to you in 2025.
2. In new business, you will review and approve the 4th Quarter Budget Amendment and, if needed, approve a fund balance transfer. You will discuss the recent discovery of Penal Fines calculation errors by the Wayne County Treasurer and review the proposed solution recommended by the Library of Michigan, who requests that you provide me with a consensus on whether you wish LM to work with Wayne County to move forward with this proposed solution. You will also receive the planned agendas for the 2025 board meetings; this is a guide to give you an idea of the cadence of the meetings for this coming year, and each month I will connect with incoming Chair Jasmine Lee to verify/amend the agenda items for that meeting.
3. In personnel news, since the last board meeting we bid a fond farewell to Substitute Circulation Assistant Arya Sharma, who will be focusing on his education at the University of Michigan. We congratulated Circulation Assistant Steve Kays, who has accepted a promotion to Part-Time Librarian replacing Erin Strand (who was promoted to full-time last month); Steve has worked in the library since 2016, first as a Page and then as a Circulation Assistant. We also congratulated Substitute Page Jan Hansen, who has accepted a promotion to part-time Page.
4. Thanks to the hard work of Lisa Craig, Barb Gudenburr, Denise Skopczynski, and Kat Bounds, we have partially launched our 6-month trial program for home delivery to Canton cardholders. The trial began December 3, with activation of the option for patrons to arrange pick-up of the items they wish to return to the library. We have run into some coding issues with BiblioCommons, our website system, and are not yet ready to launch the drop-off of checked out items to patrons. We hope to have an update to you at the January meeting. As I stated last month, home delivery is an enormous endeavor, and they have been working on this for years—specifically as a response to our last Community Survey, where patrons of all ages indicated that the convenience of home delivery and pickup would be a welcome service addition. We anticipate a lot of learning as we gain

experience over those six months, and look forward to reporting on the trial at a future board meeting.

5. Marian Nicholson and Sean Bewick continue to monitor implementation plans for the state minimum wage and earned sick time in 2025 after the Michigan Supreme Court ruling and recent lame-duck amendments to the bills. We do not yet have firm guidelines from the state on their expectations for compliance when the ruling goes into effect at the end of February, so we cannot say at this time how these changes will affect our Salaries budget, particularly in terms of any budget adjustments and/or employee policy amendments we may need to make. We will continue to monitor and keep you posted.
6. As of November 18, we have begun the next transformation of the Lab, which has seen significant dropoff in computer usage, to what we are currently calling the Co-Lab, a flexible group space for ad-hoc use by multiple concurrent groups. Our internal staff Space Committee did a great job assessing the needs of our patrons and incorporating feedback into a great outcome. If all goes well, the Co-Lab will be open mid-month, as the furniture and fixtures arrive.
7. I was asked by the Eaton Rapids and Charlotte public library directors to present to their management teams via zoom earlier this month, repeating my management presentations to the four Post-Pandemic Public Libraries cohorts led by the University of Michigan School of Information's Professor Kristen Fontichiaro this past summer. It was a lively group of middle managers, and I am honored to be considered an expert in this area.
8. On December 11, I participated on an alumni panel at the University of Michigan-Dearborn's Mardigian Library, "Who Are the People in Your Neighborhood?" invited by Scott Riggs, Director of Global Engagement. Along with the Office for Community Engaged Learning, Scott is holding a series of panels focusing on different areas in metro Detroit for the faculty, staff, students, and the public to learn from longtime community residents about how their communities have changed and will change. The December 11 session focused on Canton, Plymouth, and Livonia.

Respectfully submitted,
Eva Davis, Director

Canton Public Library

Proposed Budget Amendment - 2024 -4th Quarter/Final (Motion 24/12-19-1)

PROPOSED:

12/19/2024

| GL Account GL Sub Account # - Name / Explanation | Original / Amended \$ | Increase (Decrease) | Proposed \$ | Note: to/from Acct # |
|-----------------------------------------------------|--------------------------|------------------------|------------------|-----------------------------------------------------------|
| REVENUE | | | | |
| PROPERTY TAXES | 7,422,811 | 4,445 | 7,427,256 | Recognize excess received over budgeted amount |
| STATE AID TO LIBRARIES | 100,687 | - | 100,687 | |
| LOCAL COMMUNITY STABILIZATION SHARE | 66,091 | - | 66,091 | |
| PHOTOCOPY FEES | 35,000 | - | 35,000 | |
| REPLACEMENT-LIBRARY MATERIALS | 12,500 | 3,000 | 15,500 | Recognize excess received over budgeted amount |
| MEETING ROOM RENTAL | 1,150 | 400 | 1,550 | Recognize excess received over budgeted amount |
| PENAL FINES | 61,000 | 26,806 | 87,806 | Recognize excess received over budgeted amount |
| INTEREST INCOME | 150,000 | 20,000 | 170,000 | Recognize excess received over budgeted amount |
| COMMISSION | 9,000 | 994 | 9,994 | Recognize excess received over budgeted amount |
| OTHER REVENUE | 31,300 | 8,800 | 40,100 | Recognize excess received over budgeted amount, to 998.00 |
| TOTAL REVENUE | 7,889,539 | 64,445 | 7,953,984 | |
| EXPENDITURE | | | | |
| SALARIES & WAGES | 3,630,000 | - | 3,630,000 | |
| FRINGE BENEFITS | 942,500 | (52,200) | 890,300 | Give back |
| SUPPLIES | 152,350 | (33,693) | 118,657 | Give back |
| LIBRARY MATERIALS | 1,153,528 | 600 | 1,154,128 | from 675.00 (CPL Book Purchase Enrichment Fund) |
| PROFESSIONAL & CONTRACTUAL | 500,475 | (58,300) | 442,175 | Give back |
| COMMUNICATIONS | 47,000 | (10,000) | 37,000 | Give back |
| PRINTING | 51,800 | (34,000) | 17,800 | Give back |
| UTILITIES | 190,000 | (30,000) | 160,000 | Give back |
| MAINTENANCE & REPAIRS | 274,600 | (41,500) | 233,100 | Give back |
| BUILDING IMPROVEMENTS | 20,000 | 5,000 | 25,000 | Friends' reimbursement for cabinet |
| INSURANCE | 69,000 | (6,500) | 62,500 | Give back |
| CAPITAL OUTLAY | 1,191,000 | (297,000) | 894,000 | Move to 2025, Give back |
| PROPERTY TAX REFUNDS | 2,000 | 1,700 | 3,700 | from 675.00 |
| COMMUNITY PROMOTION | 22,400 | (2,400) | 20,000 | Give back |
| TRAVEL | 68,750 | (20,200) | 48,550 | Give back |
| RENTALS/LEASES | 18,300 | (6,000) | 12,300 | Give back |
| TOTAL EXPENSE | 8,333,703 | (584,493) | 7,749,210 | |
| Net Change in Fund Balance | (444,164) | 648,938 | 204,774 | |
| Beginning Fund Balance - General Fund | 6,195,271 | | 6,195,271 | |
| Ending Fund Balance - General Fund | 5,751,107 | 648,938 | 6,400,045 | |

This information is intended as a tool to assist in clarification and decision making for Public Library Directors and Boards. It is not intended as legal advice. Library Boards and Directors should consult with their library attorneys when determining a plan or policy for their libraries

An Overview of the Wayne County Penal Fine Miscalculations from 2014-2023.

Definitions:

Per Capita = Fines received from courts ÷ population of the county (as supplied by the Library of Michigan each year to each county treasurer).

Penal fine payments = per capita x the population of each library's service area

Penal Fines Paid to Public Libraries– For purposes of the Penal Fine distribution to public libraries program, “Penal Fines”, as paid to public libraries = Fines paid to the courts as a result of the infraction of the MI State Criminal (Penal) Code + Fines paid to courts as a result of the infraction of state traffic laws.

Penal Fines - Fines paid to the courts as a result of the infraction of the MI State Criminal (Penal) Code

Motor Vehicle Fines- Fines paid to the courts as a result of infractions of the MI State Traffic Code (Civil Code). Motor Vehicle Fines are also known as “Civil Infraction Fines.”

What Happened?

Approximately 2014 - 2023

Wayne County lost the employee who had been calculating the penal fines. Subsequently, the staff who were tasked with calculating and paying the penal fines (who, apparently were staff already tasked with other duties) were not trained, had little documentation and little internal or institutional history to know how penal fines were supposed to be calculated. In addition, Wayne County did not replace the position of the employee who had been doing the penal fine distribution, and the remaining staff

was stretched thin. The Library of Michigan was not notified of the change in personnel nor of the departure of the former employee.

An excel spreadsheet (which is the sheet that Joe was able to obtain from our contact at Wayne County) was passed to these other employees to calculate penal fines, and that spreadsheet had formulas built into it to calculate penal fines according to a pre-set per capita - \$.61, which was/is not correct (since the penal fine per capita is supposed to be newly calculated each year using the amount of \$ received by the county from the courts and dividing that amount by the population of the county as supplied by the Library of Michigan each year).

Wayne County receives penal fine monies from multiple courts in different municipalities within the county. Some of these courts are sending criminal code fines (penal fines), and some are sending traffic fines (motor vehicle /civil fines).

This is because when the penal fines were allotted to public libraries in the state constitution in 1836 and subsequently renewed in the current, 1963 constitution, traffic offense were considered part of the criminal, or penal code. In 1995 the legislature moved traffic offenses to civil infractions (and civil courts). In order to preserve the funding promised to public libraries, the legislature designated that these civil infraction fines would be given to public libraries (see [MCL 600.8831](#))

For purposes of the disbursement of penal fines to public libraries under The Distribution of Penal Fines to Public Libraries Act, 1964 PA 59, [MCL 397.31 et seq.](#) the criminal code fine revenue and the traffic code fine revenue should be combined into one "penal fine" amount before calculating and disbursing the amounts due to each public library.

While Wayne County's annual audits for 2015-2023 reflect "Library Penal Fine" amounts representing the sum of the "criminal" fines and the traffic (civil) fines, the spreadsheet that was allegedly used for calculating the penal fines separates the "Motor Vehicle Fines" (traffic fines) from the "Penal Fines."

While reviewing the spreadsheet provided by Wayne County, we noticed that the motor vehicle fines appeared to be distributed only to the public libraries located within the municipalities where the courts collecting the motor vehicle fines were located.

This meant that the motor vehicle portion (or the "Civil Infraction" piece) of the "Penal Fines" which should have been factored into the per capita, and which should have distributed to ALL the public libraries in Wayne County, were instead distributed to only a few libraries. Given that traffic infractions tend to be a large portion of "penal fines," this meant that this small group of libraries received some large windfalls, while other libraries received less money that they should have.

In other words, the combination of the use of a static per capita combined with the misallocation of the traffic (civil) fines between 2015 and 2023 resulted in the improper distribution of penal fines to public libraries in Wayne County.

Of the 29 public libraries in Wayne County eligible for penal fines, 11 have received MORE funds than they should have, and 18 have received LESS funds than they should have.

Amounts overpaid range from \$21,000 to \$1.4 million among the 11 overpaid libraries.

Amounts underpaid range from \$6,000 to \$ 1.9 million among the 18 underpaid libraries.

NOTE: All amounts for each library are calculated from 2015 to 2023 because of the breakup of the Wayne County Federated Library System. The onset of the miscalculations occurred while libraries were separating from this library system and Joe and Clare could find no reasonable and quantifiable way to determine how the penal fines paid to Wayne County Federated Library System was allocated to each library (ie where these funds went)- and which libraries were still entitled to any funds. We decided to start calculations in 2015 because the time required to investigate the Wayne County Federated Libraries account was worth more than the likely amount it would add to the overall calculations.

What this means

This chain of events brings up several questions:

- Do libraries that received too much money have to pay back the difference between what they received and what they should have received?

This is an interesting question. In other programs where money is distributed by a public body (such as Social Security or Medicare or Medicaid at the Federal level, and MDHHS payments and Medicaid at the state level), the program requirements, regulations or laws specifically require repayment of overpayments or mistakenly distributed funds. Neither the Michigan Constitutional provision granting penal fine proceeds to libraries, nor the Penal Fine Distribution to Public Libraries Act include language addressing overpayments or mistaken payments. However, there are other Michigan laws and legal authority that likely applies in this situation:

- In *Village of Grosse Point v. Wayne County Treasurer*, a village received funds from a liquor license that should have been paid to a township. Court determined that County could withhold future legitimate license payments to village to make up for the monied erroneously received.

Generally, in law, even though there is no statutory requirement, monies paid in error can often be recovered, including through the doctrine of “Unjust Enrichment.”

- **How do you know that the libraries received the amounts indicated?**

- The amounts reported by Wayne County as paid for each year have been correlated with the libraries’ reported penal fine income entered in their annual state aid reports for the same years.

- **Will the libraries that received less than they should have get reimbursed for the difference between what they were paid and what they should have been paid?**

- The proposed plan would reimburse libraries which were shorted penal fines during this period.

- **What about interest?**

- The proposed plan does NOT include interest. Joe and Clare are not forensic accountants and incorporating interest was just too complex.
- Participating libraries would forgo the calculation of interest in exchange for a free and simple process.

- **Why did this situation take so long to discover? Shouldn’t the Library of Michigan have caught this sooner?**

- The Library of Michigan is required under the Distribution of Penal Fines to Public Libraries Act to provide each county treasurer with a letter containing that County’s population and the service area populations of each eligible library located within that county. Each county treasurer is required to return to the Library of Michigan a form that includes that county’s population, amount of penal fine revenues received, the penal fine per capita calculated by that treasurer, and the amount of monies paid to county law libraries in that county. When these reports are returned, they traditionally have been checked to verify that the per capita amount shown is the correct result of the division of the sum of penal fine monies received by the total county population. However, very often the treasurers leave out one piece of this information. Wayne County typically left out the per capita amount- which we would calculate and add to the sheet – they did list the other information.

The only way LM would have been able to discover the error is if we had received a report that contained the amounts paid to each library in the county so that we could have not only checked the per capita but also the calculation of the funds paid to each library. We also would have seen the inconsistencies that existed between the libraries in the county. However, the act does not require county treasurers to provide that information, and LM never receives that information for Wayne County. Penal fine amounts are only required to be listed in the state aid reports – and when state aid reports are reviewed, it is for monetary totals for purposes of state aid eligibility and not individual penal fine amounts, so it is unlikely an inconsistency would have been noticed from the state aid reports. Lastly, since this error had been occurring for years before the appointment of current LM staff who coordinate the penal fine program, there were no inconsistencies to catch. The most likely way for LM to have suspected an issue would have been if a library or cooperative had asked about suspicious payments – which is how we became involved in the current issue.

- **Who is ultimately responsible for this? Who can be held accountable?**

As with many situations where significant mistakes are made, there are multiple opportunities for the assignment of responsibility:

- **Wayne County:**

- Wayne County, of course, bears the largest burden of responsibility here. However, there is no clear individual to name. While the county bears the responsibility of the errors in calculation and distribution, we found no evidence of any intentional or criminal behavior behind or associated with this situation on behalf of Wayne County. This situation seems clearly the result of negligence, poor communication, failure to replace departed employees, and lack of proper training.

- **What about the Library of Michigan?**

- The Library of Michigan, as the coordinator of penal fines, has no responsibility over the actions of county treasurers. In addition to the information supplied above, it should be noted that the Library of Michigan is not vested with the duty or the authority to audit the

county treasurer's disbursement of penal fines, or the enforcement of proper processes with county treasurers. LM has consistently acted in accordance with policies and procedures in effect since the act was implemented in 1964. As soon as LM had notice of a concern, an investigation was begun (even though there is no statutory duty or requirement for LM to do so). The information and proposal discussed today has been obtained and provided by the Library of Michigan because we acknowledge that LM's coordination of penal fines has resulted in LM having more knowledge surrounding the penal fine process than most other entities, and because it is in everyone's interest that the issue is resolved in the most equitable way possible with the least impact to affected libraries.

- o **What about the libraries?**

It depends:

- It is the legal responsibility of library governing boards to monitor library funds and a large deviation in an expected payment should always be questioned.
- The unique nature of this situation also means that, if an affected library had consulted Wayne County, it is likely they would have been assured that their distribution was correct.
- However, if a library had contacted LM, as is common for penal fine questions, it is possible that the issue would have been investigated and the miscalculations identified earlier.
- Ultimately, the determination of a library's contribution to the situation would be determined by a court using the facts of that library's specific situation.

- **What are the options libraries have?**

- o After reviewing relevant legal authority, and consulting with Anne Seurnyck, we have identified the following options. **Please note that a library should consult their legal counsel to fully identify and understand their options and responsibilities in this matter:**

- Participate in the settlement solution offered by LM
- Identify /participate in alternate settlement solutions.
- Initiate or participate in legal action /litigation (as groups or individually) *:
 - Against Wayne County
 - Against other libraries
- Do nothing

*The options for litigation are topics to discuss with the library's attorney. There are numerous aspects of this type of litigation that can work for or against a particular library, depending on their situation. The outcome of any litigation is not guaranteed and could vary substantially from expectations. Costs of litigation, both monetary and non-monetary should be a consideration in the determination.

- **How can it be assured that this will not happen again?**

- There can be no guarantees. This situation occurred through a series of unique events that could not have been anticipated.
- LM has been brainstorming resources and processes they can implement that may help decrease the likelihood of problems at the county level, and assist in increasing the chances of identifying problems soon after they occur:
 - Establish a Penal Fine website aimed at County Treasurers that provides resources on the proper calculation and distribution of penal fines and provides embedded calculation features.
 - Explore the possibility of promulgating rules under which would require county treasurers to submit enhanced documentation as part of the penal fine distribution process.
- Public libraries receiving penal fines can:

- Ensure that boards and directors understand the penal fine process and where to go with questions.
 - Implement policies that require boards to review annual penal fine payments so that they can question suspicious amounts.
 - Keep LM in the loop with questions or concerns about penal fines.
- **What are the next steps?**
 - Library directors should **Review and Discuss this information with their governing boards.**
 - **Governing Boards and Library Directors should consult their legal counsel about the best way to proceed for their library.**
 - Libraries represented by Anne Seurnyck/Foster Swift will have to locate new counsel for this matter. They are encouraged to contact Anne for a recommendation and/or consult the LM Law Library Attorney List.
 - Joe and Clare are available to provide information and answer questions for individual governing boards, directors and their attorneys.
 - Libraries must notify Clare (membielac@michigan.gov) or Joe (hamlinj2@michigan.gov) **IN WRITING (e-mail is fine)** if their library is interested in participating in **the proposed settlement no later than end of day January 31, 2025.**
- **After January 31, 2025:**
 - If all affected libraries express interest in the settlement, LM will begin solidifying plans with Wayne County officials and begin the settlement drafting discussion with all parties. At that time, we will provide information on subsequent steps and timeline.
 - If any libraries opt out, the proposed settlement will not work and will be withdrawn. Clare and Joe will continue to offer any information and/or resources they are able to assist libraries and their legal counsel.

This information is intended as a tool to assist in clarification and decision making for Public Library Directors and Boards. It is not

intended as legal advice. Library Boards and Directors should consult with their library attorneys when determining a plan or policy for their libraries

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Library of Michigan Settlement Proposal:

- Based on legal authority involving penal fines owed to public libraries, reimbursing libraries for penal fines not received can be accomplished through use of future penal fines. **City of Beldon v. Mahoney, 367 Mich. 369 (1962).**
- “Owing” libraries would have future penal fine payments applied towards the reimbursement of libraries which are “Owed.”
- Wayne County would apply the penal fines from “Owing “ libraries to a separate escrow account. Then each “Owed” library would be paid an amount based on a per capita amount that is calculated by dividing the total of all penal fines withheld by the populations of the service areas of the “owed” libraries. Then each “owed” library will be paid an amount equal to the per-capita multiplied by the service area population of individual “Owed” library. This amount would be paid to the “Owed” library in addition to that library’s regular penal fine amount.
- LM would work with Wayne County during the extent of the settlement period so retained penal fines are accurately accounted for and reapportioned to “Owed” libraries.
- LM will work with Wayne County to verify that current penal fine calculations are done properly.
- As debts are paid, the “Owing” libraries would regain their penal fine payments.
- As the “Owed” libraries are fully compensated, they would once again receive only their appropriately allocated penal fines.

PROS:

- Avoids litigation.
- Free to libraries.
- Libraries need to do nothing – Wayne County and LM will do the calculations and payment.
- “Owing” libraries have flexibility to pay payments in addition to or instead of penal fines to pay off debt more quickly.

- At the end of the program, all debts are paid in a manner which provides the least negative affect on a library's finances.

CONS:

- Repayment process is lengthy – plan could take up to 30 years to provide full reimbursement. However, if “Owing” libraries pay additional amounts, project would complete sooner.
- Only works if all libraries participate.
- Does not allow for individual circumstances or arguments that could alter a library's overall debt.
- “Owing” libraries would be without penal fine income for years depending on amount owed.

OTHER FACTS

- Would require signing of a legally binding “settlement agreement” between libraries and Wayne County to ensure that all parties participate and fulfill agreed upon responsibilities for the extent of the program.
- Would require significant effort by LM and therefore will require MDE approval.

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| OVERPAID LIBRARIES | over Wayne TOTAL 2024 | New Balance Wayne 2025 | New Balance Wayne 2026 | New Balance Wayne 2027 | New Balance Wayne 2028 | New Balance Wayne 2029 | New Balance Wayne 2030 | New Balance Wayne 2031 | New Balance Wayne 2032 | New Balance Wayne 2033 | New Balance Wayne 2034 |
|-----------------------------------|----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Allen Park Public Library | \$432,492.87 | \$406,750.17 | \$380,490.05 | \$353,972.62 | \$327,449.89 | \$301,449.77 | \$275,197.34 | \$248,412.06 | \$221,624.10 | \$195,634.38 | \$168,578.54 |
| Belleville Area District Library | \$139,087.48 | \$99,497.23 | \$59,111.21 | \$18,329.49 | | | | | | | |
| Ecorse Public Library | \$26,786.09 | \$18,421.83 | \$9,889.44 | \$1,273.45 | | | | | | | |
| Lincoln Park Public Library | \$191,817.39 | \$155,641.16 | \$118,737.78 | \$81,472.83 | \$44,200.43 | \$7,662.43 | | | | | |
| Livonia Public Library | \$228,493.77 | \$142,617.36 | \$55,014.84 | | | | | | | | |
| Melvindale Public Library | \$31,771.82 | \$20,220.05 | \$8,436.10 | | | | | | | | |
| Plymouth District Library | \$274,637.79 | \$241,101.63 | \$206,891.39 | \$172,345.96 | \$137,793.62 | \$103,922.10 | \$69,721.88 | \$34,827.51 | | | |
| River Rouge Public Library | \$21,601.21 | \$15,107.55 | \$8,483.38 | \$1,794.30 | | | | | | | |
| Romulus Public Library | \$1,430,804.84 | \$1,392,941.37 | \$1,354,316.85 | \$1,315,313.89 | \$1,276,303.12 | \$1,238,061.02 | \$1,199,447.81 | \$1,160,050.88 | \$1,120,650.00 | \$1,082,423.20 | \$1,042,628.32 |
| Taylor Community Library | \$226,334.26 | \$169,335.91 | \$111,191.90 | \$52,478.18 | | | | | | | |
| Trenton Veterans Memorial Library | \$350,780.53 | \$282,943.24 | \$213,742.42 | \$143,863.58 | \$73,970.75 | \$5,455.10 | | | | | |
| Total Overage remaining | \$3,354,608.05 | \$2,944,577.51 | \$2,526,305.36 | \$2,140,844.31 | \$1,859,717.82 | \$1,656,550.42 | \$1,544,367.03 | \$1,443,290.45 | \$1,342,274.11 | \$1,278,057.58 | \$1,211,206.86 |

| UNDERPAID LIBRARIES | under Wayne TOTAL 2024 | New Balance Wayne 2025 | New Balance Wayne 2026 | New Balance Wayne 2027 | New Balance Wayne 2028 | New Balance Wayne 2029 | New Balance Wayne 2030 | New Balance Wayne 2031 | New Balance Wayne 2032 | New Balance Wayne 2033 | New Balance Wayne 2034 |
|---------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Bacon Memorial District Library | \$71,257.76 | \$63,609.34 | \$55,807.18 | \$48,617.07 | \$41,443.93 | \$37,603.55 | \$35,483.00 | \$33,572.40 | \$31,662.93 | \$30,449.08 | \$29,185.43 |
| Canton Public Library | \$254,506.65 | \$224,393.09 | \$193,674.24 | \$165,365.13 | \$137,122.89 | \$122,002.45 | \$113,653.36 | \$106,130.88 | \$98,612.89 | \$93,833.66 | \$88,858.39 |
| Dearborn Public Library | \$241,764.55 | \$208,196.71 | \$173,954.16 | \$142,397.76 | \$110,915.90 | \$94,061.02 | \$84,754.22 | \$76,368.85 | \$67,988.48 | \$62,661.04 | \$57,115.07 |
| Dearborn Heights City Libraries | \$163,107.45 | \$143,788.91 | \$124,082.07 | \$105,921.13 | \$87,803.09 | \$78,102.98 | \$72,746.85 | \$67,921.00 | \$63,098.04 | \$60,032.06 | \$56,840.31 |
| Detroit Public Library | \$1,921,919.63 | \$1,726,844.59 | \$1,527,848.54 | \$1,344,462.67 | \$1,161,510.01 | \$1,063,560.09 | \$1,009,474.88 | \$960,744.41 | \$912,042.98 | \$881,083.27 | \$848,853.58 |
| Flat Rock Public Library | \$32,351.04 | \$26,619.45 | \$20,772.66 | \$15,384.52 | \$10,009.11 | \$7,131.20 | \$5,542.10 | \$4,110.33 | \$2,679.41 | \$1,769.77 | \$822.81 |
| Garden City Public Library | \$76,552.24 | \$68,195.07 | \$59,669.93 | \$51,813.54 | \$43,975.71 | \$39,779.46 | \$37,462.41 | \$35,374.76 | \$33,288.35 | \$31,962.02 | \$30,581.27 |
| Grosse Pointe Public Library | \$139,627.11 | \$123,627.32 | \$107,305.94 | \$92,264.89 | \$77,259.36 | \$69,225.65 | \$64,789.65 | \$60,792.85 | \$56,798.42 | \$54,259.15 | \$51,615.71 |
| Hamtramck Public Library | \$65,434.16 | \$56,755.59 | \$47,902.58 | \$39,744.04 | \$31,604.78 | \$27,247.15 | \$24,840.99 | \$22,673.05 | \$20,506.40 | \$19,129.05 | \$17,695.21 |
| Harper Woods Public Library | \$40,109.97 | \$35,381.37 | \$30,557.72 | \$26,112.46 | \$21,677.70 | \$19,303.40 | \$17,992.38 | \$16,811.16 | \$15,630.64 | \$14,880.18 | \$14,098.93 |
| Leanna Hicks Public Library of Inkst | \$70,683.65 | \$62,720.84 | \$54,597.98 | \$47,112.32 | \$39,644.33 | \$35,646.10 | \$33,438.38 | \$31,449.24 | \$29,461.29 | \$28,197.54 | \$26,881.95 |
| Highland Park City (escrow) | \$27,942.47 | \$25,202.43 | \$22,407.32 | \$19,831.47 | \$17,261.70 | \$15,885.89 | \$15,126.20 | \$14,441.73 | \$13,757.67 | \$13,322.81 | \$12,870.11 |
| Northville District Library | \$88,368.00 | \$77,822.04 | \$67,064.11 | \$57,150.08 | \$47,259.47 | \$41,964.20 | \$39,040.30 | \$36,405.88 | \$33,773.03 | \$32,099.31 | \$30,356.94 |
| Redford Township District Library | \$97,541.59 | \$82,431.54 | \$67,017.79 | \$52,813.16 | \$38,642.09 | \$31,055.12 | \$26,865.81 | \$23,091.27 | \$19,318.97 | \$16,920.91 | \$14,424.47 |
| Riverview Veterans Memorial Library | \$34,596.16 | \$30,783.85 | \$26,894.92 | \$23,311.05 | \$19,735.65 | \$17,821.43 | \$16,764.46 | \$15,812.13 | \$14,860.37 | \$14,255.33 | \$13,625.47 |
| Southgate Veterans Memorial Librar | \$83,230.60 | \$74,069.47 | \$64,724.19 | \$56,112.01 | \$47,520.16 | \$42,920.23 | \$40,380.27 | \$38,091.79 | \$35,804.67 | \$34,350.73 | \$32,837.16 |
| Wayne Public Library | \$18,031.26 | \$12,624.75 | \$7,109.56 | \$2,027.01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| William P. Faust Public Library of We | \$233,722.41 | \$207,649.77 | \$181,053.07 | \$156,542.74 | \$132,090.31 | \$118,998.87 | \$111,770.15 | \$105,257.11 | \$98,747.95 | \$94,610.04 | \$90,302.40 |
| Total underpaid | \$3,660,746.67 | \$3,250,716.13 | \$2,832,443.97 | \$2,446,983.03 | \$2,065,476.19 | \$1,862,308.79 | \$1,750,125.41 | \$1,649,048.83 | \$1,548,032.49 | \$1,483,815.96 | \$1,416,965.23 |

2025 Monthly Board Meeting Agenda Planning

January 16, 2025

1. Trustee Training: Role of the Library Trustee, Clare Membiela, Library of Michigan
2. Q&A re: Wayne County Penal Fines, Clare Membiela
3. Review this 2025 Monthly Board Meeting Agenda Plan
4. Review proposed changes to Computing Policy
5. Approve Resolution to join Michigan CLASS
6. 2025 State Minimum Wage and Sick Leave Requirements discussion

February 20

1. Approve revisions to Computing Policy
2. Trustee Training: Audit and Financials, Plante Moran & Debbie McHugh
3. Endowment Fund review
4. 2025 State Minimum Wage and Sick Leave Requirements discussion, continued

March 20

1. 2025 State Minimum Wage and Sick Leave Requirements discussion, continued
2. 2026 Budget discussion – expenditures
 - Library materials – review library recommendation, determine budget as a % of total revenues for 1st draft budget
3. 2026 Budget discussion – expenditures
 - Healthcare plan coverage discussion – discuss expanding coverage to fully comply with PPACA

April 17

1. 2024 Audit presentation, Plante Moran
2. 1st Quarter Budget Amendment
3. 2026 Budget discussion – expenditures
 - Salaries – review library recommendation, determine initial assumption for 1st draft budget

May 15

1. 2026 Budget discussion – expenditures
 - Capital expenditures – review library recommendation, discuss Capital Replacement Schedule for 1st draft budget
2. 2026 Budget discussion – revenues
 - Millage rate – review County Equalization Report, determine millage rate for 1st draft budget
 - Property tax collection rate – review library recommendation, discuss initial assumption for 1st draft budget
 - Contingency/Use of Fund Balance – review library recommendation, discuss initial assumption for 1st draft budget

June 19

1. 62 Days of Summer program overview
2. 2026 Budget assumptions – continue board discussions of items for 1st draft budget
 - a. MERS pension – review library recommendation, determine employer contribution for 1st draft budget
3. August 2025-July 2026 healthcare plan options presentation – Kapnick Insurance
4. August 2025-July 2026 healthcare contract – review library recommendation, vote
5. PA 152 employer/employee insurance premiums cost-sharing – review library recommendation, vote for hard-cap or 80/20 percentage split

July 17

1. 1st draft of 2026 budget and 2027-2029 projections
2. 2nd Quarter Budget Amendment

August 21

1. 2nd draft of 2026 budget and 2027-2029 projections
2. 1st reading, 2026 calendar of board meetings and holiday closures

September 18

1. **Budget hearing**
 - **Approve 2026 budget**
 - **Approve 2026 millage rate**
 - **Chair and Secretary/Treasurer sign L-4029 forms to submit to Wayne County and Township**
2. Approve 2026 calendar of board meetings and holiday closures
3. Approve proposals for 2026 Capital projects
4. 62 Days of Summer program review

October 16

1. 3rd Quarter Budget Amendment
2. Discussion of 2026 officers
3. Director's evaluation process discussion

November 20

1. Nomination and election of 2026 officers
2. Director's evaluation closed session

December 18

1. 4th Quarter Budget Amendment
2. Approve Fund Balance Transfer for 2025 Capital projects
3. Plan 2026 Monthly Board Meeting Agenda topics