

Minutes
REGULAR BOARD MEETING
Monday, June 22, 2026
7:00 PM MEETING

Draft

CEDAR SPRINGS PUBLIC LIBRARY

107 Main Street, Cedar Springs, MI 49319

Mission Statement

The mission of the Cedar Springs Public Library is to provide quality materials and services to educate, inform, teach, and partner with our diverse community in an atmosphere that is welcoming and promotes lifelong Learning.

I. Call to Order

Chairperson Smith called the meeting to order at 7:00 p.m.

a. Roll Call: Verification of a Quorum

Present: Dykstra, Gritter, Lehmoine, Owen, Smith, Armock

Absent: None.

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

II. Pledge of Allegiance

Chair Smith led the Board in the pledge of allegiance

III. Approval of Agenda

Motion by Gritter to move closed session to end of agenda.

Motion Withdrawn

Motion by Owen, second by Lehmoine, to amend the agenda to remove the New WiFi Hotspot User Agreement from the discussion and to add the notes from the June 4, 2026 Finance Committee Meeting to the meeting attachments.

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

Motion by Owen, second by Dykstra, to approve the Agenda as amended.

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

IV. Consent Agenda

a. Minutes of May 26, 2026 Regular Meeting

b. May 2026 Financial Reports

Motion by Owen, second by Lehmoine, to approve the Consent Agenda consisting of the May 26, 2026 Regular Meeting Minutes and May 2026 Financial Reports.

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

Nays: None **Motion Passes**

V. Directors Report – J. Pugh

Director Pugh reported:

- Work continues on development of the Strategic Plan with assistance from Lakeland Library Cooperative.

- Financial Policies were reviewed and clarifications were given. Committee recommendations were forwarded to the full board for approval.
- WiFi Hotspot service proposals have been gathered and are awaiting Board approval.
- The Director confirmed the cost of setting up board emails to the library's server: \$800. This cost will be covered in the FY 2026-27 Budget. Next steps are to coordinate moving current board email accounts to the new server over the next several months. Again, this will improve records retention, FOIA compliance, and account security.
- The Director completed, and passed, the Library of Michigan's Financial Management Cohort.
- The Director attended the Michigan Library Association's Intellectual Freedom Summit held in Lansing June 10-11. This free summit was for library leaders and workers to collaborate on ways to ensure intellectual freedoms for all library patrons are upheld at the local and state levels. Accommodations (hotel, meals, etc.) were covered by a grant from the Mellon Foundation.
- Community Engagement:
 - Summer Reading Kick Off Week Stats(6/8-6/13):
 - Total Enrolled: 783
 - Total Reading Minutes: 108,026
 - Total Points Earned (for reading, completing missions, etc.): 110,518
 - Total Mission Completed: 547
 - Total Badges Earned: 1,827
 - Total Prizes Awarded: 1,168
 - May Statistics were reviewed, including:
 - Door Count: 5,226
 - Program Attendance: 1,243
 - Study Room Reservations: 89
 - Community Room Uses: 36
 - Total Patrons: 3,708
 - Total Circulation: 3,726

Discussion: None

VI. Chairperson's Report – T. Smith

Chair Smith informed the Board of the new Board Trustee, Allyssa Martineau, will be joining the Board for the July 27, 2026 meeting. The Chair also recognized Director Pugh for receiving multiple complements from KDL staff at Kristen Hannah event. The Chair also provided additional information regarding the Agreement for Interest Earned on Tax Collections from the City.

Discussion: None

VII. Committee Reports

- a. Personnel Committee
- b. Policy Committee

- c. By-laws Committee
- d. IT (Technology) Committee
- e. Finance Committee – Notes are attached.
- f. Strategic Plan Committee

VIII. Public Comment

N/A

IX. Ongoing/New Business

- a. Proposal from City

The Board reviewed the Agreement for Interest Earned on Tax Collections.

Discussion: Chair Smith informed the Board that this will help the City with streamlining accounts. The Chair also informed the Board the total annual amount collected from the interest is \$60.

Motion by Owen, second by Armock, to accept the Agreement for Interest Earned on Tax Collections from the City.

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

Nays: None

Motion Passes

- b. New Financial Policies – Fraud Prevention, Fund Balance, General Finance, Investment, and Purchasing

The Board reviewed the proposed attorney-vetted policies.

Discussion: The Finance Committee met and recommends passing the Fund Balance, General Finance, Investment, and Purchasing policies while waiting on the Fraud Prevention Policy. Discussion about procedures took place. Chair Smith asked about updating Board Bylaws first before approving Fraud Prevention Policy; Director Pugh informed the Board the Library's attorney does recommend updating bylaws before updating policies. Chair Smith will reach out to attorney to get the preferred protocols when updating policies and bylaws.

Motion by Owen, second by Lehmoine, to approve Fund Balance Policy, General Finance Policy, Investment Policy, and Purchasing Policy as presented.

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

Nays: None

Motion Passes

- c. June 2026 Budget Amendments

Discussion: Director Pugh informed the Board that these budget amendments ensure no line item will have a negative balance. The Director highlighted that the need for Summer Reading Programming prizes, such as prize machine trinkets, T-shirts, etc. are the reason for such a high amount moving to Programs. This is due to the overwhelmingly positive reception and high attendance for the Summer Reading Programs thus far.

Motion by Owen, second by Lehmoine to approve the the June 2026 Budget Amendments as presented.

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

Nays: None

Motion Passes

- d. Closed session – To consider a periodic personnel evaluation of, a public officer, employee, staff member, or individual agent, if the named individual requests a closed hearing. MCL 15.268(a) - Director requests a closed session for his evaluation.

Motion by Armock, second by Owen that the Board enter closed session as specified in section 8 of the OMA.49.2 for the permitted purpose of considering a periodic personnel evaluation of, a public officer, employee, staff member, or individual agent, since the named person requests a closed session as is their right at 7:26pm.

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

Nays: None

Motion Passes

Motion by Owen, second by Gritter that the Board leave closed session and enter into open session at 8:00pm.

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

Nays: None

Motion Passes

Motion by Owen, second by Gritter to approve Chair Smith to write Director Employment Condition Letter and submit to the City.

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

Nays: None

Motion Passes

X. Agenda Items for July 27, 2026 Meeting

- a. Board Officer Elections
- b. Final Budget Reconciliation
- c. Approve Board Meeting calendar
- d. Approve Schedule of Fees

XI. Informational Items

XII. Second Public Comment

N/A

XIII. Board Comments

Dykstra- "We're movin' and groovin'."

Gritter-

Lehmoine-

Owen-

Armock-

Martineau-

Smith-

- WiFi Hotspot service proposals have been gathered and are awaiting Board approval.
- Attorney-reviewed financial policies have been distributed for Board consideration.
- The annual Michigan Municipal League insurance renewal proposal is presented for approval.
- The Director recommended providing library email accounts for all Board members to improve records retention, FOIA compliance, and account security.
- Community Engagement:
 - Summer Reading Program 2026, "Unearth a Story," will begin June 8, 2026.
 - Staff continue preparations for summer programming and special events.
 - April Statistics were reviewed, including:
 - Door Count: 5,354
 - Program Attendance: 1,036
 - Study Room Reservations: 98
 - Community Room Uses: 47
 - Total Patrons: 3,691
 - Total Circulation: 4,121

Discussion: The Director promoted the Summer Reading Program, beginning the week of June 8th. Gritter asked clarifying questions about the board emails being added to the Library's server. Pros and cons were discussed, the Director will report back next month with costs and details of the migration.

VI. Chairperson's Report – T. Smith

Chair Smith discussed salary discrepancies related to PTO calculations and payroll processing leading to the Director's PTO to be in the negative.

Motion by Armock, second by Owen, directing the Director's PTO balance add 27 hours to be adjusted to zero.

Roll Call Vote: Ayes: Dykstra, Gritter, Lehmoine, Owen, Armock, Smith
 Nays: None

Motion Passes

VII. Committee Reports

- a. Personnel Committee – Gritter and Armock reported reviewing Director's evaluation questionnaire. The board will be able to fill out evaluation June 2nd through 9th. Discussion also included potential insurance stipend considerations effective July 1, moving the Director evaluation to the end of the board meeting, and the Director's right to having the evaluation in closed session.
- b. Policy Committee
- c. By-laws Committee
- d. IT (Technology) Committee

- e. Finance Committee
- f. Strategic Plan Committee

VIII. Public Comment

J. Owen – Suggested board emails contain positions (i.e. treasurer) as opposed to names for easier transitions and expressed interest in bringing the VITA Tax Program to the library for seniors and the community in February 2027.

IX. Ongoing/New Business

- a. WiFi Hotspot Carrier

The Board reviewed proposals from Kajeet, T-Mobile, and Verizon for library hotspot service.

Discussion: Pricing, ease of use, data limitations, and concerns regarding T-Mobile coverage and service reliability. Kajeet was noted as the most economical and easiest option to manage.

Motion by Owen, second by Gritter, to approve Kajeet as the Library's WiFi Hotspot provider.

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

Nays: None

Motion Passes

- b. Renewal of MML Insurance

The Board reviewed the Michigan Municipal League Liability and Property Pool renewal proposal for FY 2026-27.

Discussion: Price increase was modest. Coverage remained same as previous year.

Motion by Owen, second by Lehmoine, to approve the MML Liability and Property Pool renewal proposal for FY 2026-27.

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

Nays: None

Motion Passes

- c. Motion to Amend Budget Presented by T. Owen at the March 23, 2026 Board Meeting

The Board discussed the previously submitted motion concerning Director spending authority and noted that related matters are addressed in the proposed financial policies.

Action taken as follows: Owen withdrew motion.

- d. Moving Mabie Operations Donation from Restricted to Unrestricted in the Library's Fund Balance

The Director reported that the Mabie family supports reclassification of the funds.

Discussion: Future investment of the funds and using investment earnings to support the Summer Reading Program. Board members discussed investing the donation in its

own separate account. The Director and the Board thanked the Mabies for their generosity.

Motion by Owen, second by Lehmoine, to approve the budget amendment reclassifying \$73,363.70 from Restricted – Mabie Operations Donation to Unassigned – Mabie Operations Donation.

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

Nays: None

Motion Passes

- e. New Financial Policies – Fraud Prevention, Fund Balance, General Finance, Investment, and Purchasing

The Board reviewed the proposed attorney-vetted policies.

Discussion: Owen suggested policies go back to committee for further review and for each policy be addressed individually. The Director pointed out that all policies have been vetted by attorney and if issues are with committee functions an update to the bylaws is necessary to address those concerns. Confusion over some wording in the policies were addressed by Owen. Lehmoine, Dykstra, Smith, and Armock all expressed interest in passing the Fund Balance Policy, General Finance Policy, Investment Policy, and Purchasing Policy while having the committee review the Fraud Prevention Policy. Owen expressed concern and wants all policies go back to committee for further review to ensure board makes right decisions. Board decided to send policies back to committee.

Motion by Owen, second by Lehmoine, to send Fraud Prevention Policy, Fund Balance Policy, General Finance Policy, Investment Policy, and Purchasing Policy back to committee for further review.

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

Nays: None

Motion Passes

X. Agenda Items for May 26, 2026 Meeting

- a. Financial Committee Report
- b. Review of Director
- c. Approval of Financial Policies

XI. Informational Items

XII. Second Public Comment

J. Owen – Asked if the library can trade in old WiFi hotspots and if there is a discount if the library pays for annual hotspot services upfront.

XIII. Board Comments

Dykstra- None

Gritter- None

Lehmoine- None

Owen- congratulated R. Howell on appointment to City Council and noted the Board would like additional information regarding the attorney budget.

Armock- None

Smith- None

XIV. Motion to Adjourn

Motion by Owen second by Lehmoine to adjourn the meeting at 8:11pm.

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

Respectfully submitted by Tim Smith, Board Chair

Board Approved- _____

Next regular meeting scheduled for Monday, June 22, 2026, at 7:00 pm at the library

Meeting Attachments:

- Draft Minutes of 27 April 26 Regular Meeting
- April 2026 Financial Report from City
- Director’s May Report
- Letter from Mabie Family regarding Restricted - Mabie Operations Donation fund
- Budget Amendment to move Mabie Operations Donation from Restricted to Unrestricted.
- Quotes packet for WiFi Hotspot service
- MML Renewal Proposal
- Motion by Owen to Increase Director’s Spending
- New Financial Policies – Fraud Prevention, Fund Balance, General Finance, Investment, and Purchasing
- Current Section 5: Budget and Finance Policies that will be replaced by New Finance Policies

Fund 271 Library Fund

GL Number	Description	Balance
*** Assets ***		
271-000-001.110	CASH IN BANK - CHOICEONE	463,947.83
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	6,634.97
Total Assets		550,501.94
*** Liabilities ***		
271-000-209.000	State Unemployment Tax Payable	1,493.66
271-000-210.000	State Withholding Payable	1,526.74
Total Liabilities		3,020.40
*** 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		101,061.76
Ending Fund Balance		547,481.54
Total Liabilities And Fund Balance		550,501.94

PERIOD ENDING 05/31/2026

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	YTD BALANCE 05/31/2026	ACTIVITY FOR MONTH 05/31/2026	AVAILABLE BALANCE	% BDGT USED
Fund 271 - Library Fund						
Revenues						
Dept 000						
271-000-400.100	Appropriation from Fund Bal	40,160.00	0.00	0.00	40,160.00	0.00
271-000-400.600	Approp. from Cleo Cowles	50.00	0.00	0.00	50.00	0.00
271-000-402.000	Tax Collections - Ad Valorem Roll	139,980.00	158,424.38	12,182.82	(18,444.38)	113.18
271-000-432.000	Tax Collections - DNR PLT	50.00	66.39	0.00	(16.39)	132.78
271-000-437.000	Tax Collections - IFT Roll	1,240.00	853.32	0.00	386.68	68.82
271-000-451.000	Library Rev-Penal Fines	14,420.00	0.00	0.00	14,420.00	0.00
271-000-452.000	Library Revenue-Solon Twnshp	224,050.00	251,339.00	0.00	(27,289.00)	112.18
271-000-453.000	USF FUNDS-ERATE	3,090.00	5,286.53	0.00	(2,196.53)	171.09
271-000-515.000	State Aid	5,390.00	10,996.08	0.00	(5,606.08)	204.01
271-000-569.000	STATE GRANTS - OTHER	940.00	2,271.51	0.00	(1,331.51)	241.65
271-000-625.000	BANK FEES -FINES & SERVICES	3,600.00	3,848.17	508.09	(248.17)	106.89
271-000-664.000	Interest Earned	2,500.00	6,390.58	511.69	(3,890.58)	255.62
271-000-664.200	Investment Income	100.00	0.00	0.00	100.00	0.00
271-000-667.000	Rental Income	6,180.00	8,198.28	980.00	(2,018.28)	132.66
271-000-674.000	Donations	1,000.00	2,855.25	238.25	(1,855.25)	285.53
271-000-674.200	Book Donations	500.00	640.93	0.00	(140.93)	128.19
271-000-674.400	Summer Reading Program Donations	3,000.00	3,000.00	3,000.00	0.00	100.00
271-000-674.700	Area Libraries Lost & Damaged Books	210.00	739.47	49.96	(529.47)	352.13
271-000-677.000	Miscellaneous	3,090.00	141.32	0.00	2,948.68	4.57
Total Dept 000		449,550.00	455,051.21	17,470.81	(5,501.21)	101.22
TOTAL REVENUES		449,550.00	455,051.21	17,470.81	(5,501.21)	101.22
Expenditures						
Dept 790 - Library						
271-790-702.000	WAGES - FULL TIME EMPLOYEES	67,320.00	64,635.36	4,769.24	2,684.64	96.01
271-790-704.000	WAGES - PART TIME EMPLOYEES	153,470.00	120,721.75	10,090.15	32,748.25	78.66
271-790-705.000	Cleaning Service	2,100.00	1,392.04	129.49	707.96	66.29
271-790-708.000	UNEMPLOYMENT EMPLY BENEFIT EXP	4,510.00	3,382.35	7.84	1,127.65	75.00
271-790-709.000	SOCIAL SECURITY EXPENSE	15,530.00	14,179.83	1,136.79	1,350.17	91.31
271-790-721.000	GAS UTILITY EXPENSE	2,100.00	2,158.80	143.32	(58.80)	102.80
271-790-724.000	TELEPHONE	1,700.00	1,603.81	157.63	96.19	94.34
271-790-724.100	INTERNET	2,000.00	1,765.61	0.00	234.39	88.28
271-790-726.000	OFFICE SUPPLIES	3,990.00	2,501.87	156.53	1,488.13	62.70
271-790-734.000	Overdrive Program Expense	3,150.00	2,435.74	0.00	714.26	77.33
271-790-735.000	AV Expense	2,100.00	1,014.70	55.90	1,085.30	48.32
271-790-739.000	Area Libraries Lost & Damaged Books	1,100.00	561.70	9.18	538.30	51.06
271-790-790.000	PROGRAMS	16,000.00	15,999.90	3,443.00	0.10	100.00
271-790-792.000	BOOKS	25,000.00	20,304.83	2,322.53	4,695.17	81.22
271-790-792.100	LIBRARY OF THINGS	1,000.00	0.00	0.00	1,000.00	0.00
271-790-792.200	DIGITAL MATERIALS	3,000.00	2,689.93	774.45	310.07	89.66
271-790-801.000	Professional Service Expense	19,050.00	16,522.60	53.40	2,527.40	86.73
271-790-801.600	PROFESSIONAL SERVICE - LAWN/SNOW	6,300.00	4,405.00	260.00	1,895.00	69.92
271-790-808.000	Lakeland Support Services	26,250.00	17,580.74	0.00	8,669.26	66.97
271-790-813.000	Garbage Disposal Service	420.00	225.03	0.00	194.97	53.58
271-790-851.000	POSTAGE	530.00	346.51	0.00	183.49	65.38
271-790-861.000	TRANSPORTATION EXPENSE	2,000.00	744.06	199.88	1,255.94	37.20
271-790-905.000	COMPUTER MAINTENANCE EXPENSE	7,900.00	5,664.96	524.99	2,235.04	71.71
271-790-906.000	SOFTWARE	6,800.00	6,729.00	2,576.50	71.00	98.96
271-790-915.000	MEMBERSHIP & DUES EXPENSE	800.00	643.50	0.00	156.50	80.44
271-790-917.000	Workmens Compensation Expense	700.00	687.00	0.00	13.00	98.14
271-790-918.000	WATER UTILITY EXPENSE	1,050.00	798.92	166.34	251.08	76.09

REVENUE AND EXPENDITURE REPORT

PERIOD ENDING 05/31/2026

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	YTD BALANCE 05/31/2026	ACTIVITY FOR MONTH 05/31/2026	AVAILABLE BALANCE	% BDGT USED
Fund 271 - Library Fund						
Expenditures						
271-790-926.000	Electric Expense	9,300.00	6,891.25	641.44	2,408.75	74.10
271-790-930.000	Repair & Maintenance Serv Exp	16,300.00	1,496.69	0.00	14,803.31	9.18
271-790-930.300	Education/Training Expense	2,000.00	1,398.80	0.00	601.20	69.94
271-790-935.000	INSURANCE & BONDS EXPENSE	8,070.00	6,729.00	0.00	1,341.00	83.38
271-790-955.000	Bank Fees	2,310.00	1,962.89	53.55	347.11	84.97
271-790-956.000	Miscellaneous Expense	5,250.00	3,223.23	106.99	2,026.77	61.39
271-790-968.000	Public Relations	2,100.00	1,662.67	0.00	437.33	79.17
271-790-970.000	Capital Expense	5,250.00	765.51	0.00	4,484.49	14.58
271-790-970.400	CAPITAL - TECHNOLOGY	22,910.00	20,163.87	0.00	2,746.13	88.01
271-790-999.100	APPROPRIATION TO FUND BALANCE	190.00	0.00	0.00	190.00	0.00
Total Dept 790 - Library		449,550.00	353,989.45	27,779.14	95,560.55	78.74
TOTAL EXPENDITURES		449,550.00	353,989.45	27,779.14	95,560.55	78.74
Fund 271 - Library Fund:						
TOTAL REVENUES		449,550.00	455,051.21	17,470.81	(5,501.21)	101.22
TOTAL EXPENDITURES		449,550.00	353,989.45	27,779.14	95,560.55	78.74
NET OF REVENUES & EXPENDITURES		0.00	101,061.76	(10,308.33)	(101,061.76)	100.00

Check Date	Check	Vendor Name	Amount
Bank LIBC1 LIBRARY MAIN CHECKING			
05/12/2026	17116	BIBLIOTHECA LLC	2,209.00
05/12/2026	17117	CONSUMERS ENERGY	641.44
05/12/2026	17118	DTE ENERGY	143.32
05/12/2026	17119	HEIMLER CONSULTING	524.99
05/12/2026	17120	INGRAM LIBRARY SERVICES	739.55
05/12/2026	17121	JAMES PUGH	126.88
05/12/2026	17122	OVERDRIVE INC.	774.45
05/12/2026	17123	STREAMLINE	367.50
05/12/2026	17124	TURFS ARE US, INC	260.00
05/12/2026	17125	WOODLANDS LIBRARY COOPERATIVE	90.00
05/13/2026	15(E)	ELAN FINANCIAL SERVICES	4,291.22
05/27/2026	17128	CITY OF CEDAR SPRINGS	166.34
05/27/2026	17129	COPIES PLUS PRINTING CO	719.53
05/27/2026	17130	FOSTER SWIFT	53.40
05/27/2026	17131	INGRAM LIBRARY SERVICES	555.95
05/27/2026	17132	MELISSA DUBRIDGE	58.00
LIBC1 TOTALS:			
Total of 16 Checks:			11,721.57
Less 0 Void Checks:			0.00
Total of 16 Disbursements:			11,721.57



Director's Report

June 2026

Board Tasks

- The Strategic Plan: The Director and Lakeland Director Carol Dawe have analyzed the data from the surveys and focus groups and we are still in the process of creating a first draft Strategic Plan for Board review.

Action & Information

- **Financial Policies Update:** The Finance Committee met and reviewed the attorney vetted policies. Edits to the draft policies were minimal, if any, but some possible procedures were discussed. Please see attached Finance Committee Meeting notes.
- **Moving Board Emails to Library Servers:** After speaking with the Library's IT consultant, the total price for additional email addresses to our existing servers will be \$800 annually. This cost is already covered in line item 271-790-905.000 – Computer Maintenance Expense. The Director will begin to work with the IT Consultant and Board to set up accounts over the next several months.
- **Library of Michigan Financial Management Cohort:** The Director completed and received the Library Financial Management Certification Program from the University of Georgia's Carl Vinson Institute of Government through the Library of Michigan's Financial Management Cohort.
- **MLA's Intellectual Freedom Summit:** The Director attended the Michigan Library Association's Intellectual Freedom Summit in Lansing June 10-11. This free summit was for library leaders and workers to collaborate on ways to ensure intellectual freedoms for all library patrons are upheld at the local and state levels. Accommodations (hotel, meals, etc.) were covered by a grant from the Mellon Foundation.

Community Engagement

- Melissa, the Program Manager, visited several schools to promote the Summer Reading Program, which kicked off Monday, June 8th.

- On Wednesday, June 10th, the first Gather2Grow, in conjunction with SRP's Crafty Wednesdays, distributed 202 lunches to kids in the community. Gather2Grow Lunches will be given out every Wednesday, 11AM-1PM, June 10th – September 2nd. The Director invites any Board Member who would like to volunteer to hand out lunches to please get into contact with him.

Program Attendance & Usage Stats

- Summer Reading Kick Off Week (6/10-6/13) Stats: *There was a snafu with ReadSquared, the reading tracker app we use for SRP. The Director would like to recognize the Marketing & Communications Specialist, Nancy Chandler, for addressing and solving the issue in a timely manner. The issue was solved within hours, but if there are patrons with any issues with their ReadSquared account, please reach out to the Library immediately.*
 - Total Enrolled: 783
 - Total Reading Minutes: 108,026
 - Total Points Earned (for reading, completing missions, etc.): 110,518
 - Total Mission Completed: 547
 - Total Badges Earned: 1,827
 - Total Prizes Awarded: 1,168
- May Door Count: 5,226
- Total May Program participation: 1,243
 - Storytimes: 175
 - Note: There were only 3 storytime sessions in May as we took a break from programming to prepare for the Summer Reading Program
 - Senior Exercise: 196
 - Book Club: 14
 - Outreach visits: 426
 - Writers' Group: 11
 - Crochet Club: 23
 - This is a new group that meets Monday afternoons in the Library Classroom. All are welcome to attend.
 - Mother's Day Craft: 37
 - Passive Programs (Find Dewey, ISpy, etc.): 361

- Study Room Reservations: 89 (about 22/wk.)
- Community Room Uses: 36
 - Rentals: 10
 - Programs/Meetings: 26

Patrons: 3,708

- Cedar Springs: 1,533
- Solon Township: 1,947
- KDL: 165
- Other LLC Patrons: 63

Circulation: 3,726

- Adult books: 744
- Youth books: 1,233
- YA books: 79
- Books on CD: 25
- DVDs: 219
- Express Items (do not go out to other libraries): 111
- Other Items (including Library of Things, Hotspots, etc.): 18
- Digital Content: 1,297
 - E-Books: 331
 - E-Audiobooks: 716
 - Digital Magazines: 250

AGREEMENT FOR INTEREST EARNED ON TAX COLLECTIONS

This Agreement For Interest Earned on Tax Collections (“Agreement”) is made as of July 1, 2026, between Cedar Springs Public Library, a city library (“CSPL”), with a principal place of business at 107 N Main St, Cedar Springs, MI 49319 and the City of Cedar Springs, a Michigan municipal corporation (the “City”), with a principal place of business at 130 W Muskegon St, Cedar Springs, MI 49319.

RECITALS

- A. The City currently collects library taxes on behalf of CSPL and distributes these tax collections to CSPL in accordance with statutory distribution of taxes set by the State of Michigan’s General Property Tax Act.
- B. The City wishes to hold the amounts collected in CSPL taxes in an interest-bearing account prior to the distribution of library tax funds to CSPL, and retain all interest earned on those amounts.
- C. The City and CSPL are entering this Agreement to permit the City to retain interest earned by the City on collections of library taxes before such taxes are delivered to CSPL.

TERMS AND CONDITIONS

- 1. Upon collection and prior to distribution of the library taxes to CSPL as provided in Recital A above, the City may hold the amounts of library taxes collected in an interest-bearing account and retain all interest earned on such account, to the extent permitted by law.
- 2. The City will collect, hold, and distribute library taxes for CSPL in accordance with all applicable laws and regulations and resolutions of CSPL.
- 3. This Agreement shall be in effect through June 30, 2027, but shall annually renew for succeeding one-year terms unless either party notifies the other party in writing no later than May 1 of any year of an intent not to renew.
- 4. This is the entire agreement between the parties regarding its subject. It replaces all prior agreements referred to above. It may not be modified or amended except in writing and signed by both parties.

[Signature Page Follows]

Cedar Springs Public Library

Chair of the Board

By: _____
(Signature)

Name: _____
(print)

Date: _____

Director

Attest: _____
(Signature)

Name: _____
(print)

Date: _____

CITY OF CEDAR SPRINGS

Mayor

By: _____
(signature)

Name: _____
(print)

Date: _____

City Treasurer

Attest: _____
(signature)

Name: _____
(print)

Date: _____

Finance Committee Meeting

June 4, 2026

Present: Mark Dykstra, John Lehmoine, Tony Owen, James Pugh

Meeting started at 4:41.

The Committee met to review the Fraud Prevention, Fund Balance, General Finance, Investment, and Purchasing policies. After some clarification for Mr. Owen, and some procedures discussed based on the new policies, it was the Committee's recommendation to send the Fund Balance, General Finance, Investment, and Purchasing policies to the full board for approval. The Committee also recommends the Fraud Prevention policy be tabled until the Board bylaws have been reviewed by the Bylaws Committee.

Meeting adjourned 5:43.

FRAUD PREVENTION POLICY

Effective _____, 2026

Supersedes All Others

I. Overview

This policy is designed to promote a healthy and ethical culture in the Cedar Springs Public Library (the “Library”) for the benefit of both employees and patrons. This policy addresses all aspects of fraud and corruption prevention, detection, and investigation for the Library. For the employee, the policy reinforces the requirement that all staff act ethically in the performance of their duties and specifies controls and procedures intended to identify, reduce, and ultimately eliminate the Library’s exposure to potential losses from error, fraud, or corruption.

II. Policy Statement

The purpose of this policy is to provide the formal, written stance of the Cedar Springs Public Library on fraud and corruption and to provide a clear procedure for a consistent, transparent, and accountable approach to issues of corruption and fraud as they may arise from time to time. Additionally, this policy is meant to provide measures to both prevent fraud and corruption and to identify it readily if it should occur.

III. Finance Committee’s Role in Fraud Prevention

The Finance Committee (the “Committee”) shall meet annually to conduct Risk Assessment Reviews, to analyze potential threats, and to recommend practical policies for reducing fraud. In addition, the Committee is to respond to fraud when it occurs. Any Committee member who is implicated in the fraud or has a conflicting relationship with the perpetrator of the fraud (e.g. spouse, child, sibling, partner, close friendship) must be recused from the investigation and a replacement may be chosen by the remaining Committee members. The Committee may propose amendments to this policy to be considered by the Library Board, or other similar governing body.

IV. Fraud and Corruption Risk Assessment Reviews

The Committee will conduct fraud and corruption Risk Assessment Reviews to establish the Library’s risk profile and to provide management with information to deal with fraud and corruption in a cost-effective way. At a minimum, Risk Assessment Reviews must address both internal and external fraud and corruption risks (i.e. both employee and customer/patron fraud), and the potential for collusion from the dual perspectives of employee-employee and patron-employee. The Review shall also consider the sufficiency of Internal Financial Controls. The Library will conduct Risk Assessment Reviews annually, but more frequently as required. The Committee shall solicit input from all employees and welcome feedback from patrons as it is offered. Following each Review, the Committee shall generate a report which will be kept on file and reviewed prior to the next Review. Any proposed policy change or amendment shall be supported by findings contained in the previous Review.

V. Internal Financial Control

The Library shall maintain internal financial and management controls which require employees to follow standards of practice. These controls include, but are not limited to, the following:

- Fraud-conscious hiring practices, including reference checks and verification of educational qualifications
- Segregation of financial duties and division of access point
- Routine inventory accounting
- Security of records, information systems, and cybersecurity
- Routine review of risk and risk management strategies
- Supervision and internal checks
- Consistency in training and chain-of-command
- Budget review and assessment

VI. Internal Audits

Internal audits shall be implemented and shall include both routine and random audits intended to test compliance and the effectiveness of policies herein and hereafter implemented. The results of any audit must be reported to the Committee with recommendations to address identified adverse trends or deficiencies. As part of an audit, all employees must be given the opportunity to provide feedback or insight to the perpetration of fraud within their positions. To promote transparency, all employee feedback as part of an audit shall remain anonymous and confidential.

VII. Reporting Fraud and Corruption

Employees may report matters of fraud or corruption at any time with any member of the Committee. Any report shall be formally recorded in as much detail as appropriate. All matters reported in good faith will be thoroughly investigated using processes outlined in Section IX. Any report which credibly alleges criminal activity shall be reported to the local police at the time it is reported to any Committee member. All reports, regardless of confirmation or whether action is taken, will be considered in the Reviews described by Section 4 and given appropriate weight at the discretion of the Committee.

VIII. Report Outcomes

The Library will take appropriate disciplinary action against any employee believed to have participated, perpetuated, or covered up fraudulent or corrupt conduct. Any criminal activity by employee or patron will be reported to the police. Noncriminal misconduct may be handled using internal policies or procedures, including but not limited to suspension or complete ban of Library access or privileges, and in the case of employees, suspension, or termination. Civil action may be pursued to recover any loss of public money or property.

IX.A Initial Investigation

Once fraud or corruption has been reported, it must be handled seriously and investigated competently and thoroughly. The information received during an investigation will be kept as confidential as possible as permitted by law, while still permitting the matter to be properly investigated and comply with applicable laws. The Library shall explore all reports of fraud or corruption through the Committee. The Committee shall:

- Record all reports received
- Provide notice to all parties involved of the allegations and the process
- Coordinate an initial investigation sufficient to make an initial assessment
- Ensure the investigating body has full access and cooperation
- Ensure that the investigation is thorough, impartial, fair, and unbiased
- Make an initial assessment of each report and determine whether:
 - Immediate action may be taken, or
 - Further investigation is needed, or
 - The report lacks credibility and should be dismissed.
 - Keep all parties involved in the matter informed of the status, progress, and outcome of the investigation.
- Ensure all initial investigations are completed in a swift, timely manner
- Ensure that any recommendation or penalty is implemented as promptly as possible, including:
 - Police involvement;
 - Suspension;
 - Termination;
 - Removal;
 - Ban from Access;
 - Charges or Fines.
- If at the conclusion of the initial investigation a reasonable basis exists to believe that fraud or corruption has occurred, the Committee shall either refer the matter to the police or continue with further investigation under Section IX.B.

IX.B Further Investigation

If the matter has been reported to the police at the conclusion of the initial investigation, further investigation may still be required at the discretion of the Committee, as actions taken by the Library with respect to staff or patrons will be determined independently of any criminal investigation. If the recommendation after the initial investigation is further investigation, such further investigation must be pursued immediately. Under most circumstances, a decision to further investigate will require the services of an independent investigator which will be hired by the Committee at the Library's expense. The Committee shall work with the independent investigator to develop an Investigation Plan and shall cooperate to furnish all materials and provide such access as may be helpful to the investigation.

The Committee and all Library employees shall avoid involvement in any external investigation and shall not attempt to influence the investigation in any way. However, all employees shall cooperate with the investigation through any means reasonably requested.

X. Closing Investigations

Following the initial investigation or at the conclusion of further investigation, it is concluded that fraud was not perpetrated or that further action is unnecessary or impractical, the investigation shall be deemed closed. When an investigation is deemed closed, the Committee shall draft a Final Investigation Report detailing the allegations, the evidence, the timeline of the investigation, all involved parties, and any resolution/action that may be taken. Final Investigation Reports shall be maintained by the Committee and included in both the quarterly reports and the annual Review.

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FUND BALANCE POLICY

Effective _____, 2026

Supersedes All Others

I. Purpose.

The Board of the Cedar Springs Public Library (“the Library”) seeks to assure that the fiscal integrity of the Library, a community resource, can be maintained currently and well into the future. The Library Board (“Board”) recognizes that the maintenance of a fund balance (a/k/a reserve funds and contingency fund) is essential to the preservation of the financial health of the Library. The Library maintains reserves in a Fund Balance to support and ensure its operational viability, service provision and financial stability.

This policy provides guidance concerning the desired level of Fund Balance maintained by the Library to provide financial stability, cash flow for operations, resources for future capital projects, and the assurance that the Library will be able to respond to emergencies with fiscal strength.

The Fund Balance can be used for purposes approved by the Board of Trustees, including, but not limited to:

- A. Provide cash flow for operational needs;
- B. Offset significant economic downturns or revenue shortfalls including loss of state aid or reduction of penal fines;
- C. Provide for contingent liabilities (tax tribunal reductions);
- D. Provide funds for emergency or other unanticipated needs;
- E. Provide for future capital needs, including building repairs and maintenance, technology and special projects; and,
- F. Maintain Investment grade bond ratings.

II. Definitions.

Fund Balance refers to the difference between assets and liabilities in governmental entities. It serves as a measure of the financial resources available to the Library to budget or spend in the future.

A Fund Balance policy establishes a minimum and/or maximum level (target range) at which the projected end-of-year Fund Balance should be maintained.

III. Categories of Fund Balance.

The Fund Balance will be reported in the following categories based on the definitions and criteria set forth in GASB Statement No. 54:

- A. *Non-Spendable* – includes amounts that cannot be spent because they are either (a) not in a spendable form (i.e., Prepaid Expenses) or (b) legally or contractually required to be maintained intact (i.e., principal balance of an endowment). Non-spendable amounts will be determined before all other classifications and consist of the following items:
 - 1. The balance of any long-term outstanding balances due from others (including other internal funds);
 - 2. The value of prepaid items and any inventory balances;
 - 3. The principal of any permanent funds held legally or contractually required to be maintained intact; and,
 - 4. The balance of any nonfinancial assets held for sale.
- B. *Restricted* – includes amounts that can be spent only for the specific purpose stipulated by external resource providers (grantors, donors) or through enabling legislation.
- C. *Committed* – includes amounts that can be used only for the specific purposes determined by a formal action of the Board of Trustees. Amounts can only be moved from the category by formal action of the Board.
- D. *Assigned* – includes amounts intended to be used for a specific purpose but do not meet the criteria to be classified as restricted or committed.
- E. *Unassigned* – includes the residual amount not allocated to other classifications and are available and expendable for any library cooperative purpose; also known as Contingency Fund.

When multiple categories of fund balances are available for expenditure (e.g., a project is being funded partly by a grant, funds set aside by the Board, and unassigned fund balance), the Library will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

IV. Recommended Amount of Fund Balance.

While it is prudent and necessary to maintain adequate reserves in support of the Library's operations and viability, it is not appropriate or intended that excessive amounts of public moneys be held in reserve. A reasonable, stable, fund balance is recognized as an element of effective long-range planning.

The Library's primary objectives for establishing a reasonable fund balance are to maintain an adequate level of financial resources to protect against reducing service levels, avoid borrowings to meet cash flow needs due to revenue shortfalls or unanticipated emergencies, or other necessary expenditures that may tend to impair the fiscal integrity of the Library.

A. *Unassigned (Contingency) Fund Category* – It is the goal of the Library to maintain no less than six (6) and no more than nine (9) months of annual operating expenses in the Contingency Fund.

Contingency Fund balances over the maximum at the end of the fiscal year may be transferred by the Board through Board resolution to the Committed or Assigned fund categories, to be used for maintenance and repair, construction, or other special projects/programs.

B. *Committed Fund Category* – The Committed Fund category will be funded, as noted above, by Board resolution to support commitments to future capital projects determined by the Library’s Strategic Plan. Capital Projects will include expenditures more than \$5,000 with a useful life of at least two (2) years.

C. *Other Fund Categories* – Other fund balances will be determined by stipulated restrictions or Board or management decision, as defined.

V. Maintaining Fund Balance.

Fund balances may fall occasionally outside of the target ranges because of special projects, emergencies, and other extenuating circumstances. The Library will reduce recurring expenditures or pursue other funding sources to replenish the funds to the minimum level within a reasonable time frame, typically two (2) years.

VI. Annual Review of Fund Balance.

As an integral part of the annual budgeting process, consistent with prudent budgeting practices necessary for the continued services of the Library, the Board will fully review, consider, and determine the appropriate level of Fund Balance.

FINANCE POLICY

Effective _____, 2026

Supersedes All Others

I. Purpose

Financial stability is a vital factor in the successful operation of any library. Adequate library funding is the responsibility of the community in which it exists. The Library Board and the Library staff are responsible for the efficient and effective use of tax moneys to provide the best possible service to the community. Library officials must work assertively to ensure that sufficient funds are available to allow the Library to meet its goals. They must continuously make the community aware of the importance of funding in the provision of Library service.

II. Budget

The Library Board shall approve an annual budget that meets the requirements of Michigan law, including the Michigan Uniform Budgeting and Accounting Act. When formulating the budget, careful consideration is given to the Library's long-range plans and goals.

- A. The Finance Committee will begin meeting in November to prepare a proposed budget to present to the Library Board at its January meeting.
- B. The Library Board will adopt a budget after a public hearing on the budget. Prior to the meeting, notice of such public hearing will be published as required by law.

III. Tax Levy

The Library Board shall take all actions necessary to assist the City with the annual tax levy. This shall include the annual approval and submission of information requested by the City for the preparation of the L-4029 form. The Library Board shall hold any and all hearings required by Michigan law pertaining to levy taxes to the extent permitted by law.

IV. Insurance

The Library Board will maintain adequate insurance. Such policies may include, but not be limited to the following:

- fire and theft;
- Worker's Compensation;
- errors and omissions;
- comprehensive general liability;
- fiduciary liability bond;

- employee blanket bond;
- any other deemed necessary by the Library Board.

V. Petty Cash

Petty cash expenditures are limited to \$200 at any one time. A receipt is required for reimbursement and a disbursement receipt with two separate signatures (one from the recipient and the Director) must accompany all disbursements. Only the Director or Assistant Director (or designee of either) shall have authority to access the petty cash. Petty cash may only be used for small emergency purchases, reimbursements to employees or for service where payment is demanded prior to delivery. The Director has the authority to authorize other purchases within a \$100 limit.

VI. Collection of Cash Receipts

The Director and the Assistant Director are authorized to receive cash.

VII. Financial Institutions

The Library Board by resolution shall approve the financial institutions authorized to hold the Library fund and provide financial services to the Library.

VIII. Reserves

The Library Board shall establish an operational reserve. The Library Board shall determine the amount and the purpose for using such reserve. See Fund Balance Policy.

IX. Authorized Signatories

The Director and Treasurer are authorized to sign authorized financial documents .

X. Bonds

The Director, Assistant Director, and the Treasurer shall be bonded and the Library is responsible for the costs associated with the bonds.

XI. Indemnification

The Library Board may agree to indemnify any Board member or employee with respect to any a claim arising out of the Board Member or employee's official actions, unless prohibited by law.

CEDAR SPRINGS PUBLIC LIBRARY

RESOLUTION TO ADOPT INVESTMENT POLICY

At a meeting of the Library Board of the Cedar Springs Public Library (“Library”), County of Kent, Michigan, held at the Library on the ____ day of _____, 2026, at ____ p.m.

PRESENT: _____

ABSENT: _____

The following preamble and resolution were offered by _____ and supported by _____.

WHEREAS, the Library is a public library organized under the City, Village and Township Libraries Act, 1877 PA 164;

WHEREAS, pursuant to Section 5, of the Investment of Surplus Funds of Political Subdivisions Act 1943 PA 20 (“Act 20”), the Library shall develop an investment policy that meets the requirements of Act 20;

WHEREAS, the Library desires to adopt a revised investment policy and has determined it is in the best interests of the health, safety and welfare of the Library to adopt such policy.

NOW THEREFORE BE IT RESOLVED by the Library Board of the Cedar Springs Public Library, Kent County, Michigan as follows:

1. The Library Board hereby adopts and approves the Investment Policy attached as an exhibit to this Resolution.

2. All resolutions and parts of resolutions insofar as they conflict with the provisions of this Resolution are rescinded.

YEAS: _____

NAYS: _____

THE RESOLUTION WAS DECLARED ADOPTED.

STATE OF MICHIGAN)
) ss.
COUNTY OF KENT)

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Library Board of the Cedar Springs Public Library, County of Kent, State of Michigan, at a meeting held on _____, 2026 and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, as amended, and that the minutes of said meeting were kept and will be or have been made available as required by said Open Meetings Act.

Secretary

INVESTMENT POLICY
Effective _____, 2026
Supersedes All Others

I. Purpose.

It is the policy of the Cedar Springs Public Library (“Library”) to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the entity and conforming to all state statutes and Library policies governing the investment of public funds.

II. Scope.

This Investment Policy (“Policy”) applies to all transactions involving the financial assets and related activity of the Library except for any financial asset or money that is otherwise subject to a public act or bond authorizing ordinance or resolution that permits investment in fewer than all the investment options listed in this Policy or imposes one or more conditions upon an investment listed in this Policy. Further, this Policy does not apply to any funds which are governed by an act other than 1943 PA 20, the Investment of Surplus Funds of Political Subdivisions Act (“Act 20”).

III. Objectives.

Funds of the Library will be invested in accordance with Act 20, as amended, and in accordance with the following objectives in order of priority:

- A. Safety - Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital and preservation of investment in the overall portfolio.
- B. Diversification - The investments shall be diversified by specific maturity dates, individual financial institution(s) or a specific class of securities in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
- C. Liquidity - The investment portfolio will remain sufficiently liquid to meet all operating requirements which might be reasonably anticipated.
- D. Return on Investment - The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and cash flow characteristics of the portfolio.

IV. Authority; Delegation of Authority.

Authority to manage the investment program is derived from state law, including Act 20, as amended, and City, Village and Township Libraries Act, 1877 PA 164;. Management responsibility for the investment program is hereby delegated to the Finance Committee, which shall establish procedures and internal controls for the operation of the investment program, consistent with the Investment Policy. No person may engage in investment transactions except as provided under the terms of this Policy and the procedures established by the Finance Committee. The Director and the Treasurer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. The Library Board, after recommendation by the Finance Committee, may hire consultants, including a bookkeeper, to assist with Library investments. The Director shall be the Investment Officer.

V. Authorized Instruments.

In accordance with Act 20, as amended, the Finance Committee authorizes the Investment Officer to invest the surplus funds of the Library as follows:

- A. Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.
- B. Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a financial institution, but only if the financial institution is eligible to be a depository of funds belonging to the state under a law or rule of this state or the United States. In addition, the Library Board by resolution may authorize its investment officer to invest the funds of the Library in certificates of deposit or depository accounts in accordance with all of the following conditions:
 - 1. Certificates of deposit in accordance with all of the following conditions:
 - a. The funds are initially invested through a financial institution that is not ineligible to be a depository of surplus funds belonging to this state under section 6 of 1855 PA 105, MCL 21.146.
 - b. The financial institution arranges for the investment of the funds in certificates of deposit in one (1) or more insured depository institutions, as defined in 12 USC 1813, or one (1) or more insured credit unions, as defined in 12 USC 1752, for the account of the public corporation.
 - c. The full amount of the principal and any accrued interest of each certificate of deposit is insured by an agency of the United States.
 - d. The financial institution acts as custodian for the public corporation with respect to each certificate of deposit.

- e. At the same time that the funds of the Library are deposited and the certificate or certificates of deposit are issued, the financial institution receives an amount of deposits from customers of other insured depository institutions or insured credit unions equal to or greater than the amount of the funds initially invested by the public corporation through the financial institution.
- 2. Deposit accounts of a financial institution that meet all of the following conditions:
 - a. The funds are initially deposited in a financial institution that is not ineligible to be a depository of surplus funds belonging to this state under section 6 of 1855 PA 105, MCL 21.146.
 - b. The financial institution arranges for the deposit of the funds in deposit accounts in one (1) or more insured depository institutions, as defined in 12 USC 1813, or one (1) or more insured credit unions, as defined in 12 USC 1752, for the account of the public corporation.
 - c. The full amount of the principal and any accrued interest of each deposit account is insured by an agency of the United States.
 - d. The financial institution acts as custodian for the public corporation with respect to each deposit account.
 - e. On the same date that the funds of the Library are deposited under subdivision b) above, the financial institution receives an amount of deposits from customers of other insured depository institutions or insured credit unions equal to or greater than the amount of the funds initially deposited by the Library in the financial institution.
- C. Commercial paper rated at the time of purchase within the two (2) highest classifications established by not less than two (2) standard rating services and that matures not more than 270 days after the date of purchase.
- D. Repurchase agreements consisting of instruments listed in subdivision A. above. Repurchase agreements must be executed by the bank or dealer, and shall be negotiated only with dealers or financial institutions with whom the Library has negotiated a master repurchase agreement approved by the Library's legal counsel.
- E. Bankers' acceptances of United States Banks.

- F. Obligations of the State of Michigan or any of its political subdivisions that at the time of purchase are rated as investment grade by not less than one (1) standard rating service.
- G. Mutual funds registered under the Investment Company Act of 1940, Title I of chapter 686, 54 Stat. 789, 15 U.S.C. 80a-1 to 80a-3 and 80a-4 to 80a-64, with authority to purchase only investment vehicles that are legal for direct investment by a public corporation. The authorization to invest in mutual funds includes securities whose net asset value per share may fluctuate on a periodic basis. However, a mutual fund is not disqualified as a permissible investment solely by reason of the following:
 - 1. The purchase of securities on a when-issued or delayed delivery basis.
 - 2. The ability to lend portfolio securities as long as the mutual fund receives collateral at all times equal to at least 100% of the value of the securities loaned.
 - 3. The limited ability to borrow and pledge a like portion of the portfolio's assets for temporary or emergency purposes.
- H. Obligations described in 5A through 5G above if purchased through an interlocal agreement under state law (Urban Cooperation Act of 1967) e.g., the MBIA Michigan CLASS program.
- I. Investment pools organized under the Local Government Investment Pool Act, 1985 PA 121 and the Surplus Funds Investment Pool Act, 1982 PA 367.

VI. Safekeeping and Custody.

All security transactions, including collateral for repurchase agreements and financial institution deposits, entered into by the Library shall be on a cash (or delivery vs. payment) basis. Securities may be held by a third-party custodian designated by the Finance Committee and evidenced by safekeeping receipts as determined by the Finance Committee.

VII. Prudence.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation but for investment, considering the probable safety of their capital as well as the probable income to be derived.

VIII. Reports

The Finance Committee may elect to have certificates and other evidence of investments held by a financial institution and sufficient documentation and acknowledgment of investments held on behalf of the Library, provided that such documentation is provided on a quarterly basis. The Finance Committee shall provide a quarterly report to the governing body concerning the investment of funds.

IX. Conflict

The Finance Committee, Director and Library Board Members shall comply with all statutes related to public fund investments. Any provision of this Policy in conflict with state law, as amended from time to time, is void.

CEDAR SPRINGS PUBLIC LIBRARY

CERTIFICATION

I hereby certify that I have received the Investment Policy of the Cedar Springs Public Library, have personally read the Investment Policy, and agree to comply with the terms of the Investment Policy regarding the investment of the Cedar Springs Public Library funds.

Any investment not conforming with your Investment Policy will be disclosed promptly.

We also pledge to exercise due diligence in informing you of all foreseeable risks associated with financial transactions conducted with our firm.

Institution

Address

Authorized Official & Title

Signature

Date

POLICY APPROVED: _____

EFFECTIVE: _____

PRESIDENT: _____

PUBLIC LIBRARY PURCHASING POLICY

Effective _____, 2026

Supersedes All Others

This Policy is intended to clarify and expand the Cedar Spring Public Library's protocol for the procurement of goods and services by the Library consistent with Michigan law.

I. Purchases.

All purchases of goods or services over \$2,500, or any non-routine purchases without appropriation in the current budget, shall be submitted to the Library Board for approval prior to purchase, except as required under Section III, Emergency Purchases; Section IV, Specifically Authorized Purchases or Section V, Re-occurring Routine Purchases. The purchase request shall outline the need and provide justification for the goods or services. The purchase request information should include suggested vendors, quantity, specifications, shipping details and pricing. The Library Board may require a budget amendment before approval of the purchase.

II. Minor Purchases.

Any purchases of goods or services \$2,500 or under, when the specific appropriation has been specified and included in the current budget authorized by the Library Board as an approved expenditure for the fiscal year, may be completed after submittal to the Library Director, with documentation being provided to the Library Board within a forty-five (45) day period.

III. Emergency Purchases.

In an emergency endangering the public peace, health, safety or property of the Library, the Library Director or his or her designee may purchase supplies, materials, equipment, or services which are deemed immediately necessary to respond to and alleviate the emergency. A full report shall be filed by the Library Director with the Library Board within a thirty (30) day period of such action.

IV. Specifically Authorized Purchases that May Exceed \$2,500.

The Library Board specifically authorizes the Library Director to make the following purchases that may exceed \$2,500:

A. Payments to the Library Cooperative (“Coop”) for Shared Technology Services: The Library Board recognizes that at times the quarterly payments due to the Coop, may exceed \$2,500. The Library Director is authorized to purchase library cooperative services that exceed \$2,500 (on a quarterly basis) provided that (1) the Library Board has authorized the purchase of the cooperative library services generally from the Coop and (2) the specific appropriation has been included in the current budget authorized by the Library Board as an approved expenditure for the fiscal year.

B. Books and Materials for Library Collection. The Library Board recognizes that Library collection material orders may exceed \$2,500. If any single item for the collection exceeds \$2,500, then the Library Board must approve that purchase. Otherwise, if the individual items do not exceed \$2,500, the Director may make the purchase even if the total items ordered for a single purchase exceed \$2,500.

V. Re-Occurring Routine Payments; Authorizing Procedure.

The following payments shall be considered authorized and do not require prior Board approval pursuant to this Policy:

- A. Payroll
- B. Utilities
- C. Invoices or bills with penalties or discounts that would be incurred if payment is not received prior to the Board Meeting at which such invoices or bills will be approved.
- D. Other routine, monthly bills [See Vendor List]

However, all invoices and bills preapproved pursuant to this Section shall be post audited at the next Board meeting. The post audit shall indicate that the invoices and bills were preauthorized by policy.

VI. Purchasing Agent.

The Library Director shall act as purchasing agent of the Library, unless he/she shall designate another officer or Library employee to act as purchasing agent. Every purchase order shall be approved by the purchasing agent before being issued. The purchasing agent may adopt rules regulating requisitions and purchase orders.

VII. Requisitions and Estimates.

All departments of the Library shall file with the purchasing agent detailed estimates of their requirements in supplies, materials, equipment and contractual services in such manner, at such times, and for such future periods as the Library Director shall prescribe. The requirement for preparing estimates shall not prohibit any department from filing with the purchasing agent at any time a requisition for any supplies, materials, equipment, or contractual services the need for which was not foreseen when the detailed estimates were filed.

VIII. Conflict of Interest.

No employee or Board member shall participate in any purchase or procurement when such participation is considered a conflict of interest under Michigan law. If any Board member or employee believes there may be a conflict of interest, the Board member or employee shall notify the purchasing agent of any actual or potential conflict of interest prior to any participation or as soon as the conflict is reasonably known. The purchasing agent, upon consultation with

legal counsel and/or the Board shall determine whether the employee or Board member should participate.

IX. Quotes.

Purchase of goods or services may be made in the open market, without advertisement and without formal competitive bidding. However, to the best extent possible, any such purchase shall be based on at least three (3) competitive quotes and the purchasing agent shall select the quote deemed most advantageous to the Library.

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Final Fiscal Year 2025-26 Budget Amendment

Increase 271-790-702.000 – WAGES – FULL TIME EMPLOYEES by \$2,100 to \$69,420 and **Decrease** 271-790-704.000 – WAGES – PART TIME EMPLOYEES by \$2,100 to \$151,370.

- Covers the Board Approved Increase to cover Director Stipend for Benefits

Increase 271-790-724.000 – Telephone by \$100 to \$1,800 and **Decrease** 271-790-999.100 – APPROPRIATION TO FUND BALANCE by \$100 to \$90

Increase 271-790-790.000 – Programs by \$4,820 to \$21,320 and **Decrease** 271-790-808.000 – Lakeland Support Services by \$4,820 to \$21,430.

- For additional SRP Prizes, including prize machine items, T-Shirts, and Crafty Wednesday supplies.

Increase 271-790-721.000 – GAS UTILITY EXPENSE by \$500 to \$2,600 and **Decrease** 271-790-930.000 – Repair & Maintenance Serv Exp by \$500 to \$15,800.

Increase 271-790-906.000 – SOFTWARE by \$300 to \$7,100 and **Decrease** 271-790-956.000 – Miscellaneous Expense by \$300 to \$4,450.

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 Public Library
2025-2026 Budget
Amendments**

		2025-26 Approved Budget	2025-26 Amended Budget	Difference of Approved vs Amended	
REVENUES					
Government					
271-000-402.000	Tax Collections - Ad Valorem Roll	\$ 139,980.00	\$ 139,980.00	\$ -	0%
271-000-432.000	Tax Collections - DNR PLT	\$ 50.00	\$ 50.00	\$ -	0%
271-000-437.000	Tax Collections - IFT Roll	\$ 1,240.00	\$ 1,240.00	\$ -	0%
271-000-451.000	Library Rev-Penal Fines	\$ 14,420.00	\$ 14,420.00	\$ -	0%
271-000-452.000	Library Revenue-Solon Twnshp	\$ 224,050.00	\$ 224,050.00	\$ -	0%
271-000-515.000	State Aid	\$ 5,390.00	\$ 5,390.00	\$ -	0%
271-000-569.000	STATE GRANTS - OTHER	\$ -	\$ 940.00	\$ 940.00	100%
	Total Government	\$ 385,130.00	\$ 386,070.00	\$ 940.00	0.24%
Fees/Fines					
271-000-625.000	Bank Fees - Fines & Services	\$ 3,600.00	\$ 3,600.00	\$ -	0%
271-000-667.000	Rental Income	\$ 6,180.00	\$ 6,180.00	\$ -	0%
	Total Fines & Fees	\$ 9,780.00	\$ 9,780.00	\$ -	0%
Donations					
271-000-674.000	Donations	\$ 1,000.00	\$ 1,000.00	\$ -	0%
271-000-674.200	Book Donations	\$ 500.00	\$ 500.00	\$ -	0%
271-000-674.400	Summer Reading Program Donations	\$ 3,000.00	\$ 3,000.00	\$ -	0%
	Total Donations	\$ 4,500.00	\$ 4,500.00	\$ -	0%
Grants					
271-000-453.000	USF Funds -E-Rate	\$ 3,090.00	\$ 3,090.00	\$ -	0%
	Total Grants	\$ 3,090.00	\$ 3,090.00	\$ -	0%
Other					
271-000-400.100	Appropriation from Fund Bal	\$ 22,000.00	\$ 40,160.00	\$ 18,160.00	83%
271-000-400.600	Approp. from Cleo Cowles	\$ 50.00	\$ 50.00	\$ -	0%
271-000-664.000	Interest Earned	\$ 2,500.00	\$ 2,500.00	\$ -	0%
271-000-664.200	Investment Income	\$ 100.00	\$ 100.00	\$ -	0%
271-000-674.700	Area Libraries Lost & Damaged Books	\$ 210.00	\$ 210.00	\$ -	0%
271-000-677.000	Miscellaneous	\$ 3,090.00	\$ 3,090.00	\$ -	0%
	Total Other	\$ 27,950.00	\$ 46,110.00	\$ 18,160.00	64.97%
EXPENDITURES					
Personnel					
271-790-702.000	WAGES - FULL TIME EMPLOYEES	\$ 67,320.00	\$ 69,420.00	\$ 2,100.00	3%
271-790-704.000	WAGES - PART TIME EMPLOYEES	\$ 153,470.00	\$ 151,370.00	\$ (2,100.00)	-1%
271-790-708.000	UNEMPLOYMENT EMPLOY BENEFIT EXP	\$ 110.00	\$ 4,510.00	\$ 4,400.00	4000%
271-790-709.000	SOCIAL SECURITY EXPENSE	\$ 15,530.00	\$ 15,530.00	\$ -	0%
271-790-917.000	Workmens Compensation Expense	\$ 310.00	\$ 700.00	\$ 390.00	126%
	Total Personnel	\$ 236,740.00	\$ 241,530.00	\$ 4,790.00	2.02%

Collections

271-790-734.000	Overdrive Program Expense	\$ 3,150.00	\$ 3,150.00	\$ -	0%
271-790-735.000	AV Expense	\$ 2,100.00	\$ 2,100.00	\$ -	0%
271-790-739.000	Area Libraries Lost & Damaged Books	\$ 1,100.00	\$ 1,100.00	\$ -	0%
271-790-792.000	BOOKS	\$ 25,000.00	\$ 25,000.00	\$ -	0%
271-790-792.100	LIBRARY OF THINGS	\$ 1,000.00	\$ 1,000.00	\$ -	0%
271-790-792.200	DIGITAL MATERIALS	\$ 3,000.00	\$ 3,000.00	\$ -	0%
Total Collections		\$ 35,350.00	\$ 35,350.00	\$ -	0%

Building and Maintenance

271-790-705.000	Cleaning Service	\$ 2,100.00	\$ 2,100.00	\$ -	0%
271-790-721.000	GAS UTILITY EXPENSE	\$ 2,100.00	\$ 2,600.00	\$ 500.00	24%
271-790-724.000	TELEPHONE	\$ 1,700.00	\$ 1,800.00	\$ 100.00	6%
271-790-724.100	INTERNET	\$ 2,000.00	\$ 2,000.00	\$ -	0%
271-790-801.600	PROFESSIONAL SERVICE - LAWN/SNOW	\$ 6,300.00	\$ 6,300.00	\$ -	0%
271-790-813.000	Garbage Disposal Service	\$ 420.00	\$ 420.00	\$ -	0%
271-790-905.000	COMPUTER MAINTENANCE EXPENSE	\$ 7,900.00	\$ 7,900.00	\$ -	0%
271-790-918.000	WATER UTILITY EXPENSE	\$ 1,050.00	\$ 1,050.00	\$ -	0%
271-790-926.000	Electric Expense	\$ 6,300.00	\$ 9,300.00	\$ 3,000.00	48%
271-790-930.000	Repair & Maintenance Serv Exp	\$ 16,300.00	\$ 15,800.00	\$ (500.00)	-3%
271-790-970.000	Capital Expense	\$ 5,250.00	\$ 5,250.00	\$ -	0%
271-790-970.400	CAPITAL - TECHNOLOGY	\$ 22,910.00	\$ 22,910.00	\$ -	0%
Total Building and Maintenance		\$ 74,330.00	\$ 77,430.00	\$ 3,100.00	4.17%

Office/Administration

271-790-726.000	OFFICE SUPPLIES	\$ 3,990.00	\$ 3,990.00	\$ -	0%
271-790-851.000	POSTAGE	\$ 530.00	\$ 530.00	\$ -	0%
271-790-861.000	TRANSPORTATION EXPENSE	\$ 2,000.00	\$ 2,000.00	\$ -	0%
271-790-906.000	SOFTWARE	\$ 6,200.00	\$ 7,100.00	\$ 900.00	15%
271-790-915.000	MEMBERSHIP & DUES EXPENSE	\$ 800.00	\$ 800.00	\$ -	0%
271-790-930.300	Education/Training Expense	\$ 2,000.00	\$ 2,000.00	\$ -	0%
271-790-935.000	INSURANCE & BONDS EXPENSE	\$ 4,950.00	\$ 8,070.00	\$ 3,120.00	63%
271-790-955.000	Bank Fees	\$ 2,310.00	\$ 2,310.00	\$ -	0%
271-790-956.000	Miscellaneous Expense	\$ 5,250.00	\$ 4,450.00	\$ (800.00)	-15%
271-790-968.000	Public Relations	\$ 2,100.00	\$ 2,100.00	\$ -	0%
271-790-999.100	APPROPRIATION TO FUND BALANCE	\$ 600.00	\$ 90.00	\$ (510.00)	-85%
Total Office/Administration		\$ 30,730.00	\$ 33,440.00	\$ 2,710.00	8.82%

Programs/Services

271-790-790.000	PROGRAMS	\$ 16,000.00	\$ 21,320.00	\$ 5,320.00	33%
271-790-801.000	Professional Service Expense	\$ 11,050.00	\$ 19,050.00	\$ 8,000.00	72%
271-790-808.000	Lakeland Support Services	\$ 26,250.00	\$ 21,430.00	\$ (4,820.00)	-18%
Total Services		\$ 53,300.00	\$ 61,800.00	\$ 8,500.00	15.95%

Total Revenue	\$ 430,450.00	\$ 449,550.00
Total Operating Expenditures	\$ 430,450.00	\$ 449,550.00

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