Minutes

REGULAR BOARD MEETING

Approved March 2, 2026

Monday January 26, 2026

7:00 PM MEETING

CEDAR SPRINGS PUBLIC LIBRARY

107 Main Street, Cedar Springs, MI 49319

I Call to Order 7:00pm

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

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

Absent: Ron Howell; John Lehmoine

Motion by T. Owen 2nd by M. Gritter to excuse R. Howell and J. Lehmoine.
Voice Vote: Ayes: **All** Nays: None **Motion Passes**

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

II Pledge

Chair Smith led the Board in the pledge of allegiance

III Approval of Agenda

Motion by T. Owen 2nd by M. Gritter to approve the agenda.
Voice Vote: Ayes: **All** Nays: None **Motion Passes**

IV Consent Agenda

a. Minutes of November 24, 2025 Regular Meeting
b. November and December Financial Reports from City

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

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

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

V Directors Report-J. Pugh

Board Tasks

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

Action and Information-

The RFID Tagging Project Phase 2: Is Complete! We are now working on finalizing our inventory discrepancies. This should be completed by end of March, 2026.
Sustainable Library Initiative: See Attached SLI Summary.
State Aid Report: Completed 12/06/2025.
MML UIA Group Account: Initial paperwork is complete.

Community Engagement-

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

Program Attendance & Usage Stats

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

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

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

VI Chairperson's Report-T. Smith

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

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

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

VII Committee Reports.

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

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

VIII Public Comment

None.

IX Ongoing/New Business

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

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

Motion by T. Owen 2nd by M. Dykstra to approve the updated Personnel Policies and Handbook.
Voice Vote: Ayes: **All** Nays: None **Motion Passes**

b. Approval of Fund 271 – Library Draft Budget Spreadsheet
The Director presented a draft 2026-27 Budget which included: Revenue Overview, Expenditure Overview, Financial Outlook and Sustainability, Spread Sheet from City of all accounts.
Next Steps:
Any recommended edits before March 5, 2026.
Approval of Fund 271 Library Spreadsheet to present to City by March 12, 2026.
Schedule Budget Presentation Hearing Before April 9, 2026.

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

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

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

Nays: None **Motion Passes**

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

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

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

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

Nays: None **Motion Passes**

X Agenda Items for the February 23, 2026 Meeting

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

XI Informational Items

None.

XII Public Comment

None.

XIII Board Comments

Dykstra- None
Gritter- None
Lehmoine-
Owen- Keep J. Lehmoine's wife in thoughts and prayers after her recent surgery.
Howell-
Armock- Girl Scout cookies at next meeting.
Smith- Recognized and thanks the staff who put in a lot of work between the last meeting and this one.

XIV Motion to Adjourn

Motion T. Owen 2nd by M. Gritter to adjourn the meeting at 7:35 pm.
Voice Vote: Ayes: All Nays: None **Motion Passes**

Respectfully submitted by Director James Pugh on behalf of Secretary Ron Howell.
Date: 01/27/26

Board Approved- [redacted] 3-3-26

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

Meeting Attachments:

Draft Minutes of 24 November 25 Regular Meeting

November 2025 Financial Report from City

December 2025 Financial Report from City

Minutes of the January 9, 2026 Personnel Committee meeting

Minutes of the January 21, 2026 Finance Committee meeting

Director's January Report

Sustainable Library Initiative Summary

Draft 2026-27 Library Budget and Fund 271 Spreadsheet

Updated Personnel Policies and Handbook Summary

January 2026 Budget Amendment

Updated 2026 Library Board Meeting Schedule

Rescheduling Notice of February 23, 2026 Board Meeting

Minutes

REGULAR BOARD MEETING

Monday November 24, 2025 Draft

7:00 PM MEETING

CEDAR SPRINGS PUBLIC LIBRARY

107 Main Street, Cedar Springs, MI 49319

DRAFT

I Call to Order 7:00pm

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

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

Absent: none

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

II Pledge

Chair Smith led the Board in the pledge of allegiance

III Approval of Agenda

Motion by Owen 2nd by Lehmoine to approve the agenda.
Voice Vote: Ayes: All Nays: None **Motion Passes**

IV Consent Agenda

a. Minutes of 27Oct25 Regular Meeting
b. October Financial Report from City

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

Motion by Owen 2nd by Armock to accept and affirm the consent agenda (a) Minutes of the 27Oct2525 Regular Meetings (b) October Financial Report from the City as presented.

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

V Directors Report-J. Pugh

<u>Board Tasks</u>
<u>Action and Information</u>-

The RFID Tagging Project Phase 2: Staff have done a phenomenal job with the RFID tagging project over the past month. As of November 14, 2025, Mystery and Youth are the only sections left to be tagged. The Director is hoping for a completion of Phase 2 by the end of the year.

Book Vendors: The Library now has an operational Ingram account. The Collection Manager is ordering majority of books through Ingram instead of Amazon. However, Ingram pricing is only about 1-2% cheaper than Amazon's, so the Collection Manager is ordering from Amazon when they offer a better price or there is no availability through Ingram.

Policies Affected by New Tax ID: The Director has reached out to the Attorney for the updated Financial and Personnel Policies. Once the Director receives those documents, he will share them with corresponding committees and then present them to the full board.
Specific date TBD.

MML Unemployment Group: With the new Unemployment Insurance Status with the state of Michigan, The Library's insurer, the Michigan Municipal League (MML), has offered a Group Unemployment Program.
The program helps member municipalities manage unemployment insurance obligations efficiently and predictably through a Group Reimbursable Account.
The Director is requesting a budget amendment of $3,100 to cover the initial costs of the program. It should also be noted that future budget amendments may be necessary as the UIA has been implementing policy changes such as duration of benefits and maximum benefits allowed, which have caused a necessary recalculation of the merit rate formula, therefore it is difficult to provide a merit rate or 2026 cost at this time. See the attached Summary and MML Manual for more information.

Community Engagement-

The Director would like to recognize the outstanding work the Library's social media and marketing team has been doing. When at the 2025 MLA Annual Conference in Lansing, several library directors, workers, and colleagues praised the Library's social media posts. At the November Lakeland Library Cooperative meeting, a member of the Board of Directors also praised the team's efforts. Finally, KDL's Head of Community Engagement offered kudos to our marketing team. The Director recognizes the hard work and dedication of the Marketing & Communications Specialist and the fun the staff have creating the Library's online content.
The Library participated in the Downtown Halloween Spooktacular handing out candy to over 1,500 people on Halloween Night.
The Friends of the Library hosted the annual Fall Craft Show on Saturday, November 8th, from 9:00am-2:00pm. Almost 1,000 people attended the event. The Friends raised $1,090. The Director would like to recognize former employee, and now Friend, Mary Gardner for her outstanding work and dedication to this event from the planning, marketing, and execution. Thank you, Friends!
CSPL is now offering a free Grand Rapids Children's Museum pass. Patrons must be 18 years or older, have a valid CSPL Library Card (No LLC or KDL cards); the pass has a 3-Day borrowing period and allows admission for up to 6 people. Other rules apply. See attached flyer.

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Program Attendance & Usage Stats

October Door Count: 6,149
Fall Reading Challenge Adults/Teens – 25 Children – 60
Total October Program participation: 1,445
Storytimes: 349
Senior Exercise: 216
Quilters: 77
Book Club: 10
Outreach visits: 56
Writers' Group: 7
Red Flannel Storytime: 90
Crafty Saturday: 20
Programs/Meetings: 39
Pokémon Night: 28
Halloween Storytime: 117
Passive Programs (Find Dewey, I Spy, etc.): 475
Study Room Reservations: 104 (about 21/wk.)
Community Room Uses: 49
Rentals: 10

Patrons Cedar Springs: 1,457 Solon Township: 1,854 KDL: 167 Other LLC Patrons: 65

Circulation
Adult books: 870
Youth books: 1,368
YA books: 95
Books on CD: 44
DVDs: 231
Express Items (do not go out to other libraries): 177
Other Items (including Library of Things, Hotspots, etc.): 46
Digital Content: 1,033
E-Books: 566
E-Audiobooks: 302
Digital Magazines: 165

The Director presented an **Executive Summary - MML Group Unemployment Program for the Cedar Springs Public Library-**Michigan Municipal League | Revised January 2025

Purpose

The Michigan Municipal League (MML) Group Unemployment Program helps member municipalities manage unemployment insurance obligations efficiently and predictably through a Group Reimbursable Account administered with Equifax Workforce Solutions.

Program Overview

Group Reimbursable Account: Shares unemployment risk among members without pooling funds.

Funding: Initial payment = 2% of previous year's taxable payroll. For CSPL in 2024 that equals $3,100. Quarterly contributions based on an assigned merit rate applied to the first $9,500 of each employee's wages (0.06%–10%). It should also be noted that future budget amendments may be necessary as the UIA has been implementing policy changes such as duration of benefits and maximum benefits allowed, which have caused a necessary re-calculation of the merit rate formula, therefore it is difficult to provide a merit rate or 2026 cost at this time.

Benefits: Professional claims management, training, and cost control support.

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Services Provided

Filing and managing all unemployment claims with the Unemployment Insurance Agency (UIA).
Representation at unemployment hearings.
Verification of benefit charges and activity.
Quarterly reports summarizing claims, appeals, and costs.
Supervisor training on unemployment cost control.

Employer Responsibilities

Provide accurate and prompt separation documentation to Equifax.
Maintain detailed personnel records (disciplinary actions, evaluations, and warnings).
Avoid vague termination language ("poor performance")—document misconduct clearly.
File required quarterly reports on time to avoid state penalties.

Controlling Costs

Hire carefully and provide clear policies.
Conduct exit interviews and secure written resignations.
Respond promptly to claims and participate in hearings.
Notify Equifax immediately if former employee refuses rehire.

Key Reporting Deadlines

Quarterly Contribution Report – Due by the 25th of the month following quarter end.
UIA Wage/Tax Report (Form UIA 1028) – Filed online with the State.
Negative Balances – Pay in full by April 25 of each year.

Posting/Notice Requirements – Display UIA 1710 and provide UIA 1711 at separation.

Eligibility & Benefit Basics

Claimants must be able, available, and actively seeking work.
Weekly benefit range: $135–$446, for 14–26 weeks.

Board Considerations

Participation supports financial predictability and regulatory compliance.
Equifax and MML handle most administrative burden.
Continued timely reporting and documentation protect the library's account and reduce costs.
Approval of Initial Payment (2% of previous year's taxable payroll), which will be $3,100.

Discussion: If an employee requests a hearing this Michigan Municipal League Unemployment Pool service will represent the City; the Pool would essentially perform a traditional Human Resource function of representing the library by following adopted policies and State requirements if an employee makes a claim for unemployment; the initial cost of $3,100 will have some adjustment as it is based on payroll and will be budgeted for quarterly payments; because this is like additional insurance it will be reviewed annually; the attorney who is working on our Personnel Policies will incorporate whatever changes we need to make.
The marketing staff was complimented on how popular CSPL social media postings are being received by the public on par with larger sized libraries.

VI Chairperson's Report-T. Smith

The Chair had no report.

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VII Committee Reports

The Chair noted there were no committee meetings.
Personnel Committee

c. Policy Committee-
d. By-laws Committee
e. IT (Technology) Committee-
f. Finance Committee-
g. Strategic Plan Committee

VIII Public Comment

Rose Powell-noted she was reelected to City Council for 4 more years; presented a flyer describing the Historical Society Christmas Pictures project on Saturday December 6th; noted how the Celebration of lights went very well recognizing the Andersons & Mabie's'; reported the renovations for new city hall should be done by March; happy thanksgiving and merry Christmas.

IX Ongoing/New Business

a. Audit Report from Vredeveld Haefner LLC.

Matt Haefner presented the 1st Annual Audit for the Library noting the most important item that was a clean audit with no issues.
Discussion: Unassigned fund balance of $411,00 should be monitored and reviewed at budget time and Strategic Planning for anticipated needs; no line items were over budget; noted the City does a great job as the library accounting.

Motion by Owen 2nd by Gritter to approve the 2025 Audit Report as presented.
Roll Call Vote Ayes: Smith, Owen, Gritter, Lehmoine, Armock, Howell, Dykstra
Nays: None **Motion Passes**

b. Board Approval of November 2025 Budget Amendment

Increase 271-000-400.100 (Appropriation from Fund Balance) by $3,100
Increase 271-790-935.000 (Insurance & Bonds Expense) by $3,100
Expense for initial cost of the Michigan Municipal League (MML) Unemployment Program.
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.

Motion by Lehmoine 2nd by Howell to approve the Budget Amendment as presented above.
Roll Call Vote Ayes: Smith, Owen, Gritter, Lehmoine, Armock, Howell, Dykstra
Nays: None **Motion Passes**

X Agenda Items for December 15th 2025 Meeting

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Discussion: The director noted he will be receiving the attorney's recommended Personnel and Finance polices and will then meet with the Board Committee(s) and submit recommendations including a fund balance percentage/number. The Strategic Plan and survey will help set budget priorities and address such questions as expanded hours; January 2026 will start next years budget process in coordination with the Strategic Plan.

XI I nformational Items

XII Public Comment

No public Comment

XIII Board Comments

Dykstra-
Gritter-great job staff getting everything done and an example to other libraries
Lehmoine-Appreciated good Audit report and look to future and not go back
Owen-no comment
Howell- no comment
Armock- no comment
Smith-Reflected on how grateful I am for the staff, James, Board, and people who love this library is blessing and proud to be part of it.

XIV Motion to Adjourn

Motion by Owen 2nd by Gritter to adjourn the meeting at 7:37 pm.
Voice Vote: Ayes: All Nays: None **Motion Passes**

Respectfully submitted by Secretary Howell Ron M. Howell 25Nov25

Board Approved- _____ _____

Next regular meeting scheduled for Monday December 15, 2025 at 7:00 pm at the library

Meeting Attachments:

Draft Minutes of 27 October 25 Regular Meeting

October 2025 Financial Report from City

Director's November Report

CSPL Flyer for Grand Rapids Children's Museum Family Pass

Michigan Municipal League, Municipal Unemployment Group Account, Manual

2025 Audit from Vredeveld Haefner LLC, dated November 14, 2025

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BALANCE SHEET
Period Ending 11/30/2025

Fund 271 Library Fund

GL Number	Description	Balance
*** Assets ***		
271-000-001.100	General Checking - Independent Bar	226,535.25
271-000-001.110	CASH IN BANK - CHOICEONE	122,513.75
271-000-003.185	CD - CHOICE ONE	66,530.00
271-000-004.000	Petty Cash	289.14
271-000-004.100	CASH DRAWER	100.00
271-000-035.000	Certificate of Deposit-Cowles	13,000.00
271-000-035.100	Certificate of Deposit-USF Funds	6,634.34
Total Assets		**435,602.48**
*** Liabilities ***		
271-000-209.000	State Unemployment Tax Payable	587.47
Total Liabilities		**587.47**
*** 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		**(11,404.77)**
Ending Fund Balance		**435,015.01**
Total Liabilities And Fund Balance		**435,602.48**

REVENUE AND EXPENDITURE REPORT

PERIOD ENDING 11/30/2025

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	YTD BALANCE 11/30/2025	ACTIVITY FOR MONTH 11/30/2025	AVAILABLE BALANCE	% BDGT USED
Fund 271 - Library Fund						
Revenues						
Dept 000						
271-000-400.100	Appropriation from Fund Bal	35,000.00	0.00	0.00	35,000.00	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	143,933.55	2,197.65	(3,953.55)	102.82
271-000-432.000	Tax Collections - DNR PLT	50.00	0.00	0.00	50.00	0.00
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	0.00	0.00	224,050.00	0.00
271-000-453.000	USF FUNDS-ERATE	3,090.00	4,588.69	2,454.47	(1,498.69)	148.50
271-000-515.000	State Aid	5,390.00	5,569.08	0.00	(179.08)	103.32
271-000-569.000	STATE GRANTS - OTHER	0.00	944.31	0.00	(944.31)	100.00
271-000-625.000	BANK FEES -FINES & SERVICES	3,600.00	1,610.30	167.46	1,989.70	44.73
271-000-664.000	Interest Earned	2,500.00	1,322.22	244.18	1,177.78	52.89
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	3,744.80	966.20	2,435.20	60.60
271-000-674.000	Donations	1,000.00	1,892.03	280.00	(892.03)	189.20
271-000-674.200	Book Donations	500.00	617.00	0.00	(117.00)	123.40
271-000-674.400	Summer Reading Program Donations	3,000.00	0.00	0.00	3,000.00	0.00
271-000-674.700	Area Libraries Lost & Damaged Books	210.00	338.38	37.98	(128.38)	161.13
271-000-677.000	Miscellaneous	3,090.00	60.31	0.50	3,029.69	1.95
Total Dept 000		443,450.00	165,473.99	6,348.44	277,976.01	37.32
TOTAL REVENUES		443,450.00	165,473.99	6,348.44	277,976.01	37.32
Expenditures						
Dept 790 - Library						
271-790-702.000	WAGES - FULL TIME EMPLOYEES	67,320.00	24,903.90	4,769.24	42,416.10	36.99
271-790-704.000	WAGES - PART TIME EMPLOYEES	153,470.00	55,192.75	10,503.52	98,277.25	35.96
271-790-705.000	Cleaning Service	2,100.00	585.53	192.55	1,514.47	27.88
271-790-708.000	UNEMPLOYMENT EMPLY BENEFIT EXP	4,510.00	1,670.16	383.54	2,839.84	37.03
271-790-709.000	SOCIAL SECURITY EXPENSE	15,530.00	6,127.37	1,168.37	9,402.63	39.46
271-790-721.000	GAS UTILITY EXPENSE	2,100.00	322.96	131.86	1,777.04	15.38
271-790-724.000	TELEPHONE	1,700.00	588.20	118.82	1,111.80	34.60
271-790-724.100	INTERNET	2,000.00	805.73	159.98	1,194.27	40.29
271-790-726.000	OFFICE SUPPLIES	3,990.00	1,243.97	93.55	2,746.03	31.18
271-790-734.000	Overdrive Program Expense	3,150.00	1,214.30	0.00	1,935.70	38.55
271-790-735.000	AV Expense	2,100.00	471.25	80.33	1,628.75	22.44
271-790-739.000	Area Libraries Lost & Damaged Books	1,100.00	497.59	28.00	602.41	45.24
271-790-790.000	PROGRAMS	16,000.00	7,802.91	2,700.26	8,197.09	48.77
271-790-792.000	BOOKS	25,000.00	7,985.81	1,951.69	17,014.19	31.94
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	1,362.28	627.92	1,637.72	45.41
271-790-801.000	Professional Service Expense	19,050.00	11,292.50	0.00	7,757.50	59.28
271-790-801.600	PROFESSIONAL SERVICE - LAWN/SNOW	6,300.00	2,630.00	750.00	3,670.00	41.75
271-790-808.000	Lakeland Support Services	26,250.00	8,850.04	0.00	17,399.96	33.71
271-790-813.000	Garbage Disposal Service	420.00	74.31	0.00	345.69	17.69
271-790-851.000	POSTAGE	530.00	88.01	0.00	441.99	16.61
271-790-861.000	TRANSPORTATION EXPENSE	2,000.00	216.63	216.63	1,783.37	10.83
271-790-905.000	COMPUTER MAINTENANCE EXPENSE	7,900.00	3,309.99	1,899.99	4,590.01	41.90
271-790-906.000	SOFTWARE	6,800.00	2,350.00	350.00	4,450.00	34.56
271-790-915.000	MEMBERSHIP & DUES EXPENSE	800.00	486.00	0.00	314.00	60.75
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	368.94	79.87	681.06	35.14

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	YTD BALANCE 11/30/2025	ACTIVITY FOR MONTH 11/30/2025	AVAILABLE BALANCE	% BDGT USED
Fund 271 - Library Fund						
Expenditures						
271-790-926.000	Electric Expense	6,300.00	3,006.09	655.87	3,293.91	47.72
271-790-930.000	Repair & Maintenance Serv Exp	16,300.00	935.57	0.00	15,364.43	5.74
271-790-930.300	Education/Training Expense	2,000.00	839.01	539.01	1,160.99	41.95
271-790-935.000	INSURANCE & BONDS EXPENSE	4,970.00	4,970.00	0.00	0.00	100.00
271-790-955.000	Bank Fees	2,310.00	1,465.55	174.09	844.45	63.44
271-790-956.000	Miscellaneous Expense	5,250.00	2,111.53	111.22	3,138.47	40.22
271-790-968.000	Public Relations	2,100.00	1,493.50	973.50	606.50	71.12
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		443,450.00	176,878.76	28,659.81	266,571.24	39.89
TOTAL EXPENDITURES		443,450.00	176,878.76	28,659.81	266,571.24	39.89
Fund 271 - Library Fund:						
TOTAL REVENUES		443,450.00	165,473.99	6,348.44	277,976.01	37.32
TOTAL EXPENDITURES		443,450.00	176,878.76	28,659.81	266,571.24	39.89
NET OF REVENUES & EXPENDITURES		0.00	(11,404.77)	(22,311.37)	11,404.77	100.00

CHECK REGISTER FOR CITY OF CEDAR SPRINGS
CHECK DATE FROM 11/01/2025 - 11/30/2025

Bank LIBC1 LIBRARY MAIN CHECKING

Check Date	Check	Vendor Name	Amount
11/12/2025	17034	CONSUMERS ENERGY	655.87
11/12/2025	17035	DTE ENERGY	131.86
11/12/2025	17036	HEIMLER CONSULTING	1,899.99
11/12/2025	17037	INGRAM LIBRARY SERVICES	22.78
11/12/2025	17038	JAMES PUGH	155.96
11/12/2025	17039	SPECTRUM ENTERPRISE	159.98
11/12/2025	17040	STREAMLINE	350.00
11/12/2025	17041	THE HAWKS NEST	1,897.40
11/12/2025	17042	TURFS ARE US, INC	750.00
11/14/2025	7(E)	ELAN FINANCIAL SERVICES	2,661.89
11/25/2025	17043	CITY OF CEDAR SPRINGS	79.87
11/25/2025	17044	DOUG CHRISTENSEN	375.00
11/25/2025	17045	INGRAM LIBRARY SERVICES	473.87
11/25/2025	17046	MELISSA DUBRIDGE	60.67
11/25/2025	17047	OVERDRIVE INC.	627.92
11/25/2025	17048	QUILL CORPORATION	69.99
11/25/2025	17049	TERESA LOUDEN	1,260.00
11/25/2025	17050	VICKSBURG DISTRICT LIBRARY	28.00

LIBC1 TOTALS:

Total of 18 Checks:	11,661.05
Less 0 Void Checks:	0.00
Total of 18 Disbursements:	11,661.05

BALANCE SHEET
Period Ending 12/31/2025

Fund 271 Library Fund

GL Number	Description	Balance
*** Assets ***		
271-000-001.100	General Checking - Independent Bar	226,553.01
271-000-001.110	CASH IN BANK - CHOICEONE	98,872.41
271-000-003.185	CD - CHOICE ONE	66,530.00
271-000-004.000	Petty Cash	289.14
271-000-004.100	CASH DRAWER	100.00
271-000-035.000	Certificate of Deposit-Cowles	13,000.00
271-000-035.100	Certificate of Deposit-USF Funds	6,634.34
Total Assets		**411,978.90**
*** Liabilities ***		
271-000-209.000	State Unemployment Tax Payable	962.62
Total Liabilities		**962.62**
*** 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		**(35,403.50)**
Ending Fund Balance		**411,016.28**
Total Liabilities And Fund Balance		**411,978.90**

REVENUE AND EXPENDITURE REPORT

PERIOD ENDING 12/31/2025

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	ACTIVITY FOR MONTH 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 271 - Library Fund						
Revenues						
Dept 000						
271-000-400.100	Appropriation from Fund Bal	38,100.00	0.00	0.00	38,100.00	0.00
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	145,343.33	1,409.78	(5,363.33)	103.83
271-000-432.000	Tax Collections - DNR PLT	50.00	0.00	0.00	50.00	0.00
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	0.00	0.00	224,050.00	0.00
271-000-453.000	USF FUNDS-ERATE	3,090.00	4,828.93	240.24	(1,738.93)	156.28
271-000-515.000	State Aid	5,390.00	5,569.08	0.00	(179.08)	103.32
271-000-569.000	STATE GRANTS - OTHER	0.00	944.31	0.00	(944.31)	100.00
271-000-625.000	BANK FEES -FINES & SERVICES	3,600.00	1,958.57	348.27	1,641.43	54.40
271-000-664.000	Interest Earned	2,500.00	1,687.84	365.62	812.16	67.51
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	4,084.80	340.00	2,095.20	66.10
271-000-674.000	Donations	1,000.00	2,124.83	232.80	(1,124.83)	212.48
271-000-674.200	Book Donations	500.00	617.00	0.00	(117.00)	123.40
271-000-674.400	Summer Reading Program Donations	3,000.00	0.00	0.00	3,000.00	0.00
271-000-674.700	Area Libraries Lost & Damaged Books	210.00	338.38	0.00	(128.38)	161.13
271-000-677.000	Miscellaneous	3,090.00	60.31	0.00	3,029.69	1.95
Total Dept 000		446,550.00	168,410.70	2,936.71	278,139.30	37.71
TOTAL REVENUES		446,550.00	168,410.70	2,936.71	278,139.30	37.71
Expenditures						
Dept 790 - Library						
271-790-702.000	WAGES - FULL TIME EMPLOYEES	67,320.00	29,673.14	4,769.24	37,646.86	44.08
271-790-704.000	WAGES - PART TIME EMPLOYEES	153,470.00	65,679.63	10,486.88	87,790.37	42.80
271-790-705.000	Cleaning Service	2,100.00	817.86	232.33	1,282.14	38.95
271-790-708.000	UNEMPLOYMENT EMPLY BENEFIT EXP	4,510.00	2,045.31	375.15	2,464.69	45.35
271-790-709.000	SOCIAL SECURITY EXPENSE	15,530.00	7,294.48	1,167.11	8,235.52	46.97
271-790-721.000	GAS UTILITY EXPENSE	2,100.00	592.84	269.88	1,507.16	28.23
271-790-724.000	TELEPHONE	1,700.00	815.50	227.30	884.50	47.97
271-790-724.100	INTERNET	2,000.00	965.71	159.98	1,034.29	48.29
271-790-726.000	OFFICE SUPPLIES	3,990.00	1,594.02	350.05	2,395.98	39.95
271-790-734.000	Overdrive Program Expense	3,150.00	1,214.30	0.00	1,935.70	38.55
271-790-735.000	AV Expense	2,100.00	471.25	0.00	1,628.75	22.44
271-790-739.000	Area Libraries Lost & Damaged Books	1,100.00	497.59	0.00	602.41	45.24
271-790-790.000	PROGRAMS	16,000.00	8,580.89	777.98	7,419.11	53.63
271-790-792.000	BOOKS	25,000.00	9,539.36	1,553.55	15,460.64	38.16
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	1,362.28	0.00	1,637.72	45.41
271-790-801.000	Professional Service Expense	19,050.00	14,761.00	3,468.50	4,289.00	77.49
271-790-801.600	PROFESSIONAL SERVICE - LAWN/SNOW	6,300.00	2,760.00	130.00	3,540.00	43.81
271-790-808.000	Lakeland Support Services	26,250.00	8,850.04	0.00	17,399.96	33.71
271-790-813.000	Garbage Disposal Service	420.00	149.67	75.36	270.33	35.64
271-790-851.000	POSTAGE	530.00	88.01	0.00	441.99	16.61
271-790-861.000	TRANSPORTATION EXPENSE	2,000.00	444.13	227.50	1,555.87	22.21
271-790-905.000	COMPUTER MAINTENANCE EXPENSE	7,900.00	4,854.97	1,544.98	3,045.03	61.46
271-790-906.000	SOFTWARE	6,800.00	2,700.00	350.00	4,100.00	39.71
271-790-915.000	MEMBERSHIP & DUES EXPENSE	800.00	486.00	0.00	314.00	60.75
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	434.85	65.91	615.15	41.41

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	ACTIVITY FOR MONTH 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 271 - Library Fund						
Expenditures						
271-790-926.000	Electric Expense	6,300.00	3,006.09	0.00	3,293.91	47.72
271-790-930.000	Repair & Maintenance Serv Exp	16,300.00	1,025.21	89.64	15,274.79	6.29
271-790-930.300	Education/Training Expense	2,000.00	1,048.80	209.79	951.20	52.44
271-790-935.000	INSURANCE & BONDS EXPENSE	8,070.00	4,970.00	0.00	3,100.00	61.59
271-790-955.000	Bank Fees	2,310.00	1,624.18	158.63	685.82	70.31
271-790-956.000	Miscellaneous Expense	5,250.00	2,188.04	76.51	3,061.96	41.68
271-790-968.000	Public Relations	2,100.00	1,662.67	169.17	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		446,550.00	203,814.20	26,935.44	242,735.80	45.64
TOTAL EXPENDITURES		446,550.00	203,814.20	26,935.44	242,735.80	45.64
Fund 271 - Library Fund:						
TOTAL REVENUES		446,550.00	168,410.70	2,936.71	278,139.30	37.71
TOTAL EXPENDITURES		446,550.00	203,814.20	26,935.44	242,735.80	45.64
NET OF REVENUES & EXPENDITURES		0.00	(35,403.50)	(23,998.73)	35,403.50	100.00

CHECK REGISTER FOR CITY OF CEDAR SPRINGS
CHECK DATE FROM 12/01/2025 - 12/31/2025

Bank LIBC1 LIBRARY MAIN CHECKING

Check Date	Check	Vendor Name	Amount
12/10/2025	17051	ARROWASTE	75.36
12/10/2025	17052	INGRAM LIBRARY SERVICES	874.77
12/10/2025	17053	JAMES PUGH	177.10
12/10/2025	17054	SPECTRUM ENTERPRISE	159.98
12/10/2025	17055	STREAMLINE	350.00
12/10/2025	17056	TURFS ARE US, INC	130.00
12/10/2025	17057	VREDEVELD HAEFNER LLC	1,250.00
12/15/2025	17058	TERESA LOUDEN	1,260.00
12/23/2025	17059	CITY OF CEDAR SPRINGS	65.91
12/23/2025	17060	DTE ENERGY	269.88
12/23/2025	17061	FOSTER SWIFT	2,218.50
12/23/2025	17062	HEIMLER CONSULTING	1,544.98
12/23/2025	17063	INGRAM LIBRARY SERVICES	414.93
12/23/2025	17064	JAMES PUGH	50.40
12/30/2025	8(E)	ELAN FINANCIAL SERVICES	2,396.62

LIBC1 TOTALS:

Total of 15 Checks:	11,238.43
Less 0 Void Checks:	0.00
Total of 15 Disbursements:	11,238.43

Personnel Committee Meeting

January 9, 2026

Present: Michelle Gritter, Ron Howell, Heidi Armock, James Pugh

Meeting started at 4:00.

A review of the updated Employment Handbook was completed. Suggestions and revisions were made and will be forwarded to the attorney. When completed, a revised copy will be forwarded.

Meeting adjourned 4:45.

Finance Committee Meeting

January 21, 2026

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

Meeting started at 4:00.

Reviews of the updated Fraud Prevention, Fund Balance, General Finance, Investment, and Purchasing Policies were completed. Suggestions and revisions were made and will be forwarded to the attorney. When attorney revisions and clarifications are complete, revised copies will be forwarded.

Meeting adjourned 5:30.

Director's Report

January 2026

Board Tasks

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

Action & Information

- **The RFID Tagging Project Phase 2:** Is Complete! We are now working on finalizing our inventory discrepancies. This should be completed by end of March, 2026.
- **Sustainable Library Initiative:** See Attached SLI Summary.
- **State Aid Report:** Completed 12/06/2025.
- **MML UIA Group Account:** Initial paperwork is complete.

Community Engagement

- Due to inclement weather, the Library's first Early Childhood Open House originally scheduled for Saturday, January 24, 2026, was cancelled. Local organizations and businesses focusing on early childhood resources can now be found on our website.

Program Attendance & Usage Stats

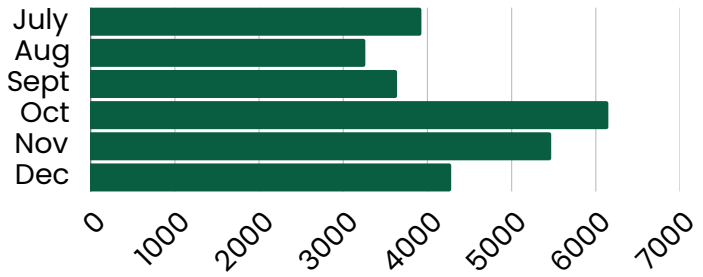
- See the attached 2025-26 Library Trends Document

Cedar Springs Public Library

2025-26 Library Statistics

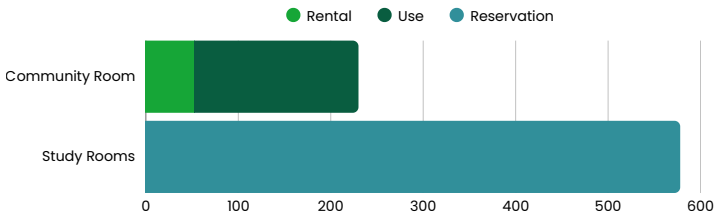
A snap-shot of the first six months of Fiscal Year 2025-26 (July-December 2025).

2025 Door Counts



Total Library Visits (Jul-Dec) = 26,730
Monthly Average = 4,455

Space Usage

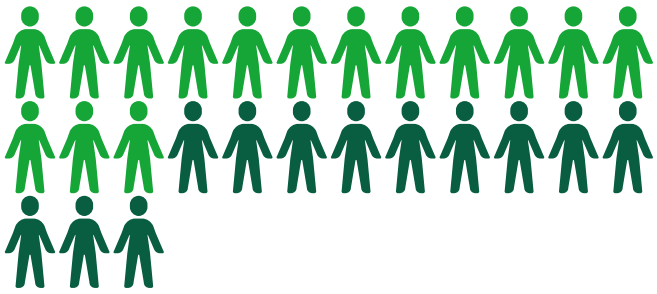


Total Community Room Rentals (Jul-Dec) = 53
Monthly Average = 9

Total Community Room Uses (Jul-Dec) = 117
Monthly Average = 30

Total Study Room Reservations (Jul-Dec) = 578
Monthly Average = 22

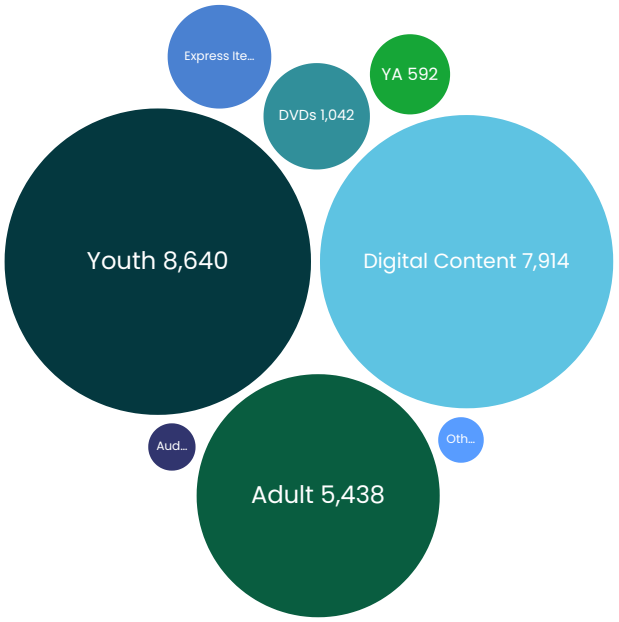
Program Participation



Total Program Participation (Jul-Dec) = 11,803
Monthly Average = 281

Reading Challenges and youth activities make up 53% of program participation

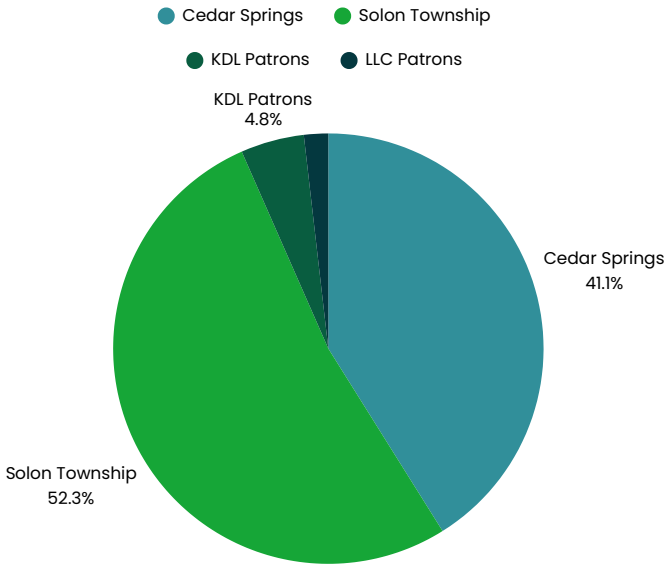
Number of Checkouts



Total Items Checked Out (Jul-Dec) = 25,012
Monthly Average = 521

Digital Content (eBooks, Audiobooks, and Magazines) make up 32% of total checkouts. Up 8% from FY 2024-25.

Patron Location



Total Number of Patrons as of December 2025 = 3,582

Summary: Sustainable Library Initiative (SLI)

Prepared by James Pugh, Director

No action required / Information only

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

Through the Michigan Library Association (MLA), the library's first year of SLI membership is provided at no cost, allowing staff to explore the program, access resources, and begin sustainability planning without any immediate financial impact. The annual membership cost after the first year is $50.

Benefits of the Sustainable Library Initiative
Participation in SLI provides:

- A structured framework to evaluate and improve sustainability across operations, facilities, programming, and governance
- Guidance to reduce long-term operating costs through efficient use of resources
- Support for socially sustainable practices such as accessibility, inclusion, staff well-being, and community resilience
- Alignment with nationally recognized best practices that strengthen accountability and transparency
- Access to a network of libraries engaged in continuous improvement and shared learning

Certification Program
In addition to membership, the library is interested in completing the SLI Certification Program, which formally recognizes a library's commitment to sustainability through documented actions and measurable progress.
Certification offers:

- A clear roadmap for implementing sustainable policies and practices
- Accountability and goal-setting that support long-range planning and responsible decision-making

- Recognition that can enhance public trust, partnerships, and future funding opportunities

The standard certification cost is $300; however, through MLA participation, the library is eligible for a reduced fee of $240. As of this time, only one other library is certified and we are one of 12 libraries registered with SLI in Michigan, making certification a relatively rare distinction statewide.

Participation in the Sustainable Library Initiative is a prudent step moving forward as it encourages proactive, long-term planning rather than reactive decision-making. Sustainability-focused practices help ensure the responsible use of public resources while maintaining high-quality library services.

SLI supports cost control over time, organizational resilience, and adaptability to changing community needs. As expectations for fiscal responsibility, transparency, and environmental and social awareness continue to grow, SLI provides a credible and measurable framework to meet those expectations. Early participation also positions the library as a leader among Michigan libraries as the initiative continues to expand.

Summary: Updates to Personnel Policies

Prepared by James Pugh, Director

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

1. Structural and Legal Modernization

- The handbook has been fully reorganized into a clearer, more standardized structure aligned with current HR best practices.
- Language has been updated to reflect current federal and Michigan employment law, reducing legal risk and ambiguity.
- The new handbook explicitly states that it supersedes all prior policies, eliminating conflicts between legacy documents.

2. Expanded Equal Employment, Harassment, and Retaliation Protections

- The Equal Employment Opportunity section is expanded to include sexual orientation, gender identity, pregnancy, genetic information, and veteran status, reflecting current legal standards.
- A detailed Anti-Harassment and Anti-Retaliation Policy has been added, including reporting procedures, investigation expectations, and protections against retaliation—significantly more robust than the 2019 version.
- A new Genetic Information Nondiscrimination Act (GINA) policy has been added.

3. Updated Leave and Time-Off Policies (These were addressed in March 2025 Board Meeting)

- The former system of separate vacation, sick, and personal days has been replaced with a consolidated Paid Time Off (PTO).

- PTO accrual, usage limits, carryover rules, and documentation requirements are clearly defined and aligned with the Michigan Earned Sick Time Act (ESTA).
- Jury duty is now unpaid but allows use of PTO, reflecting common public-sector practice.
- Leave policies are more clearly defined, including unpaid leaves of absence and eligibility thresholds.

4. New Work From Home / Hybrid Work Policy

- A formal Work From Home / Hybrid Work Policy has been added, which did not exist in the 2019 handbook.
- This policy establishes expectations, eligibility, and management discretion, providing clarity while maintaining operational flexibility.

5. Compensation and Payroll Clarifications

- Compensation policies now include references to cost-of-living adjustments (COLA), market comparisons, skill development, and budget considerations.
- Payroll procedures, time reporting, overtime authorization, and payroll error resolution are more clearly articulated.
- Break and lunch language has been clarified to ensure compliance with wage-and-hour requirements.

6. Expanded Health, Safety, and Conduct Policies

- New sections address fitness for duty, workplace violence, weapons, substance abuse, searches and inspections, and breastfeeding accommodations.
- Misconduct and disciplinary language has been expanded with clearer examples while preserving at-will employment.
- Policies better define expectations for professionalism, safety, and workplace behavior.

7. Communications and Technology Policies

- New and expanded policies address:
    - Official library communications
    - Information systems usage

    - Social media
    - Photography and solicitation
- These updates reflect modern technology use and public-facing expectations not addressed in the 2019 handbook.

8. Alignment with Professional Library Standards

- A new policy explicitly references adherence to the American Library Association Code of Ethics, reinforcing professional standards and public trust responsibilities.

Overall Impact

These updates do not represent a shift in governance or philosophy, but rather a necessary modernization of the Library's employment policies. The revised handbook:

- Improves legal compliance
- Increases clarity and consistency
- Reflects current workplace realities
- Reduces institutional risk
- Provides clearer guidance for staff and administration

No changes are proposed to the Library's at-will employment status or the Board's authority over personnel policy.

Recommended Action: Approve updated Employment Handbook

Draft Library Budget

For Fiscal Year 2026-2027

Introduction

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

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

Revenue Overview

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

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

DRAFT

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

DRAFT

Expenditure Overview

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

- **271-790-702.000 - Wages - Full-Time Employees:** Increase to $70,680.00 (Includes $6,000 annual stipend for healthcare and retirement benefits.)
- **271-790-704.000 - Wages - Part-Time Employees:** Increase to $161,100.00
- **271-790-705.000 - Cleaning Service (Supplies):** Increased to $2,200.00
- **271-790-708.000 - Unemployment Employee Benefit Expense:** Increased to $4,730.00 (To include new Unemployment Insurance costs due to Library obtaining own Tax EIN.)
- **271-790-709.000 - Social Security Expense:** Increase to $16,300.00 (To cover increase in employee wages.)
- **271-790-721.000 - Gas Utility Expense:** Increase to $2,820.00 (To cover estimated 3-8% increase of Natural Gas expenses for 2026-27.)
- **271-790-724.000 - Telephone:** Increase to $1,900.00.
- **271-790-724.100 - Internet:** Increase to $7,100.00 (To cover regular monthly internet costs as well as potential WiFi Hotspot data plans.)
- **271-790-726.000 - Office Supplies:** Increase to $4,200.00 (Based on final 2024-25 Activity).
- **271-790-734.000 - Overdrive Program Expense:** Increase to $3,300.00.
- **271-790-735.000 - AV Expense:** Increase to $2,200.00.
- **271-790-739.000 - Area Libraries Lost & Damaged Books:** Increase to $1,150.00.
- **271-790-790.000 – Programs:** Increase to $16,800.00.
- **271-790-792.000 – Books:** Increase to $35,500.00 (Based on preliminary Strategic Plan survey data.)
- **271-790-792.100 – Library of Things:** Maintained at $1,000.00.
- **271-790-792.200 – Digital Materials:** Increase to $12,430.00 (Based on cost of digital materials and increase in circulation statistics.)
- **271-790-801.000 - Professional Service Expense:** Increase to $20,000.00 (Costs for contracted professional services such as attorney fees, library auditors, accounts payable, etc.)

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

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- **271-790-999.100 - Appropriation to Fund Balance:** Increase to $14,950.00 (Funds appropriated to transfer to Fund Balance for future needs.)
- **Total Expenditures: $497,140.00**

Financial Outlook and Sustainability

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

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

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

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

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Conclusion

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

Next Steps

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

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Library

GL Number	Description	2024-25 Activity	01/31/2026 Amended Budget	YTD As Of 01/31/2026	2026-27 REQUESTED
Fund 271					
--- Estimated Revenue ---					
271-000-400.100	Appropriation from Fund Bal	0.00	38,100.00	0.00	0.00
271-000-400.110	Approp. from USF Funds	0.00	0.00	0.00	0.00
271-000-400.600	Approp. from Cleo Cowles	0.00	50.00	0.00	50.00
271-000-402.000	Tax Collections - Ad Valorem Roll	151,749.72	139,980.00	145,343.33	156,300.00
271-000-432.000	Tax Collections - DNR PLT	65.10	50.00	0.00	60.00
271-000-437.000	Tax Collections - IFT Roll	836.87	1,240.00	853.32	860.00
271-000-451.000	Library Rev-Penal Fines	15,962.21	14,420.00	0.00	15,000.00
271-000-452.000	Library Revenue-Solon Twnshp	181,894.00	224,050.00	0.00	280,070.00
271-000-453.000	USF FUNDS-ERATE	3,807.22	3,090.00	4,828.93	5,000.00
271-000-515.000	State Aid	10,663.28	5,390.00	5,569.08	10,900.00
271-000-528.000	OTHER FEDERAL GRANTS	0.00	0.00	0.00	0.00
271-000-539.000	GRANTS	0.00	0.00	0.00	0.00
271-000-569.000	STATE GRANTS - OTHER	0.00	0.00	944.31	0.00
271-000-625.000	BANK FEES -FINES & SERVICES	4,910.58	3,600.00	2,024.01	4,900.00
271-000-664.000	Interest Earned	9,240.19	2,500.00	1,687.84	9,200.00
271-000-664.200	Investment Income	0.00	100.00	0.00	100.00
271-000-667.000	Rental Income	6,860.00	6,180.00	4,284.80	6,800.00
271-000-674.000	Donations	1,036.86	1,000.00	2,125.08	1,000.00
271-000-674.200	Book Donations	840.00	500.00	617.00	500.00
271-000-674.400	Summer Reading Program Donations	2,948.18	3,000.00	0.00	3,000.00
271-000-674.700	Area Libraries Lost & Damaged Books	424.84	210.00	338.38	400.00
271-000-677.000	Miscellaneous	2,622.45	3,090.00	141.32	3,000.00
Total Estimated Revenue:		**393,861.50**	**446,550.00**	**168,757.40**	**497,140.00**
--- Appropriations ---					
271-790-702.000	WAGES - FULL TIME EMPLOYEES	63,721.19	67,320.00	32,057.76	70,680.00
271-790-704.000	WAGES - PART TIME EMPLOYEES	117,055.52	153,470.00	69,277.28	161,100.00
271-790-705.000	Cleaning Service	1,450.55	2,100.00	817.86	2,200.00
271-790-708.000	UNEMPLOYMENT EMPLY BENEFIT EXP	56.17	4,510.00	2,198.23	4,730.00
271-790-709.000	SOCIAL SECURITY EXPENSE	14,071.35	15,530.00	7,752.14	16,300.00
271-790-721.000	GAS UTILITY EXPENSE	2,610.55	2,100.00	592.84	2,820.00
271-790-724.000	TELEPHONE	1,450.80	1,700.00	815.50	1,900.00
271-790-724.100	INTERNET	1,664.72	2,000.00	1,125.69	7,100.00
271-790-726.000	OFFICE SUPPLIES	4,299.40	3,990.00	1,594.02	4,200.00
271-790-734.000	Overdrive Program Expense	0.00	3,150.00	1,825.02	3,300.00
271-790-735.000	AV Expense	1,751.08	2,100.00	471.25	2,200.00
271-790-736.000	Adult Book Expense	8,783.38	0.00	0.00	0.00
271-790-736.500	TEEN BOOKS	1,124.32	0.00	0.00	0.00
271-790-737.000	Childrens Book Expense	8,462.83	0.00	0.00	0.00
271-790-738.000	Books Purchased with Donations	446.13	0.00	0.00	0.00
271-790-738.100	1,000 BOOKS BEFORE KINDERGARDEN	512.48	0.00	0.00	0.00
271-790-739.000	Area Libraries Lost & Damaged Books	1,056.03	1,100.00	497.59	1,150.00
271-790-790.000	PROGRAMS	0.00	16,000.00	8,580.89	16,800.00
271-790-792.000	BOOKS	12.99	25,000.00	9,539.36	35,500.00
271-790-792.100	LIBRARY OF THINGS	0.00	1,000.00	0.00	1,000.00

Library

271-790-792.200	DIGITAL MATERIALS	0.00	3,000.00	1,362.28	12,430.00
271-790-801.000	Professional Service Expense	3,564.50	19,050.00	14,761.00	20,000.00
271-790-801.600	PROFESSIONAL SERVICE - LAWN/SNOW	5,024.00	6,300.00	2,760.00	6,610.00
271-790-806.000	Collection Services	108.35	0.00	0.00	0.00
271-790-808.000	Lakeland Support Services	19,711.85	26,250.00	13,215.39	27,560.00
271-790-813.000	Garbage Disposal Service	297.24	420.00	149.67	440.00
271-790-851.000	POSTAGE	399.15	530.00	88.01	560.00
271-790-861.000	TRANSPORTATION EXPENSE	233.06	2,000.00	444.13	2,100.00
271-790-880.800	SUMMER READING PROGRAM	5,213.84	0.00	0.00	0.00
271-790-895.000	SENIOR PROGRAMS	0.00	0.00	0.00	0.00
271-790-905.000	COMPUTER MAINTENANCE EXPENSE	8,591.92	7,900.00	4,854.97	8,500.00
271-790-906.000	SOFTWARE	0.00	6,800.00	3,050.00	7,140.00
271-790-915.000	MEMBERSHIP & DUES EXPENSE	671.73	800.00	486.00	890.00
271-790-917.000	Workmens Compensation Expense	263.39	700.00	687.00	730.00
271-790-918.000	WATER UTILITY EXPENSE	933.55	1,050.00	434.85	1,100.00
271-790-926.000	Electric Expense	7,651.50	6,300.00	4,275.19	9,860.00
271-790-930.000	Repair & Maintenance Serv Exp	4,694.77	16,300.00	1,025.21	17,100.00
271-790-930.300	Education/Training Expense	1,750.52	2,000.00	1,048.80	2,100.00
271-790-935.000	INSURANCE & BONDS EXPENSE	1,859.50	8,070.00	4,970.00	8,470.00
271-790-955.000	Bank Fees	1,993.08	2,310.00	1,624.18	2,420.00
271-790-956.000	Miscellaneous Expense	4,807.96	5,250.00	2,188.04	5,500.00
271-790-956.400	Special Programs Expense	5,600.58	0.00	0.00	0.00
271-790-968.000	Public Relations	2,066.66	2,100.00	1,662.67	2,200.00
271-790-970.000	Capital Expense	379.96	5,250.00	765.51	5,500.00
271-790-970.400	CAPITAL - TECHNOLOGY	16,800.00	22,910.00	20,163.87	10,000.00
271-790-999.100	APPROPRIATION TO FUND BALANCE	0.00	190.00	0.00	14,950.00
Total Appropriations:		**321,146.60**	**446,550.00**	**217,162.20**	**497,140.00**
Net of Revenues & Appropriation	**Net of Revenues & Appropriations Fund 271:**	**72,714.90**	**0.00**	**(48,404.80)**	**0.00**

Summary: Updates to Personnel Policies

Prepared by James Pugh, Director

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

1. Structural and Legal Modernization

- The handbook has been fully reorganized into a clearer, more standardized structure aligned with current HR best practices.
- Language has been updated to reflect current federal and Michigan employment law, reducing legal risk and ambiguity.
- The new handbook explicitly states that it supersedes all prior policies, eliminating conflicts between legacy documents.

2. Expanded Equal Employment, Harassment, and Retaliation Protections

- The Equal Employment Opportunity section is expanded to include sexual orientation, gender identity, pregnancy, genetic information, and veteran status, reflecting current legal standards.
- A detailed Anti-Harassment and Anti-Retaliation Policy has been added, including reporting procedures, investigation expectations, and protections against retaliation—significantly more robust than the 2019 version.
- A new Genetic Information Nondiscrimination Act (GINA) policy has been added.

3. Updated Leave and Time-Off Policies (These were addressed in March 2025 Board Meeting)

- The former system of separate vacation, sick, and personal days has been replaced with a consolidated Paid Time Off (PTO).

- PTO accrual, usage limits, carryover rules, and documentation requirements are clearly defined and aligned with the Michigan Earned Sick Time Act (ESTA).
- Jury duty is now unpaid but allows use of PTO, reflecting common public-sector practice.
- Leave policies are more clearly defined, including unpaid leaves of absence and eligibility thresholds.

4. New Work From Home / Hybrid Work Policy

- A formal Work From Home / Hybrid Work Policy has been added, which did not exist in the 2019 handbook.
- This policy establishes expectations, eligibility, and management discretion, providing clarity while maintaining operational flexibility.

5. Compensation and Payroll Clarifications

- Compensation policies now include references to cost-of-living adjustments (COLA), market comparisons, skill development, and budget considerations.
- Payroll procedures, time reporting, overtime authorization, and payroll error resolution are more clearly articulated.
- Break and lunch language has been clarified to ensure compliance with wage-and-hour requirements.

6. Expanded Health, Safety, and Conduct Policies

- New sections address fitness for duty, workplace violence, weapons, substance abuse, searches and inspections, and breastfeeding accommodations.
- Misconduct and disciplinary language has been expanded with clearer examples while preserving at-will employment.
- Policies better define expectations for professionalism, safety, and workplace behavior.

7. Communications and Technology Policies

- New and expanded policies address:
    - Official library communications
    - Information systems usage

    - Social media
    - Photography and solicitation
- These updates reflect modern technology use and public-facing expectations not addressed in the 2019 handbook.

8. Alignment with Professional Library Standards

- A new policy explicitly references adherence to the American Library Association Code of Ethics, reinforcing professional standards and public trust responsibilities.

Overall Impact

These updates do not represent a shift in governance or philosophy, but rather a necessary modernization of the Library's employment policies. The revised handbook:

- Improves legal compliance
- Increases clarity and consistency
- Reflects current workplace realities
- Reduces institutional risk
- Provides clearer guidance for staff and administration

No changes are proposed to the Library's at-will employment status or the Board's authority over personnel policy.

Recommended Action: Approve updated Employment Handbook and Personnel Policies.

Budget Amendment

January 26, 2026

Increase 271-000-400.100 (Appropriation from Fund Balance) by $2,060

- Due to the unexpected revenue 271-000-569.000 (STATE GRANTS – OTHER) at $940

Increase 271-790-926.000 (Electric Expense) by $3,000

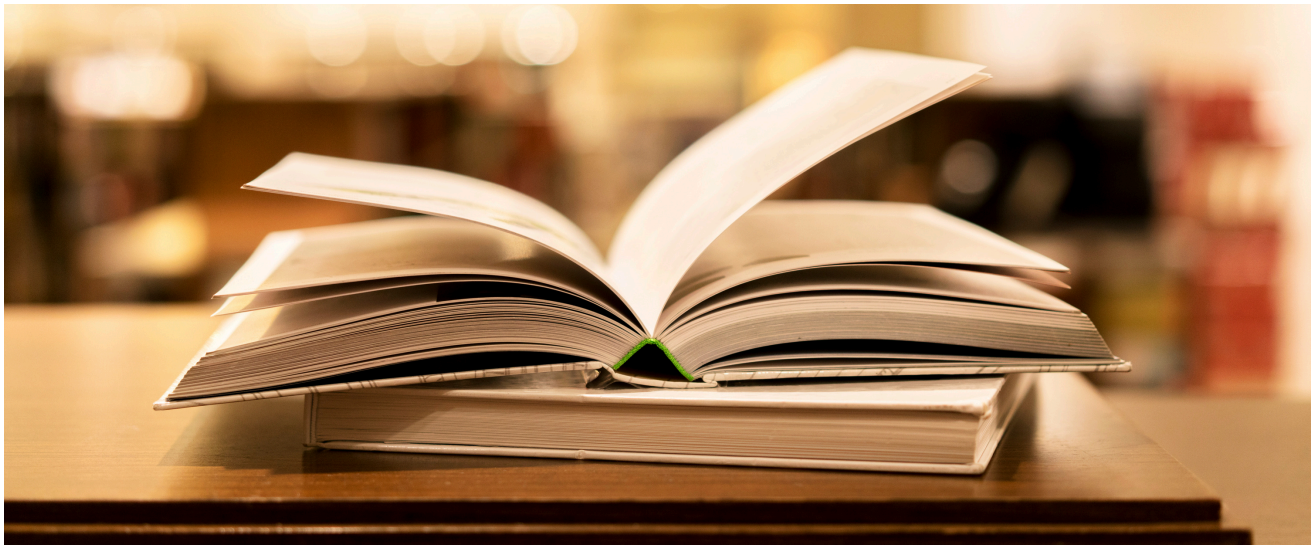
- Due to increase in energy costs.

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

2026 Library Board Meeting Schedule

- January 26
- March 2
- March 23
- April 27
- May 26
- June 22
- July 27
- August 24
- September 28
- October 26
- November 23
- December 14



All meetings are held in the Library's Community Room.
Meetings begin at **7:00pm**.

616-696-1910

info@cedarspringslibrary.org

107 N. Main Street
Cedar Springs, MI 49319

Cedar Springs Public Library

NOTICE OF RESCHEDULING REGULAR MEETING

The **February 23, 2026** Regular Meeting of the Cedar Springs Public Library Board will be **RESCHEDULED** to **Monday, March 2, 2026**.

The meeting will be held in the **Library** beginning at **7:00pm**.

616-696-1910

info@cedarspringslibrary.org

107 N. Main Street
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