



Salem-South Lyon District Library

9800 Pontiac Trail, South Lyon, MI 48178

SALEM-SOUTH LYON DISTRICT LIBRARY BOARD OF TRUSTEES

Educate. Enrich. Empower the Community. Imagine the Possibilities

AGENDA FOR LIBRARY BOARD MEETING MONDAY, OCTOBER 27, 2025, AT 7:00 PM OLSON MEETING ROOM

- A. Call meeting to order and verify quorum (25-245)
- B. Approval of agenda (25-246V)
- C. Introduction of guests (25-247)
- D. Presentation of the 2024-2025 Audit by Ian Rees from Gabridge and Company, PLC (25-248)
- E. Approval of past minutes of the Regular Board Meeting on September 29, 2025 (25-249V)
- F. Public Comment (25-250)
- G. Friends of the Library Report (25-251)
- H. Financial Report
 - 1. Acceptance of the September 2025 Financial Report (25-252V)
- I. Approval for Payroll Report September 2025 (25-253V)
- J. Approval for Board Review of Bills and credit card purchases for September 2025 (25-254V)
- K. Director/Leadership Team Report (25-255)
- L. Staff Reports (25-256)
- M. Committee Reports
 - 1. Advocacy Marketing (25-257)
 - 2. Facilities (25-258)
 - 3. Budget
 - a. Acceptance of the 2024 - 2025 Audit (25-259V)
 - 4. Policy Committee (25-260)

5. Professional Development

a. Potential work session dates: February 16, 2026 or March 2, 2026 (25-261)

6. Director Search Committee

a. Director Exit Interview (25-262)

b. Approve the Director Job Description (25-263V)

c. Tentative timeline for the Director search process (25-264)

N. Correspondence and communications

1. Letter from the Michigan Library Association (25-265)

O. Old Business

1. Generator Updates (25-266)

2. Review Invoice#1 (25-267V)

P. New Business (25-268)

Q. Board Comments (25-269)

R. Adjournment (25-270)

UPCOMING MEETINGS

BUDGET COMMITTEE: THURSDAY, NOVEMBER 20, 2025, AT 3:00 PM

BOARD MEETING: MONDAY, NOVEMBER 24, 2025, AT 7:00 PM

PRESIDENT: DENISE STACER (2028)

VICE-PRESIDENT: LINDA HAMILTON (2026)

SECRETARY: HATTIE MAGUIRE (2026)

TREASURER: DAN SIIVOLA (2028)

AT LARGE: RUSSELL SIMS (2026), ERIN PETRICCA (2026), PAT PERUSKI (2028)

LEADERSHIP TEAM: KEVIN CAMPBELL, KATHY HUTCHINSON, KATHY MERUCCI

ASSISTANT DIRECTOR: KATHY HUTCHINSON

COMMITTEES: THE PRESIDENT AND DIRECTOR SIT ON ALL COMMITTEES.

ADVOCACY MARKETING (AS NEEDED): STACER (CHAIR), PERUSKI, MROZ, ROBINSON, KING, PETRICCA, HUTCHINSON

ADVOCATE TO RAISE COMMUNITY AWARENESS OF THE LIBRARY.

BUDGET (MONTHLY): SIIVOLA (CHAIR), SIMS, STACER, HUTCHINSON,

REVIEWS FINANCIAL STATEMENTS ON A MONTHLY BASIS; PREPARES AND RECOMMENDS BALANCED BUDGET REQUESTS AND ADJUSTMENTS BASED ON PRESENT AND ANTICIPATED NEEDS IN RELATION TO THE LIBRARY'S STRATEGIC PLAN AND CURRENT ECONOMIC CONDITIONS.

FACILITIES (AS NEEDED): HAMILTON (CHAIR), STACER, CAMPBELL, MERUCCI, WEBER, PERUSKI, SIIVOLA, HUTCHINSON

TO PROVIDE RECOMMENDATIONS TO THE BOARD REGARDING CURRENT AND FUTURE SUCCESSFUL OPERATION OF THE LIBRARY WITHIN BUDGETARY LIMITS.

LONG-RANGE PLANNING (QUARTERLY): STACER (CHAIR), HAMILTON, CAMPBELL, WEBER, HUTCHINSON

DEVELOP AND SUSTAIN PLANS TO PROVIDE CUTTING-EDGE SERVICES, MATERIALS, TECHNOLOGY, AND A STATE OF ART FACILITY IN CONJUNCTION WITH IDENTIFICATION OF REVENUE SOURCES FOR LONGEVITY

POLICY (QUARTERLY): MAGUIRE (CHAIR), STACER, SIMS, PETRICCA, HUTCHINSON, BOSSARD, MERUCCI

RECOMMENDS TO THE BOARD, WITH INPUT FROM THE STAFF, ADDITION, REMOVAL, OR AMENDMENT OF POLICIES NEEDED TO CARRY FORWARD THE LIBRARY'S PLAN.

PROFESSIONAL DEVELOPMENT (QUARTERLY): HAMILTON (CHAIR), STACER, HUTCHINSON

ENCOURAGES THE BOARD TO STUDY LIBRARY-RELATED TOPICS BY SUPPLYING INFORMATION, MATERIALS, AND TRAINING OPPORTUNITIES.

DIRECTOR SEARCH COMMITTEE (AS NEEDED): STACER (CHAIR), CAMPBELL, HAMILTON, HUTCHINSON, MAGUIRE

RECONSIDERATION (AS NEEDED): MAGUIRE (CHAIR), STACER, MERUCCI, TBD LIBRARIAN, VARYING BOARD MEMBER, TBD COMMUNITY MEMBERS (2)

RISK MANAGEMENT (AS NEEDED): HAMILTON (CHAIR), MAGUIRE, STACER, HUTCHINSON

SALEM-SOUTH LYON DISTRICT LIBRARY BOARD OF TRUSTEES
Draft Minutes of Regular Board Meeting
Monday, September 29, 2025

President: Denise Stacer	Vice President: Linda Hamilton
Treasurer: Daniel Siivola	Secretary: Hattie Maguire
At Large: Pat Peruski; Russell Sims; Erin Petricca	
Director: Paulina Poplawska	Assistant Director: Kathleen Hutchinson
Head of Information Services: Kathy Merucci	
Head of IT: Kevin Campbell	Recording Secretary: Kevin Campbell

A. Call meeting to order and verify quorum (25-217)

President Stacer called the meeting to order in the Meeting Room 1 at the Salem-South Lyon District Library at 7:00 p.m.

Present: D. Stacer, L. Hamilton, P. Peruski, E. Petricca, D. Siivola, H. Maguire, R. Sims, K. Hutchinson, P. Poplawska, K. Merucci, K. Campbell, N. Pratt

A. King – Friends Representative

K. Campbell - Recording Secretary

B. Approval of agenda (25-218V)

Motion to accept the agenda was made by L. Hamilton; seconded by H. Maguire.

Yes: 7;

No: 0.

Motion Carried.

C. Introduction of guests (25-219)

Guests were introduced by P. Poplawska.

D. Approval of past minutes of the Regular Board Meeting on August 25, 2025 (25-220V)

Motion to approve the past minutes from August 25, 2025, was made by L. Hamilton; seconded by D. Siivola.

Yes: 7;

No: 0.

Motion Carried.

E. Public Comment (25-221)

There was no public comment.

F. Friends of the Library Report (25-222)

Submitted and filed by Friends.

G. Financial Report

a. Acceptance of the August 2025 Financial Report (25-223V)

Motion to accept the August 2025 financial report was made by L. Hamilton; seconded by R. Sims.

Yes: 7;

No: 0.

Motion Carried.

H. Approval for Payroll Report August 2025 (25-224V)

Motion to approve the August 2025 payroll report was made by L. Hamilton; seconded by E. Petricca.

Yes: 7;

No: 0.

Motion Carried.

I. Approval for Board Review of Bills and credit card purchases for August 2025 (25-225V)

Motion to approve the August 2025 bills and credit card purchases was made by L. Hamilton; seconded by P. Peruski.

Yes: 7;

No: 0.

Motion Carried.

J. Director Report (25-226)

Submitted by P. Poplawska for board review and filed.

K. Staff Reports (25-227)

Submitted for board review and filed.

L. Committee Reports

1. Advocacy Marketing (25-228)

L. Hamilton commended the postcard campaign initiated by the Head of Marketing, noting that it was a well-executed effort to encourage library card sign-ups among community households in Salem Township.

2. Facilities (25-229)

3. Budget (25-230)

4. Policy Committee (25-231)

5. Professional Development (25-232)

M. Correspondence and communications (25-233)

N. Old Business

1. Strategic Planning – February (25-234)

The meeting will occur in February.

2. Generator Install – Gas Line Addition (25-235V)

Motion to approve the expenditure from consumers electric for up to \$15,100 for the installation of the new gas line was moved by L.Hamilton; seconded by H. Maguire

Yes: 7;

No: 0.

Motion Carried.

Motion to approve D. Siivola and N. Pratt have a budget for the generator project not to exceed \$190,000 was made by L. Hamilton; seconded by E. Petricca

Yes: 7;

No: 0.

Motion Carried.

Motion to put the old generator up for bid on a date determined by D. Siivola and N. Pratt was made by L. Hamilton; seconded by E. Petricca

Yes: 7;

No: 0.

Motion Carried.

O. New Business

1. Director Resignation (236V)

Motion to accept the Library Director's letter of resignation was made by D. Stacer; seconded by L. Hamilton.

Yes: 7;
No: 0.
Motion Carried.

2. Leadership of Library from Resignation to New Director (237V)
 - a. Budget Implications (238V)

Motion to reinstate the Leadership Team including Assistant Director, Head of Information Services, and the Head of IT was made by D. Stacer; seconded by L. Hamilton.

Yes: 7;
No: 0.
Motion Carried.

Motion to approve up to \$25,000 to cover responsibilities (staffing) to allow the Leadership Team to run the library was made by D. Stacer; seconded by R. Sims.

Yes: 7;
No: 0.
Motion Carried.

Motion to increase leadership team compensation \$2.50 per hour for each member of the leadership team to start October 20, 2025 for the duration of the existence of the leadership team was made by D. Stacer; seconded by L. Hamilton.

Yes: 7;
No: 0;
Motion Carried.

3. Director Search Committee (239V)

President Stacer created a committee to conduct the director search and appointed D. Stacer, L. Hamilton, and H. Maguire.

Motion to post the position for director externally was made by R. Sims; seconded by H. Maguire.

Yes: 6;
No: 1. (D. Stacer)
Motion Carried.

4. Move January 26, 2026, Board Meeting to February 2, 2026 (240V)

Motion to move the January 26, 2026 Board Meeting, to February 2, 2026, was made by L. Hamilton; seconded by P. Peruski.

Yes: 7;
No: 0.

Motion Carried.

5. Annual Appeal Letter (25-241V)

Motion that the advocacy letter be edited per board discussion and the letter be sent to D. Stacer, P. Peruski, H. Maguire, E. Petricca and A. King for review was made by D. Stacer; seconded by D. Siivola.

Yes: 7:

No: 0:

Motion Carried.

6. Trane Preventative Maintenance (25-242)

Informational. This is Year 2 of the preventative maintenance contract billing that was approved last year.

P. Board Comments (25-243)

There were board comments.

R. Adjournment (25-244)

Meeting adjourned at 8:28 p.m.

I hereby certify that the foregoing is a true and complete copy of the minutes of a special budget and regular meeting of the Salem-South Lyon District Library, Counties of Oakland and Washtenaw, State of Michigan, held on September 29, 2025, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meeting Act, being Act 267, Public Acts of Michigan, 1976, as amended, and Executive Order 2020-75 and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

Respectfully submitted, Kevin Campbell, Recording Secretary

September 2025 Budget Highlights – Financial Report

Income:

Account 400 Property Taxes Operating: \$246,659.78

South Lyon 1995 Operating of \$112,799.66, South Lyon 2014 Operating of \$50,041.25

Salem Township 1995 Operating of \$58,061.09, Salem Township 2014 Operating of \$25,757.78

Account 400.3 Service Contract: \$0.0

Account 400.4 PPT: \$1,322.31

Account 409 Fines & Fees \$235.00

- Penal Fines: \$0.0
- Fines \$235.00
- Non-resident fee: \$0.00

Account 415 State Aid: \$(3,589.11) Refund to Brighton/Green Oak

Acct. 440 Gifts & Grants \$1,534.17

- True Gift: \$60.76
- Friends Gift Income: \$00.0
- Friends Books Donation Income: \$834.21
- Library Collection Gifts: \$104.00
- Annual Appeal: \$31.20
- Gifts (In Memoriam): \$504.00

Account 440.3 Miscellaneous Income: \$1,445.66

(Of note: Lost Materials: \$126.43, Computer Prints: \$1,165.15, Faxes: \$121.00, Rebates: \$16.20, T-shirt/games sales: \$15.96)

Account 450 Interest: \$5,391.26

- Michigan Class \$2,016.78
- Comerica: \$43.97
- Huntington: \$3,330.51

Total Income: \$252,999.07

Account 500 - Personnel Total: \$78,700.93 (Two pays)

- \$ 67,194.95 Acct. 500.2 Salaries
- \$ 3,302.52 Acct. 505.2 Deferred Compensation Plan
- \$ 3,155.74 Acct. 502.3 Group Health Plan
- \$ 5,007.73 Acct. 545 FICA
- \$ 39.99 Acct.570 Dues & workshops

Account 505 - Library Materials & Supplies: \$24,625.80

\$ 19,404.43 Acct. 505.12 Library materials (Teen & Youth: \$6,272.24, Adult: \$5,478.48, Processing: \$406.44, Electronic: \$5,756.12 includes OverDrive,Hoopla,Kanopy,Cloud), Downloadable: \$1,491.15 (ProQuest/Historical Newspapers);
Acct. 508 Computer supplies & maintenance; \$1,207.28
Acct. 527 Cooperative Fee \$2,387.06 - Telecommunications
\$ 1,627.03 for Acct. 531 Programming (Adult \$558.73/Youth \$1,068.30)

Account 536 & 600 Total - Facilities & Equipment: \$84,897.22

Account 536 Facilities:

- \$ 3,857.64 Acct. 515 Utilities (DTE \$3,513.33 and Consumers \$344.31)
- \$ 36,349.51 Acct. 536.12 Maintenance & Repairs of note: custodial: \$850.23, routine repairs of \$1917.10 (which includes: window cleaning \$1175.00, Paint/caulk \$242.00, misc. repairs & maintenance material of \$500.10), water softeners, septic, sprinklers : \$174.50, HVAC Service Annual \$33,407.68
- \$27,997.00 Public Entity Insurance

➤ **Account 600 Capital Expenditures and Equipment:**

- 600.1 Computer \$0.0
- 600.3 Other Technology \$0.0
- 600.4 Other Tech Equipment: \$817.82
- 600.5 Licensing & Support: \$826.67
- 605.31 Capital Equipment: \$15,048.58 (Consumers Energy, Boley Construction for generator)
- 605.3 Capital Expenditure: \$0.0
- 605.95 Bond Interest: \$0.0
- 605.96 Bond Principal : \$0.0

Account 585 – Administrative Expenses \$9,414.17 of note:

- \$ 205.32 Acct. 510.3 Office Supplies
- \$ 0.0 Acct. 511 Postage
- \$ 00.0 Acct. 512 Printing
- \$ 7,741. 23 Acct. 514 Advertising (mailer, postcards, Pumpkinfest activities)
- \$ 319.00 Acct.516.1 Telephone
- \$ 1,148.62 Acct 520 Contractual Services (lawn maintenance, lease copy machine, cc fees)
- \$ 0.00 Acct.525 Legal & Professional

Account 586 - Gifts & Grants Purchases \$4,290.92 of note:

- \$ 2,082.29 Acct. 523.2 Gifts & Grants
- \$ 157.45 Acct. 586.27 Friends Gift Purchases
- \$ 834.21 Acct.586.39 Book Sale Monies
- \$ 86.40 Acct.586.31 Gift Purchases
- \$ 1,130.57 Acct.586.36 Donor Event

➤ \$ 0.00 Acct. 586.9 Gift Purchases for collection

Revenue exceeded Expenditures by \$51,070.03 Total YTD: 20,353.06

Salem-South Lyon District Library Profit & Loss Budget Performance September 2025

	Sep 25	Jul - Sep 25	\$ Over Budget	% of Budget Target: 25%	Annual Budget
Ordinary Income/Expense					
Income					
400 · Property Taxes	246,659.78	448,368.07	-1,144,406.93	28.15%	1,592,775.00
400.3 · Service Contract	0.00	0.00	-394,000.00	0.0%	394,000.00
400.4 · Personal Property Taxes	1,322.31	1,322.31	-7,477.69	15.03%	8,800.00
409 · Fines & Fees	235.00	37,852.58	-4,147.42	90.13%	42,000.00
415 · State Aid	-3,589.11	13,767.83	767.83	105.91%	13,000.00
440 · Gifts & Grants	1,534.17	8,366.21	-52,533.79	13.74%	60,900.00
440.3 · Miscellaneous Income	1,445.66	6,333.01	-732,166.99	0.86%	738,500.00
447 · Sale of equipment	0.00	0.00	-1,000.00	0.0%	1,000.00
450 · Portfolio Income	5,391.26	16,932.25	-38,067.75	30.79%	55,000.00
Total Income	252,999.07	532,942.26	-2,373,032.74	18.34%	2,905,975.00
Gross Profit	252,999.07	532,942.26	-2,373,032.74	18.34%	2,905,975.00
Expense					
500 · Personnel	78,700.93	275,332.06	-882,667.94	23.78%	1,158,000.00
505 · Library materials & supplies	24,625.80	91,036.68	-323,904.32	21.94%	414,941.00
536 · Facilities & Equipment	84,897.22	120,959.32	-1,059,424.68	10.25%	1,180,384.00
585 · Admin. Expenses	9,414.17	18,787.33	-72,212.67	20.65%	91,000.00
586 · Gifts & Grants Purchases	4,290.92	7,723.81	-53,926.19	12.53%	61,650.00
Total Expense	201,929.04	513,839.20	-2,392,135.80	17.68%	2,905,975.00
Net Ordinary Income	51,070.03	19,103.06	19,103.06	100.0%	0.00
Net Income	51,070.03	19,103.06	19,103.06	100.0%	0.00

Salem-South Lyon District Library Profit & Loss Budget Performance September 2025

	Sep 25	Jul - Sep 25	\$ Over Budget	% of Budget Target: 25%	Annual Budget
Ordinary Income/Expense					
Income					
400 · Property Taxes	246,659.78	448,368.07	-1,144,406.93	28.15%	1,592,775.00
400.3 · Service Contract	0.00	0.00	-394,000.00	0.0%	394,000.00
400.4 · Personal Property Taxes	1,322.31	1,322.31	-7,477.69	15.03%	8,800.00
409 · Fines & Fees	235.00	37,852.58	-4,147.42	90.13%	42,000.00
415 · State Aid	-3,589.11	13,767.83	767.83	105.91%	13,000.00
440 · Gifts & Grants	1,534.17	8,366.21	-52,533.79	13.74%	60,900.00
440.3 · Miscellaneous Income	1,445.66	6,333.01	-732,166.99	0.86%	738,500.00
447 · Sale of equipment	0.00	0.00	-1,000.00	0.0%	1,000.00
450 · Portfolio Income	5,391.26	16,932.25	-38,067.75	30.79%	55,000.00
Total Income	252,999.07	532,942.26	-2,373,032.74	18.34%	2,905,975.00
Gross Profit	252,999.07	532,942.26	-2,373,032.74	18.34%	2,905,975.00
Expense					
500 · Personnel					
500.2 · Salaries	67,194.95	237,222.72	-737,777.28	24.33%	975,000.00
502 · Empl benefits	11,465.99	38,049.35	-131,950.65	22.38%	170,000.00
570 · Dues & workshops/travel	39.99	59.99	-12,940.01	0.46%	13,000.00
Total 500 · Personnel	78,700.93	275,332.06	-882,667.94	23.78%	1,158,000.00
505 · Library materials & supplies					
505.12 · Library Materials	19,404.43	68,156.85	-246,099.15	21.69%	314,256.00
508 · Computer supplies/maint.	1,207.28	4,156.34	-10,343.66	28.66%	14,500.00
527 · Cooperative fee	2,387.06	13,128.10	-53,056.90	19.84%	66,185.00
531 · Programming	1,627.03	5,595.39	-14,404.61	27.98%	20,000.00
Total 505 · Library materials	24,625.80	91,036.68	-323,904.32	21.94%	414,941.00
536 · Facilities & Equipment					
515 · Utilities	3,857.64	12,151.06	-44,848.94	21.32%	57,000.00
536.12 · Maintenance & Repairs	36,349.51	44,012.52	-73,487.48	37.46%	117,500.00
560 · Insurance	27,997.00	27,997.00	-3.00	99.99%	28,000.00
600 · Equipment	1,644.49	13,000.16	-60,999.84	17.57%	74,000.00
605 · Capital Expenditure	15,048.58	22,548.58	-73,051.42	23.59%	95,600.00
605.8 · Cap. Expend. (Future)	0.00	0.00	-17,727.00	0.0%	17,727.00
605.9 · Cap.Project Exp.(PY)	0.00	0.00	-711,000.00	0.0%	711,000.00
605.95 · Interest Exp. (Bond)	0.00	0.00	-19,557.00	0.0%	19,557.00
605.96 · Debt Repayment	0.00	0.00	-60,000.00	0.0%	60,000.00
Total 536 · Facilities & Equipment	84,897.22	119,709.32	-1,060,674.68	10.14%	1,180,384.00
585 · Admin. Expenses					
510 · Office supplies	205.32	515.61	-1,284.39	28.65%	1,800.00
511 · Postage	0.00	82.47	-667.53	11.0%	750.00
512 · Printing	0.00	0.00	-750.00	0.0%	750.00
514 · Advertising	7,741.23	10,341.58	-25,358.42	28.97%	35,700.00
516 · Telephone	319.00	957.00	-2,843.00	25.18%	3,800.00
520 · Contractual services	1,148.62	5,845.56	-28,154.44	17.19%	34,000.00
525 · Legal & Professional	0.00	1,003.13	-2,496.87	28.66%	3,500.00
540 · Auditor	0.00	0.00	-7,400.00	0.0%	7,400.00
585.3 · Misc. Expense	0.00	41.98	-3,258.02	1.27%	3,300.00
Total 585 · Admin. Expenses	9,414.17	18,787.33	-72,212.67	20.65%	91,000.00
586 · Gifts & Grants Purchases	4,290.92	7,723.81	-53,926.19	12.53%	61,650.00
Total Expense	201,929.04	512,589.20	-2,393,385.80	17.64%	2,905,975.00
Net Ordinary Income	51,070.03	20,353.06	20,353.06	100.0%	0.00
Net Income	51,070.03	20,353.06	20,353.06	100.0%	0.00

Salem-South Lyon District Library
Balance Sheet
 As of September 30, 2025

	Sep 30, 25	Sep 30, 24
ASSETS		
Current Assets		
Checking/Savings		
102 · Checking-Huntington Bank	184,609.74	347,053.38
106 · MI Class	573,670.72	348,847.45
113 · Comerica	13,342.28	12,792.79
116 · Huntington Securities	1,320,160.66	1,307,532.90
117 · Huntington Brokerage	138,797.49	0.00
Total Checking/Savings	2,230,580.89	2,016,226.52
Other Current Assets		
103 · Petty Cash	225.00	225.00
115 · State Aid Receivable	10,178.72	9,567.12
Total Other Current Assets	10,403.72	9,792.12
Total Current Assets	2,240,984.61	2,026,018.64
Other Assets		
125 · Accts.Rec.-Other/Employee	343.73	0.00
144 · Beneficial Interest/Comm. Found	29,305.87	27,045.54
Total Other Assets	29,649.60	27,045.54
TOTAL ASSETS	2,270,634.21	2,053,064.18
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable	75,214.19	98,810.54
Total Accounts Payable	75,214.19	98,810.54
Other Current Liabilities		
2100 · Payroll Liabilities	49,868.98	37,972.19
Total Other Current Liabilities	49,868.98	37,972.19
Total Current Liabilities	125,083.17	136,782.73
Total Liabilities	125,083.17	136,782.73
Equity		
2200 · Library Fund Balance	430,699.00	439,067.00
300 · Unassigned Fund Balance	1,307,213.43	970,670.32
3000 · Undesignated Fund Balance	388,535.55	388,535.55
Net Income	19,103.06	118,008.58
Total Equity	2,145,551.04	1,916,281.45
TOTAL LIABILITIES & EQUITY	2,270,634.21	2,053,064.18

Salem-South Lyon District Library
Monthly Payroll Summary
September 2025

	TOTAL		
	Paydate: 9.12.25	Paydate: 9.26.25	Sep 25
Employee Wages, Taxes and Adjustments			
Gross Pay			
PTO	1,718.55	285.00	2,003.55
Salary	19,612.45	21,046.00	40,658.45
Hourly Wage	11,743.17	12,789.78	24,532.95
Total Gross Pay	33,074.17	34,120.78	67,194.95
Deductions from Gross Pay			
Deferred Comp MERS	-1,492.61	-1,510.74	-3,003.35
Health Insurance (pre-tax)	-602.25	-840.82	-1,443.07
Pre-tax HSA Emp.	-145.50	-145.50	-291.00
Voluntary Ded/ROTH	-377.86	-377.86	-755.72
Total Deductions from Gross Pay	-2,618.22	-2,874.92	-5,493.14
Adjusted Gross Pay	30,455.95	31,245.86	61,701.81
Taxes Withheld			
Federal Withholding	-2,751.00	-2,561.00	-5,312.00
Medicare Employee	-468.74	-480.42	-949.16
Social Security Employee	-2,004.21	-2,054.36	-4,058.57
MI - Withholding	-1,172.82	-1,180.37	-2,353.19
Medicare Employee Addl Tax	0.00	0.00	0.00
Total Taxes Withheld	-6,396.77	-6,276.15	-12,672.92
Net Pay	24,059.18	24,969.71	49,028.89

Transactions Sept.2025

Type	Date	Num	Name	Memo	Cost Control Center	Amount
Liability Check	09/02/2025	AutoDeduct	PRIORITY HEALTH	Group Health	500 Personnel	-4,362.70
Liability Check	09/03/2025	AutoDeduct	TASC	Employee contribution	500 Personnel	-145.50
Bill Pmt -Check	09/08/2025	17546	Kanopy LLC	Invoice #465768 Kanopy for A	505 Library Materials	-272.00
Bill Pmt -Check	09/08/2025	17547	LIBRARY DESIGN	3-rolling book bins	600 Equipment/Furn	-7,500.00
Bill Pmt -Check	09/08/2025	17548	Torch Window Cleaning	Window cleaning	536 Facilities	-1,175.00
Check	09/12/2025	17549	M. Ziegler	pyrl	500 Personnel	-228.89
Check	09/08/2025	AutoDeduct	Delta Dental	Group Health	500 Personnel	-387.82
Bill Pmt -Check	09/11/2025	17550	BRODART CO	Processing Materials	505 Library Materials	-406.44
Bill Pmt -Check	09/11/2025	17551	First Impression Print	Fall Mailer	585 Admin Expenses	-5,676.35
Bill Pmt -Check	09/11/2025	17552	Hoopla	Invoice 507536371	505 Library Materials	-1,944.42
Bill Pmt -Check	09/11/2025	17553	OVERDRIVE, INC.	E books	505 Library Materials	-219.97
Bill Pmt -Check	09/11/2025	17554	OVERDRIVE, INC.	E books	506 Library Materials	-102.49
Bill Pmt -Check	09/11/2025	17555	T-Mobile	Hot Spots	507 Library Materials	-871.11
Bill Pmt -Check	09/11/2025	17556	Mutual of Omaha	Group Health	500 Personnel	-86.86
Bill Pmt -Check	09/11/2025	17557	OVERDRIVE, INC.	E books	505 Library Materials	-804.18
Bill Pmt -Check	09/11/2025	17558	MARTIN HARDWARE	yard waste bags, wasp & hornet spray, duct tape	536 Facilities	-37.54
Bill Pmt -Check	09/11/2025	17559	OVERDRIVE, INC.	E books	505 Library Materials	-2,754.85
Bill Pmt -Check	09/11/2025	17560	OVERDRIVE, INC.	E Books	505 Library Materials	-403.13
Liability Check	09/12/2025	EFTPS	HUNTINGTON BANK	Employee withholding	500 Personnel	-7,696.90
Liability Check	09/12/2025	AutoDeduct	MERS	Deferred Comp	500 Personnel	-3,523.29
Bill Pmt -Check	09/16/2025	17561	Boley Construction	Pad for generator	600 Capital Projects	-1,200.00
Bill Pmt -Check	09/18/2025	17562	ACR Music	Donor Event	586 Gifts	-350.00
Bill Pmt -Check	09/18/2025	17563	BRIGHTON DIST. LIB.	Green Oak Overpymt	415 State Aid	-3,589.11
Bill Pmt -Check	09/18/2025	17564	OVERDRIVE, INC.	E books	505 Library Materials	-117.38
Liability Check	09/19/2025	EFTPS	Michigan	state withholding	500 Personnel	-3,679.08
Bill Pmt -Check	09/19/2025	AutoDeduct	DTE ENERGY	electric	536 Facilities	-3,741.09
Bill Pmt -Check	09/21/2025	Online Pymt	Millennium Business	copier leases, toner	585 Admin Expenses \$507.13/505 Library Materials \$1816.74	-2,323.87
Bill Pmt -Check	09/22/2025	17565	Got Ink? Screen Printing	printing	585 Admin Expenses	-565.00
Bill Pmt -Check	09/22/2025	17566	OCLC Inc.	E books/Inv. 1000462344	505 Library Materials	-287.31
Bill Pmt -Check	09/23/2025	17567	BAKER & TAYLOR	Adult non-fic	505 Library Materials	-618.70
Bill Pmt -Check	09/23/2025	17568	OVERDRIVE, INC.	Ebooks/Inv.01576CO2528512	505 Library Materials	-1,248.43
Bill Pmt -Check	09/23/2025	17569	VALERI LAWN AND SN	final lawn	536 Facilities	-600.00
Bill Pmt -Check	09/23/2025	17570	OCLC Inc.	E books/Inv.1000462551	505 Library Materials	-1,015.32
Check	09/24/2025	AutoDeduct	CONSUMERS ENERGY	gas	536 Facilities	-344.31
Bill Pmt -Check	09/24/2025	17571	FRIENDS OF THE SALE	Friends Book Sales	586 Gifts	-986.00
Check	09/26/2025	17572	Pyrl	Pyrl	500 Personnel	-197.91
Bill Pmt -Check	09/25/2025	17573	US POSTAL SERVICE	Postage for Postcard	585 Admin Expenses	-425.00
Liability Check	09/26/2025	EFTPS	HUNTINGTON BANK	Employee withholding	500 Personnel	-7,630.56
Liability Check	09/26/2025	AutoDeduct	MERS	Deferred Comp	500 Personnel	-3,538.30
Bill Pmt -Check	09/26/2025	17574	KATHLEEN HUTCHINS	Reimb. Sam'sClub/candy, snacks for Event	505 Library materials	-432.74
Bill Pmt -Check	09/26/2025	17575	NOVI PUBLIC LIBRARY	NLA Community Reads	505 Library Materials	-800.00
Bill Pmt -Check	09/29/2025	17576	DECKER AGENCY, LLC	Public Entity Ins	536 Facilities	-27,997.00
Bill Pmt -Check	09/29/2025	17577	OVERDRIVE, INC.	Ebooks/Inv.01576CO2529077	505 Library Materials	-145.25
Check	09/30/2025			Service Charge	585 Admin Expenses	-1.53

Salem-South Lyon District Library Vendor QuickReport

Type	Date	Num	Memo	September 2025	Split	Amt
Bill	09/10/2025	TM	\$932.27 Cengage for Grant for Teen LP/\$97.83 Amazon for T Fiction/\$184.31 for Amazon for Y kits		586 Gifts \$932.27/505 Library Materials \$282.14	1,214.41
Bill	09/10/2025	MM	\$8.99 amazon for staple removers		585 Admin Expenses	8.99
Bill	09/10/2025	AC	\$187.05 Aubree for NFL Mock draft program/Amazon \$39.90 for dvds		505 Library Materials	226.95
Bill	09/10/2025	SS	Association for Rural libraries membership		586 Gifts & Grants	425.00
Bill	09/10/2025	KC	Amazon \$40.17 for batteries,3d filament/Intelligink \$503.04 for phone system		600.4 \$40.17/585 Admin Exp\$319.00/505 Library Materials \$184.04	543.21
Bill	09/10/2025	NP	HD/weather stripping, wood caulk		536 Facilities	42.70
Bill	09/10/2025	CB	Amazon\$67.46 for crafts: gloves, respirator, Thrift books \$181.40 for Adult Fic/\$101.30 to Amazon for Community Reads Book		505 Library Materials \$248.86/586 Gifts Friends \$101.30	350.16
Bill	09/10/2025	KH	Consumers Energy for generator		605 Capital Projects	1,579.00
Bill	09/23/2025	KM	Amazon \$33.18 for J Fic/J Vox replacement/\$37.98 Amazon for Pumpkinfest stamps, activities for table/\$53.99 to Josten for ad in Yearbook/\$39.99 for Coomon Sense Plus/advisory for entertainment/\$1491.15 ProQuest for Historical Newspapers 1831-1999/\$14.99 Amazon for bracelets Pumpkinfest		505 Library Materials \$1616.30/500 Personnel \$39.99/585 Admin Expenses \$14.99	1,671.28
Bill	09/30/2025	Kase	Supply Den for TP, hand wash soap, liners		536 Facilities	831.52
Bill	09/30/2025	KH	Advanced Water \$174.50 salt/Quill \$443.21 for paper, paper products, TP, batteries/\$120.58 Willow for mums for event/\$44.00 Kroger for volunteer beverages		536 Facilities \$193.21/505 Library Materials \$264.14/585 Admin Expenses \$160.36/586 Gifts & Grants \$164.58	782.29
Bill	09/30/2025	CB	amazon \$875.13 for kits, Spice Club, Adult Fiction and J non-fiction		505 Library Materials	875.13
Bill	09/30/2025	NP	HD Quickcrete \$25.95/mistaken charge\$343.73.		536 Facilites \$25.95/Accts Rec \$43.73	369.68
Bill	09/30/2025	KC	Adobe \$826.67/Alohi Fax \$17.99/Amazon \$455.00 for DJ Mic 3 & Gimbal stabilizer/\$322.65 Prusa materials		600.5 Licensing \$826.67/505 Library Materials \$17.99/600.4 Other Equipment \$777.65	1,622.31
Bill	09/30/2025	SS	Hotel conference \$535.46/OTC \$81.19 for stickers, bags, plastic rings		586 Gifts & Grants \$535.46/505 Library Materials \$81.19	616.65
Bill	09/30/2025	KM	Consumers Gas for Additional Costs for Gas Service Connection Fee for Generator \$12,269.58/Amazon \$18.99 for Halloween bracelets		605 Capital Projects \$12269.58/505 Library Materials \$18.89	12,288.47
Bill	09/30/2025	TM	Amazon \$1433.73 for Realia, board books, tote bags, heat transfer for 1000 books, medium size plastic totes/\$51.97 Cengage for LP Teen for Grant		505 Library Materials \$1009.59/536 Facilities \$424.14/586 Gifts & Grants \$51.97	1,485.70
Bill	09/30/2025	AC	\$582.03 to International Code Council(code books)/\$44.90 Amazon for dvds		505 Library Materials	626.93
Bill	09/30/2025	MM	Amazon/utility knives\$50.01, ink refill \$8.99		536 Facilities \$50.01/585 Admin Expenses \$8.99	59.00
Bill	09/30/2025	TR	Dollar Tree \$71.25 for Halloween Event Supplies		505 Library Materials \$33.99/586 Friends Gift \$37.26	71.25
Bill	09/30/2025	PP	Amazon \$26.98 for stamp/Target,Walgreen, Tim Horton's for Donor Event \$227.44/Saroki Chicken \$42.40 for volunteer food		585 Admin Expenses \$26.98/586 Gifts & Grants \$269.84	296.82
Bill	09/30/2025	KM	Ingram - Teen Fiction, Adult Fiction, Graphi Youth		505 Library Materials	7,878.05



**Salem-South Lyon
District Library**

OCTOBER 27, 2025, LIBRARY BOARD MEETING

Friends - Jeanette Benson, Book Room Coordinator

Friends – Melanie Herbert, Gardening Coordinator

For the first time we used Facebook and the lighted sign in the entry way to recruit garden volunteers. Both new methods paid off with the addition of 3 new gardeners and a Master Gardener for special needs. One of our new gardeners is a family unit where it was the middle school daughter who reached out after seeing our Facebook post! Many thanks to Tracy Robinson for creating the Facebook post! The new gardens in the back of the library that had been disrupted with construction last summer came back this year to put on a beautiful display. The gardeners did an excellent job of creating gardens that looked like they had never been disturbed. The plants they used were salvaged from the old gardens, but they also brought a many from their home gardens to fill them in. Spring bulbs have been purchased with the gardeners getting them in the ground for a spring flower display. During the next month, time will be spent putting our gardens to bed for the winter.

2025 Friends Board Meetings

Thursdays, 5:30 p.m., Study Room 1

November 13 – D. Stacer

Library Director – *Respectfully Submitted by Paulina Poplawska*

Focus: Community Awareness and Engagement

Pumpkinfest 2025

Staff participated in the Pumpkinfest Parade and had a booth during the fest on Saturday where we signed patrons up for library cards, renewed library cards, handed out usage surveys bookmarks, and talked about library services and resources with the community. We also had a craft for kids. 247 people stopped by the library booth.

Thank you to all who helped with the day – Parade - Kathy Merucci, Tracy Robinson, Ashley Fisher and family, Kevin Campbell and family, Sarah Scherdt and family, TAB members Mackenzie Ziegler&

Selora Stinton, and Paulina Poplawska. Library Booth – Ashley Fisher, Andrew Ruf, Kevin Campbell, and Paulina Poplawska.



Annual Report

The 2024-2025 Michigan Annual Report was submitted this month. The report is due to the Library of Michigan on February 1, 2026, in order to be eligible for state aid.

Project Timeline Update: teen and computer lab (Phase 2) Shaw Construction

Board Motion to approve renovations not to exceed \$162,000 for the teen area and \$89,000 for the computer lab was made by H. Maguire; seconded by D. Siivola at the March 31, 2025, Board Meeting.

March 31, 2025
Facilities Committee

April 3, 2025
Touch Base/Next Steps with IE, Kathy Merucci, Kathy Hutchinson, and Paulina Poplawska

April 18, 2025
Library Options Review with IE, Kathy Merucci, Kathy Hutchinson, and Paulina Poplawska

May 15, 2025
Follow up with IE on the next steps and timelines for ordering.

June 26, 2025
Facilities Committee

July 7, 2025

Kathy Merucci and Paulina Poplawska met with Kyle Haning from Library Design to discuss the project.

July 31, 2025

Facilities Committee- Library Design Proposal for Teen and Computer Lab was presented. D. Siivola presented ideas for booths from another vendor. After discussion, L. Hamilton motioned: Propose to the Board to approve the proposal from LDA not to exceed \$105,400. The furniture selections will be delegated to staff. Motion passed.

August 11, 2025

Approval at the Special Library Board Meeting - Motion to approve the Library Design Proposal not to exceed \$105,470 was made by L. Hamilton; seconded by D. Siivola.

Week of August 15, 2025

Kathy Merucci and Paulina Poplawska spoke with Shaw to coordinate the timeline between Shaw and LDA for the teen and computer lab area. Shaw will start in the computer lab first before the teen area. The estimated time to commence is yet to be determined.

September 17, 2025

Kyle Haning met with Kathy Hutchinson and Kathy Merucci to go through furniture selections, review carpet samples that the library has in the library, and discuss timeline of the project, phasing, and how they would complete their work.

September 22, 2025

Kyle Haning sent updated information to Kathy M., Kathy H., and Paulina P. for the renovation. Library Design is currently working on pulling furniture finishes that they will bring in to review with the library in the space.

October 1, 2025

Kyle Haning met with Kathy M., Kathy H., Tina M., and Paulina P. to discuss finishes for the refresh of the computer lab and the teen area. Kyle Haning will place orders in by the end of the week, and this will determine the timeline once we receive shipment orders. Paulina P. sent in selections to Shaw Construction on carpet and millwork that they will be completing. Date coordination between Library Design and Shaw Construction for the project will be determined shortly.

October 13, 2025

LDA update on lead times - currently estimating to begin installation of furniture, shelving, and books sometime mid-January 2026.

October 15, 2025

Kathy M., Kathy H. and Paulina P. meet with Jaimie P. from Shaw Construction to discuss next steps and projected timelines for construction. Shaw will start in the computer lab. No confirmation on start date yet.

Leadership Team – Kathy Hutchinson, Kathy Merucci, & Kevin Campbell

Per Board Motion at the September 2025 meeting, as of October 20, 2025, the Leadership team has been reinstated with the Assistant Director, Head of Information Services, and the Head of IT.

Adult, Teen, and Youth Services: Cécile Bosshard, Andrew Calvetti, Tina McIntosh, Kathy Merucci, Sarah Scherdt

Focus: Community Awareness, Engagement & Services

Programing Highlights:

The biannual craft swap is always a popular program at the Library. One participant was lined up at the door and waiting for the Library to open at 8:00 AM! The Swap supports our community by reducing waste and helping our patrons save money on craft supplies. One example is Furry Friends. They were able to find fleece fabric for their foster cats. The supplies donated to the Swap are in good condition and often brand new!

Written feedback from patrons:

“Thanks for having this yearly! It is a great way to get rid of crafts you don’t use, and try crafts you have not tried.”

“More space is needed.” and “More space is needed between the rows.”

“Thank you for helping me clear out!”

“Thank you! Very organized.”

“So much fun ❤️. My grandma and I got to hang out & get a craft together! Thank you :)”



September 2025 Craft Swap Statistics:

129 patrons donated items

76 patrons attended the early access day for contributors

213 patrons attended the swap

September 2024's Craft Swap Statistics:

81 patrons donated items

54 patrons attended the early access day for contributors

188 patrons attended the swap

September Craft: Fused Glass Pumpkin Suncatchers

Two Sessions offered: Afternoon session, 20 attendees; Evening session, 21 attendees

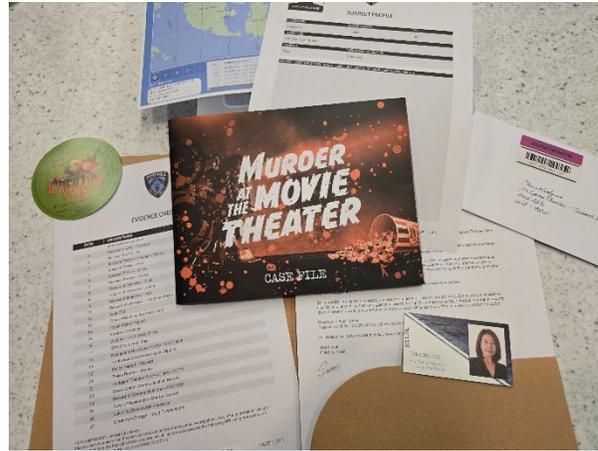
Local artist Rhonda Wolfe of Glass Reflections taught a glass fusing workshop, where our patrons created a mosaic suncatcher. Our patrons enjoyed trying a new medium and working with specialized glass tools. Several patrons commented on what a great teacher Rhonda was, and they enjoyed the opportunity to be creative and personalize their suncatchers!



New Items in our Library of Things Collection:

- Button Maker
- Murder mystery games for groups, couples and families

The new button machine makes 1.5" buttons, and was purchased to accommodate demand, since our 2.25" button maker is always checked out!



Additional Program Statistics: September 2025

- Book Challenge - Retellings of Classics: 6 participants
- Spice Club: 55 packets were provided to patrons
- Needlework Group: 10 participants
- Paranormal Pages Book Club: 9 participants
- Writer's Group: 6 participants
- 7th Annual SSLDL Fantasy Football Draft: 12 participants
- Local History Scanning Event: 2 participants
- Cliffhanger's Mystery Book Club: 25 participants
- Community Cares: 12 participants
- Wool Applique: 5 participants
- Know Your Digital Services: 1 participant
- Something Different Book Club: 12 participants

Adult Outreach - Patrons Served:

- Outreach Senior Rehab. Center: 1
- Outreach book delivery: 9
- Center for Active Adults Tech Talk: 8
- Center for Active Adults Book Club: 9

Services - Patrons Served:

- Notary Service: 34
- Sewing For You: 26
- Meeting Rooms: 5 rentals; 115 patrons

Respectfully submitted, Kathy Merucci, Head of Information Services

Youth & Teen Services – Tina McIntosh, Sarah Scherdt

Outreach

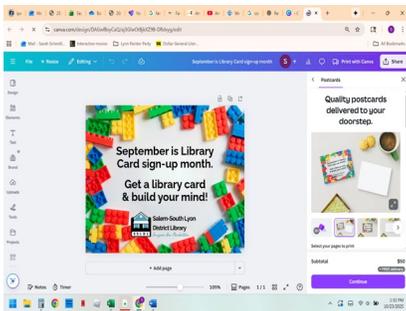
September marked the conclusion of our summer outreach series with two major community events: the final *Movies in the Park* hosted by SLARA and the City of South Lyon, and the South Lyon Area Historical Society's *Depot Day*. Both events provided valuable opportunities for the library to meet residents where they are—out in the community, enjoying shared experiences with their families and neighbors.

The *Movies in the Park* series was an especially effective way to reach a diverse cross-section of residents. The variety of films—ranging from *Finding Nemo* to *The Goonies* to *Pitch Perfect*—drew audiences of all ages. At the SSLDL booth, families could enjoy a free craft activity, pick up library-branded giveaways, and learn about upcoming programs and services. This series significantly increased our community visibility and reinforced the library's presence as a welcoming and active part of local life.

At *Depot Day*, the South Lyon Area Historical Society once again invited SSLDL to participate. Library staff hosted a special storytime on Saturday, September 6, complementing the family-focused event that featured Thomas the Train rides, pedal car contests, and children's games. Our participation highlighted how the Library's programs naturally align with—and enhance—the spirit of community events.

Library Card Sign-Up Month

September was also *Library Card Sign-Up Month*, a time to celebrate the power of access and discovery that a library card provides. To make the occasion extra special for our youngest patrons, children who signed up for their first card received a small LEGO building kit. Eighteen new youth cards were issued throughout the month—each representing a new connection between families and their community library.



Inviting & Engaging Spaces

In September, the Youth Department received three new, house shaped, rolling storage carts designed to make the space more functional, flexible, and visually welcoming.

- One cart replaced the former blue and yellow STEAM cart near the Reference Desk. It now holds all existing STEAM activity sets, plus three new ones, while improving visibility and openness in the department.
- A second cart serves as a dedicated coloring station, complete with coloring sheets, utensils, and monthly scavenger hunts, at the entrance to the department. Relocating the scavenger hunts from the Reference Desk has reduced visual clutter and made staff more approachable.
- The third cart is now used for storytime toy storage. This streamlined solution allows staff to easily roll out toys for the social play period following storytime, supporting children’s social-emotional development in a familiar and nurturing environment.



These updates not only improve efficiency for staff but also make the Youth Department more engaging and accessible for families—helping ensure the library remains a comfortable, creative space for learning and play.

Homeschool Group Visit

In September, the Youth Department welcomed a local homeschool group for a special visit to learn more about how the library works and the many resources available to families. The group of 17 students, children and parents enjoyed a guided tour of the building, exploring everything from the Youth Department and programming spaces to the book return and new materials processing. For several families, this was their first time visiting our library, making it a wonderful opportunity to introduce them to all that SSLDL has to offer. The visit sparked great conversations about using the library for research, enrichment, and community connection—reminding us once again how the library serves as a valuable learning partner for families of all types.

Teen Department

Teen Advisory Board (TAB)

With the start of the school year, the Teen Advisory Board resumed its meetings. The first gathering on September 16 welcomed 14 students—a balanced mix of returning members, new participants, and students from the Summer Leadership Program. After introductions and a review of TAB’s mission and opportunities for involvement, the group collaborated to refresh all teen department endcap displays. This hands-on activity encouraged teamwork, exploration of the collection, and was a fun and low-pressure introduction to library volunteerism.



TAB members are an essential part of library operations and outreach. In September alone, students contributed 17 volunteer hours to help organize the Fall Craft Swap Donations (September 13–20). Craft Swap attendees praised the event’s organization and presentation—many pleasantly surprised to learn that teen volunteers had led much of the effort. Their contributions demonstrate the library’s

ability to foster youth leadership, civic engagement, and a shared sense of community pride.

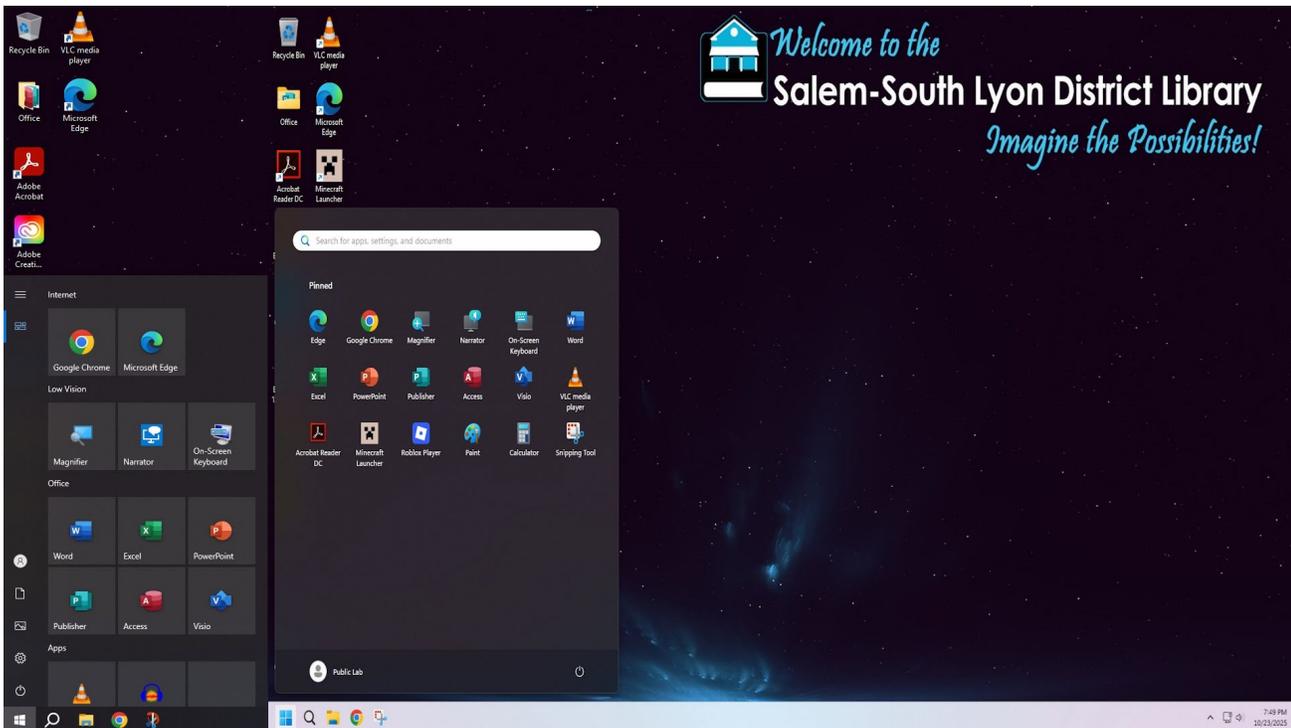
Respectfully submitted by Tina McIntosh & Sarah Scherdt

September 2025

Youth Storytimes & Early Literacy		
Movement Monday Storytime	9/8/2025	9
Family Fun Storytime	9/22/2025	44
Family Fun Storytime	9/23/2025	34
Family Fun Storytime	9/24/2025	25
Baby Bounce	9/26/2025	15
Family Fun Storytime	9/29/2025	32
Family Fun Storytime	9/30/2025	38
Youth & Tween Programming		
Chess Club (Meeting Room Rental)	9/2/2025	12
Kids Book Buzz	9/17/2025	13
Fantasy Realms Book Club	9/23/2025	6
Teen Programming		
TAB Meeting	9/16/2025	14
Outreach		
Depot Day Storytime	9/6/2025	8
Home School Library Visit	9/12/2025	17
Movies in the Park	9/17/2025	25
TOTAL ATTENDEES		
292		
September 2024		188
1,000 Books Before Kindergarten: Sign Ups		
1,000 Books Before Kindergarten: Completed		2
Scavenger Hunt		150
Library Card sign-up month - Lego		18
TAB Volunteer Hours		33 hrs

IT – Kevin Campbell

The tech department has been working on building out the windows 11 computer images. We have finished building out the images and have deployed them to some computers for testing the functionality as we prepare for the rollout in early October. There will be some minor changes to how the computers function. Most notable at a glance is the design of the operating system. The functionality of the computers will be the same. There have been some changes to the back end of the windows operating system that has required us to change the way we configure and manage the computers from an administrative point of view.



Andrew and I worked at the booth at Pumpkinfest alongside other staff members and the director. Our role was to ensure that the technology was operational so that the library could provide library card registrations from our booth at the event. There were only a couple of library card registrations and renewals, but the patrons that did take advantage of this service were appreciative that they did not have to make a trip to the library to renew their library cards for access to the digital resources.

We have been working with a volunteer to put together a video series about the gardening volunteers and their dedication to the library gardens. The first couple of meetings have been planning out technical needs and how it fits with the direction of the volunteer. We plan to make this a short series about what makes library gardens special.

Circulation- Ashley Fisher, Candy Mahoney

The library served 8600 patrons in September in the building. Additionally, 1 patron used our locker pickup option and 32 visited our drive-up window!

Holds Statistics

- Books Brought in from Other Libraries for SSLDL Patrons: 1945
- SSLDL Books Sent to Other Libraries: 1536
- SSLDL Holds for SSLDL Patrons: 674

Book Drop Stats:

- Centennial Farms: 8
- Colonial Acres: 276

Marketing Department - Tracy Robinson, Candace Mahoney

Library Card Promotions

In recent months the following patrons have been winners of a \$10 gift cards (Dairy Queen and Salem Farms) for signing up/renewing their cards:

June: Jillene D.

July: Adrianna P.

August: Chiara M.

September: Sophia S.

In September we sent a postcard out to residents of Salem Township in hopes of attracting new users in this underused service area. We offered a gift to those community members who came in and signed up for a library card as an incentive. So far, we have received 15 postcards from this promotion.

SEPTEMBER IS LIBRARY CARD SIGN-UP MONTH!
With your card you'll have access to: 

Borrow:
Books, movies, CDs, audiobooks, Hotspots and Chromebooks.

Digital items:
eBooks, audiobooks, magazines, TV series, music, comics, movies and documentaries.

Library Services:
Michigan Activity Passes, Tech help, notary, study rooms, 3D printing, homebound delivery, printing, events and more!

Research:
Consumer Reports, Ancestry, Newspapers, Mango Languages, ValueLine and more!

Library of Things
Cookie cutters, Radon & Metal detectors, puzzles, games, sewing machine, Cricut, wildlife camera, canning kit and more!

Stop in today and get your card, plus a free gift.

9800 Pontiac Trail
South Lyon, MI 48178
248.437.6431

 Salem-South Lyon District Library
9800 Pontiac Trail, South Lyon, MI 48178
248.437.6431

 Visit us at the southeast corner of Eight Mile and Pontiac Trail!

Don't have time to come in? No problem, sign-up online here 

Staff walked in the Pumpkinfest Parade in September. Sarah and Cecile designed our shirts, and we passed out candy to the kids. We were also able to have a booth for Saturday of the weekend where we provided materials for programming and had a bookmark highlighting our Library of Things, digital services, locker pick-up service, 3D print services, children's Vox books and Yoto players.



Processing - Molly Mahoney

This month, we are working on a complete overhaul of our processing manual for style and procedure. The manual will contain updated photographs and instructions for each item type that we process, so it can be used as an at-a-glance reference for any situation.

Our statistics for September:

- 938 new items were processed
- 223 repairs were made to existing materials
- 1,344 items were withdrawn to make room for new materials
- In total, 2,532 items were handled by our department

Facilities – Norm Pratt

During November, our efforts included working on the generator, the Halloween event, and routine maintenance and support issues. Some of these efforts are highlighted below:

New Hire - One of the most notable events of this past month was the hiring of Mike Schram to the facilities team. Mike recently retired from a sales position from Kowalski. He has held numerous positions including building maintenance and owning his own cleaning business. Our current goal is to have Mike work the days of the week that I am not available doing routine maintenance, carrying

out maintenance inspections and to begin to update our current maintenance standard operating procedures.



HVAC - This past month Trane carried out their semi-annual HVAC inspection and maintenance. During the inspection of the LG units, the technician found that one of the pressure relief fittings was leaking. Air Handlers came out and determined that it was a leaky fitting, and they ordered a new one to replace it.

During Trane's inspection, we also learned that one of the electrical contacts of the Bryant's outside condenser was beginning to arch and that a capacitor had begun to leak. Also, one of the boiler burners needed to be replaced. The outside condenser has already been repaired, and Trane is putting together a quote to replace the burner. We will purchase the burner so that we have it when the burner starts to show signs of high CO₂ levels; the burner will be replaced.



Generator – With the generator upgrade this past month, A. F. Smith has rewired the Bryant condensers, obtained the permit for the project, ordered the materials that are required for the rest of the project and plans to rewire the chiller soon.

We have now completed the Consumers Energy form so that they can schedule the installation of the new gas line.

We are still in the process of obtaining a quote to connect the Bass BMS (Building Management System) to the generator. The current plan is for us to purchase the BACnet Gateway from Cummins, AF Smith to install the communication conduit from the generator to the building and BASS to wire the generator to the BMS and to modify the current program.

Halloween Event – With the Halloween Event happen this month, we support the event by:

- Adding mulch to the story time path and pavilion. Tuthill Farms provide us with 13 yards of mulch.
- Trimming, and refreshing the borders of the path.
- Reattaching the concrete cap blocks (pavers) to the brick wall
- Trimming and remarking landscaping edges.

General Stuff- During the past month the major general stuff carried out included, well water testing, maintaining the art on the walls, installing dedication pavers, obtaining free set of rolling stairs, trimming grounds, cleaning vents, and repairing sliding doors, toilets, lights, batteries, furniture, and toys.

Overheard in the Library

Sarah Scherdt has been recognized for the R-Best value of Outstanding Service: A patron was very excited to share her experience using the Seed Library this year! "I want to thank the person who did the seeds, because they were the best I've ever had! The tomatoes I grew were incredible!" Go, Sarah!!!

Submitted By: Cecile Bosshard



Big crowd for the
Craft Swap!



Garden volunteer
adding some swag!



Shed painting



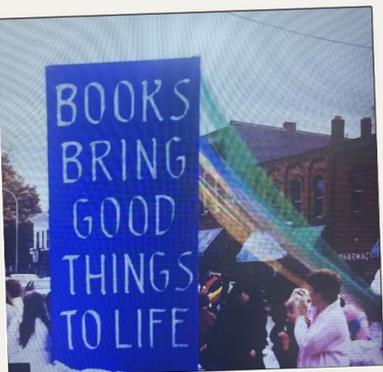
Our persons of
the year!

A MONTH IN PHOTOS

SEPTEMBER 2025



Norberts fall
photo shoot



Retro photo from
Pumpkinfest way
back when!



Local Groundhog
grabbing some sun



Former director
Doreen Hannon
spoke at the
Donor Event

October 20, 2025

Gabridge and Company, PLC
3940 Peninsular Drive SE
Suite 200
Grand Rapids, MI 49546

This representation letter is provided in connection with your audit of the financial statements of the Salem-South Lyon District Library (the “Library”), which comprise the respective financial position of the governmental activities and the major fund as of June 30, 2025, and the respective changes in financial position for the period then ended, and the disclosures (collectively, the “financial statements”), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of October 20, 2025, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 16, 2025, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 6) There are no known related-party relationships or transactions that need to be account for or disclosed in accordance with U.S. GAAP.
- 7) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.
- 8) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 9) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 10) Guarantees, whether written or oral, under which the Library is contingently liable, if any, have been properly recorded or disclosed.
- 11) Tax abatement agreements have been deemed inconsequential to the financial statements.

Information Provided

- 12) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the Library from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Library Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 13) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 14) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

- 15) We have no knowledge of any fraud or suspected fraud that affects the Library and involves—
- Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 16) We have no knowledge of any allegations of fraud or suspected fraud affecting the Library’s financial statements communicated by employees, former employees, regulators, or others.
- 17) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 18) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 19) There are no known related-party relationships or transactions that need to be account for or disclosed in accordance with U.S. GAAP.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 21) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 22) The Library has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 24) We have appropriately disclosed all information for conduit debt obligations in accordance with GASB 91, lease obligations in accordance with GASB No. 87, and Subscription-based Information Technology Arrangements in accordance with GASB No. 96.

- 25) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements and disclosures, in addition to other nonaudit services (listed below). We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures, as well as the additional nonaudit services as listed below:
- Reconciliation of capital assets
 - Reconciliation of long-term debt
 - Preparation of the Qualifying Statement
- 28) The Library has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The Library has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 31) The financial statements include all fiduciary activities required by [GASBS No. 84](#) , as amended.
- 32) The financial statements properly classify all funds and activities in accordance with [GASBS No. 34](#) , as amended.
- 33) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 34) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 35) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.

- 36) Provisions for uncollectible receivables have been properly identified and recorded.
- 37) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 38) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 39) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
- 40) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 41) We have appropriately disclosed the Library's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 42) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 43) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

Signature: _____

Signature: _____

Title: _____

Title: _____

DRAFT



**SALEM-SOUTH LYON DISTRICT LIBRARY
OAKLAND COUNTY, MICHIGAN
ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2025**

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INDEPENDENT AUDITOR'S REPORT

To the Library Board
Salem-South Lyon District Library
South Lyon, Michigan

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the Salem-South Lyon District Library (the "Library"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Library, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Library and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Implementation of New Accounting Standard

As discussed in Note 9 to the financial statements, the Library implemented Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*, during the year ended June 30, 2025. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained

during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Gabridge & Company

Gabridge & Company, PLC
Grand Rapids, Michigan
October 20, 2025

DRAFT

MANAGEMENT'S DISCUSSION AND ANALYSIS

**Salem-South Lyon District Library
Management's Discussion and Analysis
June 30, 2025**

As management of the Salem-South Lyon District Library (the "Library" or "government"), we offer readers of the Library's financial statements this narrative overview and analysis of the financial activities of the Library for the fiscal year ended June 30, 2025. We encourage readers to consider the information presented here in conjunction with the financial statements as a whole.

Financial Highlights

- The assets of the Library exceeded its liabilities at the close of this fiscal year by \$4,944,827 (shown as *net position*). Of this amount, \$2,042,640 (*unrestricted net position*), may be used to meet the government's ongoing obligations to citizens and creditors.
- During the year, the Library received \$2,371,388 in revenues and had \$1,973,899 in expenses resulting in a increase in net position of \$397,489.
- The general fund increased its fund balance by \$328,173 during the year for an ending fund balance of \$2,126,447.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$1,691,565, or 82.8% of the general fund's expenditures.

Overview of the Financial Statements

The Library's financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide a broad overview of the Library's financial position. They are presented using a method of accounting that is similar to a private sector business.

The *statement of net position* presents information on all of the Library's assets and liabilities, with the difference being reported as the net position. Over time, increases or decreases in net position can serve as a useful indicator of whether the financial position of the Library is improving or deteriorating.

The *statement of activities* presents information showing how the Library's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash

flows in future fiscal periods (e.g., capital asset activity). The statement of activities must, at a minimum, present expenses by function. Accordingly, expenses are reported by function as well as further detail.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Each fund is operated similar to a completely separate entity, with its own set of balancing accounts. The Library uses fund accounting to ensure compliance with finance-related legal requirements.

Governmental Funds. The Library's basic services are reported in the governmental funds. Governmental funds account for essentially the same functions as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. This is known as the modified accrual system of accounting. Under this reporting system, capital items, debt payments, and certain other items are treated differently than on the government-wide statements. These items are recorded in the government fund balance as expenditures. No depreciation is recorded on capital items. The balance sheet for governmental funds does not include any capital items or long-term debt. The general fund of the Library is reported as a governmental fund.

The Library adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with its budget.

Notes to the Financial Statements. The notes to the financial statements provide additional information that is essential to a complete understanding of the information provided in both the government-wide and the fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report further presents required supplementary information (RSI) that explains the information presented in the financial statements.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of overall financial position. In the case of the Library, assets exceeded liabilities by \$4,944,827 at the close of the most recent fiscal year. The following table illustrates the varying results of the governmental activities that combine to capture the Library's total net position (a comparative schedule is not available given that this was the initial year of operation):

Salem-South Lyon District Library's Net Position

	<u>2025</u>	<u>2024</u>
ASSETS		
<i>Current Assets</i>		
Cash and Investments	\$ 2,231,418	\$ 1,855,743
Accounts Receivable	11,018	9,567
Total Current Assets	<u>2,242,436</u>	<u>1,865,310</u>
<i>Noncurrent Assets</i>		
Capital Assets not Being Depreciated	152,000	152,000
Capital Assets Being Depreciated, net	3,250,881	3,203,796
Endowment	29,306	27,046
Total Assets	<u>5,674,623</u>	<u>5,248,152</u>
LIABILITIES		
<i>Current Liabilities</i>		
Accounts Payable	96,275	58,137
Accrued Salaries and Wages	42,992	30,911
Accrued Payroll Taxes	6,028	5,034
Accrued Interest	1,630	1,799
Current Portion of Compensated Absences	44,940	16,943
Current Portion of Long-term Debt	60,000	55,000
Total Current Liabilities	<u>251,865</u>	<u>167,824</u>
<i>Noncurrent Liabilities</i>		
Compensated Absences	7,931	2,990
Long-term Debt	470,000	530,000
Total Liabilities	<u>729,796</u>	<u>700,814</u>
NET POSITION		
Investment in Capital Assets	2,872,881	2,770,796
Restricted - Endowment	29,306	27,046
Unrestricted	2,042,640	1,749,496
Total Net Position	<u>\$ 4,944,827</u>	<u>\$ 4,547,338</u>

A significant portion of the Library's net position (\$2,872,881, or 58%) reflects its investment in capital assets (e.g., land, buildings and improvements, equipment and furniture, and library books). The Library uses these capital assets to provide a variety of services to its patrons. Accordingly, these assets are not available for future spending.

Another portion with a balance of \$29,306 is restricted for the Library's endowment.

The remaining balance of \$2,042,640 is unrestricted and may be used to meet the Library's ongoing obligations to its patrons and creditors.

Cash and cash equivalents increased \$375,675. This change closely follows the change in fund balance for the current year. Capital assets being depreciated increased by \$47,085 as a result of capital asset additions exceeding depreciation expense.

The Library's overall net position increased \$397,489 from the prior fiscal year. The reasons for this overall increase are discussed in the following section for governmental activities.

Governmental Activities. During the current fiscal year, net position for governmental activities increased \$397,489 from the prior fiscal year for an ending balance of \$4,944,827.

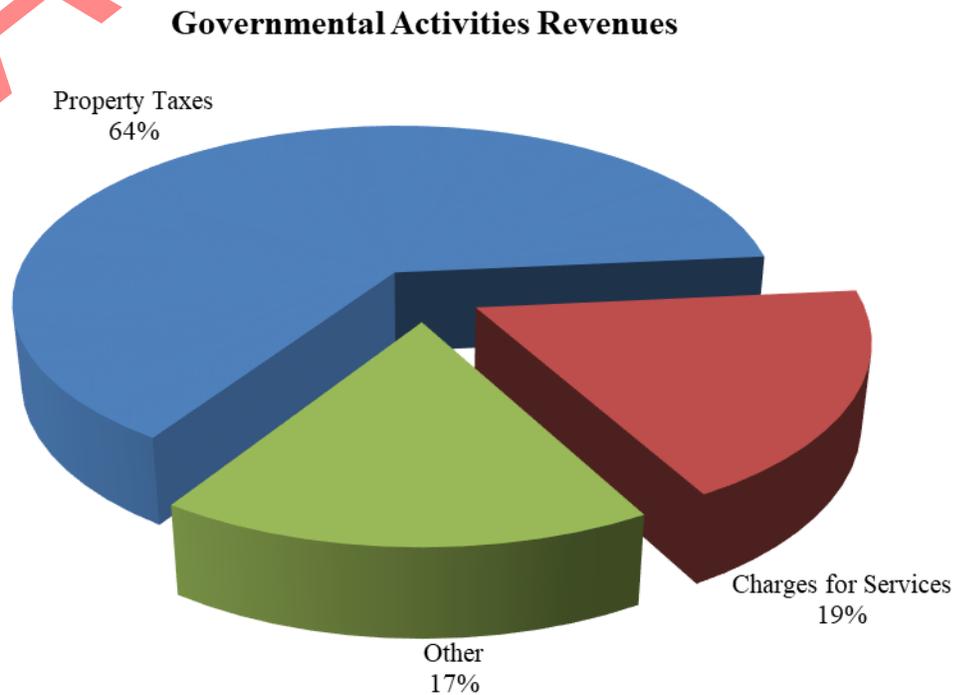
Salem-South Lyon District Library's Changes in Net Position

	<u>2025</u>	<u>2024</u>
Program Revenues		
Charges for Services	\$ 439,349	\$ 426,135
Operating Grants and Contributions	249,083	141,835
Total Program Revenues	<u>688,432</u>	<u>567,970</u>
General Revenues		
Property Taxes	1,525,192	1,427,244
Intergovernmental	26,973	25,549
Penal Fines	35,724	33,550
Interest Revenue	95,067	108,520
Total General Revenues	<u>1,682,956</u>	<u>1,594,863</u>
Total Revenues	<u>2,371,388</u>	<u>2,162,833</u>
Expenses		
Recreation and Culture:		
Library Materials, Services, Personnel and Facility	1,952,481	1,686,937
Interest on Long-Term Debt	21,418	23,447
Total Expenses	<u>1,973,899</u>	<u>1,710,384</u>
Net Change in Net Position	397,489	452,449
Net Position at Beginning of Period	4,547,338	4,094,889
Net Position at End of Period	<u>\$ 4,944,827</u>	<u>\$ 4,547,338</u>

Property taxes increased \$97,948 due to continued increase in taxable value in the district. Library materials, services, personnel and facility expenses increased \$265,544. This increase is mainly due an increase in depreciation and personnel expenses.

Governmental Activities

The following chart details the revenue sources for the governmental activities of the Library for the most recent fiscal year-end:



Personnel expenses were the largest expenses for the Library. The Library spent \$1,049,748 on salaries and wages, or 55% of the Library's expenses. Depreciation expense of \$311,383 represented 16% of the total expenses within the Library.

Financial Analysis of the Government's Funds

The Library uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

General Fund. The general fund is the operating fund of the Library. The general fund increased its balance in this fiscal year by \$328,173, bringing the fund balance to \$2,126,447. The increase in fund balance of the general fund is the result of revenues exceeding expenditures during the current year of operation. Property taxes increased by \$97,948 due to a typical annual increase in taxable value.

General Fund Budgetary Highlights

Original budget compared to final budget. During the year there were no significant amendments to original budgeted revenues or appropriations.

Final budget compared to actual results. The Library had no budget exceptions for the fiscal year.

Capital Asset and Debt Administration

Capital Assets. The Library's investment in capital assets at year-end amounted to \$3,402,881 (net of accumulated depreciation). Capital assets of the Library include any items purchased that have an expected useful life of over one year and have an initial individual cost of \$2,500 or more. The Library has invested in a broad range of capital assets. More information about the Library's capital assets can be found in the Notes to the Financial Statements section of this document.

Long-Term Debt. The Library had debt outstanding of \$530,000 as of June 30, 2025. More information on this long-term debt can be found in the notes to the financial statements section of this document.

Economic Factors and Next Year's Budgets and Rates

The Library plans to monitor expenditures carefully to ensure that it can continue to provide a high level of service to its patrons given the above factors which will impact revenues.

Contacting the Library's Management

This Financial report is designed to provide the wide variety of users of this document with a general overview of the Library's finances and demonstrate the Library's accountability for the money entrusted to it. If you have any questions regarding this report or need additional financial information, please direct your requests to:

Salem-South Lyon District Library
9800 Pontiac Trail,
South Lyon, MI 48178

Ph: (248) 437-6431

DRAFT

BASIC FINANCIAL STATEMENTS

Salem-South Lyon District Library
Statement of Net Position
June 30, 2025

ASSETS

Current Assets

Cash and Investments	\$	2,231,418
Accounts Receivable		11,018
Total Current Assets		2,242,436

Noncurrent Assets

Capital Assets not being Depreciated		152,000
Capital Assets being Depreciated, net		3,250,881
Endowment		29,306
Total Assets		5,674,623

LIABILITIES

Current Liabilities

Accounts Payable		96,275
Accrued Salaries and Wages		42,992
Accrued Payroll Taxes		6,028
Accrued Interest		1,630
Current Portion of Compensated Absences		44,940
Current Portion of Long-term Debt		60,000
Total Current Liabilities		251,865

Noncurrent Liabilities

Compensated Absences		7,931
Long-term Debt		470,000
Total Liabilities		729,796

NET POSITION

Net Investment in Capital Assets		2,872,881
<i>Restricted for:</i>		
Endowment - Nonexpendable		29,306
<i>Unrestricted</i>		2,042,640
Total Net Position	\$	4,944,827

**Salem-South Lyon District Library
Statement of Activities
For the Year Ended June 30, 2025**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Recreation and Culture	\$ 1,952,481	\$ 439,349	\$ 249,083	\$ --	\$ (1,264,049)
Interest on Long-term Debt	21,418	--	--	--	(21,418)
Total	\$ 1,973,899	\$ 439,349	\$ 249,083	\$ --	(1,285,467)

General Purpose Revenues:

Property Taxes	1,525,192
Intergovernmental	26,973
Penal Fines	35,724
Interest Revenue	95,067
Total General Revenues	1,682,956
Change in Net Position	397,489
<i>Net Position at Beginning of Period</i>	<u>4,547,338</u>
Net Position at End of Period	\$ <u>4,944,827</u>

The Notes to the Financial Statements are an Integral part of these Financial Statements

Salem-South Lyon District Library
Balance Sheet
Governmental Fund
June 30, 2025

	General
ASSETS	
Cash and Investments	\$ 2,231,418
Accounts Receivable	11,018
Endowment	29,306
<i>Total Assets</i>	\$ 2,271,742
LIABILITIES	
Accounts Payable	\$ 96,275
Accrued Salaries and Wages	42,992
Accrued Payroll Taxes	6,028
<i>Total Liabilities</i>	145,295
FUND BALANCE	
Restricted	29,306
Assigned	405,576
Unassigned	1,691,565
<i>Total Fund Balance</i>	2,126,447
<i>Total Liabilities and Fund Balance</i>	\$ 2,271,742

The Notes to the Financial Statements are an Integral part of these Financial Statements

Salem-South Lyon District Library
Reconciliation of Governmental Fund Balance Sheet to the Statement of Net Position
June 30, 2025

Total Fund Balance - Governmental Fund	\$ 2,126,447
In the statement of activities, interest is accrued on long-term debt, whereas in governmental funds, the interest expenditure is reported when due.	(1,630)
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. This represents capital assets of \$8,738,528 net of accumulated depreciation of \$5,335,647.	3,402,881
Compensated absences are not due in and payable in the current period, therefore, are not reported in the funds.	(52,871)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	(530,000)
Total Net Position - Governmental Activities	\$ <u>4,944,827</u>

The Notes to the Financial Statements are an Integral part of these Financial Statements

Salem-South Lyon District Library
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund
For the Year Ended June 30, 2025

	General
Revenues	
Property Taxes	\$ 1,525,192
Intergovernmental	26,973
Penal Fines	35,724
Grant Revenue	12,100
Contributions	247,858
Charges for Services	407,534
Fines and Fees	7,209
Interest Revenue	95,067
Miscellaneous Revenue	13,731
<i>Total Revenues</i>	2,371,388
Expenditures	
Personnel	1,049,748
Library Services and Materials	349,902
Facilities and Equipment	426,715
Other Expenditures	140,263
Debt Service - Principal	55,000
Debt Service - Interest	21,587
<i>Total Expenditures</i>	2,043,215
<i>Excess of Revenues Over (Under) Expenditures</i>	328,173
<i>Net Change in Fund Balance</i>	328,173
<i>Fund Balance at Beginning of Period</i>	1,798,274
<i>Fund Balance at End of Period</i>	\$ 2,126,447

The Notes to the Financial Statements are an Integral part of these Financial Statements

Salem-South Lyon District Library
Reconciliation of Governmental Fund Statement of Revenues, Expenditures, and
Changes in Fund Balance with Statement of Activities
For the Year Ended June 30, 2025

Total Net Change in Fund Balances - Governmental Fund	\$	328,173
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This amount represents the increase in compensated absences of \$32,938 less the decrease in accrued interest of \$169.		(32,769)
Current year long-term debt principal payments on bonds payable are expenditures in the fund financial statements but are reductions in long-term debt in the government-wide financial statements.		55,000
Governmental funds report capital outlay as expenditures; however, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This represents the amount by which depreciation expense of \$311,383 is exceeded by capital outlay of \$358,468.		47,085
Changes in Net Position - Governmental Activities	\$	<u>397,489</u>

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NOTES TO FINANCIAL STATEMENTS

Salem-South Lyon District Library

Notes to the Financial Statements

Note 1 - Summary of Significant Accounting Policies

The accounting policies of the Salem-South Lyon District Library (the “Library” or “government”) conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the Library’s significant accounting policies.

Reporting Entity

Salem-South Lyon District Library was established under a District Library Agreement with Salem Township and the City of South Lyon pursuant to the District Library Establishment Act, 1989 PA 24, MCL 397.171. The Library is located in Salem Township within Washtenaw County, Michigan and is governed by a seven-member elected board. The Library is funded through tax levies, fines, state aid, and contributions.

In accordance with generally accepted accounting principles and Governmental Accounting Standards Board (GASB) Statement No. 61, "*The Financial Reporting Entity*," these financial statements present the Library. The criteria established by GASB for determining the reporting entity includes oversight responsibility, fiscal dependency, and whether the financial statements would be misleading if data were not included. There are no other units that should be included in the financial statements.

Government-wide and Fund Financial Statements

The government-wide financial statements (e.g., the statement of position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. *Government activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The Library only has governmental activities.

The statement of activities demonstrates the degree to which the direct expense of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenue includes: 1) charges to Library patrons who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meet the operational or capital requirements of a particular function or segment. Taxes and other unrestricted items are reported instead as general revenue.

The statement of net position includes and recognizes all long-term assets and receivables as well as long-term debt and obligations. The Library’s net position is reported in three parts: 1) investment in capital assets, 2) restricted net position, and 3) unrestricted net position.

Salem-South Lyon District Library

Notes to the Financial Statements

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Library considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds.

Intergovernmental revenue, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Library.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

The Library reports the following major governmental funds:

The ***General Fund*** is the Library's primary operating fund. It accounts for all financial resources of the Library, except those required to be accounted for in another fund.

Financial Statement Amounts

Cash and Cash Equivalents

Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with a maturity of 90 days or less when acquired. Investments are stated at fair value.

Salem-South Lyon District Library

Notes to the Financial Statements

State statutes and Library policy authorize the Library to invest in:

- Bonds, securities, other obligations and repurchase agreements of the United States, or an agency or instrumentality of the United States.
- Certificates of deposit, savings accounts, deposit accounts or depository receipts of a qualified financial institution.
- Commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services and that matures not more than 270 days after the date of purchase.
- Bankers' acceptances of United States banks.
- Obligations of the State of Michigan and its political subdivisions, that, at the time of purchase are rated as investment grade by at least one standard rating service.
- Mutual funds registered under the Investment Company Act of 1940 with the authority to purchase only investment vehicles that are legal for direct investment by a public corporation.
- External investment pools as authorized by Public Act 20 as amended through December 31, 1997.

Investments

Investments are stated at fair market value. Investments are exposed to various risks, such as significant external events, interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the fair value of investments will occur in the near term and that such changes could materially affect the amounts reported in the statement of net position.

Receivables

All trade and property tax receivables are shown as net of allowance for uncollectible amounts.

State aid is accrued for in accordance with the report provided by the State of Michigan which is when the revenue is earned.

The Library tax is levied on property in the Library's district on July 1 and becomes an enforceable lien on December 1. The Library's ad valorem tax is levied based on the taxable valuation of property as of the preceding December 31. Taxes are considered delinquent on

Salem-South Lyon District Library

Notes to the Financial Statements

March 1 of the following year. The Library levied 1.5059 mill and the taxable valuation within the district was \$1,017,518,561 on the 2024 tax roll (generating 2025's tax revenues).

Capital Assets

Capital assets are defined by the Library as assets acquired for use in the operation of the Library with an estimated useful life in excess of three years and an individual cost of greater than \$2,500. Such assets are recorded at historical cost. Donated assets are reported at acquisition value at the date of donation. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

<u>Description</u>	<u>Years</u>
Building and Improvements	30
Equipment, Furniture, and Fixtures	4 - 7
Library Collection	7 - 10

Accrued Interest

In accordance with GASB interpretation No. 6, accrued interest is recorded on the government-wide statements rather than within the fund financial statements.

Long-term Liabilities

Long-term debt and other long-term obligations are recognized as a liability in the government-wide financial statements. The portion of these liabilities expected to be paid within the next year is a current liability with the remaining amounts shown as long-term.

Compensated Absences

The Library's employees are granted paid time off ("PTO") in varying amounts based upon length of service and position. Unused PTO may accumulate and be carried over to a subsequent year, subject to restrictions. It is the Library's policy to recognize the cost of PTO leave at the time payments are made. PTO pay accrued at year-end which is subject to payment upon termination has been included as a liability on the statement of net position and not on the balance sheet as the balance is not expected to be liquidated with expendable available financial resources.

The Library accrues compensated absences for employees based on leave earned that is attributable to services already rendered and is more likely than not to result in a cash payment or other settlement. Accruals include vacation, sick leave, and paid time off in accordance with the provisions of GASB Statement No. 101.

Deferred Outflow /Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources, a separate financial statement element, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Library does not have any items that qualify for reporting in this category.

Deferred inflows of resources, a separate financial statement element, represented an acquisition of net position or fund balance, respectively, that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Library does not have any items that qualify for reporting in this category.

Net Position Flow Assumption

Sometimes the Library will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Library’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Balance Flow Assumption

Sometimes the Library will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the Library’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. Governmental funds report *nonspendable fund balance* for amounts that cannot be spent because they are either: a) not in spendable form or b) legally or contractually required to be maintained intact. *Restricted fund balance* is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws or regulations of other governments. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Salem-South Lyon District Library

Notes to the Financial Statements

The *committed fund balance* classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision making authority. The Library Board is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the *assigned fund balance* classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Library budget committee, with informal board approval, can assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Unassigned fund balance is the residual classification for the Library's general fund and includes all spendable amounts not contained in the other classifications and is therefore available to be spent as determined by the Library Board.

Minimum unassigned fund balance shall be two months of general fund expenditures or 17% of general fund revenue, whichever is greater. Although circumstances may require the unassigned fund balance to fall below the minimum level established by this policy, it shall be the Library Board's intent that such minimum balance shall be re-established at the earliest possible opportunity.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Subsequent Events

Management has evaluated subsequent events through October 20, 2025, the date on which these financial statements were available to be issued.

Note 2 - Stewardship, Compliance, and Accountability

Budgetary Information

The general fund is under formal budgetary control. The budget shown in the financial statements for this fund was prepared on the basis not significantly different from the modified

Salem-South Lyon District Library

Notes to the Financial Statements

accrual basis used to reflect actual results and consists only of those amounts contained in the formal budget approved and amended by the Board.

The Library employs the following procedures in establishing the budgetary data reflected in the financial statements:

- a) The Library Director prepares the proposed operating budget for the fiscal year commencing July 1 and presents it to the Library Board at its annual work session in April. The operating budget includes proposed expenditures and resources to finance them.
- b) The budget is adopted annually by the Board at the May Board meeting.
- c) The budget is legally adopted at the cost center control level.
- d) Budget amendments are to be presented by the budget committee to the Board, as needed, to keep the budget accurate.
- e) All annual appropriations lapse at fiscal year-end.

P.A. 621 of 1978, Section 18(1), as amended, provides that a local unit shall not incur expenditures in excess of the amount appropriated. During the year ended June 30, 2025, the Library had no expenditures in excess of the amount appropriated.

Salem-South Lyon District Library

Notes to the Financial Statements

Note 3 - Deposits and Investments

The Library maintains demand deposits and short-term investment accounts. Following is a reconciliation of deposit and investment balances as of June 30, 2025:

Statement of Net Position	
Cash and Investments	<u>\$ 2,231,418</u>
Deposits and Investments	
Checking and Savings Accounts	\$ 102,155
Brokerage Accounts	
Money Market	326,034
Short-term Investments	13,206
Pooled Investments (not MI Class)	24,848
U.S. Treasury Securities	<u>1,197,516</u>
<i>Total Brokerage Accounts</i>	<u>1,561,604</u>
External Investment Pool (MI Class)	567,434
Cash on Hand	<u>225</u>
Total	<u>\$ 2,231,418</u>

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the Library's deposits might not be returned. State law does not require but the Library does have a policy for deposit custodial credit risk. As of year-end, none of the Library's bank balance of \$2,231,418 was exposed to custodial credit risk because it was uninsured and uncollateralized. The Library evaluates each financial institution with which it deposits Library funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

Custodial Credit Risk - Investments. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Library will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. In order to minimize this risk, Library policy limits the types of investments and pre-qualifies financial institutions. As of June 30, 2025, none of the Library's investments were exposed to risk since the securities are held in the Library's name by the counterparty.

Salem-South Lyon District Library

Notes to the Financial Statements

Following is a summary of the Library's investments as of June 30, 2025:

Investments

Money Market	\$ 326,034
Short-term Investments	13,206
Pooled Investments	24,848
U.S. Treasury Securities	1,197,516
Total	\$ 1,561,604

Credit Risk. State law limits investments to specific government securities, certificates of deposits and bank accounts with qualified financial institutions, commercial paper with specific maximum maturities and ratings when purchased, bankers acceptances of specific financial institutions, qualified mutual funds and qualified external investment pools as identified in the list of authorized investments in the summary of significant accounting policies. The Library's investment policy does not have specific limits in excess of state law on investment credit risk. Credit risk ratings, where applicable, are summarized as follows:

<u>Rating Agency</u>	<u>Rating</u>	<u>FMV</u>
S&P	AAAm	\$ 326,034
S&P	AA+	493,514
Not Rated	N/A	742,056
Total		\$ 1,561,604

Interest Rate Risk. Interest rate risk is the risk that the market rate of securities in the portfolio will fall due to changes in market interest rates. State law limits the allowable investments and the maturities of some of the allowable investments as identified in the summary of significant accounting policies. The Library's investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Maturity dates for investments held at year-end are summarized as follows:

<u>Maturity</u>	<u>Investments</u>
No Maturity	\$ 350,882
Matures within 1 Year	1,210,722
Total	\$ 1,561,604

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of the Library's investment in a single issuer. State law limits allowable investments but does not limit concentration of credit risk as identified in the list of authorized investments in the summary of significant accounting policies. The Library's investment policy does not limit

Salem-South Lyon District Library

Notes to the Financial Statements

investments in a single financial institution of a single security type (with the exception of U.S. treasuries and agencies and authorized pools) to a percentage of the total investment portfolio. All investments held at year end are reported above.

Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A fair value hierarchy is also established which requires an entity to maximize the use of observable and minimize the use of unobservable inputs.

There are three levels of inputs that may be used to measure fair value:

- Level 1: Quoted prices in active markets for identical securities.
- Level 2: Prices determined using other significant observable inputs. Observable inputs are inputs that other market participants may use in pricing a security. These may include quoted prices for similar securities, interest rates, prepayment speeds, credit risk and others.
- Level 3: Prices determined using significant unobservable inputs. Unobservable inputs may be used in situations where quoted prices or observable inputs are unavailable or deemed less relevant (for example, when there is little or no market activity for an investment at the end of the period). Unobservable inputs reflect the organization's own assumptions about the factors market participants would use in pricing an investment, and would be based on the best information available.

The Library holds shares in the Michigan CLASS government investment pool whereby the fair value of the investment is measured on a recurring basis using net asset value per share (or its equivalent) of the investment pool as a practical expedient.

At year-end, the net asset value of the Library's investment in the Michigan CLASS government investment pool was \$567,434. The investment pool had no unfunded commitments, specific redemption frequency or redemption notice period required. The Michigan CLASS government investment pool invests in U.S. treasury obligations, federal agency obligations of the U.S. government, high-grade commercial paper (rated 'A-1' or better) collateralized bank deposits, repurchase agreements (collateralized at 102% by Treasuries and agencies), and approved money-market funds. The program seeks to provide safety, liquidity, convenience, and competitive rates of return, and is designed to meet the needs of Michigan public sector investors. It purchases securities that are legally permissible under state statutes and are available

Salem-South Lyon District Library

Notes to the Financial Statements

for investment by Michigan counties, cities, townships, school districts, authorities, and other public agencies.

The Library has the following recurring fair value measurements as of June 30, 2024:

<u>Fair Value</u>	<u>Investments</u>
Level I	\$ 969,322
Level II	24,848
Net Asset Value Per Share	567,434
<i>Total</i>	<u>\$ 1,561,604</u>

Note 4 - Capital Assets

A summary of the changes in capital assets is as follows:

	July 1, 2024	Additions	Reductions	June 30, 2025
Capital assets not being depreciated				
Land	\$ 152,000	\$ -	\$ -	\$ 152,000
Capital assets being depreciated				
Building and Improvements	6,159,501	161,266	-	6,320,767
Equipment, Furniture, and Fixtures	564,977	55,812	-	620,789
Library Collection	1,503,582	141,390	-	1,644,972
Total capital assets being depreciated	8,228,060	358,468	-	8,586,528
Less accumulated depreciation				
Building and Improvements	3,401,804	219,331	-	3,621,135
Equipment, Furniture, and Fixtures	479,637	27,224	-	506,861
Library Collection	1,142,823	64,828	-	1,207,651
Total accumulated depreciation	5,024,264	311,383	-	5,335,647
<i>Total capital assets (net)</i>	<u>\$ 3,355,796</u>	<u>\$ 47,085</u>	<u>\$ -</u>	<u>\$ 3,402,881</u>

Depreciation expense was \$311,383 for the year ended June 30, 2025 and was entirely charged to the recreation and culture function of the Library.

Salem-South Lyon District Library

Notes to the Financial Statements

Note 5 - Long-term Debt

The following is a summary of the debt transactions of the Library for the year ended June 30, 2025:

Long Term Debt	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
2018 Capital Improvement Bonds	\$ 585,000	\$ -	\$ 55,000	\$ 530,000	\$ 60,000
Compensated Absences	19,933	32,938	-	52,871	44,940
Total	\$ 523,337	\$ 32,938	\$ 55,000	\$ 582,871	\$ 104,940

The annual requirements to amortize all debt outstanding (excluding compensated absences) as of June 30, 2025, are as follows:

	Governmental Activities		
	Principal	Interest	Total
2026	\$ 60,000	\$ 19,557	\$ 79,557
2027	60,000	17,343	77,343
2028	65,000	15,129	80,129
2029	65,000	12,731	77,731
2030	65,000	10,332	75,332
2031-2033	215,000	16,052	231,052
Totals	\$ 530,000	\$ 91,143	\$ 621,143

Note 6 – Deferred Compensation

The Library provides benefits to all of its employees who work more than 20 hours per week on a regularly scheduled basis through a deferred contribution plan with security benefits. In a deferred contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to participate after three months of employment. As established by the library board, the Library contributes 6.5 percent of employees' gross earnings, and employee contributions for each employee plus interest allocated to the employee's account are fully vested upon admittance to the plan. The library employee and employer contributions to the Security Benefits Plan related to the fiscal year ended June 30, 2025, were \$0 and \$0, respectively.

In January 2018, the Library began offering an additional deferred contribution plan held with the Municipal Employees' Retirement System. This plan is offered to all employees. Total employee and employer contributions to the Plan for the year ended June 30, 2025 were \$40,876 and \$42,335, respectively.

Salem-South Lyon District Library

Notes to the Financial Statements

Note 7 – Fund Balances

The Library has adopted the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definition*. GASB 54 establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Summarized information on fund balances of the Library's funds was as follows:

	<u>General Fund</u>
Fund Balances	
Restricted	
Endowment - Nonexpendable	\$ 29,306
Assigned	
Future Capital Improvements	389,044
Gift Funds	16,532
<i>Total Assigned</i>	<u>405,576</u>
Unassigned	1,691,565
Total Fund Balances	<u>\$ 2,126,447</u>

Note 8 - Risk Management

The Library is exposed to various risks of loss related to property loss, torts, errors and omissions, employee injuries (workers' compensation) and certain medical benefits provided to employees. The Library purchased commercial insurance for risks of losses due to employee injuries and liability claims.

Note 9 - New Accounting Pronouncement

The Library implemented Governmental Accounting Standards Board ("GASB") Statement No. 101, *Compensated Absences*, during the fiscal year ended June 30, 2025. The adoption of this standard did not have a material impact on the Library's financial statements, and no restatement of prior year balances was required.

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REQUIRED SUPPLEMENTARY INFORMATION

Salem-South Lyon District Library
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
General Fund
For the Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable (Unfavorable) Final to Actual
Revenues				
Property Taxes	\$ 1,537,112	\$ 1,537,112	\$ 1,525,192	\$ (11,920)
Intergovernmental	12,829	12,829	26,973	14,144
Penal Fines	32,091	32,091	35,724	3,633
Grant Revenue	12,100	12,100	12,100	--
Contributions	57,900	85,900	247,858	161,958
Charges for Services	378,000	378,000	407,534	29,534
Fines and Fees	7,209	7,209	7,209	--
Interest Revenue	45,000	57,000	95,067	38,067
Miscellaneous Revenue	28,400	113,400	13,731	(99,669)
Total Revenues	<u>2,110,641</u>	<u>2,235,641</u>	<u>2,371,388</u>	<u>135,747</u>
Expenditures				
Personnel	1,107,677	1,107,677	1,049,748	57,929
Library Services and Materials	373,000	373,000	349,902	23,098
Facilities and Equipment	408,977	493,977	426,715	67,262
Other Expenditures	144,400	184,400	140,263	44,137
Debt Service - Principal	55,000	55,000	55,000	--
Debt Service - Interest	21,587	21,587	21,587	--
Total Expenditures	<u>2,110,641</u>	<u>2,235,641</u>	<u>2,043,215</u>	<u>192,426</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>--</u>	<u>--</u>	<u>328,173</u>	<u>328,173</u>
Net Change in Fund Balance	<u>--</u>	<u>--</u>	<u>328,173</u>	<u>328,173</u>
<i>Fund Balance at Beginning of Period</i>	<u>1,798,274</u>	<u>1,798,274</u>	<u>1,798,274</u>	<u>--</u>
Fund Balance at End of Period	<u>\$ 1,798,274</u>	<u>\$ 1,798,274</u>	<u>\$ 2,126,447</u>	<u>\$ 328,173</u>

October 20, 2025

To the Library Board
Salem-South Lyon District Library

We have audited the financial statements of the governmental activities and the major fund of the Salem-South Lyon District Library (the "Library") for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 16, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Library are described in Note 1 to the financial statements. During the fiscal year ended June 30, 2025, the Library adopted Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. As described in Note 9 to the financial statements, the adoption of this new accounting principle did not have a material impact on Library's financial statements, and no restatement of prior year balances was required. We noted no transactions entered into by the Library during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the Library's financial statements was:

- Management's estimate of the current year capital asset depreciation expense is based on the estimated useful lives of the Library's capital assets.
- Management's estimate of the accrued compensated absences is based on current hourly rates and policies regarding payment of sick and vacation banks.

We evaluated the key factors and assumptions used to develop these estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. No misstatements above trivial were found.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 20, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Library's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Library's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis and the budgetary comparison schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of the Board and management of the Library and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Gabridge & Company

Gabridge & Company, PLC
Grand Rapids, MI

Exit Interview

1. What was rewarding about being our director? Getting to know the community. The opportunity to work on different project around the library: the musical garden, etc.
2. What external/internal challenges did you encounter? The perception regarding our Library within the school district and how people react to the Lyon Twp. User fee. The process of how to educate people in our area is challenging.
3. During your community outreach what events, relationships benefitted the library the most? Pumpkinfest (approx. 247 people) was the most rewarding as far as numbers of people interacted with, and conversations with them on how they have benefitted from the Library. Working with the local Historical Societies has been rewarding. The Rotary is a small group but because of the relationships established, I was able to meet and work with the Superintendent of Schools, Steve Archibald which continued to foster access into the schools.
4. Which program or project provided the most benefit to the library? Tech one-on-Ones provide great service in helping people with devices, it allowed individuals to set time that fir their schedule. Our tech classes have not been successful. Also the notary service has been extremely successful.
5. Which program or project provided the most benefit to the library? The upcoming refurbishments of Teen and Adult. Adults have been asking about coming refurbishments in relation to the updated Youth Area.
6. Generator
7. If you stayed what would you want to accomplish? The Adult Area refurbishment.
8. What would you look for in your replacement? Collaborative and a team player.
9. What should we keep in mind when we recruit our next director? MLA membership is directly linked to the library board and holds status in "library world". Opting out of membership could be a challenge for future candidates. The MLA by-laws are flawed in that a director cannot have a membership as an individual; it has to be an unaffiliated director and the cost is not proportionate to an individual membership; the MLA views the director as a role instead of viewing it as a professional community member.
10. What could the board do to support the new director? The Board has showed continuing support and I am very grateful. The Board has cultivated and helped establish next steps in our growth.
11. Anything you could encourage us not to do? Our board members are very vested in our work in the community; sometimes the line between the director, board, and staff becomes blurred. Example: board members reaching out to an outside vendor first before consulting with staff.
12. What did the Board do right? The Board is supportive and works for the betterment of the library, it has been helpful in all aspects.
13. Was there clarity in Board expectations? Yes. Were expectations appropriate? Yes,
14. Should we have goals that are unattainable? No goals are too high.
15. What were the 2 important factors in your changing your job? It was the right step in my life at this time. I am very grateful for the opportunity.
16. Is there any significance besides Adult renovation that needs to be addressed in the next 6 months? Connectivity between the generator & the Bass system.

LIBRARY DIRECTOR - JOB POSTING

The Salem-South Lyon District Library (SSLDL) is a Class IV library. We employ approximately 43 full and part-time staff with a current annual budget of \$2.9M.

TERMS OF EMPLOYMENT:

1. Full-time employment. The Director is expected to work a flexible schedule, based on 40 hours per week that includes special projects, Board meetings, Friends of the Library meetings, or similar activities. Salary, benefits and termination of employment in accordance with Board policy. The Salem South Lyon District Library is an "at will" employer.
2. Salary Range: \$59,000 – \$92,000. Salary is commensurate with experience.
3. Benefits:
 - a. Group Health Insurance including dental and vision (begins 1st day of month following hire): 80% paid for employee and their dependents under age 19.
FSA and HSA: employee funded
 - b. 457 Deferred Compensation: 6.5% of gross wages
 - c. Employee Assistance Program
 - d. Vacation: after 90 days – 4 days available
 - e. Earned Sick Time per Michigan Statute (See Policy 217)
 - f. Paid holidays and Birthday

QUALIFICATIONS:

- A Master's Degree in Library Science or its equivalent from a library school accredited by the American Library Association or receives a waiver from the State Librarian
- Current required Library of Michigan certification based on library Class level (currently Class IV)
- A clear vision for the growth and development of the library
- Problem solving and decision-making acumen
- An understanding of district library organization, administration, services, finance, and procedures
- Strong communication and advocacy skills

REPORTS TO: The Library Director is appointed by the Board to efficiently administer the public library in terms of plans, policies and budget adopted by the Board.

JOB GOAL: To implement their vision for the library with the support from all stakeholders.

CORE RESPONSIBILITIES:

- Oversee the Library's collections, functions, and outreach.
- Recommends plans for the Library's growth and means of implementation.
- Explains policies to staff and public.
- Implements procedures and manages activities of library staff and volunteers.
- Directs the budgetary process and on-going financial reports.
- Develops community relationships, seeking information to meet current and future needs.
- Alerts the Board to pending legislation that would affect library funding.
- Assesses the quality of staff performance and helps staff reach potential.
- Reviews payroll for employees. Works for needed improvements in working conditions, fringe benefits, and salary scale.
- Facilitates publicity and promotion of library services
- Stays abreast of industry best practices and techniques in library services.
- Oversee proper safety and security measures.
- Ensures that the building and property is well maintained.
- Other duties as deemed necessary by the Board.

While the responsibility remains with the Library Director, s/he may choose to appoint a Designate to execute these responsibilities

HOW TO APPLY:

1. Complete an application.
Submit an application, resume, four references (2 professional and 2 personal) *and* a cover letter which must include your reason for applying, your most significant contribution in a previous role, and what you would bring to the Library. Please send your application materials to directorhire@ssldl.info by COB on 11/18/2025.
2. Use the title ***SSLDL DIRECTOR POSITION*** in the subject line.
3. Applicants who move who move to the interview stage will need to pass a successful criminal history check, financial check as they will need to be bonded and social media investigation.

The Salem-South Lyon District Library is an at-will and Equal Opportunity Employer



MICHIGAN LIBRARY ASSOCIATION

PO Box 27337, Lansing, MI 48909 • (517) 394-2774 • www.milibraries.org

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Interim Executive Director

Dillon Geshel

October 7, 2025

President Denise Stacer
Board of Trustees
Salem-South Lyon District Library

Dear President Stacer,

I hope this letter finds you well. On behalf of the Michigan Library Association, I'm reaching out about the value we see in your library's connection to our state-wide network of members, and to open a conversation around what non-renewal might mean for your staff and community. At MLA, our mission is to lead the advancement of Michigan libraries through advocacy, professional development, and engagement.

We understand that some of our recent work may have been perceived as partisan or leaning in a particular direction. I want to assure you that our mission is not about advancing one political perspective over another, but about equipping library staff, leaders and advocates with the tools they need to serve their communities and help libraries succeed. Many of our core member benefits – such as professional growth, networking opportunities, and member engagement – are designed to strengthen day-to-day library operations and have no perceived political lens at all. Likewise, most of our advocacy work focuses squarely on securing stable and increased funding for libraries at the state, federal and local level.

When libraries choose not to renew their MLA membership, the most significant impact of that decision is often felt by staff. MLA membership provides discounted registration costs for our annual conference, which is the largest such conference in the state. Discounted registration benefits also extend to Spring Institute, our annual youth services conference, and Think Space, a cohort of library directors that study different principles of leadership each year. Our resources and education opportunities are meant to help library workers grow in their roles, find peers they can learn alongside, and access practical tools that directly benefit their patrons. Without membership, staff lose access to many of those opportunities.

MLA members also benefit from our growing mentorship program, which pairs library workers across disciplines with experienced mentors that help them set professional goals, build confidence and chart a course for success in their library career. Organizational members also benefit from our linked trustee memberships, connecting and engaging library boards in our statewide advocacy efforts. Likewise, staff receive 50% off individual membership costs when their library maintains an organizational membership.

We would be happy to visit your library and engage in further discussion with SSLDL board leadership about MLA's mission and service to member libraries. Please let us know if there is an upcoming board meeting we can attend to continue the conversation.

Sincerely,

Dillon Geshel
MLA Interim Executive Director

REQUEST FOR PAYMENT

From: A. F. SMITH ELECTRIC INC.
 P.O. BOX 981241
 YPSILANTI, MI 48198

To: Salem-South Lyon District Libr
 9800 Pontiac Trail
 South Lyon, MI 48178

Invoice: 25016001
 Draw: 25016000001
 Invoice date: 10/20/2025
 Period ending date: 10/15/2025

Contract For:

Request for payment :

Original contract amount	\$80,500.00		
Approved changes	\$0.00		
Revised contract amount		\$80,500.00	
Contract completed to date		\$24,400.00	
Add-ons to date	\$0.00		
Taxes to date	\$0.00		
Less retainage	\$0.00		
Total completed less retainage		\$24,400.00	
Less previous requests	\$0.00		
Current request for payment		\$24,400.00	
Current billing		\$24,400.00	
Current additional charges	\$0.00		
Current tax	\$0.00		
Less current retainage	\$0.00		
Current amount due		\$24,400.00	
Remaining contract to bill	\$56,100.00		

Project: 25016-0
 Salem South Lvon Dist. Library

Contract date:

Architect:

Scope: Salem South-Lyon District Library
 98000 Pontiac Trail
 South Lyon, MI 48187

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Changes approved in previous months by Owner		
Total approved this Month		
TOTALS		
NET CHANGES by Change Order		

I hereby certify that the work performed and the materials supplied to date, as shown on the above represent the actual value of the accomplishment under the terms of the Contract (and all authorized changes thereof) between the undersigned and the Salem -South Lyon District Libr relating to the above referenced project. I also certify that the contractor has paid all amounts previously billed and paid by the owner.

CONTRACTOR: A. F. SMITH ELECTRIC INC.

State Of Michigan

County Of Washtenaw

By: Brian D. Koepp
 Brian D. Koepp, President

Subscribed and sworn to before me this 20th day of October, 2025

Date: October 20, 2025

Notary Public Sandy Sipola
 My commission expires: November 13, 2029

SANDY SIPOLA
 NOTARY PUBLIC - STATE OF MICHIGAN
 COUNTY OF WAYNE
 My Commission Expires Nov. 13, 2029
 Acting in the County of Washtenaw

REQUEST FOR PAYMENT DETAIL

Project: 25016-0 / Salem South Lyon Dist. Library

Invoice: 25016001

Draw: 2501600001

Period Ending Date: 10/15/2025 Detail Page 2 of 2 Pages

Item ID	Description	Total Contract Amount	Previously Completed Work	Work Completed This Period	Presently Stored Materials	Completed And Stored To Date	% Comp	Balance To Finish	Retainage Balance
1-00	General Conditions	4,000.00		1,600.00		1,600.00	40.00	2,400.00	
2-00	Removal of existing Generator	4,000.00						4,000.00	
3-00	Install Generator (Mat)	24,500.00						24,500.00	
4-00	Install Generator (Lbr)	7,800.00						7,800.00	
5-00	Demo for Bryant AC (Lbr)	700.00		4,900.00		4,900.00	700.00	-4,200.00	
6-00	Install Bryant AC (Mat)	1,200.00		1,200.00		1,200.00	100.00		
7-00	Install Bryant AC (Lbr)	3,600.00		3,600.00		3,600.00	100.00		
8-00	Demo York Wire (Lbr)	900.00		900.00		900.00	100.00		
9-00	Install York Chiller (Mat)	4,500.00		4,500.00		4,500.00	100.00		
10-00	Install York Chiller (Lbr)	7,700.00		7,700.00		7,700.00	100.00		
11-00	Grounding (Mat)	300.00						300.00	
12-00	Grounding (Lbr)	1,300.00						1,300.00	
13-00	Rental Equipment	4,000.00						4,000.00	
14-00	Subcontractor	5,000.00						5,000.00	
15-00	Owned Equipment	2,000.00						2,000.00	
16-00	Demo	7,000.00						7,000.00	
17-00	Closeouts	2,000.00						2,000.00	

Totals	80,500.00		24,400.00		24,400.00	30.31	56,100.00	
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1. Where do you live?	2. How Far do you live from the library?	3. If you're a Lyon Township patron and there was no user fee, which library would you plan to use most often?	4. How do you typically use the library?	Other comments
Green Oak Township	1.5 miles or less	N/A	Check out physical materials; Attend programming	
Green Oak Township	1.5 miles or less	N/A	Check out digital materials; Attend programming	
Lyon Township	1.5 miles or less	Not sure	Check out digital materials; Check out physical materials; Attend	
Salem Township	1.5 miles or less	N/A	Check out physical materials	
Salem Township	1.5 miles or less	N/A	Attend programming	
South Lyon	1.5 miles or less	N/A	Check out physical materials; "train/storwalk a hit"	
South Lyon	1.5 miles or less	N/A	Check out physical materials; Attend programming	
South Lyon	1.5 miles or less	N/A	Check out physical materials	"sometimes" written by question 4
Green Oak Township	Over 1.5 miles	N/A	Check out physical materials	
Green Oak Township	Over 1.5 miles	N/A	Check out physical materials	"Brought son to the lib every week @ old location as well. Son is now a doc. Children's Librarian was instrumental."
Lyon Township	Over 1.5 miles	Both equally	Check out digital materials; Check out physical materials; Attend	
Lyon Township	Over 1.5 miles	SSLDL	"IT HELP"	On question 3: "SSLDL" underlined for emphasis with "the people!" written underneath
Lyon Township	Over 1.5 miles	LTPL; Both equally	Check out physical materials	"music & dvds currently none -- kiddo"
Lyon Township	Over 1.5 miles	SSLDL	Check out digital materials; Check out physical materials; Attend	
Novi	Over 1.5 miles	N/A	Check out physical materials	
South Lyon	Over 1.5 miles	N/A	Check out digital materials; Check out physical materials; Attend	
South Lyon	Over 1.5 miles	N/A	Check out digital materials	
South Lyon	Over 1.5 miles	N/A	Check out digital materials; Check out physical materials; "just hang	
South Lyon	Over 1.5 miles	N/A	Check out physical materials	
South Lyon	Over 1.5 miles	N/A	Check out digital materials; Check out physical materials	
South Lyon	Over 1.5 miles	N/A	Check out physical materials; Attend programming	
South Lyon	Over 1.5 miles	N/A	Check out physical materials	
South Lyon	Over 1.5 miles	N/A	Check out physical materials; Attend programming	
South Lyon	Over 1.5 miles	N/A	Check out digital materials; Check out physical materials; Attend	"All monthly" written by question 4
South Lyon	Over 1.5 miles	N/A	Check out physical materials	

Wixom	Over 1.5 miles	N/A	Check out physical materials
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Total completed responses: 26

Question 1:

Patrons in South Lyon: 13

Patrons in Salem Township: 2

Patrons in Green Oak Township: 4

Patrons in Lyon Township: 5

Patrons in other cities: 2 (Wixom and Novi)

Incomplete survey demographics: 2 Howell, 1 Genesee, 1 South Lyon

Question 2:

Patrons over 1.5 miles away: 18

Patrons 1.5 miles or less: 8

Question 3:

Lyon Township patrons that would prefer SSLDL: 2

Lyon Township patrons that would prefer LTPL: 1 (respondent checked both “LTPL” and “both equally” options)

Lyon Township patrons that would prefer both equally: 2

Lyon Township patrons with no preference 1: 1

Question 4:

Number of patrons that to check out digital materials: 9

Number of patrons that check out physical materials: 21

Number of patrons that attend programming: 9

Other responses: train table, story walk, IT help, use of library space for work/leisure

Summary of comments:

One South Lyon patron suggested that they only use the library occasionally, while another South Lyon patron emphasized that they use all the listed choices in question 4 monthly. One Lyon Township patron clarified that she prefers SSLDL for its staff. Another Lyon Township patron seems checks out CDs and DVDs; due to new baby, doesn't visit as much. A Green

Oak Township patron praised the resources offered by the library for children believing that it helped the development of their son who is a doctor.

Salem-South Lyon District Library (SSLDL) Strategic Plan - 2023-2026

Our Mission: Educate. Enrich. Empower the Community.

Our Vision: Imagine the Possibilities!

Focus	Goals	Investments	Outcomes	Total Investment Cost	6.30.23-7.1.24 Costs	6.30.24-7.1.25 Costs	7.1.25 - 6.30.26 Costs
Exceptional Facilities	Dedicate space for innovation	Modify computer lab as required to provide new technology to our patrons; create a makerspace whose components are mobile friendly; modify study room walls to provide a soundproof space for audio and video recording	Availability of new and current technology for community use	50,000			
	Upgrade existing facilities	Replace carpeting in casual seating area of adult section & adult and teen area	Enhanced physical space for adults and teens	95,000			
	Maintain facility	Replace sections of roof	Replace original roof over the children's area	25,000			
	Improve library parking lot	Upgrade asphalt	Improve the life of the parking lot	10,000			
Technology Enhancements	Collaborate with South Lyon Schools to enhance Internet speed	Invest in necessary computer hardware and other technology, develop agreement with South Lyon Community Schools, Utilize Library staff time & resources	Increase Internet speeds to 1 Gigabyte/sec.	9,000			3,000
	Upgrade telephone system	Updated equipment providing quality communication with the community	Improved communication with a VOIP and future cost savings	20,000			
Programs and Services	Provide programs and services that engage new and current users and foster lifelong learners.	Support both consumers and creators of information by offering creative outlets for all ages	Gather information about users of our programs and services to inform future decisions by staff and board members	0	0	0	0
		Increase community interaction with in-person discussions and surveys	Programming that meets the needs of our patrons and the community	0	0	0	0
		Provide resources necessary to help children and adults increase their reading and computer skills	Enhancing the reading and computer literacy of the community	Included with Programming costs			

Community Awareness & Involvement	Facilitate effective conversations with community partners	Assess progress on strategic plan goals and communicate this information in newsletters, social media, annual report and other communications	A truly informed and engaged district who sees SSLDL as strategic community partner	0	0	0	0
		Evaluate current marketing efforts to determine if the library is utilizing most cost effective and successful strategy and techniques	A more efficient and effective marketing strategy	0	0	0	0
		Promote cutting edge library services to the public	A community well-informed about the most recent library offerings	0	0	0	0
		Recruitment and development of donors and strategic partners that lead to greater investments.	Increase in the size and number of donations.	3,000	1,000	1,000	1,000