

MINUTES
WEST BLOOMFIELD TOWNSHIP PUBLIC LIBRARY
BOARD OF TRUSTEES MEETING
January 11, 2012

Present: Bordman, Kravetz, Macon, Meyer, Osthaus, Bohrer
Brian Camiller--Plante & Moran

Absent &
Excused: Holtz

Call to Order

President Macon called the meeting to order at 7:30 p.m.

Approval of Agenda

MOTION:

MOVE TO APPROVE THE AGENDA FOR THE JANUARY 11, 2012 MEETING.

Moved: Kravetz
Second: Bordman
Ayes: Kravetz, Bordman, Macon, Meyer, Osthaus
Nays: None

MOTION CARRIED.

Friends of the Library

Trustee Osthaus reported on the upcoming book sale sponsored by the Friends of the Library to be held on February 3-5, 2012 at the Main Library.

Approval of Minutes

MOTION:

MOVE TO APPROVE THE MINUTES FOR THE DECEMBER 14, 2011 MEETING.

Moved: Osthaus
Second: Kravetz
Ayes: Osthaus, Kravetz, Bordman, Macon
Nays: None
Abstain: Meyer

MOTION CARRIED.

Financial Report

The December 2011 financial statements were received.

Director's Report

Director Bohrer reported on the following:

- The Library has been asked to provide information for the Township's quarterly newsletter. Our submission for the Winter 2012 issue focused on ebooks.
- United We Walk has selected the Library to house the plaque received for donating to the MLK Memorial in Washington DC.

The Director's Report was received.

Presentation on GASB No. 54

Brian Camiller from Plante & Moran made a presentation on GASB No. 54 which addresses changes in how financial statements are prepared for governmental units in terms of denoting fund balances. Terminology is changing from 3 to 5 potential designations. Camiller highlighted each designation in terms of the Library's financial statements. He indicated that the Board must act to come in compliance with GASB No. 54 by the end of the current fiscal year. The Board discussed the Library's financial statements in light of GASB No. 54 and the suggested language for two resolutions.

MOTION:

MOVE THE FOLLOWING RESOLUTION:

WHEREAS THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) HAS ISSUED STATEMENT NO. 54 – *FUND BALANCE REPORTING AND GOVERNMENTAL FUND TYPE DEFINITIONS*, WHICH CHANGES TERMINOLOGY USED FOR FUND BALANCE REPORTING ON THE BALANCE SHEETS OF GOVERNMENTAL FUNDS; AND

WHEREAS THE GASB STATEMENT NO. 54 CREATES THE CATEGORY OF “ASSIGNED” FUND BALANCE, WHICH IS USED TO REPORT AMOUNTS CONSTRAINED BY THE LIBRARY’S INTENT TO USE THE AMOUNTS FOR A SPECIFIC PURPOSE, BUT WHICH ARE NEITHER RESTRICTED NOR COMMITTED AS DEFINED BY GASB STATEMENT NO. 54;

WHEREAS GASB STATEMENT NO. 54 ALLOWS GOVERNMENTAL ENTITIES TO DESIGNATE AN OFFICIAL TO ASSIGN PORTIONS OF FUND BALANCE FOR SPECIFIC USES;

NOW, THEREFORE, BE IT RESOLVED THAT THE BOARD OF TRUSTEES OF THE WEST BLOOMFIELD TOWNSHIP PUBLIC LIBRARY HEREBY AUTHORIZES THE LIBRARY DIRECTOR TO INDICATE THE LIBRARY’S INTENT TO ASSIGN FUND BALANCE FOR A SPECIFIC PURPOSE FOR FINANCIAL REPORTING PURPOSES.

Moved: Kravetz
Second: Meyer
Ayes: Kravetz, Meyer, Bordman, Macon, Osthaus
Nays: None
MOTION CARRIED.

MOTION:

MOVE THE FOLLOWING RESOLUTION:

WHEREAS, THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) HAS ISSUED STATEMENT NO. 54 – *FUND BALANCE REPORTING AND GOVERNMENTAL FUND TYPE DEFINITIONS*, WHICH REDEFINES FUND TYPES AND CHANGES THE TERMINOLOGY USED FOR FUND BALANCE REPORTING ON BALANCE SHEETS OF GOVERNMENTAL FUNDS, AND;

WHEREAS, THE WEST BLOOMFIELD TOWNSHIP PUBLIC LIBRARY DIRECTOR HAS REVIEWED THE NEW TERMINOLOGY, AND;

WHEREAS THE LIBRARY DIRECTOR RECOMMENDS THAT THE DEBT RETIREMENT FUND OPERATING TRANSFERS IN BE COMMITTED SOLELY FOR RETIRING THE CAPITAL LEASE OBLIGATION TO WEST BLOOMFIELD TOWNSHIP, AND;

WHEREAS THE LIBRARY DIRECTOR RECOMMENDS THAT THE CAPITAL IMPROVEMENTS AND AUTOMATION FUND OPERATING TRANSFERS IN BE COMMITTED SOLELY FOR THE PURCHASE OF FUTURE CAPITAL OUTLAY, AND;

WHEREAS THE LIBRARY DIRECTOR RECOMMENDS THAT \$457,062 BE COMMITTED WITHIN THE GENERAL FUND FOR THE FUTURE PAYMENT OF EMPLOYEE RETIREMENT-RELATED LIABILITIES, AND;

NOW, THEREFORE, BE IT RESOLVED THAT THE BOARD OF TRUSTEES OF THE WEST BLOOMFIELD TOWNSHIP PUBLIC LIBRARY ACCEPTS THE AFOREMENTIONED RECOMMENDATION.

Moved: Osthaus
Second: Bordman
Ayes: Osthaus, Bordman, Kravetz, Macon, Meyer
Nays: None
MOTION CARRIED.

Accounts Payable

MOTION:

MOVE TO APPROVE ALL BILLS AND ACCOUNTS DUE IN THE AMOUNT OF \$164,175.63 AND RATIFY EXPENSES INCURRED SINCE DECEMBER 14, 2011 IN THE AMOUNT OF \$144,508.53.

Moved: Osthaus
Second: Meyer
Ayes: Osthaus, Meyer, Bordman, Kravetz, Macon
Nays: None
MOTION CARRIED.

Award Bid for Lawn, Landscape Beds and Plant Maintenance Services

The Board reviewed the analysis of the bids received for lawn service for both facilities, as well as the recommendation prepared by branch managers Mary Killian and Steve Ketcham. Great Oaks Maintenance was the low bidder at an annual cost of \$15,940.00. Great Oaks provided the Library with very good service in the past and had excellent references.

MOTION:

MOVE TO AWARD THE BID FOR LAWN, LANDSCAPE BEDS AND PLANT MAINTENANCE SERVICES FOR BOTH FACILITIES COVERING THE PERIOD OF APRIL THROUGH NOVEMBER 2012, WITH A ONE-YEAR OPTION FOR RENEWAL, TO LOW BIDDER GREAT OAKS MAINTENANCE AT A COST OF \$15,940.00.

Moved: Osthaus
Second: Bordman
Ayes: Osthaus, Bordman, Kravetz, Macon, Meyer
Nays: None
MOTION CARRIED.

Approval of Fiscal Year 2012-2013 Budget

The Budget Committee reported no changes to the proposed budget since the public hearing. The property tax rate of 1.423 mils, rolled back from 1.7 mils due to the Headlee Amendment, will bring in property tax revenue of \$4,288,039. There will be no step increases and several positions remain unfunded, however, a 1.5% scale adjustment has been factored in for permanent full and part-time classifications. Longevity is eliminated for all staff hired after April 1, 2012. The employer contribution to the defined contribution plan will be 7.25%. A transfer will be made to the Capital Improvement and Automation Development fund in the amount of \$95,000 as outlined in the technology software/hardware replacement plan. An additional \$75,296 will be transferred into the building replacement/reserves and a transfer of \$60,000 will be made into the MERS employment retirement health care fund.

MOTION:

MOVE TO APPROVE THE FISCAL YEAR 2012-2013 BUDGET IN THE AMOUNT OF \$4,754,439.

Moved: Osthaus
Second: Bordman
Ayes: Osthaus, Bordman, Kravetz, Macon, Meyer
Nays: None
MOTION CARRIED.

The meeting was adjourned at 8:30 p.m.

Carol Kravetz, Secretary