

DORR TOWNSHIP LIBRARY
BOARD OF TRUSTEES
MEETING
Dorr Township Library
Time: October 17, 2022 @ 6:30 pm

Call to Order:

Roll Call:

Changes to the Agenda:

Public Comment:

Approval of the Agenda:

Approval of the Minutes: September 19, 2022

Treasurer's Report: Credit Card - \$2,600.91 for September

Director's Report:

Committee Reports:

1. Personnel Committee: Update on Director 1-year review

NEW BUSINESS:

1. Update on Request for Township ARPA funds
2. Review of FYE 2022 Audit
3. Discussion of Director's Mid-Year Fiscal Health Report and Financial Forecast
4. Discussion and approval of Financial Policies
5. Discussion and approval of revision to Collection Development Policy

OLD BUSINESS:

1. Discussion of Medema Consulting Strategic Planning Proposal

Township Board Meeting: October 27, 2022 7 pm.

Adjournment:

Next regular meeting: November 21, 2022 at 6:30 pm

**DORR TOWNSHIP LIBRARY
BOARD OF TRUSTEES
Dorr Township Library
Date: September 19, 2022
6:30 P.M.**

MINUTES

Meeting was called to order at 6:32 pm

Pledge of Allegiance: Was said.

Roll Call: Present-Carrie Brooks, Michael Rydman, Brittany Hunter, Derrick McLain, Shana Dykhuis, Bruce Bendull, Reilly Brower

Absent: Jeffrey Babbitt

Additions to the Agenda: None

Public Comment: None

Approval of the Agenda: Brooks made a motion to approve the agenda, and was seconded by McLain. All yes, motion carried.

Approval of the Minutes: Brooks made a motion to accept the minutes from August 15, 2022, and was seconded by Hunter. All yes, motion carried.

Treasurer's Report: Treasurer Dykhuis made a motion to pay the credit card bill in the amount of \$3,948.01, and was seconded by Brooks. All yes, motion carried.

Committee Report(s): None

Director's Report:

Program attendance continues to be strong and the cap for participants will be raised for popular programs to 20. Lexi's no-bake cooking class was a huge success. Two new hotspots are being purchased. Mango Languages increased in number while the other stats were down slightly, presumably due to school starting. The budget is up to date. The insurance premium of \$2,174 was paid to the Decker Agency. The Board agreed that the approval of the Decker Agency at the August 15, 2022 board meeting gave implicit approval for this payment. Gazebo that was donated by John Tuinstra needs a concrete base, made a request for assistance with no response. Randy treated for bugs and will get an estimate for security cameras. Director attended several meetings. We no longer have volunteers. The library was closed on Labor Day weekend.

Committee Report:

None

NEW BUSINESS:

1. **Discussion of WUHS Improve Group using community room:** Dykhuis made a motion to allow WUHS Improve Group to use the community room at no charge and was seconded by McLain. All yes, motion carried.
2. **Discussion of Interim security camera solution:** Hunter made a motion to set up the Lorax system as an interim security camera until we can get a more permanent solution and was seconded by McLain.. All yes, motion carried.
3. **Revision of the Collection Development Policy:** It was decided to stay with the original policy as we cannot limit our service area.
4. **Crisis Communication Policy:** Hunter motioned to approve the Crisis Communication Policy and was seconded by McLain. All yes, motion carried.
5. **Discussion of Medema Consulting for Strategic Planning:** Brooks made a motion to table this item until the Director was present and was seconded by Hunter. All yes, motion carried.
6. **Director One-Year Review:** We are working on a schedule for consistency

Township Board Meeting: September 22, 2022, at 7:00 p.m.

Adjournment: McLain motioned to adjourn at 7:46 p.m., and was seconded by Dykhuis. All yes, motion carried.

Next regular meeting: October 17, 2022, at 6:30 p.m.

Submitted by Carrie Brooks

DORR TOWNSHIP LIBRARY

Balance Sheet

As of September 30, 2022

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
390. Savings	254,021.82
Checking	194,530.24
Huntington CD	6,418.42
Total Bank Accounts	\$454,970.48
Other Current Assets	
019. Audit Accts Receivable	10,226.61
Total Other Current Assets	\$10,226.61
Total Current Assets	\$465,197.09
TOTAL ASSETS	\$465,197.09
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
202. Accounts Payable	0.00
Total Accounts Payable	\$0.00
Other Current Liabilities	
203. Audit Accts Payable	3,345.67
701. Direct Deposit Payable	0.00
Direct Deposit Payable	0.00
Payroll Liabilities	191.25
211. Federal Unemployment (940)	-859.26
212. MI Income Tax	326.14
213. Federal Taxes (941/944)	705.18
214. MI Income Tax	-68.88
215. MI Unemployment Tax	0.00
216. Blue Cross Dental	250.04
217. Blue Cross Vision	1,287.16
Blue Cross Dental	5.48
Blue Cross Vision	40.66
Federal Taxes (941/944)	624.05
Federal Unemployment (940)	83.93
MI Income Tax	425.28
MI Unemployment Tax	0.00
Total Payroll Liabilities	3,011.03
Total Other Current Liabilities	\$6,356.70
Total Current Liabilities	\$6,356.70
Total Liabilities	\$6,356.70

DORR TOWNSHIP LIBRARY

Balance Sheet

As of September 30, 2022

	TOTAL
Equity	
012. Opening Bal Equity	120,892.09
013. Fund Balance	397,029.68
Net Income	-59,081.38
Total Equity	\$458,840.39
TOTAL LIABILITIES AND EQUITY	\$465,197.09

DORR TOWNSHIP LIBRARY

General Ledger

September 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Checking							
Beginning Balance							192,683.91
09/01/2022	Check	16000	John Urschel		703-728. Operations:710. Programs (Community Promotions)	-50.00	192,633.91
09/07/2022	Check	16002	Farmers Disposal		729-734. Facilities and Equipment:729. Rent, Parking, Utilities	-54.00	192,579.91
09/07/2022	Check	16003	CENTER POINT LARGE PRINT	Invoice #1951733	703-728. Operations:703. Books	-161.21	192,418.70
09/09/2022	Payroll Check	DD	Karen K. Shaffer	Pay Period: 08/24/2022-09/06/2022	Direct Deposit Payable	-331.76	192,086.94
09/09/2022	Payroll Check	DD	Jeffrey L. Babbitt	Pay Period: 08/24/2022-09/06/2022	Direct Deposit Payable	-1,166.30	190,920.64
09/09/2022	Payroll Check	DD	Karen E. Brower	Pay Period: 08/24/2022-09/06/2022	Direct Deposit Payable	-271.15	190,649.49
09/09/2022	Payroll Check	DD	Jennifer L. Chamberlain	Pay Period: 08/24/2022-09/06/2022	Direct Deposit Payable	-662.10	189,987.39
09/09/2022	Payroll Check	DD	Reilly J. Brower	Pay Period: 08/24/2022-09/06/2022	Direct Deposit Payable	-283.08	189,704.31
09/09/2022	Tax Payment		IRS	Tax Payment for Period: 08/01/2022-08/31/2022	Payroll Liabilities:Federal Taxes (941/944)	-1,492.78	188,211.53
09/09/2022	Tax Payment		MI Department of Treasury	Tax Payment for Period: 08/01/2022-08/31/2022	Payroll Liabilities:MI Income Tax	-321.40	187,890.13
09/09/2022	Payroll Check	DD	Shera Van Goor	Pay Period: 08/24/2022-09/06/2022	Direct Deposit Payable	-211.97	187,678.16
09/09/2022	Payroll Check	DD	Alexis Adrianse	Pay Period: 08/24/2022-09/06/2022	Direct Deposit Payable	-416.08	187,262.08
09/13/2022	Deposit				404. Penal Fines	3,011.98	190,274.06
09/15/2022	Expense		Chase Card Services	Aug Credit Card Bill	-Split-	-3,948.01	186,326.05
09/15/2022	Check	16007	SIEGFRIED CRANDALL PC	Invoice #110045	800. Professional and Contract Services:806. Professional Services	-1,350.00	184,976.05
09/20/2022	Check	16009	Jeffrey L. Babbitt		703-728. Operations:709. Ed. & Train Dor:709.1 Travel and Meetings	-34.50	184,941.55
09/20/2022	Check	16008	Lakeland Library Cooperative	Invoice #PT22-541	703-728. Operations:710. Programs (Community Promotions)	-286.00	184,655.55
09/23/2022	Payroll Check	DD	Jeffrey L. Babbitt	Pay Period: 09/07/2022-09/20/2022	Direct Deposit Payable	-1,166.28	183,489.27
09/23/2022	Payroll Check	DD	Karen K. Shaffer	Pay Period: 09/07/2022-09/20/2022	Direct Deposit Payable	-331.75	183,157.52
09/23/2022	Payroll Check	DD	Karen E. Brower	Pay Period: 09/07/2022-09/20/2022	Direct Deposit Payable	-271.15	182,886.37
09/23/2022	Payroll Check	DD	Shera Van Goor	Pay Period: 09/07/2022-09/20/2022	Direct Deposit Payable	-204.17	182,682.20
09/23/2022	Payroll Check	DD	Jennifer L. Chamberlain	Pay Period: 09/07/2022-09/20/2022	Direct Deposit Payable	-662.11	182,020.09
09/23/2022	Payroll Check	DD	Reilly J. Brower	Pay Period: 09/07/2022-09/20/2022	Direct Deposit Payable	-283.09	181,737.00
09/23/2022	Check	16010	US Bank Equipment Finance	Invoice #482571973	729-734. Facilities and Equipment:730. Equip Rental and Maintenance	-466.19	181,270.81
09/23/2022	Payroll Check	DD	Alexis Adrianse	Pay Period: 09/07/2022-09/20/2022	Direct Deposit Payable	-389.98	180,880.83
09/30/2022	Deposit				-Split-	14,038.19	194,919.02
09/30/2022	Check	16011	T-Mobile	Account #970594354	729-734. Facilities and Equipment:729. Rent, Parking, Utilities:729.1 Telephone, Telecommunications	-151.16	194,767.86
09/30/2022	Check	16012	Midwest Tape	Invoice #502756902 Customer #2000018351	703-728. Operations:711. databases	-275.75	194,492.11
09/30/2022	Deposit		Interest		405-407. Other Types of Income:406. Interest Income Dor	38.13	194,530.24
Total for Checking						\$1,846.33	

DORR TOWNSHIP LIBRARY

Profit and Loss

September 2022

	TOTAL
Income	
404. Penal Fines	3,011.98
405-407. Other Types of Income	
405. Miscellaneous Revenue	
405.1 Copies	195.75
405.2 Fines	69.87
405.3 Meeting Room Rental	5.00
405.4 Faxes	8.50
405.5 Book Sales	38.33
405.9 Uncategorized Income	6.55
Total 405. Miscellaneous Revenue	324.00
406. Interest Income Dor	69.44
407. Reimbursements	
407.1 Credit Card Credits	37.74
407.2 Book Replacement	17.99
Total 407. Reimbursements	55.73
Total 405-407. Other Types of Income	449.17
581. Township Appropriation	12,500.00
582. Direct Public Grants	
582.2 Nonprofit Organization Grants	840.00
Total 582. Direct Public Grants	840.00
583. Direct Public Support	
583.3 Legacies and Bequests	
583.3.1 Annuity	356.20
Total 583.3 Legacies and Bequests	356.20
Total 583. Direct Public Support	356.20
Total Income	\$17,157.35
GROSS PROFIT	\$17,157.35
Expenses	
702. Payroll Expenses	80.00
703-728. Operations	
703. Books	962.34
705. Periodicals	29.95
707. Kits	190.70
708. AV	
708.3 DVD	114.59
Total 708. AV	114.59
709. Ed. & Train Dor	
709.1 Travel and Meetings	34.50
Total 709. Ed. & Train Dor	34.50

DORR TOWNSHIP LIBRARY

Profit and Loss

September 2022

	TOTAL
710. Programs (Community Promotions)	1,472.31
711. databases	275.75
720. Supplies	
720.1 Collection/Office Supplies	837.49
Total 720. Supplies	837.49
721. Advertising	310.92
Total 703-728. Operations	4,228.55
729-734. Facilities and Equipment	
729. Rent, Parking, Utilities	54.00
729.1 Telephone, Telecommunications	598.08
Total 729. Rent, Parking, Utilities	652.08
730. Equip Rental and Maintenance	466.19
Total 729-734. Facilities and Equipment	1,118.27
800. Professional and Contract Services	
805. Professional Dues	37.74
806. Professional Services	1,350.00
Total 800. Professional and Contract Services	1,387.74
Payroll Expenses	
Taxes	592.12
Wages	7,680.95
Total Payroll Expenses	8,273.07
Total Expenses	\$15,087.63
NET OPERATING INCOME	\$2,069.72
NET INCOME	\$2,069.72

Check Register 2022 - September

Date	Type	Check #	Vender	Memo	Amount
09/01/2022	Check	16000	John Urschel	Life After Andersonville presentation fee	-50
09/07/2022	Check	16002	Farmers Disposal	Quarterly trash pickup	-54.00
09/07/2022	Check	16003	CENTER POINT LARGE PRINT	Invoice #1951733 September Large Print	-161.21
09/09/2022	Tax Payment		IRS	Tax Payment for Period: 08/01/2022-08/31/2022 Federal Taxes (941/943/944)	-1,492.78
09/09/2022	Tax Payment		MI Department of Treasury	Tax Payment for Period: 08/01/2022-08/31/2022 MI Income Tax	-321.4
09/09/2022	Payroll Check	DD	Alexis Adrianse	Pay Period: 08/24/2022-09/06/2022 Direct Deposit	-416.08
09/09/2022	Payroll Check	DD	Shera Van Goor	Pay Period: 08/24/2022-09/06/2022 Direct Deposit	-211.97
09/09/2022	Payroll Check	DD	Jennifer L. Chamberlain	Pay Period: 08/24/2022-09/06/2022 Direct Deposit	-662.1
09/09/2022	Payroll Check	DD	Reilly J. Brower	Pay Period: 08/24/2022-09/06/2022 Direct Deposit	-283.08
09/09/2022	Payroll Check	DD	Karen E. Brower	Pay Period: 08/24/2022-09/06/2022 Direct Deposit	-271.15
09/09/2022	Payroll Check	DD	Jeffrey L. Babbitt	Pay Period: 08/24/2022-09/06/2022 Direct Deposit	-1,166.30
09/09/2022	Payroll Check	DD	Karen K. Shaffer	Pay Period: 08/24/2022-09/06/2022 Direct Deposit	-331.76
09/15/2022	Check	16007	SIEGFRIED CRANDALL PC	Invoice #110045 2022 Audit costs	-1,350.00
09/15/2022	Expense		Chase Card Services	Aug Credit Card Bill Aug Credit Card Credits Aug Advertisting Adult 313.69 YA 268.96 Tween 35.48 Child 183.00 Aug DVD Aug Supplies Grant Prog. 687.78 Reg: 448.53 Spectrum 269.95 Guardian 176.97 Aug QB Payroll Aug GR Press Library Journal Design Institute Ticket (refunded) Aug Boovie Bags	-3,948.01
09/20/2022	Check	16008	Lakeland Library Cooperative	Invoice #PT22-541 Movie license 10/1/22-9/30/23	-286

09/20/2022	Check	16009	Jeffrey L. Babbitt	September mileage reimbursement	-34.5
09/23/2022	Payroll Check	DD	Jeffrey L. Babbitt	Pay Period: 09/07/2022-09/20/2022 Direct Deposit	-1,166.28
09/23/2022	Payroll Check	DD	Karen K. Shaffer	Pay Period: 09/07/2022-09/20/2022 Direct Deposit	-331.75
09/23/2022	Payroll Check	DD	Karen E. Brower	Pay Period: 09/07/2022-09/20/2022 Direct Deposit	-271.15
09/23/2022	Payroll Check	DD	Shera Van Goor	Pay Period: 09/07/2022-09/20/2022 Direct Deposit	-204.17
09/23/2022	Payroll Check	DD	Alexis Adrianse	Pay Period: 09/07/2022-09/20/2022 Direct Deposit	-389.98
09/23/2022	Payroll Check	DD	Jennifer L. Chamberlain	Pay Period: 09/07/2022-09/20/2022 Direct Deposit	-662.11
09/23/2022	Payroll Check	DD	Reilly J. Brower	Pay Period: 09/07/2022-09/20/2022 Direct Deposit	-283.09
09/23/2022	Check	16010	US Bank Equipment Finance	Invoice #482571973 September 2022 copier	-466.19
09/30/2022	Check	16011	T-Mobile	Account #970594354 September Hotspots	-151.16
09/30/2022	Check	16012	Midwest Tape	Invoice #502756902 Customer #2000018351 September Hoopla	-275.75

Director's Report, October 2022

Library Operation Updates

Program attendance continues to be strong. We have had to open multiple programs to 20 people in the past few weeks, due to high demand.

Statistics

See the charts and graphs below. Libby Reciprocal Library Agreement data for September was not ready at this time.

Budget Items

The budget is up to date.

Staff and Building Items

The Township maintenance staff was able to fix a broken banquet table for us.

Meetings, Workshops, etc.

I attended YALSA's Preparing Yourself for YA Book Challenges webinar September 20 and the Library Funding and Advocacy Conference (LAFCON) online September 26-28. Takeaways:

- Positive feelings about libraries increased between 2008 and 2018, but willingness to vote for library funding decreased. In determining who is likely to vote for or against, political party, library card ownership, and library use have no significant bearing. Relationships between community members and library staff are the key.
- We should take opportunities to collect contact information for our own marketing.
- Developing our own personal stories in relation to the Library is essential to marketing. People respond to stories much more than statistics.
- Troy, MI's public library's Community Engagement Department has a podcast where they invite members of the community to talk about their favorite books. It has been very effective.
- West Fargo, ND's library makes a practice of alternating so-called "liberal" displays (e.g., Pride Month) with so-called "conservative" displays (e.g., traditional families) in an effort to represent all members of the community.
- In building community support, going outside the library to where the people are and reporting back to the community at each stage of a major project are essential.

- Speak first about issues likely to be important in the community instead of speaking reactively when an issue arises.
- Regularly look ahead at financial plans, needs, and resources (see New Business #3).
- In responding to book challenges, it is important to (a) Listen, (b) Empathize, (c) Educate on and Advocate for the library's purpose, (d) Take Action to show the patron that we have something for them, and (e) Follow Through.
- Set Objectives and Key Results (OKR) with staff quarterly and check weekly to improve communication and performance between management and staff.
- Several suggested changes in Reconsideration policy and form have been implemented in a draft (New Business #5).

On September 22, I attended the Dorr Township Board meeting. I presented the library's formal request for about \$13K (following statistics below). There was some confusion why the amount quoted for security cameras was so low, but I explained that the \$300 listed was to supplement other funds from the library budget. No action was taken on scheduling a special meeting to decide what to do with ARPA funds.

On October 3, the Allegan County Library Association (ACLA) met on Zoom to make final preparations for the All In Training Day on October 10. I attended the event and introduced the facilitator of one of the Table Talks. These are the main takeaways from the Zingtrain keynote on customer service, the breakout session on the library as collaborator, and the Table Talk on local history in the library.

- The 10/4 Rule: When a patron is within 10 feet, make eye contact and smile. When the patron is within 4 feet, greet verbally.
- 3 Steps to Great Service: (1) Figure out what the customer wants, (2) Get it for them, (3) Give them something extra they didn't ask for (a bookmark, a recommendation, a website, etc.).
- Always make sure collaborations are beneficial to both parties.
- Cemetery walks with stories of some of the pre-WWII locals buried there has been a hit in Grand Haven. I want to explore doing one here.

I also attended the Lakeland Library Cooperative Strategic Planning Summit on October 13 and participated in shaping the direction our coop will go in the next few years. And I look forward to attending the Michigan Public Library Directors Zoom meeting the afternoon of October 14.

Volunteers

No volunteers at this time.

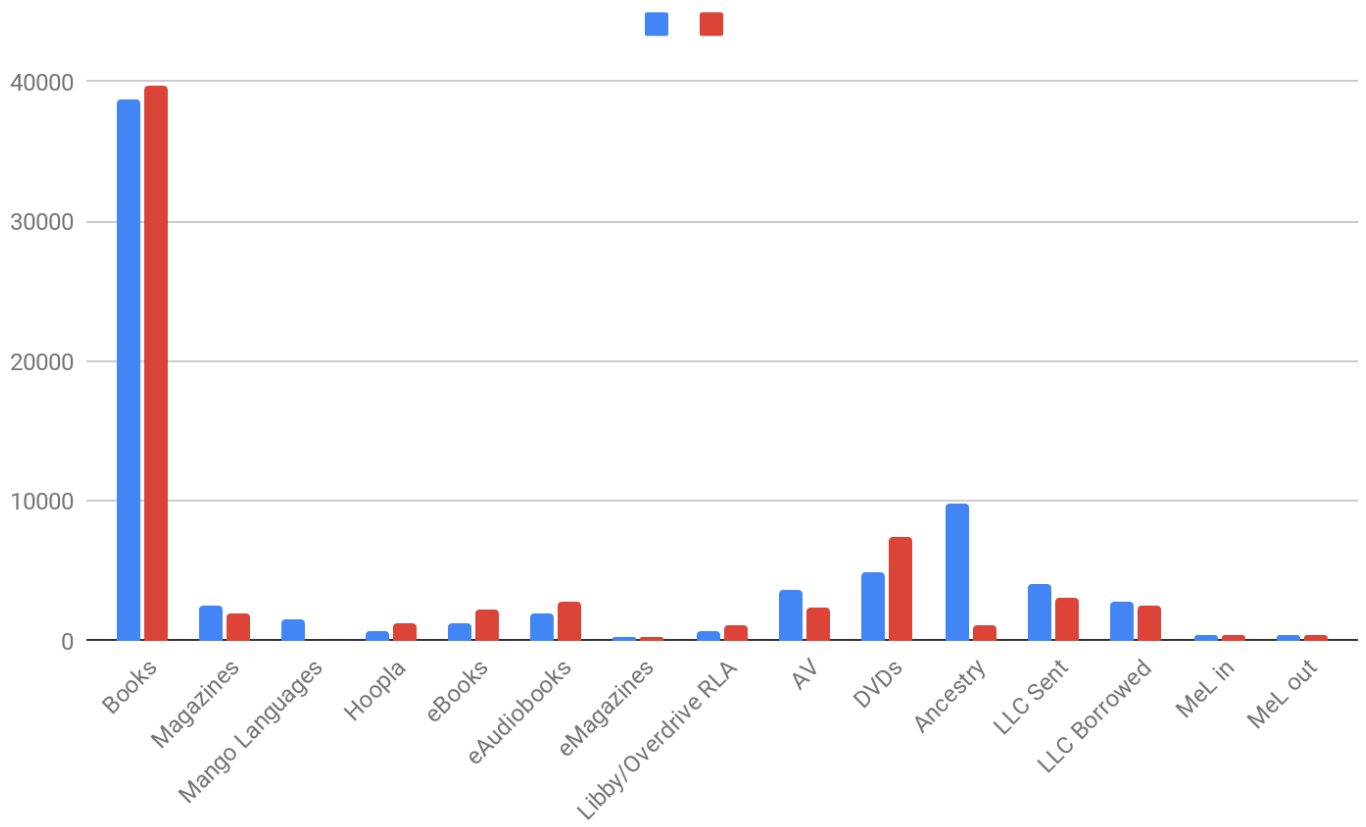
Library Closings

The Library was closed October 10 for Columbus Day/Indigenous People's Day, although we opened 6pm-8pm for a program.

Completed October 14, 2022, 12:12PM

	2021											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Books	1982	2056	2267	2191	2951	4101	4274	4314	3886	3745	3802	3121
Magazines	130	214	119	115	260	222	203	301	244	232	280	173
e-Magazines/Audio/Hoopla	187	144	104	73	189	767						
Hoopla							102	122	99	94	159	83
eBooks							257	220	200	200	202	185
eAudiobooks							300	350	331	358	348	302
eMagazines							39	49	42	49	24	22
Libby/Overdrive RLA Loans							152	118	92	134	130	
AV	547	727	566	420	179	160	184	176	208	133	172	174
DVDs	102	115	128	79	518	282	657	627	583	700	626	491
Ancestry	710	1398	1063	335	1176	359	1048	375	762	1660	817	73
LLC Sent	438	405	368	234	302	362	297	314	361	315	342	259
LLC Borrowed	293	179	153	310	143	248	241	282	243	291	188	250
MeL in	33	53	33	36	28	36	38	49	39	35	39	37
MeL out	35	47	30	41	29	40	36	44	43	33	41	35

	2022											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Books	4006	3461	4590	4258	3676	5177	5526	4764	4215			
Magazines	188	172	242	170	239	322	208	169	280			
Mango Languages	0	13	3	4	1	1	0	7	5			
Hoopla	110	134	131	173	149	145	134	130	130			
eBooks	254	198	233	236	249	223	266	265	273			
eAudiobooks	336	257	335	348	327	308	313	318	309			
eMagazines	39	60	52	35	22	30	12	17	21			
Libby/Overdrive RLA Loans	148	123	136	177	138	157	144	30				
AV	278	235	293	291	233	258	333	275	224			
DVDs	826	705	963	934	751	796	1057	875	578			
Ancestry	3	0	230	362	102	65	108	196	42			
LLC Sent	391	333	367	321	243	385	339	366	374			
LLC Borrowed	299	223	176	257	175	307	286	329	485			
MeL in	57	50	44	38	48	44	53	51	53			
MeL out	63	54	47	40	50	44	58	51	58			



Priority	Item	Amount	Need	Anticipated Effect
1	Security Camera Funds (Lorex Fusion 4K 8-Channel system with 4 exterior & 2 interior cameras)	\$300.00	Vandalism at the drop box and unsafe behavior in back of the library. Supplement existing library funds.	Deterrence and improved capability of enforcing policies & protecting collection in conjunction with law enforcement
2	Credit card reader	\$338.00	https://squareup.com/shop/hardware/us/en/products/terminal-credit-card-machine?ds_e_ad_type=pla&ds_e_product_group_id=297897390697&ds_e_product_store_id=&ds_s_inventory_feed_id=9770000008755213&gclid=CjwKCwjyWZBhBGEiwACslQo2xhsZhaYBvFFqkgEwmHW_Af_uVQzpWELMXErzmmw9tQrqlaAJi9VSRoCEskQAvD_BwE&gclidsrc=a_w.ds&mkwid=HXV1F7ci%7Cdc_303238901450__product_16__&pcrid=303238901450&pdv=c&product=16	Greater convenience for patrons to pay for copies, faxes, prints, replacement costs, fees, etc. Currently can only do cash and check, despite people carrying cash and checks more rarely.
3	Tables	\$1,039.92	https://www.menards.com/main/grocery-home/furniture/folding-tables-chairs/pdg-reg-commercial-grade-folding-banquet-table/708tbl/p-1461693528506-c-7726.htm?fbclid=IwAR3m_ymSLtyqKr6rCzHWD6i7lsHBqe8VA8SNiZWOC26wejzT4z9qkz3lsfc (or as backup https://www.webstaurantstore.com/lancaster-table-seating-30-x-96-heavy-duty-granite-white-plastic-folding-table/384YCZ9630.htm) ASK REILLY easy enough for 1 person to pick	Greater function and comfort. Tables for programming and Community Room use falling apart, wobbly. Patrons have complained. Need for programs, community groups, outreach.
4	New Heavy-Duty Canopy	\$3,843.77	10'x15', weather-resistant, side and back walls, rolling case	Current canopy for outdoor outreach leaks. Need one that will last and be a good investment. Especially during summer and events such as Hallowed Halls at Wayland Union High School, there are many opportunities to bring the library to the community, increase service and usage.
5	Table cart	\$279.99	https://www.menards.com/main/grocery-home/furniture/folding-tables-chairs/pdg-reg-8-gray-folding-banquet-table-cart/704tc/p-1461693528065-c-7726.htm?tid=6737285540035091487&ipos=6&fbclid=IwAR1W-vGfTqZlZ-kdIhl3eVNbyv5NjeWn2U0vTl_qVqldVkyfju5UayOH4rM	Will allow us to maneuver tables from Community Room to main library, move around the room.
6	Author Visits	\$1,500.00	1 per season, average fee \$375	Library's main purpose is to promote literacy and an informed and literate citizenry. Author visits would allow us to attract and serve a greater part of the community.
7	Plates 'n' Pages 2023	\$4,000.00	6 authors in July and August (avg fee \$375), craft supplies, books, \$800 for community dinners, \$450 for marketing	The inaugural year of Plates 'n' Pages (2022) was greatly appreciated by staff and patrons. We would like to continue this combination community dinner and evening family storytime program and will look to the community for donations toward this end in subsequent years.
8	Pop-Up Library Kit, one-time cost	\$607.65		Along with the canopy, we could use several other items to make an inexpensive popup library kit, enabling us to check out and reserve books and complete library card registrations in the field, as well as interact with patrons and community members in a number of ways.
8.1	Hotspot	\$0.00	add from T-Mobile rep	internet connection
8.2	Display stands	\$16.89	8.5" x 11" plastic for flyers	flyer displays
8.3	Cork Board	\$22.19	2'x3'	flyer and information displays, games and interactive activities
8.4	Hooks for cork board	\$9.99	to fit over canopy frame	
8.5	Carrying case for board	\$15.59	2'x3' art/presentation carrying bag	

8.6	Carrying case for laptop, handouts, hotspot, etc.	\$176.18	https://www.amazon.com/DELSEY-Paris-Small-Carry-Cobalt/dp/B00BXDPF62/ - space for ream of paper, display stands, office supplies, padded pocket for laptop, rugged, rolling	keep all necessary components safe from weather and other field hazards, easily transported
8.7	Prize wheel	\$54.09	https://www.amazon.com/spinning-prize-wheel-spinner-stand/dp/B08CRNN7ZL/	interactive games and giveaways
8.8	Sandwich board	\$129.99	https://www.amazon.com/Jumbl-Outdoor-Sandwich-Signboard-Display/dp/B07VWLGP1C/ --2x3 whiteboard	advertisement and information
8.9	USB Barcode Scanner	\$72.74	https://www.amazon.com/Alacrity-Portable-Bluetooth-Wireless-Computer/dp/B0823LYJZX/ --rugged, dustproof, shock resistant	checking out materials, scanning cards
8.95	AC Outlet Portable Laptop Power Bank	\$109.99	https://www.amazon.com/Portable-Universal-31200mAh-External-Notebook/dp/B07S7TK88B/	necessary to power laptop in events lasting longer than an hour or two
9	Manga/Anime/TV collection	\$500.00	Add 5-10 items to each popular collection @ \$20-\$35 per item	Increased circulation, greater patron satisfaction
10	Credit card reader, yearly cost	\$158.00	estimated (FYE22 Misc income - Credit Card Credits = \$4,353 * 0.26 = \$113 + (10 cents per 450 transactions) \$45	
11	Pop-Up Library Kit, yearly cost	\$360.00	hotspot service from T-Mobile	
	TOTAL	\$12,927.33		

September 22, 2022

To the Board of Trustees
Dorr Township Library

We have audited the financial statements of the Dorr Township Library Fund (the Library Fund) for the year ended March 31, 2022. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, 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 February 28, 2022. 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 Fund are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during fiscal year 2022. We noted no transactions entered into by the Library Fund 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. There were no sensitive estimates affecting the Library Fund's financial statements.

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.

Audit Adjustments

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. Management has recorded all of our proposed audit adjustments.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as 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 September 22, 2022.

Other 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 Fund's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Communication Regarding Internal Control

In planning and performing our audit of the financial statements of the Library Fund as of and for the year ended March 31, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Library Fund's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Library Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Library Fund's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of the inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we have identified a deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Library Fund's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency in the Library Fund's internal control to be a material weakness.

Material audit adjustments and financial statement preparation:

Criteria: All governmental units in Michigan are required to prepare financial statements in accordance with generally accepted accounting principles (GAAP). This is the responsibility of management. The preparation of financial statements in accordance with GAAP requires internal controls over both (1) recording, processing, and summarizing accounting data (i.e., maintaining internal accounting records), and (2) reporting government-wide and fund financial statements, including the related notes to the financial statements (i.e., external financial reporting).

Condition: We identified and proposed several material audit adjustments that management reviewed and approved. Adjustments were recorded to:

- Correct beginning fund balance
- Accrue receivables at year end
- Accrue payables at year end
- Correct revenue recognition related to a grant

As is the case with many small and medium-sized governmental units, the Library Fund has historically relied on its independent external auditor to assist with the preparation of the financial statements and the related notes as part of its external financial reporting process. Accordingly, the Library Fund's ability to prepare financial statements in accordance with GAAP is based, in part, on its reliance on its external auditor, who cannot be considered part of the Library Fund's internal controls. This is a repeat finding.

Cause: This condition was caused by the Library Board's decision to outsource the preparation of its annual financial statements to the external auditor rather than incur the costs of obtaining the necessary training and expertise required for the Library Board to perform this task internally because outsourcing the task is considered more cost effective.

Effect: The Library Fund's accounting records were initially misstated by amounts material to the financial statements. In addition, the Library Fund lacks complete internal controls over the preparation of its financial statements in accordance with GAAP and relies, at least in part, on assistance from its external auditor with this task.

Auditor's Recommendation: We recommend that management continue to monitor the relative costs and benefits of securing the internal or other external resources necessary to develop material adjustments and prepare a draft of the Library Fund's annual financial statements versus contracting with its auditor for these services.

Management Response: Management has made an ongoing evaluation of the respective costs and benefits of obtaining internal or external resources, specifically for the preparation of financial statements, and has determined that the additional benefits derived from implementing such a system would not outweigh the costs incurred to do so. Management will continue to review the draft financial statements and notes prior to approving them and accepting responsibility for their content and presentation.

The Library Board's response to the internal control finding described above was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Restriction on Use

This information is intended solely for the use of the Board of the Dorr Township Library, the Board of Trustees of the Township of Dorr, Michigan, and the State of Michigan Department of Treasury and is not intended to be and should not be used by anyone other than these specified parties.

Siegfried Crandall P.C.

Mid-Year Fiscal Health and Financial Forecast Report and Recommendations

- **Mid-year balances** (see Appendices 1 and 2) are generally where they should be.
 - The Professional and Contracted Services fund is a bit elevated (60.3% instead of 50%) because the policy revision we accomplished in the first half of FYE 2023 required consultation with the Library attorney.
 - Programs and Advertising both contain expenditures that were funded by the ARP Humanities Grant, received in FYE 2022, and so are artificially inflated. Non-grant spending in both categories appears to be in good shape. Supplies may be similarly inflated by grant spending.
 - Transportation reimbursed Assistant Director Reilly Brower for the long trip to the ALA Annual Conference in Washington, DC, in the first half of FYE 2023. Total spending by the end of the fiscal year is not expected to exceed the budgeted amount.
 - Facilities and Equipment is at 63.9% at the halfway point due to the computer purchase earlier this year. We do not expect to exceed the budgeted amount.
 - Other funds that significantly exceed 50% are typically front-loaded, paying annual fees for the entire year in the first half of the fiscal year.
- The **Financial Forecast** (see Appendix 3) assumes zero growth in property tax revenue, due to Headlee rollback. No other revenue is assumed to increase at all, except for a 3% increase in the Township appropriation in FYE 2024 and another in FYE 2027, which I intend to pursue at those times. Alternatively, if and when the community seems receptive, we could try for a Headlee Override to restore the millage and raise revenue, but that is not assumed here.
- The Forecast assumes several regular cost increases over the years. Each fund category is assumed to rise 3% per year unless otherwise noted.
 - Personnel costs will rise substantially, stemming from a possible increase in the state minimum wage to

hour by 2027 (see Ben Orner's article at

<https://www.mlive.com/public-interest/2022/07/15-minimum-wage-initiative-submits-610k-signatures-for-2024-ballot.html>).

- Shifting Custodial Wages to a contract-based service instead of payroll starting in FYE 2024 makes more sense and should allow for more cost control.
- Projected annual increases in the Professional and Contracted Services fund are set at 5%, with an anticipated 6.4% increase in attorney's fees to be balanced by lower negotiated fees elsewhere.
- The Professional and Contracted Services fund is scheduled for an extra \$10K in FYE 2024 (including interviews and focus groups with community members, which are absent in the original \$6.8K package) and \$6K for FYE 2027 to accommodate consulting fees for Strategic Planning.
- Co-op Fees are estimated to increase 4.5%, based on the figure I was advised to anticipate for FYE 2023. As it was this year, actual cost increases are significantly below 4.5%.
- Lakeland Library Cooperative has been exploring the group purchase of additional databases, and the staff are interested in at least one that may start as early as FYE 2024 and cost around \$800 annually.
- Insurance from FYE 2025 on includes estimated costs for Cyber Insurance, which, if discontinued by the Township, is something we need to consider adding. Township Clerk Debbie Sewers has reported to me recently that the Cyber Insurance from the Beazley Group has been renewed for the next year at the Township level and continues to cover the Library. Ryan Brown of Decker Agency supplied me with the estimated premium for the Cyber Insurance.
- My recommendations include
 - Planning for wage increases according to the schedule in Appendix 4, regardless of whether the minimum wage is legally changed.
 - Including the community interviews and focus groups in the FYE 2024 Strategic Planning process to ensure a match between community needs and Library service.

- Passing Financial Policies that
 - set our target Savings account balance at the level of the current fiscal year budget plus 2.74%
(the average projected budget increase between FYE 2023 and FYE 2029);
 - set target Checking account balance at 25% of the current fiscal year;
 - encourage transfer of funds in excess of those minimums to higher-yield investment accounts;
 - establish a Capital Projects Fund; and
 - define appropriate instruments of investment to include interest-bearing savings and checking accounts, CDs, and government bonds.
- Making an appointment with bankers with at least two institutions (United Bank of Michigan and Huntington seem the most natural choices, since we already do business with them) to sit down with the Director and the Board Treasurer to discuss options for investment.
- Transferring between \$100K and \$138K to the new, higher-yield investment fund at our earliest convenience, to be tracked as a Capital Projects Fund and used at some point in the future to help design and build a new Library building.

APPENDIX 1

REVENUES	BUDGET	YTD REV (Sep)	YTD %	YTD Var.
Property taxes	\$ 160,000.00	\$ 4,598.10	2.9%	\$ (75,401.90)
State grants	\$ 3,500.00	\$ 7,785.93	222.5%	\$ 6,035.93
Fines and forfeitures - penal fines	\$ 25,000.00	\$ 15,723.20	62.9%	\$ 3,223.20
Interest	\$ 600.00	\$ 388.85	64.8%	\$ 88.85
Other	\$ 4,474.40	\$ 7,752.89	173.3%	\$ 5,515.69
Total Revenues	\$ 193,574.40	\$ 36,248.97	18.7%	\$ (60,538.23)

EXPENDITURES

Recreation and culture:	BUDGET	YTD EXP (Sep)	YTD %	YTD Var.
Personnel costs	\$ 124,750.00	\$ 56,208.11	45.1%	\$ (6,166.89)
Professional and contracted services	\$ 6,800.00	\$ 4,101.01	60.3%	\$ 701.01
Book purchases	\$ 16,400.00	\$ 9,086.50	55.4%	\$ 886.50
AV materials	\$ 3,700.00	\$ 1,512.09	40.9%	\$ (337.91)
Collections	\$ 1,250.00	\$ 248.18	19.9%	\$ (376.82)
Periodicals	\$ 1,500.00	\$ 896.40	59.8%	\$ 146.40
Programs	\$ 12,000.00	\$ 10,662.07	88.9%	\$ 4,662.07
Advertising	\$ 1,000.00	\$ 2,155.91	215.6%	\$ 1,655.91
Supplies	\$ 4,500.00	\$ 4,438.27	98.6%	\$ 2,188.27
Education and training	\$ 7,400.00	\$ 510.00	6.9%	\$ (3,190.00)
Transportation	\$ 1,400.00	\$ 1,021.13	72.9%	\$ 321.13
Co-op fees	\$ 18,000.00	\$ 7,795.46	43.3%	\$ (1,204.54)
Databases	\$ 12,800.00	\$ 8,294.33	64.8%	\$ 1,894.33
Insurance	\$ 3,000.00	\$ 2,174.00	72.5%	\$ 674.00
Facilities and equipment	\$ 26,800.00	\$ 17,132.82	63.9%	\$ 3,732.82
Miscellaneous	\$ 100.00	\$ 371.68	371.7%	\$ 321.68
Total expenditures	\$ 241,400.00	\$ 126,607.96	52.4%	\$ 5,907.96

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (47,825.60)	\$ (90,358.99)	188.9%	\$ (66,446.19)
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OTHER FINANCING SOURCE

Transfers from General Fund	\$ 50,000.00	\$ 37,500.00	75.0%	\$ 12,500.00
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NET CHANGES IN FUND BALANCE	\$ 2,174.40	\$ (52,858.99)	-2431.0%	\$ (53,946.19)
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FUND BALANCES - BEGINNING	\$ 507,452.67
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FUND BALANCES - ENDING	\$ 448,552.06
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APPENDIX 2

	FYE 2020	FYE 2021	\$ Change	% Change	FYE 2022	\$ Change	% Change	FYE 2023	\$ Change	% Change
REVENUES										
Property taxes	\$ -	\$ -	\$ -	#DIV/0!	\$ 6,601.46	\$ 6,601.46	#DIV/0!	\$ 4,598.10	\$ (2,003.36)	-30.35%
State grants	\$ 5,962.54	\$ 5,955.58	\$ (6.96)	-0.12%	\$ 3,198.66	\$ (2,756.92)	-46.29%	\$ 7,785.93	\$ 4,587.27	143.41%
Fines and forfeitures - penal fines	\$ 23,909.84	\$ 16,905.87	\$ (7,003.97)	-29.29%	\$ 16,896.83	\$ (9.04)	-0.05%	\$ 15,723.20	\$ (1,173.63)	-6.95%
Interest	\$ 504.82	\$ 420.50	\$ (84.32)	-16.70%	\$ 285.39	\$ (135.11)	-32.13%	\$ 388.85	\$ 103.46	36.25%
Other	\$ 14,386.04	\$ 25,249.28	\$ 10,863.24	75.51%	\$ 4,248.67	\$ (21,000.61)	-83.17%	\$ 7,752.89	\$ 3,504.22	82.48%
Total Revenues	\$ 44,763.24	\$ 48,531.23	\$ 3,767.99	8.42%	\$ 31,231.01	\$ (17,300.22)	-35.65%	\$ 36,248.97	\$ 5,017.96	16.07%
EXPENDITURES										
Recreation and culture:										
Personnel costs	\$ 57,893.77	\$ 46,780.70	\$ (11,113.07)	-19.20%	\$ 35,284.14	\$ (11,496.56)	-24.58%	\$ 56,208.11	\$ 20,923.97	59.30%
Professional and contracted services	\$ 107.90	\$ 2,496.95	\$ 2,389.05	2214.13%	\$ 3,350.64	\$ 853.69	34.19%	\$ 4,101.01	\$ 750.37	22.39%
Book purchases	\$ 6,606.55	\$ 4,684.53	\$ (1,922.02)	-29.09%	\$ 7,866.44	\$ 3,181.91	67.92%	\$ 9,086.50	\$ 1,220.06	15.51%
AV materials	\$ 817.31	\$ 647.66	\$ (169.65)	-20.76%	\$ 1,110.26	\$ 462.60	71.43%	\$ 1,512.09	\$ 401.83	36.19%
Collections	\$ 9.66	\$ 83.20	\$ 73.54	761.28%	\$ -	\$ (83.20)	-100.00%	\$ 248.18	\$ 248.18	#DIV/0!
Periodicals	\$ 195.00	\$ 141.35	\$ (53.65)	-27.51%	\$ 1,023.59	\$ 882.24	624.15%	\$ 896.40	\$ (127.19)	-12.43%
Programs	\$ 3,130.33	\$ 677.43	\$ (2,452.90)	-78.36%	\$ 2,558.73	\$ 1,881.30	277.71%	\$ 10,662.07	\$ 8,103.34	316.69%
Advertising	\$ 244.43	\$ 285.00	\$ 40.57	16.60%	\$ 261.80	\$ (23.20)	-8.14%	\$ 2,155.91	\$ 1,894.11	723.50%
Supplies	\$ 1,732.15	\$ 1,666.59	\$ (65.56)	-3.78%	\$ 2,377.55	\$ 710.96	42.66%	\$ 4,438.27	\$ 2,060.72	86.67%
Education and training	\$ 1,024.64	\$ 41.65	\$ (982.99)	-95.94%	\$ -	\$ (41.65)	-100.00%	\$ 510.00	\$ 510.00	#DIV/0!
Transportation	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!	\$ 1,021.13	\$ 1,021.13	#DIV/0!
Co-op fees	\$ 6,900.93	\$ 8,122.71	\$ 1,221.78	17.70%	\$ 7,161.96	\$ (960.75)	-11.83%	\$ 7,795.46	\$ 633.50	8.85%
Databases	\$ 6,749.40	\$ 8,201.52	\$ 1,452.12	21.51%	\$ 5,856.48	\$ (2,345.04)	-28.59%	\$ 8,294.33	\$ 2,437.85	41.63%
Insurance	\$ -	\$ 2,448.00	\$ 2,448.00	#DIV/0!	\$ 2,561.00	\$ 113.00	4.62%	\$ 2,174.00	\$ (387.00)	-15.11%
Facilities and equipment	\$ 6,267.00	\$ 5,002.72	\$ (1,264.28)	-20.17%	\$ 8,005.78	\$ 3,003.06	60.03%	\$ 17,132.82	\$ 9,127.04	114.01%
Miscellaneous	\$ 11,092.69	\$ 5.04	\$ (11,087.65)	-99.95%	\$ -	\$ (5.04)	-100.00%	\$ 371.68	\$ 371.68	#DIV/0!
Total expenditures	\$ 102,771.76	\$ 81,285.05	\$ (21,486.71)	-20.91%	\$ 77,418.37	\$ (3,866.68)	-4.76%	\$ 126,607.96	\$ 49,189.59	63.54%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES										
	\$ (58,008.52)	\$ (32,753.82)	\$ 25,254.70	-43.54%	\$ (46,187.36)	\$ (13,433.54)	41.01%	\$ (90,358.99)	\$ (44,171.63)	95.64%
OTHER FINANCING SOURCE										
Transfers from General Fund	\$ 37,500.00	\$ 25,000.00	\$ (12,500.00)	-33.33%	\$ 37,500.00	\$ 12,500.00	50.00%	\$ 37,500.00	\$ -	0.00%

APPENDIX 2

	FYE 2020	FYE 2021	\$ Change	% Change	FYE 2022	\$ Change	% Change	FYE 2023	\$ Change	% Change
NET CHANGES IN FUND BALANCE	\$ (20,508.52)	\$ (7,753.82)	\$ 12,754.70	-62.19%	\$ (8,687.36)	\$ (933.54)	12.04%	\$ (52,858.99)	\$ (44,171.63)	508.46%
FUND BALANCES - BEGINNING	\$ 191,729.85	\$ 288,837.30	\$ 97,107.45	50.65%	\$ 384,039.58	\$ 95,202.28	32.96%	\$ 507,452.67	\$ 123,413.09	32.14%
FUND BALANCES - ENDING	\$ 231,489.68	\$ 257,801.95	\$ 26,312.27	11.37%	\$ 375,262.32	\$ 117,460.37	45.56%	\$ 448,552.06	\$ 73,289.74	19.53%
Current Budget Expenditures+3%	\$ 224,492.62	\$ 246,464.58	\$ 21,971.96	9.79%	\$ 251,268.50	\$ 4,803.92	1.95%	\$ 248,642.00	\$ (2,626.50)	-1.05%
25% Current Fiscal Year Budget	\$ 54,488.50	\$ 59,821.50	\$ 5,333.00	9.79%	\$ 60,987.50	\$ 1,166.00	1.95%	\$ 60,350.00	\$ (637.50)	-1.05%
Ideal Reserve	\$ 278,981.12	\$ 306,286.08	\$ 27,304.96	9.79%	\$ 312,256.00	\$ 5,969.92	1.95%	\$ 308,992.00	\$ (3,264.00)	-1.05%
EXCESS/(DEFICIENCY)	\$ (47,491.44)	\$ (48,484.13)	\$ (992.69)	2.09%	\$ 63,006.32	\$ 111,490.45	-229.95%	\$ 139,560.06	\$ 76,553.74	121.50%

APPENDIX 3

	FYE 2020	FYE 2021	\$ Change	% Change	FYE 2022	\$ Change	% Change	FYE 2023 BUD	\$ Change	% Change
REVENUES										
Property taxes	\$ 78,038.00	\$ 159,140.62	\$ 81,102.62	103.93%	\$ 170,259.00	\$ 11,118.38	6.99%	\$ 160,000.00	\$ (10,259.00)	-6.03%
State grants	\$ 5,963.00	\$ 7,955.58	\$ 1,992.58	33.42%	\$ 9,477.00	\$ 1,521.42	19.12%	\$ 3,500.00	\$ (5,977.00)	-63.07%
Fines and forfeitures - penal fines	\$ 43,893.00	\$ 29,745.69	\$ (14,147.31)	-32.23%	\$ 31,220.00	\$ 1,474.31	4.96%	\$ 25,000.00	\$ (6,220.00)	-19.92%
Interest	\$ 933.00	\$ 598.99	\$ (334.01)	-35.80%	\$ 579.00	\$ (19.99)	-3.34%	\$ 600.00	\$ 21.00	3.63%
Other [1]	\$ 21,325.00	\$ 53,633.69	\$ 32,308.69	151.51%	\$ 14,833.00	\$ (38,800.69)	-72.34%	\$ 4,474.40	\$ (10,358.60)	-69.83%
Total Revenues	\$ 150,152.00	\$ 251,074.57	\$ 100,922.57	67.21%	\$ 226,368.00	\$ (24,706.57)	-9.84%	\$ 193,574.40	\$ (32,793.60)	-14.49%
EXPENDITURES										
Recreation and culture:										
Personnel costs [2]	\$ 96,703.00	\$ 93,264.58	\$ (3,438.42)	-3.56%	\$ 85,229.00	\$ (8,035.58)	-8.62%	\$ 124,750.00	\$ 39,521.00	46.37%
Professional and contracted services [3]	\$ 4,138.00	\$ 3,514.75	\$ (623.25)	-15.06%	\$ 3,605.00	\$ 90.25	2.57%	\$ 6,800.00	\$ 3,195.00	88.63%
Book purchases [6]	\$ 8,636.00	\$ 13,481.40	\$ 4,845.40	56.11%	\$ 16,499.00	\$ 3,017.60	22.38%	\$ 16,400.00	\$ (99.00)	-0.60%
AV materials	\$ 1,374.00	\$ 2,210.16	\$ 836.16	60.86%	\$ 2,253.00	\$ 42.84	1.94%	\$ 3,700.00	\$ 1,447.00	64.23%
Collections	\$ -	\$ 448.42	\$ 448.42	#DIV/0!	\$ 974.00	\$ 525.58	117.21%	\$ 1,250.00	\$ 276.00	28.34%
Periodicals	\$ 952.00	\$ 234.60	\$ (717.40)	-75.36%	\$ 1,204.00	\$ 969.40	413.21%	\$ 1,500.00	\$ 296.00	24.58%
Programs [7]	\$ 5,802.00	\$ 1,173.68	\$ (4,628.32)	-79.77%	\$ 7,406.00	\$ 6,232.32	531.01%	\$ 12,000.00	\$ 4,594.00	62.03%
Advertising	\$ 2,788.00	\$ 628.98	\$ (2,159.02)	-77.44%	\$ 536.00	\$ (92.98)	-14.78%	\$ 1,000.00	\$ 464.00	86.57%
Supplies	\$ 3,159.00	\$ 3,587.70	\$ 428.70	13.57%	\$ 3,307.00	\$ (280.70)	-7.82%	\$ 4,500.00	\$ 1,193.00	36.07%
Education and training	\$ 1,065.00	\$ 41.65	\$ (1,023.35)	-96.09%	\$ -	\$ (41.65)	-100.00%	\$ 7,400.00	\$ 7,400.00	#DIV/0!
Transportation	\$ 39.00	\$ -	\$ (39.00)	-100.00%	\$ -	\$ -	#DIV/0!	\$ 1,400.00	\$ 1,400.00	#DIV/0!
Co-op fees [8]	\$ -	\$ 16,517.65	\$ 16,517.65	#DIV/0!	\$ 17,259.00	\$ 741.35	4.49%	\$ 18,000.00	\$ 741.00	4.29%
Databases	\$ 23,097.00	\$ 10,758.74	\$ (12,338.26)	-53.42%	\$ 6,807.00	\$ (3,951.74)	-36.73%	\$ 12,800.00	\$ 5,993.00	88.04%
Insurance	\$ 13,905.00	\$ 2,448.00	\$ (11,457.00)	-82.39%	\$ 3,319.00	\$ 871.00	35.58%	\$ 3,000.00	\$ (319.00)	-9.61%
Facilities and equipment	\$ 8,328.00	\$ 10,644.07	\$ 2,316.07	27.81%	\$ 16,697.00	\$ 6,052.93	56.87%	\$ 26,800.00	\$ 10,103.00	60.51%
Miscellaneous	\$ 10,071.00	\$ 1,216.04	\$ (8,854.96)	-87.93%	\$ 89.00	\$ (1,127.04)	-92.68%	\$ 100.00	\$ 11.00	12.36%
Total expenditures	\$ 180,057.00	\$ 160,170.42	\$ (19,886.58)	-11.04%	\$ 165,184.00	\$ 5,013.58	3.13%	\$ 241,400.00	\$ 76,216.00	46.14%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES										
	\$ (29,905.00)	\$ 90,904.15	\$ 120,809.15	-403.98%	\$ 61,184.00	\$ (29,720.15)	-32.69%	\$ (47,825.60)	\$ (109,009.60)	-178.17%
OTHER FINANCING SOURCE										

APPENDIX 3

	FYE 2020	FYE 2021	\$ Change	% Change	FYE 2022	\$ Change	% Change	FYE 2023 BUD	\$ Change	% Change
Transfers from General Fund	\$ 50,000.00	\$ 50,455.20	\$ 455.20	0.91%	\$ 50,000.00	\$ (455.20)	-0.90%	\$ 50,000.00	\$ -	0.00%
NET CHANGES IN FUND BALANCE	\$ 20,095.00	\$ 141,359.35	\$ 121,264.35	603.46%	\$ 111,184.00	\$ (30,175.35)	-21.35%	\$ 2,174.40	\$ (109,009.60)	-98.04%
FUND BALANCES - BEGINNING	\$ 191,729.85	\$ 288,837.30	\$ 97,107.45	50.65%	\$ 395,884.00	\$ 107,046.70	37.06%	\$ 507,068.00	\$ 111,184.00	28.08%
FUND BALANCES - ENDING	\$ 231,489.68	\$ 384,039.58	\$ 152,549.90	65.90%	\$ 507,068.00	\$ 123,028.42	32.04%	\$ 509,242.40	\$ 2,174.40	0.43%
Current Budget Expenditures+2.74%	\$ 223,925.94	\$ 245,842.44			\$ 250,634.23			\$ 248,014.36		
25% Current Fiscal Year Budget	\$ 54,488.50	\$ 59,821.50			\$ 60,987.50			\$ 60,350.00		
Ideal Reserve	\$ 278,414.44	\$ 305,663.94			\$ 311,621.73			\$ 308,364.36		
EXCESS/(DEFICIENCY)	\$ (46,924.76)	\$ 78,375.64			\$ 195,446.27			\$ 200,878.04		
With "Other Rev" reduced to \$5K after FYE 2023										

APPENDIX 3

	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	
REVENUES							
Property taxes	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00	
State grants	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	
Fines and forfeitures - penal fines	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	
Interest	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	
Other [1]	\$ 500.00	\$ 10,000.00	\$ 19,000.00	\$ 32,500.00	\$ 36,125.00	\$ 39,900.00	
Total Revenues	\$ 191,100.00	\$ 200,600.00	\$ 209,600.00	\$ 223,100.00	\$ 226,725.00	\$ 230,500.00	
EXPENDITURES							
Recreation and culture:							
Personnel costs [2]	\$ 125,650.00	\$ 131,500.00	\$ 137,000.00	\$ 143,000.00	\$ 149,000.00	\$ 149,000.00	
Professional and contracted services [3]	\$ 22,390.00 [4]	\$ 13,010.00	\$ 13,665.00	\$ 20,350.00 [5]	\$ 15,070.00	\$ 15,825.00	
Book purchases [6]	\$ 16,565.00	\$ 16,730.00	\$ 16,900.00	\$ 17,070.00	\$ 17,240.00	\$ 17,415.00	
AV materials	\$ 3,740.00	\$ 3,780.00	\$ 3,820.00	\$ 3,860.00	\$ 3,900.00	\$ 3,940.00	
Collections	\$ 1,265.00	\$ 1,280.00	\$ 1,295.00	\$ 1,310.00	\$ 1,325.00	\$ 1,340.00	
Periodicals	\$ 1,515.00	\$ 1,535.00	\$ 1,550.00	\$ 1,565.00	\$ 1,580.00	\$ 1,595.00	
Programs [7]	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	
Advertising	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
Supplies	\$ 4,635.00	\$ 4,775.00	\$ 4,920.00	\$ 5,070.00	\$ 5,225.00	\$ 5,380.00	
Education and training	\$ 7,400.00	\$ 7,400.00	\$ 7,400.00	\$ 7,400.00	\$ 7,400.00	\$ 7,400.00	
Transportation	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00	
Co-op fees [8]	\$ 18,810.00	\$ 19,660.00	\$ 20,550.00	\$ 21,475.00	\$ 22,445.00	\$ 23,455.00	
Databases	\$ 14,000.00 [9]	\$ 14,700.00	\$ 15,435.00	\$ 16,210.00	\$ 17,020.00	\$ 17,875.00	
Insurance	\$ 2,855.00	\$ 3,950.00 [10]	\$ 4,070.00	\$ 4,200.00	\$ 4,330.00	\$ 4,460.00	
Facilities and equipment	\$ 18,400.00	\$ 18,960.00	\$ 19,530.00	\$ 20,120.00	\$ 20,725.00	\$ 21,350.00	
Miscellaneous	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	
Total expenditures	\$ 251,725.00	\$ 251,780.00	\$ 260,635.00	\$ 276,130.00	\$ 279,760.00	\$ 283,535.00	
	4.28%	0.02%	3.52%	5.95%	1.31%	1.35%	2.74%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES							
	\$ (60,625.00)	\$ (51,180.00)	\$ (51,035.00)	\$ (53,030.00)	\$ (53,035.00)	\$ (53,035.00)	

OTHER FINANCING SOURCE

APPENDIX 3

	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029
Transfers from General Fund	51500 [11]	51500	51500	53045	53045	53045
NET CHANGES IN FUND BALANCE	\$ (9,125.00) [12]	\$ 320.00	\$ 465.00	\$ 15.00	\$ 10.00	\$ 10.00
FUND BALANCES - BEGINNING	\$ 509,242.40	\$ 500,117.40	\$ 500,437.40	\$ 500,902.40	\$ 500,917.40	\$ 500,927.40
FUND BALANCES - ENDING	\$ 500,117.40	\$ 500,437.40	\$ 500,902.40	\$ 500,917.40	\$ 500,927.40	\$ 500,937.40
Current Budget Expenditures+2.74%	\$ 258,622.27	\$ 258,678.77	\$ 267,776.40	\$ 283,695.96	\$ 287,425.42	\$ 291,303.86
25% Current Fiscal Year Budget	\$ 62,931.25	\$ 62,945.00	\$ 65,158.75	\$ 69,032.50	\$ 69,940.00	\$ 70,883.75
Ideal Reserve	\$ 321,553.52	\$ 321,623.77	\$ 332,935.15	\$ 352,728.46	\$ 357,365.42	\$ 362,187.61
EXCESS/(DEFICIENCY)	\$ 178,563.89	\$ 178,813.63	\$ 167,967.25	\$ 148,188.94	\$ 143,561.98	\$ 138,749.79
With "Other Rev" reduced to \$5K after FYE 2023	\$ 4,500.00	\$ (5,000.00)	\$ (14,000.00)	\$ (27,500.00)	\$ (31,125.00)	\$ (34,900.00)
	\$ 183,063.89	\$ 173,813.63	\$ 153,967.25	\$ 120,688.94	\$ 112,436.98	\$ 103,849.79

APPENDIX 3

[1] Other sources having limited growth, we will depend on revenue from grants, community donations, Friends, etc. more heavily to support growing costs. Alternatively, we can assume a steady \$5K for "Other," in which case our excess funds will look like the bottom row of this spreadsheet.

[2] See Appendix 4 detailing anticipated minimum wage increase to \$12 in 2024 and possible increase to \$15 in 2027. Referendum may be on ballot in November 2023.

[3] Shifting Custodial from Personnel costs to Professional starting FYE2024. Attorney's fee increase in 2022 was 6.4%, but I think it is reasonable to keep the overall increase of this fund to 5%.

[4] Includes \$10K for Strategic Planning, to be paid for with a transfer from Savings.

[5] In addition to the 5% increase, \$6K is added here for a second three-year Strategic Plan.

[6] Due to the uncertainty of revenue increases and the necessity of increasing other expenditure funds, I am limiting increases in materials purchasing funds to 1% per year.

[7] We normally come in significantly underbudget for programming, do a fantastic job economizing, and can fund special programs with grants. I do not see a need for an increase in the next 6 years.

[8] 4.5% is what Lakeland intended to keep any increases under for this current year (FYE 2023), so I am using that as a conservative estimate. In reality, there has been less of an increase or no increase at all.

[9] Addition of 1 more database through a Lakeland group purchase accounts for the increase here.

[10] Includes a \$1K premium for cyber-insurance, currently provided by the Township through FYE24, but uncertain in the future. If the Township drops it, I recommend that we pick it up.

[11] We will ask the Township Board for a 3% increase every 3 years, or more frequently if the Library Board wishes.

[12] This approximates the \$10,000 we will transfer from Savings to pay for Strategic Planning.

APPENDIX 4

Schedule of Minimum Wages by Position, FYE 2022-FYE 2029								
	FYE 2022 (act)	FYE 2023 (act)	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029
Director (MLIS)	\$20.00	\$21.60	\$21.00	\$21.50	\$22.00	\$22.50	\$23.00	\$23.00
Assistant Director (MLIS)	\$11.00	\$16.75	\$17.00	\$17.50	\$18.00	\$18.50	\$19.00	\$19.00
Cataloger (Cert)	\$11.00	\$11.50	\$12.00	\$12.75	\$13.50	\$14.25	\$15.00	\$15.00
Children's Librarian (Assoc)	\$9.87	\$10.00	\$12.00	\$12.75	\$13.50	\$14.25	\$15.00	\$15.00
Library Assistant 1.1 (Bach)	\$10.00	\$10.50	\$12.00	\$12.75	\$13.50	\$14.25	\$15.00	\$15.00
Library Assistant 1.2 (Bach)	\$10.00	\$10.50	\$12.00	\$12.75	\$13.50	\$14.25	\$15.00	\$15.00
Schedule of Wages (Upper Limits) for Current Staff, FYE 2022-FYE 2029								
	FYE 2022	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029
Director	\$20.00	\$21.60	\$22.25	\$22.92	\$23.60	\$24.31	\$25.04	\$25.04
Assistant Director	\$11.09	\$16.75	\$17.25	\$17.77	\$18.30	\$18.85	\$19.42	\$19.42
Cataloger	\$12.99	\$13.77	\$13.77	\$14.20	\$14.62	\$15.44	\$16.25	\$16.25
Children's Librarian	\$9.87	\$10.46	\$12.00	\$12.75	\$13.50	\$14.25	\$15.00	\$15.00
Library Assistant 1.1	\$10.13	\$10.74	\$12.36	\$13.13	\$13.90	\$14.67	\$15.45	\$15.45
Library Assistant 1.2	\$10.50	\$11.13	\$12.73	\$13.52	\$14.32	\$15.11	\$15.91	\$15.91

1. Financial Policies

a. Budget Policy

- The Dorr Township Library Board of Trustees and Library Director will establish an annual budget at its **October meeting** for the following calendar year. The Library Director will present the annual budget with historical data and future projections to the Board at its usual meeting in **October**.
- [text added]
- The budget is a working document. Changes in projections, projects, or unknown events are cause for variations from budget to actual numbers. During the course of the fiscal year (April – March) budget adjustments will be presented by the Library Director and/or the Library Board Treasurer to the Board as needed to keep the budget accurate.

b. Fund Balance Policy

- This policy has been adopted by the Dorr Township Library Board to address the implications of Governmental Accounting Standards Board (GASB) Statement No. 54. The policy is created in consideration of unanticipated events that could adversely affect the financial condition of the Library and jeopardize the continuation of public services. This policy will ensure that the Library maintains adequate fund balances and reserves in order to:
 - o Provide sufficient cash flow for daily financial needs;
 - o Offset significant economic downturns or revenue shortfalls;
 - o Provide funds for unforeseen expenditures related to emergencies; and
 - o Secure and maintain investment grade bond ratings.
- The following definitions of fund types will be used in reporting governmental fund activity. The Library may or may not report all fund types in any given reporting period based on actual circumstances and activity.
 - o General Fund – used to account for all financial resources not accounted for and reported in another fund.
 - o Special Revenue Fund – used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects.
 - o Debt Service Fund – used to account for all financial resources restricted, committed, or assigned to expenditures for principal and interest.
 - o Capital Projects Fund – used to account for all financial resources restricted, committed, or assigned to expenditures for the acquisition or construction of capital assets.
 - o Permanent Funds – used to account for resources restricted to the extent that only earnings, and not principal, may be used for purposes that support the Library’s objectives.

- The following categories will be used to report governmental fund balances in accordance with the definitions provided by GASB Statement No. 54:
 - o Non-spendable fund balance – amounts that cannot be spent because they are either not in a spendable form or are legally or contractually required to be maintained intact. *Classification* of non-spendable amounts will be determined before all other classifications and consist of the following:
 - The Library will maintain a fund balance equal to the balance of any long term outstanding balances due from others;
 - The Library will maintain a fund balance equal to the value of inventory balances and prepaid items unless those items are offset with liabilities and actually result in fund balance;
 - The Library will maintain a fund balance equal to the principal of any permanent funds that are legally or contractually required to be maintained intact; and
 - The Library will maintain a fund balance equal to the balance of any land or other nonfinancial assets held for sale.
 - o Restricted fund balance – amounts that can be spent only for specific purposes stipulated by the constitution, external resource providers, or through enabling legislation.
 - o Committed fund balance – amounts that can be used only for the specific purposes determined by a formal action of the **KDL Board**. (*Authority to Commit:* a majority vote is required to approve a commitment and a two-thirds majority vote is required to remove a commitment.)
 - o Assigned fund balance – amounts intended to be used by the Library for specific purposes, but do not meet the criteria needed to be classified as restricted or committed. In governmental funds, other than the General Fund, the assigned fund balance represents the remaining amount that is not restricted or committed. (*Authority to Assign:* the **KDL** Board delegates to the **Finance Director** the authority to assign amounts to be used for specific purposes. Such assignments cannot exceed the available [spendable, unrestricted, uncommitted] fund balance in any particular fund.)
 - o Unassigned fund balance – is the residual classification for the Library’s General Fund and includes all spendable amounts not included in the other classifications. In other funds, the unassigned classification is used to report a deficit balance from overspending amounts that have been designated as restricted, committed, or assigned.
- The following guidelines address the classification and use of fund balance in governmental funds:
- Classifying fund balance amounts – Fund balance classifications indicate the nature of the net resources that are reported in a governmental fund. An individual governmental

fund may include non-spendable resources and amounts that are restricted, committed, or assigned, or any combination thereof. The General Fund may also include an unassigned amount.

- o Encumbrance reporting – Encumbering amounts for specific purposes for which resources have already been restricted, committed, or assigned should not result in separate display of encumbered amounts. Encumbered amounts not previously restricted, committed, or assigned, will be classified as committed or assigned based on the definitions and criteria set forth in GASB Statement No. 54.
- o Prioritization of fund balance use – When an expenditure is incurred, when both restricted and unrestricted (committed, assigned, or unassigned) amounts are available it will be the policy of the Library to consider restricted amounts to have been reduced first. If an expenditure is made that is applicable to any of the unrestricted fund balance classifications, it will be the policy of the Library to reduce committed amounts first, followed by assigned amounts, and then unassigned amounts.
- o Minimum unassigned fund balance – The Board has designated a minimum unassigned fund balance for the Library’s General Fund of 15-20 percent of the subsequent year’s budget. This minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain a budget stabilization commitment. The Director and Finance Director will provide a report of the fund balance as part of setting the annual budget, approving budget adjustments, or as requested.

c. Credit/Debit Card Policy

- The Dorr Township Library maintains debit card tied to your checking account. These cards are to be used for the purchase of goods or services for the official business of the Library. The Library Director is responsible for the debit card as well as the credit card if one is acquired. The purchases made through the Library’s credit/debit cards will not exceed \$5,000 per month.
- The balance including interest due on an extension of credit under the credit card arrangement shall be paid within not more than 60 days of the initial statement date.

d. Petty Cash Policy

- The Library Board of the Dorr Township Library authorizes individual petty cash funds to exist at the Library up to \$35. The funds are to be used for small miscellaneous purposes. The Library Director will be responsible for the petty cash.

e. Investment Policy

- This policy will govern the investment activities of the Dorr Township Library. It is the policy of the Library to invest public funds in a manner which will provide the highest return with the maximum security while meeting cash flow demands. All investments will conform to all applicable laws and regulations governing the investment of public funds.
- [text added]

- The primary objectives, in priority order, of the Library's financial investments are:
 - o Safety of Principal – Safety of principal is the foremost objective of the investment program. All investments shall be undertaken in a manner that seeks first to preserve capital and second to fulfill other investment objectives.
 - o Liquidity – The Library's investment portfolio will remain sufficiently liquid to enable the Library to meet all operating requirements which might be reasonably anticipated.
 - o Return on Investments (Yield) – The Library's investments should generate the highest available return without sacrificing the first two objectives outlined above.
- Management responsibility for the Library's investment program is hereby delegated to the Treasurer, who is the Library's chief fiscal officer. The Treasurer shall be responsible for the implementation of the investment program and the establishment of investment procedures consistent with this Policy. No person may engage in an investment transaction except as provided under the terms of this Policy and the procedures established by the Treasurer.
- The following investments are deemed to be suitable for inclusion in the Library's investment program. The Treasurer is authorized to invest Library funds in only those investments specifically delineated below.
 - o U.S. Treasury Bills and Notes for which the full faith and credit of the U.S. Government is pledged for the repayment of principal and interest. Bills are short term (one year or less) obligations issued and sold at a discount. Notes have fixed coupon rates with original maturities of between one and five years.
 - o Demand deposit accounts (such as checking accounts) established with local financial institutions.
 - o Certificates of Deposit (CDs) issued by local financial institutions.
- No investment shall have a maturity date of more than ten years from its date of purchase by the Library. To the extent possible and prudent, the Library will attempt to match its investment maturities with anticipated cash flow requirements.

f. Record Retention Policy

- In order to meet the administrative, legal, fiscal and archival requirements of the State of Michigan, Dorr Township Library will manage its records in accordance with the general schedule 17 (GS #17), developed for Michigan public libraries by the Michigan Department of History, Arts and Libraries/Records Management Services and approved by the State Administrative Board.
- If and when the general schedule GS #17 is amended, Dorr Township Library will amend its procedures as necessary to remain in compliance.

g. Check Policy

- (added 1/8/13) The Library Board authorizes the Library Director to pay bills and print checks when needed. The Library Board will review a copy of all checks written each

month at the monthly board meeting and may require that the receipt be presented to
clarify what each check was written for.

Financial Policies

I. Budget Policy.

- A. The Dorr Township Library Board of Trustees and Library Director will begin the annual budget process at its October meeting for the following fiscal year. The Library Director will present the Mid-Year Fiscal Health Report and Financial Forecast to the Board at its usual meeting in October, including data from at least three (3) years prior and three (3) future years.
- B. Upon approval of the mid-year report and forecast projections, the Director will develop a detailed budget for presentation at the November meeting, revising as directed for future meetings. A final budget will be completed and approved no later than the January meeting of the Board.
- C. The budget is a working document. Changes in projections, projects, or unknown events are cause for variations from budget to actual numbers. During the course of the fiscal year (April – March) budget adjustments will be presented by the Library Director and/or the Library Board Treasurer to the Board as needed to keep the budget accurate.

II. Fund Balance Policy.

- A. This policy has been adopted by the Dorr Township Library Board to address the implications of Governmental Accounting Standards Board (GASB) Statement No. 54. The policy is created in consideration of unanticipated events that could adversely affect the financial condition of the Library and jeopardize the continuation of public services. This policy will ensure that the Library maintains adequate fund balances and reserves in order to:
 - 1. Provide sufficient cash flow for daily financial needs;
 - 2. Offset significant economic downturns or revenue shortfalls;
 - 3. Provide funds for unforeseen expenditures related to emergencies; and
 - 4. Secure and maintain investment grade bond ratings.
- B. The following definitions of fund types will be used in reporting governmental fund activity. The Library may or may not report all fund types in any given reporting period based on actual circumstances and activity.
 - 1. General Fund – used to account for all financial resources not accounted for and reported in another fund.
 - 2. Special Revenue Fund – used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects.
 - 3. Debt Service Fund – used to account for all financial resources restricted, committed, or assigned to expenditures for principal and interest.

4. Capital Projects Fund – used to account for all financial resources restricted, committed, or assigned to expenditures for the acquisition or construction of capital assets.
 5. Permanent Funds – used to account for resources restricted to the extent that only earnings, and not principal, may be used for purposes that support the Library’s objectives.
- C. The following categories will be used to report governmental fund balances in accordance with the definitions provided by GASB Statement No. 54:
1. Non-spendable fund balance – amounts that cannot be spent because they are either not in a spendable form or are legally or contractually required to be maintained intact. *Classification* of non-spendable amounts will be determined before all other classifications and consist of the following:
 - a) The Library will maintain a fund balance equal to the balance of any long term outstanding balances due from others;
 - b) The Library will maintain a fund balance equal to the value of inventory balances and prepaid items unless those items are offset with liabilities and actually result in fund balance;
 - c) The Library will maintain a fund balance equal to the principal of any permanent funds that are legally or contractually required to be maintained intact; and
 - d) The Library will maintain a fund balance equal to the balance of any land or other nonfinancial assets held for sale.
 2. Restricted fund balance – amounts that can be spent only for specific purposes stipulated by the constitution, external resource providers, or through enabling legislation.
 3. Committed fund balance – amounts that can be used only for the specific purposes determined by a formal action of the **Library** Board. (*Authority to Commit*: a majority vote is required to approve a commitment and a two-thirds majority vote is required to remove a commitment.)
 4. Assigned fund balance – amounts intended to be used by the Library for specific purposes, but do not meet the criteria needed to be classified as restricted or committed. In governmental funds, other than the General Fund, the assigned fund balance represents the remaining amount that is not restricted or committed. (*Authority to Assign*: the **Library** Board delegates to the **Library** Director the authority to assign amounts to be used for specific purposes. Such assignments cannot exceed the available [spendable, unrestricted, uncommitted] fund balance in any particular fund.)
 5. Unassigned fund balance – is the residual classification for the Library’s General Fund and includes all spendable amounts not included in the other classifications. In other funds, the unassigned classification is used to report a

deficit balance from overspending amounts that have been designated as restricted, committed, or assigned.

D. The following guidelines address the classification and use of fund balance in governmental funds:

1. Classifying fund balance amounts – Fund balance classifications indicate the nature of the net resources that are reported in a governmental fund. An individual governmental fund may include non-spendable resources and amounts that are restricted, committed, or assigned, or any combination thereof. The General Fund may also include an unassigned amount.
2. Encumbrance reporting – Encumbering amounts for specific purposes for which resources have already been restricted, committed, or assigned should not result in separate display of encumbered amounts. Encumbered amounts not previously restricted, committed, or assigned, will be classified as committed or assigned based on the definitions and criteria set forth in GASB Statement No. 54
3. Prioritization of fund balance use – When an expenditure is incurred, when both restricted and unrestricted (committed, assigned, or unassigned) amounts are available it will be the policy of the Library to consider restricted amounts to have been reduced first. If an expenditure is made that is applicable to any of the unrestricted fund balance classifications, it will be the policy of the Library to reduce committed amounts first, followed by assigned amounts, and then unassigned amounts.
4. Minimum unassigned fund balance – The Board has designated a minimum unassigned fund balance for the Library's General Fund of 15-20 percent of the subsequent year's budget. This minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain a budget stabilization commitment. The Director will provide a report of the fund balance as part of setting the annual budget, approving budget adjustments, or as requested.

III. Petty Cash Policy

- A. The Library Board of the Dorr Township Library authorizes individual petty cash funds to exist at the Library up to \$50. The funds are to be used for small, miscellaneous purposes. The Library Director will be responsible for the petty cash.

IV. Investment Policy

- A. This policy will govern the investment activities of the Dorr Township Library. It is the policy of the Library to invest public funds in a manner which will provide the highest return with the maximum security while meeting cash flow demands. All

investments will conform to all applicable laws and regulations governing the investment of public funds.

- B. These assets are accounted for in the various funds of the Library and include the General Fund, Capital Projects Fund, and any new fund established by the Library. This Investment Policy does not apply to any financial asset or money that is otherwise subject to a public act or bond authorizing ordinance or resolution that permits investment in fewer than all the investment options listed in this policy or imposes one or more conditions upon an investment listed in this policy.
- C. The primary objectives, in priority order, of the Library's financial investments are:
1. Safety of Principal – Safety of principal is the foremost objective of the investment program. All investments shall be undertaken in a manner that seeks first to preserve capital and second to fulfill other investment objectives.
 2. Liquidity – The Library's investment portfolio will remain sufficiently liquid to enable the Library to meet all operating requirements which might be reasonably anticipated.
 3. Return on Investments (Yield) – The Library's investments should generate the highest available return without sacrificing the first two objectives outlined above.
- D. Management responsibility for the Library's investment program is hereby delegated to the Board Treasurer, who is the Library's chief fiscal officer. The Treasurer shall be responsible for the implementation of the investment program and the establishment of investment procedures consistent with this Policy. No person may engage in an investment transaction except as provided under the terms of this Policy and the procedures established by the Treasurer.
- E. The following investments are deemed to be suitable for inclusion in the Library's investment program. The Treasurer is authorized to invest Library funds in only those investments specifically delineated below.
1. U.S. Treasury Bills and Notes for which the full faith and credit of the U.S. Government is pledged for the repayment of principal and interest. Bills are short term (one year or less) obligations issued and sold at a discount. Notes have fixed coupon rates with original maturities of between two (2) and ten (10) years.
 2. Demand deposit accounts (such as checking accounts) established with local financial institutions.
 3. Certificates of Deposit (CDs) issued by local financial institutions.
- F. No investment shall have a maturity date of more than ten years from its date of purchase by the Library. To the extent possible and prudent, the Library will attempt to match its investment maturities with anticipated cash flow requirements.

V. **Record Retention Policy**

- A. In order to meet the administrative, legal, fiscal and archival requirements of the State of Michigan, Dorr Township Library will manage its records in accordance with the general schedule 17 (GS #17), developed for Michigan public libraries by the Michigan Department of History, Arts and Libraries/Records Management Services and approved by the State Administrative Board.
- B. If and when the general schedule GS #17 is amended, Dorr Township Library will amend its procedures as necessary to remain in compliance.

VI. Check Policy

- A. The Library Board authorizes the Library Director to pay bills and print checks when needed. The Library Board will review a copy of all checks written each month at the monthly board meeting and may require that the receipt be presented to clarify what each check was written for.

Collection Development Policy: Materials Selection Policy

The selection policy of the Dorr Township Library supports the general mission of the Library. Its foundation is the First Amendment to the United States Constitution as interpreted by the U.S. Supreme Court to affirm the right of every member of the Community to access information. In addition, the Library follows the standards of the library and information science profession and the guidance of the American Library Association as expressed in the *Library Bill of Rights** and the *Freedom to Read Statement**.

All acquisitions, before being purchased or accepted as gifts, are evaluated in terms of the following criteria and in the context of economic and space considerations. An item will not necessarily be judged against all criteria, but against those appropriate and applicable to it. These same standards determine the replacement, duplication, and withdrawal of materials.

- The Library will:
 - Support the democratic process by providing materials for the education and enlightenment of the Community.
 - Provide a collection that anticipates the needs and numbers of potential users, as well as the individual's need for information through maintenance of a well-balanced and broad collection of materials for information, reference and research.
 - Consider diverse needs for occupational and practical support, life-long intellectual and cultural growth, and recreation.
 - Consider public demand, both specific and general, as expressed through requests, suggestions, and use to develop the collection. [Moved to point #3, text added]
 - Consider the availability of the same, or similar, materials in other libraries or agencies.
 - Consider the need for all subjects covered and viewpoints expressed.
 - Consider the effect that subjects and viewpoints selected have on developing a balanced collection.
 - Consider the appropriateness to scope of the collection as it is developed.
- Selectors will consider these characteristics when selecting:
 - Literary or stylistic quality.
 - Reputations, qualifications, and significance of author, producer, or publisher.
 - Accuracy, currency, timeliness, and validity.
 - Importance and uniqueness.
 - Physical quality and effectiveness of format.
 - Appropriateness of format to subject.

- Cost, as measured against competing materials on the same subject.
- Suitability for intended audience [text added].
- Dorr Township Library affirms and endorses these General Principles of selection:
 - Selection of Library Materials is based on the relationship of such work to the needs, interests and demands of the Community. Basic to this policy is the [text added] Library Bill of Rights and the Intellectual Freedom Statement of the American Library Association to which this Library subscribes.
 - Selection is not made on the basis of anticipated approval or disapproval by patrons or Library users, but solely on the merits of a work, without regard to the race, nationality, political or religious view of the writer.
 - Responsibility for the reading matter of children rests with their parents or legal guardians. Selection shall not be inhibited solely by the possibility that books may inadvertently come into the possession of children.
 - The Library respects each individual parent's right to supervise his children's choice of reading materials. However, the Library does not have the right to act *in loco parentis* (in place of the parent). Therefore, a parent who chooses to restrict the materials his children select must accompany those children when they use the collection in order to impose those restrictions.
 - Further, Library materials will not be marked or identified to show approval or disapproval of contents, and no cataloged book or other item will be sequestered, except for the express purpose of protecting it from injury or theft. The use of rare and scholarly items of great value may be controlled to the extent required to preserve them from harm, but no further.

Updated and Approved by the Dorr Township Library Board of Trustees January 17, 2022.

Reconsideration of materials

In the context of the following procedure, “Patron” is defined as anyone who may borrow directly from Dorr Township Library, including registered residents of Dorr Township, resident patrons of other libraries in the Lakeland Library Cooperative, and patrons eligible to borrow under the MeL Visiting Patron program.

[text added]

No material shall be removed from the Library’s collection until all steps in the following process have been completed.

- Patrons who object to particular Library materials will be provided with a copy of the Materials Selection Policy, including the Request for Reconsideration of Library Materials (“Request for Reconsideration”).
- [text added]
- If the patron wishes to carry the request further, the patron may submit a completed, signed copy of the Request for Reconsideration, whereupon the Library Director shall make a decision regarding the Request for Reconsideration, taking into consideration the Library’s Materials Selection Policy and any other relevant information to reach a decision. The Director may consult with any other staff or consultants when making this decision.
- [text added]
- The Library Director shall send the decision in writing to the complainant within 75 days of the receipt of the completed Request for Reconsideration form.
 - If the decision is that the questioned material should be removed from the collection, the complainant will be notified in writing by the Library Director and all copies of the item will be withdrawn.
 - If the decision is that the questioned material is to be retained, the complainant will be notified in writing by the Library Director that the material will be retained.
 - [text added]
- A written appeal of the Library Director’s decision may be made by the requester to the Chair of the Library Board within ten (10) business days after the written decision is made by the Library Director. The Library Board will review any documentation it deems necessary to make a decision and render their decision within 60 days of receipt of the appeal.
- The Library Board serves as the final authority in cases involving retention or withdrawal of Library Materials.
- [text added]

Updated and Approved by the Dorr Township Library Board of Trustees June 20, 2022.

Request for Reconsideration – Dorr Township Library

Please complete this form and return it to a staff member.

Date_____

Name_____Phone#_____

Address_____

City/State/Zip_____

Library Card Number_____

Do you represent: ☐ yourself ☐ an organization? (check one)

What type of material or service are you commenting on?

☐ Book ☐ Magazine ☐ Library Program ☐ Movie ☐ Music CD ☐ Display/Exhibit ☐ Newspaper ☐ Audio recording ☐ Slide ☐ Internet Resource/Site ☐ Other (brief description)

If commenting on an item, what is the title and author/performer/producer?

Title:_____

Author:_____

If commenting on a program/display/exhibit what is the title and the date?

Title:_____

Date:_____

How did this title/event/display/program/exhibit come to your attention? (Recommended by staff member, review, friend's recommendation, found on shelf, visited library, library calendar announcement, publicity announcement, etc.)

Did you read or listen to the entire work, stay for the entire program, view the entire display? If not, which selection or part did you read or view?

What is it that you find objectionable? Please be specific; cite pages, excerpts, or scenes whenever possible.

Thank you for your comments. A member of our Administrative Staff will contact you regarding your concerns.

Please use the back of this page for further comments if necessary.

Collection Development Policy: Materials Selection Policy

The selection policy of the Dorr Township Library supports the general mission of the Library. Its foundation is the First Amendment to the United States Constitution as interpreted by the U.S. Supreme Court to affirm the right of every member of the Community to access information. In addition, the Library follows the standards of the library and information science profession and the guidance of the American Library Association as expressed in the *Library Bill of Rights** and the *Freedom to Read Statement**.

All acquisitions, before being purchased or accepted as gifts, are evaluated in terms of the following criteria and in the context of economic and space considerations. An item will not necessarily be judged against all criteria, but against those appropriate and applicable to it. These same standards determine the replacement, duplication, and withdrawal of materials.

- The Library will:
 - Support the democratic process by providing materials for the education and enlightenment of the Community.
 - Provide a collection that anticipates the needs and numbers of potential users, as well as the individual's need for information through maintenance of a well-balanced and broad collection of materials for information, reference and research.
 - Consider public demand, both specific and general, as expressed through requests, suggestions, and use to develop the collection. **Patron requests to acquire and circulate materials will be given the highest priority when purchasing materials, provided the materials in question can be obtained legally, practically, and within budget.**
 - Consider diverse needs for occupational and practical support, life-long intellectual and cultural growth, and recreation.
 - Consider the availability of the same, or similar, materials in other libraries or agencies.
 - Consider the need for all subjects covered and viewpoints expressed.
 - Consider the effect that subjects and viewpoints selected have on developing a balanced collection.
 - Consider the appropriateness to scope of the collection as it is developed.
- Selectors will consider these characteristics when selecting:
 - Literary or stylistic quality.
 - Reputations, qualifications, and significance of author, producer, or publisher.
 - Accuracy, currency, timeliness, and validity.

- Importance and uniqueness.
 - Physical quality and effectiveness of format.
 - Appropriateness of format to subject.
 - Cost, as measured against competing materials on the same subject.
 - Suitability for intended audience, as expressed by the publisher and reviewers.
- Dorr Township Library affirms and endorses these General Principles of selection:
 - Selection of Library Materials is based on the relationship of such work to the needs, interests and demands of the Community. Basic to this policy is the First Amendment to the United States Constitution, as well as the Library Bill of Rights and the Intellectual Freedom Statement of the American Library Association to which this Library subscribes.
 - Selection is not made on the basis of anticipated approval or disapproval by patrons or Library users, but solely on the merits of a work, without regard to the race, nationality, political or religious view of the writer.
 - Responsibility for the reading matter of children rests with their parents or legal guardians. Selection shall not be inhibited solely by the possibility that books may inadvertently come into the possession of children.
 - The Library respects each individual parent's right to supervise his children's choice of reading materials. However, the Library does not have the right to act *in loco parentis* (in place of the parent). Therefore, a parent who chooses to restrict the materials his children select must accompany those children when they use the collection in order to impose those restrictions.
 - Further, Library materials will not be marked or identified to show approval or disapproval of contents, and no cataloged book or other item will be sequestered, except for the express purpose of protecting it from injury or theft. The use of rare and scholarly items of great value may be controlled to the extent required to preserve them from harm, but no further.

Updated and Approved by the Dorr Township Library Board of Trustees January 17, 2022.

Reconsideration of materials

In the context of the following procedure, “Patron” is defined as anyone who may borrow directly from Dorr Township Library, including registered residents of Dorr Township, resident patrons of other libraries in the Lakeland Library Cooperative, and patrons eligible to borrow under the MeL Visiting Patron program.

The Library affirms that it is the right of every patron to request that the Library consider removing or restricting access to any material the Library offers. Patrons are entitled to a prompt and courteous response and a full investigation, as described in this Policy.

No material shall be removed from the Library’s collection until all steps in the following process have been completed.

- Patrons who object to particular Library materials will be provided with a copy of the Materials Selection Policy, including the Request for Reconsideration of Library Materials (“Request for Reconsideration”).
- In support of the patron’s objection, they should be prepared to
 - Read, view, or listen to the entire work in order to understand any particular objectionable parts in context.
 - Demonstrate an understanding of the work.
 - Express their objection in their own words.
- If the patron wishes to carry the request further, the patron may submit a completed, signed copy of the Request for Reconsideration, whereupon the Library Director shall make a decision regarding the Request for Reconsideration, taking into consideration the Library’s Materials Selection Policy and any other relevant information to reach a decision. The Director may consult with any other staff or consultants when making this decision.
- The process of processing the initial Request for Reconsideration can take 16-24 work hours, costing the taxpayer \$350-\$525 per book in staff time and materials. In recognition of the impact of the process on the Library’s resources, each patron is limited to three (3) active Requests for Reconsideration at a time. As each is resolved, the patron may submit a new challenge through the same process.
- The Library Director shall send the decision in writing to the complainant within 75 days of the receipt of the completed Request for Reconsideration form.
 - If the decision is that the questioned material should be removed from the collection, the complainant will be notified in writing by the Library Director and all copies of the item will be withdrawn.
 - If the decision is that the questioned material is to be retained, the complainant will be notified in writing by the Library Director that the material will be retained.
 - The written decision of the Director will be posted on the Library website (dorrlibrary.michlibrary.org/Reconsideration) upon completion, with all information identifying the complainant redacted, while the judgment is in place.
- A written appeal of the Library Director’s decision may be made by the requester to the Chair of the Library Board within ten (10) business days after the written decision is made by the Library Director. The Library Board will review any documentation it deems

necessary to make a decision and render their decision within 60 days of receipt of the appeal.

- The Library Board serves as the final authority in cases involving retention or withdrawal of Library Materials.
- Judgment for each challenged item shall be in place for a period of two (2) years from final disposition (beginning 10 days after the date on the Director's written decision, if there is no appeal; or on the date of the Library Board's decision if there is an appeal). This will render said item ineligible for a challenge for the entirety of those two (2) years if the item is retained. If the item is removed, the same item will be ineligible for acquisition by the Library staff for two (2) years; if restricted, ineligible for a change in status. At the end of the two (2) year period, another reconsideration of the same item may take place.

Updated and Approved by the Dorr Township Library Board of Trustees June 20, 2022.

Request for Reconsideration – Dorr Township Library

Please complete **both sides of** this form and return it to a staff member.

Date_____

Name_____Phone#_____

Address_____

City/State/Zip_____

Library Card Number_____

Do you represent: ☐ yourself ☐ an organization? (check one)

What type of material or service are you commenting on?

☐ Book ☐ Magazine ☐ Library Program ☐ Movie ☐ Music CD ☐ Display/Exhibit ☐ Newspaper ☐ Audio recording ☐ Internet Resource/Site ☐ Other (brief description)

If commenting on an item, what is the title and author/performer/producer?

Title:_____

Author:_____

If commenting on a program/display/exhibit what is the title and the date?

Title:_____

Date:_____

How did this title/event/display/program/exhibit come to your attention? (Recommended by staff member, review, friend's recommendation, found on shelf, visited library, library calendar announcement, publicity announcement, etc.)

Did you read or listen to the entire work, stay for the entire program, view the entire display? If not, which selection or part did you read or view?

What do you think might be the purpose of this material / program / display?

SUGGESTED REVISIONS for Collection Development Policy highlighted in yellow

What is it that you find objectionable? Please be specific; cite pages, excerpts, or scenes whenever possible.

Why does this material / program / display not deserve the protection of the First Amendment to the United States Constitution?

With what would you propose replacing the material / program / display?

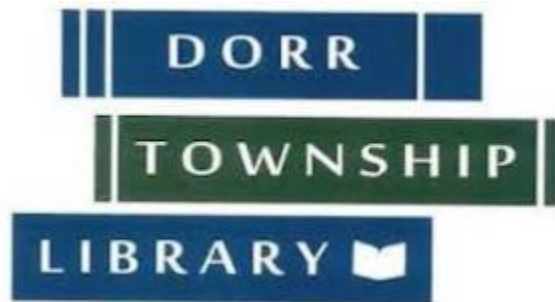
Why do you believe you should be able to restrict reading choices for other patrons?

Please sign and date.

Signature of Requester

Date

Thank you for your comments. A member of our Administrative Staff will contact you regarding your concerns.
Please use the back of this page for further comments if necessary.



Proposal
for
Strategic Planning

Prepared by:



dave medema, PRESIDENT

616.581.3230

www.medemaconsulting.com

4300 Porter Hollow Dr. NE

Rockford, MI 49341

August 23, 2022

BACKGROUND AND SCOPE

Overview

Dorr Township Library (DTL) has committed itself to undertaking a strategic planning process. This initiative occurs at an opportune time with the arrival of a competent director and committed board. Medema Consulting Associates (MCA) respectfully submits this proposal to provide strategic planning facilitation services and views strategic planning as a process to guide mission fulfillment, growth, and intentional change, in service to the taxpayer.

PROJECT OUTCOMES

1. A three-year Strategic Plan
2. An Action Plan to guide implementation of priority goals
3. A process for ongoing monitoring and promoting accountability for accomplishment of the strategic plan.

ABOUT MEDEMA CONSULTING ASSOCIATES LLC

David Medema will serve as lead in this engagement. Medema Consulting Associates LLC is a leadership consulting practice located in Grand Rapids, Michigan and will lead this engagement with DTL. Medema's mission is to **develop people, strengthen organizations, and build success**. Medema is a successful entrepreneur, strategic thinker, expert process designer and facilitator with a passion to help his clients. Medema has served more than 850 educational, nonprofit, corporate, and public sector organizations since 1993.

He is an expert in a wide range of areas, including executive coaching, team development, strategic planning, governance, performance improvement, and leadership development. Medema is honest, passionate, direct, compassionate, and measures his success by earning the trust of and enduring relationships with his customers.

PROCESS MODEL

Phase I	Phase II	Phase III	Phase IV	Phase V
Communication and Team Building	Planning Sessions	Action Planning	Strategic Plan Presentation	Accountability Meetings
↓	↓	↓	↓	↓
<ul style="list-style-type: none"> Present Strategic Planning Process to Board and Staff Survey of Board and Staff Provide Survey Feedback to Planning Team 	<ul style="list-style-type: none"> Discuss Survey Data Review Mission Create Vision Create Scoreboard (Measures of Success) Create Goals, & Identify Champions Set Priorities & for Action Planning for Year 1 Goals 	<ul style="list-style-type: none"> Identify and Recruit Action Team Members Create Action Plans Quality Check Action Plans 	<ul style="list-style-type: none"> Present Plan to DTL Board and Staff 	<ul style="list-style-type: none"> Two Accountability Meetings to Measure Progress and Address Barriers to Execution of the Plan

PHASE I
Communication and Team Building

Recognizing the collaborative nature of effective strategic planning, and to underscore our commitment to DTL's full engagement in the process, the following provides for clear expectations of responsibilities for both MCA and DTL.

MCA Deliverables:

1. Meet with board and staff to discuss strategic planning process
2. Design and delivery of survey to board and staff
3. Survey data compilation, analysis and reporting
4. Presentation of survey data to strategic planning retreat participants

DTL Deliverables:

1. Identification of strategic planning team (recommend 10 maximum)
2. Identification of and access to survey recipients
3. Input into survey content

We anticipate completion of Phase I within three weeks of proposal execution.

PHASE II
Planning Sessions

It is recommended that planning participants engage in a process requiring two planning sessions not to exceed 4 hours in length each. To ensure momentum, the sessions should occur within two – three weeks of each other.

MCA Deliverables:

1. Design and facilitation of planning sessions
2. Preparation of draft and final planning session reports

DTL Deliverables:

1. Determination of strategic planning session date and location
2. Input into planning retreat agenda
3. Pre-retreat review of survey report
4. Active engagement / participation in strategic planning sessions
5. Approval of strategic plan

Completion can occur within three weeks of Phase I.

PHASE III
Action Planning

MCA Deliverables:

1. Design and facilitation of action planning session
2. Preparation of draft and final action plans
3. Delivery of action plans

DTL Deliverables:

1. Identify and recruit action planning team members based upon needed knowledge and interest
2. Determination of session date and location
3. Active participation in a three-hour action planning session where highest priority goals will be examined (those that require execution within the next 12 – 18 months)
4. Director's review and approval of action plans

Completion can occur within three weeks of Phase III.

PHASE IV
Plan Presentation

MCA Deliverables:

1. Delivery and presentation of draft strategic plan

DTL Deliverables:

1. Board approval of strategic plan

A complete draft plan can be presented within two weeks of the completion of Phase III.

PHASE V
Accountability Meetings

MCA Deliverables:

1. Facilitation of two accountability meetings

DTL Deliverables:

1. Determination of accountability meeting dates
2. Follow-through to address any barriers to strategic plan accomplishment

Completion of both accountability meetings should occur within nine months of acceptance of the strategic plan.

PROPOSED INVESTMENT

Total Fee **\$6,300**

50% of the total fee is due to MCA and will be invoiced upon signing the proposal. 30% will be invoiced upon the completion of action planning, and the final 20% will be invoiced upon completion of the first accountability meeting in Phase V. Work completed beyond the scope of the proposal will be billed at MCA's normal hourly rate. Terms are Net 10. Past due balances accrue a 1.5% service charge for each month or portion thereof such balance remains due.

Materials or intellectual property created are original and do not infringe upon the intellectual property rights of others.

Limitation of Liability. To the fullest extent permitted by law, and notwithstanding any other provisions of this agreement, the total liability in the aggregate of Medema Consulting Associates, LLC and its subcontractors, and any of them, to the Client and anyone claiming through the Client, for any and all claims, losses, costs, including attorney's fees and costs, and expert witness fees and costs of any nature whatsoever claims or expenses resulting from or in any way related to the project or this agreement from any cause or causes shall not exceed the total compensation received by Medema Consulting, LLC. It is intended that this limitation apply to any and all liability or causes of action, however alleged or arising, unless otherwise prohibited by law.

ACCEPTANCE OF PROPOSAL

Signature: _____

Name: _____

Title: _____

Date: _____



*dave medema, PRESIDENT
616.581.3230
www.medemaconsulting.com
4300 Porter Hollow Dr. NE
Rockford, MI 4934*

Mr Jeffrey Babbitt, Director
Dorr Township Public Library
Dorr Michigan

October 7, 2022

Re: Addendum to strategic planning proposal for community engagement

Jeffrey,

Please accept this addendum to my previously submitted proposal to facilitate strategic planning services.

With an expanded resource availability, I am able to recommend a community engagement component to our process. Specifically, I recommend that I facilitate four focus groups and conduct five key informant interviews. Let me provide some detail to these two activities.

The focus groups can be segmented into unique community stakeholder groups. I recommend that you identify who those should be, but common stakeholders include library patrons, public and private education officials, local employers and employer groups, municipal / township officials, and the faith community. I should also clarify that the survey proposed in the original document is an internal engagement tool for the board and staff.

The 90-minute focus groups should be composed of between 5 and 15 individuals. I will propose questions and ask you to refine them to provide necessary focus on key issues. Upon completion of each focus group, I will produce a report describing the findings. You would be responsible for identifying focus group participants. I will produce an invitation letter and I ask you to distribute them. Your personal follow up will enhance likelihood of participation. I will inform you on who has responded.

The five key informant interviews are with influential thought leaders who are more likely to be candid in an individual conversation instead of a group setting. This could also include major donors or anyone with whom you would like to cultivate through this personalized attention. I will propose interview questions and ask you to improve upon them to attain the necessary focus. I will produce a report identifying themes from these interviews.

The price to conduct these community engagement activities will be \$3,000 And make the total proposal cost \$9,800.

I trust that this meets your needs. Please do not hesitate to suggest improvements were ask any questions.

Sincerely,

David Medema