

BOARD OF TRUSTEES
BUCHANAN DISTRICT LIBRARY

RESOLUTION TO ADOPT BUDGET AND SET MILLAGE RATE
(GENERAL APPROPRIATIONS ACT)

At a regular meeting of the Board of Trustees of the Buchanan District Library (the “Board”), County of Berrien, Michigan, held in the Library on the 26th day of June, 2025, at 6:30 p.m., prevailing Eastern Time.

PRESENT: Members _____

ABSENT: Members _____

The following preamble and resolution were offered by Member _____ and supported by Member _____:

WHEREAS, the Buchanan District Library was established under the provisions of the District Library Establishment Act, 1989 PA 24, as amended (“the DLEA”); and

WHEREAS, pursuant to the DLEA, the Board is authorized to levy a tax upon all taxable property within the Buchanan District Library district (the “District”), provided that the districtwide tax is authorized by the electors of the District; and

WHEREAS, on August 4, 2020, the electors of the District authorized the Board to levy a districtwide property tax in an amount not to exceed .9 mill for a period of ten (10) years to provide funds for district library purposes, which amount has been rolled back to .8841 mill to comply with the Headlee Amendment; and

WHEREAS, on August 5, 2025, the Library Board will ask the electors of the District to authorize the Board to levy a districtwide property tax in an amount not to exceed .3 mill for a period of ten (10) years to provide funds for district library purposes;

WHEREAS, assuming the ballot proposal passes in August, the Board has determined that it will levy a districtwide tax of 1.1841 mills on December 1, 2025; and

WHEREAS, pursuant to the Uniform Budgeting and Accounting Act, 1963 PA 43, as amended, the Board has, following the required public notice, conducted a public hearing on its proposed July 1, 2025 - June 30, 2026 budget; and

WHEREAS, the Board has determined to hold a public hearing and adopt the budget for the July 1, 2025 to June 30, 2026 fiscal year.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

Section 1: Title

This Resolution shall be known as the Buchanan District Library General Appropriations Act (the “Act”).

Section 2: Chief Administrative Officer

The Library Director shall be the Chief Administrative Officer and shall perform the duties of the Chief Administrative Officer enumerated in this Act.

Section 3: Fiscal Officer

The Treasurer (or other designated official) shall be the Fiscal Officer and shall perform the duties of the Fiscal Officer enumerated in this Act.

Section 4: Public Hearings on the Budget

Pursuant to MCLA 141.412, notice of a public hearing on the proposed budget was published in a newspaper of general circulation on June 18th, 2025 and a public hearing on the proposed budget was held on June 26th, 2025.

Section 5: Estimated Revenues

Estimated library fund revenues for fiscal year July 1, 2025 to June 30, 2026, including a voter-authorized millage of 1.1841 mills, and various miscellaneous revenues shall total \$650,990.00. The Board appropriates the following sums to defray expenses and meet liabilities for fiscal year July 1, 2025 – June 30, 2026 for District Library purposes based on the statement of estimated revenues, all as set forth in the attached Exhibit A, which is incorporated into this General Appropriations Ordinance. The Library shall use existing budget surplus funds from prior fiscal years to defray expenses not covered by the revenue provided in this paragraph.

Section 6: Estimated Expenditures

Estimated library fund expenditures for fiscal year July 1, 2025 to June 30, 2026 for the various library activities (line items) shall total \$617,072.44 as is set forth in the attached Exhibit A, which is incorporated into this General Appropriations Ordinance.

Section 7: Millage Levy

The Board hereby certifies that the electors of the District approved a districtwide property tax in the amount of 1.1841 mills (\$1.1841 per \$1,000 of taxable value) (.9 mill at an election in 2020 and .3 mill at an election in to be held on August 5, 2025) which have been rolled back by Headlee to .8841 mill and .3 mill respectively).

Pursuant to the DLEA, the Board hereby certifies that it shall levy in 2025, a property tax upon all taxable property within the District in the total amount of 1.1841 mills (\$1.1841 per \$1,000 of taxable value) on the taxable valuation of such property to provide funds for all District Library purposes.

The Board hereby certifies that the operating millage to be levied on all taxable property in the District has been reduced, if necessary, to comply with Headlee and the Board has complied with the requirements of the Truth-in-Taxation Act, MCL 211.24e.

Section 8: 2025 Tax Rate Request

The President and Secretary of the Board are hereby authorized and directed to provide a certified copy of this Resolution and the 2025 Tax Rate Request on Michigan Department of Treasury Form L-4029 to the Berrien County Clerk, the Berrien County Equalization Department, and to each township and city clerk included in the District. The L-4029 shall

reflect the approval of the 1.1841 mills as approved more specifically in Section 7. However, the L-4029 shall not be submitted to any entity until after the August 5, 2025 election. If the .30 mill does not pass at the August 5, 2025 election, the Library Board will amend this Resolution and Tax Rate Request.

Section 10: Adoption of Budget by Reference

The general library fund budget of the Buchanan District Library is hereby adopted in full as attached Exhibit A, with revenues and activity expenditures as indicated in Sections 5 and 6 of this Act. Library officials responsible for the expenditures authorized in the budget may expend Library funds up to, but not to exceed, the total appropriation authorized for each line item. No transfers of line item appropriations shall be made without prior board approval by budget amendment unless authorized by Section 12.

Section 11: Appropriations not a Mandate to Spend

Appropriations will be deemed maximum authorizations to incur expenditures. The Fiscal Officer shall exercise supervision and control to ensure that expenditures are within appropriations, and shall not issue any order for expenditures that exceed appropriations.

Section 12: Transfer Authority

The Chief Administrative Officer shall have the authority to make transfers among the various line items without prior Board approval, if the amount to be transferred does not exceed five percent (5%) of the appropriation item from which the transfer is to be made, whichever is less. The Board shall be notified at its next meeting of any such transfers made, and reserves the right to modify, amend or nullify any such transfers made. Under no circumstances may the total library fund budget be changed without prior Board approval

Section 13: Periodic Fiscal Reports

The Fiscal Officer shall transmit to the Board at the end of each month a report of financial operations, including, but not limited to:

- a. A summary statement of the actual financial condition of the general library fund at the end of the previous month;
- b. A summary statement showing the receipts, expenditures and encumbrances for the previous month and for the current fiscal year to the end of the previous quarter month;
- c. A detailed list of:
 - i. Expected revenues by a major source as estimated in the budget; actual receipts to date for the current fiscal year compared with actual receipts for the same period in the prior fiscal year; the balance of estimated revenues to be collected in the then current fiscal year; and any revisions in revenue estimates resulting from collection experience to date.
 - ii. For each line item: the amount appropriated; the amount charged to each appropriation in the previous month) for the current fiscal year and as compared with the same period in the prior fiscal year; the unencumbered balance of appropriations; and any revisions in the estimate of expenditures.

Section 14: Limit on Obligations and Payments

No obligation shall be incurred against, and no payment shall be made from any appropriation account unless there is a sufficient unencumbered balance in the appropriation and sufficient funds are or will be available to meet the obligation.

Section 15: Budget Monitoring

Whenever it appears to the Chief Administrative Officer or the Board that the actual and probable revenues in any fund will be less than the estimated revenues upon which appropriations from such fund were based, and when it appears that expenditures shall exceed an appropriation, the Chief Administrative Officer shall present to the Board recommendations to prevent expenditures from exceeding available revenues or appropriations for the current fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues, or both.

Section 16: Violations of This Act

Any obligation incurred or payment authorized in violation of this Resolution shall be void and shall subject any responsible official(s) or employee(s) to disciplinary action as outlined in Public Act 621 of 1978 and any policy that may apply to any responsible official or employee.

Section 17: Board Adoption

Motion made by _____, seconded by _____ to adopt the foregoing Resolution. Upon roll call vote, the following voted aye:

_____. The following voted nay:

_____. The President declared the motion carried and the Resolution duly adopted on the 26th day of June, 2025.

RESOLUTION DECLARED ADOPTED.

STATE OF MICHIGAN)
)
COUNTY OF BERRIEN)

I, the undersigned, the duly qualified and acting Secretary of the Buchanan District Library, Berrien County, Michigan, DO HEREBY CERTIFY that the foregoing is a true and complete copy of certain proceedings taken by the Library Board of Trustees at a regular meeting held on the 26th day of June, 2025 at 6:30 p.m.

Secretary

84025:00001:5553423-1

Buchanan District Library**2025-2026 Budget****7/1/2025 – 6/30/2026**

			Annual Budget	
Income				
4000 · Property Tax Revenue				
403.000 · Buchanan City Millage-Operating			137,548.00	
406.000 · Buchanan Twp Millage-Operating			212,466.00	
407.000 · Niles Twp Millage-Operating			84,438.00	
408.000 · Bertrand Twp Millage-Operating			83,908.00	
410.000 · PPT Reimbursement			6,000.00	
Total 4000 · Property Tax Revenue			524,360.00	
4006 · State Aid				
567 · State Aid/Co-op			6,000.00	
Total 4006 · State Aid			6,000.00	
4305 · Local Grants				
650.01 · Designated Gateway Funds			12,000.00	
657 · Other Grants			5,500.00	
Total 4305 · Local Grants			17,500.00	
4502 · Library Fees				
658 · Library Fees			300.00	
659 · Library Penal Fines			55,000.00	
Total 4502 · Library Fines			55,300.00	
4601 · Interest Income				
Total 4601 · Interest Income			250.00	
			250.00	
4700 · Other Revenue				
642. Misc Revenue			200.00	
644 · Copy & Fax			3,000.00	
645 · E-Rate Rebates			6,880.00	
646 · Rental Fees			1,000.00	
Total 4700 · Other Revenue			11,080.00	

4706 · Donations			
695 · Building Fund			
699.001 · Donation Income-General		15,000.00	
699.003 · Donation Income-Promotional Items		2,000.00	
699.004 · Book Sale		1,500.00	
699.005 · Donation Income-Events		10,000.00	
699.006 · Donation Income - Bookmobile		1,000.00	
699.007 · Donation Income - Public Art		5,000.00	
Total 4706 · Donations		34,500.00	
4708 · Contributions-Other Gov Units			
685 · Bertrand Twp Donation		2,000.00	
Total 4708 · Contributions-Other Gov Units		2,000.00	
4900-Loan Proceeds			
696. Loan Proceeds			
Total 4900. Loan Proceeds		-	
Total Income		650,990.00	
Expenses			
5601 · Miscellaneous Expenses			
831 · Membership and Dues		420.00	
864 · Conferences & Workshops		1,500.00	
873 · Travel & Car Allowance		1,500.00	
Total 5601 · Miscellaneous Expenses		3,420.00	
5602 · Repairs & Maintenance			
931 · Maintenance-Building		30,000.00	
934 · Maintenance-Equipment		4,564.00	
Total 5602 · Repairs & Maintenance		34,564.00	
5603 · Public Utilities			
853 · Telecommunications		5,650.00	
921 · Utilities		33,000.00	
Total 5603 · Public Utilities		38,650.00	
5604 · Community Promotions			
885.01 · PR-General		1,500.00	
890 · Fundraising Materials		2,000.00	

	890.005 Fundraising Materials-Events		2,500.00	
Total 5604 · Community Promotions			6,000.00	
5605 · Insurance & Bonds				
	912 · Fire & Liability Insurance		10,367.00	
Total 5605 · Insurance & Bonds			10,367.00	
5607 · Supplies				
	730 · Postage		750.00	
	756 · Library Supplies		4,500.00	
Total 5607 · Supplies			5,250.00	
5608 · A/V, Books, Periodicals				
	731 · Media		28,000.00	
	731.001 · Library of Things		5,570.00	
	731.002 · Periodicals		3,200.00	
	731.003 · Digital Media		11,450.00	
	732 · Local History Projects		1,000.00	
Total 5608 · A/V, Books, Periodicals			49,220.00	
5609 · Personnel				
	706 · Salaries		266,162.26	
	706.010 · Workers Comp		504.00	
	712. Cash in Lieu of Benefits		-	
	715.000 · Fringe Benefits			
		715.002 · Fringe-MERS	13,308.11	
		715.005 · Fringe Payroll Taxes	20,361.41	
		715.040 · Fringe-Health	12,836.16	
		715.042 · Fringe-Life Insurance	562.50	
	Total 715.000 · Fringe Benefits		47,068.18	
Total 5609 · Personnel			313,734.44	
5610 · Legal & Professional Fees				
	561 · Legal Fees		3,000.00	
	562 · Professional Fees		32,700.00	
Total 5610 · Legal & Professional Fees			35,700.00	
5611 · Accounting & Audit Fees				
	802 · Accounting Support		7,660.00	
	807 · Audit		4,800.00	
Total 5611 · Accounting & Audit Fees			12,460.00	

5613 · Programming			
563.01 · Adult Programs		1,000.00	
563.02 · Youth Programs		3,000.00	
563.03 · Community Events		1,000.00	
563.04 · Summer Reading		2,000.00	
563.06 · One Book One Buchanan		1,500.00	
563.07 · Stop Lunch Listen		3,300.00	
563.08 · Public Art Project		5,000.00	
Total 5613 · Programming		16,800.00	
5614 · Bookmobile			
564.01 · Maintenance		4,000.00	
564.01 · Collection		500.00	
Total 5614 · Bookmobile		4,500.00	
700 · Technology			
700.001 Hardware & Labor		2,500.00	
700.003 Subscriptions		16,600.00	
Total 700 · Technology		19,100.00	
5701-Construction Loan Payment			
962.011 Construction Loan Payment		52,307.00	
Total 5701-Construction Loan Payment		52,307.00	
5600 · Capital Outlay			
970.001 · Capital Outlay-Building		15,000.00	
Total 5600 · Capital Outlay		15,000.00	
Total Expenses		617,072.44	
Net Income (Loss)		33,917.56	