

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 19th day of June, 2019, at 6:30 p.m., prevailing Eastern Time.

PRESENT: Members David Perez, Janet Kuhn, Molly Thornton, Deborah Brooks, and Dennis Iler

ABSENT: Members Karen McGuirt

The following preamble and resolution were offered by Member Dennis Iler and supported by Member Deborah Brooks :

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 3, 2010, 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; and

WHEREAS, on August 4, 2015, the electors of the District authorized 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; and

WHEREAS, the Board has determined that it will levy a districtwide tax of 1.2 mills on December 1, 2019; 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, 2019 - June 30, 2020 budget; and

WHEREAS, the Board has determined to hold a public hearing and adopt the budget for the July 1, 2019 to June 30, 2020 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 5: Estimated Revenues

Estimated library fund revenues for fiscal year July 1, 2019 to June 30, 2020, including a voter-authorized millage of 1.2 mills, and various miscellaneous revenues shall total \$496,550. The Board appropriates the following sums to defray expenses and meet liabilities for fiscal year July 1, 2019 – June 30, 2020 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.

Section 6: Estimated Expenditures

Estimated library fund expenditures for fiscal year July 1, 2019 to June 30, 2020 for the various library activities (line items) shall total \$495,009.89, 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 1.2 mills (\$1.20 per \$1,000 of taxable value) (.9 mills at an election in 2010 and .3 mill at an election in 2015).

Pursuant to the DLEA, the Board hereby certifies that it shall levy in 2019, a property tax upon all taxable property within the District in the total amount of 1.2 mills (\$1.20 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: 2019 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 2019 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 1.2 mills as approved more specifically in Section 7.

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.

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 ILER, seconded by BROOKS to adopt the foregoing Resolution. Upon roll call vote, the following voted aye: KUHN, THORNTON, ILER, BROOKS, PEREZ.

The following voted nay: _____.

The President declared the motion carried and the Resolution duly adopted on the 19th day of June, 2019.

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 19th day of June, 2019 at 6:30 p.m.

Molly Thornton
Secretary

84025:00001:3721835-1

Buchanan District Library

2019-2020 Budget

1-Jul-19

		Annual Budget		
Income				
4000 · Property Tax Revenue				
	403.000 · Buchanan City Millage-Operating	95,000.00		
	406.000 · Buchanan Twp Millage-Operating	159,000.00		
	407.000 · Niles Twp Millage-Operating	49,000.00		
	408.000 · Bertrand Twp Millage-Operating	67,000.00		
	410.000 · PPT Reimbursement	7,000.00		
Total 4000 · Property Tax Revenue		377,000.00		
4006 · State Aid				
	567 · State Aid/Co-op	7,300.00		
Total 4006 · State Aid		7,300.00		
4305 · Local Grants				
	650.01 · Gateway Grant	12,000.00		
	657 · Other Grants	2,000.00		
Total 4305 · Local Grants		14,000.00		
4502 · Library Fines				
	658 · Library Late Fines	2,500.00		
	659 · Library Penal Fines	73,000.00		
Total 4502 · Library Fines		75,500.00		
4601 · Interest Income				
Total 4601 · Interest Income		600.00		
		600.00		
4700 · Other Revenue				
	642 · Misc Revenue			
	644 · Copy & Fax	3,750.00		
	648 · Book Sales	1,200.00		
Total 4700 · Other Revenue		4,950.00		
4706 · Donations				
	695 · Building Fund	8,000.00		
	699.001 · Donation Income-General	100.00		
	699.003 · Donation Income-PR	100.00		
	699.005 · Donation Income-Events	8,000.00		
Total 4706 · Donations		16,200.00		
4708 · Contributions-Other Gov Units				
	685 · Bertrand Twp Donation	1,000.00		
Total 4708 · Contributions-Other Gov Units		1,000.00		
4900-Loan Proceeds				
	696 · Loan Proceeds			
Total 4900 · Loan Proceeds				

Total Income		496,550.00		
Expenses				
5601 · Miscellaneous Expenses				
831 · Membership and Dues		325.00		
864 · Conferences & Workshops		1,500.00		
873 · Travel & Car Allowance		1,800.00		
Total 5601 · Miscellaneous Expenses		3,625.00		
5602 · Repairs & Maintenance				
931 · Maintenance-Building		25,000.00		
934 · Maintenance-Equipment		3,000.00		
Total 5602 · Repairs & Maintenance		28,000.00		
5603 · Public Utilities				
853 · Telecommunications		4,750.00		
921 · Utilities		27,000.00		
Total 5603 · Public Utilities		31,750.00		
5604 · Community Promotions				
885.01 · PR-General		3,000.00		
885.02 · PR-Youth		4,500.00		
890 · Fundraising Materials		750.00		
890.005 Fundraising Materials-Events		2,000.00		
Total 5604 · Community Promotions		10,250.00		
5605 · Insurance & Bonds				
912 · Fire & Liability Insurance		5,750.00		
Total 5605 · Insurance & Bonds		5,750.00		
5607 · Supplies				
730 · Postage		750.00		
756 · Library Supplies		4,250.00		
Total 5607 · Supplies		5,000.00		
5608 · A/V, Books, Periodicals				
731 · Media		32,000.00		
732 · Local History Projects		1,000.00		
Total 5608 · A/V, Books, Periodicals		33,000.00		
5609 · Personnel				
706 · Salaries		228,971.20		
706.010 · Workers Comp		779.00		
712 · Cash in Lieu of Benefits		6,229.90		
715.000 · Fringe Benefits				
	715.002 · Fringe-MERS	8,764.06		
	715.005 · Fringe Payroll Taxes	17,516.30		
	715.040 · Fringe-Health	29,670.43		
	715.041 · Fringe-HSA Cont.	5,800.00		
	715.042 · Fringe-Life Insurance	700.00		
Total 715.000 · Fringe Benefits		62,450.79		
Total 5609 · Personnel		298,430.89		
5610 · Legal & Professional Fees				
561 · Legal Fees		3,000.00		
562 · Professional Fees		14,500.00		

Total 5610 · Legal & Professional Fees		17,500.00		
5611 · Accounting & Audit Fees				
802 · Accounting Support		5,200.00		
807 · Audit		5,700.00		
Total 5611 · Accounting & Audit Fees		10,900.00		
5612 · Taxes				
963 · Property Tax Expense		500.00		
Total 5612 · Taxes		500.00		
700 · Technology		3,400.00		
Total 700 · Technology		3,400.00		
5701-Construction Loan Payment				
962.011 Construction Loan Payment		42,904.00		
5600 · Capital Outlay				
970.001 · Capital Outlay-Building		4,000.00		
970.003 Capital Outlay-Construction Loan				
Total 5600 · Capital Outlay		4,000.00		
Total Expenses		495,009.89		