

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 15th day of June, 2023, at 6:30 p.m., prevailing Eastern Time.

PRESENT: Members Thomson, Quasny, Kuhn, Arbanas, Lyon, Miner
ABSENT: Members Mc Guirk

The following preamble and resolution were offered by Member Arbanas and supported by Member Quasny:

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 .8955 mill to comply with the Headlee Amendment; 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, which amount has been rolled back to .2973 mill to comply with the Headlee Amendment; and

WHEREAS, the Board has determined that it will levy a districtwide tax of 1.1928 mills on December 1, 2023; 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, 2023 - June 30, 2024 budget; and

WHEREAS, the Board has determined to hold a public hearing and adopt the budget for the July 1, 2023 to June 30, 2024 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 3rd, 2023 and a public hearing on the proposed budget was held on June 15th, 2023.

Section 5: Estimated Revenues

Estimated library fund revenues for fiscal year July 1, 2023 to June 30, 2024, including a voter-authorized millage of 1.1928 mills, and various miscellaneous revenues shall total \$589,136.00. The Board appropriates the following sums to defray expenses and meet liabilities for fiscal year July 1, 2023 – June 30, 2024 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, 2023 to June 30, 2024 for the various library activities (line items) shall total \$533,555.65, 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 1.1928 mills (\$1.1928 per \$1,000 of taxable value) (.9 mill at an election in 2020 and .3 mill at an election in 2015, which have been rolled back by Headlee to .8955 mill and .2973 mill respectively).

Pursuant to the DLEA, the Board hereby certifies that it shall levy in 2022, a property tax upon all taxable property within the District in the total amount of 1.1928 mills (\$1.1928 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: 2023 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 2023 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 1.1928 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.

Buchanan District Library

2023-2024 Budget

7/1/2023 – 6/30/2024

			Annual Budget
Income			
4000 · Property Tax Revenue			
	403.000 · Buchanan City Millage-Operating		119,380.00
	406.000 · Buchanan Twp Millage-Operating		185,652.00
	407.000 · Niles Twp Millage-Operating		75,853.00
	408.000 · Bertrand Twp Millage-Operating		75,801.00
	410.000 · PPT Reimbursement		6,000.00
Total 4000 · Property Tax Revenue			462,686.00
4006 · State Aid			
	567 · State Aid/Co-op		6,000.00
Total 4006 · State Aid			6,000.00
4305 · Local Grants			
	650.01 · Gateway Grant		12,000.00
	657 · Local Contributions		5,500.00
Total 4305 · Local Grants			17,500.00
4502 · Library Fees			
	658 · Library Fees		250.00
	659 · Library Penal Fines		55,000.00
Total 4502 · Library Fines			55,250.00
4601 · Interest Income			
Total 4601 · Interest Income			1,500.00
			1,500.00
4700 · Other Revenue			
	642. Misc Revenue		200.00
	644 · Copy & Fax		2,500.00
Total 4700 · Other Revenue			2,700.00
4706 · Donations			
	695 · Building Fund		20,000.00
	699.001 · Donation Income-General		7,000.00
	699.003 · Donation Income-Promotional Items		3,000.00
	699.004 · Book Sale		1,500.00
	699.005 · Donation Income-Events		10,000.00
Total 4706 · Donations			41,500.00
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		589,136.00	
Expenses			
5601 · Miscellaneous Expenses			
831 · Membership and Dues		325.00	
864 · Conferences & Workshops		2,500.00	
873 · Travel & Car Allowance		1,000.00	
Total 5601 · Miscellaneous Expenses		3,825.00	
5602 · Repairs & Maintenance			
931 · Maintenance-Building		30,000.00	
934 · Maintenance-Equipment		2,500.00	
Total 5602 · Repairs & Maintenance		32,500.00	
5603 · Public Utilities			
853 · Telecommunications		5,650.00	
921 · Utilities		29,000.00	
Total 5603 · Public Utilities		34,650.00	
5604 · Community Promotions			
885.01 · PR-General		1,500.00	
890 · Fundraising Materials		3,000.00	
890.005 Fundraising Materials-Events		2,500.00	
Total 5604 · Community Promotions		7,000.00	
5605 · Insurance & Bonds			
912 · Fire & Liability Insurance		6,256.00	
Total 5605 · Insurance & Bonds		6,256.00	
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		25,500.00	
731.001 · Library of Things		5,966.00	
731.002 · Periodicals		3,200.00	
731.003 · Digital Media	Previously Media Support	5,034.00	
732 · Local History Projects		1,000.00	
Total 5608 · A/V, Books, Periodicals		40,700.00	
5609 · Personnel			
706 · Salaries		249,804.74	

	706.010 · Workers Comp		521.00
	712. Cash in Lieu of Benefits		-
	715.000 · Fringe Benefits		
		715.002 · Fringe-MERS	12,488.94
		715.005 · Fringe Payroll Taxes	19,108.07
		715.040 · Fringe-Health	14,357.40
		715.042 · Fringe-Life Insurance	712.50
	Total 715.000 · Fringe Benefits		46,666.91
	Total 5609 · Personnel		296,992.65
	5610 · Legal & Professional Fees		
	561 · Legal Fees		3,000.00
	562 · Professional Fees		7,500.00
	Total 5610 · Legal & Professional Fees		10,500.00
	5611 · Accounting & Audit Fees		
	802 · Accounting Support		7,000.00
	807 · Audit		4,700.00
	Total 5611 · Accounting & Audit Fees		11,700.00
	5613 · Programming		
	563.01 · Adult Programs		1,500.00
	563.02 · Youth Programs		1,500.00
	563.03 · Community Events		1,500.00
	563.04 · Summer Reading		2,000.00
	563.05 · Tutoring		8,600.00
	563.06 · One Book One Buchanan		1,500.00
	563.07 · Stop Lunch Listen		3000
	Total 5613 · Programming		19,600.00
	700 · Technology		
	700.001 Hardware & Labor		3,400.00
	700.003 Subscriptions		11,800.00
	Total 700 · Technology		15,200.00
	5701-Construction Loan Payment		
	962.011 Construction Loan Payment		44,632.00
	5600 · Capital Outlay		
	970.001 · Capital Outlay-Building		5,000.00
	Total 5600 · Capital Outlay		5,000.00
	Total Expenses		533,555.65
	Net Income (Loss)		55,580.35