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 21st day of June, 2018, at 6:30 p.m., prevailing Eastern Time.

PRESENT: Members <u>Janet Kuhn</u>, <u>DARE SOLEY</u>, <u>DANE PEREZ</u>, <u>MARY LYSY</u>

ABSENT: Members <u>PAVID ILER</u>

The following preamble and resolution were offered by Member <u>MOLLY THORNTON</u> and supported by Member <u>DEBI BROOKS</u>:

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, 2018; 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, 2018 - June 30, 2018 budget; and

WHEREAS, the Board has determined to hold a public hearing and adopt the budget for the July 1, 2018 to June 30, 2019 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 13, 2018 and a public hearing on the proposed budget was held on June 21, 2018.

Section 5: Estimated Revenues

Estimated library fund revenues for fiscal year July 1, 2018 to June 30, 2019, including a voter-authorized millage of 1.2 mills, and various miscellaneous revenues shall total \$ \$485,150. The Board appropriates the following sums to defray expenses and meet liabilities for fiscal year July 1, 2018 – June 30, 2019 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, 2018 to June 30, 2019 for the various library activities (line items) shall total \$\$482,071.36, 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 mill 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 2018, 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: 2018 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 2018 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 Molly Thornton seconded by Brooks, Desi to adopt the foregoing
Resolution. Upon roll call vote, the following voted aye:
PEREZ, KUHN, BROOKS, SOLEY, LYSY, THORNTON .
The following voted nay:
The President declared the motion carried and the Resolution duly adopted on the 21 day of June,
2018.
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 21st
day of June, 2018 at 6:30 p.m.
day of suite, 2010 at 0.50 p.m.

84025:00001:3721835-1

Molly Shorton
Secretary

		Annual Budget
Buchanan Dis	trict Library Budget 2018-2019	gas la8 palier viviliar 182
Income		regressed administration (Miles
4000 · Property T	ax Revenue	one lab told through Alechan
	403.000 · Buchanan City Millage-Operating	\$99,000.00
	406.000 · Buchanan Twp Millage-Operating	\$149,000.00
7	407.000 · Niles Twp Millage-Operating	\$48,000.00
4	408.000 · Bertrand Twp Millage-Operating	\$64,000.00
3112	410.000 · PPT Reimbursement	\$5,000.00
Total 4000 · Prop	erty Tax Revenue	\$365,000.00
		stid constitution and
4006 · State Aid		9 9-84 - 10 SS
1 12 1 30 6.1%	567 · State Aid/Co-op	\$7,300.00
Total 4006 · State	Aid	\$7,300.00
(100 (0 8)	Sylvents Street	store the agreement scores.
4305 · Local Gran	ts	Aprile at the Heading 2 (50r 8 s)
	650.01 · Gateway Grant	\$12,000.00
1	657 · Other Grants	\$2,000.00
Total 4305 · Local	Grants	\$14,000.00
100,000		25 10.00 26 10.00 10.00 10.00 10.00
4502 · Library Fin	es	
	658 · Library Late Fines	\$2,500.00
	659 · Library Penal Fines	\$73,000.00
Total 4502 · Libra		\$75,500.00
10000000		ESP 38 761 1 (C. 97)
4601 · Interest In	come	
Total 4601 · Inter	est Income	\$1,200.00
0.2000028		\$1,200.00
4700 · Other Reve	enue	
6.6	644 · Copy & Fax	\$3,750.00
	648 · Book Sales	\$1,200.00
Total 4700 · Othe	r Revenue	\$4,950.00
100.6536		91300 11 1
4706 · Donations		(1172 (1.4 0) 1.7 (1.7)
	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 · Dona	tions	\$16,200.00
1900	- 1 - 1 - 291 t - 1	
4708 · Contribution	ons-Other Gov Units	The science of the second
4 - 204 - 167 >	685 · Bertrand Twp Donation	\$1,000.00
Total 4708 · Cont	ributions-Other Gov Units	\$1,000.00
		200 Isan Stanley R Regol (O.)
		\$485,150.00
	9.	
Expenses		p tennes i 2 i e e e e e
5601 · Miscellane	ous Expenses	-,
	831 · Membership and Dues	\$325.00
- introduction	864 · Conferences & Workshops	\$1,500.00
1	873 · Travel & Car Allowance	\$1,800.00
	ellaneous Expenses	\$3,625.00

5602 · Repairs &			
	931 · Maintenance-Building	aru B. deet 2018-2019	\$23,000.00
	934 · Maintenance-Equipment		\$3,000.00
Total 5602 · Rep	airs & Maintenance		\$26,000.00
5603 · Public Uti	lities	a company Modern	rest with
60 000 kVP	853 · Telecommunications	See St. and Comp. N. J. See S.	\$4,750.00
00 000,8	921 · Utilities	311171 333 1335111 332 1	\$27,000.00
Total 5603 · Pub		Figure 2015 19	\$31,750.00
100.037,846			L. C. Bright M. C.
5604 · Communi			
	885.01 · PR-General		\$3,000.00
2 200 0	885.02 · PR-Youth		\$4,500.00
36.008 55	890 · Fundraising Materials		\$750.00
	890.005 Fundraising Materials-E	vents	\$2,000.00
Total 5604 · Con	nmunity Promotions		\$10,250.00
1.00,000,512		dusy owen	
5605 · Insurance	& Bonds	L 1	
	912 · Fire & Liability Insurance		\$5,750.00
Total 5605 · Insu	rance & Bonds		\$5,750.00
5607 · Supplies			
3007 Supplies	730 · Postage		\$750.00
11.01.01.20.20.	756 · Library Supplies	-1116	\$4,250.00
Total 5607 · Sup			\$5,000.00
Total 3007 - Sup	piles		43,000.00
5608 · A/V, Book	s, Periodicals		an a say that
10 0 10 12	731 · Media		\$32,000.00
	732 · Local History Projects		\$1,500.00
Total 5608 · A/V	, Books, Periodicals		\$33,500.00
1 00 00 s			
5609 · Personne			¢224.0C1.42
	706 · Salaries		\$224,061.42
	706.010 · Workers Comp		\$779.00
1 Det 201- 27	715.000 · Fringe Benefits		4.0.00.00
1 200		715.002 · Fringe-MERS	\$12,761.35
1.10.312		715.005 · Fringe Payroll Taxes	\$17,140.70
ing men	2	715.040 · Fringe-Health	\$32,853.89
Luduns, up.		715.041 · Fringe-HSA Contributions	\$10,800.00
		715.042 · Fringe-Life Insurance	\$700.00
	Total 715.000 · Fringe Benefits	2101-1-	\$74,255.94
Total 5609 · Pers	sonnel	1000	\$299,096.36
5610 · Legal & P	rofessional Fees	4526	regnodu s.s. (v). 80. f
	561 · Legal Fees		\$12,500.00
	562 · Professional Fees		\$4,000.00
Total 5610 · Lega	al & Professional Fees	9.	\$16,500.00
5611 · Accountir			
Luganor	802 · Accounting Support		\$5,200.00
15 TOT 15	807 · Audit		\$5,500.00
Total 5611 . Acco	ounting & Audit Fees		\$10,700.00

5612 · Taxes		
	963 · Property Tax Expense	\$500.00
Total 5612 · Taxes		\$500.00
700 · Technology		\$3,400.00
Total 700 · Technology		\$3,400.00
NEW-Construction Loan Payment		\$36,000
	·	\$36,000
		\$482,071.36
5600 · Capital Outl	ay .	
	970.001 · Capital Outlay-Building	\$202,000.00
Total 5600 · Capita	l Outlay	
		(\$202,000.00)
		(\$198,921.36)