

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

PRESENT: Members MOLLY THORNTON, DEBI BROOKS  
Janet Kuhn, DARE SOLEY, DAVE PEREZ, MARY LYSY

ABSENT: Members DAVID ILER

The following preamble and resolution were offered by Member MOLLY THORNTON and supported by Member DEBI 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, 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**



**Buchanan District Library Budget 2018-2019**

## Income

## 4000 · Property Tax Revenue

403.000 · Buchanan City Millage-Operating	\$99,000.00
406.000 · Buchanan Twp Millage-Operating	\$149,000.00
407.000 · Niles Twp Millage-Operating	\$48,000.00
408.000 · Bertrand Twp Millage-Operating	\$64,000.00
410.000 · PPT Reimbursement	\$5,000.00

<b>Total 4000 · Property Tax Revenue</b>	<b>\$365,000.00</b>
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## 4006 · State Aid

567 · State Aid/Co-op	\$7,300.00
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<b>Total 4006 · State Aid</b>	<b>\$7,300.00</b>
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## 4305 · Local Grants

650.01 · Gateway Grant	\$12,000.00
657 · Other Grants	\$2,000.00

<b>Total 4305 · Local Grants</b>	<b>\$14,000.00</b>
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## 4502 · Library Fines

658 · Library Late Fines	\$2,500.00
659 · Library Penal Fines	\$73,000.00

<b>Total 4502 · Library Fines</b>	<b>\$75,500.00</b>
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## 4601 · Interest Income

<b>Total 4601 · Interest Income</b>	<b>\$1,200.00</b>
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	\$1,200.00
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## 4700 · Other Revenue

644 · Copy & Fax	\$3,750.00
648 · Book Sales	\$1,200.00

<b>Total 4700 · Other Revenue</b>	<b>\$4,950.00</b>
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## 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

<b>Total 4706 · Donations</b>	<b>\$16,200.00</b>
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## 4708 · Contributions-Other Gov Units

685 · Bertrand Twp Donation	\$1,000.00
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<b>Total 4708 · Contributions-Other Gov Units</b>	<b>\$1,000.00</b>
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	<b>\$485,150.00</b>
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## Expenses

## 5601 · Miscellaneous Expenses

831 · Membership and Dues	\$325.00
864 · Conferences & Workshops	\$1,500.00
873 · Travel & Car Allowance	\$1,800.00

<b>Total 5601 · Miscellaneous Expenses</b>	<b>\$3,625.00</b>
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5602 · Repairs & Maintenance			
	931 · Maintenance-Building	\$23,000.00	
	934 · Maintenance-Equipment	\$3,000.00	
Total 5602 · Repairs & Maintenance		\$26,000.00	
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	\$1,500.00	
Total 5608 · A/V, Books, Periodicals		\$33,500.00	
5609 · Personnel			
	706 · Salaries	\$224,061.42	
	706.010 · Workers Comp	\$779.00	
	715.000 · Fringe Benefits		
		715.002 · Fringe-MERS	\$12,761.35
		715.005 · Fringe Payroll Taxes	\$17,140.70
		715.040 · Fringe-Health	\$32,853.89
		715.041 · Fringe-HSA Contributions	\$10,800.00
		715.042 · Fringe-Life Insurance	\$700.00
	Total 715.000 · Fringe Benefits	\$74,255.94	
Total 5609 · Personnel		\$299,096.36	
5610 · Legal & Professional Fees			
	561 · Legal Fees	\$12,500.00	
	562 · Professional Fees	\$4,000.00	
Total 5610 · Legal & Professional Fees		\$16,500.00	
5611 · Accounting & Audit Fees			
	802 · Accounting Support	\$5,200.00	
	807 · Audit	\$5,500.00	
Total 5611 · Accounting & 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 Outlay			
	970.001 · Capital Outlay-Building		\$202,000.00
Total 5600 · Capital Outlay			(\$202,000.00)
			(\$198,921.36)