

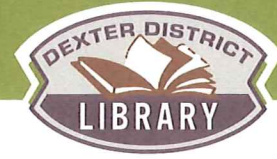
Fiscal Year

2020 – 2021

Preliminary Budget

3255 Alpine Street • Dexter, MI 48130

(734) 426-4477 • fax (734) 426-1217 • www.dexter.lib.mi.us



August 10, 2020

Greetings Members of the Public,

Please find attached to this letter, information regarding the Dexter District Library's proposed budget for the fiscal year running from October 1, 2020 through September 30, 2021. The Library's Finance Committee has recommended this budget to the Library Board and the Library Board gave preliminary approval to this budget at its August 3, 2020 regular meeting.

The budget for the Library's general operations and debt service follow. The general operation's budget provides for the daily operation of the Library. The income portion shows the sources of funds for Library support. The expense portion outlines the amounts budgeted to cover staff wages and benefits, expenses for books and other library materials as well as the variety of infrastructure costs to operate and maintain the building and support the back office functions. The general operations budget shows a deficit budget of -\$51,067.00, which anticipates restoration of previous service hours amidst COVID-19, as well as additional costs for cleaning staff and staff PPE supplies. This budget maintains the Library's current collections spending through use of Collection Development Reserve funds, saved in fund balance from previous years. Library infrastructure maintenance expenses are projected within historical trends. The budget is based on a Headlee reduced millage levy of 1.0961 mills. The deficit comes from anticipated lost income from State and County level sources.

The Debt Retirement budget covers the current year's debt obligation with a surplus of \$14,813, which will maintain minimum carryover balance as reserve. This year, the millage rate for debt service remains constant at 0.41 mills.

Drafts of the Library's L-4029 millage rate request forms follow the budget. These forms outline the millage levy that will generate the income outlined in the preliminary budget. Total operational millage rates have been reduced by 0.0076 mills due to Headlee Rollback calculations.

This packet contains several items. The public notice for the budget will be run in the legal notice section of the Ann Arbor News newspaper on Sunday, August 16 and again on Sunday, August 23. The Budget is presented to the public for consideration. The Library Board will take comments from the public at a public hearing on the budget on Monday, August 31, 2020 at 6:30 pm via the Zoom remote meeting platform. The public is welcome to attend and provide comment on the Budget. After the public hearing, the Board will adopt, amend and adopt, or reject the budget during its regularly scheduled meeting, beginning at 7:00 pm.

Questions regarding the budget may be directed to the Library Director, Paul McCann, at the Library or via e-mail at pmccann@dexter.lib.mi.us.

Sincerely,

A handwritten signature in blue ink, appearing to read "Paul McCann", is written over a blue circular stamp or seal.

Paul McCann

Library Director, Dexter District Library

Dexter District Library
Exhibit A
Official Budget 2020-21

General Operating

Millage income Revenue	\$1,558,917
Other Income	\$32,375
Other Misc Revenue	\$23,400
Penal Fines Revenue	\$13,500
Total	\$1,628,192

Operating Expense

Library Materials	\$300,000
Capital Outlay	\$21,000
General Operations	\$341,860
Wages and Benefits	\$1,016,399
Total	\$1,679,259
Ending Balance	-\$51,067

Debt Service

Debt Income	\$601,759
Debt Expense	\$586,946
Total	\$14,813

**DEXTER DISTRICT LIBRARY - Itemized Budget Lines
FISCAL YEAR 2020-21**

General Operating Revenue - Account Group 101

Acc#	Agency	Budget 2020-21
000-400	City of Dexter	255657
000-401	Dexter Township	294394
000-402	Freedom Township	789
000-403	Hamburg Township	78806
000-404	Lima Township	114068
000-405	Lodi Township	9355
000-406	Northfield Township	2506
000-407	Scio Township	331567
000-408	Webster Township	471575
000-445	Delinquent Tax Collection	200

Total Millage	\$1,558,917
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Other Local Income

000-507	Grant Income	500
000-573	Pers Prop Tax Reimb	0
000-575	State Aid	7000
000-581	Livingston County Penal Fines	1000
000-582	Washtenaw County Penal Fines	12500
000-591	Friends of the Library Gifts	15000
000-592	Gifts/Memorials	5000
000-607	Fax Service	200
000-608	Purchases	75
000-609	Fines	7000
000-610	Non Resident Fees	600
000-627	Copier	1500
000-665	Interest Income	15000
000-666	Endowment Income	1400
000-667	Meeting Room Deposits	0
000-672	Rebates/Refunds	2000
000-673	Other Income	500
	Total Other local income	\$69,275

Total Revenue	\$1,628,192
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GENERAL OPERATING EXPENSES - Account Group		Proposed 2020-21
790-702	Gross Wage	845127
790-703	Longevity	8750
790-713	FSA	4500
790-714	FICA Employer share	64652
790-715	Medical Reimbursement	4800
790-716	Medical	58660
790-717	Life Insurance	1909
790-718	457 Annuity Contributions	24900
790-719	Short Term Disability	3100
790-723	Professional Development	2000
790-727	Library Supplies	16000
790-728	Postage	1000
790-729	Building Supplies	7500
790-740	Adult Books	45000
790-741	Children's Books	70000
790-742	Programming	51000
790-743	Electronic Resources	11000
790-744	Periodicals & Subscriptions	6000
790-745	Books on CD Adult	8000
790-746	Books on CD Child	4000
790-747	DVD Adult	10000
790-748	DVD Child	8000
790-749	Audio Materials -- Music Adult	2500
790-750	Audio Materials -- Music Childr	1000
790-751	E-books/audio	60000
790-752	Community Read	3000
790-753	Grant Programming	500
790-754	New/Non-traditional collections	16000
790-800	Cooperative Fees**	55000
790-801	Professional Services	18000
790-802	Attorneys Fees	4000
790-803	Bookkeeping Services	11360
790-818	Institution Dues & Fees	1400
790-851	Telephone	6000
790-860	Transportation	1000
790-880	Advertising	2000
790-882	Newsletter	27500
790-910	Insurance	22500
790-920	Utilities	63000
790-930	Building Maintenance	77500
790-932	Building Repair	10000
790-934	Equipment Repair	3000
790-936	Groundskeeping	10000
790-940	Equipment Lease	3500
790-942	Meeting Room Refunds	100
790-956	Miscellaneous	500
790-958	SEV Adjustments	3000
901-970	Capital Outlay	21000
	Total Expenses	\$1,679,259
	Total Income	\$1,628,192
	Ending Balance	-\$51,067

Debt Retirement - Account Group 301

Debt Retirement Income

Acc#	Agency	Budget 2020-21
000-400	City of Dexter	\$106,290
000-401	Dexter Township	\$110,119
000-402	Freedom Township	\$295
000-403	Hamburg Township	\$29,478
000-404	Lima Township	\$42,668
000-405	Lodi Township	\$3,499
000-406	Northfield Township	\$937
000-407	Scio Township	\$131,879
000-408	Webster Township	\$176,394
000-045	Delinquent	\$200
000-573	Pers Prop Tax Reimb	\$0
Total		\$601,759

Debt Retirement Expenses		Budget 2020-21
Acc#	Agency	
906-801	Professional Services (Paying A;	\$250
906-956	Miscellaneous	\$120
906-990	Debt Retirement	\$586,576
Total		\$586,946
	Total Income	\$601,759
	Ending Balance	\$14,813

2020 Tax Rate Request (This form must be completed and submitted on or before September 30, 2020)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes Washtenaw	2020 Taxable Value of ALL Properties in the Unit as of 5-26-2020 1,395,320,044
Local Government Unit Requesting Millage Levy Dexter District Library	For LOCAL School Districts: 2020 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2020 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2019 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2020 Current Year "Headlee" Millage Reduction Fraction	(7) 2020 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Voted	Operating	6/94	0.5000	0.4264	0.9932	0.4235	N/A	0.4235		0.4235	N/A
Voted	Operating	11/16	0.7000	0.6773	0.9932	0.6726	N/A	0.6726		0.6726	1/2023
Voted	Debt	11/05	Unlimited	N/A	N/A	N/A	N/A	Unlimited		0.41	1/2025

Prepared by Paul McCann	Telephone Number (734) 426-4477	Title of Preparer Library Director	Date
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CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

<input type="checkbox"/> Clerk	Signature	Print Name	Date
<input checked="" type="checkbox"/> Secretary		Sherry Simpson	
<input type="checkbox"/> Chairperson	Signature	Print Name	Date
<input checked="" type="checkbox"/> President		James H. LaVoie	

* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

** **IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2020 for instructions on completing this section.

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	
For Commercial Personal	
For all Other	

2020 Tax Rate Request (This form must be completed and submitted on or before September 30, 2020)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes Livingston	2020 Taxable Value of ALL Properties in the Unit as of 5-26-2020 71,897,063
Local Government Unit Requesting Millage Levy Dexter District Library	For LOCAL School Districts: 2020 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2020 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2019 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2020 Current Year "Headlee" Millage Reduction Fraction	(7) 2020 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
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Voted	Operating	11/16	0.7000	0.6773	0.9932	0.6726	N/A	0.6726		0.6726	1/2023
Voted	Debt	11/05	Unlimited	N/A	N/A	N/A	N/A	Unlimited		0.41	1/2025

Prepared by Paul McCann	Telephone Number (734) 426-4477	Title of Preparer Library Director	Date
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<input checked="" type="checkbox"/> President		James H. LaVoie	

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Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2020 for instructions on completing this section.

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	
For Commercial Personal	
For all Other	

**BOARD OF TRUSTEES
DEXTER DISTRICT LIBRARY**

**RESOLUTION TO ADOPT BUDGET
(GENERAL APPROPRIATIONS ACT)**

At the regular meeting of the Board of Trustees of the Dexter District Library, County of Washtenaw, held in the Library on the 31st day of August, 2020, at 7:00 p.m., prevailing Eastern Time.

PRESENT: Members _____

ABSENT: Members _____

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

WHEREAS, the District Library is established under the District Library Establishment Act, 1989 PA 24 ("DLEA");

WHEREAS, pursuant to Section 12 of the DLEA, the District Library Board is responsible for the expenditure of district library funds;

WHEREAS, the District Library Board desires to adopt the budget according to the provisions of the Michigan Uniform Budgeting and Account Act 1968 PA 2; and

WHEREAS, the District Library Board has determined to hold a public hearing and to adopt the budget for the District Library for the October 1, 2020 to September 30, 2021 fiscal year.

NOW THEREFORE BE IT RESOLVED AS FOLLOWS:

Section 1: Title

This resolution shall be known as the Dexter District Library General Appropriations 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 (The Ann Arbor news) on August 16 and August 23, 2020, and a public hearing on the proposed budget was held on August 31, 2020.

Section 5: Estimated Revenues

Estimated library Operational Fund revenues for the fiscal year October 1, 2020 to September 30, 2021, including a voter-authorized millage of 1.0961 mills and various miscellaneous revenues, shall total \$1,62,192. The Library shall also levy an additional 0.41 mills for debt service, generating an additional \$601,759.

Section 6: Millage Levy

The Dexter District Library Board shall levy and collect the general property tax on all real and personal property within the Dexter District Library district upon the current tax roll an amount equal to 1.5061 mills as authorized under state law and approved by the electorate. The purpose of such millage levy is for all district library purposes authorized by law.

Section 7: Estimated Expenditures

Estimated library fund expenditures for fiscal year October 1, 2020 to September 30, 2021 for the various library activities (line-items) are as follows: \$1,679,259 for operational purposes and \$586,946 for debt service.

Section 8: Adoption of Budget by Reference

The general library fund budget of the Dexter District Library is hereby adopted by reference, with revenues and activity expenditures as indicated in Sections 5 and 7 of this act (See attached Exhibit A).

Section 9: Adoption of Budget by Line Item

The Board of Trustees of the Dexter District Library adopts the fiscal year library fund budget by line item. 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 9(a): 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 \$5,000 or 10% 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 general fund budget be changed without prior board approval.

Section 10: Appropriation 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 11: Periodic Fiscal Reports

The fiscal officer shall transmit to the board at the end of each of the first three quarters, and at the end of each month occurring during the fourth quarter, a report of financial operations.

Section 12: 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 13: Budget Monitoring

Whenever it appears to the Chief Administrative Officer or the Library 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 Library 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 14: 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 employee.

Section 15: 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 31st day of August 2020.

RESOLUTION DECLARED ADOPTED.

STATE OF MICHIGAN)
)
COUNTY OF WASHTENAW)

I, the undersigned, the duly qualified and acting Secretary of the Dexter District Library, Washtenaw County, Michigan, DO HEREBY CERTIFY that the foregoing is a true and complete copy of certain proceedings taken by the Library Board at a special meeting held on the ____ day of August, 2020 at _____ p.m.

Secretary