

Fiscal Year

2023 – 2024

Preliminary Budget

August 8, 2023

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, 2023 through September 30, 2024. 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 7, 2023 regular meeting.

The Library's general operations and debt service budgets are included in this packet. The general operations 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 staff functions. The general operations budget shows a surplus budget of \$9,027. This budget increases the Library's current spending on Capital Outlay due to the aging of the building, fixtures and furniture. Library infrastructure maintenance expenses are projected within historical trends. The Headlee Amendment did not reduce this year's millage rate. Total operational millage rate will remain at 1.0788 mills.

The debt service budget covers the current year's debt obligation with a deficit of \$3,414, which will help reduce carryover balance for the following year. This year, the millage rate for debt service has been reduced from the 2023 rate of 0.36 mills to a new rate of 0.34 mills. The Library will complete the building construction debt service payments on May 1, 2025.

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. To date, Headlee roll backs have reduced the Library's operational levying capacity by a total of 0.1212 mills from the originally approved, combined 1.2000 operating millages.

This packet contains several items. The public notice for the budget will be run in the legal notice section of the Sun Times newspaper in the August 16, 2023 and August 23, 2023 issues. 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, September 11, 2023 at 6:30 pm. 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. All Library Board meetings are currently held in-person at the Library.

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,

Paul McCann
Library Director, Dexter District Library

**DEXTER DISTRICT LIBRARY - Itemized Budget Lines
FISCAL YEAR 2023-24**

General Operating Revenue - Account Group 101

Acc#	Agency	Proposed Income 2023-24
000-400	City of Dexter	303388
000-401	Dexter Township	329331
000-402	Freedom Township	1165
000-403	Hamburg Township	94235
000-404	Lima Township	130984
000-405	Lodi Township	10630
000-406	Northfield Township	3027
000-407	Scio Township	381913
000-408	Webster Township	542873
000-445	Delinquent Tax Collection	500
Total Millage		\$1,798,045

Other Local Income

000-507	Grant Income	100
000-573	Pers Prop Tax Reimb	25000
000-575	State Aid	20000
000-581	Livingston County Penal Fines	1250
000-582	Washtenaw County Penal Fines	17000
000-591	Friends of the Library Gifts	12000
000-592	Gifts/Memorials	7000
000-607	Fax Service	200
000-608	Purchases	100
000-609	Fines	9000
000-610	Non Resident Fees	600
000-627	Copier	3000
000-665	Interest Income	95000
000-666	Endowment Income	1500
000-667	Meeting Room Deposits	100
000-672	Rebates/Refunds	2000
000-673	Other Income	100
Total Other local income		\$193,950

Total Revenue \$1,991,995

GENERAL OPERATING EXPENSES

Account Group 101

		Proposed Expenses 2023-24
790-702	Gross Wage	1050172
790-703	Longevity	8000
790-713	FSA	5000
790-714	FICA Employer share	80338
790-715	Medical Reimbursement	2400
790-716	Medical	70965
790-717	Life Insurance	2091

790-718	457 Annuity Contributions	30712
790-719	Short Term Disability	3690
790-723	Professional Development	2000
790-727	Library Supplies	13000
790-728	Postage	1200
790-729	Building Supplies	11000
790-740	Adult Books	54000
790-741	Children's Books	75000
790-742	Programming	50000
790-743	Electronic Resources	12000
790-744	Periodicals & Subscriptions	8500
790-745	Books on CD Adult	8000
790-746	Books on CD Child	4000
790-747	DVD Adult	8000
790-748	DVD Child	8000
790-749	Audio Materials -- Music Adult	2500
790-750	Audio Materials -- Music Childr	1000
790-751	E-books/audio	75500
790-752	Community Read	3000
790-753	Grant Programming	0
790-754	New/Non-traditional collections	20000
790-800	Cooperative Fees**	63000
790-801	Professional Services	18500
790-802	Attorneys Fees	3000
790-803	Bookkeeping Services	11500
790-818	Institution Dues & Fees	1500
790-851	Telephone	5500
790-860	Transportation	1000
790-880	Advertising	2000
790-882	Newsletter	35000
790-910	Insurance	25000
790-920	Utilities	60000
790-930	Building Maintenance	64000
790-932	Building Repair	16000
790-934	Equipment Repair	3000
790-936	Groundskeeping	7500
790-940	Equipment Lease	7800
790-942	Meeting Room Refunds	100
790-956	Miscellaneous	500
790-958	SEV Adjustments	3000
901-970	Capital Outlay	45000
901-971	Capital Repairs Annual*	0
901-972	Capital Replacement*	0
	Total Expenses	\$1,982,968
	Total Income	\$1,991,995
	Ending Balance	\$9,027

* To be funded from excess revenue over expenses or fund balance as necessary

Debt Retirement - Account Group 301

Debt Retirement Income

Acc#	Agency	Proposed Income 2023-24
000-400	City of Dexter	99796
000-401	Dexter Township	103794
000-402	Freedom Township	367
000-403	Hamburg Township	29699
000-404	Lima Township	41282
000-405	Lodi Township	3350
000-406	Northfield Township	954
000-407	Scio Township	126020
000-408	Webster Township	171094
000-445	Delinquent	500
000-573	Pers Prop Tax Reimb	\$5,000
000-665	Interest Income	\$4,000
Total		\$585,856

Acc#	Agency	Proposed Expenses 2023-24
906-801	Professional Services (Paying A;	\$250
906-956	Miscellaneous	\$120
906-990	Debt Retirement	\$588,900
Total		\$589,270
	Total Income	\$585,856
	Ending Balance*	(\$3,414)

* Slight deficit to be covered by existing fund balance



August 8, 2023

The Sun Times News

Hi Chuck,

Please run the following advertisement in the Public Notice section of the Sun Times News. We will need this to appear in the August 16 and August 23, 2023 PRINT issues of the Sun Times News legal notice section. If there are any problems getting this ad run in those issues, please let me know. Additional online publication is also welcome, but our legal requirement is to publish in a print newspaper of record. Please note, the typeface for the print edition needs to be 11 pt. or greater and the text in bold needs to be in bold in the print notice. Please call with any questions. Thanks in advance! ~ Paul McCann

**NOTICE OF BUDGET HEARING
DEXTER DISTRICT LIBRARY**

The Board of Trustees of the Dexter District Library will hold a public hearing on the proposed Library budget for the fiscal year October 1, 2023 to September 30, 2024 on Monday, September 11, 2023 at 6:30 p.m. **The property tax millage rate proposed to be levied to support the proposed budget will be a subject of this hearing. The debt service millage rate proposed to be levied will also be a subject of this hearing.** A copy of the budget is available for public inspection through the Library's web site at www.dexter.lib.mi.us.

The Library Board will provide necessary reasonable auxiliary aids and services, such as signers for the hearing impaired and audio tapes of printed materials being considered at the meeting, to individuals with disabilities at the meeting upon 5 days' notice to the Library Board. Individuals with disabilities requiring auxiliary aids or services should contact the Library in writing or by contacting the following: Paul McCann, Library Director, Dexter District Library, 3255 Alpine St., Dexter, MI 48130; phone (734) 426-4477, e-mail pmccann@dexter.lib.mi.us.

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**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 11th day of September, 2023, 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 Dexter District Library funds;

WHEREAS, the Dexter 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 Dexter District Library Board has determined to hold a public hearing and to adopt the budget for the Dexter District Library for the October 1, 2023 to September 30, 2024 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 Sun Times News) on August 16 and August 23, 2023, and a public hearing on the proposed budget was held on September 11, 2023.

Section 5: Estimated Revenues

Estimated Library Operational Fund revenues for the fiscal year October 1, 2023 to September 30, 2024, including a voter-authorized millage of 1.0788 mills and various miscellaneous revenues, shall total \$1,991,995. The Library shall also levy an additional 0.34 mills for debt service, generating an additional \$585,856.

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 1.4188 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, 2023 to September 30, 2024 for the various Library activities (line-items) are as follows: \$1,982,968 for operational purposes and \$589,270 for debt service.

Section 8: Adoption of Budget by Reference

The general 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 fund budget by line item. Library officials responsible for the expenditures authorized in the budget may expend 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: _____.
_____ declared the motion carried and the resolution duly adopted on the 11th day of September 2023.

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 September, 2023 at _____p.m.

Secretary

Dexter District Library
Exhibit A
Official Budget 2023-24

General Operating

Millage Income Revenue	\$1,798,045
Other Income	\$34,200
Other Misc Revenue	\$141,500
Penal Fines Revenue	\$18,250
Total	\$1,991,995

Operating Expense

Library Materials	\$329,500
Capital Outlay	\$45,000
General Operations	\$355,100
Wages and Benefits	\$1,253,368
Total	\$1,982,968
Ending Balance	\$9,027

Debt Service

Debt Income	\$585,856
Debt Expense	\$589,270
Total*	(\$3,414)

* Slight deficit to be covered by existing fund balance

2023 Tax Rate Request (This form must be completed and submitted on or before September 30, 2023)

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	2023 Taxable Value of ALL Properties in the Unit as of 5-22-2023 1,607,814,550
Local Government Unit Requesting Millage Levy Dexter District Library	For LOCAL School Districts: 2023 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 2023 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2022 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2023 Current Year "Headlee" Millage Reduction Fraction	(7) 2023 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	6/1994	0.5	0.4168	1.0000	0.4168	N/A	0.4168		0.4168	N/A
Voted	Operating	11/2022	0.7	0.6620	1.0000	0.6620	N/A	0.6620		0.6620	1/2029
Voted	Debt	11/2005	Unlimited	N/A	N/A	N/A	N/A	Unlimited		0.3400	0.3400

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		Barbara Davenport	
<input type="checkbox"/> Chairperson	Signature	Print Name	Date
<input checked="" type="checkbox"/> President		Rochelle Vrsek	

* 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 2023 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	

2023 Tax Rate Request (This form must be completed and submitted on or before September 30, 2023)

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	2023 Taxable Value of ALL Properties in the Unit as of 5-22-2023 88,591,586
Local Government Unit Requesting Millage Levy Dexter District Library	For LOCAL School Districts: 2023 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 2023 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2022 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2023 Current Year "Headlee" Millage Reduction Fraction	(7) 2023 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	6/1994	0.5	0.4168	1.0000	0.4168	N/A	0.4168		0.4168	N/A
Voted	Operating	11/2022	0.7	0.6620	1.0000	0.6620	N/A	0.6620		0.6620	1/2029
Voted	Debt	11/2005	Unlimited	N/A	N/A	N/A	N/A	Unlimited		0.3400	0.3400

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).

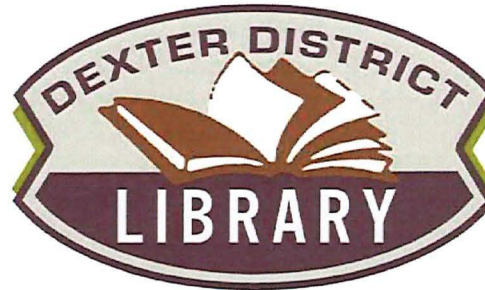
<input type="checkbox"/> Clerk	Signature	Print Name	Date
<input checked="" type="checkbox"/> Secretary		Barbara Davenport	
<input type="checkbox"/> Chairperson	Signature	Print Name	Date
<input checked="" type="checkbox"/> President		Rochelle Vrsek	

* 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.

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Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2023 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	

Budget Hearing



Will hold its
Annual Budget Hearing

Monday, September 11, 2023 at 6:30 pm

The meeting will be held in person at the Library

Copies of the budget are available for review at
the Library's reference desks and through the
web site at www.dexter.lib.mi.us