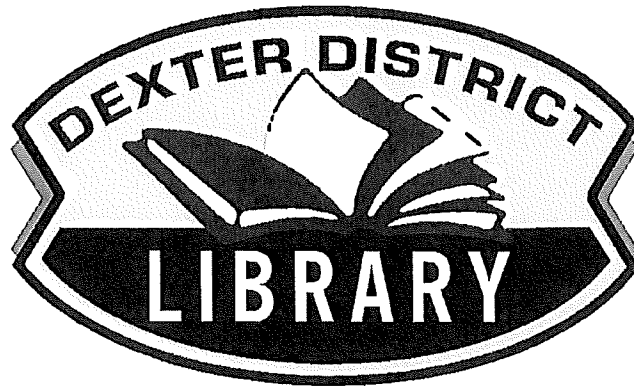


**Dexter District Library
Board of Trustees
Budget Hearing
Fiscal Year 2024-25
August 26, 2024 – 6:30 p.m.**

The Budget Hearing will be held in-person in the Library's Lower Level Meeting Room

- 1) Call to order and attendance
- 2) Approval of agenda
- 3) Presentation of 2023-2024 Fiscal Year Budget for public comment
- 4) Public Comment
- 5) Presentation of 2023 L-4029 Millage Rate Request Forms for Washtenaw and Livingston Counties
- 6) Public Comment
- 7) Adjourn



Fiscal Year

2024 – 2025

Preliminary Budget



August 6, 2024

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, 2024 through September 30, 2025. 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 5, 2024 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 \$8,211.00. This year, the Headlee Amendment permanently reduced the Library's operating millage rate by 0.0008 mills, to the new maximum levy of 1.0780 mills.

The debt service budget covers the current year's debt obligation. The May 1, 2025 payment will be the final debt service payment on the construction bond passed in 2005 to build the Alpine St. facility. This year, the millage for debt service has been reduced from the 2024 rate of 0.3400 mills to 0.2700 mills. Existing fund balance will be applied to the final payment. Any remaining fund balance after the final payment will be transferred to the Library's operational account via Board resolution.

Drafts of the Library's L-4029 millage rate request forms follow the budget. These forms are the basis for the income outlined in the preliminary budget. To date, Headlee roll backs have reduced the Library's operational levying capacity by a total of 0.1220 mills (slightly over 10%) from the originally approved, combined 1.2000 operating millage issues. This packet also contains the public notice for the budget, which will run in the legal notice section of the Sun Times newspaper in the August 14, 2024 and August 21, 2024 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, August 26, 2024 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,

A handwritten signature in black ink, appearing to read "Paul McCann", written over a horizontal line.

Paul McCann

Library Director, Dexter District Library

**DEXTER DISTRICT LIBRARY - Itemized Budget Lines
FISCAL YEAR 2024-25**

General Operating Revenue - Account Group 101

Acc#	Agency	Proposed Income 2024-25
000-400	City of Dexter	318,333
000-401	Dexter Township	347,465
000-402	Freedom Township	1,117
000-403	Hamburg Township	103,225
000-404	Lina Township	147,542
000-405	Lodi Township	11,189
000-406	Northfield Township	3,466
000-407	Scio Township	395,310
000-408	Webster Township	578,154
000-445	Delinquent Tax Collection	500
Total Millage		\$1,906,301

Other Local Income

000-507	Grant Income	100
000-573	Pers Prop Tax Reimb	25,000
000-575	State Aid	18,000
000-581	Livingston County Penal Fines	1,250
000-582	Washtenaw County Penal Fines	15,000
000-591	Friends of the Library Gifts	12,000
000-592	Gifts/Memorials	10,000
000-607	Fax Service	200
000-608	Purchases	100
000-609	Fines	2,100
000-610	Non Resident Fees	600
000-627	Copier	3,500
000-665	Interest Income	100,000
000-666	Endowment Income	1,500
000-667	Meeting Room Deposits	100
000-672	Rebates/Refunds	2,000
000-673	Other Income	100
	Total Other local income	\$191,550

Total Revenue **\$2,097,851**

**GENERAL OPERATING EXPENSES
Account Group 101**

		Proposed Expenses 2024-25
790-702	Gross Wage	1,085,444
790-703	Longevity	10,000
790-713	FSA	5,500
790-714	FICA Employer share	83,036
790-715	Medical Reimbursement	2,400
790-716	Medical	79,126
790-717	Life Insurance	2,434

790-718	457 Annuity Contributions	31,683
790-719	Short Term Disability	3,835
790-723	Professional Development	2,000
790-727	Library Supplies	13,000
790-728	Postage	1,400
790-729	Building Supplies	13,000
790-740	Adult Books	54,000
790-741	Children's Books	78,000
790-742	Programming	50,000
790-743	Electronic Resources	15,000
790-744	Periodicals & Subscriptions	8,500
790-745	Books on CD Adult	8,000
790-746	Books on CD Child	4,000
790-747	DVD Adult	8,000
790-748	DVD Child	8,000
790-749	Audio Materials -- Music Adult	2,500
790-750	Audio Materials -- Music Children	1,000
790-751	E-books/audio	90,000
790-752	Community Read	3,000
790-753	Grant Programming	100
790-754	New/Non-traditional collections	20,000
790-800	Cooperative Fees**	65,132
790-801	Professional Services	19,000
790-802	Attorneys Fees	3,000
790-803	Bookkeeping Services	14,000
790-818	Institution Dues & Fees	1,750
790-851	Telephone	5,000
790-860	Transportation	1,000
790-880	Advertising	2,000
790-882	Newsletter	35,500
790-910	Insurance	27,500
790-920	Utilities	62,500
790-930	Building Maintenance	70,000
790-932	Building Repair	16,000
790-934	Equipment Repair	3,000
790-936	Groundskeeping	7,500
790-940	Equipment Lease	9,200
790-942	Meeting Room Refunds	100
790-956	Miscellaneous	500
790-958	SEV Adjustments	2,000
901-970	Capital Outlay	62,000
901-971	Capital Repairs Annual*	-
901-972	Capital Replacement*	-
	Total Expenses	2,089,640
	Total Income	2,097,851
	Ending Balance	8,211

* 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 2024-25
000-400	City of Dexter	84114
000-401	Dexter Township	87027
000-402	Freedom Township	280
000-403	Hamburg Township	25854
000-404	Lima Township	36954
000-405	Lodi Township	2802
000-406	Northfield Township	868
000-407	Scio Township	105398
000-408	Webster Township	144807
000-445	Delinquent	500
000-573	Pers Prop Tax Reimb	7000
000-665	Interest Income	6000
Total		\$501,604

Debt Retirement Expenses

Acc#	Agency	Proposed Expenses 2024-25
906-801	Professional Services (Paying Age)	250
906-956	Miscellaneous	120
906-990	Debt Retirement	592250
Total		\$592,620
	Total Income	\$501,604
	Ending Budget Balance	(\$91,016)
	Cash on hand	\$102,295
	Payoff balance	\$11,279



August 6, 2024

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 14 and August 21, 2024 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, 2024 to September 30, 2025 on Monday, August 26, 2024 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 26th day of August, 2024, 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, 2024 to September 30, 2025 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 14 and August 21, 2024, and a public hearing on the proposed budget was held on August 26, 2024.

Section 5: Estimated Revenues

Estimated Library Operational Fund revenues for the fiscal year October 1, 2024 to September 30, 2025, including a voter-authorized millage of 1.0780 mills and various miscellaneous revenues, shall total \$2,097,851. The Library shall also levy an additional 0.2700 mills for debt service, generating an additional \$501,604.

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 1.3480 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, 2024 to September 30, 2025 for the various Library activities (line-items) are as follows: \$2,089,640 for operational purposes and \$592,620 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 26th day of August 2024.

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, 2024 at _____ p.m.

Barbara Davenport, Secretary

**Dexter District Library
Exhibit A
Official Budget 2024-25**

General Operating

Millage Income Revenue	\$1,906,301
Other Income	\$30,800
Other Misc Revenue	\$144,500
Penal Fines Revenue	\$16,250
Total	\$2,097,851

Operating Expense

Library Materials	\$350,000
Capital Outlay	\$62,000
General Operations	\$374,182
Wages and Benefits	\$1,303,458
Total	\$2,089,640
Ending Balance	\$8,211

Debt Service

Debt Income	\$501,604
Application of fund balance	\$102,295
Debt Expense	\$592,620
Total*	\$11,279

*Ending positive balance will be transferred to Library operations through Board resolution

2024 Tax Rate Request (This form must be completed and submitted on or before September 30, 2024)

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	2024 Taxable Value of ALL Properties in the Unit as of 5-28-2024 1,712,037,463
Local Government Unit Requesting Millage Levy Dexter District Library	For LOCAL School Districts: 2024 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 2024 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2023 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2024 Current Year "Headlee" Millage Reduction Fraction	(7) 2024 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	0.4168	0.9993	0.4165	N/A	0.4165		0.4165	N/A
Voted	Operating	11/22	0.7000	0.6620	0.9993	0.6615	N/A	0.6615		0.6615	01/29
Voted	Debt	11/05	Unlimited	N/A	N/A	N/A	N/A	Unlimited		0.2700	12/25

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).

Local School District Use Only: Complete if requesting millage to be levied. See STC Bulletin 2 of 2024 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	

<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).

2024 Tax Rate Request (This form must be completed and submitted on or before September 30, 2024)

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	2024 Taxable Value of ALL Properties in the Unit as of 5-28-2024 95,755,813
Local Government Unit Requesting Millage Levy Dexter District Library	For LOCAL School Districts: 2024 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 2024 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2023 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2024 Current Year "Headlee" Millage Reduction Fraction	(7) 2024 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	0.4168	0.9993	0.4165	N/A	0.4165		0.4165	N/A
Voted	Operating	11/22	0.7000	0.6620	0.9993	0.6615	N/A	0.6615		0.6615	01/29
Voted	Debt	11/05	Unlimited	N/A	N/A	N/A	N/A	Unlimited		0.2700	12/25

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).

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2024 for instructions on completing this section.

<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	

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	

* 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).