

**CASS DISTRICT LIBRARY**

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

At a meeting of the Library Board of the Cass District Library ("District Library Board" or "Library Board"), Cass County, Michigan, held at the Library on November 28, 2018 at 6:30 p.m.

PRESENT: Nancy Stoner, Hank Yeomans, Kay McAdam  
Alison Yeo, Sandra Asmus, Patricia O'Connor

ABSENT: Mary Dunn, Mary Hoebeke  
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The following Resolution was offered by Kay McAdam and  
seconded by Patricia O'Connor.

WHEREAS, the Cass District Library ("District Library") was established by an agreement in accordance with the District Library Establishment Act, 1989 PA 24, as amended ("DLEA"); and

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

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

WHEREAS, the Library Board has determined to hold a public hearing and to adopt the budget for the District Library for the January 1, 2019 to December 31, 2019 fiscal year.

NOW THEREFORE BE IT RESOLVED AS FOLLOWS:

**Section 1: Title**

This Resolution shall be known as the Cass District Library General Appropriations Act ("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 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 November 21, 2018, and a public hearing on the proposed budget was held on November 28, 2018.

**Section 5: Estimated Revenues**

Estimated library fund revenues for the fiscal year January 1, 2019 to December 31, 2019, including a voter-authorized millage of 0.646 mills, and various miscellaneous revenues shall total \$1,307,268.00.

**Section 6: Estimated Expenditures**

Estimated library fund expenditures for fiscal year January 1, 2019 to December 31, 2019 for the various library activities (line-items) are as follows: \$1,172,555.00

**Section 8: Adoption of Budget by Reference**

The general library fund budget of the Cass 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 Cass District Library adopts the 2018-2019 fiscal year general fund budget (attached as Exhibit A) 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 cost center, and may make transfers among the various line items contained in the cost center appropriation. However, no transfers of appropriations for line items related to personnel or capital outlays may be made without prior Library Board approval by budget amendment.

**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: Transfer Authority**

Under no circumstances may the total general fund budget be changed without prior Library Board approval.

**Section 12: Periodic Fiscal Reports**

The Fiscal Officer shall transmit to the Library 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 13: 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 14: 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 15: 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 16: Library Board Adoption**

Motion made by McAdam, seconded by O'Connor to adopt the foregoing Resolution. Upon roll call vote, the following voted aye: Nancy Stoner, Hank Yeomans, Kay McAdam, Alison Yeo, Sandra Asmus, Patricia O'Connor. The following voted nay: —. The President declared the motion carried and the Resolution duly adopted on November 28, 2018.

RESOLUTION DECLARED ADOPTED.

STATE OF MICHIGAN     )  
  ) ss.  
COUNTY OF CASS        )

I, the undersigned, the duly qualified and acting Secretary of the Cass District Library, DO HEREBY CERTIFY that the foregoing is a true and complete copy of certain proceedings taken by the Library Board of said Library at a meeting held on November 28, 2018, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, as amended, and that the minutes of said meeting were kept and will be or have been made available as required under the Open Meetings Act.

  
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Library Board Secretary

			Exhibit A
<b>Cass District Library 2019 Budget</b>			
<b>REVENUES</b>			
1.4040 &41 Millage (Net of Refunds)	\$	1,030,000.00	
1.5250 USF Grants	\$	41,751.00	
1.5400 State Aid	\$	28,000.00	
1.6080 Other Income	\$	64,692.00	
1.6090 Out of District Fees	\$	1,000.00	
1.6091 Copies, Fax, Etc.	\$	13,000.00	
1.6092 Meeting Room Fees	\$	225.00	
1.6093 Sale of Used Books	\$	1,500.00	
1.6200 Fandom Fest	\$	6,000.00	
1.6560 Penal Fines	\$	100,000.00	
1.6570 Overdue Fees	\$	2,000.00	
1.6571 Donations	\$	1,200.00	
1.6650 Interest & Dividends	\$	900.00	
1.6750 Memorials	\$	600.00	
1.6752 Designated Gifts	\$	400.00	
1.6754 FourWinds Revenue Sharing	\$	16,000.00	
<b>TOTAL INCOME</b>	<b>\$</b>	<b>1,307,268.00</b>	
<b>GROSS PROFIT</b>	<b>\$</b>	<b>1,307,268.00</b>	
<b>Expenses</b>			
<b>Administrative Expenses</b>			
1.7105 Staff Training	\$	2,500.00	
1.7270 Office Supplies	\$	9,000.00	
1.7271 Library Supplies	\$	7,000.00	
1.7280 Postage	\$	1,800.00	
1.7290 Janitorial Supplies	\$	5,800.00	
<b>Total Administration Expenses</b>	<b>\$</b>	<b>26,100.00</b>	
<b>Books/Periodicals/Videos/Audio</b>			
1.7300 Books Adult Non Fiction	\$	8,000.00	
1.7301 Books Adult Fiction	\$	19,000.00	
1.7302 Books Professional	\$	400.00	
1.7303 Books Juvenile Non Fiction	\$	4,000.00	
1.7304 Books Juvenile Fiction	\$	11,500.00	
1.7305 Books Large Print	\$	10,000.00	
1.7306 Books CLH Material	\$	-	
1.7307 Books Young Adult	\$	4,200.00	
1.7310 Audiobooks	\$	12,500.00	
1.7312 Videos	\$	15,000.00	
1.7313 Music	\$	950.00	
1.7314 Databases	\$	36,000.00	
1.7330 Periodicals	\$	11,000.00	
1.7331 Memorial Purchases	\$	900.00	

1.7332 Designated Gift Purchases	\$	200.00		
<b>Total Books/Periodicals/Videos/Audio</b>	<b>\$</b>	<b>133,650.00</b>		
Contracts/Professional Fees				
1.8019 Bank Fee (Interest)	\$	-		
1.8020 Attorney Fees	\$	200.00		
1.8021 Auditor Fees	\$	6,500.00		
1.8023 Payroll Services	\$	5,000.00		
1.8024 Service Contracts	\$	40,000.00		
1.8025 Copy Machine Contract	\$	4,500.00		
1.8030 Memberships	\$	900.00		
<b>Total Contracts/Professional Fees</b>	<b>\$</b>	<b>57,100.00</b>		
Equipment				
1.9800 Furniture & Equipment	\$	8,000.00		
1.9830 Automation	\$	27,000.00		
1.9840 Capital Improvement	\$	30,000.00		
1.9900 Computer Equipment	\$	7,500.00		
1.9999 Penalty	\$	30.00		
<b>Total Equipment</b>	<b>\$</b>	<b>72,530.00</b>		
Miscellaneous Expenses				
1.8040 Internet Service	\$	22,000.00		
1.8050 General Insurance	\$	17,000.00		
1.8060 Processing	\$	4,300.00		
1.8061 Shipping/Handling Fees	\$	2,000.00		
1.8062 Binding	\$	200.00		
1.8063 Lost Interloan Books	\$	400.00		
1.8065 Microfilm	\$	4,000.00		
1.8070 Board per diem	\$	2,000.00		
1.8610 Mileage	\$	2,000.00		
<b>Total Miscellaneous Expenses</b>	<b>\$</b>	<b>53,900.00</b>		
Payroll Expenses				
1.7020 Salary Full Time	\$	437,400.00		
1.7021 Salary Part Time	\$	82,600.00		
1.7043 Employee/Volunteer Recognition	\$	3,000.00		
1.7100 FICA	\$	37,000.00		
1.7101 Pension/Employer Contrib.	\$	24,000.00		
1.7103 Medical Insurance	\$	90,000.00		
1.7104 Life Insurance	\$	800.00		
<b>Total Payroll Expenses</b>	<b>\$</b>	<b>674,800.00</b>		
Other Expenses				
1.8000 FandomFest Exp.	\$	5,000.00		
1.8810 Adult Program	\$	5,200.00		
1.8611 Children's Programs	\$	3,000.00		
1.9010 Library Promotion	\$	9,000.00		

1.9011 Children's Supplies	\$ 5,000.00		
<b>Total Programs and Promotions</b>	<b>\$ 27,200.00</b>		
Repairs & Maintenance			
1.9300 Computer Repair/Maintenance	\$ 4,500.00		
1.9301 Vehicle Repair/Maintenance/Gas	\$ 1,400.00		
1.9302 Building Repair/Maintenance	\$ 40,000.00		
1.9303 Grounds Maintenance	\$ 14,000.00		
1.9550 Miscellaneous	\$ 25.00		
<b>Total Repairs and Maintenance</b>	<b>\$ 59,925.00</b>		
Telephone and/Utilities			
1.9210 Telephone	\$ 8,000.00		
1.9220 Utilities	\$ 58,000.00		
1.9230 Disposal	\$ 3,000.00		
<b>Total Telephone/Utilities</b>	<b>\$ 69,000.00</b>		
<b>Total Expenses</b>	<b>\$ 1,172,555.00</b>		
<b>NET OPERATING INCOME</b>	<b>\$ 134,713.00</b>		
<b>NET INCOME</b>	<b>\$ 134,713.00</b>		