

SAUGATUCK-DOUGLAS DISTRICT LIBRARY

BUDGET HEARING & BOARD MEETING

June 21, 2023

- I. Call the Meeting to Order
- II. Approval of the Agenda
- III. Approval of the Minutes
- IV. Public Comment
- V. Budget Hearing for Fiscal Year 2023-2024
- VI. Bills
- VII. Financial Reports
 - A. Balance Sheet
 - B. Profit & Loss
- VIII. Librarian's Report
- IX. Committee Reports – Finance Committee, Budget Proposal (see above)
- X. Old Business - None
- XI. New Business
 - A. Budget Amendments
 - B. Room Use Policy Revision
 - “No User may reserve the Main Meeting Room or the Patio more than (2) times per month. No User may reserve the Study Room more than (1) time per week with a maximum of (2) times per month.”
- XII. Guest: Friends of the Library representative
- XIII. Next Meeting: August 2, 2023 at 7:00 pm
- XIV. Adjournment

SAUGATUCK-DOUGLAS DISTRICT LIBRARY
BOARD MEETING
May 17, 2023

- I. Meeting Called to order at 7:00 by Chairman David Blatt.. The following were present: Library Director (ex officio) Ingrid Boyer, Ellie Caruthers representing the Friends of the Library, Trustees: David Blatt, Larry Blose, Mark Chancey, Charles Mason, Bonnie Lowe, and Demetrhea Terrien.
- II. The Agenda (See Appendix) was passed without amendment by unanimous consent.
- III. The Minutes from the April meeting (See Appendix) was passed without amendment by unanimous consent.
- IV. There was no public comment.
- V. Library bills were presented and explained by Director Boyer (see Appendix). After a brief discussion, David Blatt moved to pay the bills, Charles Mason presented a motion to pay the bills, the motion was seconded by Mark Chancey. The motion was passed with 6 members voting yes and 0 members voting no.
- VI. Financial Report (balance sheet and Profit and Loss Statement) were presented by director Boyer (see appendix).
- VII. Librarian's Report was presented by Director Boyer (see appendix).
- VIII. Committee Reports – None
- IX. Old Business – None
- X. New Business

Larry Blose moved that a discussion of Director Boyer's performance for the FY 2022/2023 be held in closed session. Mark Chancey seconded the motion and the motion passed with six members voting yes and 0 members voting no.

Upon reopening the meeting (from the closed session), David Blatt moved that Director Boyer's salary be increased by \$5,000 to \$65,000 for FY 2023/2024. The motion was seconded by Charles Mason and the motion passed with 6 members voting yes and 0 members voting no.

- XI. Representing the Friends of the Library, Ellie Caruthers reported the following:
 - The Annual Meeting of the FOL and the ice cream social will be held one June 4th at 2:00 pm at the library.
 - The FOL is in the process of deciding the details regarding the Fall Fundraiser dinner. They anticipate that it will either be a takeout or dining in at Farmhouse Deli.
 - There will be a Silent Auction again this year.
- XII. The next meeting of the SDDL Board of Trustees is June 21, 2023 at 7:00.
- XIII. The meeting was Adjourned by unanimous consent at 7:45 pm.

Saugatuck-Douglas District Library
Expenses by Vendor Detail
May 16 through June 20, 2023

Type	Date	Memo	Account	Amount
All Surface Building Services LLC				
Check	05/23/2023	May cleaning	930 · Building Maintenance	-995.00
Total All Surface Building Services LLC				-995.00
Amazon.com				
Check	05/22/2023	Ramp for shed	975 · Furnishings	-317.99
Check	05/22/2023	May invoices	975 · Furnishings	-317.99
Check	06/01/2023	May invoices	880 · Programs	-1,259.57
Check	06/01/2023	May invoices	959.210 · DVDs	-360.88
Check	06/01/2023	May invoices	727 · Office Supplies	-14.98
Check	06/06/2023	Folding tables	975 · Furnishings	-298.00
Total Amazon.com				-2,569.41
American Button Machines				
Check	06/13/2023	Button making supplies for Badge Quest	880 · Programs	-239.11
Total American Button Machines				-239.11
Architectural Digest				
Check	05/30/2023	0007514292, 12 month subscription, exp...	959.120 · Periodicals	-59.99
Total Architectural Digest				-59.99
Blue Star Storage				
Check	05/22/2023	June rental	930 · Building Maintenance	-60.00
Total Blue Star Storage				-60.00
Boston, Kelly				
Check	06/01/2023	Honorarium	880 · Programs	-250.00
Check	06/01/2023	Mileage reimbursement	880 · Programs	-66.81
Total Boston, Kelly				-316.81
Boyer, Ingrid				
Check	06/20/2023	Summer science supplies from Dollar Tre...	880 · Programs	-117.88
Check	06/20/2023	Paper towels from Costco	729 · Custodial Supplies	-19.99
Total Boyer, Ingrid				-137.87
CENGAGE LEARNING/GALE				
Check	05/18/2023	Invoice #81049095	959.110 · Print Books	-19.50
Check	06/12/2023	Invoice #81143335, 81130076	959.110 · Print Books	-31.50
Total CENGAGE LEARNING/GALE				-51.00
Comcast				
Check	05/27/2023	5/10-6/9 phone	850 · Phone & Internet	-183.72
Check	06/01/2023	May internet	850 · Phone & Internet	-219.90
Total Comcast				-403.62
Consumers Energy				
Check	06/14/2023	April/May electric bill	920 · Utilities	-1,024.89
Total Consumers Energy				-1,024.89
Critter Barn, Inc.				
Check	06/05/2023	6/12 program less deposit	880 · Programs	-825.40
Total Critter Barn, Inc.				-825.40

Type	Date	Memo	Account	Amount
Dairy Dayz				
Check	06/16/2023	prize coupons	880 · Programs	-150.00
Total Dairy Dayz				-150.00
Dollar Tree Stores, Inc.				
Check	06/11/2023	kids programming supplies	730 · Youth Services Supplies	-10.60
Total Dollar Tree Stores, Inc.				-10.60
Ecogardens				
Check	06/07/2023	Spade edging and mulching of backyard ...	930 · Building Maintenance	-4,850.00
Check	06/07/2023	landscaping seasonal maintenance, mulch...	930 · Building Maintenance	
Total Ecogardens				-4,850.00
Elite Fund, Inc.				
Check	05/17/2023	category 2 fee, invoice #9253	801 · Professional Services	-75.00
Total Elite Fund, Inc.				-75.00
ELM USA, Inc.				
Check	05/16/2023	monthly disc cleaning	728 · Collection Expenses	-25.00
Total ELM USA, Inc.				-25.00
EPS				
Check	06/01/2023	Quarterly invoice video surveillance	930 · Building Maintenance	-150.00
Check	06/01/2023	Quarterly invoice alarm system	930 · Building Maintenance	-185.40
Check	06/01/2023	Quarterly invoice fire alarm system	930 · Building Maintenance	-330.63
Check	06/01/2023	Quarterly invoicecard access system	930 · Building Maintenance	-309.00
Total EPS				-975.03
Heimler, Nick				
Check	05/17/2023	miscellaneous updates	801 · Professional Services	-390.00
Check	06/12/2023	consulting services	801 · Professional Services	-390.00
Check	06/12/2023	receipt printer	957 · Technology	-249.99
Total Heimler, Nick				-1,029.99
Hirsch Lalejini, Alexa				
Check	06/01/2023	Honorarium	880 · Programs	-250.00
Check	06/01/2023	Mileage Reimbursement	880 · Programs	-40.48
Total Hirsch Lalejini, Alexa				-290.48
Ingram Library Services				
Check	06/08/2023	April invoices	959.110 · Print Books	-1,411.03
Check	06/08/2023	April invoices	959.220 · Audio Books	-25.84
Check	06/15/2023	May invoices	959.110 · Print Books	-911.92
Check	06/15/2023	May invoices	959.220 · Audio Books	
Total Ingram Library Services				-2,348.79
Jo-Ann Fabrics				
Check	06/03/2023	fabric	730 · Youth Services Supplies	-38.93
Total Jo-Ann Fabrics				-38.93

Type	Date	Memo	Account	Amount
Kanopy, Inc.				
Check	06/08/2023	Invoice # 351368, video downloads	959.320 · Digital Content Databases	-135.15
Total Kanopy, Inc.				-135.15
KLSWA				
Check	06/01/2023	Apr/May water	920 · Utilities	-134.31
Total KLSWA				-134.31
Library Design Associates, Inc.				
Bill	06/09/2023	retainage for picture book shelving	975 · Furnishings	-20,650.00
Total Library Design Associates, Inc.				-20,650.00
Library Journal				
Check	06/01/2023	Expires October 2024	959.120 · Periodicals	-157.99
Total Library Journal				-157.99
McLain, Amber				
Check	06/01/2023	Honorarium	880 · Programs	-250.00
Check	06/01/2023	Mileage reimbursement	880 · Programs	-51.81
Total McLain, Amber				-301.81
Michaels				
Check	06/10/2023	art program supplies	730 · Youth Services Supplies	-88.71
Total Michaels				-88.71
Michigan Gas Utilities				
Check	05/23/2023	acct. #0504864801-00002	920 · Utilities	-12.45
Total Michigan Gas Utilities				-12.45
MicroMarketing				
Check	05/22/2023	audiobooks, invoice 922012	959.220 · Audio Books	-72.30
Check	06/08/2023	audiobooks, invoice 922421	959.220 · Audio Books	-38.69
Total MicroMarketing				-110.99
Midwest Tape-HOOPLA				
Check	06/12/2023	Invoice #503870403	959.320 · Digital Content Databases	-1,297.80
Total Midwest Tape-HOOPLA				-1,297.80
Moeller, Sally				
Check	05/17/2023	Bookkeeping services on 4/11/23 & 5/9/2...	801 · Professional Services	-195.00
Check	06/08/2023	bookkeeping	801 · Professional Services	-60.00
Total Moeller, Sally				-255.00
Neal, Larry				
Check	06/01/2023	Honorarium for Book Banning Panel Dis...	880 · Programs	-250.00
Total Neal, Larry				-250.00
New Dawn Linen Service				
Check	05/17/2023	April mat service	930 · Building Maintenance	-45.92
Total New Dawn Linen Service				-45.92

Type	Date	Memo	Account	Amount
New Yorker				
Check	06/01/2023	Expires Dec 23, 2024	959.120 · Periodicals	-169.99
Total New Yorker				-169.99
Office Max/Depot				
Check	06/09/2023	paper	727 · Office Supplies	-45.99
Check	06/19/2023	paper	727 · Office Supplies	-119.97
Total Office Max/Depot				-165.96
OverDrive				
Check	06/02/2023	Invoice #01720CP223173450	959.320 · Digital Content Databases	-224.37
Check	06/13/2023	Invoice #01720CO23185670	959.310 · E-Books	-274.61
Total OverDrive				-498.98
Priority Health				
Check	06/01/2023	June premium	701.300 · Health Insurance Compe...	-278.87
Total Priority Health				-278.87
RICOH USA, INC (IL)				
Check	05/17/2023	Invoice #5067274674	941 · Copy Machine	-199.96
Total RICOH USA, INC (IL)				-199.96
RICOH USA, INC (TX)				
Check	06/01/2023	copier lease	941 · Copy Machine	-146.30
Total RICOH USA, INC (TX)				-146.30
T Mobile				
Check	06/16/2023	hotspots	959.320 · Digital Content Databases	-149.30
Total T Mobile				-149.30
Taylor True Value Rental				
Check	05/16/2023	deposit for stage rental, June 2 event	880 · Programs	-70.00
Check	06/01/2023	remaining payment for stage rental, June ...	880 · Programs	-70.00
Total Taylor True Value Rental				-140.00
Van Til's Greenhouse				
Check	06/01/2023	flower boxes	930 · Building Maintenance	-595.85
Total Van Til's Greenhouse				-595.85
TOTAL				-42,262.26

Saugatuck-Douglas District Library
Balance Sheet
As of June 20, 2023

	<u>Jun 20, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
001 · Checking Regular 2041	400,222.36
003 · Square Macatawa 9464	1,163.54
010 · PettyCash	150.00
011 · Huntington Reserve Account 0832	10,124.54
012 · Huntington Construct Chkg 8303	78,018.41
017 · Michigan CLASS	
017.01 · Michigan CLASS - General Fund	545,394.20
017.02 · Michigan CLASS - Construction	100,000.00
Total 017 · Michigan CLASS	<u>645,394.20</u>
Total Checking/Savings	<u>1,135,073.05</u>
Other Current Assets	
130 · Prepaid Expense	1,617.34
Total Other Current Assets	<u>1,617.34</u>
Total Current Assets	<u>1,136,690.39</u>
TOTAL ASSETS	<u><u>1,136,690.39</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · Accounts Payable	-3,550.50
Total Accounts Payable	<u>-3,550.50</u>
Other Current Liabilities	
209 · Health Ins Payable	48.53
210 · Payroll Liabilities	2,610.28
220 · Accrued Payroll	6,685.54
223 · Due to F.O.L.	141.50
Total Other Current Liabilities	<u>9,485.85</u>
Total Current Liabilities	<u>5,935.35</u>
Total Liabilities	5,935.35
Equity	
390 · Fund Balance	714,287.39
392 · Restricted F.B. for New Bldg	381,132.56
394 · Restricted F.B. for Debt Serv	198,255.41
Net Income	-162,920.32
Total Equity	<u>1,130,755.04</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,136,690.39</u></u>

Saugatuck-Douglas District Library
Profit & Loss Budget vs. Actual
July 2022 through June 2023

	<u>Jul '22 - Ju...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Income				
400 · Millage				
400.100 · COVODouglas	86,075.28	86,500.00	-424.72	99.5%
400.200 · City	83,938.56	83,500.00	438.56	100.5%
400.300 · Twp	169,703.25	169,500.00	203.25	100.1%
Total 400 · Millage	339,717.09	339,500.00	217.09	100.1%
405 · Bond Levy				
405.100 · COVODouglas	61,947.55	61,500.00	447.55	100.7%
405.200 · City	59,664.22	59,500.00	164.22	100.3%
405.300 · Twp	120,933.44	121,000.00	-66.56	99.9%
Total 405 · Bond Levy	242,545.21	242,000.00	545.21	100.2%
520 · USF	2,910.22	2,400.00	510.22	121.3%
539 · State Aid	2,862.76	5,000.00	-2,137.24	57.3%
608 · Fines & Fees	8,367.49	5,600.00	2,767.49	149.4%
655 · Penal Fines				
655.100 · Penal Fines Allegan County	20,998.31	14,000.00	6,998.31	150.0%
655.200 · Herrick-LaketownFunds	6,208.52	7,500.00	-1,291.48	82.8%
Total 655 · Penal Fines	27,206.83	21,500.00	5,706.83	126.5%
664 · Interest	4,979.54	2,850.00	2,129.54	174.7%
665 · Investment Earnings	9,709.19	0.00	9,709.19	100.0%
671 · Other Revenue	4,067.77	4,000.00	67.77	101.7%
674.100 · General Donations	4,929.08	3,200.00	1,729.08	154.0%
675 · FOL	15,220.36	8,000.00	7,220.36	190.3%
698 · Transfer from Restricted Fund	0.00	385,000.00	-385,000.00	0.0%
699 · Transfer from Fund Balance	0.00	10,000.00	-10,000.00	0.0%
Total Income	662,754.04	1,029,050.00	-366,295.96	64.4%
Gross Profit	662,754.04	1,029,050.00	-366,295.96	64.4%
Expense				
701 · Payroll Expenses	198,472.95	195,000.00	3,472.95	101.8%
727 · Office Supplies	2,342.70	2,500.00	-157.30	93.7%
728 · Collection Expenses	1,926.07	3,000.00	-1,073.93	64.2%
729 · Custodial Supplies	1,145.72	2,000.00	-854.28	57.3%
730 · Youth Services Supplies	1,737.25	3,000.00	-1,262.75	57.9%
731 · Postage	96.29	400.00	-303.71	24.1%
801 · Professional Services	18,358.00	20,000.00	-1,642.00	91.8%
803 · Coop Services (LLC)	13,857.79	15,000.00	-1,142.21	92.4%
850 · Phone & Internet	3,917.59	4,200.00	-282.41	93.3%
880 · Programs	11,929.36	8,000.00	3,929.36	149.1%
900 · Publicity & Printing	1,204.38	5,000.00	-3,795.62	24.1%
920 · Utilities	23,099.66	28,000.00	-4,900.34	82.5%
930 · Building Maintenance	47,088.44	35,500.00	11,588.44	132.6%
941 · Copy Machine	2,989.16	4,000.00	-1,010.84	74.7%
956 · Lost materials	141.95	500.00	-358.05	28.4%
957 · Technology	4,826.73	6,000.00	-1,173.27	80.4%

	<u>Jul '22 - Ju...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
959 · Materials				
959.100 · Print Materials				
959.110 · Print Books	17,446.78	18,000.00	-553.22	96.9%
959.120 · Periodicals	4,606.55	5,600.00	-993.45	82.3%
Total 959.100 · Print Materials	22,011.00	23,600.00	-1,589.00	93.3%
959.200 · Other				
959.210 · DVDs	1,930.25	3,500.00	-1,569.75	55.2%
959.220 · Audio Books	878.41	1,750.00	-871.59	50.2%
Total 959.200 · Other	2,808.66	5,250.00	-2,441.34	53.5%
959.300 · Electronic				
959.310 · E-Books	3,287.95	3,800.00	-512.05	86.5%
959.320 · Digital Content Databases	23,231.71	24,000.00	-768.29	96.8%
Total 959.300 · Electronic	26,519.66	27,800.00	-1,280.34	95.4%
Total 959 · Materials	51,339.32	56,650.00	-5,310.68	90.6%
961 · Travel/Conference	674.76	3,000.00	-2,325.24	22.5%
962 · Dues	328.00	800.00	-472.00	41.0%
964 · Tax Charge Backs	351.05	500.00	-148.95	70.2%
965 · Insurance	7,108.00	7,500.00	-392.00	94.8%
970 · Capital Expenditures	2,043.59	1,000.00	1,043.59	204.4%
971 · New Library Building	208,567.71	385,000.00	-176,432.29	54.2%
991 · Debt Service - Principal	110,000.00	110,000.00	0.00	100.0%
992 · Debt Service - Interest	126,568.76	126,568.00	0.76	100.0%
Total Expense	840,115.23	1,023,118.00	-183,002.77	82.1%
Net Income	-177,361.19	5,932.00	-183,293.19	-2,989.9%

LIBRARIAN'S REPORT

Submitted by Ingrid Steen Boyer

June 21, 2023

PROGRAMS

- The panel discussion on book banning that we hosted as part of the Community Pride Festival was a huge success. It was the best attended program for adults since I began working at the Library in 2011.
- I was able to host *all* of the Douglas Elementary School classes, Kindergarten thru 5th grade during the end of May/beginning of June. I had a lot of fun reading to the kids, promoting our summer programs and giving tours of our space.
- We are well into our Summer Reading program. The first week and a half has been busy, in a good way. Lots of kids attending lots of programs.

FINANCE & CONTRIBUTIONS

- The Finance Committee met on May 30 to prepare the budget proposal which will be presented at tonight's meeting.
- Final budget amendments are on the agenda for the June meeting.

BUILDINGS & GROUNDS:

- The improvements to the Children's Area were installed on May 4 and a final correction to the shelving was completed on June 9.

PUBLICITY

- Nothing to report.

COLLECTIONS:

- Nothing to report.

HUMAN RESOURCES

- I am in the midst of completing annual performance reviews. Salary adjustments (5%) will be effective the first pay period of July, but I will probably not complete the final evaluations till later in July.

TECHNOLOGY

- Nothing to report.

MEETINGS & PARTNERSHIPS

- May 17: I met with Missy Pawlak-Field to talk about middle school art programs for the summer. Missy is the elementary art teacher and she will be leading two sessions at our Library Lock In events for 6th-8th graders.
- June 4: Friends of the Library Annual Meeting and Ice Cream Social. I was able to thank the Friends for all their hard work and promote the strategic planning survey.

STRATEGIC PLANNING UPDATE

- Carol met with the Friends of the Library board on June 7. They were the first focus group. Carol really enjoyed her time with them.
- The survey went live the day after Memorial Day. We currently have 241 completed surveys. We will be running an ad in the Commercial Record next week and we will also be sending out one or two more reminders via email and social media

STATISTICS

- Starting this month, I will be submitting the monthly statistical report on a one month delay. Some of the sources of our reports don't have their data ready until mid-month and I was finding it increasingly difficult to have everything ready in time to include it in this report. At our next meeting on August 2, I will have reports for May and June. July's report will be included in the September packet.

**Saugatuck-Douglas District Library: 2022-2023 Budget Amendments
(Operating Only)**

Description	FY 22-23 Budget (Approved 6/15/2022)	Revised Budget (Approved 2/15/2023)	Amendments (Proposed 6/21/2023)	Revised Budget
Operating Millage	\$ 340,000.00	\$ 340,000.00		\$ 340,000.00
State Aid	\$ 5,000.00	\$ 5,000.00		\$ 5,000.00
Universal Service Fund	\$ 2,300.00	\$ 2,300.00		\$ 2,300.00
Fines & Fees	\$ 5,600.00	\$ 5,600.00	\$ 2,700.00	\$ 8,300.00
Penal Fines - Other	\$ 14,000.00	\$ 14,000.00	\$ 6,500.00	\$ 20,500.00
Penal Fines - Herrick	\$ 7,500.00	\$ 7,500.00		\$ 7,500.00
Interest	\$ 350.00	\$ 2,850.00	\$ 2,000.00	\$ 4,850.00
Investment Earnings	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00
Other Revenue	\$ 4,000.00	\$ 4,000.00		\$ 4,000.00
Contributions - General	\$ 1,000.00	\$ 3,200.00	\$ 1,700.00	\$ 4,900.00
Contributions - FOL	\$ 8,000.00	\$ 8,000.00	\$ 7,100.00	\$ 15,100.00
Transfer from Fund Balance	\$ -	\$ 10,000.00		\$ 10,000.00
TOTAL INCOME	\$ 387,750.00	\$ 402,450.00	\$ 30,000.00	\$ 432,450.00
Payroll	\$ 195,000.00	\$ 195,000.00	\$ 12,000.00	\$ 207,000.00
Office Supplies	\$ 2,500.00	\$ 2,500.00	\$ 200.00	\$ 2,700.00
Collection Expenses	\$ 3,000.00	\$ 3,000.00		\$ 3,000.00
Custodial Supplies	\$ 2,000.00	\$ 2,000.00		\$ 2,000.00
Youth Services Supplies	\$ 3,000.00	\$ 3,000.00		\$ 3,000.00
Postage	\$ 450.00	\$ 450.00		\$ 450.00
Professional Services	\$ 20,000.00	\$ 20,000.00		\$ 20,000.00
Coop Services (LLC)	\$ 15,000.00	\$ 15,000.00		\$ 15,000.00
Phone & Internet	\$ 3,500.00	\$ 4,200.00	\$ 200.00	\$ 4,400.00
Programming	\$ 8,000.00	\$ 8,000.00	\$ 5,000.00	\$ 13,000.00
Publicity & Printing	\$ 5,000.00	\$ 5,000.00	\$ (3,000.00)	\$ 2,000.00
Utilities	\$ 26,500.00	\$ 26,500.00	\$ (2,000.00)	\$ 24,500.00
Building Maintenance	\$ 23,500.00	\$ 35,500.00	\$ 15,000.00	\$ 50,500.00
Copy Machine	\$ 4,000.00	\$ 4,000.00		\$ 4,000.00
Lost Materials	\$ 500.00	\$ 500.00		\$ 500.00
Technology	\$ 4,000.00	\$ 6,000.00		\$ 6,000.00
Print Books	\$ 19,000.00	\$ 19,000.00	\$ 1,200.00	\$ 20,200.00
Periodicals	\$ 5,500.00	\$ 5,500.00	\$ (500.00)	\$ 5,000.00
DVDs	\$ 4,000.00	\$ 4,000.00	\$ (800.00)	\$ 3,200.00
Audiobooks	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00
eBooks	\$ 3,500.00	\$ 3,500.00		\$ 3,500.00
Digital Content	\$ 24,500.00	\$ 24,500.00	\$ 2,300.00	\$ 26,800.00
Conferences & Travel	\$ 4,000.00	\$ 4,000.00	\$ (2,000.00)	\$ 2,000.00
Dues	\$ 800.00	\$ 800.00		\$ 800.00
Tax Charge Backs	\$ 500.00	\$ 500.00		\$ 500.00
Insurance	\$ 7,500.00	\$ 7,500.00		\$ 7,500.00
Capital Expenditure	\$ 1,000.00	\$ 1,000.00	\$ 2,400.00	\$ 3,400.00
TOTAL EXPENSES	\$ 387,750.00	\$ 402,450.00	\$ 30,000.00	\$ 432,450.00
TOTAL PROFIT	\$ -	\$ -		\$ -

Saugatuck-Douglas District Library: 2023-2024 Budget Proposal

Description	FY 23-24 Proposal
Millage - Operating	\$ 387,950.00
Millage - Debt	\$ 251,918.22
State Aid	\$ 5,600.00
Universal Service Fund	\$ 2,800.00
Fines & Fees	\$ 6,500.00
Penal Fines - Other	\$ 18,000.00
Penal Fines - Herrick	\$ 9,000.00
Interest/Investment Income	\$ 6,000.00
Other Revenue	\$ 4,000.00
Contributions - General	\$ 1,000.00
Contributions - FOL	\$ 9,000.00
Transfer from New Building Fund	\$ 25,000.00
TOTAL INCOME	\$ 726,768.22
Payroll	\$ 221,000.00
Office Supplies	\$ 2,700.00
Collection Expenses	\$ 2,500.00
Custodial Supplies	\$ 1,800.00
Youth Services Supplies	\$ 3,000.00
Postage	\$ 250.00
Professional Services	\$ 26,000.00
Coop Services (LLC)	\$ 15,000.00
Phone & Internet	\$ 5,000.00
Programming	\$ 8,000.00
Publicity & Printing	\$ 1,500.00
Utilities	\$ 27,000.00
Building Maintenance	\$ 43,000.00
Copy Machine	\$ 4,000.00
Lost Materials	\$ 200.00
Technology	\$ 8,000.00
Print Books	\$ 24,000.00
Periodicals	\$ 5,000.00
DVDs	\$ 3,000.00
Audiobooks	\$ 1,000.00
eBooks	\$ 4,000.00
Digital Content	\$ 28,500.00
Conferences & Travel	\$ 1,500.00
Dues	\$ 700.00
Tax Charge Backs	\$ 500.00
Insurance	\$ 7,700.00
Capital Expenditure	\$ 5,000.00
New Building Expenses	\$ 25,000.00
Debt Service - Principal	\$ 120,000.00
Debt Service - Interest	\$ 123,118.00
Transfer to Debt Service Restricted Fund	\$ 8,800.22
TOTAL EXPENSES	\$ 726,768.22

**BOARD OF TRUSTEES
SAUGATUCK-DOUGLAS DISTRICT LIBRARY**

**RESOLUTION TO ADOPT BUDGET AND SET MILLAGE RATE
(GENERAL APPROPRIATIONS ACT)**

At a meeting of the Board of Trustees of the Saugatuck-Douglas District Library (“Board”), County of Allegan, held on June 21, 2023 at 7:00 p.m.

PRESENT: Members _____

ABSENT: Members _____

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

WHEREAS, the Saugatuck-Douglas District Library (“Library”) was established under the provisions of the District Library Establishment Act, 1989 PA 24 (“DLEA”); 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, in 1995, the electors of the Saugatuck-Douglas District Library District (“District”) authorized the Board to levy a districtwide property tax in an amount not to exceed .30 mill to provide funds for library purposes authorized by law, which amount has been rolled back to .2014 mill to comply with the Headlee Amendment to the Michigan Constitution and MCL 211.34d (“Headlee”); and

WHEREAS, in 2021, the electors of the District authorized the Board to levy a districtwide property tax in an amount not to exceed .25 mill to provide funds for library purposes authorized by law, which amount has been rolled back to .2452 mill to comply with the Headlee; and

WHEREAS, in 2018, the electors of the District authorized the Board to issue the general obligation, unlimited tax bonds of the Library in an amount not to exceed \$4,350,000 to finance the cost of acquiring, constructing, furnishing and equipping a new library building; 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, 2023 to June 30, 2024 fiscal year (“Fiscal Year”) budget; and

WHEREAS, the Board has determined to hold public hearing and adopt the budget for the Fiscal Year; and

NOW THEREFORE BE IT RESOLVED AS FOLLOWS:

Section 1: Title

This Resolution shall be known as the Saugatuck-Douglas 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 (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 1, 2023 and June 8, 2023 and a public hearing on the proposed budget was held on June 21, 2023.

Section 5: Estimated Revenues

Estimated library fund revenues for the Fiscal Year including a voter-authorized millage of .4466 mill; and various miscellaneous revenues shall total \$ 702,000. The Board appropriates the following sums to defray expenses and meet liabilities for the Fiscal Year for Library purposes based on the statement of estimated revenues, all as forth in the attached Exhibit A and incorporated by reference into this Resolution:

Section 6: Estimated Expenditures

Estimated library fund expenditures for fiscal year July 1, 2020 to June 30, 2021, for the various library activities (line items) shall total \$718,000 all as forth in the attached Exhibit A and incorporated by reference into this Resolution.

Section 7: Millage Levy

The Board hereby certifies that the electors of the District approved a property tax in the amount of .30 mill (\$.30 per \$1,000) at an election held in 1995 and a property tax in the amount of .25 mill (\$.20 per \$1,000 of taxable value) at an election in 2021. The purpose of the millages was to levy the tax for all library purposes authorized by law. Pursuant to the DLEA, the Board hereby certifies that it shall levy on December 1, 2023, a property tax upon all taxable property within the District in the total amount of .4466 mill (\$.4466 per \$1,000 of taxable) on the taxable valuation of such property to provide funds for library purposes.

Pursuant to Act 24, the Board hereby certifies that it shall levy on December 1, 2023, a property tax in the total amount of .29 mills (\$.29 per \$1,000) on the taxable valuation of all taxable property to provide funds for paying debt service on the Bonds.

The Board hereby certifies that the 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: 2023 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 executed 2023 Tax Rate Request on Michigan Department of Treasury Form L-4029 to the Allegan County Clerk, the Allegan County Equalization Department, and to each township and city clerk included in the District.

Section 9: Adoption of Budget by Reference

The general library fund budget of the Saugatuck-Douglas District Library is hereby adopted in full as attached Exhibit A.

Section 10: 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 11: Periodic Fiscal Reports

The Fiscal Officer shall transmit to the Board a report of financial operations at each Board meeting. The Chief Administrative Officer and Fiscal Officer shall monitor the budget and if it appears the expenditures will exceed appropriations shall present to the Library Board recommendations to keep expenditures from exceeding available revenue or appropriations for the current fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues or both.

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 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 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: Library Board Adoption

Motion made by _____, seconded by _____ to adopt the foregoing Resolution.

Upon vote for the adoption of the resolution, the following voted aye: _____

The following voted nay: _____

The President declared the motion carried and the Resolution duly adopted on June 21, 2023.

RESOLUTION DECLARED ADOPTED.

STATE OF MICHIGAN)
)
COUNTY OF ALLEGAN)

I, the undersigned, the duly qualified and acting Secretary of the Saugatuck-Douglas District Library, Allegan County, Michigan, DO HEREBY CERTIFY that the foregoing is a true and complete copy of certain proceedings taken by the Library Board at a meeting held on the 21st day of June 2023 at _____ p.m.

Secretary

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