

BOARD OF TRUSTEES
PONTIAC PUBLIC LIBRARY

RESOLUTION TO ADOPT BUDGET
(GENERAL APPROPRIATIONS ACT)

At a regular meeting of the Board of Trustees of the Pontiac Public Library, County of Oakland, held in the Library on the 8th day of June, 2016, at 6:30 p.m., prevailing Eastern Time

PRESENT: Members Maurice Jones, DeWalterman Jones, Jenkins
Allen
ABSENT: Members _____

The following preamble and resolution were offered by Member Joyce Allen and supported by Member Maurice Jones

WHEREAS, the Pontiac Public Library was established under the provisions of Section 10a of Act 164, Michigan Public Acts of 1877, as amended ("Act 164"); and

WHEREAS, the members of the Board of Trustees (the "Board") have been elected; and

WHEREAS, the Board has determined to hold public hearing and adopt the budget for the July 1, 2016 to June 30, 2017 fiscal year

NOW THEREFORE BE IT RESOLVED AS FOLLOWS:

Section 1: Title

This resolution shall be known as the Pontiac Public 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 on May 15 and May 17th, 2016 and a public hearing on the proposed budget was held on May 18, 2016.

Section 5: Estimated Revenues

Estimated library fund revenues for fiscal year 2016-2017, including a voter-authorized millage of 1.0 mill; and various miscellaneous revenues shall total \$ 804,403.92.

Section 6: Millage Levy

The Pontiac Public Library Board shall cause to be levied and collected the general property tax on all real and personal property within the City of Pontiac upon the current tax roll an amount equal to 1.0 mills as authorized under state law and approved by the electorate. The purpose of such millage levy is for establishing, operating, and equipping a City of Pontiac library and for all other library purposes authorized by law. As required by law, the Library shall request that the City of Pontiac levy and collect such millage.

Section 7: Estimated Expenditures

Estimated library fund expenditures for fiscal year July 1, 2016 to June 30, 2017 for the various library activities (cost centers) are as follows: **(See attached Exhibit)**.

Section 8: Adoption of Budget by Reference

The general library fund budget of the Pontiac Public Library is hereby adopted by reference, with revenues and activity expenditures as indicated in Sections 5 and 7 of this act.

Section 9: Adoption of Budget by Cost Center (if desired)(*See below – the Library can adopt by cost center o line item*)

The Board of Trustees of the Pontiac Public Library adopts the July 1, 2016-June 30, 2017 fiscal year general library fund budget by cost center. 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 board approval by budget amendment.

Section 9: Adoption of Budget by Line Item (*See alternative above if desired*)

The Board of Trustees of the Pontiac Public Library adopts the July 1, 2016-June 30, 2017 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 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 (if desired)

The Chief Administrative Officer shall have the authority to make transfers among the various cost centers (or line items) without prior board approval, if the amount to be transferred does not exceed (\$250,000) or (____%) 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 library fund budget be changed without prior board approval.

Section 13: 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, including, but not limited to:

- a. A summary statement of the actual financial condition of the general library fund at the end of the previous quarter (month);
- b. A summary statement showing the receipts and expenditures and encumbrances for the previous quarter (month) and for the current fiscal year to the end of the previous quarter (month);
- c. A detailed list of:
 - i. Expected revenues by major source as estimated in the budget; actual receipts to date for the current fiscal year compared with actual receipts for the same period in the prior fiscal year; the balance of estimated revenues to be collected in the then current fiscal year; and any revisions in revenue estimates resulting from collection experience to date.
 - ii. For each cost center: the amount appropriated; the amount charged to each appropriation in the previous quarter (month) for the current fiscal year and as compared with the same period in the prior fiscal year; the unencumbered balance of appropriations; and any revisions in the estimate of expenditures.

Section 14: 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 15: 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 16: 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.

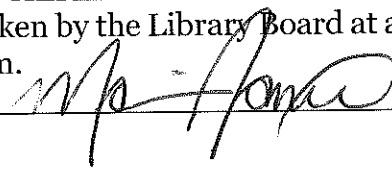
Section 17: Board Adoption

Motion made by Joyce, seconded by Mason to adopt the foregoing resolution. Upon roll call vote, the following voted aye: 4. The following voted nay: 1. The President declared the motion carried and the resolution duly adopted on the 8th day of June, 2016.

RESOLUTION DECLARED ADOPTED.

STATE OF MICHIGAN)
)
COUNTY OF OAKLAND)

I, the undersigned, the duly qualified and acting Secretary of the Pontiac Public Library, Oakland 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 8th day of June 2016 at 6:30 p.m.

Secretary 

PONTIAC PUBLIC LIBRARY
Budget Overview
 July 2016 through June 2017

Jul '16 - Jun 17

Ordinary Income/Expense

Income

401.000 · Property Taxes	
402.000 · Current Property Taxes	587,743.92
Total 401.000 · Property Taxes	<u>587,743.92</u>
575.000 · Grants	
575.000 · Grants - Other	30,000.00
Total 575.000 · Grants	<u>30,000.00</u>
574.001 · Penal Fines	
574.001 · Penal Fines - Other	128,000.00
Total 574.001 · Penal Fines	<u>128,000.00</u>
581.000 · Other	
671.000 · Misc. Revenue	50,000.00
574.000 · Michigan State Aid	38,660.00
Total 581.000 · Other	<u>88,660.00</u>
Total Income	<u><u>834,403.92</u></u>

Gross Profit 834,403.92

Expense

96100 · Debt Service	28,022.64
64000 · Professional Services	
818.000 · Other Professional Services	15,000.00
806.000 · Auditing Services	26,075.00
805.000 · Accounting Services	20,000.00
804.000 · Legal Services	10,000.00
801.001 · Professional Library Membership	70,000.00
Total 64000 · Professional Services	<u>141,075.00</u>
65000 · Operations	
977.005 · Furniture & Fixures	0.00
942.001 · Copier Lease	5,000.00
931.002 · Services - Building Equip Mait.	6,000.00
931.001 · Services - Building Maintenance	10,000.00
923.000 · Utilities Gas Heat	10,000.00
922.000 · Utilities Water and Sewer	5,000.00
921.000 · Utilities Electricity	22,000.00
902.000 · Public Notices	1,400.00
901.000 · Printing and Bindery Serv	14,000.00
880.000 · Services - Community Promotion	2,500.00
851.000 · Communications Telephone	3,500.00
830.000 · Payroll service charge	3,000.00
825.000 · Insurance Property Coverage	12,000.00
820.002 · Services Security Alarm System	1,500.00
818.003 · Contractual Snow Removal Serv	10,000.00
818.002 · Contractual Janitorial Services	30,000.00
818.001 · Contractual Mowing Services	7,000.00

PONTIAC PUBLIC LIBRARY
Proposed Budget
July 2016 through June 2017

Exhibit A

	<u>Jul '16 - Jun 17</u>
Ordinary Income/Expense	
Income	
401.000 · Property Taxes	587,743.92
575.000 · Grants	30,000.00
574.001 · Penal Fines	128,000.00
581.000 · Other	88,660.00
Total Income	<u>834,403.92</u>
Gross Profit	834,403.92
Expense	
96100 · Debt Service	28,022.64
64000 · Professional Services	141,075.00
65000 · Operations	750,372.00
95000 · Collection	60,000.00
977.007 · Capital improvements	0.00
962000 · Other Operating Expenses	5,000.00
Total Expense	<u>984,469.64</u>
Net Ordinary Income	<u>(150,065.72)</u>
Fund Balance	<u>150,065.72</u>
TOTAL	<u>0.00</u>

PONTIAC PUBLIC LIBRARY
Budget Overview
 July 2016 through June 2017

Exhibit B

	<u>Jul '16 - Jun 17</u>
Ordinary Income/Expense	
Income	
401.000 · Property Taxes	
402.000 · Current Property Taxes	587,743.92
Total 401.000 · Property Taxes	<u>587,743.92</u>
575.000 · Grants	
575.000 · Grants - Other	30,000.00
Total 575.000 · Grants	<u>30,000.00</u>
574.001 · Penal Fines	
574.001 · Penal Fines - Other	128,000.00
Total 574.001 · Penal Fines	<u>128,000.00</u>
581.000 · Other	
671.000 · Misc. Revenue	50,000.00
574.000 · Michigan State Aid	38,660.00
Total 581.000 · Other	<u>88,660.00</u>
Total Income	<u>834,403.92</u>
Gross Profit	834,403.92
Expense	
96100 · Debt Service	28,022.64
64000 · Professional Services	
818.000 · Other Professional Services	15,000.00
806.000 · Auditing Services	26,075.00
805.000 · Accounting Services	20,000.00
804.000 · Legal Services	10,000.00
801.001 · Professional Library Membership	70,000.00
Total 64000 · Professional Services	<u>141,075.00</u>
65000 · Operations	
977.005 · Furniture & Fixures	0.00
942.001 · Copier Lease	5,000.00
931.002 · Services - Building Equip Maint.	6,000.00
931.001 · Services - Building Maintenance	10,000.00
923.000 · Utilities Gas Heat	10,000.00
922.000 · Utilities Water and Sewer	5,000.00
921.000 · Utilities Electricity	22,000.00
902.000 · Public Notices	1,400.00
901.000 · Printing and Bindery Serv	14,000.00
880.000 · Services - Community Promotion	2,500.00
851.000 · Communications Telephone	3,500.00
830.000 · Payroll service charge	3,000.00
825.000 · Insurance Property Coverage	12,000.00
820.002 · Services Security Alarm System	1,500.00
818.003 · Contractual Snow Removal Serv	10,000.00
818.002 · Contractual Janitorial Services	30,000.00
818.001 · Contractual Mowing Services	7,000.00

PONTIAC PUBLIC LIBRARY

Budget Overview

July 2016 through June 2017

	<u>Jul '16 - Jun 17</u>
760.000 · Building Maint. Supplies	5,000.00
731.003 · Computer Equipment Supplies	10,000.00
731.002 · Personal Computer Software	5,000.00
728.010 · Bank Fees	150.00
728.001 · Postage - Large Mailing	5,400.00
728 · .002 Postage	1,500.00
727.001 · Library Supplies	30,000.00
719.000 · Workers Compensation	1,000.00
716.000 · Medical Insurance	87,372.00
715.001 · Payroll Tax Expense	40,050.00
702.001 · Permanent Employee Wages	420,000.00
702.000 · State of Michigan UIA Tax	2,000.00
Total 65000 · Operations	<u>750,372.00</u>
96000 · Collection	
960.000 · Books	60,000.00
Total 95000 · Collection	<u>60,000.00</u>
977.007 · Capital improvements	0.00
962000 · Other Operating Expenses	
962.022 · Admin Allocation	5,000.00
Total 962000 · Other Operating Expenses	<u>5,000.00</u>
Total Expense	<u>984,469.64</u>
Net Ordinary Income	<u>-150,065.72</u>
Fund Balance	<u>150,065.72</u>
TOTAL	<u>0.00</u>