

8.1



TO: Plymouth District Library Board **DATE:** September 5, 2023
RE: 2023 Millage Approval **FROM:** Shauna Anderson,
Director

The library's maximum allowable operating millage for fiscal year 2024 is 1.428 mills and there is no debt millage as our debt was paid off in 2016.

I am asking the library board to approve the 2023 millage rate of 1.428.

PURPOSE	DATE OF ELECTION	ORIGINAL MILLAGE	CURRENT MILLAGE RATE PERMANENTLY REDUCED BY MCL 211.34d (HEADLEE)
Operating	11/85	0.8	0.6257
Operating	11/87	0.4	0.3240
Operating	11/94	0.5	0.4783

**RESOLUTION OF BOARD OF TRUSTEES
OF PLYMOUTH DISTRICT LIBRARY
AUTHORIZING LEVY OF 1.428 MILLS**

On motion of Trustee _____, and seconded by Trustee _____,
the following Resolution was presented:

WHEREAS the Board of Trustees of the Plymouth District Library has given due reflection to the Budget and Operation requirements of the Plymouth District Library and as to the 2024 fiscal year; and

WHEREAS the said Board of Trustees is desirous of providing for the appropriate certification of the Budget and Operation millage relative to the said Plymouth District Library;

NOW THEREFORE BE IT HEREBY RESOLVED that as to the 2024 fiscal year of the Plymouth District Library, and as to that portion of said district within the City of Plymouth and the Charter Township of Plymouth, the extra voted millage for District Library operational purposes shall be the amount of 1.428 mills.

BE IT FURTHER RESOLVED that the foregoing amounts are hereby levied by the Board of Trustees of Plymouth District Library and the Secretary of the Board of Trustees is hereby authorized and directed to report the same as the district library tax levy to the proper assessing officer or officers of the appropriate agencies and the Secretary may provide copies of the within resolution when requested by any such appropriate agency.

BE IT FURTHER RESOLVED that the amounts herewith certified to shall pertain to the fiscal year of the Plymouth District Library commencing January 1, 2024 except as subsequently altered or amended by appropriate certification.

BE IT FURTHER RESOLVED that a certified copy of the within and foregoing Resolution may be issued with like force and effect as though the original hereof and with the certification hereinafter provided for appended hereto.

AYES:

NAYS:

ABSENT:

RESOLUTION DECLARED:

I, Michael Pappas, President of the Board of Trustees of Plymouth District Library, do certify that the foregoing is a conforming copy of the Resolution adopted by the said Board of Trustees at a REGULAR meeting September 19, 2023 at the Plymouth District Library, 223 S. Main Street, Plymouth, Michigan, 48170.

Michael Pappas, President

City of Plymouth

County of Wayne

DATE: _____

Notary Public, Wayne County, Michigan



TO: Plymouth District Library Board **DATE:** September 12, 2022
RE: 2024 Operating Budget **FROM:** Shauna Anderson,
 Proposal Director

The proposed operating budget for FY2024 is \$4,460,000.

The budget that I am proposing is balanced and allows for the library to pursue ambitious projects to enhance our building and services without dipping into our fund balance. I have included, as a supplement to this memo, an updated line item breakdown of my budget proposal.

REVENUES

The library's primary source of annual revenue continues to be local property tax. While taxable value increased, we also saw rapid inflation, resulting in the first year since 2008 when the library has not been subjected to a Headlee rollback of our millage. We are maintaining the same 1.428 rate as FY2023.

Due to the difficulty of predicting State Aid and Penal Fine revenue, I am maintaining the same projections as this fiscal year. Evidence suggests that enforcement of the new cell phone laws will increase penal fine revenue for libraries, but that the actual effect has yet to be determined.

We are increasing our annual request for support from the Friends of PDL from \$24,000 to \$30,000. They increased the prices for their used book sale in the lobby, resulting in additional opportunities to support library programs and initiatives.

We are planning to replicate our grant proposal to BOSCH Community Fund for support for digital resources and once again support the Teen STEM Corps staffing model, as it was a fantastic success this summer in extending the open hours of The Lab and providing job skills and STEM training to high school students.

We will once again request the full disbursement from the Community Foundation of Southeast Michigan on the two endowments held in the library's name.

The largest area of growth in the next fiscal year is anticipated to be in our interest on investments. We are already on track to secure \$100,000 in investment funding this year

alone. Next year, I propose to invest a percentage of our annual revenue in Michigan Class investment pool to capitalize on our annual cash flow. We receive the majority of our revenue in the first few months of our fiscal year, providing us with an opportunity to invest excess funds with same-day liquidity. I will be convening the Finance Committee this fall to work out the specifics of the proposal alongside our accountants at Plante Moran. I have currently projected this revenue line conservatively and anticipate additional funds will be secured as the year progresses.

EXPENDITURES

Employment

These expenditure lines are proposed to receive the largest increase due to a number of factors. In anticipating a move toward extended hours on Sundays, we will be hiring additional staff to make that possible. I am also proposing a change to our compensation structure. We currently offer a 4-step pay scale that moves employees quickly to a capped rate that only increases due to cost-of-living-adjustments (COLA). This has created a situation where long-term staff have little incentive to perform beyond baseline expectations of their roles, and annual reviews carry little weight in the eyes of many staff members.

This year, I am proposing that all staff receive a 2% COLA in January 2024 with the option for an additional merit-based increase of 2% in July, based on performance review metrics. As we move forward, the availability of funds from year-to-year will direct the percentage available for these increases.

I am also proposing an increase to our Conferences & Training budget to support additional staff participation in the Public Library Association Conference, which will be held in Ohio in 2024.

Books & Materials

The budget lines related to our collection are proposed to receive an increase to help keep up with demand of popular print materials and eResources we make available via apps such as Libby, Hoopla, and Kanopy.

Community Promotions

I am proposing increases to both our promotional lines and our events lines. We will be migrating spending for the Summer Reading Program directly to Community Promotions, and tying supply costs for that program to our annual CFSE disbursement. The program model we developed this year has been hugely successful at bringing in community members to make regular use of the library, and we would like to continue investing in this model.

Events will see an increase in funding with the migration of Summer Reading to Community Promotions and the increase in available funding from the Friends. We continue to see

growing participation in our programming, and I look forward to the ways that the additional investments will connect more community members to the library.

Contractual Services

The lines reserved for administrative contracts will see an increase to maintain adequate support from subject area professionals such as payroll, accounting, legal, and the provision of the library's catalog.

Over the next year, we will also be reevaluating our Integrated Library System (ILS), as we have not bid for catalog services in over 13 years, and our most recent contract with Sirsi Dynex will be up in 2025. At that point, we will either need to invest in a new server to support the continuation of the current system, or engage in a migration to a new system to support bibliographic and patron record-keeping.

FUND BALANCE

The status of the library's fund balance is reported to the board monthly. At the close of FY2022, the general fund had an ending balance of \$3,854,500. I am anticipating about \$1M in building updates in FY2025-2026 that will come directly from this fund balance. These updates include the replacement of interior finishes such as flooring, paint, and furniture, the replacement of the library's flat roof areas, the renovation of library bathrooms, the addition of new public spaces/services, and the possible installation of solar panels to provide more self-sufficiency to the library's ongoing utility costs (outlined in detail below). I also plan to maintain an emergency reserve of 6 months of operating expenses, over \$2M.

8.2.1 Future Fund Balance Spending Estimates

Bathrooms	\$150,000.00
Paint, Building-Wide	\$50,000.00
Carpet, Building-Wide	\$500,000.00
Drive Thru Window	\$50,000.00
Flat Roof Replacement	\$50,000.00
Solar Array	\$150,000.00
Cafe	\$50,000.00

BUDGET REPORT FOR PLYMOUTH DISTRICT LIBRARY

Calculations As Of 12/31/2024

GL Number	Description	2022		2022	2023		2023	2023	2024
		Original Budget	Amended Budget	Activity	Original Budget	Amended Budget	Activity	DIRECTOR/ADMIN	REV
Fund: 101 GENERAL OPERATING FUND									
Account Category: Estimated Revenues									
101-000-403.000	PROPERTY TAXES CURRENT	3,569,400.00	3,584,000.00	3,584,899.05	3,700,000.00	3,745,000.00	3,746,800.19		4,000,000.00
101-000-403.001	PROPERTY TAXES CURRENT - PRIO	0.00	0.00		0.00	0.00	45,035.51		0.00
101-000-407.000	PROPERTY TAXES/DELINQUENT	100,000.00	240,000.00	75,001.97	150,000.00	243,000.00	243,160.71		200,000.00
101-000-538.000	GRANTS	0.00	17,000.00	26,186.30	0.00	100,000.00	101,308.70		20,000.00
101-000-573.000	LOCAL COMMUNITY STABILIZATION	0.00	0.00	168,799.24	0.00	0.00	24.34		0.00
101-000-574.000	STATE REVENUES	28,000.00	36,000.00	36,667.28	30,000.00	36,000.00	37,832.98		35,000.00
101-000-662.000	PENAL FINES	20,000.00	23,000.00	23,025.12	20,000.00	20,000.00	23,101.40		20,000.00
101-000-664.000	BOOK FINES	35,000.00	10,000.00	11,549.83	0.00	0.00	4,009.54		3,000.00
101-000-672.000	INTEREST ON INVESTMENTS	5,000.00	17,000.00	28,291.35	0.00	50,000.00	64,209.89		100,000.00
101-000-694.000	OTHER MISC. INCOME	0.00	0.00	46,227.77	0.00	0.00	11,291.41		0.00
101-000-694.001	CFSE DRAW	10,000.00	23,000.00	47,028.00	45,000.00	45,000.00	23,885.00		45,000.00
101-000-694.300	INSURANCE CLAIM REIMBURSEMENT	0.00	0.00	863.91	0.00	0.00			0.00
101-000-695.000	COPIER FEES	14,000.00	5,000.00	4,809.02	0.00	0.00	3,061.60		2,000.00
101-000-696.000	DONATIONS & CONTRIBUTIONS	8,000.00	0.00	27,583.71	0.00	0.00	14,036.83		5,000.00
101-000-696.100	FRIENDS OF THE LIBRARY	35,000.00	25,000.00	35,892.51	84,000.00	84,000.00	5,118.57		30,000.00
101-000-696.200	ADOPT-A-MAGAZINE	0.00	2,000.00	2,266.41	0.00	0.00	968.77		0.00
101-000-698.000	SUNDRY-CASH OVER/SHORT	0.00	0.00	1,372.43	0.00	0.00	(11.11)		0.00
101-000-699.000	TRANSFER FROM FUND BALANCE	0.00	0.00		164,000.00	0.00			0.00
	Estimated Revenues	3,824,400.00	3,982,000.00	4,120,463.90	4,193,000.00	4,323,000.00	4,323,834.33		4,460,000.00
Account Category: Appropriations									
101-790-706.000	SALARIES/WAGES - PERMANENT	1,747,000.00	1,800,000.00	1,856,747.86	1,900,000.00	1,910,000.00	1,279,026.78		2,040,000.00
101-790-707.000	SALARIES/WAGES-TEMPORARY	92,000.00	44,000.00	43,184.21	20,000.00	25,000.00	25,195.66		50,000.00
101-790-715.000	EMPLOYERS FICA TAXES	135,000.00	138,000.00	143,471.82	160,000.00	160,000.00	98,553.09		180,000.00
101-790-716.000	HOSPITALIZATION/DENTAL/OPTICA	220,100.00	220,100.00	171,692.22	250,000.00	250,000.00	135,783.24		265,000.00
101-790-717.000	LIFE & DISABILITY	14,000.00	14,000.00	12,177.27	14,000.00	14,000.00	10,541.66		14,000.00
101-790-718.000	RETIREMENT	300,000.00	300,000.00	312,831.61	300,000.00	300,000.00	184,163.08		310,000.00
101-790-740.000	OPERATING SUPPLIES	50,000.00	43,500.00	32,552.01	40,000.00	55,000.00	31,750.34		60,000.00
101-790-740.100	PROCESSING SUPPLIES	8,000.00	8,500.00	5,732.39	9,000.00	14,000.00	6,303.88		0.00
101-790-740.200	BUILDING SUPPLIES	25,000.00	25,000.00	22,992.31	20,000.00	20,000.00	13,484.14		30,000.00
101-790-741.000	BOOKS & MATERIALS	206,950.00	232,000.00	209,940.62	225,000.00	225,000.00	139,800.70		235,000.00
101-790-741.100	BOOKS & MATERIALS - DATABASES	42,000.00	44,500.00	37,183.90	43,000.00	43,000.00	50,854.75		43,000.00
101-790-741.200	BOOKS & MATERIALS - E-RESOURC	124,500.00	114,500.00	119,507.68	124,000.00	132,500.00	92,644.39		163,000.00
101-790-741.300	BOOKS & MATERIALS - ILL	0.00	1,500.00	724.07	2,000.00	2,000.00	614.66		2,000.00
101-790-741.400	BOOKS & MATERIALS - DONATIONS	0.00	0.00		0.00	0.00	785.61		0.00
101-790-818.000	CONTRACTUAL SERVICES	54,700.00	97,400.00	92,397.42	84,500.00	110,500.00	84,702.24		100,000.00
101-790-818.001	CATALOG	125,000.00	120,000.00	87,146.43	100,000.00	130,000.00	96,274.24		115,000.00
101-790-850.000	COMMUNICATIONS	20,000.00	15,000.00	16,087.47	24,000.00	24,000.00	12,814.84		20,000.00
101-790-860.000	TRANSPORTATION	1,500.00	2,000.00	1,748.37	1,000.00	1,000.00	1,148.83		1,000.00
101-790-864.000	CONFERENCES & TRAINING	41,000.00	27,000.00	27,491.10	29,000.00	32,000.00	21,208.30		35,000.00
101-790-880.000	COMMUNITY PROMOTION	35,770.00	48,000.00	44,180.13	51,000.00	60,000.00	38,854.44		55,000.00
101-790-880.001	EVENTS (FRIENDS)	24,000.00	25,000.00	24,616.70	24,000.00	24,000.00	19,895.01		30,000.00
101-790-910.000	INSURANCE & BONDS	55,000.00	56,000.00	27,940.50	58,000.00	65,000.00	56,873.00		60,000.00
101-790-911.000	WORKERS COMPENSATION	5,000.00	4,000.00	3,725.00	5,000.00	5,000.00	4,324.00		5,000.00
101-790-920.000	UTILITIES	161,000.00	0.00	9,841.01	200,000.00	200,000.00	108,829.83		200,000.00
101-790-920.100	UTILITIES - DTE	0.00	134,000.00	142,648.18	0.00	0.00			0.00
101-790-920.200	UTILITIES - CONS ENERGY	0.00	32,000.00	25,273.74	0.00	0.00			0.00
101-790-920.300	UTILITIES - WATER	0.00	9,000.00	7,444.59	0.00	0.00			0.00
101-790-930.000	REPAIRS & MAINTENANCE	113,265.00	114,000.00	115,585.41	120,000.00	120,000.00	76,730.85		120,000.00
101-790-945.000	TAX REFUNDS - PRIOR YEAR(S)	2,000.00	2,000.00	208.05	2,000.00	2,000.00			2,000.00

BUDGET REPORT FOR PLYMOUTH DISTRICT LIBRARY

Calculations As Of 12/31/2024

GL Number	Description	2022 Original Budget	2022 Amended Budget	2022 Activity	2023 Original Budget	2023 Amended Budget	2023 Activity	2024 DIRECTOR/ADMIN REV
Fund: 101 GENERAL OPERATING FUND								
Account Category: Appropriations								
101-790-956.000	MISCELLANEOUS	0.00	12,000.00	1,328.09	0.00	0.00		0.00
101-790-976.000	BLDG ADDITIONS & IMPROVEMENTS	0.00	0.00	1,896.25	196,000.00	196,000.00	72,919.97	125,000.00
101-790-976.001	BLDG REPAIR PROJECT	63,000.00	47,000.00	40,110.47	0.00	0.00		0.00
101-790-977.000	FURNITURE	11,500.00	12,000.00	11,967.41	22,500.00	28,000.00	615.58	50,000.00
101-790-983.000	TECHNOLOGY	146,965.00	148,565.00	144,808.88	169,000.00	175,000.00	91,253.55	150,000.00
	Appropriations	<u>3,824,250.00</u>	<u>3,890,565.00</u>	<u>3,795,183.17</u>	<u>4,193,000.00</u>	<u>4,323,000.00</u>	<u>2,755,946.66</u>	<u>4,460,000.00</u>
Fund 101 - GENERAL OPERATING FUND:								
	TOTAL ESTIMATED REVENUES	3,824,400.00	3,982,000.00	4,120,463.90	4,193,000.00	4,323,000.00	4,323,834.33	4,460,000.00
	TOTAL APPROPRIATIONS	<u>3,824,250.00</u>	<u>3,890,565.00</u>	<u>3,795,183.17</u>	<u>4,193,000.00</u>	<u>4,323,000.00</u>	<u>2,755,946.66</u>	<u>4,460,000.00</u>
	NET OF REVENUES & APPROPRIATIONS:	150.00	91,435.00	325,280.73	0.00	0.00	1,567,887.67	0.00



8.2

PLYMOUTH DISTRICT LIBRARY 2024 BUDGET RESOLUTION

WHEREAS, The Library Director has prepared and submitted to the Library Board the proposed budget for calendar year 2024; and

WHEREAS, The Library Board has held the public hearing on the proposed budget on September 19, 2023, and

WHEREAS, The Library Board has held the public hearing on the millage rates pursuant to Section 16 of the Uniform Budgeting and Accounting Act (Truth in Budgeting) on September 19, 2023; and

WHEREAS, the Library Board has reviewed the proposed budget and tax rates,

NOW THEREFORE BE IT RESOLVED, the Plymouth District Library Board of Trustees adopts the December 31, 2024 Expenditure Budget as \$4,460,000

BE IT FURTHER RESOLVED that the revenues, transfers-in and appropriations of prior year fund balance are estimated as follows:

General Fund

Revenues	\$4,460,000
Appropriation of prior year fund balance	\$0
Total	\$4,460,000

BE IT FURTHER RESOLVED, that the Director is authorized to approve transfers of budgetary funds within a cost center, but any increases to the cost center budgets must be authorized by the Library Board,

BE IT FURTHER RESOLVED, the property tax revenues and tax rates be authorized and that the City and Township Treasurers are ordered to levy such funds and rates and collect and deposit to the various specific uses and funds as required by ordinance or resolution.

Roll Call:

AYES:

NAYS:

ABSENT:

RESOLUTION DECLARED:

I, President Michael Pappas, hereby certify the above Resolution was duly approved by the Plymouth District Library Board of Trustees assembled at a regular meeting held September 19, 2023

Michael Pappas, President