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TO: Plymouth District Library Board **DATE:** August 12, 2024
RE: 2024 Millage Presentation **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.

This year, the library's assigned millage reduction fraction was 1.00.

Here is the breakdown of the millage:

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
TOTAL OPERATING MILLAGE			1.428



TO: Plymouth District Library Board **DATE:** August 12, 2024
RE: 2025 Budget Proposal, **FROM:** Shauna Anderson,
Presentation Director

The proposed operating budget for FY2025 is **\$6,090,000**.

This total includes a \$1,500,000 capital expenditure for planned facility renovations and \$4,590,000 in regular expenditures covered by our traditional revenue sources. I have included, as a supplement, a line item breakdown of my budget proposal.

REVENUES

Without an additional Headlee rollback this year, we are anticipating a slight increase in tax revenue with all other sources of revenue staying somewhat consistent. We anticipate less investment revenue as a result of the capital expenditures that are planned to take place, reducing our available investments.

EXPENDITURES

Staffing

Our single most expensive area of operations is our staffing. Over the past few years, we have adjusted our compensation structure to provide more reliable COLA and merit increases for all of our staff, and realigned various positions to meet the changing needs of the library's operations.

We anticipate making a few additions to our staffing structure as we approach 2025, including another PT facility staff member, two internal promotions, and an additional Reference Assistant. These changes will finalize the internal staffing

updates we have been making over the past few years to provide better coverage and reliability for public services.

These changes will also serve to allow us to extend Sunday hours starting in 2025.

In addition to these changes, we expect considerable updates to our medical benefits as we transition our Medicare-eligible VEBA program over to MERS administration in 2025. This will allow the library to go out to bid for better insurance premiums for our current employees. We hope to transition our HMO to a PPO with HRA supplementation. As of right now, I am expecting a small increase with the addition of two internal FT promotions, but I will expect our medical costs to decrease slightly in future years as we migrate the retirees off of our insurance census completely.

Collections

Library collections will see about a 10% increase in funding as we spend more on pricier digital materials that continue to see increased usage. Physical collections will also see an increase as we aim to support more in-person browsing of popular materials.

Operations

Next year, we anticipate a 37% decrease in catalog-related expenditures due to our ILS migration. This will decrease even further in 2026, as there will be no additional implementation fees associated with ongoing ILS maintenance.

All other operations-focused expenditures will be on par with current year budgets.

Public Engagement

Additional funds will be utilized toward better marketing and public communication around library services. This represents an 18% increase over the 2024 budget.

Facilities Updates

This area will see the greatest influx of spending during FY2025 as we address projects such as space planning, collection shifting, new paint/carpet, and furniture upgrades. We anticipate spending \$1.5M from the capital fund alongside additional capital spending in FY2026 to wrap up projects from FY2025.

BUDGET REPORT FOR PLYMOUTH DISTRICT LIBRARY

Calculations As of 12/31/2024

GL Number	Description	2022 Activity	2023 Activity	2024 Original Budget	2024 Amended Budget	2024 Activity	2025 DEPT REQUESTED	2025 BOARD APPROVED
Fund: 101 GENERAL OPERATING FUND								
Account Category: Estimated Revenues								
101-000-403.000	PROPERTY TAXES CURRENT	3,584,899.05	3,834,076.62	4,000,000.00	3,975,000.00	4,067,576.68	4,070,000.00	0.00
101-000-407.000	PROPERTY TAXES/DELINQUENT	75,001.97	47,953.37	200,000.00	50,000.00	18,572.61	80,000.00	0.00
101-000-538.000	GRANTS	26,186.30	101,308.70	20,000.00	20,000.00	11,250.00	20,000.00	0.00
101-000-573.000	LOCAL COMMUNITY STABILIZATION	168,799.24	153,056.88	0.00	160,000.00	161,871.00	160,000.00	0.00
101-000-574.000	STATE REVENUES	36,667.28	37,832.98	35,000.00	35,000.00	38,075.18	36,000.00	0.00
101-000-662.000	PENAL FINES	23,025.12	23,101.40	20,000.00	20,000.00		22,000.00	0.00
101-000-664.000	BOOK FINES	11,549.83	6,110.18	3,000.00	3,000.00	3,899.76	5,000.00	0.00
101-000-672.000	INTEREST ON INVESTMENTS	28,291.35	105,560.02	100,000.00	115,000.00	112,119.69	110,000.00	0.00
101-000-691.000	PRIOR YEAR FUND BALANCE			0.00	0.00		1,500,000.00	0.00
101-000-694.000	OTHER MISC. INCOME	46,227.77	16,397.86	0.00	0.00	6,830.57	0.00	0.00
101-000-694.001	CFSE DRAW	47,028.00	23,885.00	45,000.00	45,000.00	72,710.00	45,000.00	0.00
101-000-694.300	INSURANCE CLAIM REIMBURSEMENT	863.91		0.00	0.00		0.00	0.00
101-000-695.000	COPIER FEES	4,809.02	3,761.15	2,000.00	2,000.00	4,941.96	7,000.00	0.00
101-000-696.000	DONATIONS & CONTRIBUTIONS	27,583.71	30,861.18	5,000.00	5,000.00	2,848.26	5,000.00	0.00
101-000-696.100	FRIENDS OF THE LIBRARY	35,892.51	27,346.73	30,000.00	30,000.00	27,016.81	30,000.00	0.00
101-000-696.200	ADOPT-A-MAGAZINE	2,266.41	2,246.39	0.00	0.00	400.00	0.00	0.00
101-000-698.000	SUNDRY-CASH OVER/SHORT	1,372.43	17.33	0.00	0.00	115.65	0.00	0.00
Estimated Revenues		4,120,463.90	4,413,515.79	4,460,000.00	4,460,000.00	4,528,228.17	6,090,000.00	0.00
Account Category: Appropriations								
101-790-706.000	SALARIES/WAGES - PERMANENT	1,856,747.86	1,963,797.24	2,040,000.00	2,040,000.00	1,129,917.76	2,325,000.00	0.00
101-790-707.000	SALARIES/WAGES-TEMPORARY	43,184.21	40,216.81	50,000.00	50,000.00	25,950.82	35,000.00	0.00
101-790-715.000	EMPLOYERS FICA TAXES	143,471.82	151,303.67	180,000.00	172,000.00	87,233.43	160,000.00	0.00
101-790-716.000	HOSPITALIZATION/DENTAL/OPTICA	171,692.22	181,783.88	265,000.00	265,000.00	115,802.75	275,000.00	0.00
101-790-717.000	LIFE & DISABILITY	12,177.27	14,104.51	14,000.00	16,000.00	10,465.34	18,000.00	0.00
101-790-718.000	RETIREMENT	312,831.61	358,373.72	310,000.00	310,000.00	153,673.31	340,000.00	0.00
101-790-740.000	OPERATING SUPPLIES	32,552.01	45,755.98	60,000.00	60,000.00	28,433.38	50,000.00	0.00
101-790-740.100	PROCESSING SUPPLIES	5,732.39	7,342.75	0.00	0.00		0.00	0.00
101-790-740.200	BUILDING SUPPLIES	22,992.31	17,911.71	30,000.00	30,000.00	10,315.71	30,000.00	0.00
101-790-741.000	BOOKS & MATERIALS	209,940.62	210,520.81	235,000.00	235,000.00	116,505.63	240,000.00	0.00
101-790-741.100	BOOKS & MATERIALS - DATABASES	37,183.90	54,298.77	43,000.00	51,000.00	65,738.98	55,000.00	0.00
101-790-741.200	BOOKS & MATERIALS - E-RESOURC	119,507.68	127,194.19	163,000.00	163,000.00	101,859.07	190,000.00	0.00
101-790-741.300	BOOKS & MATERIALS - ILL	724.07	1,101.83	2,000.00	2,000.00	107.10	2,000.00	0.00
101-790-741.400	BOOKS & MATERIALS - DONATIONS		785.61	0.00	0.00		0.00	0.00
101-790-818.000	CONTRACTUAL SERVICES	92,397.42	102,521.84	100,000.00	150,000.00	71,857.72	100,000.00	0.00
101-790-818.001	CATALOG	87,146.43	96,274.24	115,000.00	115,000.00	89,199.25	84,000.00	0.00
101-790-850.000	COMMUNICATIONS	16,087.47	21,752.94	20,000.00	20,000.00	13,048.75	25,000.00	0.00
101-790-860.000	TRANSPORTATION	1,748.37	1,363.68	1,000.00	1,000.00	483.74	2,000.00	0.00
101-790-864.000	CONFERENCES & TRAINING	27,491.10	34,827.10	35,000.00	35,000.00	14,506.12	35,000.00	0.00
101-790-880.000	COMMUNITY PROMOTION	44,180.13	47,426.97	55,000.00	55,000.00	40,962.24	65,000.00	0.00
101-790-880.001	EVENTS (FRIENDS)	24,616.70	30,860.76	30,000.00	30,000.00	21,775.50	30,000.00	0.00
101-790-910.000	INSURANCE & BONDS	27,940.50	58,938.00	60,000.00	60,000.00	89,901.50	62,000.00	0.00
101-790-911.000	WORKERS COMPENSATION	3,725.00	4,324.00	5,000.00	5,000.00	5,751.00	5,000.00	0.00
101-790-920.000	UTILITIES	9,841.01	168,421.01	200,000.00	170,000.00	89,961.88	180,000.00	0.00
101-790-930.000	REPAIRS & MAINTENANCE	115,585.41	102,169.68	120,000.00	120,000.00	68,849.42	130,000.00	0.00
101-790-945.000	TAX REFUNDS - PRIOR YEAR(S)	208.05	1,082.38	2,000.00	2,000.00		2,000.00	0.00
101-790-956.000	MISCELLANEOUS	1,328.09		0.00	0.00		0.00	0.00
101-790-976.000	BLDG ADDITIONS & IMPROVEMENTS	1,896.25	197,305.47	125,000.00	125,000.00	43,622.30	1,100,000.00	0.00
101-790-976.001	BLDG REPAIR PROJECT	40,110.47	333.03	0.00	0.00		0.00	0.00
101-790-977.000	FURNITURE	11,967.41	33,445.30	50,000.00	28,000.00	11,570.47	400,000.00	0.00

BUDGET REPORT FOR PLYMOUTH DISTRICT LIBRARY

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GL Number	Description	2022 Activity	2023 Activity	2024 Original Budget	2024 Amended Budget	2024 Activity	2025 DEPT REQUESTED	2025 BOARD APPROVED
Fund: 101 GENERAL OPERATING FUND								
Account Category: Appropriations								
101-790-983.000	TECHNOLOGY	144,808.88	178,306.16	150,000.00	150,000.00	59,469.37	150,000.00	0.00
	Appropriations	3,619,816.66	4,253,844.04	4,460,000.00	4,460,000.00	2,466,962.54	6,090,000.00	0.00
Fund 101 - GENERAL OPERATING FUND:								
TOTAL ESTIMATED REVENUES		4,120,463.90	4,413,515.79	4,460,000.00	4,460,000.00	4,528,228.17	6,090,000.00	0.00
TOTAL APPROPRIATIONS		3,619,816.66	4,253,844.04	4,460,000.00	4,460,000.00	2,466,962.54	6,090,000.00	0.00
NET OF REVENUES & APPROPRIATIONS:		500,647.24	159,671.75	0.00	0.00	2,061,265.63	0.00	0.00