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PLYMOUTH DISTRICT LIBRARY

TO: Plymouth District Library Board
RE: 2025 Millage Rate, Presentation & Discussion

DATE: August 8, 2025
FROM: Shauna Anderson, Director

The library's maximum allowable operating millage for 2025 winter tax collection is **1.4234** 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 .9969.

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	0.6237
Operating	11/87	0.4	0.3229
Operating	11/94	0.5	0.4768
TOTAL OPERATING MILLAGE			**1.4234**

The millage has to be approved by the board and an L-4029 form turned into the state by September 30 of each year.

PLYMOUTH DISTRICT LIBRARY

TO: Plymouth District Library Board
RE: 2026 Budget Presentation
DATE: August 12, 2025
FROM: Shauna Anderson, Director

The proposed operating budget for FY2026 is **$4,820,000**. I have included, as a supplement, a line item breakdown of my budget proposal.

REVENUES

The library was once again subject to a Headlee Rollback, which decreases the amount of tax revenue that the library can collect to support our operations. We anticipate less investment revenue due to the 2025 capital expenditures reducing our overall fund balance. One area of uncertainty remains in our state aid funding, as that could fluctuate as the state government takes over for the loss of various defunded federal programs.

EXPENDITURES

Staffing

Our staffing-related expenses continue to be the single most expensive area of our operations. I anticipate, and have budgeted for, minor updates to staffing—including the promotion of our last part-time librarian role to full-time status. We have also adjusted our budget to reflect the increase in Sunday hours that we plan to implement after the renovation, when our building is fully operational again.

Once again, I have budgeted for a 2% Cost-Of-Living-Adjustment (COLA) for all staff in January, and a merit raise of 2% pending a positive annual evaluation in July.

Unfortunately, the current medical insurance landscape has not allowed for the library to pursue better insurance options for our employees, so we are waiting for more reliability in the marketplace to consider alternative plans.

Collections

The library's physical collection budget is set to remain stable, however we are supporting large increases to our digital collection budget. Digital reading accounts for approximately 20% of our total usage, but inflated costs for digital licenses on Overdrive and the popularity of pay-per-use options like Hoopla have made a significant impact on our budget.

We are making changes to our current lineup of online research databases to respond to the increased eResource usage and the likely defunding of Michigan's statewide database offerings.

Operations

Next year, we will see the fruits of our labor with decreases to our catalog-related expenses, thanks to our recent ILS migration. We anticipate all other administrative-related contract expenses to remain relatively stable.

I have slightly increased supplies, facilities, and technology budgets to account for the potential of increasing costs due to tariffs and inflation.

BUDGET REPORT FOR PLYMOUTH DISTRICT LIBRARY

Calculations As Of 12/31/2026

GL Number	Description	2023 Activity	2024 Activity	2025 Activity	2025 Original Budget	2025 Amended Budget	2026 DEPT REQUESTED	2026 DEPT REQUESTED % Change
Fund: 101 GENERAL OPERATING FUND								
Account Category: Estimated Revenues								
101-000-403.000	PROPERTY TAXES CURRENT	3,834,076.62	4,067,576.68	4,201,078.88	4,070,000.00	4,070,000.00	4,336,000.00	6.54
101-000-407.000	PROPERTY TAXES/DELINQUENT	47,953.37	18,572.61	100,806.69	80,000.00	80,000.00	50,000.00	(37.50)
101-000-538.000	GRANTS	101,308.70	47,150.00	25,838.00	20,000.00	20,000.00	20,000.00	
101-000-573.000	LOCAL COMMUNITY STABILIZATION	153,056.88	161,871.00	162,514.10	160,000.00	160,000.00	155,000.00	(3.13)
101-000-574.000	STATE REVENUES	37,832.98	38,075.18	40,532.42	36,000.00	36,000.00	38,000.00	5.56
101-000-662.000	PENAL FINES	23,101.40	33,204.12		22,000.00	22,000.00	25,000.00	13.64
101-000-664.000	BOOK FINES	6,110.18	6,763.82	2,753.24	5,000.00	5,000.00	6,000.00	20.00
101-000-672.000	INTEREST ON INVESTMENTS	105,560.02	186,025.24	103,148.40	110,000.00	110,000.00	100,000.00	(9.09)
101-000-691.000	PRIOR YEAR FUND BALANCE				1,500,000.00	2,000,000.00		(100.00)
101-000-694.000	OTHER MISC. INCOME	16,397.86	8,872.03	8,246.88				
101-000-694.001	CFSE DRAW	23,885.00	72,710.00	48,537.00	45,000.00	45,000.00	48,000.00	6.67
101-000-695.000	COPIER FEES	3,761.15	8,262.63	5,165.80	7,000.00	7,000.00	7,000.00	
101-000-696.000	DONATIONS & CONTRIBUTIONS	30,861.18	6,596.26	2,413.35	5,000.00	5,000.00	5,000.00	
101-000-696.100	FRIENDS OF THE LIBRARY	27,346.73	58,032.73	24,064.74	30,000.00	30,000.00	30,000.00	
101-000-696.200	ADOPT-A-MAGAZINE	2,246.39	1,502.71					
101-000-698.000	SUNDRY-CASH OVER/SHORT	17.33	112.70	2.48				
Estimated Revenues		4,413,515.79	4,715,327.71	4,725,101.98	6,090,000.00	6,590,000.00	4,820,000.00	(26.86)
Account Category: Appropriations								
101-790-706.000	SALARIES/WAGES - PERMANENT	1,963,797.24	2,188,970.58	1,332,928.48	2,325,000.00	2,325,000.00	2,435,000.00	4.73
101-790-707.000	SALARIES/WAGES-TEMPORARY	40,216.81	43,301.70	2,744.83	35,000.00	35,000.00		(100.00)
101-790-715.000	EMPLOYERS FICA TAXES	151,303.67	168,673.50	99,722.51	160,000.00	160,000.00	185,000.00	15.63
101-790-716.000	HOSPITALIZATION/DENTAL/OPTICA	181,783.88	202,567.84	150,523.30	275,000.00	300,000.00	330,000.00	10.00
101-790-717.000	LIFE & DISABILITY	14,104.51	17,710.41	11,399.90	18,000.00	18,000.00	20,000.00	11.11
101-790-718.000	RETIREMENT	358,373.72	313,919.61	184,207.11	340,000.00	340,000.00	340,000.00	
101-790-740.000	OPERATING SUPPLIES	45,755.98	55,671.82	21,903.64	50,000.00	50,000.00	60,000.00	20.00
101-790-740.100	PROCESSING SUPPLIES	7,342.75						
101-790-740.200	BUILDING SUPPLIES	17,911.71	26,378.07	20,117.83	30,000.00	30,000.00	30,000.00	
101-790-741.000	BOOKS & MATERIALS	210,520.81	224,388.33	130,857.08	270,000.00	270,000.00	240,000.00	(11.11)
101-790-741.100	BOOKS & MATERIALS - DATABASES	54,298.77	57,353.03	54,101.01	55,000.00	55,000.00	50,000.00	(9.09)
101-790-741.200	BOOKS & MATERIALS - E-RESOURC	127,194.19	150,221.63	134,120.64	160,000.00	160,000.00	235,000.00	46.88
101-790-741.300	BOOKS & MATERIALS - ILL	1,101.83	206.08	276.10	2,000.00	2,000.00	2,000.00	
101-790-741.400	BOOKS & MATERIALS - DONATIONS	785.61						
101-790-818.000	CONTRACTUAL SERVICES	102,521.84	120,641.29	112,721.64	100,000.00	150,000.00	100,000.00	(33.33)
101-790-818.001	CATALOG	96,274.24	101,330.26	114,371.30	84,000.00	84,000.00	70,000.00	(16.67)
101-790-850.000	COMMUNICATIONS	21,752.94	17,675.91	14,498.04	25,000.00	25,000.00	25,000.00	
101-790-860.000	TRANSPORTATION	1,363.68	485.74	15.00	2,000.00	2,000.00	2,000.00	
101-790-864.000	CONFERENCES & TRAINING	34,827.10	37,758.08	19,455.33	35,000.00	35,000.00	35,000.00	
101-790-880.000	COMMUNITY PROMOTION	47,426.97	55,223.19	44,712.58	65,000.00	65,000.00	75,000.00	15.38
101-790-880.001	EVENTS (FRIENDS)	30,860.76	32,226.11	29,066.78	30,000.00	30,000.00	30,000.00	
101-790-910.000	INSURANCE & BONDS	58,938.00	59,395.81	96,223.69	62,000.00	62,000.00	68,000.00	9.68
101-790-911.000	WORKERS COMPENSATION	4,324.00	2,883.38	8,423.62	5,000.00	5,000.00	6,000.00	20.00
101-790-920.000	UTILITIES	168,421.01	162,045.92	81,535.30	180,000.00	180,000.00	180,000.00	
101-790-930.000	REPAIRS & MAINTENANCE	102,169.68	88,343.81	97,812.72	130,000.00	130,000.00	140,000.00	7.69
101-790-945.000	TAX REFUNDS - PRIOR YEAR(S)	1,082.38	64.10		2,000.00	2,000.00	2,000.00	
101-790-956.000	MISCELLANEOUS					275,000.00		(100.00)
101-790-976.000	BLDG ADDITIONS & IMPROVEMENTS	197,305.47	185,570.85	402,453.00	1,100,000.00	1,250,000.00		(100.00)
101-790-976.001	BLDG REPAIR PROJECT	333.03						
101-790-977.000	FURNITURE	33,445.30	61,220.48	109,739.94	400,000.00	400,000.00		(100.00)
101-790-983.000	TECHNOLOGY	178,306.16	141,577.16	73,102.23	150,000.00	150,000.00	160,000.00	6.67

GL Number	Description	2023 Activity	2024 Activity	2025 Activity	2025 Original Budget	2025 Amended Budget	2026 DEPT REQUESTED	2026 DEPT REQUESTED % Change
Fund: 101 GENERAL OPERATING FUND								
Account Category: Appropriations								
Appropriations		4,253,844.04	4,515,804.69	3,347,033.60	6,090,000.00	6,590,000.00	4,820,000.00	(26.86)
Fund 101 - GENERAL OPERATING FUND:								
TOTAL ESTIMATED REVENUES		4,413,515.79	4,715,327.71	4,725,101.98	6,090,000.00	6,590,000.00	4,820,000.00	(26.86)
TOTAL APPROPRIATIONS		4,253,844.04	4,515,804.69	3,347,033.60	6,090,000.00	6,590,000.00	4,820,000.00	(26.86)
NET OF REVENUES & APPROPRIATIONS:		159,671.75	199,523.02	1,378,068.38	0.00	0.00	0.00	