8.1

PLYMOUTH DISTRICT LIBRARY

TO: Plymouth District Library Board
RE: 2026 Millage Rate, Presentation & Discussion

DATE: June 4, 2026
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 .9957.

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	0.6210
Operating	11/87	0.4	0.3215
Operating	11/94	0.5	0.4747
TOTAL OPERATING MILLAGE			**1.4172**

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

Reset Form

Michigan Department of Treasury
614 (Rev. 07-25)

ORIGINAL TO: County Clerk(s)
COPY TO: Equalization Department(s)
COPY TO: Each township or city clerk

L-4029

2026 Tax Rate Request (This form must be completed and submitted on or before September 30, 2026)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes **Wayne County**	2026 Taxable Value of ALL Properties in the Unit as of 05-26-2026 **3,388,542,752**
Local Government Unit Requesting Millage Levy **Plymouth District Library**	For LOCAL School Districts: 2026 Taxable Value excluding Principal Residence, Qualified Agricutlural, Qualified Forest, Industrial Personal and Commercial Personal Properties.

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2026 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2025 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2026 Current Year "Headlee" Millage Reduction Fraction	(7) 2026 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Charter	Operating	11/85	0.8	0.6237	0.9957	0.6210	0.9957	0.6210		0.6210	N/A
Charter	Operating	11/87	0.4	0.3229	0.9957	0.3215	0.9957	0.3215		0.3215	N/A
Charter	Operating	11/94	0.5	0.4768	0.9957	0.4747	0.9957	0.4747		0.4747	N/A

Prepared by	Telephone Number	Title of Preparer	Date
Shauna Anderson	**(734) 453-0750**	**Director**	

CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

	Signature	Print Name	Date
☐ Clerk ☐ Secretary			
☐ Chairperson ☐ President			

** Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.*

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2026 for instructions on completing this section.

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag., Qualified Forest and Industrial Personal	
For Commercial Personal	
For all Other	

** **IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

8.2

TO:	Plymouth District Library Board	**DATE:**	August 11, 2026
RE:	2027 Budget Presentation	**FROM:**	Shauna Anderson, Director

The proposed operating budget for FY2026 is **$5,026,000**. 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. I have projected conservative revenues from state and county sources. I have also estimated anticipated revenues for rental income that will be used to offset any costs related to starting the Special Event Rental program in 2027.

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 an internal promotion and additional hours for facilities staff involved in the Special Event Rental program.

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, instability in the medical insurance landscape necessitates significantly higher budgets in this area.

Collections

The library's physical collection budget is set to remain relatively stable, however we are supporting large increases once again 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.

Operations
We anticipate administrative-related contract expenses to remain relatively stable.

I have slightly increased building supplies, facilities, and technology budgets to account for higher building usage and technology upgrades needed to align with ADA website accessibility in the future.

BUDGET REPORT FOR PLYMOUTH DISTRICT LIBRARY
Calculations As of 12/31/2026

GL Number	Description	2024 Activity	2025 Activity	2026 Original Budget	2026 Activity	2026 Amended Budget	2027 Dept Requested	2027 Dept Requested % Change
Fund: 101 GENERAL OPERATING FUND								
Account Category: Estimated Revenues								
101-000-403.000	PROPERTY TAXES CURRENT	4,067,576.68	4,295,244.46	4,336,000.00	4,353,431.97	4,336,000.00	4,505,000.00	3.90
101-000-407.000	PROPERTY TAXES/DELINQUENT	18,572.61	7,319.78	50,000.00	116,476.17	50,000.00	50,000.00	
101-000-538.000	GRANTS	47,150.00	25,838.00	20,000.00	10,600.00	20,000.00	10,000.00	(50.00)
101-000-569.000	STATE GRANTS OTHER				10,655.57			
101-000-573.000	LOCAL COMMUNITY STABILIZATION SH	161,871.00	162,514.10	155,000.00	172,499.91	155,000.00	165,000.00	6.45
101-000-574.000	STATE REVENUES	38,075.18	44,504.19	38,000.00	40,552.90	38,000.00	40,000.00	5.26
101-000-662.000	PENAL FINES	33,204.12		25,000.00	40,106.10	25,000.00	35,000.00	40.00
101-000-664.000	BOOK FINES	6,763.82	3,999.74	6,000.00	1,850.40	6,000.00	5,000.00	(16.67)
101-000-672.000	INTEREST ON INVESTMENTS	186,025.24	165,428.24	100,000.00	77,153.36	100,000.00	110,000.00	10.00
101-000-692.000	OTHER FINANCING SOURCES - SUBSCR		67,382.00					
101-000-694.000	OTHER MISC. INCOME	8,872.03	11,321.77		437.84		15,000.00	
101-000-694.001	CFSE DRAW	72,710.00	48,537.00	48,000.00	49,020.00	48,000.00	48,000.00	
101-000-695.000	COPIER FEES	8,262.63	8,342.47	7,000.00	7,850.66	7,000.00	7,000.00	
101-000-696.000	DONATIONS & CONTRIBUTIONS	6,596.26	4,466.70	5,000.00	109,915.06	105,000.00	6,000.00	(94.29)
101-000-696.100	FRIENDS OF THE LIBRARY	58,032.73	40,833.15	30,000.00	6,308.05	30,000.00	30,000.00	
101-000-696.200	ADOPT-A-MAGAZINE	1,502.71	1,268.58		400.00			
101-000-698.000	SUNDRY-CASH OVER/SHORT	112.70	6.05		14.60			
Estimated Revenues		4,715,327.71	4,887,006.23	4,820,000.00	4,997,272.59	4,920,000.00	5,026,000.00	2.15
Account Category: Appropriations								
101-790-706.000	SALARIES/WAGES - PERMANENT	2,188,970.58	2,351,127.42	2,435,000.00	1,376,991.40	2,435,000.00	2,594,000.00	6.53
101-790-707.000	SALARIES/WAGES-TEMPORARY	43,301.70	2,744.83					
101-790-715.000	EMPLOYERS FICA TAXES	168,673.50	175,419.21	185,000.00	102,913.12	185,000.00	195,000.00	5.41
101-790-716.000	HOSPITALIZATION/DENTAL/OPTICAL	202,567.84	238,033.15	330,000.00	172,240.07	330,000.00	350,000.00	6.06
101-790-717.000	LIFE & DISABILITY	17,710.41	17,695.78	20,000.00	12,808.40	20,000.00	20,000.00	
101-790-718.000	RETIREMENT	313,919.61	287,169.73	340,000.00	197,066.44	305,000.00	320,000.00	4.92
101-790-719.000	VEBA PAYMENTS					35,000.00		(100.00)
101-790-740.000	OPERATING SUPPLIES	55,671.82	44,855.34	60,000.00	21,484.26	60,000.00	45,000.00	(25.00)
101-790-740.200	BUILDING SUPPLIES	26,378.07	29,495.67	30,000.00	20,224.15	30,000.00	32,000.00	6.67
101-790-741.000	BOOKS & MATERIALS	224,388.33	237,814.23	240,000.00	127,016.02	240,000.00	240,000.00	
101-790-741.100	BOOKS & MATERIALS - DATABASES	57,353.03	50,203.72	50,000.00	56,287.51	50,000.00	50,000.00	
101-790-741.200	BOOKS & MATERIALS - E-RESOURCES	150,221.63	175,271.58	235,000.00	140,600.02	235,000.00	250,000.00	6.38
101-790-741.300	BOOKS & MATERIALS - ILL	206.08	504.00	2,000.00	159.81	2,000.00	1,000.00	(50.00)
101-790-818.000	CONTRACTUAL SERVICES	120,641.29	137,143.45	100,000.00	69,794.02	100,000.00	100,000.00	
101-790-818.001	CATALOG	101,330.26	189,250.77	70,000.00	56,565.86	70,000.00	70,000.00	
101-790-850.000	COMMUNICATIONS	17,675.91	20,019.06	25,000.00	10,049.77	25,000.00	28,000.00	12.00
101-790-860.000	TRANSPORTATION	485.74	75.00	2,000.00	31.46	2,000.00	2,000.00	
101-790-864.000	CONFERENCES & TRAINING	37,758.08	26,217.67	35,000.00	15,797.53	35,000.00	35,000.00	
101-790-880.000	COMMUNITY PROMOTION	55,223.19	64,086.66	75,000.00	45,355.69	75,000.00	70,000.00	(6.67)
101-790-880.001	EVENTS (FRIENDS)	32,226.11	30,138.72	30,000.00	20,732.03	30,000.00	30,000.00	
101-790-910.000	INSURANCE & BONDS	59,395.81	66,862.27	68,000.00	98,389.42	68,000.00	70,000.00	2.94
101-790-911.000	WORKERS COMPENSATION	2,883.38	5,653.23	6,000.00	9,169.39	6,000.00	7,000.00	16.67
101-790-920.000	UTILITIES	162,045.92	148,850.08	180,000.00	102,009.17	175,000.00	160,000.00	(8.57)
101-790-930.000	REPAIRS & MAINTENANCE	88,343.81	120,084.61	140,000.00	78,170.23	140,000.00	140,000.00	
101-790-945.000	TAX REFUNDS - PRIOR YEAR(S)	64.10	1,888.55	2,000.00	7,854.11	7,000.00	2,000.00	(71.43)
101-790-956.000	MISCELLANEOUS				274,852.24	275,000.00		(100.00)
101-790-976.000	BLDG ADDITIONS & IMPROVEMENTS	185,570.85	1,264,173.62		531,621.46	545,000.00	30,000.00	(94.50)
101-790-977.000	FURNITURE	61,220.48	310,278.18		51,516.95	55,000.00	10,000.00	(81.82)
101-790-983.000	TECHNOLOGY	141,577.16	128,250.01	160,000.00	76,279.31	160,000.00	175,000.00	9.38

GL Number	Description	2024 Activity	2025 Activity	2026 Original Budget	2026 Activity	2026 Amended Budget	2027 Dept Requested	2027 Dept Requested % Change
Fund: 101 GENERAL OPERATING FUND								
Account Category: Appropriations								
	Appropriations	4,515,804.69	6,123,306.54	4,820,000.00	3,675,979.84	5,695,000.00	5,026,000.00	(11.75)
Fund 101 - GENERAL OPERATING FUND:								
TOTAL ESTIMATED REVENUES		4,715,327.71	4,887,006.23	4,820,000.00	4,997,272.59	4,920,000.00	5,026,000.00	2.15
TOTAL APPROPRIATIONS		4,515,804.69	6,123,306.54	4,820,000.00	3,675,979.84	5,695,000.00	5,026,000.00	(11.75)
NET OF REVENUES & APPROPRIATIONS:		199,523.02	(1,236,300.31)	0.00	1,321,292.75	(775,000.00)	0.00	