8.1

PLYMOUTH DISTRICT LIBRARY

TO: Plymouth District Library Board
RE: 2026 Millage Resolution, Approval

DATE: September 9, 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.

RESOLUTION OF BOARD OF TRUSTEES OF PLYMOUTH DISTRICT LIBRARY AUTHORIZING LEVY OF 1.4172 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 2027 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 2027 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 voted millage for District Library operational purposes shall be the amount of 1.4172 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, 2027 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, Jean Walsh, 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 15, 2026 at the Plymouth District Library, 223 S. Main Street, Plymouth, Michigan, 48170.

____
Jean Walsh, Board President

Date:______________________________

____
Notary Public

8.2

TO:	Plymouth District Library Board	**DATE:**	September 9, 2026
RE:	2027 Budget Resolution, Approval	**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.

RESOLUTION TO ADOPT 2027 BUDGET

At a meeting of the Board of Trustees of the Plymouth District Library ("Board"), County of Wayne, held in the Library on the **15th day of September 2026** at 7:00 p.m.

PRESENT: Members ______________________________

____

____

ABSENT: Members ______________________________

The following preamble and resolution were offered by Member ____________________ and supported by Member ____________________:

WHEREAS, the Plymouth District Library was established under the provisions of the District Library Establishment Act, 1989 PA 24, as amended ("Act 24"); and

WHEREAS, pursuant to Act 24, the Board is authorized to levy a tax upon all taxable property within the Plymouth District Library district (the "District"), provided that the districtwide tax is authorized by the electors of the District; and

WHEREAS, pursuant to the Uniform Budgeting and Accounting Act, 1963 PA 43, as amended, the Board has, following the required public notice, conducted a public hearing on its proposed **2027** budget; and

WHEREAS, the Board has determined to hold a public hearing and adopt the budget for the **January 1, 2027 to December 31, 2027** fiscal year.

NOW THEREFORE BE IT RESOLVED AS FOLLOWS:

Section 1: Title
This Resolution shall be known as the Plymouth District Library General Appropriations Act ("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 for general circulation and a public hearing on the proposed budget was held on **September 15, 2026**.

Section 5: Estimated Revenues

Estimated library fund revenues for fiscal year **January 1, 2027 to December 31, 2027** including a voter-authorized millage of **1.4172** mills; and various miscellaneous revenues shall total **$5,026,000**. The Board appropriates the following sums to defray expenses and meet liabilities for fiscal year **2027** for District Library purposes based on the statement of estimated revenues, all as set forth in the attached memo.

Section 6: Estimated Expenditures

Estimated library fund expenditures for fiscal year **January 1, 2027 to December 31, 2027**, for the various library activities shall total **$5,026,000** as set forth in the attached memo.

Section 7: 2026 Tax Rate Request

The President and Secretary of the Board are hereby authorized and directed to provide a certified copy of this Resolution and the **2026** Tax Rate Request on Michigan Department of Treasury Form L-4029 to the Wayne County Clerk, the Wayne County Equalization Department, and to each township and city clerk included in the District.

Section 8: Adoption of Budget by Reference

The general library fund budget of the Plymouth District Library is hereby adopted in full as attached Exhibit A.

Section 9: Appropriations 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 10: Transfer Authority

The Chief Administrative Officer shall have the authority to make transfers among the various cost centers without prior Board approval. 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 general fund budget be changed without prior Board approval.

Section 11: Periodic Fiscal Reports

The Fiscal Officer shall transmit to the Board a report of financial operations at each Board meeting. The Chief Administrative Officer and Fiscal Officer shall monitor the budget and if it appears the expenditures will exceed appropriations shall present to the Library Board recommendations to keep expenditures from exceeding available revenue or appropriations for the current fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues or both.

Section 12: 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 13: Budget Monitoring

Whenever it appears to the Chief Administrative Officer or the 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 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 14: 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 15: Library Board Adoption

Motion made by______________, seconded by _______________ to adopt the foregoing Resolution.

Upon roll call vote, the following voted aye: _____. The following voted nay: _____.

The President, **Jean Walsh,** declared the motion carried and the Resolution duly adopted on the **15th day of September, 2026**.

RESOLUTION DECLARED ADOPTED.

STATE OF MICHIGAN)
)
COUNTY OF WAYNE)

I, the undersigned, the duly qualified and acting Secretary of the Plymouth District Library, Wayne County, Michigan, DO HEREBY CERTIFY that the foregoing is a true and complete copy of certain proceedings taken by the Library Board at a meeting held on the 15th day of September 2025 at 7:00 p.m.

____
Jessica Yaser, Secretary

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

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: 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	