



## Canton Public Library Board of Trustees General Meeting Packet Contents

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## Library Board of Trustees Meeting Agenda

### CANTON PUBLIC LIBRARY BOARD OF TRUSTEES – GENERAL MEETING July 15, 2021

<b>7:30 p.m.</b>	<ul style="list-style-type: none"> <li>• Call the Meeting to Order</li> </ul>	
	<ul style="list-style-type: none"> <li>• Call to Audience (5 min. maximum)</li> </ul>	
Unanimous Consent	<ul style="list-style-type: none"> <li>• Approval of Agenda</li> </ul>	
Unanimous Consent	<ul style="list-style-type: none"> <li>• Approval of General Meeting Minutes</li> </ul>	
<b>Administrative Reports</b>	<ul style="list-style-type: none"> <li>• Communications</li> <li>• Report of the Library Director</li> <li>• Trustee Comments</li> </ul>	
<b>Committee Reports</b>	<ul style="list-style-type: none"> <li>• None</li> </ul>	
<b>Unfinished Business &amp; General Orders</b>		
Discussion Item	<ul style="list-style-type: none"> <li>• Masking for Employees and Volunteers</li> </ul>	
<b>New Business</b>		
Presentation	<ul style="list-style-type: none"> <li>• Social Media Analysis (K. Minshall)</li> </ul>	
Action Item 21/7-15-1	<ul style="list-style-type: none"> <li>• Rescind July 29, 2021 closure</li> </ul>	
Action Item 21/7-15-2	<ul style="list-style-type: none"> <li>• Approve 2<sup>nd</sup> Quarter Budget Amendment</li> </ul>	
Discussion Item	<ul style="list-style-type: none"> <li>• 1<sup>st</sup> Draft of 2022 budget and 2023-2024 projections               <ul style="list-style-type: none"> <li>○ 2022 Salaries and Fringes</li> <li>○ MERS contribution</li> </ul> </li> </ul>	
	<ul style="list-style-type: none"> <li>• Call to Audience (5 min. maximum)</li> <li>• Adjourn</li> </ul>	



## Canton Public Library Board of Trustees General Meeting Minutes

**June 17, 2021 – 7:30 PM**

The Chairperson, Nancy Eggenberger, called the meeting to order at 7:30 PM.

Present: N. Eggenberger, A. Iqbal, C. Spas, A. Watts (participating remotely from Canton, MI), M. Farell (participating remotely from Cheboygan, MI)

Absent: J. Lee

Also Present: E. Davis, K. Gladden

**CALL TO AUDIENCE** (K. Bounds, R. Carsten, D. Ewick, L. Golden, D. Huntzicker, J. Liang, D. McHugh, M. Nicholson, R. Noble, C. Swanberg) – None

### **APPROVAL OF AGENDA**

A. Watts moved and M. Farell supported a motion to approve the agenda as amended.

### **ROLL CALL VOTE**

Yes: N. Eggenberger, M. Farell, A. Iqbal, C. Spas, A. Watts

No: None

Abstain: None

**The motion passed 21/6-17-1 (5-0-0)**

### **APPROVAL OF GENERAL MEETING MINUTES**

The minutes were accepted by unanimous consent.

**COMMUNICATIONS** — None

### **DIRECTOR'S REPORT**

The library is 42% of the way through fiscal 2021 as of May 31st. The second quarter budget amendment in July will pull the revenues into alignment.

Director Eva Davis introduced the new Department Head for Information Services, Dave Ewick.

The library's telephone system has been down since Wednesday. IT had been working on it since then and it was finally determined that the problem lies outside the building with an AT&T circuit. Clear Rate Communications, the library's telephone service provider, has escalated the work order to highest priority.

Davis was sorry to announce the July 1<sup>st</sup> retirement of Circulation Assistant Carol Siemieniak, after 33 years and seven months of service. Community Relations Department Head Laurie Golden and Communications Specialist Kaitlyn Minshall are organizing an announcement so that the public may bid farewell to Carol, who has been a great favorite with patrons over the years.

On-Call Page Julia Bhuiyan has graduated from high school and will be leaving the library to attend college, effective August 1.

The trustees should have received their 62 Days of Summer packets through the mail. The first day of the program was well-attended; the rocking chairs on Canton's Front Porch are back, along with the *Library Lovers Live Here* lawn signs and the Prize Patrol.

**TRUSTEE COMMENTS** — Chair Nancy Eggenberger said that her Prize Patrol experience was fun and she urged trustees to consider participating.

**COMMITTEE REPORTS** — None

### **NEW BUSINESS**

***August 2021–July 2022 Healthcare Plan Options Overview*** — Kapnick Insurance representative Dave Huntzicker reviewed the recommended healthcare plan options. The Blue Care Network Healthy Blue Living HMO Platinum 500 (the library's current plan) has been re-certified with no changes, and an average cost increase of only 5.21%.

Huntzicker concluded that the BCN HMO plan was the best choice and recommended that the library not switch healthcare providers at this time, as the quality of the plan and the ability for employees to retain their choice of physicians could not be matched by other considered options, such as one from Priority Health.

***Approve August 2021-July 22 Healthcare Contract*** — M. Farell moved and C. Spas supported a motion to renew the Blue Care Network Healthy Blue Living Platinum 500 healthcare plan contract for August 2021-July 2022.

### **ROLL CALL VOTE**

Yes: N. Eggenberger, M. Farell, A. Iqbal, C. Spas, A. Watts

No: None

Abstain: None

**The motion passed unanimously 21/6-17-2 (5-0-0)**

### ***Review and Approve PA 152 Employer/Employee Insurance Premiums Cost-Sharing*** —

Secretary/Treasurer Amy Watts stated that past boards had found it valuable for employees to have "some skin in the game" regarding healthcare premiums, and so had usually chosen the 80/20 split for cost-sharing. Chair Eggenberger said that consistency in expectations for staff in this area was also important. Business Service Department Head Marian Nicholson reminded the board that, with their concerns over keeping salaries and fringe benefits in line, the 80/20 split was more reasonable than the Hard Cap option.

A. Watts moved and A. Iqbal supported a motion to approve the 80/20 split for PA 152 Employer/Employee Insurance Premiums Cost-Sharing.

#### ROLL CALL VOTE

Yes: N. Eggenberger, M. Farell, A. Iqbal, C. Spas, A. Watts

No: None

Abstain: None

#### **The motion passed unanimously 21/6-17-3 (5-0-0)**

Before leaving the Zoom call, D. Huntzicker introduced Rick Carsten, who will be replacing Clay Paul on the library account.

#### ***2022 Budget Discussion — Expenditures***

**Capital Expenditures** — M. Nicholson highlighted a few projected capital expenditure projects for 2022: servicing of the storm sewer/catch basin (if necessary); improvements to the paver walkway and landscaping in the Rebecca Havenstein-Coughlin Memorial Courtyard (partial funding for which will hopefully come from donations); booths (in the aisle separating the Adult Non-Fiction stacks) and semi-circular study pods (outside the Internet Lab); and a refreshing of the Community Room (replacement of the Whisper Wall covering; addition of under-carpet power/USB ports; new window shades; and new tables and chairs).

Davis reminded the board that none of the furniture up for replacement had been purchased during other building construction projects, and had in fact reached the end of their life expectancy.

Information Technology Department Head Rudie Noble briefly reviewed projected expenditures in the separate Technology Long Term Capital Outlay document: replacement of the projector and sound equipment in the Community Room; 42 personal computers in various subsets; some laptop computers; and a new sorter system.

Davis commended Building Supervisor Jim Laffey and the IT staff for their yeomanlike efforts which have kept the sorter conveyor and its software program running for the past twelve years. She said that Circulation Supervisors Barb Gudenburr and Denise Skopczynski had scrutinized a large number of sorter systems at the Public Library Association conference in February 2020, and had noted several options for the system to be purchased in 2022.

***Reopening the Library Further: Considerations*** — Davis informed the board that the Michigan Department of Health and Human Services (MDHHS) was rescinding its pandemic orders effective at 12:01 AM on Tuesday, June 22, 2021. After that time, no broad orders relating to the pandemic will be in effect. However, the current orders from the Michigan Occupational Health and Safety Administration (MIOSHA) — which apply to employers and employees — have not been rescinded.

Davis advised the board that they would be able to make whatever policy they liked regarding mask-wearing for the public, even after June 22<sup>nd</sup>.

The board was in agreement that any attempt to retain a mask-wearing policy for the public after the rescission of the MDHHS order would be a thankless task, but that it would need to retain the policy for staff for the time being under the current MIOSHA rules.

***Pandemic Reopening Policy Revision*** — A. Watts moved and M. Farell supported a motion to repeal in full the library's Pandemic Reopening Policy for the public as of June 22, 2021, and to affirm that all staff

members must continue to mask indoors (except while eating or drinking, or in an isolated space) until the current MIOSHA rules are revised or rescinded.

ROLL CALL VOTE

Yes: N. Eggenberger, M. Farell, A. Iqbal, C. Spas, A. Watts

No: None

Abstain: None

**The motion passed unanimously 21/6-17-4 (5-0-0)**

***Approve Library Closure for HVAC Replacement*** — Davis explained that safety concerns dictated that the building be uninhabited while a construction crane was used to remove and replace the new HVAC units. Thursday, July 29<sup>th</sup> was the scheduled date for the work, with July 30<sup>th</sup> as a possible rain-date.

C. Spas moved and A. Watts supported a motion to close the library on July 29, 2021 for replacement of the HVAC unit.

ROLL CALL VOTE

Yes: N. Eggenberger, M. Farell, A. Iqbal, C. Spas, A. Watts

No: None

Abstain: None

**The motion passed unanimously 21/6-17-5 (5-0-0)**

**CALL TO AUDIENCE** – None

**ADJOURN**

The meeting was adjourned at 8:27 PM.

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Amy Watts, Secretary-Treasurer

10:53 AM  
07/07/21  
Accrual Basis

Canton Public Library  
**Balance Sheet**  
As of June 30, 2021

	<u>May 31, 21</u>	<u>Jun 30, 21</u>
ASSETS		
Current Assets		
Checking/Savings		
000-004 · Chase - Checking	7,397,584.43	7,146,610.75
000-013 · JPMorgan Chase- Credit Card	7,750.05	6,814.59
000-014 · Medical Reimbsmt (BasicFlex)	14,763.41	11,935.90
000-016 · Chase - High Yield Savings	997,727.55	997,735.63
Total Checking/Savings	<u>8,417,825.44</u>	<u>8,163,096.87</u>
Total Current Assets	<u>8,417,825.44</u>	<u>8,163,096.87</u>
TOTAL ASSETS	<u>8,417,825.44</u>	<u>8,163,096.87</u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
000-202 · Accounts Payable	93,840.10	41,554.84
Total Accounts Payable	<u>93,840.10</u>	<u>41,554.84</u>
Credit Cards		
000-208 · Chase - Visa 3651	-847.47	3,127.84
000-209 · Home Depot Credit Card	109.74	159.73
Total Credit Cards	<u>-737.73</u>	<u>3,287.57</u>
Other Current Liabilities		
000-229 · Grants/Donations-Restricted Use		
229d · Friends Donation-Social Cmmte	8,223.58	7,314.01
229e · Misc. Grants & Donations	2,208.71	1,858.71
Total 000-229 · Grants/Donations-Restricted Use	<u>10,432.29</u>	<u>9,172.72</u>
000-237 · Medical Saving Deduction MedFSA	6,436.01	3,608.50
Total Other Current Liabilities	<u>16,868.30</u>	<u>12,781.22</u>
Total Current Liabilities	<u>109,970.67</u>	<u>57,623.63</u>
Total Liabilities	<u>109,970.67</u>	<u>57,623.63</u>
Equity		
000-390 · General Fund Balance	4,337,699.10	4,337,699.10
Net Income	3,970,155.67	3,767,774.14
Total Equity	<u>8,307,854.77</u>	<u>8,105,473.24</u>
TOTAL LIABILITIES & EQUITY	<u>8,417,825.44</u>	<u>8,163,096.87</u>

Canton Public Library  
Profit & Loss Budget vs. Actual  
as of June 30, 2021

	Jan - Jun 21	Budget	\$ Over Budget	% of Budget
Income				
738-403 · Property Taxes	6,439,140.65	6,319,670.00	119,470.65	101.89%
738-566 · State Aid to Libraries	38,773.12	48,750.00	-9,976.88	79.54%
738-613 · Photocopy Fees	8,196.00	45,000.00	-36,804.00	18.21%
738-615 · Replacement - Books/ AV	3,659.10	9,500.00	-5,840.90	38.52%
738-656 · Penal Fines	0.00	45,750.00	-45,750.00	0.00%
738-664 · Overdue Fines	10,060.04	30,000.00	-19,939.96	33.53%
738-670 · Misc & Contributions	12,908.92	3,354.00	9,554.92	384.88%
738-671 · Interest Income	81.13	200.00	-118.87	40.57%
738-676 · Vending Commission	1,353.94	6,000.00	-4,646.06	22.57%
738-677 · Meeting Room Rental	0.00	500.00	-500.00	0.00%
Total Income	<u>6,514,172.90</u>	<u>6,508,724.00</u>	<u>5,448.90</u>	<u>100.08%</u>
Gross Profit	6,514,172.90	6,508,724.00	5,448.90	100.08%
Expense				
738-693 · Endowment Transfers	150.00	500.00	-350.00	30.00%
738-702 · Salaries & Wages	1,255,402.09	2,975,000.00	-1,719,597.91	42.20%
738-715 · Fringe Benefits	351,478.45	626,500.00	-275,021.55	56.10%
738-722 · Supplies	20,302.80	164,950.00	-144,647.20	12.31%
738-740 · Library Materials	432,162.85	950,075.00	-517,912.15	45.49%
738-801 · Professional & Contractual	237,041.98	408,930.00	-171,888.02	57.97%
738-850 · Communications	11,451.67	32,700.00	-21,248.33	35.02%
738-860 · Travel	4,179.84	41,650.00	-37,470.16	10.04%
738-880 · Community Promotion	3,564.77	26,200.00	-22,635.23	13.61%
738-900 · Printing	28,650.75	52,900.00	-24,249.25	54.16%
738-910 · Insurance	59,516.00	62,479.00	-2,963.00	95.26%
738-920 · Utilities	67,301.57	203,000.00	-135,698.43	33.15%
738-930 · Maintenance & Repairs	91,942.53	248,350.00	-156,407.47	37.02%
738-940 · Rentals/Leases	3,323.91	17,400.00	-14,076.09	19.10%
738-976 · Building Improvements	0.00	8,500.00	-8,500.00	0.00%
738-977 · Capital Outlay	178,792.20	1,496,600.00	-1,317,807.80	11.95%
738-996 · Property Tax Refunds	1,137.35	1,500.00	-362.65	75.82%
Total Expense	<u>2,746,398.76</u>	<u>7,317,234.00</u>	<u>-4,570,835.24</u>	<u>37.53%</u>
Net Income	<u>3,767,774.14</u>	<u>-808,510.00</u>	<u>4,576,284.14</u>	<u>-466.02%</u>



Canton Public Library  
Profit & Loss Budget vs. Actual  
as of June 30, 2021

	Jan - Jun 21	Budget	\$ Over Budget	% of Budget
Income				
738-403 · Property Taxes	6,439,140.65	6,319,670.00	119,470.65	101.89%
738-566 · State Aid to Libraries	38,773.12	48,750.00	-9,976.88	79.54%
738-613 · Photocopy Fees	8,196.00	45,000.00	-36,804.00	18.21%
738-615 · Replacement - Books/ AV	3,659.10	9,500.00	-5,840.90	38.52%
738-656 · Penal Fines	0.00	45,750.00	-45,750.00	0.00%
738-664 · Overdue Fines	10,060.04	30,000.00	-19,939.96	33.53%
738-670 · Misc & Contributions	12,908.92	3,354.00	9,554.92	384.88%
738-671 · Interest Income				
671g · Interest Income General	81.13	200.00	-118.87	40.57%
Total 738-671 · Interest Income	81.13	200.00	-118.87	40.57%
738-676 · Vending Commission	1,353.94	6,000.00	-4,646.06	22.57%
738-677 · Meeting Room Rental	0.00	500.00	-500.00	0.00%
Total Income	6,514,172.90	6,508,724.00	5,448.90	100.08%
Gross Profit	6,514,172.90	6,508,724.00	5,448.90	100.08%
Expense				
738-693 · Endowment Transfers	150.00	500.00	-350.00	30.00%
738-702 · Salaries & Wages	1,255,402.09	2,975,000.00	-1,719,597.91	42.20%
738-715 · Fringe Benefits				
715a · Health Savings Account FSA	1,255.67	2,000.00	-744.33	62.78%
715b · Unemployment Reimbursement	0.00	1,000.00	-1,000.00	0.00%
738-716 · Medical/Dental				
716b · Medical Buy Outs	0.00	3,600.00	-3,600.00	0.00%
716d · Dental	6,510.90	21,400.00	-14,889.10	30.43%
716m · Medical (BCN)	99,452.69	195,000.00	-95,547.31	51.00%
Total 738-716 · Medical/Dental	105,963.59	220,000.00	-114,036.41	48.17%
738-717 · Life Ins / Disability	8,041.17	15,500.00	-7,458.83	51.88%
738-718 · Retirement Pension (MERS)	125,000.00	125,000.00	0.00	100.00%
738-719 · Optical	1,000.00	7,000.00	-6,000.00	14.29%
738-720 · FICA / MC Taxes	99,144.25	228,000.00	-128,855.75	43.48%
738-721 · Retirement DC Plan (401a)	11,073.77	28,000.00	-16,926.23	39.55%
Total 738-715 · Fringe Benefits	351,478.45	626,500.00	-275,021.55	56.10%
738-722 · Supplies				
722t · Technology Supplies	4,455.79	23,200.00	-18,744.21	19.21%
738-727 · Office Supplies				
727a · General Office Supplies	1,539.64	8,500.00	-6,960.36	18.11%
727b · Printing & Copying Supplies	672.65	4,000.00	-3,327.35	16.82%
Total 738-727 · Office Supplies	2,212.29	12,500.00	-10,287.71	17.70%
738-728 · Library Supplies- General				
738-724 · Information Services Supplies	58.06	6,000.00	-5,941.94	0.97%
738-725 · Proc Library Supplies				
725a · Circulation Services Supplies	930.62	17,515.00	-16,584.38	5.31%
725b · Tech Processing Supplies	3,046.79	20,000.00	-16,953.21	15.23%
Total 738-725 · Proc Library Supplies	3,977.41	37,515.00	-33,537.59	10.60%
738-726 · Community Relations Supplies	345.72	1,000.00	-654.28	34.57%
738-729 · Building Supplies	4,755.41	21,000.00	-16,244.59	22.65%
738-728 · Library Supplies- General - Other	1,600.72	12,000.00	-10,399.28	13.34%
Total 738-728 · Library Supplies- General	10,737.32	77,515.00	-66,777.68	13.85%
738-730 · Postage				
730b · Postage - Info Services	891.53	5,000.00	-4,108.47	17.83%
730c · Postage - Circulation Services	8.78	150.00	-141.22	5.85%
730j · Postage - Business Services	-753.81	2,825.00	-3,578.81	-26.68%
730m · Postage - Community Relations	284.15	29,260.00	-28,975.85	0.97%
Total 738-730 · Postage	430.65	37,235.00	-36,804.35	1.16%
738-732 · Janitorial Supplies	2,466.75	14,500.00	-12,033.25	17.01%
Total 738-722 · Supplies	20,302.80	164,950.00	-144,647.20	12.31%
738-740 · Library Materials				
738-741 · Books	86,684.16	236,245.00	-149,560.84	36.69%

Canton Public Library  
Profit & Loss Budget vs. Actual  
as of June 30, 2021

	Jan - Jun 21	Budget	\$ Over Budget	% of Budget
738-744 · AV (Media)	48,557.43	111,000.00	-62,442.57	43.75%
738-747 · Services, Subscrip & Pre-proc	296,921.26	602,830.00	-305,908.74	49.26%
Total 738-740 · Library Materials	432,162.85	950,075.00	-517,912.15	45.49%
738-801 · Professional & Contractual				
738-731 · Credit Card Fees	445.08	5,000.00	-4,554.92	8.90%
738-733 · Bank Fees				
733g · Bank Fees General	0.00	1,000.00	-1,000.00	0.00%
Total 738-733 · Bank Fees	0.00	1,000.00	-1,000.00	0.00%
738-804 · Audit	12,675.00	12,675.00	0.00	100.00%
738-808 · Information Technology				
808t · Online Information-Technology	160,977.21	198,000.00	-37,022.79	81.30%
808tp · Online Info - Tech Processing	8,787.76	28,300.00	-19,512.24	31.05%
Total 738-808 · Information Technology	169,764.97	226,300.00	-56,535.03	75.02%
738-809 · Programming-Community Relations				
809d · Community Programming	10,258.30	32,000.00	-21,741.70	32.06%
Total 738-809 · Programming-Community Relations	10,258.30	32,000.00	-21,741.70	32.06%
738-810 · Other Professional Services				
810a · Payroll	6,687.59	15,000.00	-8,312.41	44.58%
810b · Professional Services-Circ Srv	89.70	9,250.00	-9,160.30	0.97%
810j · Professional Services - Bus Srv	2,439.98	12,050.00	-9,610.02	20.25%
810m · Professional Services - Com Rel	15,300.00	42,900.00	-27,600.00	35.66%
Total 738-810 · Other Professional Services	24,517.27	79,200.00	-54,682.73	30.96%
738-812 · Legal	4,515.00	15,000.00	-10,485.00	30.10%
738-814 · Membership Dues				
814a · Membership Dues - Director	295.00	1,500.00	-1,205.00	19.67%
814b · Membership Dues - Info Services	1,515.87	2,400.00	-884.13	63.16%
814c · Membership Dues - Circ Services	841.42	1,000.00	-158.58	84.14%
814e · Membership Dues - Info Tech	189.00	1,400.00	-1,211.00	13.50%
814j · Membership Dues - Business Srv	485.00	1,500.00	-1,015.00	32.33%
814k · Membership Dues - Miscellaneous	4,384.32	9,900.00	-5,515.68	44.29%
814m · Membership Dues - Community Rel	191.25	930.00	-738.75	20.57%
Total 738-814 · Membership Dues	7,901.86	18,630.00	-10,728.14	42.42%
738-815 · Staff Inservice				
815a · Staff Inservice/Training	100.00	5,000.00	-4,900.00	2.00%
815b · Staff Longevity Awards	1,800.00	3,275.00	-1,475.00	54.96%
815c · Staff Development/Training	0.00	5,050.00	-5,050.00	0.00%
815t · Online Training Services - IT	5,064.50	5,800.00	-735.50	87.32%
Total 738-815 · Staff Inservice	6,964.50	19,125.00	-12,160.50	36.42%
Total 738-801 · Professional & Contractual	237,041.98	408,930.00	-171,888.02	57.97%
738-850 · Communications	11,451.67	32,700.00	-21,248.33	35.02%
738-860 · Travel				
738-861 · Conferences (Incl.Registration)				
861a · Conferences - Director	0.00	3,000.00	-3,000.00	0.00%
861b · Conferences - Info. Services	828.00	6,200.00	-5,372.00	13.36%
861d · Conferences - Circ Serv.	1,082.00	4,500.00	-3,418.00	24.04%
861f · Conferences - Trustees	0.00	1,000.00	-1,000.00	0.00%
861g · Leadership Canton	0.00	1,600.00	-1,600.00	0.00%
861h · Conferences - Info. Technology	315.00	8,400.00	-8,085.00	3.75%
861j · Conferences - Business Services	600.00	4,000.00	-3,400.00	15.00%
861m · Conferences-Community Relations	1,347.00	3,000.00	-1,653.00	44.90%
Total 738-861 · Conferences (Incl.Registration)	4,172.00	31,700.00	-27,528.00	13.16%
738-865 · Mileage / Misc.				
865a · Mileage - Director	0.00	2,500.00	-2,500.00	0.00%
865b · Mileage - Information Services	0.00	2,250.00	-2,250.00	0.00%
865c · Mileage - Circ. Services	7.84	1,000.00	-992.16	0.78%
865e · Mileage- Information Technology	0.00	1,300.00	-1,300.00	0.00%
865f · Mileage - Business Services	0.00	2,000.00	-2,000.00	0.00%
865m · Mileage - Community Relations	0.00	900.00	-900.00	0.00%

Canton Public Library  
Profit & Loss Budget vs. Actual  
as of June 30, 2021

	Jan - Jun 21	Budget	\$ Over Budget	% of Budget
Total 738-865 · Mileage / Misc.	7.84	9,950.00	-9,942.16	0.08%
Total 738-860 · Travel	4,179.84	41,650.00	-37,470.16	10.04%
738-880 · Community Promotion				
880a · Marketing	3,564.77	23,800.00	-20,235.23	14.98%
880b · Volunteer	0.00	2,400.00	-2,400.00	0.00%
Total 738-880 · Community Promotion	3,564.77	26,200.00	-22,635.23	13.61%
738-900 · Printing				
738-901 · Printing & Publishing				
901c · Com Rel Printing & Publishing	28,379.75	51,200.00	-22,820.25	55.43%
901e · Misc. Printing & Publishing	271.00	1,200.00	-929.00	22.58%
Total 738-901 · Printing & Publishing	28,650.75	52,400.00	-23,749.25	54.68%
738-903 · Legal Notices & Ads	0.00	500.00	-500.00	0.00%
Total 738-900 · Printing	28,650.75	52,900.00	-24,249.25	54.16%
738-910 · Insurance				
738-911 · Liability Ins	43,465.00	43,479.00	-14.00	99.97%
738-912 · Worker's Comp	4,128.00	6,500.00	-2,372.00	63.51%
738-915 · E&O/D&O/EPL	3,746.00	3,750.00	-4.00	99.89%
738-916 · Fiduciary/Fidelity	8,177.00	8,750.00	-573.00	93.45%
Total 738-910 · Insurance	59,516.00	62,479.00	-2,963.00	95.26%
738-920 · Utilities				
738-921 · Electricity	61,573.03	150,000.00	-88,426.97	41.05%
738-922 · Gas	4,766.51	33,000.00	-28,233.49	14.44%
738-923 · Water	962.03	20,000.00	-19,037.97	4.81%
Total 738-920 · Utilities	67,301.57	203,000.00	-135,698.43	33.15%
738-930 · Maintenance & Repairs				
738-931 · Cleaning/Janitorial Services	28,488.34	92,000.00	-63,511.66	30.97%
738-932 · Lawn & Grounds Maintenance				
932a · Snow Removal	27,758.30	36,000.00	-8,241.70	77.11%
932b · Lawn & Grounds Maintenance	16,793.46	44,350.00	-27,556.54	37.87%
Total 738-932 · Lawn & Grounds Maintenance	44,551.76	80,350.00	-35,798.24	55.45%
738-933 · Building Security	3,846.96	6,700.00	-2,853.04	57.42%
738-934 · Library Equip & Misc Contracts				
934b · Aquarium	968.90	3,000.00	-2,031.10	32.30%
934c · Misc. Contracts & Inspections	8,383.25	8,900.00	-516.75	94.19%
934g · HVAC Maintenance Contracts	721.00	16,500.00	-15,779.00	4.37%
Total 738-934 · Library Equip & Misc Contracts	10,073.15	28,400.00	-18,326.85	35.47%
738-935 · Office Equip Maint Contracts	720.69	900.00	-179.31	80.08%
738-936 · Building Repairs	1,561.63	20,000.00	-18,438.37	7.81%
738-937 · Equipment Repairs	2,700.00	20,000.00	-17,300.00	13.50%
Total 738-930 · Maintenance & Repairs	91,942.53	248,350.00	-156,407.47	37.02%
738-940 · Rentals/Leases				
942 · Postage Meter - Pitney Bowes				
942b · Copy Machine Lease	2,444.01	15,400.00	-12,955.99	15.87%
942 · Postage Meter - Pitney Bowes - Other	879.90	2,000.00	-1,120.10	44.00%
Total 942 · Postage Meter - Pitney Bowes	3,323.91	17,400.00	-14,076.09	19.10%
Total 738-940 · Rentals/Leases	3,323.91	17,400.00	-14,076.09	19.10%
738-976 · Building Improvements	0.00	8,500.00	-8,500.00	0.00%
738-977 · Capital Outlay				
977g · Capital Outlay - General	113,782.20	1,081,500.00	-967,717.80	10.52%
977t · Capital Outlay - Technology	65,010.00	415,100.00	-350,090.00	15.66%
Total 738-977 · Capital Outlay	178,792.20	1,496,600.00	-1,317,807.80	11.95%
738-996 · Property Tax Refunds	1,137.35	1,500.00	-362.65	75.82%
Total Expense	2,746,398.76	7,317,234.00	-4,570,835.24	37.53%
Net Income	3,767,774.14	-808,510.00	4,576,284.14	-466.02%

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07/07/21  
Accrual Basis

Canton Public Library  
Transactions by Account  
As of June 30, 2021

Type	Date	Num	Name	Memo	Amount	Balance
000-004 · Chase - Checking						7,397,584.43
Deposit	06/01/2021			Deposit	7,259.99	7,404,844.42
Bill Pmt -Check	06/03/2021	51979	AFLAC	BCJ39	-73.68	7,404,770.74
Bill Pmt -Check	06/03/2021	51980	AmazonBusiness	A265GG3U5ZD0HS	-1,554.69	7,403,216.05
Bill Pmt -Check	06/03/2021	51981	Arbor Inspection Services, LLC	Annual fire sprinkler inspection, inspectic	-4,890.00	7,398,326.05
Bill Pmt -Check	06/03/2021	51982	Arrow Office Supply	Copy paper 20# ct (10)	-329.90	7,397,996.15
Bill Pmt -Check	06/03/2021	51983	Baker & Taylor (180)	L438180	-18.58	7,397,977.57
Bill Pmt -Check	06/03/2021	51984	Baker & Taylor (493)	L420493 2	-104.59	7,397,872.98
Bill Pmt -Check	06/03/2021	51985	Baker & Taylor (510)	L417510	-7,429.44	7,390,443.54
Bill Pmt -Check	06/03/2021	51986	Baker & Taylor (520)	L417520	-988.26	7,389,455.28
Bill Pmt -Check	06/03/2021	51987	Baker & Taylor (530)	L417530	-7,142.36	7,382,312.92
Bill Pmt -Check	06/03/2021	51988	Baker & Taylor (583)	L521583	-80.68	7,382,232.24
Bill Pmt -Check	06/03/2021	51989	Baker & Taylor (787)	L4247872	-82.35	7,382,149.89
Bill Pmt -Check	06/03/2021	51990	Baker & Taylor (854)	L517854	-315.60	7,381,834.29
Bill Pmt -Check	06/03/2021	51991	Canton Township - Benefits	Dental subscriber fees & claims paid	-6,510.90	7,375,323.39
Bill Pmt -Check	06/03/2021	51992	Canton Township - Water Dept.	Water & sewer 03/01/2021 - 04/29/2021	-272.29	7,375,051.10
Bill Pmt -Check	06/03/2021	51993	CCH, Inc.	US Master Tax Guide 2021 Special Editor	-171.89	7,374,879.21
Bill Pmt -Check	06/03/2021	51994	Comic City	Comics: 14 teen 10 juvenile	-103.76	7,374,775.45
Bill Pmt -Check	06/03/2021	51995	Council for Community & Economic Rese	COLI (Cost of Living Index) subscription	-175.00	7,374,600.45
Bill Pmt -Check	06/03/2021	51996	Crimson Multimedia Distribution, Inc.		-3,319.00	7,371,281.45
Bill Pmt -Check	06/03/2021	51997	Dunn Rite Maintenance	Janitorial service for May and Clean & sai	-5,000.00	7,366,281.45
Bill Pmt -Check	06/03/2021	51998	Everyday Edibles	1st of 62 Days staff lunch	-842.00	7,365,439.45
Bill Pmt -Check	06/03/2021	51999	Foster, Swift, Collins & Smith	Review constracts WSJ, Dow Jones, NYT	-588.00	7,364,851.45
Bill Pmt -Check	06/03/2021	52000	Gale/CENGAGE Learning	149473	-985.10	7,363,866.35
Bill Pmt -Check	06/03/2021	52001	GBC/ACCO Brands USA LLC	V, EMA ULTIMA 65 2 Gray 1710740B lam	-510.69	7,363,355.66
Bill Pmt -Check	06/03/2021	52002	Great Lakes Infrastructure	Parking lot lighting repairs using scissor li	-2,500.00	7,360,855.66
Bill Pmt -Check	06/03/2021	52003	Long Mechanical/Plumbing	Annual backflow test for 4 backflow prev	-465.00	7,360,390.66
Bill Pmt -Check	06/03/2021	52004	Metro Environmental Services, Inc.	Snaked drain in lobby restrooms	-398.75	7,359,991.91
Bill Pmt -Check	06/03/2021	52005	Modernistic Cleaning Services	Carpet cleaning: public areas	-1,970.78	7,358,021.13
Bill Pmt -Check	06/03/2021	52006	National Audubon Society	Annual membership for Audubon magazi	-20.00	7,358,001.13
Bill Pmt -Check	06/03/2021	52007	NorthStar Mat Service	Contractual mat service	-114.96	7,357,886.17
Bill Pmt -Check	06/03/2021	52008	OverDrive, Inc.	0721-1001	-4,258.50	7,353,627.67
Bill Pmt -Check	06/03/2021	52009	Pitney Bowes	0012684488	-226.06	7,353,401.61
Bill Pmt -Check	06/03/2021	52010	Strand, Erin	Children's Book Week / Snack Week	-79.96	7,353,321.65
Bill Pmt -Check	06/03/2021	52011	T-Mobile	Mobile internet charges 04/21/2021 - 05,	-92.73	7,353,228.92

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Accrual Basis

Canton Public Library  
Transactions by Account  
As of June 30, 2021

Type	Date	Num	Name	Memo	Amount	Balance
Bill Pmt -Check	06/03/2021	52012	Wayne County Treasurer	Monthly Delinquent Tax Settlement Invo	-30.72	7,353,198.20
Bill Pmt -Check	06/03/2021	52013	ZOOM Video Communications Inc.	54488911	-1,049.30	7,352,148.90
Bill Pmt -Check	06/03/2021	52014	TRACSYSTEMS, inc.	Uniprint annual maintenance & support	-1,095.00	7,351,053.90
General Journal	06/09/2021	1797	Paylocity Direct Deposits	Direct Deposits	-74,630.44	7,276,423.46
General Journal	06/09/2021	1797	Paylocity Taxes	Total Tax Liability Taken from PR Bank Ac	-27,655.07	7,248,768.39
Check	06/09/2021	EFT	Paylocity	Payroll Processing Fees - Payroll Date 06/	-229.50	7,248,538.89
Transfer	06/09/2021			Funds Transfer - Payroll Date 06/09/2021	-1,059.22	7,247,479.67
Check	06/09/2021	EFT	Nationwide Retirement Solutions	457b Employee Contributions for Payroll	-5,207.00	7,242,272.67
Check	06/09/2021	EFT	Nationwide Retirement Solutions	457br Employee Contributions for Payrol	-125.00	7,242,147.67
Check	06/09/2021	EFT	Nationwide Retirement Solutions	401A Employer Contributions for Payroll	-959.94	7,241,187.73
Transfer	06/09/2021			Funds Transfer - transfer excess of \$5,000	3,500.00	7,244,687.73
Deposit	06/14/2021			Deposit	950.17	7,245,637.90
Bill Pmt -Check	06/17/2021	52015	Miscellaneous Vendor-Programming	Linda James:Primary Colors drawing 3 wc	-450.00	7,245,187.90
Bill Pmt -Check	06/17/2021	52016	Miscellaneous Vendor	Kaitlyn Minshall: Snack week - Better Ma	-14.16	7,245,173.74
Bill Pmt -Check	06/17/2021	52018	AmazonBusiness	A265GG3U5ZD0HS	-2,549.70	7,242,624.04
Bill Pmt -Check	06/17/2021	52019	Ann Arbor Cleaning Supply Co.	Marcal HH roll towel (3)...CS Response JR	-285.00	7,242,339.04
Bill Pmt -Check	06/17/2021	52020	AT&T Mobility (Cingular Wireless)	831922095	-183.55	7,242,155.49
Bill Pmt -Check	06/17/2021	52021	Baker & Taylor (180)	L438180	-37.15	7,242,118.34
Bill Pmt -Check	06/17/2021	52022	Baker & Taylor (510)	L417510	-1,001.67	7,241,116.67
Bill Pmt -Check	06/17/2021	52023	Baker & Taylor (520)	L417520	-666.91	7,240,449.76
Bill Pmt -Check	06/17/2021	52024	CAMFIL USA, Inc.	2" filters for RTU's (61)	-755.35	7,239,694.41
Bill Pmt -Check	06/17/2021	52025	Clear Rate Communications	4893421	-697.16	7,238,997.25
Bill Pmt -Check	06/17/2021	52026	Comic City	7-Teen comics...2-Juvenile comics	-40.91	7,238,956.34
Bill Pmt -Check	06/17/2021	52027	Computype, Inc.	Label Maker Depot service maintenance	-189.00	7,238,767.34
Bill Pmt -Check	06/17/2021	52028	Crimson Multimedia Distribution, Inc.		-2,207.54	7,236,559.80
Bill Pmt -Check	06/17/2021	52029	Davis, Eva	Vision claim reimbursement: E. Davis	-200.00	7,236,359.80
Bill Pmt -Check	06/17/2021	52030	Demco, Inc.	Multi-Disc DVD Albums 4-Cap...CD Securi	-834.07	7,235,525.73
Bill Pmt -Check	06/17/2021	52031	DTE Energy	1893-232-0001-5	-11,931.99	7,223,593.74
Bill Pmt -Check	06/17/2021	52032	Ehrlich	14383673	-465.00	7,223,128.74
Bill Pmt -Check	06/17/2021	52033	FastSigns - Livonia	Donor wall printing & installation, library	-1,377.14	7,221,751.60
Bill Pmt -Check	06/17/2021	52034	Fish Doctors	Maintenance fee...Super Blue filter floss	-109.48	7,221,642.12
Bill Pmt -Check	06/17/2021	52035	Gale/CENGAGE Learning	149473	-153.53	7,221,488.59
Bill Pmt -Check	06/17/2021	52036	Konica Minolta Business Solutions	Copy charges & brother printer contract	-356.15	7,221,132.44
Bill Pmt -Check	06/17/2021	52037	Midwest Collaborative for Library Service	Graphic Detail: Cataloging Graphic Novel:	-59.00	7,221,073.44
Bill Pmt -Check	06/17/2021	52038	Midwest Tape		-6,995.36	7,214,078.08

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Accrual Basis

Canton Public Library  
Transactions by Account  
As of June 30, 2021

Type	Date	Num	Name	Memo	Amount	Balance
Bill Pmt -Check	06/17/2021	52039	Nicholson, Marian	Tea for staff lounge	-36.51	7,214,041.57
Bill Pmt -Check	06/17/2021	52040	NorthStar Mat Service	Contractual mat service	-57.48	7,213,984.09
Bill Pmt -Check	06/17/2021	52041	Office Depot	31909112	-104.03	7,213,880.06
Bill Pmt -Check	06/17/2021	52042	OverDrive, Inc.	0721-1001	-6,835.88	7,207,044.18
Bill Pmt -Check	06/17/2021	52043	Petty Cash	Stellar Staff awards replenishment	-1,505.00	7,205,539.18
Bill Pmt -Check	06/17/2021	52044	Pitney Bowes	0012684488	-439.95	7,205,099.23
Bill Pmt -Check	06/17/2021	52045	Progressive Printing	62 Days of Summer printing: summer rea	-25,705.00	7,179,394.23
Bill Pmt -Check	06/17/2021	52046	Reliable Landscaping, Inc.	Weekly lawn care, dead grass disposal, p	-7,147.00	7,172,247.23
Bill Pmt -Check	06/17/2021	52047	RW Fire & Safety Co.	Annual fire extinguisher inspection	-330.25	7,171,916.98
Bill Pmt -Check	06/17/2021	52048	ShredCorp	Scheduled shredding	-55.00	7,171,861.98
Bill Pmt -Check	06/17/2021	52049	Sonitrol Great Lakes	Quarterly monitoring service 7/01/2021 -	-1,306.98	7,170,555.00
Bill Pmt -Check	06/17/2021	52050	Staples Business Advantage	1002673	-68.11	7,170,486.89
Bill Pmt -Check	06/17/2021	52051	Sun Life Assurance Company of Canada	Monthly charges - July	-1,211.46	7,169,275.43
Bill Pmt -Check	06/17/2021	52052	TruGreen	Lawn fertilization & grub preventative	-894.01	7,168,381.42
Bill Pmt -Check	06/17/2021	52053	UPS	Outbound shipment to Amazon returns	-3.96	7,168,377.46
Bill Pmt -Check	06/17/2021	52054	Viergutz, Amy	Snack days provided by Social Committee	-53.41	7,168,324.05
Bill Pmt -Check	06/17/2021	52055	West Group Payment Center	West Complete Library Sub 06/01/2021 -	-138.00	7,168,186.05
Bill Pmt -Check	06/17/2021	52056	Blue Care Network	Coverage 07/01/2021 - 07/31/2021	-18,521.99	7,149,664.06
Bill Pmt -Check	06/17/2021	52057	Wayne County Treasurer	VOID: Monthly Delinquent Tax Settler	0.00	7,149,664.06
General Journal	06/23/2021	1799	Paylocity Direct Deposits	Direct Deposits	-76,453.58	7,073,210.48
General Journal	06/23/2021	1799	Paylocity Taxes	Total Tax Liability Taken from PR Bank Ac	-28,791.20	7,044,419.28
Check	06/23/2021	EFT	Paylocity	Payroll Processing Fees - Payroll Date 06/	-833.75	7,043,585.53
Transfer	06/23/2021			Funds Transfer - Payroll Date 06/23/2021	-1,059.22	7,042,526.31
Check	06/23/2021	EFT	Nationwide Retirement Solutions	401A Employer Contributions for Payroll	-959.94	7,041,566.37
Check	06/23/2021	EFT	Nationwide Retirement Solutions	457b Employee Contributions for Payroll	-5,207.00	7,036,359.37
Check	06/23/2021	EFT	Nationwide Retirement Solutions	457br Employee Contributions for Payrol	-125.00	7,036,234.37
Deposit	06/25/2021			Deposit	112,470.29	7,148,704.66
Deposit	06/28/2021			Deposit	2,042.81	7,150,747.47
Check	06/30/2021	EFT	MERS - Pension	Employee Pension Deductions for the mc	-4,136.72	7,146,610.75
Total 000-004 · Chase - Checking					-250,973.68	7,146,610.75
TOTAL					-250,973.68	7,146,610.75

**Director's Report**  
**July 2021**

1. The library is pretty much back to pre-pandemic operations. We are awaiting the results of air quality testing in the smaller group and single-user study rooms to see if there is adequate ventilation before we make them available to patrons; we are still in the process of rolling out all of the public computers; and we have not yet resumed room rentals.
2. On your agenda this month is your further discussion of mask requirements for employees and volunteers who work in the library. Masks are not required for the public per the rescission of the MDHHS Gatherings and Face Masks order as of June 22. MIOSHA covers workers, and the agency still regards COVID as a “known workplace hazard,” and per the state’s Occupational Safety and Health Act, an employer is required to mitigate known hazards to the health and safety of our workers. Given the liability if a volunteer or employee were to contract COVID through their library work (general liability, worker’s compensation claims, and/or fines if MIOSHA determines that we did not appropriately protect our coworkers and volunteers from infection), we recommend that the board continue to require masks of all employees and volunteers, and also that the board continue to revisit the discussion monthly.
3. Communications Specialist Kaitlyn Minshall will make a presentation to you this month outlining her analysis of our social media marketing efforts. I thank Kaitlyn for taking the time to share with the board.
4. Last month, I requested that the board approve the closure of the library on July 29 so that the crane could be on-site to remove four rooftop units and place four new rooftop units. We received news a few weeks ago that while the units themselves are in-stock and ready to go, the parts required to connect the new units to the library’s HVAC system are on back order, victim of the supply chain woes being seen worldwide. As such, I am asking the board to rescind the July 29 closure, and I’ll keep you updated on when we expect the work to take place and bring you a new closure date for approval.
5. It’s July, which means it’s time for the 2<sup>nd</sup> Quarter Budget Amendment. We are recognizing revenues received in excess of budgeted amounts, adjusting some revenues that have not yet recovered from the pandemic, and adjusted expenditures accordingly, as well as moving some money between lines. My thanks to Accountant Debbie McHugh and the department heads for keeping close eyes on their budgets.
6. Lastly, you’ll review the first draft of the 2022 budget and 2023-24 projections. Along with the usual budget narrative, we’ve included additional justifications and informational documents related to the conversion of a part-time position to full-time (from your February meeting), Salaries and Wages (from your April meeting), and the MERS pension contributions (updated since your February meeting).
  - a. Salaries and Wages:
    - i. In February, we presented a three-year plan to convert certain part-time positions to full-time status. At that meeting, you approved a full-time librarian for 2021, and expressed consensus that a full-time Building Monitor be considered for the 2022 budget, holding off

on a full-time Adult Librarian until 2023. We are calling this out for you specifically so that you have the opportunity to consider the full-time Building Monitor.

- ii. The Salaries and Wages recommendation was brought to you in April. At that time, you tabled the discussion until July so that you could see the impact of the proposed increases on the overall finances when you reviewed the first draft 2022 budget. My thanks to Marian Nicholson for updating this proposal for your consideration.

- b. MERS contribution: In February, the board accepted our recommendation to set the 2022 MERS employer contribution at \$150,000. In June, we received our annual actuarial valuation as of the year ending December 31, 2020. As a result of changes MERS has made to their assumptions and lower-than-expected earnings, we are not as well-funded as we had hoped. Last year, we were 93% funded; this year, we are 90% funded, despite our overpayment. As a result, we have increased the annual contribution in the 2022 Budget—\$200,000 instead of \$150,000.

We would like to revisit pension funding. Our approach has been to eventually reach 120% funding by paying more than the Annual Required Contribution (ARC). In the valuation we just received, we are underfunded by just under \$525,000, meaning that we would need to contribute that much right now to be considered 100% funded. To get to 120% funding, we would need to contribute ~\$1.6 million right now—according to MERS, if we had ~\$6.5 million in the fund right now, the earnings would at that point satisfy most of our annual obligations, although there is the possibility that adjusted assumptions (lifespan, retirement age, and/or lower-than-expected earnings) would mean that we might have to add money to the fund in the future.

Marian Nicholson and I are proposing a revised overfunding plan, to take place over five years, to more aggressively approach the 120% threshold. To start the discussion, we'd like your feedback on the three methods we've devised to achieve that goal. My thanks to Marian, as always, for providing these supporting documents.

We do not require a vote at this time; we'd like you to discuss it and give us your feedback, and we can make refinements or provide additional documentation next month.

- 7. We have an upgrade to our library automation system, Innovative Interfaces, Inc.'s Sierra system, scheduled for July 15. The downtime should be minimal, fingers crossed, and we expect to be up and running before we open to the public that day.
- 8. In personnel news, since your June meeting we said "farewell" to Carol Siemieniak, Circulation Assistant, retiring after 33 years; and to HR Specialist Shipra Sharma, who secured a full-time position elsewhere.
- 9. We had a failure of the backflow system for our fire suppression sprinkler system, which necessitates a replacement of that assembly. As mentioned in item #4, supply chain woes are an issue and we are estimated to have the replacement in 12 weeks. We have applied a temporary fix in the short-term.

Respectfully submitted,  
Eva Davis



## Canton Public Library

Budget Amendment Summary - 2021 - 2nd Quarter

PROPOSED:

7/15/2021

GL Account # - Name GL Sub Account # - Name / Explanation	Sub Account Detail	Increase (Decrease)	Original \$	Amended \$	Note: to/from Acct #
<b>REVENUE</b>					
403 - PROPERTY TAXES		119,470	6,319,670	6,439,140	
increase to recognize income collected in excess of budgeted amount					
613 - PHOTOCOPY FEES		(29,000)	45,000	16,000	
decrease due to lower patron usage during closure and phased-in reopening					
615 - REPLACEMENT - BOOKS/AV		(3,500)	9,500	6,000	
decrease due to updated replacement fee schedule					
664 - OVERDUE FINES		(12,000)	30,000	18,000	
decrease due to change in overdue fines collection schedule					
670 - MISC & CONTRIBUTIONS		9,246	3,354	12,600	
increase to recognize revenue collected in excess of budget, Friends' support and income from book/memorial donations & CPL book purchase enrichment fund					
671 - INTEREST INCOME		(70)	200	130	
decrease due to bank lowering interest rates					
<b>TOTAL REVENUE</b>	<b>84,146</b>	<b>84,146</b>	-	<b>84,146</b>	
<b>EXPENDITURE</b>					
722 - SUPPLIES		(2,500)	164,950	162,450	
transfer to 801 - Professional & Contractual					
740 - LIBRARY MATERIALS		1,069	950,075	951,144	
gift/memorial donation received; CPL Book Purchase Enrichment Fund					
801 - PROFESSIONAL & CONTRACTUAL		7,500	408,930	416,430	
to cover extension of Syndetics Unbound and new annual contracts for Syndetics Classic & Novelist Select					
Friends' support for Staff Day training					
930 - MAINTENANCE & REPAIRS		(5,400)	248,350	242,950	
transfer to 977g to cover required backflow replacement					
977 - CAPITAL OUTLAY		8,000	1,496,600	1,504,600	
increase to cover required backflow replacement					
996 - PROPERTY TAX REFUNDS		1,000	1,500	2,500	
increase due to refunding more property taxes through Wayne County monthly delinquent settlements					
<b>TOTAL EXPENSE</b>	<b>9,669</b>	<b>9,669</b>	-	<b>9,669</b>	
Net Change in Fund Balance		\$ 74,477	\$ (584,180)	\$ (509,703)	

# Canton Public Library

2021 Proposed 2nd Quarter Budget Amendment (Motion 21/7-15-x)

	96% Collection 1.4717 Millage <b>Approved</b> <b>2021 Budget</b> <b>1st Qtr</b> <b>Amendment</b>	96% Collection 1.4717 Millage <b>Proposed</b> <b>2021 Budget</b> <b>2nd Qtr</b> <b>Amendment</b>
<b>Income</b>		
738-403 · Property Taxes	\$ 6,319,670	\$ 6,439,140
738-566 · State Aid to Libraries	48,750	48,750
738-613 · Photocopy Fees	45,000	16,000
738-615 · Replacement - Books/ AV	9,500	6,000
738-656 · Penal Fines	45,750	45,750
738-664 · Overdue Fines	30,000	18,000
738-670 · Misc & Contributions	3,354	12,600
738-671 · Interest Income	200	130
738-676 · Vending Commission	6,000	6,000
738-677 · Meeting Room Rental	500	500
<b>Total Income</b>	<b>6,508,724</b>	<b>6,592,870</b>
<b>Expense</b>		
738-693 · Endowment Transfers	\$ 500	\$ 500
738-702 · Salaries & Wages	2,975,000	2,975,000
738-715 · Fringe Benefits	626,500	626,500
738-722 · Supplies	164,950	162,450
738-740 · Library Materials	950,075	951,144
738-749 · Staff Book Account	-	-
738-801 · Professional & Contractual	408,930	416,430
738-850 · Communications	32,700	32,700
738-860 · Travel	41,650	41,650
738-880 · Community Promotion	26,200	26,200
738-900 · Printing	52,900	52,900
738-910 · Insurance	62,479	62,479
738-920 · Utilities	203,000	203,000
738-930 · Maintenance & Repairs	248,350	242,950
738-940 · Rentals/Leases	17,400	17,400
738-976 · Building Improvements	8,500	8,500
738-977 · Capital Outlay	1,496,600	1,504,600
738-996 · Property Tax Refunds	1,500	2,500
<b>Total Expense</b>	<b>\$ 7,317,234</b>	<b>\$ 7,326,903</b>
<b>Net Change in Fund Balance</b>	<b>(808,510)</b>	<b>(734,033)</b>
<b>Fund Balance - Beginning of year</b>	<b>\$ 4,337,698</b>	<b>\$ 4,337,698</b>
<b>Fund Balance - End of year</b>	<b>\$ 3,529,188</b>	<b>\$ 3,603,665</b>

## **2022 Budget Highlights**

July 2021

### **Revenues**

#### **2022 Revenues**

Property tax revenues reflect the most recent information from Canton Township, including property taxes and Personal Property Tax exemptions. As directed by the library board, property tax collections are at the maximum millage rate of 1.4590 (eroded from 2.0 due to Headlee, with a 2021 millage reduction fraction of 0.9914), and assume a 99% collection rate, which is conservative based on historical property tax revenue data over the last five-plus years.

State Aid, Photocopy Fees and Penal Fines were increased to reflect return to post-pandemic collections. Replacement – Books/AV and Overdue Fines have been reduced to reflect the auto-renewal service implemented May 1, 2019 and the updated replacement fee schedule implemented during 2021. Interest revenue remains low to reflect lower interest rates caused by the 2020 COVID-19 Pandemic. Other revenues, (commissions and rentals) reflect historical averages.

#### **2023-2024 Revenues**

Property taxes for 2023 and 2024 assume a Headlee reduction fraction of 0.9914 per annum (resulting in millage rates of 1.4465 and 1.4341 respectively), a 99% collection rate and a modest 3% growth in taxable values per the Canton Township Assessor's projection.

### **Expenditures**

Items of note:

- **702 – Salaries:** Increase based on converting 1 part-time Building Monitor to full-time, market analysis to bring fully functioning employees to the fully functioning salary range as well as annually scheduled increases to Michigan's minimum wage rates and the ripple effect throughout the salary schedule.
- **715 – Fringe Benefits:** Overall increase from 2021 reflects an increase in FICA tax obligation (7.65% of salaries), an increase in health care costs (continuing with 80/20 cost sharing) and contributions to the Retirement DC Plan (401a) due to adding 2 additional full-time staff members and over-funding MERS at \$200,000 rather than the MERS \*recommended minimum employer contribution.

*\*MERS reduced the following assumptions effective with the 2019 valuation: 1.) investment assumption from 7.75% to 7.35%; 2.) wage inflation from 3.75% to 3.00%. These changes affected our employer minimum required contribution beginning 2021. Demographic assumptions changes impact employer minimum required contribution beginning 2022. The Board accepted our previous recommendation of \$150,000 MERS contribution, but due to the above, it is reflected as \$200,000 in this draft.*

- **722 – Supplies:** Slight decrease for 2022; 2023/2024 include nominal price increases.
- **740 – Library Materials:** The minimum standard for our Enhanced Certification from the Library of Michigan’s Quality Services Audit Checklist (QSAC) is 12% of operating revenues. Per direction from the library board, we increased the budget to 15% of operating revenues, allocating a larger portion of the Library Materials budget to electronic formats.
- **801 – Professional & Contractual:** Increase due to new subscription costs for Catalog-Discovery Layer and Patron Portal/Website installed during 2021, and slight increases for current subscriptions (Syndetics and TLC databases).
- **850 – Communications:** Decreased for 2022 due to lower costs achieved through 2020 mid-year contract negotiations. 2023-2024 reflect nominal increases
- **860 – Travel:** Increase in 2022 and 2024 for biennial Public Library Association Conference year.
- **880 – Community Promotion:** Slight decrease for 2022 with nominal increases for 2023-2024.
- **900 – Printing:** Increase in 2022 for summer reading materials with nominal increases for 2023-2024.
- **910 – Insurance:** Nominal increase due to annual plan increases. 2023 includes a higher increase to account for the tri-annual pollution insurance renewal.
- **920 – Utilities:** Nominal increases.
- **930 – Maintenance & Repairs:** Slight increase due to increased costs in cleaning/janitorial services and lawn & grounds maintenance.
- **940 – Rentals/Leases:** Decrease as remaining copy machine lease contract expired in 2021. Leased machines have been replaced with purchased machines.
- **976 – Building Improvements:** Increase due to delay of Capital Outlay projects; smaller non-capital projects will be carried out under Building Improvement.
- **977 – Capital Outlay:** As the library building approaches 35 years of age, we continue to evaluate the need to replace outdated equipment, fixtures, and furnishings to keep the library relevant to our community. Capital Outlay traditionally includes a transfer from the Assigned Capital Replacement fund balance to cover all capital improvements. *As in the past, additional operating revenues and unspent expenses will apply to Capital Outlay before requesting approval of a fund balance transfer.*

- Capital Outlay for 2022-2024 are estimates based on our Capital Replacement Schedule, which plots the estimated useful life expectancies and estimated replacement costs of furnishings, fixtures, and equipment over a 20-year period and currently includes the replacement of furniture, upgrades to the Community Room and replacing the sorting system conveyor and related equipment.
- **996 – Property Tax Refunds:** Remains steady as the Michigan Tax Tribunal continues to clear backlogged cases.

Canton Public Library

2022 Proposed Budget (Motion 21/9-16-1-BH)

	99% Collection 1.4851 Millage	96% Collection 1.4717 Millage 2nd Qtrr	99% Collection 1.4590 Millage	99% Collection 1.4454 Millage	99% Collection 1.4324 Millage
	Final 2020 Budget	Amendment Approved 2021 Budget	Proposed 2022 Budget	Proposed 2023 Budget	Proposed 2024 Budget
<b>Income</b>					
738-403 · Property Taxes	\$ 6,205,270	\$ 6,439,140	\$ 6,502,500	\$ 6,635,000	\$ 6,776,000
738-566 · State Aid to Libraries	72,191	48,750	65,000	65,000	65,000
738-613 · Photocopy Fees	14,900	16,000	40,000	40,000	40,000
738-615 · Replacement - Books/ AV	6,250	6,000	5,000	5,000	5,000
738-656 · Penal Fines	55,900	45,750	61,000	61,000	61,000
738-664 · Overdue Fines	15,100	18,000	15,000	15,000	15,000
738-670 · Misc & Contributions	15,777	12,600	1,000	1,000	1,000
738-671 · Interest Income	7,135	130	200	200	200
738-676 · Vending Commission	1,900	6,000	6,000	6,000	6,000
738-677 · Meeting Room Rental	100	500	200	500	500
<b>Total Income</b>	<b>\$ 6,394,523</b>	<b>\$ 6,592,870</b>	<b>\$ 6,695,900</b>	<b>\$ 6,828,700</b>	<b>\$ 6,969,700</b>
<b>Expense</b>					
738-693 · Endowment Transfers	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
738-702 · Salaries & Wages	2,944,000	2,975,000	3,163,000	3,260,000	3,360,000
738-715 · Fringe Benefits	597,600	626,500	750,500	772,300	787,900
738-722 · Supplies	89,320	162,450	157,453	157,449	159,954
738-740 · Library Materials	954,810	951,144	1,004,000	1,026,000	1,047,000
738-749 · Staff Book Account	-	-	-	-	-
738-801 · Professional & Contractual	288,405	416,430	437,134	450,936	440,841
738-850 · Communications	22,000	32,700	28,500	29,300	29,400
738-860 · Travel	28,300	41,650	64,850	43,550	64,950
738-880 · Community Promotion	4,560	26,200	25,658	25,850	26,000
738-900 · Printing	21,450	52,900	61,900	62,900	61,900
738-910 · Insurance	57,355	62,479	64,600	76,500	67,400
738-920 · Utilities	166,200	203,000	213,000	218,000	223,000
738-930 · Maintenance & Repairs	154,565	242,950	246,650	250,550	251,550
738-940 · Rentals/Leases	12,000	17,400	16,300	16,300	16,300
738-976 · Building Improvements	4,000	8,500	15,000	15,000	15,000
738-977 · Capital Outlay	533,500	1,504,600	930,000	448,000	462,000
738-996 · Property Tax Refunds	1,500	2,500	2,500	2,500	2,500
<b>Total Expense</b>	<b>\$ 5,880,065</b>	<b>\$ 7,326,903</b>	<b>\$ 7,181,545</b>	<b>\$ 6,855,635</b>	<b>\$ 7,016,195</b>
<b>Net Change in Fund Balance</b>	<b>\$ 514,458</b>	<b>\$ (734,033)</b>	<b>\$ (485,645)</b>	<b>\$ (26,935)</b>	<b>\$ (46,495)</b>
<b>Fund Balance - Beginning of year</b>	<b>\$ 3,425,895</b>	<b>\$ 4,337,698</b>	<b>\$ 3,603,665</b>	<b>\$ 3,118,020</b>	<b>\$ 3,091,085</b>
<b>Fund Balance - End of year</b>	<b>\$ 3,940,353</b>	<b>\$ 3,603,665</b>	<b>\$ 3,118,020</b>	<b>\$ 3,091,085</b>	<b>\$ 3,044,590</b>
<b>Fund Balance Presentation</b>		<b>Contribute</b>	<b>Contribute</b>	<b>Contribute</b>	<b>Contribute</b>
Nonspendable	\$ 242,623	\$ 770,567	\$ 444,355	\$ 421,065	\$ 415,505
Assigned - Capital and Contingencies	\$ 2,582,500				
Unassigned	\$ 1,512,575				
<b>Fund Balance - End of year</b>	<b>\$ 4,337,698</b>				

Canton Public Library

2022 Proposed Budget (Motion 21/9-16-1-BH)

	2020		2021		2022		2023		2024	
	Final 2020 Budget	Sub Account Detail	2nd Qtr Amendment Approved 2021 Budget	Sub Account Detail	Proposed 2022 Budget	Sub Account Detail	Proposed 2023 Budget	Sub Account Detail	Proposed 2024 Budget	Sub Account Detail
Green Font = Import from Budget Summary										
<b>INCOME</b>										
738-403 · Property Taxes	\$ 6,205,270		\$ 6,439,140		\$ 6,502,500		\$ 6,635,000		\$ 6,776,000	
738-566 · State Aid to Libraries	72,191		48,750		65,000		65,000		65,000	
738-613 · Photocopy Fees	14,900		16,000		40,000		40,000		40,000	
738-615 · Replacement - Books/ AV	6,250		6,000		5,000		5,000		5,000	
738-656 · Penal Fines	55,900		45,750		61,000		61,000		61,000	
738-664 · Overdue Fines	15,100		18,000		15,000		15,000		15,000	
738-670 · Misc & Contributions	15,777		12,600		1,000		1,000		1,000	
670 · Misc & Contributions		15,777		12,600		1,000		1,000		1,000
670a · Programming Grants & Support		-		-		-		-		-
738-671 · Interest Income	7,135		130		200		200		200	
671g · Interest Income General		7,135		130		200		200		200
738-676 · Vending Commission-Social Space	1,900		6,000		6,000		6,000		6,000	
738-677 · Meeting Room Rental	100		500		200		500		500	
<b>TOTAL INCOME</b>	<u>\$ 6,394,523</u>		<u>\$ 6,592,870</u>		<u>\$ 6,695,900</u>		<u>\$ 6,828,700</u>		<u>\$ 6,969,700</u>	

## Canton Public Library

2022 Proposed Budget (Motion 21/9-16-1-BH)

	2020		2021		2022		2023		2024	
	Final 2020 Budget	Sub Account Detail	2nd Qtr Amendment Approved 2021 Budget	Sub Account Detail	Proposed 2022 Budget	Sub Account Detail	Proposed 2023 Budget	Sub Account Detail	Proposed 2024 Budget	Sub Account Detail
Green Font = Import from Budget Summary										
<b>EXPENSE</b>										
<b>738-693 · Endowment Transfers</b>	\$ 500		\$ 500		\$ 500		\$ 500		\$ 500	
<b>Total 738-693 · Endowment Transfers</b>	\$ 500		\$ 500		\$ 500		\$ 500		\$ 500	
<b>738-702 · Salaries &amp; Wages</b>	\$ 2,944,000		\$ 2,975,000		\$ 3,163,000		\$ 3,260,000		\$ 3,360,000	
<b>738-702 · Salaries &amp; Wages</b>	2,944,000		2,975,000		3,163,000		3,260,000		3,360,000	
Administration		522,700		525,100		551,000		570,000		588,000
Business Services		233,800		245,100		271,200		279,500		288,000
IT - Information Technology		163,100		145,600		153,600		158,500		164,000
Community Relations		177,100		173,700		190,700		196,900		203,000
Information Services		1,117,300		1,113,600		1,166,300		1,201,300		1,237,500
Circulation Services		674,000		705,900		768,700		791,500		816,000
Staff Incentive		6,000		16,000		12,000		12,300		13,500
Accrual Allowance		20,000		20,000		20,000		20,000		20,000
Payroll Contingency		30,000		30,000		29,500		30,000		30,000
<b>Total 738-702 · Salaries &amp; Wages</b>	\$ 2,944,000		\$ 2,975,000		\$ 3,163,000		\$ 3,260,000		\$ 3,360,000	
<b>738-715 · Fringe Benefits</b>	\$ 597,600		\$ 626,500		\$ 750,500		\$ 772,300		\$ 787,900	
<b>738-715 · Fringes</b>	3,000		3,000		3,000		3,000		3,000	
715a · Health Savings Account FSA		2,000		2,000		2,000		2,000		2,000
715b · Unemployment Reimbursement		1,000		1,000		1,000		1,000		1,000
<b>738-716 · Medical/Dental</b>	209,600		220,000		241,500		251,800		256,800	
716b · Medical Buy Outs		3,600		3,600		4,800		4,800		4,800
716d · Dental		16,000		21,400		21,700		22,000		22,000
716m · Medical (BCN)		190,000		195,000		215,000		225,000		230,000
<b>738-717 · Life Ins / Disability</b>	14,600		15,500		18,000		19,000		20,000	
<b>738-718 · Retirement DB Plan (MERS)</b>	125,000	Plan closed	125,000	Plan closed	200,000	Plan closed	200,000	Plan closed	200,000	Plan closed
<b>738-719 · Optical</b>	3,900		7,000		7,000		7,000		7,000	
<b>738-720 · FICA / MC Taxes (7.65% of Salaries)</b>	226,000	7.65% of salaries	228,000	7.65% of salaries	241,000	7.65% of salaries	249,500	7.65% of salaries	257,100	7.65% of salaries
<b>738-721 · Retirement DC Plan (401[a])</b>	15,500	5% Cap (new FT)	28,000	5% Cap (new FT)	40,000	5% Cap (new FT)	42,000	5% Cap	44,000	5% Cap
<b>Total 738-715 · Fringe Benefits</b>	\$ 597,600		\$ 626,500		\$ 750,500		\$ 772,300		\$ 787,900	
<b>738-722 · Supplies</b>	\$ 89,320		\$ 162,450		\$ 157,453		\$ 157,449		\$ 159,954	
<b>722T · Technology Supplies</b>	8,200		23,200		23,000		23,600		24,400	
<b>738-727 · Office Supplies</b>	7,500		12,500		12,500		12,500		12,500	
727a · General Office Supplies		4,500		8,500		8,500		8,500		8,500
727b · Printing & Copying Supplies		3,000		4,000		4,000		4,000		4,000
<b>738-724 · Information Services Supplies</b>	2,750		6,000		4,500		5,000		5,500	
<b>738-725 · Process Library Supplies</b>	22,700		35,015		32,608		33,304		33,304	
725a · Circulation Services Supplies		9,700		15,015		10,608		11,304		11,304
725b · Tech Processing Supplies		13,000		20,000		22,000		22,000		22,000
<b>738-726 · Community Relations Supplies</b>	450		1,000		1,000		1,000		1,000	
<b>738-729 · Building Supplies</b>	14,700		21,000		23,500		20,500		25,200	
<b>738-728 · Library Supplies - General (Other)</b>	15,500		12,000		12,000		12,500		9,000	
<b>738-730 · Postage</b>	10,020		37,235		33,845		34,545		34,550	
730b · Postage - Information Services (books by mail)		2,000		5,000		3,500		4,000		4,000
730c · Postage - Circulation Services (interloan)		50		150		150		150		150
730j · Postage - Business Services		2,725		2,825		2,825		2,825		2,825
730m · Postage - Community Relations (mass mailings)		5,245		29,260		27,370		27,570		27,575



## Canton Public Library

2022 Proposed Budget (Motion 21/9-16-1-BH)

	2020		2021		2022		2023		2024	
	Final 2020 Budget	Sub Account Detail	2nd Qtr Amendment Approved 2021 Budget	Sub Account Detail	Proposed 2022 Budget	Sub Account Detail	Proposed 2023 Budget	Sub Account Detail	Proposed 2024 Budget	Sub Account Detail
Green Font = Import from Budget Summary										
738-732 · Janitorial Supplies	7,500		14,500		14,500		14,500		14,500	
Total 738-722 · Supplies	\$ 89,320		\$ 162,450		\$ 157,453		\$ 157,449		\$ 159,954	
738-740 · Library Materials	\$ 954,810	13.8% of income	\$ 951,144	15% of income	\$ 1,004,000	15% of income	\$ 1,026,000	15% of income	\$ 1,047,000	15% of income
738-741 · Books	212,380		237,314		242,000		242,000		240,000	
738-744 · AV (Media)	109,800		111,000		109,000		107,000		100,000	
738-747 · Services, Subscriptions & Pre-proc	632,630		602,830		653,000		677,000		707,000	
Total 738-740 · Library Materials	\$ 954,810		\$ 951,144	-	\$ 1,004,000	-	\$ 1,026,000	-	\$ 1,047,000	-
738-749 · Staff Book Account	\$ -		\$ -		\$ -		\$ -		\$ -	
Total 738-749 · Staff Book Account (wash account)	\$ -		\$ -		\$ -		\$ -		\$ -	
738-801 · Professional & Contractual	\$ 288,405		\$ 416,430		\$ 437,134		\$ 450,936		\$ 440,841	
738-731 · Credit Card Fees	1,500		5,000		5,000		5,000		5,000	
738-733 · Bank Fees	3,000		1,000		1,000		1,000		1,000	
733g · Bank Fees General		3,000		1,000		1,000		1,000		1,000
738-804 · Audit	12,675	Contract Ends	12,675		13,050		13,450		13,850	
738-808 · Information Technology	160,200		228,800		238,084		266,186		257,891	
808t · Online Information-Technology (IT)		135,600		198,000		213,000		240,900		232,400
808tp · Online Information - Tech Processing (TPW)		24,600		30,800		25,084		25,286		25,491
738-809 · Programming-Community Relations	20,500		32,000		30,000		32,000		35,000	
809d · Community Programming (CPL)		20,500		32,000		30,000		32,000		35,000
738-810 · Other Professional Services	65,575		79,200		99,750		79,850		76,850	
810a · Payroll		15,000		15,000		15,500		15,500		15,500
810b · Professional - Circulation Services		6,750		9,250		9,250		9,250		9,250
810j · Professional - Business Services		3,925		12,050		12,100		12,200		12,200
810m · Professional - Community Relations		39,900		42,900		62,900		42,900		39,900
738-812 · Legal	7,000		15,000		15,000		15,000		15,000	
738-814 · Membership Dues	13,205		18,630		18,700		18,850		19,250	
814a · Membership Dues - Director		610		1,500		1,500		1,500		1,500
814b · Membership Dues - Information Services		765		2,400		2,500		2,600		2,700
814c · Membership Dues - Circulation		800		1,000		1,000		1,000		1,000
814e · Membership Dues - Info Tech		200		1,400		1,025		1,050		1,100
814j · Membership Dues - Business Services		950		1,500		1,525		1,525		1,525
814k · Membership Dues - Misc.		9,400		9,900		10,150		10,150		10,400
814m · Membership Dues - Community Relations		480		930		1,000		1,025		1,025
738-815 · Staff Inservice	4,750		24,125		16,550		19,600		17,000	
815a · Staff Inservice/Training		-		10,000		5,000		5,000		5,000
815b · Staff Longevity Awards		1,700		2,825		1,450		4,275		1,450
815c · Staff Development/Training		750		5,500		5,500		5,500		5,500
815t · Online Training Services (IT)		2,300		5,800		4,600		4,825		5,050
Total 738-801 · Professional & Contractual	\$ 288,405		\$ 416,430		\$ 437,134		\$ 450,936		\$ 440,841	
738-850 · Communications	\$ 22,000		\$ 32,700		\$ 28,500		\$ 29,300		\$ 29,400	
Total 738-850 · Communications	\$ 22,000		\$ 32,700		\$ 28,500		\$ 29,300		\$ 29,400	
738-860 · Travel	\$ 28,300		\$ 41,650		\$ 64,850		\$ 43,550		\$ 64,950	
738-861 · Conferences	26,400		31,700		55,100		33,500		54,900	
861a · Conferences - Director		1,900		3,000		5,500		3,000		5,500

## Canton Public Library

2022 Proposed Budget (Motion 21/9-16-1-BH)

	2020		2021		2022		2023		2024	
	Final 2020 Budget	Sub Account Detail	2nd Qtr Amendment Approved 2021 Budget	Sub Account Detail	Proposed 2022 Budget	Sub Account Detail	Proposed 2023 Budget	Sub Account Detail	Proposed 2024 Budget	Sub Account Detail
Green Font = Import from Budget Summary										
861b · Conferences - Information Services		6,405		6,200		15,000		7,000		15,000
861d · Conferences - Circulation Services		6,295		4,500		9,500		4,500		9,500
861f · Conferences - Trustees		1,800		1,000		4,000		1,000		4,000
861g · Leadership Canton (\$400 per attendee)		-		1,600		1,200		1,200		1,200
861h · Conferences - Information Technology		2,200		8,400		8,300		8,400		8,700
861j · Conferences - Business Services		2,900		4,000		6,600		3,400		6,000
861m · Conferences - Community Relations		4,900		3,000		5,000		5,000		5,000
<b>738-865 · Mileage / Misc.</b>	1,900		9,950		9,750		10,050		10,050	
865a · Mileage - Director		500		2,500		2,500		2,500		2,500
865b · Mileage - Information Services		300		2,250		2,250		2,500		2,500
865c · Mileage - Circulation Services		100		1,000		1,000		1,000		1,000
865e · Mileage - Information Technology		200		1,300		1,100		1,150		1,150
865f · Mileage - Business Services		500		2,000		2,000		2,000		2,000
865m · Mileage - Community Relations		300		900		900		900		900
<b>Total 738-860 · Travel</b>	<b>\$ 28,300</b>		<b>\$ 41,650</b>		<b>\$ 64,850</b>		<b>\$ 43,550</b>		<b>\$ 64,950</b>	
<b>738-880 · Community Promotion</b>	<b>\$ 4,560</b>		<b>\$ 26,200</b>		<b>\$ 25,658</b>		<b>\$ 25,850</b>		<b>\$ 26,000</b>	
<b>738-880 · Community Promotion</b>	4,560		26,200		25,658		25,850		26,000	
880a · Marketing		4,300		23,800		23,258		23,450		23,600
880b · Volunteer		260		2,400		2,400		2,400		2,400
<b>Total 738-880 · Community Promotion</b>	<b>\$ 4,560</b>		<b>\$ 26,200</b>		<b>\$ 25,658</b>		<b>\$ 25,850</b>		<b>\$ 26,000</b>	
<b>738-900 · Printing</b>	<b>\$ 21,450</b>		<b>\$ 52,900</b>		<b>\$ 61,900</b>		<b>\$ 62,900</b>		<b>\$ 61,900</b>	
<b>738-901 · Printing &amp; Publishing</b>	21,400		52,400		61,400		62,400		61,400	
901c · Community Relations Mailings		21,400		51,200		60,200		61,200		60,200
901e · Misc. Printing & Publishing		-		1,200		1,200		1,200		1,200
<b>738-903 · Legal Notices &amp; Ads</b>	50		500		500		500		500	
<b>Total 738-900 · Printing</b>	<b>\$ 21,450</b>		<b>\$ 52,900</b>		<b>\$ 61,900</b>		<b>\$ 62,900</b>		<b>\$ 61,900</b>	
<b>738-910 · Insurance</b>	<b>\$ 57,355</b>		<b>\$ 62,479</b>		<b>\$ 64,600</b>		<b>\$ 76,500</b>		<b>\$ 67,400</b>	
<b>738-911 · Liability Insurance</b>	42,355		43,479		45,100		56,300		46,500	
<b>738-912 · Worker's Compensation</b>	4,200		6,500		6,500		6,700		6,900	
<b>738-915 · E&amp;O/D&amp;O/EPL</b>	3,250		3,750		4,000		4,000		4,000	
<b>738-916 · Fiduciary/Fidelity</b>	7,550		8,750		9,000		9,500		10,000	
<b>Total 738-910 · Insurance</b>	<b>\$ 57,355</b>		<b>\$ 62,479</b>		<b>\$ 64,600</b>		<b>\$ 76,500</b>		<b>\$ 67,400</b>	
<b>738-920 · Utilities</b>	<b>\$ 166,200</b>		<b>\$ 203,000</b>		<b>\$ 213,000</b>		<b>\$ 218,000</b>		<b>\$ 223,000</b>	
<b>738-921 · Electricity</b>	126,000		150,000		160,000		165,000		170,000	
<b>738-922 · Gas</b>	21,000		33,000		33,000		33,000		33,000	
<b>738-923 · Water</b>	19,200		20,000		20,000		20,000		20,000	
<b>Total 738-920 · Utilities</b>	<b>\$ 166,200</b>		<b>\$ 203,000</b>		<b>\$ 213,000</b>		<b>\$ 218,000</b>		<b>\$ 223,000</b>	
<b>738-930 · Maintenance &amp; Repairs</b>	<b>\$ 154,565</b>		<b>\$ 242,950</b>		<b>\$ 246,650</b>		<b>\$ 250,550</b>		<b>\$ 251,550</b>	
<b>738-931 · Cleaning/Janitorial Services</b>	61,000		92,000		92,000		94,000		94,000	
<b>738-932 · Lawn &amp; Grounds Maintenance</b>	60,350		82,950		77,850		78,850		78,850	
932a · Snow Removal		35,000		41,500		37,000		38,000		38,000
932b · Lawn & Grounds Maintenance		25,350		41,450		40,850		40,850		40,850
<b>738-933 · Building Security (Equipment)</b>	6,400		6,700		6,200		6,400		6,500	
<b>738-934 · Library Equip &amp; Misc Contracts</b>	15,555		32,400		29,600		30,300		31,200	
934b · Aquarium (combined with 934c)		1,610		3,000		-		-		-

## Canton Public Library

2022 Proposed Budget (Motion 21/9-16-1-BH)

	2020		2021		2022		2023		2024	
	Final 2020 Budget	Sub Account Detail	2nd Qtr Amendment Approved 2021 Budget	Sub Account Detail	Proposed 2022 Budget	Sub Account Detail	Proposed 2023 Budget	Sub Account Detail	Proposed 2024 Budget	Sub Account Detail
Green Font = Import from Budget Summary										
934c · Misc. Contracts & Inspections		6,400		12,900		12,200		12,300		12,300
934g · HVAC Maintenance Contracts		7,545		16,500		17,400		18,000		18,900
<b>738-935 · Office Equip Maint Contracts</b>	260		900		1,000		1,000		1,000	
<b>738-936 · Building Repairs</b>	8,000		12,000		20,000		20,000		20,000	
<b>738-937 · Equipment Repairs</b>	3,000		16,000		20,000		20,000		20,000	
<b>Total 738-930 · Maintenance &amp; Repairs</b>	<u>\$ 154,565</u>		<u>\$ 242,950</u>		<u>\$ 246,650</u>		<u>\$ 250,550</u>		<u>\$ 251,550</u>	
<b>738-940 · Rentals/Leases</b>	<u>\$ 12,000</u>		<u>\$ 17,400</u>		<u>\$ 16,300</u>		<u>\$ 16,300</u>		<u>\$ 16,300</u>	
942 · Postage Meter - Pitney Bowes	12,000		17,400		16,300		16,300		16,300	
942b · Copy Machine Lease		10,000		15,400		13,800		13,800		13,800
942 · Postage Meter - Pitney Bowes - Other		2,000		2,000		2,500		2,500		2,500
<b>Total 738-940 · Rentals/Leases</b>	<u>\$ 12,000</u>		<u>\$ 17,400</u>		<u>\$ 16,300</u>		<u>\$ 16,300</u>		<u>\$ 16,300</u>	
<b>738-976 · Building Improvements</b>	<u>\$ 4,000</u>		<u>\$ 8,500</u>		<u>\$ 15,000</u>		<u>\$ 15,000</u>		<u>\$ 15,000</u>	
<b>Total 738-976 · Building Improvements</b>	<u>\$ 4,000</u>		<u>\$ 8,500</u>		<u>\$ 15,000</u>		<u>\$ 15,000</u>		<u>\$ 15,000</u>	
<b>738-977 · Capital Outlay</b>	<u>\$ 533,500</u>		<u>\$ 1,504,600</u>		<u>\$ 930,000</u>		<u>\$ 448,000</u>		<u>\$ 462,000</u>	
977 · Capital Outlay	533,500		1,504,600		930,000		448,000		462,000	
977a · Capital Outlay - Info Services		-		-		-		-		-
977g · Capital Outlay - General		33,500		1,089,500		315,000		217,000		65,000
977t · Capital Outlay - Technology		500,000		415,100		615,000		231,000		397,000
<b>Total 738-977 · Capital Outlay</b>	<u>\$ 533,500</u>		<u>\$ 1,504,600</u>		<u>\$ 930,000</u>		<u>\$ 448,000</u>		<u>\$ 462,000</u>	
<b>738-996 · Property Tax Refunds</b>	<u>\$ 1,500</u>		<u>\$ 2,500</u>		<u>\$ 2,500</u>		<u>\$ 2,500</u>		<u>\$ 2,500</u>	
<b>Total 738-996 · Property Tax Refunds</b>	<u>\$ 1,500</u>		<u>\$ 2,500</u>		<u>\$ 2,500</u>		<u>\$ 2,500</u>		<u>\$ 2,500</u>	
<b>TOTAL EXPENSE</b>	<u>\$ 5,880,065</u>		<u>\$ 7,326,903</u>		<u>\$ 7,181,545</u>		<u>\$ 6,855,635</u>		<u>\$ 7,016,195</u>	
<b>NET CHANGE IN FUND BALANCE</b>	514,458		(734,033)		(485,645)		(26,935)		(46,495)	
<b>Grand Total Allocated Budget</b>	<u>\$ 5,880,065</u>		<u>\$ 7,326,903</u>		<u>\$ 7,181,545</u>		<u>\$ 6,855,635</u>		<u>\$ 7,016,195</u>	
Proposed less Allocated (over)/under	0		0		0		0		0	

## Canton Public Library

## Capital Replacement Schedule

						This Year	NEXT 5 YEARS					
FAC	Description	Asset No.	Estimated Life Expectancy (Depreciation)	Original Cost	Original Installation/ Last Service Date	Notes	2021	2022	2023	2024	2025	2026
Buildings, Fixtures and Improvements												
	Storm Drainage/Catch Basin/Manholes	40	30	\$ 55,367	1989							
	Storm Sewer/Catch Basin		5 year service	\$ 12,575	2015			15,000				
	Irrigation (sprinkler heads & lines)	822	15	\$ 140,000	2001/2019	*annual maintenance G/L 932b						
	Paving											
	Asphalt Paving / End of Life Replacement	824	15	\$ 479,831	1989/2019	\$100k/2017 and \$190k/2019						
	Concrete Paving - Sidewalks & Curbs	43	30	\$ 89,480	1989/2019	\$40k/2019	6,500					
	Asphalt Maintenance (periodic seal & stripe)					*annual maintenance G/L 932b				19,000		
	Paver walkway (connect CPL to Canton Ctr Rd.)		10	\$ 12,000	2018							
	Paver walkway & landscape in RHC Courtyard (Land Improvement)							13,000				
	Electrical Vehicle (EV) charging station (public lot, \$28,000)											
	Interior Lighting											
	Upgrade light fixtures to LED										130,000	
	Signs											
	Site Signage (in building)	79	15	\$ 17,265	2001							
	Main Entry Signage	21	25	\$ 4,893	2012							
	Main Entry Signage - Replacement		12	\$ 4,893	2012					10,000		
	BUILDING											
	RTU1 (Trane Intellipac 30 Ton, last 2001, EOF 15-20yrs)(Engie-M2A)		15-20 Years	\$ 139,750								
	RTU2 (Trane Intellipac 25 Ton, last 2001, EOF 15-20yrs)(Engie-M2A)		15-20 Years	\$ 100,000			725,000					
	RTU3 (Trane Intellipac 40 Ton, last 2001, EOF 15-20yrs)(Engie-M2A)		15-20 Years	\$ 146,500								
	Air Handler (Trane, Roof, last 2001, EOF 20yrs, rebuild)(Engie-M2A)		20 Years	\$ 73,500								
	Ballasted Roof - EPDM Roofing	92	15	\$ 128,696	2001	20 of 53,000 sq. ft.	350,000					
	Sheet Metal	64		\$ 3,180	1989							
	Rubber Membrane	65		\$ 45,662	1989							
	Roof - New Copper Seam											
	Roof - Partial Replacement, Johns Manville	1290	20 years	\$ 169,504	2008	33 of 53,000 sq. ft.						
	Aluminum Downspouts & gutters		15-20		1989/2001				75,000			
	Wood Soffit (Bldg/Canopies)		30		1989/2001							
	Sprinkler Backflow Replacement						8,000					
	Windows / Skylights											
	Skylights (Tree, Nook, 4-section Teen)	93	15	\$ 28,500	2001/2016	inspected/serviced				20,000		
	Skylight-Pyramid (FAR, Child Seating)	93	15	\$ 13,200	1989/2016	reseal approx \$5K				10,000		
	Skylight-Pyramid (Entrance, International)	93	15	\$ 31,400	1989/2016	reseal + caps/gaskets \$10K				20,000		
	Insulating Glass (piano window, nook, etc.)	67	25	\$ 42,955	1989/2001							80,000
	Renovations											
	PSIP IV - Friend's Bookstore			\$ 133,000	2017							
	PSIP IV - Teen Space			\$ 649,000	2017							
	PSIP IV - Tutor Area (GSR 1-6)			\$ 55,800	2017	reused G, H & I in Tutor Area						
	Trendwall - Group Study Rooms D, E & F (Teen)		15	\$ 35,000	2013	G, H & I relocated in 2017						
	Staff Area Renovation - General Construction			\$ 872,000	2018	Estimated @ \$1,550,000						
	Staff Area Renovation - Restroom Alcove			\$ 8,400	2018							
	Floor Covering - Carpet/Resilient Floor Staff Area	104	10	\$ 240,000	2001/2018	staff area only \$78k in 2018						
	Friends' Donation/Sorting Area (canopy, donation shelving, concrete)			\$ 53,400	2019							
	Sorter Room Renovation (cabinets, work stations)			\$ 26,600	2019	Cabinets, lighting, workstations						
	Floor Covering - Carpet I-Lab		15/warranty		2012	Replacement 2022			7,000			
	Floor Covering - Lobby walk-off carpet installed		10	\$ 12,000	2019	replaced Pedigrid system						
	Floor Covering - Luxury Vinyl Tile PSIP I Project		10	\$ 47,477	2014						50,000	
	Floor Covering - Carpet - Public Area of PSIP I & II		10	\$ 75,752	2014/2015						80,000	
	Floor Covering - Carpet Public Areas Replaced	105	10	\$ 250,000	2015	Replacement 2025					275,000	
	Wall Covering - Lobby & New Book Area (PSIP I)	103	5-10	\$ 24,125	2012				15,000	30,000		
	Wall Covering - Quiet Study Room (PSIP I)		10	\$ 3,159	2013				4,000	6,000		
	Ceiling Tiles			\$ 89,314	2001							
	Furniture and Equipment											
	General Public Area											
	CD Bins (Adult Collection)		10	\$ 31,936	2015	may eliminate					35,000	
	Shelving - tip-out shelves		10					7,000				
	Soft seating w/power (2-seat,1-table unit at entrance)											
	Chairs - 12 upholstered side chairs (Teen Study Rooms)		10	\$ 3,300	2018	reupholster only, lifetime frame						
	Chairs - 48 upholstered side chairs (Study Rooms/Carrells)		10	\$ 19,000	2019	reupholster only, lifetime frame						
	Chairs - 22 hi-back task chairs (Quiet Study Room)		10	\$ 9,841	2015						12,000	
	Chairs - Agati Task Chairs (public area)		15	\$ 45,000	2006				60,000			
	Adult Aisle booths							70,000				

FAC	Description	Asset No.	Estimated Life Expectancy (Depreciation)	Original Cost	Original Installation/ Last Service Date	Notes	2021	2022	2023	2024	2025	2026
	Seating Pods (iLab foyer)							60,000				
	Help Desk - Childrens		15	\$ 12,290	2016							
	Tables - Carrell Tables (6-S/E Study Area)		20	\$ 15,764	2015	one moved to quiet study 2017						
	Table Maintenance - Refinish Maple Edges			\$ 12,000	2013	Replace/refinish periodically						
	Tables w/electrical spheres (single study rms)		10	\$ 4,359	2013				6,000			
	<b>ART</b>											
	Tree Sculpture (Children's Library)		20	\$ 32,000	2008							
	<b>Friends' Activity Room</b>											
	5' flip top tables (6)		10	\$ 8,327	2016							
	Chela stacking chairs (40) & trolley (2)		10	\$ 7,447	2016							
	Cabinetry/Sink - Friends' Activity Room		15+	\$ 5,325	2016							
	<b>Community Room</b>											
	Wall Covering - Community Room (whisper wall)		15	\$ 36,990	2013			20,000				
	Lighting update (LED)							40,000				
NEW	Under carpet power/USB ports							15,000				
	Community Room Shades & controls		10	\$ 1,936	2006			15,000				
	4' Tables (16) and table trucks (2)		10	\$ 1,989	2011			30,000				
	Stacking Chairs (Community Room)		10	\$ 23,000	2005			30,000				
	Cabinetry/Sink - Community Room Kitchen		15+	\$ 13,865	2013							
	<b>The Lab</b>											
	Cabinetry (same as IS area)	91		\$ 151,568	2001							
	Projection Screen			\$ 5,874	2003							
	<b>Hardware</b>											
	See IT Capital											
	<b>Software</b>											
	See IT Capital											
	<b>Library Materials</b>											
	See P&L 740 accounts											

Sub-Total - BUILDING REPLACEMENT ESTIMATE	\$ 1,089,500	\$ 315,000	\$ 217,000	\$ 65,000	\$ 587,000	\$ 80,000
Sub-Total - IT CAPITAL REPLACEMENT ESTIMATE	\$ 415,100	\$ 615,000	\$ 231,000	\$ 397,000	\$ 430,200	\$ 225,500
GRAND TOTAL BUILDING & IT CAPITAL REPLACEMENT	\$ 1,504,600	\$ 930,000	\$ 448,000	\$ 462,000	\$ 1,017,200	\$ 305,500

Planned Annual Contribution:	\$ 770,570	\$ 493,000	\$ 482,000	\$ 476,000	\$ 400,000	\$ 400,000
Projected Ending Fund Balance:	4,337,700	\$ 3,603,670	\$ 3,166,670	\$ 3,200,670	\$ 3,214,670	\$ 2,597,470
Budgeted Annual Revenue:	\$ 6,592,870	\$ 6,695,900	\$ 6,828,700	\$ 6,969,700		
Recommended Fund Balance % of Revenue:	30.00%	\$ 1,977,861	\$ 2,008,770	\$ 2,048,610	\$ 2,090,910	
(Over)/Under Recommended Fund Balance:		\$ (1,625,809)	\$ (1,157,900)	\$ (1,152,060)	\$ (1,123,760)	

		Annual Inflation Factor --> 1.032	2021	2022	2023	2024	2025	2026
		Proposed Budget -->						
9777	Technology Long Term Capital Outlay Projections		\$ 577,100	\$ 446,300	\$ 351,600	\$ 351,600		
	HVAC SYSTEMS SUBTOTALS		\$ 5,811	\$ 5,811	\$ 25,844	\$ 26,748	\$ 299,603	\$ -
	INFORMATION TECHNOLOGY SUBTOTALS		\$ 384,281	\$ 583,757	\$ 179,676	\$ 345,064	\$ 105,603	\$ 241,302
	TECHNOLOGY CAPITAL OUTLAY CONTINGENCY		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
	CAPITAL OUTLAY (TECHNOLOGY)		\$ 415,092	\$ 614,568	\$ 230,520	\$ 396,812	\$ 430,206	\$ 266,302
	TOTAL IT CAPITAL BUDGET REQUESTED		\$ 415,100	\$ 615,000	\$ 231,000	\$ 397,000	\$ 430,200	\$ 225,500

	HVAC SYSTEMS SUBTOTALS	QTY	Last Price	\$ 5,811	\$ 5,811	\$ 25,844	\$ 26,748	\$ 299,603	\$ -
9777	RTU1 (Trane Intellipac 30 Ton)(2001, EOF 15-20yrs)(Engie-M2A-202	1	\$ 139,750						
9777	RTU2 (Trane Intellipac 25 Ton)(2001, EOF 15-20yrs)(Engie-M2A-202	1	\$ 100,000						
9777	RTU3 (Trane Intellipac 40 Ton)(2001, EOF 15-20yrs)(Engie-M2A-202	1	\$ 146,500						
9777	Air Handler (Trane, Roof)(2001, EOF 20yrs)(rebuild Engie-M2A-2021	1	\$ 73,500						
9777	RTU4 (Main Trane AC, 90 Ton, last 2008, EOL 15-20yrs)	1	\$ 110,000						
9777	IT-AC APC rack mount, Server Rm (2008, EOL 5-10yrs)(2019 compr	1	\$ 6,800		\$ 10,569				
9777	IT-AC Daikin miniSplit, Server Rm/Roof (2012, EOL 5-10yrs)	1	\$ 10,802		\$ 15,275				
9777	IT-AC Daikin miniSplit, Wire Rm/Roof (2015, EOL 5-10yrs)	1	\$ 6,250			\$ 8,298			
9777	AC - Community Rm (Trane 10 Ton, last 2008, EOL 2026)	1							
9777	Air Compressor, Quincy (1989, EOL 30yrs) (DDCs will end need of it)	1	\$ 10,000						
9777	Humidifier Dri Steam (last 2001, EOL 15yrs)(Engie-M3-2020)	1	\$ 14,000						
9777	VAV Controls & Thermostats DDC replace Pneumatics (Engie-C2-20	1	\$ 70,000						
9777	Building Control System Upgrade (4yr app updates)(Engie-C1-2021	1	\$ 14,050			\$ 18,450			
9777	Boiler Backup (2 Bryan units) (1989 EOL 20yrs, extended by low use	1	\$ 96,400				\$ 299,603		
9777	Circulation Pump #3 (2014 EOL 20yrs)	1	\$ 3,095						
9777	Circulation Pump #4 (2001 EOL 20yrs) differed from 2021	1	\$ 3,095	\$ 5,811	\$ 5,811				
9777	Boiler Main Lochinvar (last 2001, EOL 20yrs)(Engie-M1-2020)	1	\$ -						
9777	Convert primary pumps to Variable Frequency Drive (Engie-C3-2020	1							
9777	Circulation Pump #1 Large (2001 EOL 20yrs)(Engie-M1-2020)	1	\$ 7,000						
9777	Circulation Pump #2 Large (2001 EOL 20yrs)(Engie-M1-2020)	1	\$ 7,000						

	INFORMATION TECHNOLOGY SUBTOTALS		\$ 384,281	\$ 583,757	\$ 179,676	\$ 345,064	\$ 105,603	\$ 241,302
	Cabling and Multimedia for specific Library Areas							
9777	A/V Media Upgrades - The-Lab	1	\$ 7,577			\$ 9,748		
9777	A/V Media Upgrades - Friends Room	1	\$ 15,324		\$ 19,104			
9777	A/V Media Upgrades - Community Room	1	\$ 15,780	\$ 28,594				
9777	A/V Media Upgrades - Large & Medium Conference Rooms	1	\$ 10,000					\$ 12,866
	Computer Workstations - Hardware							
9777	Desktop PCs: 30 Public (Childrens) now 3070s	30	\$ 890			\$ 30,285		
9777	Desktop PCs: Public (Webx) now 3060s	42	\$ 890	\$ 42,399				
9777	Desktop PCs: Public (Teens) now 3070s	12	\$ 890			\$ 12,114		
9777	Desktop PCs Public (iLab) now 3060s --> Laptops	12	\$ 1,650		\$ 21,762			
9777	Desktop PCs: 20 IS Staff, 9 Circ & Ref Desks, 6 IT now 3020s	35	\$ 890	\$ 39,811				\$ 36,463
9777	Desktop PCs: Staff now 3070s last qty 42					\$ 65,425		
9777	Dell Laptop (5 Shared, 7 staff) Latitude (last qty 7)	12	\$ 1,650	\$ 21,762				\$ 24,684
9777	Dell Laptop (7 staff) Latitude (move from PC to lap	7	\$ 1,650	\$ 18,000			\$ 20,417	
9777	Dell Laptop (6 shared) Inspiron --> Latitude	6	\$ 1,650				\$ 11,229	
9777	OPAC (2009-Wyse) / (2016-Chrome Base) differed from 2021	13	\$ 500	\$ 7,609	\$ 7,852			
9777	Touchscreens (5 print release) (was deferred from 2019 to 2021)	5	\$ 750	\$ 4,979				
9777	iMAC mini and iMAC for CR/Digital-Studio and IT iPad Mgmt	2	\$ 2,864		\$ 7,099			
9777	iPad Air2 - Children's Sail (4), CR (2), IS (4)	10	\$ 679	\$ 7,463			\$ 8,203	
9777	Early Literacy Stations + ELF site license (5 YR Exp 3/21/21) Differ '2	4	\$ 3,899	\$ 18,256	\$ 18,840			\$ 21,370
	OS, System, and Applications Software							
9777	Windows PC OS Upgrade (Windows Pro)	225	\$ 49		\$ 18,304			
9777	Microsoft System Center Config Mgr 2016 (250 Managed Devices)	1	\$ 10,047	\$ 11,760				\$ 13,767
9777	Microsoft Server - Data Center (3) and CALs (150)	1	\$ 6,162		\$ 7,615			
9777	Microsoft Exchange Server and CALs (220)	1				\$ 7,500		
9777	Microsoft SQL Server and CALs (110)	110	\$ 39				\$ 5,487	
9777	Microsoft OfficePro 2019 (75 Staff & 96 Public Users)	1	\$ 11,784			\$ 15,116		
9777	Microsoft SharePoint 2019 Server and CALs (122 Staff Users)	1	\$ 5,636				\$ 7,188	
9777	Accounting: migration to new platform, away from Quickbooks	1		\$ 25,000				
9777	PC Mgmt; Remote Control, Remote Access, Scheduling, Sessions	125	\$ 179					
9777	Catalog; discovery layer - implementation costs (differed to 2021)	1		\$ 24,300				
9777	Catalog; patron web portal - implementation costs (differed to 2021)	1		\$ 43,300				\$ 85,218
	Networking; Wireless APs, Firewall, Switches							
9777	Catalyst 2960 48 Port Poe- IDF1 2016	4	\$ 1,915	\$ 8,965				
9777	Catalyst 3850 24 Port Poe 1GB - Township (2)	2	\$ 3,985				\$ 10,164	
9777	Catalyst 3850 24 Port Poe 1GB - IDF2 (2)	2	\$ 4,034					\$ 11,023
9777	Catalyst 3850 48 Port PoE - MDF CAB2	2	\$ 5,765	\$ 14,036				

		Annual Inflation Factor	→	1.032	2021	2022	2023	2024	2025	2026
				Proposed Budget						
977T Technology Long Term Capital Outlay Projections			→		\$ 577,100	\$ 446,300	\$ 351,600	\$ 351,600		
977T	Catalyst 3850 48 Port PoE - MDF	2	\$	6,235					\$ 15,904	
977T	Catalyst 3850 48 Port PoE - MDF	2	\$	6,235						\$ 17,037
977T	Catalyst 24 Port - IDF02	2	\$	4,300				\$ 10,628		
977T	Catalyst 2960 48 Port - IDF1 2016	1	\$	2,400				\$ 2,966		
977T	Security - Firewall (Corporate)	1	\$	8,000			\$ 9,887			
977T	Security - Firewall (Public)	1	\$	8,000			\$ 9,915			
977T	Cisco 2921 Router (Acquired from TLN 2014)	2	\$	1,895	\$ 4,578					
977T	Wireless Access Points	10	\$	1,600			\$ 16,000			
Servers and Storage										
977T	EqualLogic P56200E 96tb Storage 2017 7yr (Library & Township)	2	\$	38,634				\$ 100,182		
977T	EqualLogic P56100E (4/2015 5yr exp 2020)	1	\$	23,483	\$ 31,611					
977T	EqualLogic P56100X VM-SAN SvrRm (4/2013 7yr exp 2020)(defer)	1	\$	46,791		\$ 60,201				
977T	Overland Storage Tape Library LT03 EOL 2017 ->LT04 2017	2	\$	3,366					\$ 8,586	
977T	Power Edge R720 Active Directory Server (virtualized in 2021)	1	\$	6,800						
977T	Power Edge R720 Data Protect Mgr 5 YR Exp 2018 (deferred to 2022)	2	\$	9,712		\$ 12,495			\$ 18,425	
977T	Dell Power Edge R810 VM-Ware Servers 5 YR Exp 2019	3	\$	12,450				\$ 56,318		
977T	Dell Power Edge R540 Physical Server - Security Cameras	1	\$	9,712				\$ 11,369		
Security										
977T	Security Gates	3	\$	4,500		\$ 18,498				
977T	Security Cameras, new and/or upgrades	1	\$	7,500		\$ 7,740	\$ 7,988			
977T	Sonitrol System (including Air Phone camera 2014)	5	\$	5,934			\$ 39,392			
977T	People Counter (upgraded in 2020)	1	\$	2,500						
Specialized Hardware (including PBX / Printers / Copiers / UPS)										
977T	HP Design Jet T520 ePrinter (deferred to 2022)	1	\$	2,871		\$ 3,693				
977T	Zebra CD/DVD Label Printer (set 1) (deferred to 2023)	1	\$	2,600	\$ 2,924		\$ 3,346			
977T	Zebra CD/DVD Label Printer (set 2)	1	\$	2,600						\$ 3,423
977T	The Lab, Curbside, Patron App, DR and/or Covid Enhancements					\$ 9,000				
977T	Staff RFID Stations: Antenna/Reader (+4 for IS) (defer to 2022)	10	\$	1,060	\$ 15,465	\$ -				
977T	Selfcheck Stations: Antenna/Reader/Display (defer to 2021)	8	\$	1,980	\$ 18,487	\$ -				
977T	Selfcheck Stations - Software (defer to 2021)	8	\$	2,970	\$ 27,731	\$ -				
977T	Sorting System Conveyor	1	\$	145,000		\$ 205,043				
977T	Sorter Book Chutes & their PCs (external and internal)	1	\$	14,000		\$ 19,797				
977T	Sorting Bins	13	\$	1,600		\$ 29,413				
977T	Battery Backup Cabinets (APC 3000/RT8000) Library & Twp	4	\$	3,300			\$ 19,263			
977T	ITC 1580U-80-4-D Card Loader w/Credit Card unit (deferred to 2022)	1	\$	7,100		\$ 7,100				
977T	ITC Cash Card Readers (1 per public copier) (deferred to 2022)	5	\$	1,100		\$ 5,500				
977T	PBX (deferred to 2022)	1	\$	50,000	\$ 62,334	\$ 64,329				
977T	KM Copier Lease Set 2015/2019 Replacement	5	\$	4,000				\$ 23,411		
977T	KM Copier Lease Set 2017/2021 Replacement	3	\$	4,400	\$ 19,170					\$ 15,452



## Proposal to Convert a Part-Time Building Monitor Position to Full-Time

### **Proposal**

To convert one of our three current Building Monitor positions from part-time to full-time status.

### **Background**

There are currently three part-time Building Monitor positions in Business Services. Building Monitor is a key position; their singular focus on the safety and security of patrons, staff, the library property, and the library's contents ensures that we have consistency in behavior enforcement and the safest possible environment for all. We have been hampered by regular turnover in these positions, and recruitment has been difficult because of their part-time unbenefited status. Converting one of the three positions to full-time will provide consistency, stability, and longevity in this key position. The full-time Building Monitor will serve as the leader of the Building Monitor workgroup and assist the Building Supervisor with facilities issues.

### **Rationale**

The historical rationale for our predominantly part-time staff was the long-term cost of legacy benefits for full-timers, particularly retirement costs for retiree health care and pension. The termination of the retiree health care plan in 2012 and the closure of the defined-benefit pension plan to new hires in 2017 (shifted all new full-time hires to a defined contribution retirement plan) eliminates these legacy cost concerns as they relate to new full-time positions.

Additionally, the library's opt-out from the Canton Township Downtown Development Authority Tax Capture in 2017 brought approximately \$160,000 annually back into the library's property tax revenues. The library now has the opportunity to benefit from the mindfully curtailed legacy cost by offering full-time status to select key positions, which positively affects recruitment, retention, consistency, and loyalty.

### **Budgetary Impact**

At your February board meeting, we brought to you a three-year proposal to convert three part-time positions to full-time status. At that time, the Board authorized the hiring of a new full-time Youth Librarian in 2021 and expressed an interest in seeing how the Building Monitor conversion would impact the budget in 2022, with the Adult Librarian position identified for consideration in 2023.

The Building Monitor full-time position is included in today's 2022 budget proposal. It includes an increase of ~\$14,000 to the salary and wages line and ~\$11,000 to the fringes line.

### **Recommendation**

Our recommendation is to approve the conversion of one building monitor position to full-time status beginning in FY2022.



## **Salaries and Wages Budget – Update from April 2021**

**History:** Salaries remained frozen for three years during the recession. Beginning in 2013, the library instituted modest increases to incrementally align employee compensation with the annual Merces (now rebranded as Element One) base pay structure *and* evaluated personal performance. Although it took several years, in 2019 the library finally brought all pay grades into alignment.

The State of Michigan has implemented a plan to raise the minimum wage to \$12.05 per hour by 2030.

<u>January 1:</u>	<u>Wage per Hour</u>	<u>Increase over prior year</u>
2021*	\$9.87	2.27%
2022	\$10.10	2.23%
2023	\$10.33	2.27%
2024	\$10.56	2.22%
2025	\$10.80	2.27%
2026	\$11.04	2.22%
2027	\$11.29	2.26%
2028	\$11.54	2.21%
2029	\$11.79	2.17%
2030	\$12.05	2.21%

*\*In January 2021, the minimum wage did not increase as planned because the unemployment rate for 2020 was above 8.5 percent. The minimum wage rate will not increase to \$9.87 per hour until the first calendar year following a year for which the unemployment rate was below 8.5 percent.*

**Research:** The salary recommendations from Element One reflect the labor market, in the library industry as well as comparable employers in the region. The library must compete with other employers across the service industry – other public libraries as well as employers in the hospitality, restaurant, call center, and retail industries – for employees. We have already experienced the effects of trailing behind prevailing wages in our recruitment efforts: since 2020, the Building Monitor positions were posted every few months, two IT support positions were posted multiple times, and we have several frontline openings in Circulation. We have had candidates decline our offers of employment to take higher-paying positions with other customer service organizations, and the shrinking pool of applicants makes recruitment of employees who reflect the library's values and service philosophy a challenge.

As outlined at your April meeting, the Element One Pay Structure Review for FY2022 recommends a base pay structure increase of 3.6% (~\$106,400) over the FY2021 base pay structure. *However, due to concern over the financial impact of the pandemic, the Board did not fully adopt the FY2021 base pay structure recommendation of a 3.0% (~\$88,600) increase over FY2020. Instead, the Salary and Wage budget only increased \$21,000.* Because of this conservative measure, implementing the recommended 3.6% increase in FY2022 will cost ~\$174,000.

In addition, the Board's support of the proposal to promote one of our three building monitors to full time status, and the necessary changes to the organization chart due to vacancies, will cost approximately \$14,000 in salary and wages.

**Recommendation:** It is our recommendation that the board adopt the Element One Base Pay Structure Ranges for FY2022 and approve a 2022 Salary and Wages budget of \$3,163,000, an increase of \$188,000 over the 2021 Salary and Wage budget of \$2,975,000. This will reestablish alignment with the base pay structure, support a full-time Building Monitor and allow the library to remain conservatively competitive in the job market. This recommendation is reflected in the current draft budget.



## 2021 MERS Discussion

### Fringes Budget 2021 – 2026

**History:** The Annual Valuation report presents the results of the Annual Actuarial Valuation, prepared by MERS for Canton Pub Lib (8232). The report includes the determination of liabilities and contribution rates resulting from the participation in the Municipal Employees’ Retirement System of Michigan (“MERS”).

Canton Public Library contributes in excess of the minimum requirements and elects to apply the excess contribution to unfunded accrued liability and lower the amortization payments throughout the remaining amortization period.

Our goal has been to reach a funded ratio of 120%, at which time, in theory, the earning self-fund the annual payments and relieve the library of most administrative costs.

**MERS Annual Valuation 12/31/2020:** The most recent report presents the results of the Annual Actuarial Valuation, prepared for Canton Pub Lib (8232) as of December 31, 2020.

12/31/2020 Valuation Results	Lower Future Annual Returns	Lower Future Annual Returns	Valuation Assumptions
Investment Return Assumption	5.35%	6.35%	7.35%
Accrued Liability	\$ 6,672,412	\$ 6,023,912	\$ 5,474,148
Valuation Assets <sup>1</sup>	\$ 4,951,288	\$ 4,951,288	\$ 4,951,288
Unfunded Accrued Liability	\$ 1,721,124	\$ 1,072,624	\$ 522,860
<b>Funded Ratio</b>	74%	82%	90%
Monthly Normal Cost	\$ 7,678	\$ 5,640	\$ 4,039
Monthly Amortization Payment	\$ 17,141	\$ 11,262	\$ 5,761
<b>Total Employer Contribution<sup>2</sup></b>	\$ 24,819	\$ 16,902	\$ 9,800

Using the best-case scenario, in which MERS achieves a 7.35% return on investment, CPL is currently 90% funded, with \$522,860 in unfunded accrued liability.

Valuation Year Ending 12/31	Fiscal Year Beginning 1/1	Actuarial Accrued Liability	Valuation Assets <sup>2</sup>	Funded Percentage	Estimated Annual Employer Contribution
<b>7.35%<sup>1</sup> - NO PHASE-IN</b>					
2020	2022	\$ 5,474,148	\$ 4,951,288	90%	\$ 117,600
2021	2023	\$ 5,490,000	\$ 5,000,000	91%	\$ 114,000
2022	2024	\$ 5,540,000	\$ 5,080,000	92%	\$ 114,000
2023	2025	\$ 5,580,000	\$ 5,250,000	94%	\$ 102,000
2024	2026	\$ 5,630,000	\$ 5,410,000	96%	\$ 92,600
2025	2027	\$ 5,670,000	\$ 5,500,000	97%	\$ 91,300

With no phase-in, our estimated annual employer contribution will rise to \$117,600 in FY2022. This severely affects our planned annual contribution. Our planned annual contribution of \$200,000 will only reduce unfunded liability by \$82,400 – a far cry from our current unfunded accrued liability of \$522,860.

**Proposal:** In your packet are three (3) projection scenarios. Each option provides historical data with different variants for addressing our unfunded accrual liability. Options 2-3 address the unfunded accrual liability of ~\$523,000 as well as the additional ~\$1,100,000 needed to push CPL to the 120% funded ratio. A combined total of ~\$1,618,000.

1. **Option 1: Increase annual payment from the operating budget to \$200,000** (a cost of \$1,200,000 over six years). *This is the MERS projection per the 12/31/2020 valuation report. It defers payment of the unfunded liability and shows a slow climb to a **97% funded ratio in FY2027**. The current budget proposal reflects the annual planned contribution of \$200,000.*
2. **Option 2: Increase annual payments from the operating budget to \$450,000** (a cost of \$2,250,000 over five years). This 5-year plan will erode the current unfunded liability and put CPL on target to achieve a **120% funded ratio in FY2027**, *assuming MERS realizes the valuation assumption of 7.35%.*
3. **Option 3: Immediately transfer \$525,000 from Fund Balance and increase annual payment from the operating budget to \$280,000** (cost of \$1,925,000 over six years). This FY2021 transfer plus 5-year plan covers the current unfunded accrual liability will put CPL on target to achieve a **120% funded ratio in FY2027**, *assuming MERS realizes the valuation assumption of 7.35%.*

**Recommendation:** Our recommendation is option #3, immediately contribute \$525,000 through a fund balance transfer in order to satisfy the current unfunded accrued liability, then aggressively contribute in excess of the minimum requirement over the next 5 years (~\$280,000 per annum) as part of the annual operating budget to achieve a 120% funded ratio by FY2027.

# Canton Public Library

## MERS - Historical Data and Projection

Historical Information								
Valuation Dec 31	Fiscal Year Jan 1	Percent Funded	Annual Employee Contribution	Minimum Employer Contribution	Excess to Unfunded Liability	Annual Additional Payment		
2003	2005	63%	\$ 57,102	\$ 86,003	\$ 682,319			
2004	2006	71%	\$ 60,281	\$ 75,532				
2005	2007	72%	\$ 61,075	\$ 81,667				
2006	2008	76%	\$ 64,874	\$ 82,089				
2007	2009	101%	\$ 64,840	\$ 37,917				
2008	2010	101%	\$ 58,521	\$ 36,692				
2009	2011	102%	\$ 56,986	\$ 31,831				
2010	2012	99%	\$ 56,027	\$ 37,546				
2011	2013	97%	\$ 59,508	\$ 45,910	\$ 160,856			
2012	2014	96%	\$ 61,781	\$ 52,162				
2013	2015	94%	\$ 62,204	\$ 58,472				
2014	2016	94%	\$ 65,309	\$ 58,140				
2015	2017	101%	\$ 68,947	\$ 40,848			\$ 131,000	
2016	2018	100%	\$ 68,761	\$ 32,364			\$ 85,000	
2017	2019	101%	\$ 64,517	\$ 24,024			\$ 100,000	<i>December 31, 2017 MERS DB plan closed to new participants</i>
2018	2020	98%	\$ 61,053	\$ 54,888			\$ 125,000	
2019	2021	93%	\$ 53,778	\$ 90,768			\$ 125,000	
2020	2022	90%		\$ 117,600	\$ 82,400	\$ 200,000	\$ 4,951,288	Valuation Assets 12/31/2020
2021	2023	91%		\$ 114,000	\$ 86,000	\$ 200,000	\$ 5,474,148	Accrued Liability 12/31/2020
2022	2024	92%		\$ 114,000	\$ 86,000	\$ 200,000	\$ 522,860	Unfunded Accrued Liability 12/31/2020
2023	2025	94%		\$ 102,000	\$ 98,000	\$ 200,000		
2024	2026	96%		\$ 92,600	\$ 107,400	\$ 200,000		
2025	2027	97%		\$ 91,300	\$ 108,700	\$ 200,000		
2026	2028							

*Italics = future estimates based on 7.35% return, no phase-in and ~\$523,000 unfunded liability*