



## Library Board of Trustees General Meeting Packet Contents

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8. 2024 Salaries Budget Recommendation
9. Annual Income and Salary Expense Chart



**Library Board of Trustees**  
**Meeting Agenda – April 20, 2023**

<b>7:30 PM</b>	Call the Meeting to Order Call to the Audience (5-minute maximum per person)
By Unanimous Consent	Approve Agenda
By Unanimous Consent	Approve March 16, 2023 Meeting Minutes
By Unanimous Consent	Approve March 16, 2023 Closed Session Minutes
<b>Administrative Reports</b>	Communications Report of the Library Director Trustee Comments
Committee Reports	None
<b>New Business</b>	Discussion Item: 2022 Audit presentation, Plante Moran Item of Action 23/4-20-1: Accept the 2022 audit report Item of Action 23/4-20-2: Approve 1 <sup>st</sup> Quarter Budget Amendment Discussion Item: 2024 Budget – Expenditures <ul style="list-style-type: none"><li>• 2024 Salaries budget recommendation</li></ul>
<b>Adjourn</b>	Final Call to the Audience (5-minute maximum per person)



## Canton Public Library Board of Trustees General Meeting Minutes

**March 16, 2023 – 7:30 PM**

The Chairperson, A. Iqbal, called the meeting to order at 7:30 PM.

Present: N. Eggenberger, A. Iqbal, J. Lee, C. Spas, A. Watts

Absent: M. Farrell

Also Present: E. Davis, S. Bewick

### **CALL TO AUDIENCE**

Present: K. Bounds, L. Golden, D. McHugh, M. Nicholson, C. Swanberg

No comments

### **APPROVAL OF AGENDA**

The agenda, as amended, was approved by unanimous consent.

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

The minutes were approved by unanimous consent.

### **COMMUNICATIONS**

None

### **DIRECTOR'S REPORT**

E. Davis advised we received a thank you note from the Canton Goodfellows thanking us for being a distribution site for No Child Without a Christmas applications.

As of the end of February we are 17% of the way through the fiscal year. The Local Community Stabilization Share funds were received this week, so they will be reflected on the March financial statements. State Aid payments will be received later in the year in two portions. Fringe benefits are trending higher due to the lump MERS pension payment and prepaid insurance contracts. Professional & Contractual is trending higher due to annual contracts that are billed earlier in the year.

The Friends of the Library have agreed to purchase a butterfly wing installation as an engagement opportunity near the butterfly garden. Construction on the patio and ADA-accessible ramp/walkway near the staff area is scheduled to begin next month.

### **TRUSTEE COMMENTS**

E. Eggenberger said she was happy to see that the removal of overdue fines has been going well; especially the decrease in the number of patrons sent to collections. A. Iqbal thanked everybody for their hard work.

### **UNFINISHED BUSINESS & GENERAL ORDERS**

**Staff Mask Requirement** – N. Eggenberger moved and A. Watts supported a motion to make masking optional for all employees.

**The motion passed anonymously 23/3-16-1**

**NEW BUSINESS**

***Endowment Fund review*** – The board expressed satisfaction with the endowment performance; although the overall fund balance decreased in 2022, the fund has shown significant gains since transferring to the Canton Community Foundation in 2015.

***2024 Budget – Expenditures***

**2024 Library Materials Budget recommendation** – The board agreed to continue allocating 15% of the annual budget to library materials.

**Expand healthcare coverage to fully comply with PPACA** – The board agreed to continue the offer of Health Care Coverage to regular full-time and salary exempt employees only.

***Proposal to Convert Part-Time Librarian Position to Full-Time*** – J. Lee moved and C. Spas supported a motion to approve the proposal to convert one part-time librarian position to full-time status.

**The motion passed anonymously 23/3-16-2**

***Patron Appeal 2023-01 – Closed Hearing to Consider Information Exempted from Disclosure by the Michigan Library Privacy Act*** – N. Eggenberger moved and A. Watts supported a motion to move into closed session to consider material exempt from disclosure by the Michigan Library Privacy Act.

**ROLL CALL VOTE**

Yes: N. Eggenberger, A. Iqbal, J. Lee, C. Spas, A. Watts

No: None

Abstain: None

**The motion passed unanimously 5-0-0, 23/3-16-3**

**REGULAR MEETING RESUMED AT 8:19 PM.**

***Patron Appeal 2023-01 – Vote to:***

- 1. Uphold the Patron's Suspension as It Stands, or***
- 2. Uphold the Patron's Suspension but Modify the Terms, or***
- 3. Revoke the Patron's Suspension effective immediately***

N. Eggenberger moved and A. Watts supported the following motion:

**Based on the facts and information discussed in closed session, the Board moves to uphold the patron's suspension but modify the terms to allow the patron to return to the library, effective Saturday, April 1, 2023.**

**The motion passed anonymously 23/3-16-4**

**CALL TO AUDIENCE**

None

**ADJOURN**

The meeting was adjourned at 8:22 PM.

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Claire Spas, Secretary-Treasurer



Canton Public Library Board of Trustees  
Closed Session Minutes

**Thursday, March 16, 2023**  
**8:08 PM**  
**Canton Public Library – Community Room**

Closed session to discuss material exempt from disclosure by the Michigan Library Privacy Act.

**Present:** N. Eggenberger, A. Iqbal, J. Lee, C. Spas, A. Watts

**Absent:** M. Farrell

The Board moved into closed session to discuss Patron Appeal 2023-01.

N. Eggenberger moved and A. Watts supported a motion to return to open session.

**The motion passed unanimously, 23/3-16-1CS**

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Claire Spas, Secretary-Treasurer

04/06/2023

BALANCE SHEET FOR CANTON PUBLIC LIBRARY  
Period Ending 03/31/2023

GL Number	Description	Balance
Fund 101 - GENERAL FUND		
*** Assets ***		
101-000.00-001.01	CHECKING-GENERAL	9,294,285.55
101-000.00-001.02	CHECKING-CREDIT CARD	3,535.73
101-000.00-001.03	CHECKING-FSA REIMBURSEMENT	12,514.41
101-000.00-002.00	SAVINGS	1,001,865.89
	Total Assets	10,312,201.58
*** Liabilities ***		
101-000.00-202.00	ACCOUNTS PAYABLE	59,301.36
101-000.00-219.01	SOCIAL COMMITTEE	2,444.71
101-000.00-219.02	MISCELLANEOUS GRANTS & DONATIONS	100.00
101-000.00-231.08	FLEXIBLE SPENDING ACCOUNT DEDUCTIONS	(813.05)
	Total Liabilities	61,033.02
*** Fund Balance ***		
101-000.00-390.00	GENERAL FUND BALANCE	5,206,178.40
	Total Fund Balance	5,206,178.40
	Beginning Fund Balance	5,206,178.40
	Net of Revenues VS Expenditures	5,044,990.16
	Ending Fund Balance	10,251,168.56
	Total Liabilities And Fund Balance	10,312,201.58

GL Number	Description	Balance
Fund 901 - GASB FUND		
*** Assets ***		
901-000.00-130.00	LAND	67,500.00
901-000.00-132.00	LAND IMPROVEMENTS-DEPRECIATING	18,988.20
901-000.00-133.00	ACCUMULATED DEPR-LAND IMPROVEMENTS	(2,108.22)
901-000.00-136.00	BUILDINGS, FIXTURES & IMPROVEMENTS	13,523,945.67
901-000.00-137.00	ACCUMULATED DEPR-BLDGS, FIX&IMPROVEMEN	(5,768,208.03)
901-000.00-146.00	FURNITURE AND EQUIPMENT	1,892,570.08
901-000.00-147.00	ACCUMULATED DEPR-FURNITURE & EQUIPMEN	(1,283,860.53)
901-000.00-150.00	LIBRARY MATERIALS	5,057,423.85
901-000.00-151.00	ACCUMULATED DEPR-LIBRARY MATERIALS	(3,629,425.27)
901-000.00-160.00	HARDWARE	1,502,285.83
901-000.00-161.00	ACCUMULATED DEPRECIATION-HARDWARE	(1,098,329.66)
901-000.00-162.00	SOFTWARE	1,173,059.03
901-000.00-163.00	ACCUMULATED DEPRECIATION-SOFTWARE	(982,211.36)
901-000.00-190.00	NET PENSION ASSET	515,583.00
901-000.00-196.00	DEFERRED OUTFLOWS-PENSION	522,218.00
	Total Assets	11,509,430.59
*** Liabilities ***		
901-000.00-343.00	COMPENSATED ABSENCES - < 1 YEAR	124,007.00
901-000.00-361.00	DEFERRED INFLOWS - PENSION	431,008.00
	Total Liabilities	555,015.00
*** Fund Balance ***		
901-000.00-399.00	INVESTMENT IN ASSETS	10,954,415.59
	Total Fund Balance	10,954,415.59
	Beginning Fund Balance	10,954,415.59
	Net of Revenues VS Expenditures	0.00
	Fund Balance Adjustments	0.00
	Ending Fund Balance	10,954,415.59
	Total Liabilities And Fund Balance	11,509,430.59



04/06/2023

REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY  
 PERIOD ENDING 03/31/2023

DESCRIPTION	2023	YTD BALANCE	AVAILABLE	% BDGT USED
	AMENDED BUDGET	03/31/2023 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
<b>Revenues</b>				
<b>INCOME</b>				
PROPERTY TAXES	6,880,000.00	6,824,818.32	55,181.68	99.20
STATE AID TO LIBRARIES	70,000.00	0.00	70,000.00	0.00
LOCAL COMMUNITY STABILIZATION SHARE	55,000.00	62,229.15	(7,229.15)	113.14
PHOTOCOPY FEES	40,000.00	9,316.80	30,683.20	23.29
REPLACEMENT-LIBRARY MATERIALS	5,000.00	3,380.06	1,619.94	67.60
MEETING ROOM RENTAL	200.00	150.00	50.00	75.00
PENAL FINES	61,000.00	0.00	61,000.00	0.00
INTEREST INCOME	1,000.00	32,189.36	(31,189.36)	3,218.94
COMMISSION	6,000.00	1,682.16	4,317.84	28.04
OTHER REVENUE	1,000.00	719.19	280.81	71.92
<b>TOTAL REVENUES</b>	<b>7,119,200.00</b>	<b>6,934,485.04</b>	<b>184,714.96</b>	<b>97.41</b>
<b>Expenditures</b>				
<b>EXPENSES</b>				
SALARIES & WAGES	3,400,000.00	702,643.89	2,697,356.11	20.67
FRINGE BENEFITS	915,300.00	429,846.30	485,453.70	46.96
SUPPLIES	151,395.00	10,976.62	140,418.38	7.25
LIBRARY MATERIALS	1,075,000.00	342,325.11	732,674.89	31.84
PROFESSIONAL & CONTRACTUAL	468,950.00	225,526.31	243,423.69	48.09
COMMUNICATIONS	57,000.00	5,667.15	51,332.85	9.94
PRINTING	51,800.00	1,902.20	49,897.80	3.67
UTILITIES	190,000.00	35,546.52	154,453.48	18.71
MAINTENANCE & REPAIRS	266,400.00	42,943.11	223,456.89	16.12
BUILDING IMPROVEMENTS	15,000.00	595.00	14,405.00	3.97
INSURANCE	72,000.00	56,304.00	15,696.00	78.20
CAPITAL OUTLAY	836,000.00	26,446.28	809,553.72	3.16
PROPERTY TAX REFUNDS	2,000.00	0.00	2,000.00	0.00
COMMUNITY PROMOTION	22,400.00	3,654.12	18,745.88	16.31
TRAVEL	46,700.00	3,773.86	42,926.14	8.08
RENTALS/LEASES	17,300.00	1,344.41	15,955.59	7.77
<b>TOTAL EXPENDITURES</b>	<b>7,587,245.00</b>	<b>1,889,494.88</b>	<b>5,697,750.12</b>	<b>24.90</b>
	7,587,245.00	1,889,494.88	5,697,750.12	24.90
<b>Fund 101 - GENERAL FUND:</b>				
TOTAL REVENUES	7,119,200.00	6,934,485.04	184,714.96	97.41
TOTAL EXPENDITURES	7,587,245.00	1,889,494.88	5,697,750.12	24.90
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(468,045.00)</b>	<b>5,044,990.16</b>	<b>(5,513,035.16)</b>	<b>1,077.89</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(468,045.00)</b>	<b>5,044,990.16</b>		
FUND BALANCE - BEGINNING OF YEAR	5,206,178.40	5,206,178.40		
FUND BALANCE - END OF YEAR	4,738,133.40	10,251,168.56		

04/06/2023

REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY  
 PERIOD ENDING 03/31/2023

GL NUMBER	DESCRIPTION	2023	YTD BALANCE	AVAILABLE	% BDGT USED
		AMENDED BUDGET	03/31/2023 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
<b>Fund 101 - GENERAL FUND</b>					
<b>Revenues</b>					
101-000.00-401.00	PROPERTY TAXES	6,880,000.00	6,824,818.32	55,181.68	99.20
101-000.00-539.00	STATE AID TO LIBRARIES	70,000.00	0.00	70,000.00	0.00
101-000.00-573.00	LOCAL COMMUNITY STABILIZATION SHARE	55,000.00	62,229.15	(7,229.15)	113.14
101-000.00-602.00	PHOTOCOPY FEES	40,000.00	9,316.80	30,683.20	23.29
101-000.00-615.00	REPLACEMENT-LIBRARY MATERIALS	5,000.00	3,380.06	1,619.94	67.60
101-000.00-651.00	MEETING ROOM RENTAL	200.00	150.00	50.00	75.00
101-000.00-656.00	PENAL FINES	61,000.00	0.00	61,000.00	0.00
101-000.00-665.00	INTEREST INCOME	1,000.00	32,189.36	(31,189.36)	3,218.94
101-000.00-668.00	COMMISSION	6,000.00	1,682.16	4,317.84	28.04
101-000.00-675.00	OTHER REVENUE	1,000.00	719.19	280.81	71.92
TOTAL REVENUES		7,119,200.00	6,934,485.04	184,714.96	97.41
<b>Expenditures</b>					
101-790.00-702.00	SALARIES & WAGES	3,400,000.00	702,643.89	2,697,356.11	20.67
101-790.00-716.01	TAXES-FICA/MC	262,000.00	60,192.56	201,807.44	22.97
101-790.00-716.02	DENTAL	23,000.00	0.00	23,000.00	0.00
101-790.00-716.03	FLEXIBLE SPENDING ACCOUNT	1,000.00	500.00	500.00	50.00
101-790.00-716.04	LIFE INSURANCE/DISABILITY	16,000.00	3,875.49	12,124.51	24.22
101-790.00-716.05	MEDICAL INSURANCE	268,000.00	72,062.39	195,937.61	26.89
101-790.00-716.06	MEDICAL BUY OUTS	4,800.00	0.00	4,800.00	0.00
101-790.00-716.07	OPTICAL	7,000.00	1,558.00	5,442.00	22.26
101-790.00-716.08	UNEMPLOYMENT REIMBURSEMENT	1,000.00	0.00	1,000.00	0.00
101-790.00-716.09	WORKER'S COMPENSATION INSURANCE	6,500.00	3,563.00	2,937.00	54.82
101-790.00-717.01	RETIREMENT DC PLAN (401A)	46,000.00	8,094.86	37,905.14	17.60
101-790.00-717.02	RETIREMENT PENSION (MERS)	280,000.00	280,000.00	0.00	100.00

GL NUMBER	DESCRIPTION	2023 AMENDED BUDGET	YTD BALANCE		% BDGT USED
			03/31/2023 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	
101-790.00-727.01	SUPPLIES-LIBRARY	12,500.00	0.00	12,500.00	0.00
101-790.00-729.00	STAFF BOOK ACCOUNT	0.00	0.00	0.00	0.00
101-790.00-730.01	BOOKS	251,000.00	56,443.46	194,556.54	22.49
101-790.00-730.02	AV (MEDIA)	105,000.00	22,684.26	82,315.74	21.60
101-790.00-730.03	SERVICES, SUBSCRIPTIONS & PREPROCESSING	719,000.00	263,197.39	455,802.61	36.61
101-790.00-802.00	LEGAL	15,000.00	94.00	14,906.00	0.63
101-790.00-803.00	AUDIT	13,450.00	12,100.00	1,350.00	89.96
101-790.00-804.01	BANK FEES-GENERAL	1,000.00	0.00	1,000.00	0.00
101-790.00-804.02	BANK FEES-CREDIT CARD	2,500.00	153.42	2,346.58	6.14
101-790.00-850.00	COMMUNICATIONS	57,000.00	5,667.15	51,332.85	9.94
101-790.00-902.00	LEGAL NOTICES & ADS	500.00	0.00	500.00	0.00
101-790.00-921.00	ELECTRICITY	150,000.00	29,373.73	120,626.27	19.58
101-790.00-922.00	GAS	25,000.00	4,974.35	20,025.65	19.90
101-790.00-923.00	WATER	15,000.00	1,198.44	13,801.56	7.99
101-790.00-931.00	CLEANING/JANITORIAL SERVICES	97,000.00	15,600.00	81,400.00	16.08
101-790.00-932.01	LAWN & GROUNDS	47,000.00	370.26	46,629.74	0.79
101-790.00-932.02	SNOW & ICE	38,000.00	16,599.99	21,400.01	43.68
101-790.00-933.00	BUILDING SECURITY	7,400.00	2,770.80	4,629.20	37.44
101-790.00-934.01	OFFICE EQUIPMENT MAINTENANCE CONTRACTS	1,000.00	0.00	1,000.00	0.00
101-790.00-934.02	MISCELLANEOUS CONTRACTS & INSPECTIONS	14,000.00	4,366.84	9,633.16	31.19
101-790.00-934.03	HVAC MAINTENANCE CONTRACTS	22,000.00	250.00	21,750.00	1.14
101-790.00-935.00	BUILDING REPAIRS	20,000.00	1,755.00	18,245.00	8.78
101-790.00-936.00	EQUIPMENT REPAIRS	20,000.00	1,230.22	18,769.78	6.15
101-790.00-941.00	COPY MACHINE CHARGES	14,800.00	904.46	13,895.54	6.11
101-790.00-942.00	POSTAGE METER CHARGES	2,500.00	439.95	2,060.05	17.60
101-790.00-965.00	BUILDING IMPROVEMENTS	15,000.00	595.00	14,405.00	3.97
101-790.00-969.00	INSURANCE	72,000.00	56,304.00	15,696.00	78.20
101-790.00-973.00	LAND IMPROVEMENTS-DEPRECIATING	110,000.00	6,950.00	103,050.00	6.32
101-790.00-974.00	BUILDINGS, FIXTURES & IMPROVEMENTS	91,000.00	0.00	91,000.00	0.00
101-790.00-975.00	FURNITURE AND EQUIPMENT	100,000.00	5,988.00	94,012.00	5.99
101-790.00-976.00	LIBRARY MATERIALS	0.00	0.00	0.00	0.00
101-790.00-978.00	HARDWARE	500,000.00	5,203.28	494,796.72	1.04

GL NUMBER	DESCRIPTION	2023 AMENDED BUDGET	YTD BALANCE		AVAILABLE BALANCE	% BDGT USED
			03/31/2023			
			NORMAL (ABNORMAL)	NORMAL (ABNORMAL)		
101-790.00-979.00	SOFTWARE	35,000.00	8,305.00		26,695.00	23.73
101-790.00-998.00	PROPERTY TAX REFUNDS	2,000.00	0.00		2,000.00	0.00
101-790.01-808.01	MEMBERSHIP DUES-ADMINISTRATION-DIRECTOR	1,200.00	236.00		964.00	19.67
101-790.01-808.02	MEMBERSHIP DUES-ADMINISTRATION-TRUSTEES	300.00	0.00		300.00	0.00
101-790.01-861.01	CONFERENCES-ADMINISTRATION-DIRECTOR	3,000.00	0.00		3,000.00	0.00
101-790.01-861.02	CONFERENCES-ADMINISTRATION-TRUSTEES	1,000.00	0.00		1,000.00	0.00
101-790.01-862.01	MILEAGE-ADMINISTRATION-DIRECTOR	2,300.00	0.00		2,300.00	0.00
101-790.01-862.02	MILEAGE-ADMINISTRATION-TRUSTEES	200.00	0.00		200.00	0.00
101-790.02-727.01	SUPPLIES-BUSINESS SERVICES-OFFICE	12,500.00	959.36		11,540.64	7.67
101-790.02-727.02	SUPPLIES-BUSINESS SERVICES-BUILDING	20,500.00	2,411.95		18,088.05	11.77
101-790.02-727.03	SUPPLIES-BUSINESS SERVICES-JANITORIAL	14,500.00	2,346.93		12,153.07	16.19
101-790.02-728.00	POSTAGE-BUSINESS SERVICES	2,825.00	(323.83)		3,148.83	(11.46)
101-790.02-807.01	PROF SERVICES-PAYROLL FEES	15,500.00	4,470.69		11,029.31	28.84
101-790.02-807.02	PROF SERVICES-BUSINESS SERVICES	11,950.00	114.00		11,836.00	0.95
101-790.02-808.01	MEMBERSHIP DUES-BUSINESS SERVICES-GEN	1,625.00	654.00		971.00	40.25
101-790.02-808.02	MEMBERSHIP DUES-BUSINESS SERVICES-MISC	10,800.00	592.00		10,208.00	5.48
101-790.02-809.01	STAFF DEVELOPMENT-INSERVICE	5,000.00	0.00		5,000.00	0.00
101-790.02-809.02	STAFF DEVELOPMENT-LONGEVITY	3,275.00	725.00		2,550.00	22.14
101-790.02-809.03	STAFF DEVELOPMENT-TRAINING	5,500.00	0.00		5,500.00	0.00
101-790.02-861.00	CONFERENCES-BUSINESS SERVICES	6,600.00	201.52		6,398.48	3.05
101-790.02-862.00	MILEAGE-BUSINESS SERVICES	2,000.00	51.75		1,948.25	2.59
101-790.02-880.00	COMMUNITY PROMOTION-VOLUNTEER	2,400.00	0.00		2,400.00	0.00
101-790.02-901.00	PRINTING-BUSINESS SERVICES	1,300.00	0.00		1,300.00	0.00
101-790.03-727.01	SUPPLIES-CIRCULATION SERVICES-CIRC	5,600.00	1,557.52		4,042.48	27.81
101-790.03-727.02	SUPPLIES-CIRCULATION SERVICES-PAGES	5,900.00	210.82		5,689.18	3.57
101-790.03-727.03	SUPPLIES-CIRCULATION SERVICES-TPW	20,000.00	1,174.53		18,825.47	5.87
101-790.03-728.00	POSTAGE-CIRCULATION SERVICES	370.00	26.27		343.73	7.10
101-790.03-805.00	ONLINE INFO-CIRCULATION SERVICES	20,000.00	13,522.26		6,477.74	67.61
101-790.03-807.00	PROF SERVICES-CIRCULATION SERVICES	8,000.00	3,365.25		4,634.75	42.07
101-790.03-808.00	MEMBERSHIP DUES-CIRCULATION SERVICES	1,000.00	236.00		764.00	23.60
101-790.03-861.00	CONFERENCES-CIRCULATION SERVICES	5,000.00	446.70		4,553.30	8.93
101-790.03-862.00	MILEAGE-CIRCULATION SERVICES	1,000.00	0.00		1,000.00	0.00

GL NUMBER	DESCRIPTION	2023 AMENDED BUDGET	YTD BALANCE		% BDGT USED
			03/31/2023 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	
101-790.04-727.00	SUPPLIES-ENGAGEMENT & DESIGN	1,200.00	7.44	1,192.56	0.62
101-790.04-728.00	POSTAGE-ENGAGEMENT & DESIGN	25,000.00	277.57	24,722.43	1.11
101-790.04-806.00	PROGRAMMING-ENGAGEMENT & DESIGN	35,000.00	5,450.45	29,549.55	15.57
101-790.04-807.00	PROF SERVICES-ENGAGEMENT & DESIGN	40,000.00	6,050.00	33,950.00	15.13
101-790.04-808.00	MEMBERSHIP DUES-ENGAGEMENT & DESIGN	1,000.00	0.00	1,000.00	0.00
101-790.04-861.00	CONFERENCES-ENGAGEMENT & DESIGN	2,000.00	250.00	1,750.00	12.50
101-790.04-862.00	MILEAGE-ENGAGEMENT & DESIGN	900.00	0.00	900.00	0.00
101-790.04-880.00	COMMUNITY PROMOTION-MARKETING	20,000.00	3,654.12	16,345.88	18.27
101-790.04-901.00	PRINTING-ENGAGEMENT & DESIGN	50,000.00	1,902.20	48,097.80	3.80
101-790.05-727.00	SUPPLIES-INFORMATION SERVICES	4,500.00	254.48	4,245.52	5.66
101-790.05-728.00	POSTAGE-INFORMATION SERVICES	2,000.00	265.04	1,734.96	13.25
101-790.05-808.00	MEMBERSHIP DUES-INFORMATION SERVICES	2,600.00	0.00	2,600.00	0.00
101-790.05-861.00	CONFERENCES-INFORMATION SERVICES	11,000.00	1,011.09	9,988.91	9.19
101-790.05-862.00	MILEAGE-INFORMATION SERVICES	2,000.00	0.00	2,000.00	0.00
101-790.06-727.00	SUPPLIES-INFORMATION TECHNOLOGY	24,000.00	1,808.54	22,191.46	7.54
101-790.06-805.00	ONLINE INFO-INFORMATION TECHNOLOGY	268,000.00	177,533.24	90,466.76	66.24
101-790.06-808.00	MEMBERSHIP DUES-INFORMATION TECHNOLOGY	1,250.00	110.00	1,140.00	8.80
101-790.06-809.00	STAFF DEVELOPMENT-IT-TRAINING	5,000.00	120.00	4,880.00	2.40
101-790.06-861.00	CONFERENCES-INFORMATION TECHNOLOGY	8,600.00	1,812.80	6,787.20	21.08
101-790.06-862.00	MILEAGE-INFORMATION TECHNOLOGY	1,100.00	0.00	1,100.00	0.00
TOTAL EXPENDITURES		7,587,245.00	1,889,494.88	5,697,750.12	24.90
Fund 101 - GENERAL FUND:					
TOTAL REVENUES		7,119,200.00	6,934,485.04	184,714.96	97.41
TOTAL EXPENDITURES		7,587,245.00	1,889,494.88	5,697,750.12	24.90
NET OF REVENUES & EXPENDITURES		(468,045.00)	5,044,990.16	(5,513,035.16)	1,077.89
NET CHANGE IN FUND BALANCE		(468,045.00)	5,044,990.16		
FUND BALANCE - BEGINNING OF YEAR		5,206,178.40	5,206,178.40		
FUND BALANCE - END OF YEAR		4,738,133.40	10,251,168.56		

04/06/2023

CHECK REGISTER FOR CANTON PUBLIC LIBRARY  
CHECK DATE FROM 03/01/2023 - 03/31/2023

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
Bank GEN GENERAL CHECKING						
03/01/2023	GEN	189(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	401A EMPLOYER CONTRIBUTIONS	1,121.48
03/01/2023	GEN	190(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457B EMPLOYEE CONTRIBUTIONS	7,963.10
03/01/2023	GEN	191(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457BR EMPLOYEE CONTRIBUTIONS	50.00
03/01/2023	GEN	192(E)	1240	PAYLOCITY	PAYROLL PROCESSING FEES	252.89
03/08/2023	GEN	53815	1159	HOME DEPOT CREDIT SERVICES	PAINT REFILLS, PRO EDGER, SHOP VAC FILTE	80.52
03/08/2023	GEN	53816	1004	AFLAC	MONTHLY REMITTANCE-FEBRUARY	100.44
03/08/2023	GEN	53817	1348	ALYSSA YAVORENKO	REIMBURSEMENT FOR DISPLAY SUPPLIES	128.85
03/08/2023	GEN	53818	1009	AMAZON CAPITAL SERVICES	MARCH PROGRAM SUPPLIES	453.43
03/08/2023	GEN	53819	1406	AMERICAN UNITED LIFE INSURANCE CO	LIFE INSURANCE/DISABILITY MONTHLY	951.78
03/08/2023	GEN	53820	1029	BAKER & TAYLOR	CCF GRANT	90.61
03/08/2023	GEN	53821	1033	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	3,994.33
03/08/2023	GEN	53822	1034	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	455.07
03/08/2023	GEN	53823	1035	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	3,800.54
03/08/2023	GEN	53824	1425	CHRIS SAVAGE	AQUARIUM MONTHLY SERVICE LABOR AND MATER	255.00
03/08/2023	GEN	53825	1083	CITIZENS INSURANCE COMPANY	ANNUAL INSURANCE RENEWAL-COMMERCIAL PACK	33,663.00
03/08/2023	GEN	53826	1084	CLEAR RATE COMMUNICATIONS	MONTHLY PHONE CHARGES	701.29
03/08/2023	GEN	53827	1086	COMIC CITY	JGRA AND TGRA COMICS NOT TO EXCEED 300.0	101.75
03/08/2023	GEN	53828	1094	CRIMSON MULTIMEDIA DISTRIBUTION, IN	36 CHILDRENS VIDEO GAMES	1,712.65
03/08/2023	GEN	53829	1094	CRIMSON MULTIMEDIA DISTRIBUTION, IN	34 ADULT VIDEO GAMES	1,748.46
03/08/2023	GEN	53830	1199	DEBORAH MCHUGH	VISION CLAIM REIMBURSEMENT: K.MCHUGH	250.00
03/08/2023	GEN	53831	1440	GRAFAKTRI, INC	BUTTERFLY WINGS	1,342.50
03/08/2023	GEN	53832	MISC ILL	GRAND RAPIDS PUBLIC LIBRARY	ILL ANNUAL REPLACEMENT FEES NOT TO EXCEE	20.00
03/08/2023	GEN	53833	1379	INGRAM LIBRARY SERVICES	BOOKS & PREPROCESSING FEES	993.13
03/08/2023	GEN	53834	1114	J.C. EHRlich	COMMERCIAL PEST CONTROL 2023	103.96
03/08/2023	GEN	53835	1431	JEFF WAWRZASZEK	INTN'L HAPPINESS DAY - MAGICIAN JEFF WAW	425.00
03/08/2023	GEN	53836	1176	KANOPY, INC	KANOPY - STREAMING VIDEO PLAY CREDITS	574.60
03/08/2023	GEN	53837	1381	KAPNICK INSURANCE GROUP	ANNUAL FSA ADMINISTRATION FEE - 2023	500.00
03/08/2023	GEN	53838	MISC	KAREN DAVISON	K.DAVISON SC - PACZKI FOR STAFF	105.84
03/08/2023	GEN	53839	1427	KELLY BUTLER	SUNDAY AFTERNOON MUSIC MARCH	1,000.00
03/08/2023	GEN	53840	1179	KONICA MINOLTA BUSINESS SOLUTIONS	COPY/PRINT CHARGES	53.24
03/08/2023	GEN	53841	1188	LIBRARY DESIGN ASSOCIATES, INC.	UPHOLSTER BOOTH SEATS AND READING NOOK M	5,988.00
03/08/2023	GEN	53842	1210	MICHIGAN LIBRARY ASSOCIATION	MLA SPRING INSTITUTE & MEMBERSHIP FOR PA	750.00
03/08/2023	GEN	53843	1213	MIDWEST TAPE	AV (MEDIA) & PREPROCESSING FEES	1,397.73
03/08/2023	GEN	53844	1228	NORTHSTAR MAT SERVICE	JANITORIAL-FLOOR MAT SERVICE	68.64
03/08/2023	GEN	53845	1235	OVERDRIVE, INC.	64 TITLES, 8 AUDIOBOOKS, 56 EBOOKS, 65 I	11,091.03
03/08/2023	GEN	53846	1244	PITNEY BOWES	POSTAGE METER LEASE PAYMENTS	439.95
03/08/2023	GEN	53847	1258	QUILL CORPORATION	OFFICE SUPPLIES - COPY PAPER	165.14
03/08/2023	GEN	53848	1260	RAINBOW PRINTING	LIBRARY CARDS	1,083.00
03/08/2023	GEN	53849	1273	SCHOLASTIC INC	SCHOLASTIC MAY TINA TITLE	67.95
03/08/2023	GEN	53850	1275	SELECTIVE INSURANCE COMPANY OF AMER	ANNUAL MANAGEMENT LIABILITY INSURANCE	3,950.00

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
03/08/2023	GEN	53851	1281	SHREDCORP	DOCUMENT SHREDDING SERVICE	57.00
03/08/2023	GEN	53852	1292	STAPLES BUSINESS ADVANTAGE	JANITORIAL SUPPLIES	152.70
03/08/2023	GEN	53853	1292	STAPLES BUSINESS ADVANTAGE	JANITORIAL SUPPLIES	447.61
03/14/2023	GEN	53857	1082	CARDMEMBER SERVICE	PAYFLOW LINK SERVICE	5,072.77
03/14/2023	GEN	53858	1108	DTE ENERGY	ELECTRICITY AND GAS MONTHLY CHARGES	11,467.38
03/14/2023	GEN	53859	1310	T-MOBILE	MOBILE HOTSPOT SERVICE 2023	92.73
03/14/2023	GEN	53860	1317	TRAVELERS	FIDUCIARY, CRIME & CYBER INSURANCE ANNUA	9,120.00
03/15/2023	GEN	193(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	401A EMPLOYER CONTRIBUTIONS	1,121.48
03/15/2023	GEN	194(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457B EMPLOYEE CONTRIBUTIONS	8,273.21
03/15/2023	GEN	195(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457BR EMPLOYEE CONTRIBUTIONS	50.00
03/15/2023	GEN	196(E)	1240	PAYLOCITY	PAYROLL PROCESSING FEES	552.84
03/18/2023	GEN	53854	1348	ALYSSA YAVORENKO	LONGEVITY AWARD - 10 YEARS - YAVORENKO	100.00
03/21/2023	GEN	53855	MISC	JEANINE GILLIKIN	LONGEVITY AWARD - 15 YEARS - GILLIKIN	100.00
03/21/2023	GEN	53856	MISC	PADMINI RAJASEKHAR	LONGEVITY AWARD - 5 YEARS - RAJASEKHAR	25.00
03/22/2023	GEN	53861	1009	AMAZON CAPITAL SERVICES	AMERICANFLAT PICTURE FRAME	682.37
03/22/2023	GEN	53862	1420	AMERICAN UNITED LIFE INSURANCE CO	EAP EMPLOYEE ASSISTANCE PROGRAM MONTHLY	24.50
03/22/2023	GEN	53863	1021	AT&T MOBILITY	2023 MOBILE PHONE SERVICE	326.64
03/22/2023	GEN	53864	1033	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	8,396.23
03/22/2023	GEN	53865	1034	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	333.15
03/22/2023	GEN	53866	1035	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	5,090.85
03/22/2023	GEN	53867	1039	BAKER & TAYLOR	STAFF BOOK ORDER: L.KULT - BUNNIES ON TH	31.75
03/22/2023	GEN	53868	1051	BLUE CARE NETWORK	COVERAGE - APRIL 2023	22,635.81
03/22/2023	GEN	53869	1070	CANTON COMMUNITY FOUNDATION	ENDOWMENT DONATIONS RECEIVED AT CPL	265.00
03/22/2023	GEN	53870	1425	CHRIS SAVAGE	AQUARIUM MONTHLY SERVICE LABOR AND MATER	150.00
03/22/2023	GEN	53871	1094	CRIMSON MULTIMEDIA DISTRIBUTION, IN	44 ADULT VIDEO GAMES	2,071.04
03/22/2023	GEN	53872	1132	FOSTER, SWIFT, COLLINS & SMITH	REVIEW OF NY TIMES SUBSCRIPTION	94.00
03/22/2023	GEN	53873	1379	INGRAM LIBRARY SERVICES	BOOKS & PREPROCESSING FEES	1,129.77
03/22/2023	GEN	53874	1114	J.C. EHRlich	K9 INSPECTION & TECH SERVICE 2023	410.00
03/22/2023	GEN	53875	1179	KONICA MINOLTA BUSINESS SOLUTIONS	COPY/PRINT CHARGES	376.29
03/22/2023	GEN	53876	1125	LAURA FAWCETT	PROGRAM SUPPLY REIMBURSEMENT	89.24
03/22/2023	GEN	53877	1202	MERIT NETWORK, INC.	MERIT MEMBER CONFERENCE 2023	685.00
03/22/2023	GEN	53878	1213	MIDWEST TAPE	AV (MEDIA) & PREPROCESSING FEES	4,039.43
03/22/2023	GEN	53879	1228	NORTHSTAR MAT SERVICE	JANITORIAL-FLOOR MAT SERVICE	68.64
03/22/2023	GEN	53880	1232	OFFICE DEPOT	OFFICE SUPPLIES - CLOCK, SUGAR, FOLDERS,	52.43
03/22/2023	GEN	53881	1235	OVERDRIVE, INC.	82 EBOOKS JUVENILE FICTION	13,256.01
03/22/2023	GEN	53882	1246	PLANTE & MORAN, PLLC	2022 ANNUAL FINANCIAL STATEMENT AUDIT -	12,100.00
03/22/2023	GEN	53883	1264	RELIABLE LANDSCAPING, INC.	SNOW & ICE MANAGEMENT 2023	16,599.99
03/22/2023	GEN	53884	1288	SONITROL GREAT LAKES	BLDG SECURITY MONITORING FOR 2023	1,385.40
03/22/2023	GEN	53885	1292	STAPLES BUSINESS ADVANTAGE	OFFICE SUPPLIES - COPY PAPER, RUBBER BAN	135.55
03/22/2023	GEN	53886	1307	TEL SYSTEMS	COMMUNITY RM A/V - SERVICE CALL	125.00
03/22/2023	GEN	53887	1344	THOMSON REUTERS - WEST	THOMSON-REUTERS 2023 SUBSCRIPTIONS	152.16
03/22/2023	GEN	53888	1443	TIMOTHY SILLS	VISION CLAIM REIMBURSEMENT: T.SILLS	250.00
03/22/2023	GEN	53889	1327	UNIQUE MANAGEMENT SERVICES	ANNUAL COLLECTION AGENCY CHARGES	196.65
03/29/2023	GEN	197(E)	1203	MERS	EMPLOYEE PENSION DEDUCTION	5,762.07

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
03/29/2023	GEN	198(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	401A EMPLOYER CONTRIBUTIONS	1,121.48
03/29/2023	GEN	199(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457B EMPLOYEE CONTRIBUTIONS	8,263.10
03/29/2023	GEN	200(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457BR EMPLOYEE CONTRIBUTIONS	50.00
03/29/2023	GEN	201(E)	1240	PAYLOCITY	PAYROLL PROCESSING FEES	605.32
GEN TOTALS:						
Total of 88 Checks:						231,582.49
Less 0 Void Checks:						0.00
Total of 88 Disbursements:						231,582.49



**The Protecting Local Government Retirement and Benefits Act (PA 202 of 2017) & Public Act 530 of 2016 Pension Report**

Line	Descriptive Information	Source of Data	Statute Reference	System 1
1	Is this unit a primary unit (County, Township, City, Village)?	Calculated		NO
2	Provide the name of your retirement pension system	Calculated from above	P.A. 202 Sec. 5(6)	Canton Public Library
<b>3</b>	<b>Financial Information</b>			
4	Enter retirement pension system's assets (system fiduciary net position ending)	Most Recent Audit Report	P.A. 202 Sec. 5(4)(b)	6,142,571
5	Enter retirement pension system's liabilities (total pension liability ending)	Most Recent Audit Report	P.A. 202 Sec. 5(4)(b)	5,626,988
6	Funded ratio	Calculated	P.A. 202 Sec. 5(4)(b)	109.2%
7	Actuarially Determined Contribution (ADC)	Most Recent Audit Report	P.A. 202 Sec. 5(4)(b)	78,972
8	Governmental Fund Revenues	Most Recent Audit Report	P.A. 202 Sec. 5(4)(b)	6,912,315
9	All systems combined ADC/Governmental fund revenues	Calculated	P.A. 202 Sec. 5(4)(b)	1.1%
<b>10</b>	<b>Membership</b>			
11	Indicate number of active members	Most Recent Actuarial Funding Valuation	P.A. 530 Sec. 13 (3)(i)(ix)(A)	11
12	Indicate number of inactive members	Most Recent Actuarial Funding Valuation	P.A. 530 Sec. 13 (3)(i)(ix)(A)	2
13	Indicate number of retirees and beneficiaries	Most Recent Actuarial Funding Valuation	P.A. 530 Sec. 13 (3)(i)(ix)(B)	14
<b>14</b>	<b>Investment Performance</b>			
15	Enter actual rate of return - prior 1-year period	Most Recent Actuarial Funding Valuation or System Investment Provider	P.A. 530 Sec. 13 (3)(i)(vi)	14.13%
16	Enter actual rate of return - prior 5-year period	Most Recent Actuarial Funding Valuation or System Investment Provider	P.A. 530 Sec. 13 (3)(i)(vi)	9.96%
17	Enter actual rate of return - prior 10-year period	Most Recent Actuarial Funding Valuation or System Investment Provider	P.A. 530 Sec. 13 (3)(i)(vi)	9.11%
<b>18</b>	<b>Actuarial Assumptions</b>			
19	Actuarial assumed rate of investment return	Most Recent Actuarial Funding Valuation	P.A. 530 Sec. 13 (3)(i)(ix)(I)	7.00%
20	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Most Recent Actuarial Funding Valuation	P.A. 530 Sec. 13 (3)(i)(ix)(L)	Level Percent
21	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any	Most Recent Actuarial Funding Valuation	P.A. 530 Sec. 13 (3)(i)(ix)(L)	0
22	Is each division within the system closed to new employees?	Most Recent Actuarial Funding Valuation	P.A. 530 Sec. 13 (3)(i)(ix)(N)	Yes
<b>23</b>	<b>Uniform Assumptions</b>			
24	Enter retirement pension system's actuarial value of assets using uniform assumptions	Most Recent Actuarial Funding Valuation	P.A. 202 Sec. 5(1)	5,638,039
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions	Most Recent Actuarial Funding Valuation	P.A. 202 Sec. 5(1)	5,843,323
26	Funded ratio using uniform assumptions	Calculated	P.A. 202 Sec. 5(1)	96.5%
27	Actuarially Determined Contribution (ADC) using uniform assumptions	Most Recent Actuarial Funding Valuation	P.A. 202 Sec. 5(1)	80,568
28	All systems combined ADC/Governmental fund revenues	Calculated	P.A. 202 Sec. 5(1)	1.2%
<b>29</b>	<b>Pension Trigger Summary</b>			
30	Does this system trigger "underfunded status" as defined by PA 202 of 2017?	<b>Primary unit triggers:</b> Less than 60% funded <u>AND</u> greater than 10% ADC/Governmental fund revenues. <b>Non-Primary unit triggers:</b> Less than 60% funded	P.A. 202 Sec. 5(4)(b)	NO



## Director's Report April 2023

1. This month, we welcome Keith Szymanski from Plante Moran to deliver the 2022 audit report to the board. Our Partner, Alisha Watkins, has been moved to a new client, so we will also welcome David Helisek as our new Partner. Dave is also taking over the Township, so this will be a smooth transition. Once again, we have received a clean audit, and I cannot thank Accountant Debbie McHugh enough for her excellence in the stewardship of our finances.
2. This month, you will approve the 1<sup>st</sup> Quarter Budget Amendment. As I mentioned previously, we had a number of 2022 projects that were postponed to 2023, for various reasons, and you'll see those reflected in the budget amendment. We also have some building maintenance and repairs whose costs have shifted them into the Capital category. Related to this, Marian Nicholson and Debbie McHugh are reviewing our financial policies and will recommend the board approve updates, including changing the threshold where the cost of a repair tips it into Capital territory.
3. Your discussions of the major 2024 budget line-items continue this month with a recommendation for the Salaries budget. As expected, market pressures and inflation have increased our staffing costs. We are confident that the 2024 budget will accommodate the requested increases. My thanks to Marian Nicholson and Sean Bewick for preparing the recommendation for you.
4. In personnel news, we congratulated Stacey Spencer on her transition from part-time to the new full-time Youth Librarian position that was approved by the board in March; congratulated IT Support Assistant Peter Wu on his promotion to IT Technician, and welcomed Judy Loska-Tamba as the Engagement & Design department's Operations Assistant. We also said a fond farewell to Circulation Assistant Judy Cox, who retired in early April.

Respectfully submitted,  
Eva Davis, Director

Canton Public Library

Proposed Budget Amendment - 2023 -First Quarter (Motion 23/4-20-x)

PROPOSED:

4/20/2023

GL Account GL Sub Account # - Name / Explanation	Original / Amended \$	Increase (Decrease)	Proposed \$	Note: to/from Acct #
<b>REVENUE</b>				
PROPERTY TAXES	6,880,000.00		6,880,000	
STATE AID TO LIBRARIES	70,000.00		70,000	
LOCAL COMMUNITY STABILIZATION SHARE	55,000.00	7,229	62,229	<i>Recognize excess received over budgeted amount</i>
PHOTOCOPY FEES	40,000.00		40,000	
REPLACEMENT-LIBRARY MATERIALS	5,000.00		5,000	
MEETING ROOM RENTAL	200.00		200	
PENAL FINES	61,000.00		61,000	
OVERDUE FINES	0.00		-	
INTEREST INCOME	1,000.00	49,000	50,000	<i>Increase due to higher interest rates</i>
COMMISSION	6,000.00		6,000	
OTHER REVENUE	1,000.00		1,000	
<b>TOTAL REVENUE</b>	<b><u>7,119,200</u></b>	<b><u>56,229</u></b>	<b><u>7,175,429</u></b>	
<b>EXPENDITURE</b>				
SALARIES & WAGES	3,400,000	-	3,400,000	
FRINGE BENEFITS	915,300	-	915,300	
SUPPLIES	151,395	-	151,395	
LIBRARY MATERIALS	1,075,000	-	1,075,000	
PROFESSIONAL & CONTRACTUAL	468,950	1,000	469,950	<i>Children's STEAM programming donation</i>
COMMUNICATIONS	57,000	-	57,000	
PRINTING	51,800	-	51,800	
UTILITIES	190,000	-	190,000	
MAINTENANCE & REPAIRS	266,400	1,600	268,000	<i>Increase aquarium maintenance from monthly to 3-week cycle</i>
BUILDING IMPROVEMENTS	15,000	-	15,000	
INSURANCE	72,000	-	72,000	
CAPITAL OUTLAY	836,000	129,000	965,000	<i>Furniture/Security gates not purchased 2022</i>
PROPERTY TAX REFUNDS	2,000	-	2,000	
COMMUNITY PROMOTION	22,400	-	22,400	
TRAVEL	46,700	-	46,700	
RENTALS/LEASES	17,300		17,300	
<b>TOTAL EXPENSE</b>	<b><u>7,587,245</u></b>	<b><u>131,600</u></b>	<b><u>7,718,845</u></b>	
Net Change in Fund Balance	\$ (468,045)	\$ (75,371)	\$ (543,416)	
Beginning Fund Balance - General Fund	\$ 5,206,178		\$ 5,206,178	
Ending Fund Balance - General Fund	<u>\$ 4,738,133</u>	<u>\$ (75,371)</u>	<u>\$ 4,662,762</u>	



## Budget Recommendation: 2024 Salary and Wages

**History:** Traditionally, the library engages ElementOne (formerly Merces) to conduct a review of published surveys to determine, for as many jobs as possible, the prevailing “market rate.” The market for each job is defined in terms of the geographic area in which recruiting typically takes place, the industry in which Canton Public Library likely competes for employees, as well as similar sized organizations with whom CPL is fiscally able to compete.

Canton Public Library pay grades and ranges are based on an approach that considers three aspects of pay:

1. The contribution of jobs to the organization, as measured by the job evaluation plan
2. The ability of individuals to perform the specific duties and responsibilities of their jobs, and
3. The competitive market for jobs, determined by research into labor market studies

The job evaluation program assesses the contribution of jobs to the organization by looking at various characteristics, namely:

- Knowledge, skills & ability
- Problem solving
- Scope of authority & decision making
- Communications & contacts
- Impact of work performance
- Physical conditions and work environment

Each of the characteristics above is defined through a series of ever-increasing definitions of complexity and every position at CPL has been reviewed and evaluated using this criterion. Once the individual points have been determined they are added together to give each job an overall score. Jobs with similar scores are then placed in the same pay grade.

The pay ranges for each pay grade are designed to ensure that employees are paid based on their contributions to CPL. The organization uses its performance appraisal and contribution assessment methodology to determine target pay; current pay is then compared to the target to determine if adjustments are warranted.

**Research:** The surveys selected by ElementOne are based on their consistent publication, sufficient sample size and ability to provide segments of data that reflect the real markets in which CPL competes for talent. This year, the review included the following studies:

- American Library Association
  - MLS Librarian Positions
  - Non-MLS Support Positions
- American Society of Employers, Salary Survey

- Bureau of Labor Statistics, Metropolitan Area Compensation Study
- Detroit Suburban Library Roundtable, Compensation & Benefits Survey
- Economic Research Institute, Salary Assessor
- State of Michigan Library Database

It is important to note that market data is based on the “cost of labor” in a given area, rather than the “cost of living.” Different geographic areas may have higher or lower costs for items such as housing; however, this does not necessarily translate to different levels of pay. Additionally, changes in the market rates reflect changes in what employers are paying, and will not necessarily reflect changes in the cost of living as measured by the Consumer Price Index.

The Element One Pay Structure Review for FY2024 recommends pay structure increases at an average rate of about \*5.6%, ranging from 4.8% in Grade 4 (Page I) to 8.1% in Grade 17 (Librarian), then decreases slightly to 5.5% in Grade 25 (Director). Grades 1, 2 and 3 increased by 3.7% with Grade 1 increasing 2.3% to adjust for the intended State of Michigan minimum wage increase from \$9.87 to \$10.10 per hour. *\*In application, the overall increase for Canton Public Library is 6.76% as a large portion of staff are assigned to Grade 17 (Librarians, Supervisors, the Systems Administrator and Accountant; 23 in all).*

**Recommendation:** 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, particularly when it comes to librarians, who saw no increase to their wages in 2023. We have had candidates decline our offers of employment to take higher-paying positions with other organizations, and the shrinking pool of applicants makes recruitment of librarians and IT professionals who reflect the library's values and service philosophy a challenge.

It is our recommendation that the board adopt the ElementOne Base Pay Structure Ranges for FY2024 and approve a 2024 Salary and Wages budget of \$3,630,000. This increase of \$230,000 [6.76%] over the 2023 Salary and Wage budget will keep us aligned with the ElementOne recommended pay structure and allow the library to remain conservatively competitive in the job market. It will sustain the cost of the additional full-time youth librarian as well as fund the on-call and substitute librarian pools; maintaining an average of 20- and 30-hours’ coverage per week, respectively.

### Annual Income and Budgeted Salary Expense

