



Library Board of Trustees General Meeting Packet Contents

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11. 2027 ElementOne Base Pay Structure Ranges
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Library Board of Trustees
Meeting Agenda – April 16, 2026

7:00 PM	Call the Meeting to Order Call to the Audience (5-minute maximum per person)
By Unanimous Consent	Approve Agenda
By Unanimous Consent	Approve March 26, 2026 Meeting Minutes
Administrative Reports	Communications Report of the Library Director Trustee Comments
Committee Reports	None
New Business	Discussion Item: 2025 Audit presentation, Plante Moran Action Item 26/4-16-1: Accept the 2025 audit report Action Item 26/4-16-2: Approve 1 st Quarter Budget Amendment Discussion Item: 2027 Budget – Expenditures <ul style="list-style-type: none">• 2027 Salaries budget recommendation
Adjourn	Final Call to the Audience (5-minute maximum per person)



Canton Public Library Board of Trustees General Meeting Minutes

March 26, 2026 – 7:00 PM

The Chairperson, J. Lee, called the meeting to order at 7:00 PM.

Present: H. Abdu, N. Eggenberger, A. Iqbal, J. Lee, A. Wahby, A. Watts

Absent: None

Also Present: S. Bewick, E. Davis

CALL TO AUDIENCE

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

No comments

APPROVAL OF AGENDA

The agenda was approved by unanimous consent.

APPROVAL OF GENERAL MEETING MINUTES

The minutes were approved by unanimous consent.

APPROVAL OF CLOSED SESSION MINUTES – SESSION 1

The minutes were approved by unanimous consent.

APPROVAL OF CLOSED SESSION MINUTES – SESSION 2

The minutes were approved by unanimous consent.

COMMUNICATIONS

None

DIRECTOR'S REPORT

Director E. Davis noted that the board received two sets of financials for January and February to review; some of the final numbers may change slightly after the 2025 books are closed following the audit presentation in April. N. Eggenberger inquired about the total assets balance on the February balance sheet. Accountant Debbie McHugh explained that this balance includes recent property tax payments; the library has now received most of the property taxes to be applied toward the 2026 budget.

E. Davis advised that the library has received the 2027 salary recommendations from ElementOne; they will be included for discussion at the April board meeting. J. Lee asked whether the library has considered other vendors to conduct its compensation analysis. E. Davis advised that the library has

been pleased with ElementOne's overall performance, but will reach out to the MetroNet library directors to request feedback on their salary consultants.

TRUSTEE COMMENTS

N. Eggenberger said she was thrilled about the success of the home delivery program. Circulation Services Department Head Kat Bounds shared that the library has just passed 5,000 total home deliveries.

J. Lee asked if it would be possible to expedite the replacement or reupholstery of the furniture in the children's library. Business Services Department Head Marian Nicholson advised that the current plan is to wait until the space is redone in fall/winter, as reupholstery is estimated at \$5,000-\$7,000 per booth and the existing furniture may not be reused after the remodel.

COMMITTEE REPORTS

None

UNFINISHED BUSINESS & GENERAL ORDERS

None

NEW BUSINESS

2027 Budget – Expenditures – 2027 Library Materials Budget recommendation – E. Davis advised that the library has historically included some of the material preprocessing fees within the materials budget, but will be shifting more of these expenditures into Professional and Contractual moving forward. Circulation Services Department Head Kat Bounds shared that she has been exploring options to handle some of the preprocessing tasks previously handled by Baker & Taylor. The board agreed to continue allocating 15% of the total 2027 budget to library materials.

Expand Healthcare coverage to fully comply with PPACA – The board consensus was to continue the current policy of offering healthcare coverage to regular full-time and exempt employees only.

Enrollment Fund Review – The board expressed satisfaction with the fund's performance. N. Eggenberger recalled that, when the account was originally established, the intention was not to spend any of the balance until it reached \$1 million.

CALL TO AUDIENCE

None

ADJOURN

The meeting was adjourned at 7:49 PM.

Amy Watts, Secretary-Treasurer

04/06/2026

BALANCE SHEET REPORT FOR CANTON PUBLIC LIBRARY
Balance As Of 03/31/2026

YTD Balance

03/31/2026

GL Number	Description	Normal (Abnormal)
Fund: 101 GENERAL FUND		
*** Assets ***		
101-000.00-001.01	CHECKING-GENERAL	7,983,480.41
101-000.00-001.03	CHECKING-FSA REIMBURSEMENT	18,340.14
101-000.00-002.00	SAVINGS	1,003,610.06
101-000.00-017.01	MICHIGAN CLASS-GENERAL FUND	5,323,917.27
Total Assets		<u>14,329,347.88</u>
*** Liabilities ***		
101-000.00-202.00	ACCOUNTS PAYABLE	160,206.99
101-000.00-219.01	SOCIAL COMMITTEE	1,701.80
101-000.00-219.02	MISCELLANEOUS GRANTS & DONATIONS	5,518.62
101-000.00-219.03	WELCOMING COMMITTEE	500.00
101-000.00-231.08	FLEXIBLE SPENDING ACCOUNT DEDUCTIONS	5,011.98
Total Liabilities		<u>172,939.39</u>
*** Fund Equity ***		
101-000.00-390.00	GENERAL FUND BALANCE	6,962,701.85
Total Fund Equity		<u>6,962,701.85</u>
Total Fund 101:		
TOTAL ASSETS		<u>14,329,347.88</u>
BEG. FUND BALANCE - 2025		6,962,701.85
+ NET OF REVENUES/EXPENDITURES - 2025		1,111,730.58
+ NET OF REVENUES & EXPENDITURES		6,081,976.06
= ENDING FUND BALANCE		14,156,408.49
+ LIABILITIES		172,939.39
= TOTAL LIABILITIES AND FUND BALANCE		<u>14,329,347.88</u>

04/06/2026

BALANCE SHEET REPORT FOR CANTON PUBLIC LIBRARY
 Balance As Of 03/31/2026

YTD Balance

03/31/2026

GL Number	Description	Normal (Abnormal)
Fund: 901 GASB FUND		
*** Assets ***		
901-000.00-130.00	LAND	67,500.00
901-000.00-132.00	LAND IMPROVEMENTS-DEPRECIATING	75,279.20
901-000.00-133.00	ACCUMULATED DEPR-LAND IMPROVEMENTS	(30,040.06)
901-000.00-136.00	BUILDINGS, FIXTURES & IMPROVEMENTS	13,957,282.71
901-000.00-137.00	ACCUMULATED DEPR-BLDGS, FIX&IMPROVEMENTS	(7,113,487.08)
901-000.00-146.00	FURNITURE AND EQUIPMENT	2,270,407.05
901-000.00-147.00	ACCUMULATED DEPR-FURNITURE & EQUIPMENT	(1,665,466.63)
901-000.00-150.00	LIBRARY MATERIALS	3,858,921.67
901-000.00-151.00	ACCUMULATED DEPR-LIBRARY MATERIALS	(2,664,715.64)
901-000.00-160.00	HARDWARE	1,441,975.85
901-000.00-161.00	ACCUMULATED DEPRECIATION-HARDWARE	(984,459.22)
901-000.00-162.00	SOFTWARE	1,200,584.85
901-000.00-163.00	ACCUMULATED DEPRECIATION-SOFTWARE	(1,076,440.72)
901-000.00-190.00	NET PENSION ASSET	86,516.00
901-000.00-196.00	DEFERRED OUTFLOWS-PENSION	597,287.00
Total Assets		<u>10,021,144.98</u>
*** Liabilities ***		
901-000.00-343.00	COMPENSATED ABSENCES - < 1 YEAR	164,859.00
901-000.00-361.00	DEFERRED INFLOWS - PENSION	16,839.00
Total Liabilities		<u>181,698.00</u>
*** Fund Equity ***		
901-000.00-399.00	INVESTMENT IN ASSETS	10,048,680.04
Total Fund Equity		<u>10,048,680.04</u>
Total Fund 901:		
TOTAL ASSETS		<u>10,021,144.98</u>
BEG. FUND BALANCE - 2025		10,048,680.04
+ NET OF REVENUES/EXPENDITURES - 2025		(209,233.06)
+ NET OF REVENUES & EXPENDITURES		0.00
= ENDING FUND BALANCE		9,839,446.98
+ LIABILITIES		181,698.00
= TOTAL LIABILITIES AND FUND BALANCE		<u>10,021,144.98</u>

REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY
Balance As Of 03/31/2026

Description	2026 Amended Budget	YTD Balance 03/31/2026 Normal (Abnormal)	Available Balance 03/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND				
Account Category: Revenues				
PROPERTY TAXES	8,175,000.00	8,055,246.26	119,753.74	98.54
STATE AID TO LIBRARIES	95,000.00	52,891.68	42,108.32	55.68
STATE GRANTS-OTHER	0.00	6,063.50	(6,063.50)	100.00
LOCAL COMMUNITY STABILIZATION SHARE	60,000.00	54,998.04	5,001.96	91.66
PHOTOCOPY FEES	40,000.00	8,760.58	31,239.42	21.90
REPLACEMENT-LIBRARY MATERIALS	7,000.00	3,905.15	3,094.85	55.79
MEETING ROOM RENTAL	500.00	50.00	450.00	10.00
PENAL FINES	61,000.00		61,000.00	0.00
INTEREST INCOME	150,000.00	72,062.76	77,937.24	48.04
COMMISSION	7,000.00	3,773.05	3,226.95	53.90
OTHER REVENUE	1,000.00	993.03	6.97	99.30
Revenues	8,596,500.00	8,258,744.05	337,755.95	96.07
Account Category: Expenditures				
SALARIES & WAGES	3,960,000.00	842,846.20	3,117,153.80	21.28
FRINGE BENEFITS	1,086,900.00	515,081.11	571,818.89	47.39
SUPPLIES	152,730.00	21,418.85	131,311.15	14.02
LIBRARY MATERIALS	1,300,000.00	313,801.87	986,198.13	24.14
PROFESSIONAL & CONTRACTUAL	599,710.00	273,765.07	325,944.93	45.65
COMMUNICATIONS	39,000.00	4,507.59	34,492.41	11.56
PRINTING	41,800.00	1,200.85	40,599.15	2.87
UTILITIES	206,000.00	37,003.98	168,996.02	17.96
MAINTENANCE & REPAIRS	287,100.00	47,642.46	239,457.54	16.59
RENTALS/LEASES	10,500.00	1,411.33	9,088.67	13.44
BUILDING IMPROVEMENTS	25,000.00		25,000.00	0.00
INSURANCE	74,000.00	66,084.00	7,916.00	89.30
CAPITAL OUTLAY	1,318,000.00	33,545.30	1,284,454.70	2.55
PROPERTY TAX REFUNDS	2,000.00	634.08	1,365.92	31.70
TRAVEL	75,330.00	17,481.32	57,848.68	23.21
COMMUNITY PROMOTION	26,200.00	343.98	25,856.02	1.31
Expenditures	9,204,270.00	2,176,767.99	7,027,502.01	23.65
Fund 101 - GENERAL FUND:				
TOTAL REVENUES	8,596,500.00	8,258,744.05	337,755.95	96.07
TOTAL EXPENDITURES	9,204,270.00	2,176,767.99	7,027,502.01	23.65
NET OF REVENUES & EXPENDITURES:	(607,770.00)	6,081,976.06	(6,689,746.06)	
BEG. FUND BALANCE - ALL FUNDS	6,962,701.85	6,962,701.85		
NET OF REVENUES/EXPENDITURES - 2025	1,111,730.58	1,111,730.58		
END FUND BALANCE - ALL FUNDS	7,466,662.43	14,156,408.49		

04/06/2026

REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY
Balance As Of 03/31/2026

GL Number	Description	2026 Amended Budget	YTD Balance 03/31/2026 Normal (Abnormal)	Available Balance 03/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND					
101-000.00-401.00	PROPERTY TAXES	8,175,000.00	8,055,246.26	119,753.74	98.54
101-000.00-539.00	STATE AID TO LIBRARIES	95,000.00	52,891.68	42,108.32	55.68
101-000.00-569.00	STATE GRANTS-OTHER	0.00	6,063.50	(6,063.50)	100.00
101-000.00-573.00	LOCAL COMMUNITY STABILIZATION SHARE	60,000.00	54,998.04	5,001.96	91.66
101-000.00-602.00	PHOTOCOPY FEES	40,000.00	8,760.58	31,239.42	21.90
101-000.00-615.00	REPLACEMENT-LIBRARY MATERIALS	7,000.00	3,905.15	3,094.85	55.79
101-000.00-651.00	MEETING ROOM RENTAL	500.00	50.00	450.00	10.00
101-000.00-656.00	PENAL FINES	61,000.00	0.00	61,000.00	0.00
101-000.00-665.00	INTEREST INCOME	150,000.00	72,062.76	77,937.24	48.04
101-000.00-668.00	COMMISSION	7,000.00	3,773.05	3,226.95	53.90
101-000.00-675.00	OTHER REVENUE	1,000.00	993.03	6.97	99.30
Revenues		8,596,500.00	8,258,744.05	337,755.95	96.07
Account Category: Expenditures					
101-790.00-702.00	SALARIES & WAGES	3,960,000.00	842,846.20	3,117,153.80	21.28
101-790.00-716.01	TAXES-FICA/MC	303,000.00	64,974.45	238,025.55	21.44
101-790.00-716.02	DENTAL	24,000.00	0.00	24,000.00	0.00
101-790.00-716.03	FLEXIBLE SPENDING ACCOUNT	1,100.00	194.40	905.60	17.67
101-790.00-716.04	LIFE INSURANCE/DISABILITY	16,000.00	5,417.14	10,582.86	33.86
101-790.00-716.05	MEDICAL INSURANCE	340,000.00	98,246.02	241,753.98	28.90
101-790.00-716.06	MEDICAL BUY OUTS	4,800.00	0.00	4,800.00	0.00
101-790.00-716.07	OPTICAL	7,500.00	1,723.96	5,776.04	22.99
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	7,000.00	3,076.00	3,924.00	43.94
101-790.00-717.01	RETIREMENT DC PLAN (401A)	52,500.00	11,449.14	41,050.86	21.81
101-790.00-717.02	RETIREMENT PENSION (MERS)	330,000.00	330,000.00	0.00	100.00
101-790.00-727.01	SUPPLIES-LIBRARY	10,000.00	3,522.28	6,477.72	35.22
101-790.00-729.00	STAFF BOOK ACCOUNT	0.00	0.00	0.00	0.00
101-790.00-730.01	BOOKS	263,000.00	52,079.52	210,920.48	19.80
101-790.00-730.02	AV (MEDIA)	89,800.00	12,898.04	76,901.96	14.36

04/06/2026

REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY

Balance As Of 03/31/2026

GL Number	Description	2026 Amended Budget	YTD Balance 03/31/2026 Normal (Abnormal)	Available Balance 03/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND					
101-790.00-730.03	SERVICES, SUBSCRIPTIONS & PREPROCESSING	947,200.00	248,824.31	698,375.69	26.27
101-790.00-802.00	LEGAL	15,000.00	0.00	15,000.00	0.00
101-790.00-803.00	AUDIT	25,000.00	21,775.00	3,225.00	87.10
101-790.00-804.01	BANK FEES-GENERAL	500.00	0.00	500.00	0.00
101-790.00-804.02	BANK FEES-CREDIT CARD	1,200.00	254.94	945.06	21.25
101-790.00-850.00	COMMUNICATIONS	39,000.00	4,507.59	34,492.41	11.56
101-790.00-902.00	LEGAL NOTICES & ADS	500.00	0.00	500.00	0.00
101-790.00-921.00	ELECTRICITY	170,000.00	31,644.75	138,355.25	18.61
101-790.00-922.00	GAS	20,000.00	4,610.07	15,389.93	23.05
101-790.00-923.00	WATER	16,000.00	749.16	15,250.84	4.68
101-790.00-931.00	CLEANING/JANITORIAL SERVICES	100,500.00	17,975.00	82,525.00	17.89
101-790.00-932.01	LAWN & GROUNDS	56,000.00	989.08	55,010.92	1.77
101-790.00-932.02	SNOW & ICE	38,000.00	18,840.00	19,160.00	49.58
101-790.00-933.00	BUILDING SECURITY	8,000.00	3,342.57	4,657.43	41.78
101-790.00-934.01	OFFICE EQUIPMENT MAINTENANCE CONTRACTS	600.00	0.00	600.00	0.00
101-790.00-934.02	MISCELLANEOUS CONTRACTS & INSPECTIONS	19,000.00	3,964.01	15,035.99	20.86
101-790.00-934.03	HVAC MAINTENANCE CONTRACTS	20,000.00	250.00	19,750.00	1.25
101-790.00-935.00	BUILDING REPAIRS	25,000.00	565.00	24,435.00	2.26
101-790.00-936.00	EQUIPMENT REPAIRS	20,000.00	1,716.80	18,283.20	8.58
101-790.00-941.00	COPY MACHINE CHARGES	8,000.00	938.44	7,061.56	11.73
101-790.00-942.00	POSTAGE METER CHARGES	2,500.00	472.89	2,027.11	18.92
101-790.00-965.00	BUILDING IMPROVEMENTS	25,000.00	0.00	25,000.00	0.00
101-790.00-969.00	INSURANCE	74,000.00	66,084.00	7,916.00	89.30
101-790.00-973.00	LAND IMPROVEMENTS-DEPRECIATING	0.00	0.00	0.00	0.00
101-790.00-974.00	BUILDINGS, FIXTURES & IMPROVEMENTS	535,000.00	0.00	535,000.00	0.00
101-790.00-975.00	FURNITURE AND EQUIPMENT	500,000.00	27,520.00	472,480.00	5.50
101-790.00-976.00	LIBRARY MATERIALS	0.00	0.00	0.00	0.00
101-790.00-978.00	HARDWARE	209,000.00	6,025.30	202,974.70	2.88
101-790.00-979.00	SOFTWARE	74,000.00	0.00	74,000.00	0.00
101-790.00-998.00	PROPERTY TAX REFUNDS	2,000.00	634.08	1,365.92	31.70

04/06/2026

REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY

Balance As Of 03/31/2026

GL Number	Description	2026 Amended Budget	YTD Balance 03/31/2026 Normal (Abnormal)	Available Balance 03/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND					
101-790.01-808.01	MEMBERSHIP DUES-ADMINISTRATION-DIRECTOR	1,200.00	215.00	985.00	17.92
101-790.01-808.02	MEMBERSHIP DUES-ADMINISTRATION-TRUSTEES	300.00	70.00	230.00	23.33
101-790.01-861.01	CONFERENCES-ADMINISTRATION-DIRECTOR	6,000.00	25.00	5,975.00	0.42
101-790.01-861.02	CONFERENCES-ADMINISTRATION-TRUSTEES	4,000.00	1,012.07	2,987.93	25.30
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	13,000.00	2,239.28	10,760.72	17.23
101-790.02-727.02	SUPPLIES-BUSINESS SERVICES-BUILDING	25,500.00	1,515.40	23,984.60	5.94
101-790.02-727.03	SUPPLIES-BUSINESS SERVICES-JANITORIAL	16,900.00	3,560.95	13,339.05	21.07
101-790.02-728.00	POSTAGE-BUSINESS SERVICES	2,800.00	2,086.88	713.12	74.53
101-790.02-807.01	PROF SERVICES-PAYROLL FEES	16,500.00	4,539.30	11,960.70	27.51
101-790.02-807.02	PROF SERVICES-BUSINESS SERVICES	12,600.00	118.00	12,482.00	0.94
101-790.02-808.01	MEMBERSHIP DUES-BUSINESS SERVICES-GEN	1,675.00	1,044.00	631.00	62.33
101-790.02-808.02	MEMBERSHIP DUES-BUSINESS SERVICES-MISC	10,725.00	642.00	10,083.00	5.99
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	4,700.00	1,400.00	3,300.00	29.79
101-790.02-809.03	STAFF DEVELOPMENT-TRAINING	5,000.00	0.00	5,000.00	0.00
101-790.02-861.00	CONFERENCES-BUSINESS SERVICES	10,500.00	960.09	9,539.91	9.14
101-790.02-862.00	MILEAGE-BUSINESS SERVICES	2,000.00	0.00	2,000.00	0.00
101-790.02-880.00	COMMUNITY PROMOTION-VOLUNTEER	1,200.00	0.00	1,200.00	0.00
101-790.02-901.00	PRINTING-BUSINESS SERVICES	1,300.00	610.00	690.00	46.92
101-790.03-727.01	SUPPLIES-CIRCULATION SERVICES-CIRC	5,500.00	1,795.44	3,704.56	32.64
101-790.03-727.02	SUPPLIES-CIRCULATION SERVICES-PAGES	5,200.00	139.60	5,060.40	2.68
101-790.03-727.03	SUPPLIES-CIRCULATION SERVICES-TPW	20,400.00	3,399.96	17,000.04	16.67
101-790.03-728.00	POSTAGE-CIRCULATION SERVICES	180.00	51.72	128.28	28.73
101-790.03-805.00	ONLINE INFO-CIRCULATION SERVICES	23,460.00	15,553.16	7,906.84	66.30
101-790.03-807.00	PROF SERVICES-CIRCULATION SERVICES	54,000.00	14,014.98	39,985.02	25.95
101-790.03-808.00	MEMBERSHIP DUES-CIRCULATION SERVICES	1,650.00	470.00	1,180.00	28.48
101-790.03-861.00	CONFERENCES-CIRCULATION SERVICES	7,000.00	4,154.26	2,845.74	59.35
101-790.03-862.00	MILEAGE-CIRCULATION SERVICES	600.00	21.75	578.25	3.63

04/06/2026

REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY
Balance As Of 03/31/2026

GL Number	Description	2026 Amended Budget	YTD Balance 03/31/2026 Normal (Abnormal)	Available Balance 03/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND					
101-790.04-727.00	SUPPLIES-ENGAGEMENT & DESIGN	1,500.00	219.01	1,280.99	14.60
101-790.04-728.00	POSTAGE-ENGAGEMENT & DESIGN	20,000.00	370.00	19,630.00	1.85
101-790.04-806.00	PROGRAMMING-ENGAGEMENT & DESIGN	40,000.00	3,082.23	36,917.77	7.71
101-790.04-807.00	PROF SERVICES-ENGAGEMENT & DESIGN	35,000.00	845.00	34,155.00	2.41
101-790.04-808.00	MEMBERSHIP DUES-ENGAGEMENT & DESIGN	1,000.00	215.00	785.00	21.50
101-790.04-861.00	CONFERENCES-ENGAGEMENT & DESIGN	8,000.00	1,632.69	6,367.31	20.41
101-790.04-862.00	MILEAGE-ENGAGEMENT & DESIGN	1,200.00	79.75	1,120.25	6.65
101-790.04-880.00	COMMUNITY PROMOTION-MARKETING	25,000.00	343.98	24,656.02	1.38
101-790.04-901.00	PRINTING-ENGAGEMENT & DESIGN	40,000.00	590.85	39,409.15	1.48
101-790.05-727.00	SUPPLIES-INFORMATION SERVICES	2,750.00	868.21	1,881.79	31.57
101-790.05-728.00	POSTAGE-INFORMATION SERVICES	1,000.00	361.40	638.60	36.14
101-790.05-808.00	MEMBERSHIP DUES-INFORMATION SERVICES	2,200.00	1,012.00	1,188.00	46.00
101-790.05-861.00	CONFERENCES-INFORMATION SERVICES	20,000.00	5,317.71	14,682.29	26.59
101-790.05-862.00	MILEAGE-INFORMATION SERVICES	1,530.00	0.00	1,530.00	0.00
101-790.06-727.00	SUPPLIES-INFORMATION TECHNOLOGY	28,000.00	1,288.72	26,711.28	4.60
101-790.06-805.00	ONLINE INFO-INFORMATION TECHNOLOGY	330,000.00	200,721.86	129,278.14	60.82
101-790.06-808.00	MEMBERSHIP DUES-INFORMATION TECHNOLOGY	2,000.00	137.50	1,862.50	6.88
101-790.06-809.00	STAFF DEVELOPMENT-IT-TRAINING	11,000.00	7,655.10	3,344.90	69.59
101-790.06-861.00	CONFERENCES-INFORMATION TECHNOLOGY	11,000.00	4,278.00	6,722.00	38.89
101-790.06-862.00	MILEAGE-INFORMATION TECHNOLOGY	1,000.00	0.00	1,000.00	0.00
Expenditures		9,204,270.00	2,176,767.99	7,027,502.01	23.65
Fund 101 - GENERAL FUND:					
TOTAL REVENUES		8,596,500.00	8,258,744.05	337,755.95	96.07
TOTAL EXPENDITURES		9,204,270.00	2,176,767.99	7,027,502.01	23.65
NET OF REVENUES & EXPENDITURES:		(607,770.00)	6,081,976.06	(6,689,746.06)	
BEG. FUND BALANCE - ALL FUNDS		6,962,701.85	6,962,701.85		
NET OF REVENUES/EXPENDITURES - 2025		1,111,730.58	1,111,730.58		
END FUND BALANCE - ALL FUNDS		7,466,662.43	14,156,408.49		

04/06/2026

CHECK REGISTER FOR CANTON PUBLIC LIBRARY
CHECK DATE 03/01/2026 - 03/31/2026

Check Date	Check	Vendor	Vendor Name	Description	Amount
Bank GEN GENERAL CHECKING					
03/04/2026	56038	1004	AFLAC	MONTHLY REMITTANCE-FEBRUARY	120.60
03/04/2026	56039	1406	AMERICAN UNITED LIFE INSURANCE CO	LIFE/DISABILITY INSURANCE MONTHLY PREMIUM	1,367.30
03/04/2026	56040	1420	AMERICAN UNITED LIFE INSURANCE CO	EMPLOYEE ASSISTANCE PROGRAM (EAP) MONTHLY FEE	25.00
03/04/2026	56041	MISC	AMY WATTS	2026 PLA CONFERENCE EXPENSES-AW	1,082.07
03/04/2026	56042	MISC ILL	ANN ARBOR DISTRICT LIBRARY	ILL REPLACEMENT FEES	16.95
03/04/2026	56043	1059	BRODART CO.	TPW BOOK JACKETS #W0175	231.72
03/04/2026	56044	1067	CAMFIL USA, INC.	2" FILTERS FOR RTU'S	1,160.51
03/04/2026	56045	1083	CITIZENS INSURANCE COMPANY	INSURANCE COVERAGE - INLAND MARINE	54,628.00
03/04/2026	56046	1100	DEMCO, INC.	TPW SUPPLIES	108.21
03/04/2026	56047	1113	EBSCO INFORMATION SERVICES	EBSCO SUPPLEMENTAL INVOICE	11.00
03/04/2026	56048	1206	FARMINGTON COMMUNITY LIBRARY	MANGO LANGUAGES & GALE DATABASES SUBSCRIPTION 2026	16,389.86
03/04/2026	56049	MISC ILL	NORTHVILLE DISTRICT LIBRARY	ILL REPLACEMENT FEES	17.00
03/04/2026	56050	1260	RAINBOW PRINTING	LIBRARY CARDS	1,179.00
03/04/2026	56051	MISC ILL	ST. CLAIR SHORES PUBLIC LIBRARY	ILL REPLACEMENT FEES	20.89
03/04/2026	56052	1014	THE ANN ARBOR NEWS	ANN ARBOR NEWS SUB 2026	138.83
03/06/2026	716(A)	1009	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	443.00
03/06/2026	717(A)	1425	BEARDED FISH AQUATICS	AQUARIUM MAINTENANCE & SUPPLIES	265.00
03/06/2026	718(A)	1070	CANTON COMMUNITY FOUNDATION	ENDOWMENT DONATIONS RECEIVED AT CPL	500.00
03/06/2026	719(A)	1094	CRIMSON MULTIMEDIA DISTRIBUTION, IN	57 ADULT VIDEO GAMES	1,324.03
03/06/2026	720(A)	1467	CTS COMPANIES, INC.	RMM SERVICE	270.00
03/06/2026	721(A)	1109	DUNN RITE MAINTENANCE, INC	JANITORAIL SERVICES	5,600.00
03/06/2026	722(A)	1379	INGRAM LIBRARY SERVICES	BOOKS & PREPROCESSING FEES	9,273.75
03/06/2026	723(A)	1193	LONG PLUMBING	REPLACED BAD SUMP PUMP IN BOILER ROOM	425.00
03/06/2026	724(A)	1213	MIDWEST TAPE	AV (MEDIA) & PREPROCESSING FEES	1,302.74
03/06/2026	725(A)	1214	MIKE K MCCLURE	BLOG WRITING IN 1265	450.00
03/06/2026	726(A)	1228	NORTHSTAR MAT SERVICE	BI-WEEKLY MAT SERVICE	99.10
03/06/2026	727(A)	1235	OVERDRIVE, INC.	25 EBOOKS, 11 AUDIOBOOKS	18,067.56
03/06/2026	728(A)	1264	RELIABLE LANDSCAPING, INC.	SNOW & ICE MANAGEMENT	5,650.00
03/06/2026	729(A)	1274	SECURITY 101	OPEN STUDY SPACE REWORK AND EXTERIOR ACCESS POINTS	6,025.30
03/11/2026	730(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457B + 457BC EMPLOYEE CONTRIBUTIONS	9,614.30
03/11/2026	731(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457BR EMPLOYEE CONTRIBUTIONS	500.00
03/11/2026	732(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	401A EMPLOYER CONTRIBUTIONS	1,908.19
03/11/2026	733(E)	1240	PAYLOCITY	DISPLAY SUPPLIES	1,108.27

04/06/2026

CHECK REGISTER FOR CANTON PUBLIC LIBRARY
CHECK DATE 03/01/2026 - 03/31/2026

Check Date	Check	Vendor	Vendor Name	Description	Amount
03/16/2026	734(E)	1476	JP MORGAN CHASE BANK-ONE CARD	ALA/PLA MEMBERSHIP - KB	51,530.29
03/18/2026	56053	1051	BLUE CARE NETWORK OF MICHIGAN	COVERAGE - APRIL 2026	28,170.01
03/18/2026	56054	1108	DTE ENERGY	ELECTRICITY AND GAS MONTHLY CHARGES 02/10/2026-03/11/2026	12,501.64
03/18/2026	56055	MISC ILL	ROCHESTER HILLS PUBLIC LIBRARY	ILL REPLACEMENT FEES	54.95
03/18/2026	56056	1311	TODAY'S BUSINESS SOLUTIONS, INC.	PRINTER ON ANNUAL RENEWAL	890.00
03/20/2026	735(A)	1009	AMAZON CAPITAL SERVICES	SOCIAL MEDIA EQUIPMENT	1,781.71
03/20/2026	736(A)	1425	BEARDED FISH AQUATICS	AQUARIUM MAINTENANCE & SUPPLIES	360.00
03/20/2026	737(A)	1094	CRIMSON MULTIMEDIA DISTRIBUTION, IN	57 ADULT VIDEO GAMES	1,111.47
03/20/2026	738(A)	1379	INGRAM LIBRARY SERVICES	BOOKS & PREPROCESSING FEES	11,260.72
03/20/2026	739(A)	1176	KANOPY, INC	KANOPY - STREAMING VIDEO PLAY CREDITS 2026	920.55
03/20/2026	740(A)	1193	LONG PLUMBING	PREVENTATIVE MAINT SERVER/WIRE AC	250.00
03/20/2026	741(A)	1213	MIDWEST TAPE	HOOPLA MONTHLY USAGE	25,311.66
03/20/2026	742(A)	1214	MIKE K MCCLURE	RESEARCH, INTERVIEW, WRITING BLOG IN#1267	275.00
03/20/2026	743(A)	1228	NORTHSTAR MAT SERVICE	BI-WEEKLY MAT SERVICE	99.10
03/20/2026	744(A)	1235	OVERDRIVE, INC.	19 EBOOKS, 14 AUDIOBOOKS	18,401.66
03/20/2026	745(A)	1255	PROGRESSIVE PRINTING	GENEOLOGY BOOKMARKS AND FG RU BROCHURES	383.00
03/20/2026	746(A)	1264	RELIABLE LANDSCAPING, INC.	SNOW & ICE MANAGEMENT	1,890.00
03/20/2026	747(A)	1288	SONITROL GREAT LAKES	BUILDING MONITORING 2026 Q2-4	1,674.63
03/20/2026	748(A)	1320	TSAI FONG BOOKS, INC.	ADULT INTERNATIONAL LANGUAGE BOOKS	170.33
03/20/2026	749(A)	1327	UNIQUE MANAGEMENT SERVICES	COLLECTION AGENCY	432.90
03/20/2026	750(A)	1656	WELK-KO FABRICATORS, INC	BOOKSHELF DIVIDERS	10,525.00
03/20/2026	56057	1470	VEG MICHIGAN	3/24 VEGMICHIGAN HONORARIUM	250.00
03/25/2026	751(E)	1203	MERS	EMPLOYEE PENSION DEDUCTION	4,488.50
03/25/2026	752(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457B + 457BC EMPLOYEE CONTRIBUTIONS	9,758.10
03/25/2026	753(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457BR EMPLOYEE CONTRIBUTIONS	500.00
03/25/2026	754(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	401A EMPLOYER CONTRIBUTIONS	1,908.19
03/25/2026	755(E)	1240	PAYLOCITY	PAYROLL PROCESSING FEES	1,083.84
03/25/2026	756(E)	1240	PAYLOCITY	VISION CLAIM REIMBURSEMENT: A.LEE	979.10
GEN TOTALS:					
Total of 61 Checks:					326,285.53
Less 0 Void Checks:					0.00
Total of 61 Disbursements:					326,285.53



Director's Report April 2026

1. At this month's meeting, we will be joined by our auditors from Plante Moran as they present the 2025 audit to the board. After the presentation, you will vote to accept the audit report. My thanks to everyone in the Business Services Office, particularly Accountant Debbie McHugh, as well as all of the Department Heads, Managers, and Supervisors for their diligence in fiscal management.
2. Also on the agenda is the first quarter budget amendment. As I mentioned at last month's meeting, we are amending the capital outlay budget by pulling forward projects that were budgeted for 2025 but we pushed back due to timing and other issues. We are also recognizing revenues received in excess of budget and reallocating them to expenditures. With the changes to the meeting room policy, specifically eliminating room rental fees and kitchen use fees, we are amending the budget to reflect that we will not be collecting that revenue. In anticipation of bringing home delivery in-house, we are also reallocating professional and contractual expenses as the courier contract ends mid-year and we purchase phones and mapping software for our in-house drivers.
3. Lastly, you will discuss the 2027 Salaries budget recommendation, prepared by Marian Nicholson with input from all of the management team.
4. As required by the Michigan Department of Treasury, included in your packet is the Protecting Local Government Retirement and Benefits Act (PA 202 of 2017) and Public Act 530 of 2016 Pension Report. We are required to present this to the board annually, and file the same with the state, demonstrating that our pension fund is not "underfunded." My thanks to Accountant Debbie McHugh for preparing this annual report.
5. In personnel news, since last month's meeting we welcome Elizabeth Smolin as a Page I.
6. Our library cooperative, The Library Network, announced that the Public Libraries of Saginaw will be joining TLN as of October 1. This is on the heels of the Capital Area District Library (Lansing) joining TLN last year. Both are leaving/have left the Mid-Eastern Michigan Library Cooperative, which is the act of winding down. Both of these large library systems will participate in reciprocal borrowing within TLN, opening up even more access for TLN library communities.

Respectfully submitted,
Eva Davis, Director

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
3	Financial Information			
4	Enter retirement pension system's assets (system fiduciary net position ending)	Most Recent Audit Report	P.A. 202 Sec. 5(4)(b)	6,111,408
5	Enter retirement pension system's liabilities (total pension liability ending)	Most Recent Audit Report	P.A. 202 Sec. 5(4)(b)	6,024,892
6	Funded ratio	Calculated	P.A. 202 Sec. 5(4)(b)	101.4%
7	Actuarially Determined Contribution (ADC)	Most Recent Audit Report	P.A. 202 Sec. 5(4)(b)	155,664
8	Governmental Fund Revenues	Most Recent Audit Report	P.A. 202 Sec. 5(4)(b)	8,776,707
9	All systems combined ADC/Governmental fund revenues	Calculated	P.A. 202 Sec. 5(4)(b)	1.8%
10	Membership			
11	Indicate number of active members	Most Recent Actuarial Funding Valuation	P.A. 530 Sec. 13 (3)(i)(ix)(A)	9
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)	15
14	Investment Performance			
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)	7.72%
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)	6.91%
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)	6.62%
18	Actuarial Assumptions			
19	Actuarial assumed rate of investment return	Most Recent Actuarial Funding Valuation	P.A. 530 Sec. 13 (3)(i)(ix)(I)	6.93%
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)	10
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
23	Uniform Assumptions			
24	Enter retirement pension system's actuarial value of assets using uniform assumptions	Most Recent Actuarial Funding Valuation	P.A. 202 Sec. 5(1)	6,303,603
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions	Most Recent Actuarial Funding Valuation	P.A. 202 Sec. 5(1)	6,168,442
26	Funded ratio using uniform assumptions	Calculated	P.A. 202 Sec. 5(1)	102.2%
27	Actuarially Determined Contribution (ADC) using uniform assumptions	Most Recent Actuarial Funding Valuation	P.A. 202 Sec. 5(1)	188,724
28	All systems combined ADC/Governmental fund revenues	Calculated	P.A. 202 Sec. 5(1)	2.2%
29	Pension Trigger Summary			
30	Does this system trigger "underfunded status" as defined by PA 202 of 2017?	Primary unit triggers: Less than 60% funded <u>AND</u> greater than 10% ADC/Governmental fund revenues. Non-Primary unit triggers: Less than 60% funded	P.A. 202 Sec. 5(4)(b)	NO

Canton Public Library

Proposed Budget Amendment - 2026 -1st Quarter (Motion 26/4-16-2)

PROPOSED:

4/16/2026

GL Account GL Sub Account # - Name / Explanation	Original / Amended \$	Increase (Decrease)	Proposed \$	Note: to/from Acct #
REVENUE				
PROPERTY TAXES	8,175,000		8,175,000	
STATE AID TO LIBRARIES	95,000		95,000	
STATE GRANTS-OTHER	-	6,063	6,063	<i>Increase to reflect actual collected</i>
LOCAL COMMUNITY STABILIZATION SHARE	60,000	(5,002)	54,998	<i>Decrease to reflect actual collected</i>
PHOTOCOPY FEES	40,000		40,000	
REPLACEMENT-LIBRARY MATERIALS	7,000		7,000	
MEETING ROOM RENTAL	500	(450)	50	<i>Decrease due to moving to free room rentals for cardholders</i>
PENAL FINES	61,000		61,000	
INTEREST INCOME	150,000		150,000	
COMMISSION	7,000		7,000	
OTHER REVENUE	1,000		1,000	
TOTAL REVENUE	8,596,500	611	8,597,111	
EXPENDITURE				
SALARIES & WAGES	3,960,000	-	3,960,000	
FRINGE BENEFITS	1,086,900	-	1,086,900	
SUPPLIES	152,730	1,000	153,730	<i>Increase for home delivery bags (IL damage) and inhouse processing</i>
LIBRARY MATERIALS	1,300,000	-	1,300,000	
PROFESSIONAL & CONTRACTUAL	599,710	(23,425)	576,285	<i>Transitioning home delivery to staff/reallocations within P&C</i>
COMMUNICATIONS	39,000	3,000	42,000	<i>Delivery driver cell phones</i>
PRINTING	41,800	-	41,800	
UTILITIES	206,000	-	206,000	
MAINTENANCE & REPAIRS	287,100	-	287,100	
BUILDING IMPROVEMENTS	25,000	-	25,000	
INSURANCE	74,000	-	74,000	
CAPITAL OUTLAY	1,318,000	490,025	1,808,025	<i>Pull forward unspent 2025 capital</i>
PROPERTY TAX REFUNDS	2,000	-	2,000	
COMMUNITY PROMOTION	26,200	-	26,200	
TRAVEL	75,330	6,700	82,030	<i>Increase to cover PLA/IUG conferences and mileage for home delivery</i>
RENTALS/LEASES	10,500	-	10,500	
TOTAL EXPENSE	9,204,270	477,300	9,681,570	
Net Change in Fund Balance	(607,770)	(476,689)	(1,084,459)	
Beginning Fund Balance - General Fund	8,074,431		8,074,431	
Ending Fund Balance - General Fund	7,466,661	(476,689)	6,989,972	



Budget Justification for Home Delivery On-Call Driver

Background

Since the launch of home delivery and pickup in December 2024, we have fulfilled over 5,000 requests from Canton residents. When we asked for feedback in January 2026, the vast majority of users said they love the service and would enthusiastically recommend it to their friends. Patrons indicated they've used the service for themselves and for others; most said they used the service because it better fit their personal schedule, helped solve transportation challenges, and gave them the ability to check out more items. Parents say it removes the stress of packing kids into the car for a library visit on days that are challenging. Seniors and those with mobility issues recommend it as a "fantastic" resource to help maintain independence. Several who used it while recovering from surgery described it as a lifeline that allowed them to continue reading when they were unable to drive.

To date, we have paid \$49,288 for a courier to fulfill requests. The courier's contract price per address is \$12.00 plus a fuel surcharge pegged to the AAA price index; the average cost per request to us over the life of the service so far is \$9.77. The average cost is less than the contract price due to savings accrued when multiple requests have the same address (for example, two residents of a senior living center, or a delivery and pickup at the same house). When this happens, under the contract terms we are only charged once, since the driver only drives to the address once.

Our average weekly invoice in Q1 2025 was \$735.42, and in Q4 2025 it was \$699.22. The average weekly invoice to date in Q1 2026 is \$983.63, a 34% year-over-year increase for this period and a 41% increase from the fall to spring. There is variability in demand from week to week and season to season, as evidenced by the two 2025 numbers, but overall, they show an increase over time. This is due to the service's growing popularity; pricing has remained steady.

Recommendation

Given the enduring popularity of the service, we recommend transitioning from a courier to staff. Specifically, we recommend hiring two on-call drivers with appropriate qualifications and insurance, in CPL Pay Grade 9, who each would use their personal vehicle to deliver and pickup on our behalf.

Rationale

We recommend hiring staff for two reasons: cost and improved oversight.

Cost

Hiring staff is a more cost-effective approach to providing delivery and pickup at the volume we now experience. Based on the functional knowledge, problem-solving, scope of authority, impact of work

performance, work environment, and communication expectations for the role, we expect to place Drivers in CPL's Pay Grade 9. Pay Grade 9 currently ranges from \$17.18 to \$23.18 per hour.

We currently offer delivery and pickup service two days a week and intend to begin offering it on a third day. Three-day-a-week service was the most frequent request in the January survey. On these days, we only pickup and deliver between 10 AM and 5 PM, to minimize life disruptions for patrons and to ensure senior staff are available in case of any emergency. This means that the absolute maximum number of hours the drivers would work in any given week is 42 (two staff x three days x seven hours).

We recommend hiring two staff on an on-call basis. While these staff would typically work solo, hiring two gives us flexibility in case of illness, emergency or schedule conflicts, and hiring them as on-calls allows us to only pay for the hours we actually need. We see significant variation in the number of requests, number of requests at shared addresses, and distance between addresses from day to day and season to season. Right now, these variations don't result in reduced costs since we are paying by piece, but with an on-call driver hired at an hourly rate, they could.

Based on test drives conducted during the initial recommendation phase, and by tracking the courier's actual service times with real lists of requests, we expect we will pay less hourly than we do by piece. We believe a staff person with routing software could serve an average of 10 addresses per hour. In Q1 2026, we averaged 90-110 addresses per week. This would take one driver approximately 9-10 hours spread over 2 or 3 days, for an estimated weekly cost of somewhere between \$181.89 to \$202.10 – a cost savings over courier pricing of approximately \$780 per week, or roughly \$40,500 per year.

Improved oversight

While in theory the courier service provides oversight of the driver now, we end up spending considerable time on this task each week. Oversight ranges from printing duplicate lists of service requests, providing printed instructions as a reminder about service expectations, verbal identification and reminders about specific requests and address issues, follow-up in person and via phone to resolve delivery issues, follow-up in person and via phone to correct list errors in the courier's address entry and to add late addresses, checking for missed duplicate charges pre-invoice, and confirming on invoicing that no duplicates have been charged. In addition, there is some troubleshooting needed occasionally for the automation that sends the list to the courier.

Some of these types of oversight we would expect to still be necessary with staff, however, we would have improved ability to enforce expectations through our own performance management and evaluation procedures. We also expect that a dedicated staff member, performing this task without intermingling it with other courier obligations, and without having to navigate a nonspecialized dispatch office, will be better able to retain expectations and to retain copies of documentation.

In addition, some of the comments we received in response to the survey included requests for things that we have repeatedly already asked the courier to do as a matter of course. For example, the courier is supposed to knock and hand the package directly to a person if possible. They are also supposed to

call the patron once directly if they can't find an address or can't find the package, in an attempt to resolve the issue before moving on. In addition to these standards apparently being inconsistently (or not) followed, we have had some delivery mistakes (such as packages delivered to the wrong address, or picking up other miscellaneous items off someone's porch). These aren't frequent – perhaps one every 1-2 months – but they aren't taken as seriously by the courier as we'd like, and we've generally had to resolve these issues ourselves.

Conclusion

Based on estimated cost savings and improved ability to provide oversight, we recommend switching this popular service from the courier to dedicated staff as soon as practicable.

We request permission to hire these new positions this year with the budget already in place. We further request to add sufficient funds to salaries in the 2027 budget to cover the maximum anticipated hours of service by these new positions at the Pay Grade 9 midpoint salary, a total of: \$22,735.44.



Budget Justification for Adding Two Technical Processors

Background

Canton Public Library used Baker & Taylor (B&T) as a primary vendor for print materials from at least 2012 through November 2025, when B&T announced its intention to close. For many years, the price we paid for pre-processing held steady at \$4 per item. For this price, B&T offered customized cataloging to meet our standards, creation of item records that could be inserted directly in our catalog, customized spine labels, property labels, barcodes, and RFID tagging to our specifications. Now, the market is in flux.

During 2024, a fairly normal year and our last full year as a B&T client, we purchased 37,355 copies of 22,663 titles. Of those, 68% of copies and 66% of titles were from B&T. Of those *titles* we purchased from B&T, 99% were new to us and required cataloging. The remaining 32% of *copies* were cataloged and processed in-house by CPL technical processing staff.

The only remaining distributor with a comparable scope to B&T is the Ingram Content Group. Ingram is the largest independent book distributor in the US. Other than Ingram and Amazon, all ten of the other distributors we currently buy from specialize in specific formats or submarkets. There are a variety of other smaller companies in the library space, some of whom we've used in the past, and some larger companies are now exploring and testing the market. In this context, we are evaluating options to best fulfill the CPL's cataloging and processing needs.

Recommendation

We recommend budgeting to add two part-time Technical Processing Assistants, at 20 hours per week, from July 2026 through at least budget year 2027.

Rationale

Our recommendation is based on a three-part analysis: 1. market availability of pre-processing, 2. cost-effectiveness of pre-processing compared to in-house processing, and 3. turnaround time from the publication date to the date an item is available for check out (time to shelf).

The market for shelf-ready materials is undergoing change. We anticipate all companies offering these services will charge more than we were accustomed to paying. We are uncertain about the availability of processing comparable to what we produce in-house. We are also uncertain about the expected turnaround time for pre-processed materials. The following represents our best current understanding.

1-Availability

In 2022, it became clear that B&T's inconsistent availability and delivery of materials was not just a post-COVID problem. We found Ingram to be a reliable source for most titles and so we began routinely using

them as a secondary vendor for *non-processed* materials. We evaluated going further and switching our pre-processed materials ordering to Ingram, but at the time, B&T remained sufficiently reliable, more cost-effective, and more willing and able to meet our pre-processing specifications. Having a standard secondary vendor allowed us to efficiently move forward orders when B&T did not have sufficient copies in stock; this tiered vendor approach is one we intend to continue if possible.

Like us, many other libraries are currently seeking a B&T replacement. As mentioned, Ingram is the biggest and is already in the library space; as a result, they've had a huge uptick in demand. We joined the queue for Ingram pre-processing negotiations back in October 2025. Ingram has done a solid job communicating and managing the sudden, enormous influx of new customers. They gave some precedence to existing customers (like us), but their ability to deliver even non-processed materials slowed significantly from November through this March.

During this slowdown, in late January, Ingram announced a partnership with Backstage Library Works to provide an alternative pre-processing path. Later, Ingram announced a reworking of internal workflows and staffing to provide improved service. Still later, Ingram began referring to their planned upgrades to their cataloging and processing platforms to be able to do more specialized work, some of which would be essential for us. Some of these efforts do appear to have borne fruit: in the last few weeks, we have finally begun to see non-processed materials arrive at or near their publication dates again.

We still have unanswered questions about Ingram's ability to meet our needs. Ingram has a very long queue of libraries waiting to negotiate pre-processing contracts. They are working through the extended rollout of a revamped invoicing system, which has had some false starts. There is no firm timeline for their planned upgrades. Ingram has been responsive to complaints and requests for improvements, but this is a time of uniquely high pressure, where public libraries have a great deal of leverage. That is unlikely to be true for future issues we encounter, and it is unlikely they would be as responsive to a concern raised by just us.

We received our first substantive follow-up from Ingram March 23, 2026, but do not yet have a quote or a detailed description of what services they can offer.

2-Cost

The Technical Processing Workgroup (TPW) at CPL has varied in size over time. Pre-COVID until 2022, it was staffed to accommodate approximately 25% non-processed and 75% pre-processed purchasing. When we diversified to include Ingram as a secondary vendor, we promoted one Technical Processing Assistant to a Technical Processing Assistant II to assist with ordering, and expanded TPW to its current size (six part-time staff plus a full-time supervisor) by reallocating existing budgeted salaries from other Circulation Services staff who were not replaced. With a staff of six, we were able to accommodate the increase in non-processed purchasing, which rose from a quarter to a third of total copies.

The mix of material types, processing levels, in-house and contract labor makes a direct pricing comparison complex. When we originally evaluated Ingram as a vendor in 2022, we used recent inhouse

data on AV processing time for comparison. Because AV materials are more complex to catalog and process than print materials, broadly speaking, AV takes twice as long as print to get from the box to patrons. A new title (in any format) similarly requires more work to put in the catalog than a replacement title does. Using the AV data as a rule of thumb, we assume processing a replacement copy takes 60% as long as a new title. All copies, regardless of format and replacement status, take roughly the same amount of time to unbox, compare with the invoice, and receive in the catalog. This AV comparative approach proved accurate in predicting the effect of bringing on a secondary vendor in 2022; as a result, we've used the same approach for a time and labor comparison here.

Using 2024 as a baseline year for the mix of material types and turnaround time, we estimate we would have needed an additional 78 TPW staff hours per pay period to bring all cataloging and processing in-house. Since 2024, we have added several complex collections (Youth Kits, Tonies), which are more time-consuming to process, leading us to round this estimate up to 80 hours. Technical Processors are in CPL Pay Grade 8, which ranges from \$16.31 to \$22 per hour, for an estimated annual cost of \$33,924.80 to \$45,760.00. This translates to a cost per item of between \$4.56 and \$6.16. In-house supply costs add an average of \$1.17 per item, bringing the total in-house price per item to \$5.73 to \$7.33.

At this price, hiring staff is competitive with Backstage, even before adding the key cost elements (average weight and the cataloging cost) currently missing from their quote.

For reference, when Ingram announced the Backstage partnership in January, we reached out, hoping to secure a quicker start. We were also concerned at the time that the partnership might be a sign Ingram was turning away from full-service processing, and we wanted to get in the queue early if so. We received a quote from Backstage in early March. Backstage is not a distributor. To take advantage of their services, we would purchase books from Ingram, Ingram would provide basic cataloging, then ship the copies to Backstage. Backstage would create and attach individual item records, complete pre-processing, and then ship the materials to us. We would pay Ingram for the materials and cataloging (price per title TBD) and pay Backstage for attaching (\$1.10 per item), processing (\$3.99 per item), shipping and handling; we would also have the option (with an upfront setup charge) to unify these invoices rather than reconcile between the vendors. Under the statewide discounts negotiated by The Library Network, Ingram does not charge shipping, but in this model, that would only cover the shipping to Backstage. Backstage would charge a shipping flat rate plus \$0.35 per pound for handling.

Based on our most recent conversations with Ingram, if we purchased cataloging and processing directly from them, their base bundle pricing that is closest to our specifications is \$4.35 per item. We already know this does not include RFID tagging or genre labels and we suspect, based on prior quotes from Ingram, that we will come in above the base price. For the known missing elements, using our own purchasing and Backstage's quote as a starting point, RFID tagging will likely be between \$0.15 and \$0.75 per item and genre labels will be between \$0.05 and \$0.31 per item, for a total item price of at least \$4.55 and probably more. We also know that there will be an upfront setup charge, and requirement to maintain a certain volume of ordering to maintain the price point.

Outside of print materials, we have also asked Midwest Tape to refresh our 2021 AV processing quote. That quote ranged from \$3.91 to \$6.24 per item, depending on format. Midwest Tape provides roughly 12% of CPL titles/copies, and one approach could be to bring print in and shift AV processing out.

3-Time to Shelf

Prior to the recent upheaval, our regular TPW workflow ensured that most materials were on the shelf for patrons within six days of arriving at the library. In 2024, for pre-processed materials, the normal range was 3-6 calendar days from box to shelf; for materials cataloged and processed in-house, the normal range was 8-22 calendar days (depending on the material type).

With the dissolution of B&T, and without an increase in dedicated staff, we are now getting most material to the shelf between 15-30 calendar days. As described under cost, with two additional staff we believe we could return to a six-day turnaround even with all cataloging and processing done in-house.

Ingram's turnaround commitment for non-processed materials is 3 days, and 10 days for pre-processed. While they have been wildly off the mark on non-processed items recently, Ingram has been making steady progress toward this service level. Their track record in the past was also quite good. From conversations with other libraries, delivery of pre-processed materials seems to be following a similar trajectory, though it has been slower to course-correct and has had more variation.

Amazon's turnaround time is typically 1-3 days, making them the fastest for delivery. They are also exploring a variety of ways to better assist libraries. However, their delivery times are not consistent, they do not always have the full range of titles we are interested in, and the time required for selecting and ordering is substantially longer. For just the TPW portion of the ordering workflow, where a typical Ingram order takes 5-10 minutes to complete, an Amazon order generally takes 30-40 minutes.

With the mix of non-processed delivery times, the estimated full typical TPW time from placing an order for an available title to having it on the shelf for a patron would therefore range between 7-9 days.

Conclusion

The market for library materials is currently undergoing major change. We have some good guesses about where the market may be heading, but we are currently uncertain about several factors that could influence our decision. Based on what we do know, there is a significant probability that hiring staff is the right long-term move.

If cost and time to shelf are comparable, choosing to hire staff has additional benefits: greater control over our materials and catalog, availability of staff for special projects and unique collections, and flexibility in the face of market changes, which are likely to continue to reverberate for several years.

Budgeting for staff now gives us the flexibility to adjust in that direction more easily as the market stabilizes, if staffing does prove the best option.



Budget Recommendation: 2027 Salary and Wages

History: The library engages ElementOne Consulting to review published surveys to determine the prevailing “market rate” for as many jobs as possible. The market rate for each job is defined by the geographic area where recruiting typically occurs, the industry in which Canton Public Library likely competes for employees and among similar-sized organizations with whom CPL fiscally competes. The ElementOne review for FY2027 was based on an estimated \$8.4 million in revenue (an increase of 4.3% over FY2026). Currently, the FY2027 total revenue budget is estimated to be \$8.8 million.

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 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 employees are compensated based on their contributions to CPL. The library uses its annual performance appraisal and contribution assessment methodology to determine each employee's target pay; current pay is then compared with the target to determine whether adjustments are warranted.

Research: The surveys selected by ElementOne are based on their consistent publication, sufficient sample size and ability to provide data segments 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
- American Society of Employers, Salary Survey

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

Data from the surveys was used for as many of the CPL jobs as possible. In each survey, the data is projected to a common date (July 1, 2026, the middle of the fiscal year) based on reported actual and planned increases to market rates. 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 pay levels. 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 FY2027 recommends increases in the pay structure at an average rate of ~2.5%, ranging from 3.6% in Grade 4 (Page I) to 2.1% in Grade 17 (Librarian), then decreasing further to 0.9% in Grade 25 (Director). Grades 1, 2, and 3 show higher adjustments, with an average increase of 4.1%. Notably, the midpoint of Grade 1 increased by 4.9%, and the minimum increased by 9.3% to align with the anticipated State of Michigan minimum wage increase from \$13.73 to \$15.00 per hour in 2027.

Additional personnel: The proposed salary and wages budget includes two additional part-time and two provisional positions in 2027:

Due to the collapse of Baker & Taylor, the premier supplier of pre-processed library materials, Circulation Services plans to hire two additional regular part-time employees for the Tech Processing Workgroup (TPW) to boost our in-house processing capacity and reduce reliance on a third-party provider.

In addition, our current Reliable Delivery contract (for home delivery of library materials) will end mid-year 2026. Circulation Services proposes to shift to in-house delivery of library materials. To accomplish this, they need to hire and continue to support two provisional Home Delivery Drivers.

Recommendation: We recommend that the board adopt the *ElementOne Base Pay Structure Ranges* for FY2027 and approve a 2027 salary and wage budget of \$4,130,000. The \$170,000 increase (4.3%) will allow the library to remain competitive in the job market while adding key support personnel (a total of four additional staff members).

Canton Public Library

Compensation Study and Recommendations - FY2026 (3/14/2025)

Grade	Point Range		Job Score	Job Title	Zone 1		Zone 3		Zone 5		
	Low	High			Minimum	Zone 2	Midpoint	Zone 4	Maximum		
25	900	1000	944	Director	55.38	61.49	67.59	70.62	73.64	79.74	85.85
22	675	724	724	no jobs assigned	40.56	45.03	49.49	51.74	53.95	58.41	62.87
21	600	675	660	Department Head - Business Services	37.59	41.74	45.85	47.95	50.00	54.10	58.26
			615	Department Head - Circulation Services							
			637	Department Head - Community Relations							
			644	Department Head - Information Services							
			628	Department Head - Information Technology							
20	550	599	599	no jobs assigned	35.54	39.08	42.67	44.41	46.21	49.79	53.33
18	450	499	491	Collection Development Specialist	31.44	34.56	37.74	39.28	40.87	44.05	47.18
			491	Librarian Manager							
17	400	449	420	Accountant	30.15	32.87	35.59	36.92	38.31	41.03	43.74
			402	Circulation Supervisor							
			437	Librarian, Program Librarian							
			427	Systems Administrator							
16	350	399	389	Building Supervisor	26.31	28.67	31.03	32.26	33.44	35.79	38.15
15	330	359	347	Human Resources Specialist	24.41	26.62	28.82	29.90	30.97	33.18	35.38
			349	Web Resources Specialist							
14	300	329	325	Communications Specialist	22.62	24.67	26.67	27.69	28.72	30.72	32.77
			325	IT Specialist II							
13	270	299	283	Substitute Librarian	21.44	23.13	24.87	25.69	26.56	28.31	30.00
12	240	269	255	Administrative Assistant	19.85	21.44	23.03	23.79	24.62	26.21	27.79
			255	E&D Operations Assistant							
			259	IT Specialist I							
			242	Marketing Assistant							
11	220	239	239	Business Office Assistant	18.62	20.10	21.59	22.36	23.08	24.56	26.05
			228	Circulation Assistant II							
			229	IT Technician							
10	200	219	219	Building Monitor	18.05	19.33	20.56	21.23	21.85	23.08	24.36
			214	Circulation Assistant I							
			200	Intern							
9	180	199	187	Acquisitions Assistant	17.18	18.36	19.59	20.21	20.77	22.00	23.18
			197	Page II							
			191	Technical Processing Assistant II							
8	160	179	179	Circulation Assistant On-Call	16.31	17.44	18.56	19.18	19.74	20.87	22.00
			168	Technical Processing Assistant							
7	150	159	150	IT Support Assistant	15.69	16.77	17.90	18.46	18.97	20.10	21.18
6	140	149	149	no jobs assigned	15.33	16.41	17.49	18.00	18.56	19.64	20.72
4	120	129	126	Page I	14.87	15.74	16.67	17.13	17.54	18.46	19.33
3	110	119	119	no jobs assigned	14.51	15.38	16.26	16.72	17.13	18.00	18.87
2	100	109	109	Page On-Call	14.15	15.03	15.85	16.26	16.72	17.54	18.41
1	1	99	99	no jobs assigned	13.74	14.56	15.38	15.79	16.21	17.03	17.85

Canton Public Library

Compensation Study and Recommendations - FY2027 (3/20/2026)

Midpoint %
Over 2026

Grade	Point Range		Job Score	Job Title	Zone 1		Zone 3		Zone 5		Midpoint % Over 2026	
	Low	High			Minimum	Zone 2	Midpoint	Zone 4	Maximum			
25	900	1000	944	Director	55.85	62.00	68.15	71.23	74.26	80.41	86.56	0.86%
22	675	724	724	no jobs assigned	41.28	45.85	50.36	52.62	54.92	59.44	64.00	1.69%
21	600	675	660	Department Head - Business Services	38.26	42.46	46.67	48.77	50.87	55.08	59.28	1.71%
			615	Department Head - Circulation Services								
			637	Department Head - Community Relations								
			644	Department Head - Information Services								
			628	Department Head - Information Technology								
20	550	599	599	no jobs assigned	36.21	39.85	43.44	45.23	47.08	50.67	54.31	1.85%
18	450	499	491	Collection Development Specialist	32.05	35.28	38.46	40.05	41.69	44.87	48.10	1.96%
			491	Librarian Manager								
17	400	449	420	Accountant	30.77	33.54	36.31	37.69	39.08	41.85	44.62	2.09%
			402	Circulation Supervisor								
			437	Librarian, Program Librarian								
			427	Systems Administrator								
16	350	399	389	Building Supervisor	26.97	29.38	31.85	33.03	34.26	36.72	39.13	2.37%
15	330	359	347	Human Resources Specialist	25.03	27.28	29.54	30.67	31.79	34.05	36.31	2.56%
			349	Web Resources Specialist								
14	300	329	325	Communications Specialist	23.23	25.33	27.44	28.46	29.49	31.59	33.69	2.79%
			325	IT Specialist II								
13	270	299	283	Substitute Librarian	22.00	23.74	25.54	26.41	27.28	29.08	30.82	2.80%
12	240	269	255	Administrative Assistant	20.41	22.05	23.69	24.51	25.28	26.92	28.56	3.04%
			255	E&D Operations Assistant								
			259	IT Specialist I								
			242	Marketing Assistant								
11	220	239	239	Business Office Assistant	19.18	20.72	22.26	23.03	23.79	25.33	26.87	2.98%
			228	Circulation Assistant II								
			229	IT Technician								
10	200	219	219	Building Monitor	18.62	19.90	21.23	21.90	22.51	23.85	25.13	3.14%
			214	Circulation Assistant I								
			200	Intern								
9	180	199	187	Acquisitions Assistant	17.74	18.97	20.21	20.82	21.49	22.72	23.95	3.02%
			196	Home Delivery Driver								
			197	Page II								
			191	Technical Processing Assistant II								
8	160	179	179	CS Substitute II	16.87	18.05	19.23	19.85	20.41	21.59	22.77	3.47%
			168	Technical Processing Assistant I								
7	150	159	150	IT Support Assistant	16.26	17.38	18.51	19.13	19.69	20.82	21.95	3.62%
6	140	149	149	no jobs assigned	15.85	16.97	18.05	18.62	19.18	20.26	21.38	3.42%
4	120	129	126	Page I	15.44	16.36	17.28	17.74	18.21	19.13	20.05	3.58%
2	100	109	109	CS Substitute I	15.03	15.79	16.51	16.92	17.28	18.00	18.77	4.08%
1	1	99	99	no jobs assigned	15.03	15.64	16.26	16.56	16.82	17.44	18.05	4.90%

Annual Income and Budgeted Salary and Wage Expense

