Canton Public Library
connecting your community

Library Board of Trustees
General Meeting Packet Contents

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Canton Public Library
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Library Board of Trustees
Meeting Agenda – July 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 June 25, 2026 Meeting Minutes
Administrative Reports	Communications Report of the Library Director Trustee Comments
Committee Reports	None
New Business	Discussion Item: 1st Draft of 2027 Budget and 2028-2029 projections
	Action Item 26/7-16-1: 2nd Quarter 2026 Budget Amendment
	Discussion Item: 2027 Budget – Expenditures: MERS pension contribution
	Discussion Item: Director’s performance evaluation committee
Adjourn	Final Call to the Audience (5-minute maximum per person)

Canton Public Library Board of Trustees
General Meeting Minutes

June 25, 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 (joined at 7:02 PM), A. Watts
Absent: None
Also Present: S. Bewick, E. Davis

CALL TO AUDIENCE
Present: K. Bounds, L. Golden, Z. Jones, D. McHugh, M. Nicholson
No comments

APPROVAL OF AGENDA
The agenda was approved by unanimous consent.

APPROVAL OF GENERAL MEETING MINUTES
J. Lee presented the board with a printed document of proposed changes to the May 21, 2026, minutes. Approval of the minutes was postponed for further discussion later in the meeting.

COMMUNICATIONS
None

DIRECTOR'S REPORT
In addition to her written report, E. Davis shared that the Canton Police Department is working to implement a real-time communication system to help respond more quickly and accurately to emergencies; they may request board approval to access CPL's external cameras. Information Technology Department Head Carl Swanberg is coordinating with the Canton Police Department to determine whether the system meets compatibility and security requirements. Anne Seurynck from Foster Swift Collins & Smith, P.C., has advised that there will need to be a solid agreement in place before granting access.

As of April 30, the library was 42% through the fiscal year. Revenues are inflowing as anticipated; expenditures trending above 42% are expected and include prepaid fringe benefits, professional & contractual, and insurance. The 2nd Quarter budget amendment will be presented at the July board meeting.

TRUSTEE COMMENTS
J. Lee inquired about the progress of the 62 Days of Summer program. Circulation Services Department Head Kat Bounds shared that the door count for the kickoff day was the second-highest in CPL's history; it appears the numbers have now fully rebounded since the COVID-19 closures.

COMMITTEE REPORTS
None

UNFINISHED BUSINESS & GENERAL ORDERS
None

NEW BUSINESS
Health Care Plan Options Overview – Kapnick Insurance Account Executive Zariah Jones reviewed the recommended healthcare options. The Blue Care Network Healthy Blue Living HMO Platinum 500 (the library's current plan) has been re-certified with minimal changes at an average cost increase of 20.1%. Z. Jones advised that next year's renewal is expected to increase by 12-15%.

Business Services Department Head Marian Nicholson advised that the library recommends renewing the current medical plan and continuing the 80/20 cost share under PA 152.

Approve 2026-27 Health Care Contract – A. Watts moved, and N. Eggenberger supported a motion to renew the Blue Care Network Healthy Blue Living Platinum 500 healthcare plan contract for August 1, 2026, to July 31, 2027.

The motion passed unanimously 26/6-25-1 (6-0-0)

Approve 2026-27 Life/AD&D and Disability Contract – A. Iqbal moved, and J. Lee supported a motion to select the Lincoln Financial Life/AD&D and Disability contract for August 1, 2026, to July 31, 2027.

The motion passed unanimously 26/6-25-2 (6-0-0)

Approve PA 152 Health Care Premium Cost-Sharing – N. Eggenberger moved, and A. Wahby supported a motion to approve the 80/20 split for PA 152 Employer/Employee Insurance Premiums Cost-Sharing.

The motion passed unanimously 26/6-25-3 (6-0-0)

2027 Budget Discussion – Revenues – E. Davis advised that, despite the increased Headlee reduction, next year's budget is still projected to increase due to market increases and new developments. The library recommends budgeting for the full $1.4088 mills with a 99% collection rate. The board did not have any additional questions at this time.

2027 Budget Discussion – Expenditures – Capital Expenditures – The trustees discussed the projected capital replacement schedule provided by the department heads. Business Services Department Head Marian Nicholson confirmed that the library is still budgeting to partner with Canton Township on EV charging stations, but has been waiting for the township to move forward with the project.

APPROVAL OF GENERAL MEETING MINUTES, CONTINUED
J. Lee requested that a full copy of her proposed amendment be added to the physical board record. N. Eggenberger moved, and A. Wahby supported a motion to approve the May 21, 2026, minutes as presented, with the addition of the "Proposals and Financials" portion of J. Lee's proposed amendment. The minutes, as amended, were approved with unanimous consent.

CALL TO AUDIENCE
None

ADJOURN
The meeting was adjourned at 8:22 PM.

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Amy Watts, Secretary-Treasurer

07/08/2026 BALANCE SHEET REPORT FOR CANTON PUBLIC LIBRARY

Balance As Of 06/30/2026

GL Number	Description	YTD Balance 06/30/2026 Normal (Abnormal)
Fund: 101 GENERAL FUND		
*** Assets ***		
101-000.00-001.01	CHECKING-GENERAL	6,282,081.02
101-000.00-001.03	CHECKING-FSA REIMBURSEMENT	21,801.24
101-000.00-002.00	SAVINGS	1,000,984.53
101-000.00-017.01	MICHIGAN CLASS-GENERAL FUND	5,373,719.81
Total Assets		12,678,586.60
*** Liabilities ***		
101-000.00-202.00	ACCOUNTS PAYABLE	32,216.22
101-000.00-219.01	SOCIAL COMMITTEE	5,782.00
101-000.00-219.02	MISCELLANEOUS GRANTS & DONATIONS	4,871.10
101-000.00-219.03	WELCOMING COMMITTEE	500.00
101-000.00-231.07	AFLAC DEDUCTIONS	60.30
101-000.00-231.08	FLEXIBLE SPENDING ACCOUNT DEDUCTIONS	8,473.08
101-000.00-231.09	PENSION DEDUCTION	2,244.25
Total Liabilities		54,146.95
*** Fund Equity ***		
101-000.00-390.00	GENERAL FUND BALANCE	8,074,432.43
Total Fund Equity		8,074,432.43
Total Fund 101:		
TOTAL ASSETS		12,678,586.60
BEG. FUND BALANCE		8,074,432.43
+ NET OF REVENUES & EXPENDITURES		4,550,007.22
= ENDING FUND BALANCE		12,624,439.65
+ LIABILITIES		54,146.95
= TOTAL LIABILITIES AND FUND BALANCE		12,678,586.60

07/08/2026 BALANCE SHEET REPORT FOR CANTON PUBLIC LIBRARY

Balance As Of 06/30/2026

GL Number	Description	YTD Balance 06/30/2026 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		10,021,144.98
*** 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		181,698.00
*** Fund Equity ***		
901-000.00-399.00	INVESTMENT IN ASSETS	9,839,446.98
Total Fund Equity		9,839,446.98
Total Fund 901:		
TOTAL ASSETS		10,021,144.98
BEG. FUND BALANCE		9,839,446.98
+ NET OF REVENUES & EXPENDITURES		0.00
= ENDING FUND BALANCE		9,839,446.98
+ LIABILITIES		181,698.00
= TOTAL LIABILITIES AND FUND BALANCE		10,021,144.98

07/08/2026 REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY

Balance As Of 06/30/2026

Description	2026 Amended Budget	YTD Balance 06/30/2026 Normal (Abnormal)	Available Balance 06/30/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND				
Revenues				
PROPERTY TAXES	8,175,000.00	8,242,016.42	(67,016.42)	100.82
STATE AID TO LIBRARIES	95,000.00	52,891.68	42,108.32	55.68
STATE GRANTS-OTHER	6,063.00	11,000.11	(4,937.11)	181.43
LOCAL COMMUNITY STABILIZATION SHARE	54,998.00	54,998.04	(0.04)	100.00
PHOTOCOPY FEES	40,000.00	19,382.06	20,617.94	48.46
REPLACEMENT-LIBRARY MATERIALS	7,000.00	8,929.45	(1,929.45)	127.56
MEETING ROOM RENTAL	50.00	50.00	0.00	100.00
PENAL FINES	61,000.00		61,000.00	-
INTEREST INCOME	150,000.00	145,803.29	4,196.71	97.20
COMMISSION	7,000.00	7,037.25	(37.25)	100.53
OTHER REVENUE	1,000.00	15,920.56	(14,920.56)	1,592.06
Revenues	8,597,111.00	8,558,028.86	39,082.14	99.55
Expenditures				
SALARIES & WAGES	3,960,000.00	1,872,399.11	2,087,600.89	47.28
FRINGE BENEFITS	1,086,900.00	686,975.25	399,924.75	63.21
SUPPLIES	153,730.00	43,623.50	110,106.50	28.38
LIBRARY MATERIALS	1,300,000.00	601,041.18	698,958.82	46.23
PROFESSIONAL & CONTRACTUAL	576,285.00	343,698.95	232,586.05	59.64
COMMUNICATIONS	42,000.00	28,096.81	13,903.19	66.90
PRINTING	41,800.00	16,644.25	25,155.75	39.82
UTILITIES	206,000.00	79,950.40	126,049.60	38.81
MAINTENANCE & REPAIRS	287,100.00	125,060.39	162,039.61	43.56
RENTALS/LEASES	10,500.00	4,024.95	6,475.05	38.33
BUILDING IMPROVEMENTS	25,000.00		25,000.00	-
INSURANCE	74,000.00	74,666.00	(666.00)	100.90
CAPITAL OUTLAY	1,808,025.00	84,886.30	1,723,138.70	4.69
PROPERTY TAX REFUNDS	2,000.00	634.08	1,365.92	31.70
TRAVEL	82,030.00	40,667.69	41,362.31	49.58
COMMUNITY PROMOTION	26,200.00	5,652.78	20,547.22	21.58
Expenditures	9,681,570.00	4,008,021.64	5,673,548.36	41.40
Fund 101 - GENERAL FUND:				
TOTAL REVENUES	8,597,111.00	8,558,028.86	39,082.14	99.55
TOTAL EXPENDITURES	9,681,570.00	4,008,021.64	5,673,548.36	41.40
NET OF REVENUES & EXPENDITURES:	(1,084,459.00)	4,550,007.22	(5,634,466.22)	
BEG. FUND BALANCE - ALL FUNDS	8,074,432.43	8,074,432.43		
END FUND BALANCE - ALL FUNDS	6,989,973.43	12,624,439.65		

07/08/2026 REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY

Balance As Of 06/30/2026

*NOTE: Available Balance / Pct Budget does not reflect amounts encumbered.

GL Number	Description	2026 Amended Budget	YTD Balance 06/30/2026 Normal (Abnormal)	Available Balance 06/30/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND					
101-000.00-401.00	PROPERTY TAXES	8,175,000.00	8,242,016.42	(67,016.42)	100.82
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	6,063.00	11,000.11	(4,937.11)	181.43
101-000.00-573.00	LOCAL COMMUNITY STABILIZATION SHARE	54,998.00	54,998.04	(0.04)	100.00
101-000.00-602.00	PHOTOCOPY FEES	40,000.00	19,382.06	20,617.94	48.46
101-000.00-615.00	REPLACEMENT-LIBRARY MATERIALS	7,000.00	8,929.45	(1,929.45)	127.56
101-000.00-651.00	MEETING ROOM RENTAL	50.00	50.00	0.00	100.00
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	145,803.29	4,196.71	97.20
101-000.00-668.00	COMMISSION	7,000.00	7,037.25	(37.25)	100.53
101-000.00-675.00	OTHER REVENUE	1,000.00	15,920.56	(14,920.56)	1,592.06
Revenues		8,597,111.00	8,558,028.86	39,082.14	99.55
Account Category: Expenditures					
101-790.00-702.00	SALARIES & WAGES	3,960,000.00	1,872,399.11	2,087,600.89	47.28
101-790.00-716.01	TAXES-FICA/MC	303,000.00	141,466.11	161,533.89	46.69
101-790.00-716.02	DENTAL	24,000.00	10,747.64	13,252.36	44.78
101-790.00-716.03	FLEXIBLE SPENDING ACCOUNT	1,100.00	388.80	711.20	35.35
101-790.00-716.04	LIFE INSURANCE/DISABILITY	16,000.00	9,451.06	6,548.94	59.07
101-790.00-716.05	MEDICAL INSURANCE	340,000.00	163,856.05	176,143.95	48.19
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	1,966.12	5,533.88	26.21
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	4,293.00	2,707.00	61.33
101-790.00-717.01	RETIREMENT DC PLAN (401A)	52,500.00	24,806.47	27,693.53	47.25
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	4,635.49	5,364.51	46.35
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	100,432.48	162,567.52	38.19
101-790.00-730.02	AV (MEDIA)	89,800.00	38,416.08	51,383.92	42.78

07/08/2026 REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY

Balance As Of 06/30/2026

*NOTE: Available Balance / Pct Budget does not reflect amounts encumbered.

GL Number	Description	2026 Amended Budget	YTD Balance 06/30/2026 Normal (Abnormal)	Available Balance 06/30/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND					
101-790.00-730.03	SERVICES, SUBSCRIPTIONS & PREPROCESSING	947,200.00	462,192.62	485,007.38	48.80
101-790.00-802.00	LEGAL	15,000.00	2,080.10	12,919.90	13.87
101-790.00-803.00	AUDIT	26,075.00	26,075.00	0.00	100.00
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	588.15	611.85	49.01
101-790.00-850.00	COMMUNICATIONS	42,000.00	28,096.81	13,903.19	66.90
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	70,852.33	99,147.67	41.68
101-790.00-922.00	GAS	20,000.00	6,780.47	13,219.53	33.90
101-790.00-923.00	WATER	16,000.00	2,317.60	13,682.40	14.49
101-790.00-931.00	CLEANING/JANITORIAL SERVICES	100,500.00	43,619.82	56,880.18	43.40
101-790.00-932.01	LAWN & GROUNDS	56,000.00	18,004.17	37,995.83	32.15
101-790.00-932.02	SNOW & ICE	38,000.00	24,490.00	13,510.00	64.45
101-790.00-933.00	BUILDING SECURITY	8,000.00	5,017.20	2,982.80	62.72
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	12,522.64	6,477.36	65.91
101-790.00-934.03	HVAC MAINTENANCE CONTRACTS	20,000.00	7,930.00	12,070.00	39.65
101-790.00-935.00	BUILDING REPAIRS	25,000.00	6,486.33	18,513.67	25.95
101-790.00-936.00	EQUIPMENT REPAIRS	20,000.00	6,990.23	13,009.77	34.95
101-790.00-941.00	COPY MACHINE CHARGES	8,000.00	3,079.17	4,920.83	38.49
101-790.00-942.00	POSTAGE METER CHARGES	2,500.00	945.78	1,554.22	37.83
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	74,666.00	(666.00)	100.90
101-790.00-973.00	LAND IMPROVEMENTS-DEPRECIATING	32,500.00	0.00	32,500.00	0.00
101-790.00-974.00	BUILDINGS, FIXTURES & IMPROVEMENTS	940,000.00	42,646.00	897,354.00	4.54
101-790.00-975.00	FURNITURE AND EQUIPMENT	546,500.00	36,215.00	510,285.00	6.63
101-790.00-976.00	LIBRARY MATERIALS	0.00	0.00	0.00	0.00
101-790.00-978.00	HARDWARE	215,025.00	6,025.30	208,999.70	2.80
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

07/08/2026 REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY

Balance As Of 06/30/2026

*NOTE: Available Balance / Pct Budget does not reflect amounts encumbered.

GL Number	Description	2026 Amended Budget	YTD Balance 06/30/2026 Normal (Abnormal)	Available Balance 06/30/2026 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	210.00	90.00	70.00
101-790.01-861.01	CONFERENCES-ADMINISTRATION-DIRECTOR	6,000.00	1,801.53	4,198.47	30.03
101-790.01-861.02	CONFERENCES-ADMINISTRATION-TRUSTEES	5,500.00	5,287.17	212.83	96.13
101-790.01-862.01	MILEAGE-ADMINISTRATION-DIRECTOR	2,300.00	124.77	2,175.23	5.42
101-790.01-862.02	MILEAGE-ADMINISTRATION-TRUSTEES	200.00	76.33	123.67	38.17
101-790.02-727.01	SUPPLIES-BUSINESS SERVICES-OFFICE	13,000.00	3,257.28	9,742.72	25.06
101-790.02-727.02	SUPPLIES-BUSINESS SERVICES-BUILDING	25,500.00	2,223.90	23,276.10	8.72
101-790.02-727.03	SUPPLIES-BUSINESS SERVICES-JANITORIAL	16,900.00	7,069.59	9,830.41	41.83
101-790.02-728.00	POSTAGE-BUSINESS SERVICES	2,800.00	1,724.03	1,075.97	61.57
101-790.02-807.01	PROF SERVICES-PAYROLL FEES	16,500.00	9,034.89	7,465.11	54.76
101-790.02-807.02	PROF SERVICES-BUSINESS SERVICES	12,600.00	3,128.00	9,472.00	24.83
101-790.02-808.01	MEMBERSHIP DUES-BUSINESS SERVICES-GEN	1,675.00	1,129.00	546.00	67.40
101-790.02-808.02	MEMBERSHIP DUES-BUSINESS SERVICES-MISC	10,725.00	4,287.00	6,438.00	39.97
101-790.02-809.01	STAFF DEVELOPMENT-INSERVICE	5,000.00	885.72	4,114.28	17.71
101-790.02-809.02	STAFF DEVELOPMENT-LONGEVITY	6,050.00	3,700.00	2,350.00	61.16
101-790.02-809.03	STAFF DEVELOPMENT-TRAINING	3,650.00	0.00	3,650.00	0.00
101-790.02-861.00	CONFERENCES-BUSINESS SERVICES	10,500.00	1,895.49	8,604.51	18.05
101-790.02-862.00	MILEAGE-BUSINESS SERVICES	2,000.00	21.76	1,978.24	1.09
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	6,000.00	2,428.73	3,571.27	40.48
101-790.03-727.02	SUPPLIES-CIRCULATION SERVICES-PAGES	5,200.00	246.36	4,953.64	4.74
101-790.03-727.03	SUPPLIES-CIRCULATION SERVICES-TPW	20,900.00	10,342.07	10,557.93	49.48
101-790.03-728.00	POSTAGE-CIRCULATION SERVICES	180.00	92.97	87.03	51.65
101-790.03-805.00	ONLINE INFO-CIRCULATION SERVICES	24,460.00	15,553.16	8,906.84	63.59
101-790.03-807.00	PROF SERVICES-CIRCULATION SERVICES	28,500.00	27,878.06	621.94	97.82
101-790.03-808.00	MEMBERSHIP DUES-CIRCULATION SERVICES	1,650.00	1,067.00	583.00	64.67
101-790.03-861.00	CONFERENCES-CIRCULATION SERVICES	11,000.00	8,992.18	2,007.82	81.75
101-790.03-862.00	MILEAGE-CIRCULATION SERVICES	1,800.00	21.75	1,778.25	1.21

07/08/2026 REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY

Balance As Of 06/30/2026

*NOTE: Available Balance / Pct Budget does not reflect amounts encumbered.

GL Number	Description	2026 Amended Budget	YTD Balance 06/30/2026 Normal (Abnormal)	Available Balance 06/30/2026 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	6,370.00	13,630.00	31.85
101-790.04-806.00	PROGRAMMING-ENGAGEMENT & DESIGN	40,000.00	19,897.60	20,102.40	49.74
101-790.04-807.00	PROF SERVICES-ENGAGEMENT & DESIGN	35,000.00	2,120.00	32,880.00	6.06
101-790.04-808.00	MEMBERSHIP DUES-ENGAGEMENT & DESIGN	1,000.00	385.00	615.00	38.50
101-790.04-861.00	CONFERENCES-ENGAGEMENT & DESIGN	8,000.00	2,533.05	5,466.95	31.66
101-790.04-862.00	MILEAGE-ENGAGEMENT & DESIGN	1,200.00	194.08	1,005.92	16.17
101-790.04-880.00	COMMUNITY PROMOTION-MARKETING	25,000.00	5,652.78	19,347.22	22.61
101-790.04-901.00	PRINTING-ENGAGEMENT & DESIGN	40,000.00	16,034.25	23,965.75	40.09
101-790.05-727.00	SUPPLIES-INFORMATION SERVICES	2,750.00	1,401.37	1,348.63	50.96
101-790.05-728.00	POSTAGE-INFORMATION SERVICES	1,000.00	683.00	317.00	68.30
101-790.05-808.00	MEMBERSHIP DUES-INFORMATION SERVICES	2,200.00	1,684.92	515.08	76.59
101-790.05-861.00	CONFERENCES-INFORMATION SERVICES	20,000.00	8,431.70	11,568.30	42.16
101-790.05-862.00	MILEAGE-INFORMATION SERVICES	1,530.00	550.08	979.92	35.95
101-790.06-727.00	SUPPLIES-INFORMATION TECHNOLOGY	28,000.00	2,929.70	25,070.30	10.46
101-790.06-805.00	ONLINE INFO-INFORMATION TECHNOLOGY	330,000.00	213,544.45	116,455.55	64.71
101-790.06-808.00	MEMBERSHIP DUES-INFORMATION TECHNOLOGY	2,000.00	293.33	1,706.67	14.67
101-790.06-809.00	STAFF DEVELOPMENT-IT-TRAINING	11,000.00	9,942.57	1,057.43	90.39
101-790.06-861.00	CONFERENCES-INFORMATION TECHNOLOGY	11,000.00	10,737.80	262.20	97.62
101-790.06-862.00	MILEAGE-INFORMATION TECHNOLOGY	1,000.00	0.00	1,000.00	0.00
Expenditures		9,681,570.00	4,008,021.64	5,673,548.36	41.40

Fund 101 - GENERAL FUND:				
TOTAL REVENUES	8,597,111.00	8,558,028.86	39,082.14	99.55
TOTAL EXPENDITURES	9,681,570.00	4,008,021.64	5,673,548.36	41.40
NET OF REVENUES & EXPENDITURES:	(1,084,459.00)	4,550,007.22	(5,634,466.22)	
BEG. FUND BALANCE - ALL FUNDS	8,074,432.43	8,074,432.43		
END FUND BALANCE - ALL FUNDS	6,989,973.43	12,624,439.65		

07/08/2026 CHECK REGISTER FOR CANTON PUBLIC LIBRARY

CHECK DATE 06/01/2026 - 06/30/2026

Check Date	Check	Vendor	Vendor Name	Description	Amount
Bank GEN GENERAL CHECKING					
06/03/2026	839(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457B + 457BC EMPLOYEE CONTRIBUTIONS	11,887.88
06/03/2026	840(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457BR EMPLOYEE CONTRIBTIONS	550.00
06/03/2026	841(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	401A EMPLOYER CONTRIBUTIONS	1,908.19
06/03/2026	842(E)	1240	PAYLOCITY	SC - SUMMER DECORATIONS	66.23
06/10/2026	56112	1420	AMERICAN UNITED LIFE INSURANCE CO	EMPLOYEE ASSISTANCE PROGRAM (EAP) MONTHLY FEE	25.50
06/10/2026	56113	1059	BRODART CO.	TPW BOOKJACKETS	990.05
06/10/2026	56114	1071	CANTON TOWNSHIP	PUBLIC SAFETY RECORDS BUREAU FOIA COORDINATOR	104.30
06/10/2026	56115	1072	CANTON TOWNSHIP - BENEFITS	DENTAL CLAIMS/SUBSCRIBER FEES - APRIL	4,143.20
06/10/2026	56116	1074	CANTON TOWNSHIP WATER DEPARTMENT	WATER & SEWER 03/01/2026-04/30/2026	774.32
06/10/2026	56117	1083	CITIZENS INSURANCE COMPANY	WORKER'S COMPENSATION AUDIT	1,217.00
06/10/2026	56118	1106	DOW JONES & COMPANY INC.	WSJ ONLINE SUBSCRIPTION 2026-2027	1,297.00
06/10/2026	56119	1159	HOME DEPOT CREDIT SERVICES	POM POM MACHINE SUPPLIES	247.43
06/10/2026	56120	1709	LISA SALOWICH	6/24 MAJHONG WORKSHOPS	150.00
06/10/2026	56121	1243	PETTY CASH	STELLAR STAFF AWARDS REPLENISHMENT	1,770.00
06/10/2026	56122	1272	SAWA BOOKS	15 JUVENILE INTERNATIONAL LANGUAGE BOOKS	381.13
06/10/2026	56123	1309	THE NEW YORK TIMES	NYT ONLINE NEWS SUBSCRIPTION 2026-2027	2,555.28
06/10/2026	56124	1738	VERIFIED CREDENTIALS	PRE-EMPLOYMENT MOTOR VEHICLE RECORD CHECK	49.00
06/10/2026	56125	1704	WILD EARTH WISDOM LLC	PROGRAM 6/16/2026	150.00
06/12/2026	844(A)	1009	AMAZON CAPITAL SERVICES	SUMMER PROGRAMMING AND STEAM	3,319.91
06/12/2026	845(A)	1017	ARBOR INSPECTION SERVICES LLC	REPLACE BOTH FAILED BACKFLOW ASSEMBLIES	2,686.00
06/12/2026	846(A)	1425	BEARDED FISH AQUATICS	AQUARIUM MAINTENANCE & SUPPLIES	170.00
06/12/2026	847(A)	1094	CRIMSON MULTIMEDIA DISTRIBUTION, IN	41 ADULT VIDEO GAMES	265.62
06/12/2026	848(A)	1467	CTS COMPANIES, INC.	RMM SERVICE	372.00
06/12/2026	849(A)	1124	FASTSIGNS	2025 DONOR WALL 4 PANELS INV I-L-93056	3,222.50
06/12/2026	850(A)	1176	KANOPY, INC	KANOPY - STREAMING VIDEO PLAY CREDITS 2026	769.25
06/12/2026	851(A)	1202	MERIT NETWORK, INC.	DUO ADVANTAGE	1,787.50
06/12/2026	852(A)	1213	MIDWEST TAPE	HOOPLA MONTHLY USAGE	26,123.60
06/12/2026	853(A)	1228	NORTHSTAR MAT SERVICE	BI-WEEKLY MAT SERVICE	81.56
06/12/2026	854(A)	1235	OVERDRIVE, INC.	58 EBOOKS	18,875.16
06/12/2026	855(A)	1255	PROGRESSIVE PRINTING	PRINTED MATERIALS FOR 62 DAYS OF SUMMER 2026	6,324.00
06/12/2026	856(A)	1264	RELIABLE LANDSCAPING, INC.	LAWN & GROUNDS MAINTENANCE	5,460.00
06/12/2026	857(A)	1308	THE LIBRARY NETWORK	SWANK MOVIE STREAMING SERVICE	500.00
06/12/2026	858(A)	1327	UNIQUE MANAGEMENT SERVICES INC	COLLECTION AGENCY	244.20
06/16/2026	877(E)	1476	JP MORGAN CHASE BANK-ONE CARD	ALA DUES	40,000.67
06/17/2026	859(E)	1203	MERS	EMPLOYEE PENSION DEDUCTION	4,488.50
06/17/2026	860(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457B + 457BC EMPLOYEE CONTRIBUTIONS	11,873.86
06/17/2026	861(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457BR EMPLOYEE CONTRIBTIONS	550.00
06/17/2026	862(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	401A EMPLOYER CONTRIBUTIONS	1,908.19

07/08/2026 CHECK REGISTER FOR CANTON PUBLIC LIBRARY

CHECK DATE 06/01/2026 - 06/30/2026

Check Date	Check	Vendor	Vendor Name	Description	Amount
06/17/2026	863(E)	1240	PAYLOCITY	VISION CLAIM REIMBURSEMENT: J.ARMSTEAD	769.67
06/24/2026	56126	1004	AFLAC	MONTHLY REMITTANCE-JUNE	120.60
06/24/2026	56127	1406	AMERICAN UNITED LIFE INSURANCE CO	LIFE/DISABILITY INSURANCE MONTHLY PREMIUM	1,319.14
06/24/2026	56128	1420	AMERICAN UNITED LIFE INSURANCE CO	EMPLOYEE ASSISTANCE PROGRAM (EAP) MONTHLY FEE	25.50
06/24/2026	56129	1051	BLUE CARE NETWORK OF MICHIGAN	COVERAGE - JULY 2026	28,170.01
06/24/2026	56130	1730	BRIAN JEFFRIES	FUNNY DUMPLINGS MUSIC	300.00
06/24/2026	56131	1455	COOKIES AND MORE LLC	COOKIES BONES FOR LIT LAB	48.00
06/24/2026	56132	1354	DETROIT LEGAL NEWS	DETROIT LEGAL NEWS 8-2026 TO 8-2027	80.00
06/24/2026	56133	1108	DTE ENERGY	ELECTRICITY AND GAS MONTHLY CHARGES 05/13/2026-06/11/2026	15,582.41
06/24/2026	56134	1750	TIME TO PLAY LLC	TENTS FOR HALF WAY DAY 7/15/26	221.25
06/24/2026	56135	1442	TRACEY CHALIFOUR	6/29 SNACKS FOR RECESS ADULT MEET UP	108.00
06/24/2026	56136	1325	ULINE	ILL SUPPLIES	149.51
06/26/2026	864(A)	1009	AMAZON CAPITAL SERVICES	ILL SUPPLIES	1,864.39
06/26/2026	865(A)	1425	BEARDED FISH AQUATICS	AQUARIUM MAINTENANCE & SUPPLIES	194.00
06/26/2026	866(A)	1081	CFRA	OUTLOOK PRINT	245.00
06/26/2026	867(A)	1100	DEMCO, INC.	RUBBER CEMENT	141.19
06/26/2026	868(A)	1109	DUNN RITE MAINTENANCE, INC	JANITORAIL SERVICES	5,600.00
06/26/2026	869(A)	1697	EMPLOYEE BENEFITS CORPORATION	FSA ADMIN FEES-JUNE	64.80
06/26/2026	870(A)	1379	INGRAM LIBRARY SERVICES	BOOKS & PREPROCESSING FEES	18,997.37
06/26/2026	871(A)	1212	MIDWEST COLLABORATIVE FOR LIBRARY S	MCLS ANNUAL MEMBERSHIP FEE 07/01/2026-06/30/2027	250.00
06/26/2026	872(A)	1213	MIDWEST TAPE	AV (MEDIA) & PREPROCESSING FEES	1,352.42
06/26/2026	873(A)	1214	MIKE K MCCLURE	BLOG WRITING RESEARCH, INTERVIEW	550.00
06/26/2026	874(A)	1228	NORTHSTAR MAT SERVICE	BI-WEEKLY MAT SERVICE	53.01
06/26/2026	875(A)	1235	OVERDRIVE, INC.	1 EBOOK, 1 AUDIOBOOK	19,530.68
06/26/2026	876(A)	1264	RELIABLE LANDSCAPING, INC.	IRRIGATION REPAIRS	515.00
06/26/2026	878(E)	1240	PAYLOCITY	PAYROLL PROCESSING FEES	1,415.99
06/30/2026	879(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457B + 457BC EMPLOYEE CONTRIBUTIONS	11,883.19
06/30/2026	880(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457BR EMPLOYEE CONTRIBTIONS	550.00
06/30/2026	881(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	401A EMPLOYER CONTRIBUTIONS	1,908.19
06/30/2026	882(E)	1240	PAYLOCITY	MILEAGE AND PARKING - WORKSHOP	263.43
GEN TOTALS:					
Total of 68 Checks:					269,561.78
Less 0 Void Checks:					0.00
Total of 68 Disbursements:					269,561.78

Canton Public Library
connecting your community

Director's Report
July 2026

1. At this month's meeting, you will take a first look at the draft 2027 Budget. My thanks to Debbie McHugh and all of the Department Heads for the months-long efforts in putting this together. You will note that they discussions you've had each month over the course of this year are reflected in the budget. The second draft will be presented to you in August, incorporating any updates you've requested, with the final budget approval taking place in September.

2. The 2026 2nd Quarter Budget Amendment is also in your packet for your approval. We are recognizing additional revenues received in excess of budget and allocating those to expenditures. Thank you to Debbie and the Department Heads for their fiscal stewardship.

3. We have received the annual report from MERS about our closed pension program; we have a multi-year plan to overpay our Annual Required Contribution (ARC) and have continued with that figure ($330,000 for 2027) for 2027. Marian Nicholson has prepared an update of this plan and it is in your packet.

4. You will recall that during my performance evaluation process last year, Chair Lee indicated that she would like to form a board committee to review the process and make recommendations for changes ahead of this year's evaluation. This is on the agenda for discussion of the committee's charge and for the Chair to appoint members (up to three).

5. In personnel news, since last month's meeting we welcomed Alan Thorwall as our first Home Delivery Driver.

Respectfully submitted,
Eva Davis, Director

<u>2027 Budget Highlights</u>
July 2026

<u>Revenues</u>

<u>2027 Revenues</u>
Property tax revenues reflect the most recent information from Canton Township, including property taxes and Personal Property Tax exemptions. As directed by the library board, property tax collections are at the maximum millage rate of 1.4088 (eroded from 2.0 due to Headlee, with a 2026 millage reduction fraction of 0.9920), and assume a 99% collection rate, which is conservative based on historical property tax revenue data over the last five-plus years.

State Grants-Other was established in 2025 to record reimbursements for personal property taxes lost due to small business taxpayer exemption (SBTE) claims on personal property valued between $80,000 and $180,000. This account has been budgeted conservatively, reflecting the declining trend in funds collected by the State of Michigan in 2025 and 2026 for the years 2023 through 2025.

The Local Community Stabilization Share is budgeted at the level we received in 2026, due to declining funds over the last five years. Penal Fines remain unchanged due to the recent discovery of underpayments over the last decade, and there is no clear indicator of what the recalculated amounts will be. Interest revenue increased due to CPL investing funds with Michigan CLASS. Other Revenues (State aid, photocopy fees, replacement-library materials, and commission) reflect historical averages and are conservative estimates.

<u>2028-2029 Revenues</u>
Property taxes for 2028 and 2029 assume a Headlee reduction fraction of 0.9920 per annum (resulting in millage rates of 1.3975 and 1.3863, respectively), a 99% collection rate and a modest 3% growth in taxable values per the Canton Township Assessor's projection.

<u>Expenditures</u>

Items of note:

- **Salaries & Wages:** As previously discussed, salary & wage increases are based on market analysis and equity adjustments to ensure that fully functioning employees remain at the fully functioning rate (i.e., the midpoint of Zone 3). The market analysis accounts for Michigan's scheduled minimum wage increase to $15.00 per hour, effective January 1, 2027**.**

- **Fringe Benefits:** Annual increases for 2027-2029 reflect an increase in FICA tax obligations (7.65% of salaries per annum), higher health care costs, and approved over-funding of MERS at $330,000 rather than the MERS* recommended minimum employer contribution.

**MERS has continued to reduce the investment assumption. Beginning in 2019, it was reduced from 7.75% to 7.35%, then to 7.00% for 2021-2022, and then to 6.93 for 2023-2024. These changes have continued to affect the employer's minimum required contribution.*

- **Supplies:** Increase for 2027-2029 to reflect nominal price changes, cyclical purchases and adjusting to the increased minimum cost for capital expenditure purchases.

- **Library Materials:** The minimum standard for our Enhanced Certification from the Library of Michigan's Quality Services Audit Checklist (QSAC) is 12% of operating revenues. As discussed at the March library board meeting, we budgeted 15% of operating revenues, allocating a larger portion of the Library Materials budget to electronic formats.

- **Professional & Contractual:** This increase is due to increases for audit services, possible in-house processing of library materials, current subscriptions (Syndetics and TLC databases) and annual contract price increases.

- **Communications:** Moved to VOIP 2024; nominal increases for 2027-2029.

- **Printing:** Slight decrease for 2027-2029.

- **Utilities:** Nominal increase 2027-2029.

- **Maintenance & Repairs:** Increase for 2027 for janitorial services with nominal increases for 2028 and 2029.

- **Rentals/Leases:** Nominal increases for 2027-2029.

- **Building Improvements**: Remains at previously budgeted amounts to account for unscheduled building improvements.

- **Insurance:** 2027-2029 reflects increased costs in insurance policies.

- **Capital Outlay:** As the library building approaches 40 years of age, we continue to evaluate the need to replace outdated equipment, fixtures, and furnishings to keep the library relevant to our community. Capital Outlay traditionally includes a transfer from the Assigned Capital Replacement fund balance to cover all capital improvements. *As in the past, additional operating revenues and unspent expenses will apply to Capital Outlay before requesting approval of a fund balance transfer.*

    - The Capital Outlay for 2027-2029 is estimated based on our Capital Replacement Schedule, which plots the estimated useful life expectancies and estimated replacement costs of furnishings, fixtures, and equipment over a 20-year period. It currently includes the replacement of furniture, exterior grounds and building upgrades, including an EV charging station and replacing equipment.

- **Property Tax Refunds:** Nominal increase for 2027-2029.

- **Travel:** 2027 and 2029 were increased due to rising costs of attending and sending more staff to conferences. Increased more for 2028 for the biennial Public Library Association Conference year.

- **Community Promotion**: Nominal increases for 2027-2029.

Canton Public Library

2027 Budget Proposed (Motion 26/9-17-1BH)

Description	99% COLLECTION MILLAGE - 1.4324 2025 AMENDED BUDGET	99% COLLECTION MILLAGE - 1.4202 2026 AMENDED BUDGET	**99% COLLECTION MILLAGE - 1.4088 2027 PROPOSED BUDGET**	99% COLLECTION MILLAGE - 1.3975 2028 PROPOSED BUDGET	99% COLLECTION MILLAGE - 1.3863 2029 PROPOSED BUDGET
Fund: 101 GENERAL FUND					
Account Category: Revenues					
PROPERTY TAXES	7,876,418	8,175,000	**8,400,000**	8,550,000	8,750,000
STATE AID TO LIBRARIES	107,185	95,000	**100,000**	100,000	100,000
STATE GRANTS-OTHER	7,186	6,063	**5,000**	5,000	5,000
LOCAL COMMUNITY STABILIZATION SHARE	57,588	54,998	**55,000**	55,000	55,000
PHOTOCOPY FEES	37,000	40,000	**40,000**	40,000	40,000
REPLACEMENT-LIBRARY MATERIALS	14,300	7,000	**8,000**	8,000	8,000
MEETING ROOM RENTAL	2,400	50	**0**	0	0
PENAL FINES	360,570	61,000	**61,000**	61,000	61,000
INTEREST INCOME	250,000	150,000	**200,000**	200,000	200,000
COMMISSION	12,500	7,000	**9,000**	9,000	9,000
OTHER REVENUE	32,250	1,000	**2,500**	2,500	2,500
Revenues	8,757,397	8,597,111	**8,880,500**	9,030,500	9,230,500
Account Category: Expenditures					
SALARIES & WAGES	3,790,000	3,960,000	**4,130,000**	4,333,350	4,548,000
FRINGE BENEFITS	989,400	1,086,900	**1,139,000**	1,196,000	1,255,000
SUPPLIES	144,000	153,730	**170,530**	170,750	175,100
LIBRARY MATERIALS	1,290,052	1,300,000	**1,339,000**	1,376,000	1,420,000
PROFESSIONAL & CONTRACTUAL	555,120	576,285	**678,100**	705,765	772,135
COMMUNICATIONS	37,000	42,000	**44,000**	49,000	50,000
PRINTING	26,800	41,800	**36,800**	36,800	36,800
UTILITIES	200,000	206,000	**212,500**	218,000	218,000
MAINTENANCE & REPAIRS	326,000	287,100	**346,600**	360,000	356,500
RENTALS/LEASES	11,500	10,500	**11,500**	11,500	12,500
BUILDING IMPROVEMENTS	25,726	25,000	**25,000**	25,000	25,000
INSURANCE	73,500	74,000	**80,000**	80,000	81,000
CAPITAL OUTLAY	1,111,400	1,808,025	**1,604,000**	1,044,000	1,024,000
PROPERTY TAX REFUNDS	2,000	2,000	**2,500**	2,500	2,500
TRAVEL	41,150	82,030	**65,750**	89,200	70,850
COMMUNITY PROMOTION	16,200	26,200	**31,200**	31,200	33,200
Expenditures	8,639,848	9,681,570	**9,916,480**	9,729,065	10,080,585
Fund 101 - GENERAL FUND:					
TOTAL REVENUES	8,757,397	8,597,111	**8,880,500**	9,030,500	9,230,500
TOTAL EXPENDITURES	8,639,848	9,681,570	**9,916,480**	9,729,065	10,080,585
NET OF REVENUES & EXPENDITURES:	117,549	(1,084,459)	**(1,035,980)**	(698,565)	(850,085)
BEG. FUND BALANCE - ALL FUNDS		8,074,432	**6,989,973**	5,953,993	5,255,428
END FUND BALANCE - ALL FUNDS		6,989,973	**5,953,993**	5,255,428	4,405,343

Canton Public Library

2027 Budget Proposed (Motion 26/9-17-1BH)

GL Number	Description	2025 AMENDED BUDGET	2026 AMENDED BUDGET	**2027 PROPOSED BUDGET**	2028 PROPOSED BUDGET	2029 PROPOSED BUDGET
Fund: 101 GENERAL FUND						
101-000.00-401.00	PROPERTY TAXES	7,876,418	8,175,000	**8,400,000**	8,550,000	8,750,000
101-000.00-539.00	STATE AID TO LIBRARIES	107,185	95,000	**100,000**	100,000	100,000
101-000.00-569.00	STATE GRANTS-OTHER	7,186	6,063	**5,000**	5,000	5,000
101-000.00-573.00	LOCAL COMMUNITY STABILIZATION SHARE	57,588	54,998	**55,000**	55,000	55,000
101-000.00-602.00	PHOTOCOPY FEES	37,000	40,000	**40,000**	40,000	40,000
101-000.00-615.00	REPLACEMENT-LIBRARY MATERIALS	14,300	7,000	**8,000**	8,000	8,000
101-000.00-651.00	MEETING ROOM RENTAL	2,400	50	**0**	0	0
101-000.00-656.00	PENAL FINES	360,570	61,000	**61,000**	61,000	61,000
101-000.00-665.00	INTEREST INCOME	250,000	150,000	**200,000**	200,000	200,000
101-000.00-668.00	COMMISSION	12,500	7,000	**9,000**	9,000	9,000
101-000.00-675.00	OTHER REVENUE	32,250	1,000	**2,500**	2,500	2,500
Revenues		8,757,397	8,597,111	**8,880,500**	9,030,500	9,230,500
Account Category: Expenditures						
101-790.00-702.00	SALARIES & WAGES	3,790,000	3,960,000	**4,130,000**	4,333,350	4,548,000
101-790.00-716.01	TAXES-FICA/MC	290,000	303,000	**316,000**	331,500	348,000
101-790.00-716.02	DENTAL	23,000	24,000	**25,000**	25,000	25,000
101-790.00-716.03	FLEXIBLE SPENDING ACCOUNT	1,020	1,100	**1,200**	1,200	1,200
101-790.00-716.04	LIFE INSURANCE/DISABILITY	16,000	16,000	**17,000**	17,000	17,500
101-790.00-716.05	MEDICAL INSURANCE	308,580	340,000	**370,000**	410,000	450,000
101-790.00-716.06	MEDICAL BUY OUTS	4,800	4,800	**4,800**	4,800	4,800
101-790.00-716.07	OPTICAL	7,500	7,500	**7,500**	7,500	7,500
101-790.00-716.08	UNEMPLOYMENT REIMBURSEMENT	1,000	1,000	**1,500**	1,500	1,500
101-790.00-716.09	WORKER'S COMPENSATION INSURANCE	5,000	7,000	**7,500**	7,500	7,500
101-790.00-717.01	RETIREMENT DC PLAN (401A)	52,500	52,500	**58,500**	60,000	62,000
101-790.00-717.02	RETIREMENT PENSION (MERS)	280,000	330,000	**330,000**	330,000	330,000
101-790.00-727.01	SUPPLIES-LIBRARY	18,000	10,000	**11,000**	11,000	11,500
101-790.00-729.00	STAFF BOOK ACCOUNT	0	0	**0**	0	0
101-790.00-730.01	BOOKS	269,672	263,000	**270,000**	280,000	291,000
101-790.00-730.02	AV (MEDIA)	104,910	89,800	**94,000**	96,000	99,000
101-790.00-730.03	SERVICES, SUBSCRIPTIONS & PREPROCESSING	915,470	947,200	**975,000**	1,000,000	1,030,000
101-790.00-802.00	LEGAL	25,000	15,000	**15,000**	15,000	15,000
101-790.00-803.00	AUDIT	19,000	26,075	**30,000**	32,000	35,000
101-790.00-804.01	BANK FEES-GENERAL	500	500	**500**	500	500
101-790.00-804.02	BANK FEES-CREDIT CARD	1,200	1,200	**1,200**	1,400	1,400
101-790.00-850.00	COMMUNICATIONS	37,000	42,000	**44,000**	49,000	50,000

Canton Public Library

2027 Budget Proposed (Motion 26/9-17-1BH)

GL Number	Description	2025 AMENDED BUDGET	2026 AMENDED BUDGET	**2027 PROPOSED BUDGET**	2028 PROPOSED BUDGET	2029 PROPOSED BUDGET
Fund: 101 GENERAL FUND						
101-790.00-902.00	LEGAL NOTICES & ADS	500	500	**500**	500	500
101-790.00-921.00	ELECTRICITY	160,000	170,000	**175,000**	180,000	180,000
101-790.00-922.00	GAS	20,000	20,000	**20,500**	21,000	21,000
101-790.00-923.00	WATER	20,000	16,000	**17,000**	17,000	17,000
101-790.00-931.00	CLEANING/JANITORIAL SERVICES	98,000	100,500	**151,000**	156,000	156,000
101-790.00-932.01	LAWN & GROUNDS	58,800	56,000	**52,000**	58,000	52,500
101-790.00-932.02	SNOW & ICE	38,000	38,000	**40,000**	40,000	40,000
101-790.00-933.00	BUILDING SECURITY	7,500	8,000	**8,000**	9,000	9,000
101-790.00-934.01	OFFICE EQUIPMENT MAINTENANCE CONTRACTS	800	600	**600**	600	600
101-790.00-934.02	MISCELLANEOUS CONTRACTS & INSPECTIONS	57,900	19,000	**20,000**	20,400	20,400
101-790.00-934.03	HVAC MAINTENANCE CONTRACTS	18,000	20,000	**22,000**	23,000	25,000
101-790.00-935.00	BUILDING REPAIRS	31,000	25,000	**28,000**	28,000	28,000
101-790.00-936.00	EQUIPMENT REPAIRS	16,000	20,000	**25,000**	25,000	25,000
101-790.00-941.00	COPY MACHINE CHARGES	9,000	8,000	**9,000**	9,000	10,000
101-790.00-942.00	POSTAGE METER CHARGES	2,500	2,500	**2,500**	2,500	2,500
101-790.00-965.00	BUILDING IMPROVEMENTS	25,726	25,000	**25,000**	25,000	25,000
101-790.00-969.00	INSURANCE	73,500	74,000	**80,000**	80,000	81,000
101-790.00-973.00	LAND IMPROVEMENTS-DEPRECIATING	43,000	32,500	**100,000**	50,000	35,000
101-790.00-974.00	BUILDINGS, FIXTURES & IMPROVEMENTS	455,000	940,000	**663,000**	593,000	632,000
101-790.00-975.00	FURNITURE AND EQUIPMENT	363,400	546,500	**600,000**	127,000	30,000
101-790.00-976.00	LIBRARY MATERIALS	0	0	**0**	0	0
101-790.00-978.00	HARDWARE	220,000	215,025	**213,000**	262,000	241,000
101-790.00-979.00	SOFTWARE	30,000	74,000	**28,000**	12,000	86,000
101-790.00-998.00	PROPERTY TAX REFUNDS	2,000	2,000	**2,500**	2,500	2,500
101-790.01-808.01	MEMBERSHIP DUES-ADMINISTRATION-DIRECTOR	1,200	1,200	**700**	700	700
101-790.01-808.02	MEMBERSHIP DUES-ADMINISTRATION-TRUSTEES	300	300	**300**	300	300
101-790.01-861.01	CONFERENCES-ADMINISTRATION-DIRECTOR	6,000	6,000	**3,000**	6,000	4,000
101-790.01-861.02	CONFERENCES-ADMINISTRATION-TRUSTEES	2,500	5,500	**1,000**	4,000	1,500
101-790.01-862.01	MILEAGE-ADMINISTRATION-DIRECTOR	2,300	2,300	**2,300**	2,300	2,300
101-790.01-862.02	MILEAGE-ADMINISTRATION-TRUSTEES	1,000	200	**200**	200	200
101-790.02-727.01	SUPPLIES-BUSINESS SERVICES-OFFICE	12,500	13,000	**14,000**	14,000	14,500
101-790.02-727.02	SUPPLIES-BUSINESS SERVICES-BUILDING	30,500	25,500	**25,500**	26,500	27,000
101-790.02-727.03	SUPPLIES-BUSINESS SERVICES-JANITORIAL	14,500	16,900	**18,000**	18,000	18,000
101-790.02-728.00	POSTAGE-BUSINESS SERVICES	2,800	2,800	**2,800**	2,300	2,300
101-790.02-807.01	PROF SERVICES-PAYROLL FEES	17,500	16,500	**19,500**	20,000	20,000
101-790.02-807.02	PROF SERVICES-BUSINESS SERVICES	11,600	12,600	**15,500**	15,500	15,600
101-790.02-808.01	MEMBERSHIP DUES-BUSINESS SERVICES-GEN	1,975	1,675	**1,800**	1,800	1,800

Canton Public Library

2027 Budget Proposed (Motion 26/9-17-1BH)

GL Number	Description	2025 AMENDED BUDGET	2026 AMENDED BUDGET	**2027 PROPOSED BUDGET**	2028 PROPOSED BUDGET	2029 PROPOSED BUDGET
Fund: 101 GENERAL FUND						
101-790.02-808.02	MEMBERSHIP DUES-BUSINESS SERVICES-MISC	10,725	10,725	**10,850**	10,875	10,875
101-790.02-809.01	STAFF DEVELOPMENT-INSERVICE	10,000	5,000	**5,000**	5,000	5,000
101-790.02-809.02	STAFF DEVELOPMENT-LONGEVITY	2,950	6,050	**3,100**	6,150	2,750
101-790.02-809.03	STAFF DEVELOPMENT-TRAINING	5,000	3,650	**5,000**	5,000	5,000
101-790.02-861.00	CONFERENCES-BUSINESS SERVICES	5,150	10,500	**5,500**	10,500	5,500
101-790.02-862.00	MILEAGE-BUSINESS SERVICES	2,000	2,000	**2,000**	2,000	2,000
101-790.02-880.00	COMMUNITY PROMOTION-VOLUNTEER	1,200	1,200	**1,200**	1,200	1,200
101-790.02-901.00	PRINTING-BUSINESS SERVICES	1,300	1,300	**1,300**	1,300	1,300
101-790.03-727.01	SUPPLIES-CIRCULATION SERVICES-CIRC	4,500	6,000	**4,550**	5,000	5,150
101-790.03-727.02	SUPPLIES-CIRCULATION SERVICES-PAGES	5,500	5,200	**4,550**	5,000	5,150
101-790.03-727.03	SUPPLIES-CIRCULATION SERVICES-TPW	22,000	20,900	**25,000**	25,000	25,750
101-790.03-728.00	POSTAGE-CIRCULATION SERVICES	300	180	**180**	200	200
101-790.03-805.00	ONLINE INFO-CIRCULATION SERVICES	23,000	24,460	**21,000**	22,000	22,280
101-790.03-807.00	PROF SERVICES-CIRCULATION SERVICES	47,520	28,500	**130,150**	135,000	139,050
101-790.03-808.00	MEMBERSHIP DUES-CIRCULATION SERVICES	1,650	1,650	**1,100**	1,140	1,180
101-790.03-861.00	CONFERENCES-CIRCULATION SERVICES	2,500	11,000	**11,700**	12,000	12,000
101-790.03-862.00	MILEAGE-CIRCULATION SERVICES	900	1,800	**4,750**	5,000	5,150
101-790.04-727.00	SUPPLIES-ENGAGEMENT & DESIGN	1,300	1,500	**6,000**	2,000	2,000
101-790.04-728.00	POSTAGE-ENGAGEMENT & DESIGN	8,000	20,000	**25,000**	25,000	25,000
101-790.04-806.00	PROGRAMMING-ENGAGEMENT & DESIGN	40,000	40,000	**40,000**	45,000	45,000
101-790.04-807.00	PROF SERVICES-ENGAGEMENT & DESIGN	20,000	35,000	**30,000**	35,000	35,000
101-790.04-808.00	MEMBERSHIP DUES-ENGAGEMENT & DESIGN	1,000	1,000	**1,200**	1,200	1,500
101-790.04-861.00	CONFERENCES-ENGAGEMENT & DESIGN	3,000	8,000	**4,000**	8,000	5,000
101-790.04-862.00	MILEAGE-ENGAGEMENT & DESIGN	1,200	1,200	**1,200**	1,200	1,200
101-790.04-880.00	COMMUNITY PROMOTION-MARKETING	15,000	25,000	**30,000**	30,000	32,000
101-790.04-901.00	PRINTING-ENGAGEMENT & DESIGN	25,000	40,000	**35,000**	35,000	35,000
101-790.05-727.00	SUPPLIES-INFORMATION SERVICES	2,600	2,750	**2,750**	2,750	2,750
101-790.05-728.00	POSTAGE-INFORMATION SERVICES	1,500	1,000	**1,200**	1,000	800
101-790.05-808.00	MEMBERSHIP DUES-INFORMATION SERVICES	2,500	2,200	**2,200**	2,200	2,200
101-790.05-861.00	CONFERENCES-INFORMATION SERVICES	9,500	20,000	**15,000**	22,000	15,000
101-790.05-862.00	MILEAGE-INFORMATION SERVICES	1,000	1,530	**1,000**	1,000	1,000
101-790.06-727.00	SUPPLIES-INFORMATION TECHNOLOGY	20,000	28,000	**30,000**	33,000	35,000
101-790.06-805.00	ONLINE INFO-INFORMATION TECHNOLOGY	300,000	330,000	**330,000**	336,000	398,000
101-790.06-808.00	MEMBERSHIP DUES-INFORMATION TECHNOLOGY	1,500	2,000	**2,000**	2,000	2,000
101-790.06-809.00	STAFF DEVELOPMENT-IT-TRAINING	11,000	11,000	**12,000**	12,000	12,000
101-790.06-861.00	CONFERENCES-INFORMATION TECHNOLOGY	3,000	11,000	**13,000**	14,000	15,000

Canton Public Library

2027 Budget Proposed (Motion 26/9-17-1BH)

GL Number	Description	2025 AMENDED BUDGET	2026 AMENDED BUDGET	**2027 PROPOSED BUDGET**	2028 PROPOSED BUDGET	2029 PROPOSED BUDGET
Fund: 101 GENERAL FUND						
101-790.06-862.00	MILEAGE-INFORMATION TECHNOLOGY	1,100	1,000	**1,100**	1,000	1,000
Expenditures		8,639,848	9,681,570	**9,916,480**	9,729,065	10,080,585
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		8,757,397	8,597,111	**8,880,500**	9,030,500	9,230,500
TOTAL EXPENDITURES		8,639,848	9,681,570	**9,916,480**	9,729,065	10,080,585
NET OF REVENUES & EXPENDITURES:		117,549	(1,084,459)	**(1,035,980)**	(698,565)	(850,085)
BEG. FUND BALANCE - ALL FUNDS			8,074,432	**6,989,973**	5,953,993	5,255,428
END FUND BALANCE - ALL FUNDS			6,989,973	**5,953,993**	5,255,428	4,405,343

Canton Public Library

Capital Replacement Schedule

FAC	Description	Notes	Last Year 2025	This Year 2026	Proposed 2027	2028	2029
Land							
	Land	**Bond paid off in 2015**					
Land Improvements - Depreciating							
973	**Storm Drainage/Catch Basin/Manholes**						
973	Underground	repairs only					
973	Above ground	repairs only					
973	Storm Sewer/Catch Basin				**15,000**		15,000
973	Irrigation (sprinkler heads & lines)	**annual maintenance G/L 932b*					
973	**Landscape / Hardscape**						
973	Landscape along north face of building		13,000				
973	Landscape/Parking Lot			32,500			
973	Backyard/Frontyard - landscape				**30,000**		
973	**Parking Lot**						
973	Asphalt Maintenance (periodic seal & stripe)	**annual maintenance <5,000*			**20,000**		
973	Asphalt Paving / End of Life Replacement	$100k/2017, $190k/2019					
973	Concrete Paving - Sidewalks & Curbs	*$40k update in2019*					
973	Paver walkway (connect CPL to Canton Ctr Rd.)					50,000	
NEW	New Paver platform - North Open Courtyard						20,000
NEW	Electrical Vehicle (EV) charging station (public lot, ~$28,000)		~~30,000~~		**35,000**		
	BUILDING						
974	Masonry, Cast Concrete, Flatwork & Finish	repairs only					
974	Brick, Stone & Ceramic Tile	repairs only					
974	Wiring						
974	**Roof - New Copper Seam**						
974	**Roof - Partial Replacement, Royal West Roofing**	20 of 53,000 sq. ft.					
974	**Roof - Partial Replacement, Johns Manville**	33 of 53,000 sq. ft.				400,000	
974	Aluminum downspouts & gutters (Internal)						
974	Wood soffit (Bldg/Canopies)						
974	**Fire Suppression-Sprinkler Backflow Replacement**	Fixture Repair budget					
974	**Windows / Skylights / Doors**						
974	Windows-Aluminum/Wood						
974	Curved, insulating Glass (piano window, nook, etc.)						100,000
974	***Skylight - All (inspect, reseal and caulk)***	***Building Repair budget***					
974	Doors-Aluminum						100,000
974	Floor Covering - Carpet - Public Areas						250,000
974	Floor Covering - Teen, CmRm, Friends						
974	Floor Covering - Staff Area, Carpet/Resilient Floor					100,000	
974	Wall Covering - Lobby & New Book Area				**30,000**		
974	Wall Covering - Quiet Study Room						
974	**Renovations**						

FAC	Description	Notes	2025	2026	2027	2028	2029
974	Main Hallway Display Wall				**100,000**		
974	Main Hallway Rennovation			405,000			
974	Public Restrooms (Lobby)						
974	Social Space Café / Lobby (Tile, lighting, electrical)					75,000	
974	Teen Space				**500,000**		
974	L&M for shelving mods, electrical, wallcovering (Adult Open Study)		425,000				
NEW	**Children's Space Building Modifications**			500,000			
974	**Staff Area Renovation - General Construction**	Estimated @ $1,550,000					
974	Staff Area Renovation - Restroom Alcove						
974	Lencore sound masking - Staff Area						
974	**Community Room Refresh**						
974	Lighting - upgrade hanging fixture to LED (Community Room)						
974	Power in floor - 5 flush brass outlets (Community Room)						
974	Blackout shades & remote control	No longer Capital					
974	**Fire Suppression System**						
974	Relocate Sprinkler Heads for PSIP IV (Teen Space)						
974	Relocate Sprinkler Heads for Staff Area renovation						
974	Relocate Fire Strobes (National Time & Signal)						
974	***HVAC (including Circ Pumps, Temp Controls)*** - *Noted on IT Capital* ***, Part of BSO***						
	Total HVAC Systems from IT Capital		30,000	35,000	**33,000**	18,000	182,000
Furniture and Equipment							
975	Custom Millwork (cabinets)						
975	Staff Furniture - Open spaces (desks, file cabinets, etc.)	Renovation 2018/19					
975	Community Room Kitchen-Cabinetry, Sink & Appliances						30,000
975	Cabinetry/Sink - Friends' Activity Room	see children's reno '26					
975	Sort Room & Circ Workroom lockers (12 double lcoker cabintes)						
975	Cabinet-IS custom/Circ worskstation shelving			7,500			
975	Cabinetry/Custom work stations (Sorter Room)						
	General Staff Area						
975	Staff Lounge Dunhill upholstered banquette seating, 3 tables, 6 chairs		28,000				
975	Staff Lockers			17,000			
975	Placeholder for additional staff furnishings			9,300			
975	Lencore sound masking system (33 speakers/6 controls)						
975	IS office reconfiguration		10,000				
	General Public Area						
975	**Self Check** curved counter/charging station & stools				**100,000**		
975	CD Bins (Adult Collection)	*half eliminated 2023*					
	Tables						
975	*Table Maintenance - Refinish Maple Edges*	*Replace/refinish*					
975	Tables w/electrical spheres (single study rms)						
975	Tables - 3Branch Maker Tables (2 in Co-Lab)						
975	Tables - Ashler laptop tables (4-Co-Lab)		2,800				
975	Tables - 10-station computer tables (2-WebExpress)		60,000				

FAC	Description	Notes	2025	2026	2027	2028	2029
	Chairs						
975	Chairs - Maple Meeting Chairs (6 in Med.Conf.Room)						
975	Chairs - 22 Hi-back task chairs (Quiet Study Room)		~~22,000~~				
975	Chairs-Replace cushions for 22 Focus chairs in SE corner			8,700			
975	Chairs - 40 Chela stacking chairs & 2 trolleys (Friends' Activity Room)						
975	Chairs - 12 upholstered Focus side chairs (Teen Study Rooms)	lifetime frame					
975	Chairs - 48 upholstered Focus side chairs (Study Rooms/Carrells)	lifetime frame					
	Focus side chair - cushions only (Study Rooms A, B & C)					12,000	
975	**Lab Reno Seating (Tables/Chairs/Soft Seating)**		56,400				
975	True *Patch* panel room dividers (5 in Co-Lab)		31,500				
975	Chairs - 12 SitOnIT Movi nesting chairs (Co-Lab)						
975	Chairs - Moto modular seating (one 5-piece, one 6-piece, 2-ottomans in Co-Lab))						
975	Chairs - 4 Arca upholstered rocking chairs (Co-Lab)		10,600				
975	Chairs - 4 Arca mid-back stationary chairs (Co-Lab)		13,800				
975	Stools-Café -4 (Adult Open Study)			4,000			
975	Mobile whiteboard - 2 Clarus (Adult Open Study)						
975	**Teen Space Furniture**				**500,000**		
975	**Children's Library Furniture**		~~128,300~~	500,000			
975	**Help Desk** - Children's						
975	Children's-Upholster booth seats, reading nook mattress, sailboat table benches	Upholstery only 2023					
NEW	**Fireplace Area Furnishings**					75,000	
	Social Space Café / Lobby Furnishings					40,000	
	ART						
975	Tree Sculpture (Children's Library)	Dispose 2026-27					
Hardware							
	See IT Capital		220,000	215,025	**213,000**	262,000	241,000
Software							
	See IT Capital		30,000	74,000	**28,000**	12,000	86,000
Library Materials							
	See P&L 730 accounts						

Sub-Total - Land Improvements-Depreciating	$ 43,000	$ 32,500	**$ 100,000**	$ 50,000	$ 35,000
Sub-Total - Buildings, Fixtures & Improvements	$ 425,000	$ 905,000	**$ 630,000**	$ 575,000	$ 450,000
Sub-Total - Buildings, Fixtures & Improvements (IT Systems)	$ 30,000	$ 35,000	**$ 33,000**	**$ 18,000**	**$ 182,000**
Sub-Total - Buildings, Fixtures & Improvements (Includes IT HVAC Systems)	**$ 455,000**	$ 940,000	**$ 663,000**	**$ 593,000**	**$ 632,000**
Sub-Total - Furniture and Equipment	$ 363,400	$ 546,500	**$ 600,000**	$ 127,000	$ 30,000
Sub-Total - Hardware (see IT Capital)	$ 220,000	$ 215,025	**$ 213,000**	$ 262,000	$ 241,000
Sub-Total - Software (see IT Capital)	$ 30,000	$ 74,000	**$ 28,000**	$ 12,000	$ 86,000
GRAND TOTAL BUILDING & IT CAPITAL REPLACEMENT	$ 1,111,400	$ 1,808,025	**$ 1,604,000**	$ 1,044,000	$ 1,024,000

Canton Public Library

Capital Replacement Schedule Information Technology

FAC	Description	Notes	Last Year 2025	This Year 2026	Proposed 2027	2028	2029
Buildings, Fixtures and Improvements-HVAC Systems (PHYSICAL UNITS)							
974	RTU1 (Trane Intellipac 30 Ton)(2001, EOF 15-20yrs)(Engie-M2A-2021)						
974	RTU2 (Trane Intellipak 25 Ton)(2001, EOF 15-20yrs)(Engie-M2A-2021)						
974	RTU3 (Trane Intellipak 40 Ton)(2001, EOF 15-20yrs)(Engie-M2A-2021)						
974	Air Handler (Trane, Roof)(2001, EOF 20yrs)(rebuild Engie-M2A-2021)						
974	Air Handler (Lobby) Replaced 2024 EOF 15yrs						
974	Air Handler (Fireplace Area) Replaced 2026 EOF 15yrs						
974	RTU4 (Main Trane AC, 90 Ton, last 2008, EOL 15-20yrs)						
974	IT-AC APC rack mount, Server Rm (2008, EOL 5-10yrs)(2019 compressor)						
974	IT-AC Daikin miniSplit, Server Rm/Roof (2012, EOL 5-10yrs)		16,880	16,000	**15,000**		
974	IT-AC Daikin miniSplit, Wire Rm/Roof (2015, EOL 5-10yrs)		8,968	16,000	**15,000**		
974	AC - Community Rm (Trane 10 Ton, last 2008, EOL 2026)						$ 165,000
974	Humidifier Dri Steam (last 2001, EOL 15yrs)(Engie-M3-2020)						
974	VAV Controls & Thermostats DDC replace Pneumatics (Engie-C2-2021)						
974	Building Control System Upgrade (4yr app updates)(Engie-C1-2021)					$ 16,000	
974	Boiler Backup (2 Bryan units) (1989 EOL 20yrs, extended by low use)						
974	Circulation Pump #3 (2014 EOL 20yrs)						
974	Circulation Pump #4 (2001 EOL 20yrs) differed from 2021						
974	Boiler Main Aerco (last 2001, EOL 20yrs)(Engie-M1-2020)						
974	Convert primary pumps to Variable Frequency Drive (Engie-C3-2020)						
974	Circulation Pump #1 Large (2001 EOL 20yrs)(Engie-M1-2020)						
974	Circulation Pump #2 Large (2001 EOL 20yrs)(Engie-M1-2020)						
	Contingency-Buildings, Fixtures and Improvements-HVAC Systems		4,152	3,000	**3,000**	$ 2,000	$ 17,000
Hardware - Information Technology Facilities							
Cabling and Multimedia for specific Library Areas							
978	A/V Media Upgrades - The-Lab						
978	A/V Media Upgrades - Friends Room				**23,000**		
978	A/V Media Upgrades - Community Room					$ 16,000	
978	A/V Media Upgrades - Large & Medium Conference Rooms					$ 9,000	
Security							
978	Security Gates						
978	Security Cameras, new and/or upgrades			6,025			
978	Sonitrol System (including Air Phone camera 2014)						
978	People Counter (upgraded in 2020)					$ 3,000	
Specialized							
978	Disaster Recovery and Prepardness						

			Last Year	This Year	Proposed		
FAC	**Description**	**Notes**	**2025**	2026	**2027**	**2028**	**2029**
978	The Lab						
Hardware - Information Technology							
Computer Workstations - Hardware							
978	Desktop PCs: PUBLIC - CWEB						$ 40,000
978	Desktop PCs: PUBLIC - WEBEXPRESS			32,000			
978	Desktop PCs: PUBLIC - TEENS						$ 15,000
978	Desktop PCs: PUBLIC - PRINTRELEASE		-	6,000			
978	Desktop PCs: PUBLIC-SELFCHECK		9,600				
978	Desktop PCs: STAFF		19,800	22,000	**21,000**	$ 22,000	$ 23,000
978	Laptop/Docking: STAFF		14,200	15,000	**15,000**	$ 16,000	$ 16,000
978	Communal Laptops - Group 1		6,000				$ 7,000
978	Communal Laptops - Group 2					$ 7,000	
	Dell Laptop (7 staff) Lattitude (move from PC to laptop)	Remove 2028-2030 Budget	*17,900*				
978	CHROMEBOX - PUBLIC-OPAC					$ 12,000	
978	Touchscreens (5 print release) (was deferred from 2019 to 2021)				**8,000**		
978	iPad Air2 - Children's Sail (4), CR (2), IS (4)		-	9,000			
978	AWE STATIONS / 5 YEAR SUPPORT				**25,000**		
Networking; Wireless APs, Firewall, Switches							
978	EAST CLOSET DIST/ACCESS SWITCHES						
978	TWP SWITCH						
978	SERVER ROOM CORE SWITCHES		40,000				
978	WIRERM DR SWITCHES		-		**21,000**		
978	WIRERM ACCESS SWITCHES			38,000			
978	SAN-SWITCH						$ 20,000
978	WIREROOM DIST SWITCHES						$ 11,000
978	Security - Firewall (STAFF)					$ 9,000	
978	Security - Firewall (Public)					$ 9,000	
978	Router (Acquired from TLN 2014)				**2,000**		
978	Wireless Access Points			16,000			
Servers and Storage							
978	**TOWNSHIP STORAGE - DELL POWER PROTECT DD6400**					$ 97,000	
978	VIRTUALIZATION SHARED STORAGE - DELL UNITY XT				**63,000**		
978	**LTO TAPE LIBRARY - 24 SLOT**		9,000				
978	VEEAM BACKUP SERVER - DELL POWEREDGE R720		18,500				
978	VITUALIZATION HOST SERVERS - DELL POWEREDGE R660						$ 84,000
978	SURVEILLANCE CAMERA NVR SERVER DELL POWEREDGE R540			15,000			
Specialized Hardware (including PBX / Printers / Copiers / UPS)							
978	Staff RFID Stations: Antenna/Reader (+4 for IS) (defer to 2021)						

FAC	Description	Notes	Last Year 2025	This Year 2026	Proposed 2027	2028	2029
978	Selfcheck Stations: Antenna/Reader/Display (defer to 2021)						
978	Sorting System Conveyor (deferred to ~~2023~~ 2024)		85,000				
978	Sorter Book Chutes & their PCs (external and internal)						
978	Sorting Bins (2023)						
978	Battery Backup Cabinets (APC 3000/RT8000) Library & Twp						
978	Cash / credit Payments at printer						
978	PUBLIC COPIER/PRINTERS			22,000		$ 22,000	
978	STAFF COPIER PRINTERS			14,000		$ 15,000	
	Contingency-Hardware		-	20,000	**35,000**	$ 25,000	$ 25,000
Software - Information Technology							
OS, System, and Applications Software							
979	Windows PC OS Upgrade (Windows Pro)				**25,000**		
979	Microsoft System Center Config Mgr 2016 (250 Managed Devices)		24,500			$ 11,000	
979	Microsoft Server - Data Center (3) and CALs (150)						
979	Microsoft SQL Server and CALs (110)		5,500				
979	Microsoft OfficePro 2019 (75 Staff & 96 Public Users)			53,000			
979	Microsoft SharePoint 2019 Server and CALs (122 Staff Users)						
979	BS&A Cloud Migration		-				
979	PC Mgmt; Remote Control, Remote Access, Scheduling, Sessions						
979	Catalog; discovery layer - implementation costs (differed to 2021)						$ 28,000
979	Catalog; patron web portal - implementation costs (differed to 2021)						$ 50,000
979	Curbside or Patron App, and Covid Enhancements			15,000			
979	Selfcheck Stations - Software (defer to 2021)						
979	Sierra Training System Build						
	Contigency - Software			$ 6,000	**$ 3,000**	$ 1,000	$ 8,000

	2025	2026	2027	2028	2029
Sub-Total - Buildings, Fixtures & Improvements (IT) - Included with BSO 974.00 (Non-IT Capital)	$ 30,000	$ 35,000	**$ 33,000**	$ 18,000	$ 182,000
Sub-Total - Hardware (IT)	$ 220,000	$ 215,025	**$ 213,000**	$ 262,000	$ 241,000
Sub-Total - Software (IT)	$ 30,000	$ 74,000	**$ 28,000**	$ 12,000	$ 86,000
TOTAL - IT CAPITAL	$ 280,000	$ 324,025	**$ 274,000**	$ 292,000	$ 509,000

Canton Public Library

Proposed Budget Amendment - 2026 -2nd Quarter (Motion 26/7-16-1) **PROPOSED:** 7/16/2026

GL Account **GL Sub Account # - Name / *Explanation***	**Original / Amended $**	**Increase (Decrease)**	**Proposed $**	*Note: to/from Acct #*
REVENUE				
PROPERTY TAXES	8,175,000	67,000	8,242,000	*Increase to reflect actual collected*
STATE AID TO LIBRARIES	95,000		95,000	
STATE GRANTS-OTHER	6,063	4,937	11,000	*Increase to reflect actual collected*
LOCAL COMMUNITY STABILIZATION SHARE	54,998		54,998	
PHOTOCOPY FEES	40,000		40,000	
REPLACEMENT-LIBRARY MATERIALS	7,000	5,000	12,000	*Increase to align with year-to-date trend of collections*
MEETING ROOM RENTAL	50		50	
PENAL FINES	61,000		61,000	
INTEREST INCOME	150,000		150,000	
COMMISSION	7,000		7,000	
OTHER REVENUE	1,000	15,000	16,000	Incr to rec Friends' contributions/BCBS settlement/CPL Bk grant
TOTAL REVENUE	**8,597,111**	**91,937**	**8,689,048**	
EXPENDITURE				
SALARIES & WAGES	3,960,000	-	3,960,000	
FRINGE BENEFITS	1,086,900	-	1,086,900	
SUPPLIES	153,730	-	153,730	
LIBRARY MATERIALS	1,300,000	1,000	1,301,000	*CPL book purchase enrichment funds received/Powers grant recog*
PROFESSIONAL & CONTRACTUAL	576,285	7,000	583,285	*Extra time needed to maintain delivery service while hiring drivers*
COMMUNICATIONS	42,000	-	42,000	
PRINTING	41,800	-	41,800	
UTILITIES	206,000	-	206,000	
MAINTENANCE & REPAIRS	287,100	4,000	291,100	*Inspection of fire suppression system piping & PDC*
BUILDING IMPROVEMENTS	25,000	-	25,000	
INSURANCE	74,000	700	74,700	*3-year pollution +terrorsim coverage increase*
CAPITAL OUTLAY	1,808,025	-	1,808,025	
PROPERTY TAX REFUNDS	2,000	-	2,000	
COMMUNITY PROMOTION	26,200	-	26,200	
TRAVEL	82,030	-	82,030	
RENTALS/LEASES	10,500	-	10,500	
TOTAL EXPENSE	**9,681,570**	**12,700**	**9,694,270**	
Net Change in Fund Balance	(1,084,459)	79,237	(1,005,222)	
Beginning Fund Balance - General Fund	8,074,431		8,074,431	
Ending Fund Balance - General Fund	6,989,972	79,237	7,069,209	

MERS 2027
Pension Contribution

History: The Annual Valuation report presents the results of the Annual Actuarial Valuation prepared by MERS for Canton Pub Lib (8232). The report includes the determination of liabilities and contribution rates based on plan participation. It also sets the minimum actuarially determined contribution requirement in accordance with the MERS Plan Document, Actuarial Policy, the Michigan Constitution, and governing statutes. The plan closed to new members at the end of FY2017. There are currently nine active members, two inactive members, and 15 retirees and beneficiaries.

In 2022, we established a Surplus Division with MERS to help us achieve our goal of a funded ratio of 120%. Once achieved, the earnings would, in theory, self-fund the annual payments and relieve the library of most administrative costs.

MERS Annual Valuation: The most recent report presents the results of the Annual Actuarial Valuation, prepared for Canton Pub Lib (8232) **as of December 31, 2025**.

12/31/2025 Valuation Results	Lower Future Annual Returns	Lower Future Annual Returns	Valuation Assumptions
Investment Return Assumption	**4.79%**	**5.79%**	**6.79%**
Accrued Liability	$ 7,778,466	$ 6,991,651	$ 6,323,088
Valuation Assets[1]	$ 6,950,940	$ 6,950,940	$ 6,950,940
Unfunded Accrued Liability	$ 827,526	$ 40,711	$ (627,852)
Funded Ratio	89%	99%	110%
Monthly Normal Cost	$ 9,515	$ 6,940	$ 4,946
Monthly Amortization Payment	$ 25,028	$ 18,284	$ 11,964
Total Employer Contribution[2]	$ 34,543	$ 25,224	$ 16,910

[1] The Valuation Assets include assets from Surplus divisions, if any.

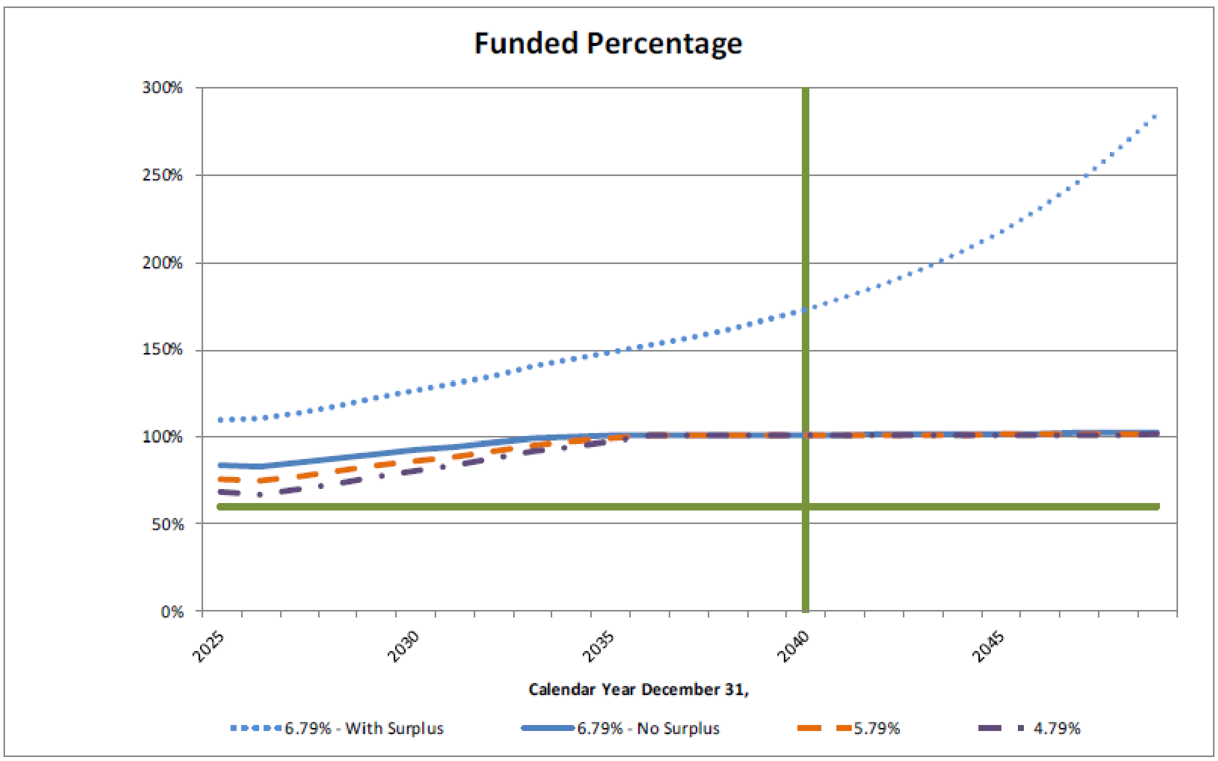
Assuming the best-case scenario, in which MERS achieves a 6.79% return on investment, MERS predicts that, by contributing the minimum required amount over the next five years, we will reach a funded ratio of only 92% as of January 1, 2032.

Valuation Year Ending 12/31	Fiscal Year Beginning 1/1	Actuarial Accrued Liability	Valuation Assets[2]	Funded Percentage	Estimated Annual Employer Contribution
6.79%[1]					
2025	2027	$ 6,323,088	$ 5,306,542	84%	$ 202,920
2026	2028	$ 6,390,000	$ 5,320,000	83%	$ 219,000
2027	2029	$ 6,480,000	$ 5,540,000	85%	$ 215,000
2028	2030	$ 6,570,000	$ 5,760,000	88%	$ 211,000
2029	2031	$ 6,640,000	$ 5,990,000	90%	$ 206,000
2030	2032	$ 6,700,000	$ 6,180,000	92%	$ 206,000

By establishing the Surplus Division and committing to employer contributions above the minimum required level, we have maintained a funding level above 100% for the past five years.

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2021	5,760,596	6,090,409	106%	(329,813)
2022	5,876,138	6,130,482	104%	(254,344)
2023	6,012,991	6,347,750	106%	(334,759)
2024	6,168,442	6,496,887	105%	(328,445)
2025	6,323,088	6,950,940	110%	(627,852)

Notes: Actuarial assumptions were revised for the 2011, 2012, 2015, 2019, 2020, 2021, 2023, 2024 and 2025 actuarial valuations.



Notes: For PA 202 purposes, the green indicator lines have been added at 60% funded and 15 years following the valuation date.

Proposal: Allocate $330,000 from the annual operating budget to MERS. The minimum requirement will be deposited to Employer Contributions, and the excess will be directed to the Surplus division. Barring any adverse economic conditions, this plan will keep us on track to achieve our goal of a 120% funding ratio as early as 2029, as illustrated by the MERS chart above.

Recommendation: Continue the $330,000 contribution in 2027 and reevaluate if the market drastically changes or if MERS further lowers the predicted rate of return.

Below is a chart of MERS investment assumptions over the past decade.