



Library Board of Trustees Meeting

Regular Meeting Monday, August 15, 2022 at 6:30pm

Galena Public Library – Historical Room

AGENDA

1. Call to order, roll call
2. Citizen comments (3 minutes per person, 15 minutes total)
3. Consent Agenda
 - a. Approval of minutes for Regular Meeting July 25, 2022
 - b. Approval of bills paid/payable: 07/09/22-08/05/22
4. Financial Report
5. Treasurer's Report
 - a. Semi-Annual Report of Receipts & Disbursements
6. Friends Report
7. Library Director's Report
8. Board President's Report
9. Committees
 - a. Building & Grounds – Earl Thompson
 - b. Finance – Earl Thompson
 - c. HR – Maria Rector
 - d. Policy – Walter Johnson
10. Unfinished Business
11. New business (ACTION)
 - a. Discussion and possible action on transfer of funds to Special Reserve Fund
12. Motions, resolutions, ordinances (ACTION)
 - a. Budget & Appropriation Ordinance #23-01
13. Items for next agenda
14. Announcements
15. Adjournment
16. Next meeting – Monday, September 12, 2022 at 6:30pm, Galena Public Library, 601 S. Bench St., Galena, IL 61036 – Historical Room

3.A CONSENT AGENDA: MINUTES FOR REGULAR MEETING JULY 25, 2022

Library Minutes

July 25, 2022

DRAFT

1. Call to order

Craig Albaugh called the meeting to order at 6:30pm. Present were board members Earl Thompson, Maria Rector, Walter Johnson, Tracy Furlong, and Katherine Walker. Also attending were Frances Beadle, Kathy Leonard, John Huschik and Library Director Jenna Diedrich.

2. Oath of Office

Frances Beadle took the oath of office for a library board trustee. The oath was given by Secretary Walker. Congratulations were offered by members of the board.

3. There were no citizens comments.

4. Consent agenda

Thompson moved to accept the consent agenda as presented, noting that all the bills had already been paid. Rector made the second. Vote: Beadle – Abstain, Thompson – Aye, Rector – Aye, Johnson – Aye, Furlong – Aye, Walker – Aye, Albaugh – Aye. Motion carried.

5. Financial report

Thomson motioned to move 11a. for consideration after the budget motion. Johnson made the second. Vote: Beadle – Aye, Thompson – Aye, Rector – Aye, Johnson – Aye, Furlong – Aye, Walker – Aye, Albaugh – Aye. Motion carried. In reporting Thompson noted that was nothing remarkable. Director Diedrich pointed out that the preliminary stamp is included until the audit is completed.

6. Treasurer's report

Thompson reported that the finance committee did meet. Most of the points will be heard later under item 12a.

7. Friends report

Kathy Leonard reported the sale is this Friday and Saturday. Preview is Thursday and includes the bake sale. They will have a mini book sale in October at the Territory and another sale again at Christmas. It will be first time in three years and the Friends are anticipating a good sale.

8. Library Director's report

Diedrich reported that pool passes have been so popular they got 4 more, bringing the available passes to 8. Rector works at the food pantry and told of a patron who had used the pool passes for her children and was very thankful they were available. The story trail hit a minor snag with the post holes being dug. JCDF is a partner on the project and hope to have posts complete in August. The first story will be about

trees and at Gateway Park. Diedrich handed out the year review report and the statistics for June. She thought having people able to get a library card application online has been a big success. She also had the budget numbers for Pride. Total expenses were \$4052.33. It provided good visibility and hopes to continue next year.

9. Board President's report

Albaugh mentioned the legal notice about annexation for the Svec and Family Properties annexation request sent to all board members. He appointed Johnson to chair the policy committee. Other items would be discussed under the budget.

10. Committees

- a. Building & Grounds – no meeting
- b. Finance – Thompson said they met and discussed the budget in addition to digitization. Points will be covered during the budget discussion.
- c. HR – Rector – members had received a copy of the evaluation for Diedrich.
- d. Policy – no meeting. Albaugh appointed Beadle to serve on the policy committee.

11. Unfinished business

- a. Diedrich presented the changes to the agreement with the Gazette. Albaugh continues to be concerned about ownership of the papers if the Gazette is sold. Any ownership conditions cannot be included for unknown possible owners according to Cox at previous board meetings. Walker moved to send out the agreement as presented. Thompson made the second. Vote: Beadle – Aye, Thompson – Aye, Rector – Aye, Johnson – Aye, Furlong – Aye, Walker – Aye, Albaugh – Aye. Motion carried.
- b. Digitization had been moved to after the budget discussion.

12. New business

- a. Discussion of FY 2023 Draft Budget
Thompson turned the presentation over to Diedrich. It shows budget of actual expenditures. The appropriation is 20% higher than the budget, which provides flexibility for the budget year. The library cannot go over the appropriation. With rising costs, utility bills are something of a guess at this point. Any expense over the appropriation must come out of contingencies. Any changes can be made at the next meeting. Diedrich created a balanced budget. There was discussion on the definition of a deficit budget. Albaugh is in favor of using more money for computers and scanners for the historical room and the digitization project. Thompson had gone over the budget with Angie at the courthouse in previous years and the thought process behind a deficit budget. Thompson said it was often an answer for small government. Walker said she was not in favor of a deficit budget. There was discussion on the digitization project. Diedrich has \$25,000 in the budget with \$30,000 appropriated, with funds hopefully continuing from the Galena Foundation. She is concerned with using so many dollars for one section compared to all the other collections. Diedrich is following the standards for Illinois libraries. 70% should be going to salaries, and we are at 52% with the base plus fringe benefits. We are

currently sending 5-6 years with every shipment for digitization. Albaugh wants to use more money for the historical room. Thompson thought it would be good to send the budget back to the committee for further discussion and examination. Albaugh polled the board to see where things stood. Rector and Walker were good with the budget as presented. Johnson would like to see another two computers in the historical room and a scanner. Furlong asked if it is budgeted do we spend it? Furlong supported the work of the committee, with no mandate now. Albaugh said his opinion is known. Thompson said he would call another finance committee meeting.

b. Changing August meeting date

Rector moved to change the meeting date in August to the 15th. Johnson made the second.

Vote: Beadle – Aye, Thompson – Aye, Rector – Aye, Johnson – Aye, Furlong – Aye, Walker – Aye, Albaugh – Aye. Motion carried.

11b. Digitization project

Thompson brought up the possibility of changing the scope of the project. Diedrich had talked to Scott at Crowley about project constraints. Grant projects have priority. While our papers might be in the queue, they will be bumped by any grant project. Diedrich expressed frustration on the continual efforts to change the previously agreed upon project scope. She has been diligent, but would like to end her role as project manager if the Board continues to question the project scope. Albaugh wants Diedrich to continue, but he wants to get it going. Diedrich was acknowledged as project manager and there is no further discussion. No need for any motion.

14. Closed session

Thompson moved to enter closed session at 8:27pm reading item a on the agenda. Johnson had the second. Vote: Beadle – Aye, Thompson – Aye, Rector – Aye, Johnson – Aye, Furlong – Aye, Walker – Aye, Albaugh – Aye. Motion carried.

15. Possible action from closed session

Thompson moved to come out of closed session at 9:05pm. Johnson had the second. Vote: Beadle – Aye, Thompson – Aye, Rector – Aye, Johnson – Aye, Furlong – Aye, Walker – Aye, Albaugh – Aye. Motion carried. There was no action from closed session.

16. Items for next agenda – none

17. Announcements – none

18. Adjournment 9:09pm.

Respectfully submitted ,
Katherine Walker
Secretary

3.B CONSENT AGENDA: APPROVAL OF BILLS PAID/PAYABLE 07/09/22 – 08/05/22

Galena Public Library District

A/P Aging Summary

As of August 8, 2022

| | CURRENT | 1 - 30 | 31 - 60 | 61 - 90 | 91 AND OVER | TOTAL |
|-------------------------------|-------------------|---------------|---------------|---------------|---------------|-------------------|
| Access Systems | 122.82 | | | | | \$122.82 |
| B. L. Murray Co, Inc. | 32.60 | | | | | \$32.60 |
| Findaway World LLC | 639.89 | | | | | \$639.89 |
| Galena Gazette Publications | 39.46 | | | | | \$39.46 |
| iFiber | 165.00 | | | | | \$165.00 |
| Innovative Independence Inc | 50.00 | | | | | \$50.00 |
| Kanopy | 97.00 | | | | | \$97.00 |
| Midwest Tape | 140.08 | | | | | \$140.08 |
| Murphy Lawn Care | 80.00 | | | | | \$80.00 |
| Petty Cash | 30.00 | | | | | \$30.00 |
| ProQuest LLC | 1,503.96 | | | | | \$1,503.96 |
| RAILS | 300.00 | | | | | \$300.00 |
| Third Coast Conservation, LLC | 1,525.00 | | | | | \$1,525.00 |
| Verizon | 276.06 | | | | | \$276.06 |
| TOTAL | \$5,001.87 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,001.87 |

Galena Public Library District

Check Detail
July 22 - August 15, 2022

| DATE | TRANSACTION TYPE | NUM | NAME | MEMO/DESCRIPTION | CLR | AMOUNT |
|--------------------------|---------------------|-----|--------------------------------------|---|-----|----------------------|
| 1050 IB&T Checking | | | | | | |
| 1051 IB&T-Corporate Fund | | | | | | |
| 07/22/2022 | Expenditure | | Honkamp Krueger & Co, PC | | R | -925.00 |
| | | | | Financial statements and software subscription for July 2022 | | 925.00 |
| 07/22/2022 | Expenditure | | Mitel | | R | -178.40 |
| | | | | Telephone | | 178.40 |
| 07/25/2022 | Expenditure | | Culligan | | R | -36.75 |
| | | | | Water | | 36.75 |
| 07/25/2022 | Expenditure | | Card Services - Galena State Bank | | R | -634.41 |
| | | | | batteries, thermal paper, office supplies, tools, Adult/Youth AV | | 291.73 342.68 |
| 07/28/2022 | Expenditure | | AT&T | | R | -87.60 |
| | | | | Elevator Phone | | 87.60 |
| 08/03/2022 | Expenditure | | Ingram Library Services | | | - |
| | | | | Adult & Youth Books - August 2022 | | 1,846.80 1,846.80 |
| 08/08/2022 | Expenditure | | Nicor Gas | | | -172.40 |
| | | | | Gas for 5/18/22-6/17/22 | | 172.40 |
| 08/12/2022 | Expenditure | | Jo Carroll Energy | | | -473.00 |
| | | | | Electricity 06/09/22-07/07/22 | | 473.00 |

4. FINANCIAL RERPORT

Financial Statements

Galena Public Library District

For the Periods Ended July 31, 2022 and 2021

Prepared by
Honkamp Krueger & Co., P.C.

Prepared on
August 8, 2022

No Assurance Provided / All Disclosures Omitted

Statement of Net Position - Modified Cash Basis

| | Total | |
|---|-----------------------|-------------------------|
| | As of Jul 31, 2022 | As of Jul 31, 2021 (PY) |
| ASSETS | | |
| Current Assets | | |
| Bank Accounts | | |
| 1010 Certificates of Deposit | | |
| 1011 Endowment Fund | | |
| 1012 Dupaco CD 117002-Endowment | 0.00 | 93,806.76 |
| 1013 Dupaco CD 138560-Endow | 0.00 | 147,744.88 |
| 1014 First Community Bank 166379 | 73,151.40 | 73,151.40 |
| 1015 First Community Bank 4883 | 145,707.14 | |
| 1016 First Community Bank 4580 | 92,930.58 | |
| Total 1011 Endowment Fund | 311,789.12 | 314,703.04 |
| 1020 Reserve Fund | | |
| 1021 First Community Bank 166378 | 75,201.06 | 75,201.06 |
| Total 1020 Reserve Fund | 75,201.06 | 75,201.06 |
| 1030 Restricted Memorial Reserve | | |
| 1031 Dupaco CD 136309 Virtue-MemRes | 7,957.93 | 8,023.25 |
| 1032 Dupaco CD 138578 Klein-M.R | 0.00 | 1,506.25 |
| 1033 First Community Bank 4647 | 1,485.25 | |
| Total 1030 Restricted Memorial Reserve | 9,443.18 | 9,529.50 |
| Total 1010 Certificates of Deposit | 396,433.36 | 399,433.60 |
| 1050 IB&T Checking | | |
| 1051 IB&T-Corporate Fund | 169,662.53 | 155,102.98 |
| 1052 IB&T-FICA | 7,070.06 | 8,838.71 |
| 1053 IB&T-IMRF | 13,318.85 | 20,063.50 |
| 1054 IB&T-Insurance | 7,417.59 | 6,132.53 |
| 1057 IB&T-Per Capita | -1,574.98 | 158.92 |
| Total 1050 IB&T Checking | 195,894.05 | 190,296.64 |
| 1060 IB&T Savings 170035 | | |
| 1061 Corporate-IB&T Savings 170035 | -1,311.14 | -1,545.71 |
| 1065 Memorial - IB&T Savings 170035 | 67,923.50 | 67,923.50 |
| 1066 Mem Reserve-IB&T Savings 170035 | 2,238.55 | 2,133.17 |
| 1068 Reserve - IB&T Savings 170035 | 174,997.98 | 162,607.05 |
| 1069 Endowment-IB&T Savings 170035 | 5,322.67 | 5,322.67 |
| Total 1060 IB&T Savings 170035 | 249,171.56 | 236,440.68 |
| 1070 Dupaco Savings | | |
| 1071 Dupaco Savings 200921104-Corp | 25.02 | 25.02 |
| Total 1070 Dupaco Savings | 25.02 | 25.02 |
| 1080 First Community Bank Checking | 200,969.90 | 200,969.90 |
| Total Bank Accounts | 1,042,493.89 | 1,027,165.84 |
| Total Current Assets | 1,042,493.89 | 1,027,165.84 |
| TOTAL ASSETS | \$1,042,493.89 | \$1,027,165.84 |

LIABILITIES AND EQUITY

No Assurance Provided / All Disclosures Omitted

2/20

Statement of Net Position - Modified Cash Basis

| | As of Jul 31, 2022 | As of Jul 31, 2021 (PY) | Total |
|--|-----------------------|-------------------------|-----------------------|
| Liabilities | | | |
| Current Liabilities | | | |
| Other Current Liabilities | | | |
| 2300 Payroll Liabilities | 0.00 | | 0.00 |
| 2380 IMRF Payroll Liabilities | | | |
| 2381 IMRF - 403B | 1,350.55 | | 1,599.02 |
| Total 2380 IMRF Payroll Liabilities | 1,350.55 | | 1,599.02 |
| Total 2300 Payroll Liabilities | 1,350.55 | | 1,599.02 |
| Total Other Current Liabilities | 1,350.55 | | 1,599.02 |
| Total Current Liabilities | 1,350.55 | | 1,599.02 |
| Total Liabilities | 1,350.55 | | 1,599.02 |
| Equity | | | |
| 2800 Unrestricted Net Assets | 0.00 | | 0.00 |
| 2810 Corporate Fund Balance | 353,189.39 | | 353,683.94 |
| 2815 Endowment Fund Balance | 327,624.17 | | 320,154.98 |
| 2820 FICA Fund Balance | 7,070.06 | | 8,838.71 |
| 2830 IMRF Fund Balance | 11,968.30 | | 18,464.48 |
| 2835 Insurance Fund Balance | 7,417.59 | | 6,132.53 |
| 2845 Memorial Fund Balance | 67,923.50 | | 67,923.50 |
| 2850 Memorial Reserve Fund Balance | 11,761.95 | | 11,662.67 |
| 2855 Per Capita Fund Balance | -1,574.98 | | 158.92 |
| 2860 Reserve Fund Balance | 255,763.36 | | 238,547.09 |
| 2900 Contra Net Margin Account | -90,764.38 | | -309,524.59 |
| Net Revenue | 90,764.38 | | 309,524.59 |
| Total Equity | 1,041,143.34 | | 1,025,566.82 |
| TOTAL LIABILITIES AND EQUITY | \$1,042,493.89 | | \$1,027,165.84 |

Statement of Activities - Modified Cash Basis (MTD)

| | Jul 2022 | Total Jul 2021 (PY) |
|--------------------------------------|-------------------|------------------------|
| REVENUE | | |
| 3040 Donations | | 201,249.90 |
| 3090 Historical Department | 5.00 | 90.00 |
| 3100 Interest Income | | |
| 3101 Corporate Interest | 1.49 | 1.23 |
| 3108 Reserve Interest | 131.38 | 134.89 |
| 3109 Endowment Interest | 177.99 | 129.27 |
| Total 3100 Interest Income | 310.86 | 265.39 |
| 3110 Item Replacements | 3.99 | 62.89 |
| 3130 Non-Resident Fee | | 321.15 |
| 3180 Property Taxes | | |
| 3181 Corporate Property Tax | 116,596.42 | 134,873.55 |
| 3182 FICA Property Tax | 3,264.00 | 6,651.03 |
| 3183 IMRF Property Tax | 2,937.02 | 1,179.66 |
| 3184 Insurance Property Tax | 493.04 | 788.50 |
| Total 3180 Property Taxes | 123,290.48 | 143,492.74 |
| 3200 Royalty Income | 2,694.70 | 1,435.83 |
| 3230 Service Charges | 171.00 | 92.00 |
| Total Revenue | 126,476.03 | 347,009.90 |
| GROSS MARGIN | 126,476.03 | 347,009.90 |
| EXPENDITURES | | |
| 5100 Personnel Services | | |
| 5120 Payroll Taxes | 1,140.50 | 1,104.86 |
| 5130 Pension Contributions | 697.03 | 1,010.44 |
| 5150 Salaries | 14,908.45 | 14,442.78 |
| Total 5100 Personnel Services | 16,745.98 | 16,558.08 |
| 5200 Capital Outlay | | |
| 5210 Books | 1,157.89 | 1,751.67 |
| 5220 Equipment | 83.23 | 581.42 |
| 5240 Improvements | | 3,942.00 |
| 5260 Materials/Non-Printed/A-V | 713.86 | 1,189.43 |
| Total 5200 Capital Outlay | 1,954.98 | 7,464.52 |
| 5300 Commodities | | |
| 5310 Databases | 775.71 | 692.00 |
| 5320 Periodicals | 295.00 | 195.00 |
| 5330 Supplies | 291.73 | 184.20 |
| Total 5300 Commodities | 1,362.44 | 1,071.20 |
| 5400 Contractual Services | | |
| 5410 Accounting | 1,155.00 | 949.39 |
| 5440 Maintenance | | 900.50 |
| 5460 PrairieCat Consortium | 2,193.25 | 2,111.50 |
| 5470 Security Services | 324.00 | |

Statement of Activities - Modified Cash Basis (MTD)

| | Jul 2022 | Total Jul 2021 (PY) |
|--|------------------|------------------------|
| 5480 Technical Services | 1,105.00 | |
| 5485 Other Contractual Services | 2,052.36 | |
| Total 5400 Contractual Services | 6,829.61 | 3,961.39 |
| 5700 Other Expenditures | | |
| 5730 Misc Charges | | 77.00 |
| Total 5700 Other Expenditures | | 77.00 |
| 5800 Other Services | | |
| 5830 General Insurance (Bonding) | 7,005.00 | 6,407.00 |
| 5850 Marketing | 250.70 | |
| 5860 Outreach | 37.06 | |
| 5870 Programming | 209.00 | 557.68 |
| 5890 Travel | | 104.61 |
| 5900 Utilities | 1,316.88 | 1,283.83 |
| Total 5800 Other Services | 8,818.64 | 8,353.12 |
| Total Expenditures | 35,711.65 | 37,485.31 |
| NET OPERATING REVENUE | 90,764.38 | 309,524.59 |
| NET MARGIN | \$90,764.38 | \$309,524.59 |

Statement of Activities - Modified Cash Basis (YTD)

| | Jul 2022 | Total Jul 2021 (PY) |
|--------------------------------------|-------------------|------------------------|
| REVENUE | | |
| 3040 Donations | | 201,249.90 |
| 3090 Historical Department | 5.00 | 90.00 |
| 3100 Interest Income | | |
| 3101 Corporate Interest | 1.49 | 1.23 |
| 3108 Reserve Interest | 131.38 | 134.89 |
| 3109 Endowment Interest | 177.99 | 129.27 |
| Total 3100 Interest Income | 310.86 | 265.39 |
| 3110 Item Replacements | 3.99 | 62.89 |
| 3130 Non-Resident Fee | | 321.15 |
| 3180 Property Taxes | | |
| 3181 Corporate Property Tax | 116,596.42 | 134,873.55 |
| 3182 FICA Property Tax | 3,264.00 | 6,651.03 |
| 3183 IMRF Property Tax | 2,937.02 | 1,179.66 |
| 3184 Insurance Property Tax | 493.04 | 788.50 |
| Total 3180 Property Taxes | 123,290.48 | 143,492.74 |
| 3200 Royalty Income | 2,694.70 | 1,435.83 |
| 3230 Service Charges | 171.00 | 92.00 |
| Total Revenue | 126,476.03 | 347,009.90 |
| GROSS MARGIN | 126,476.03 | 347,009.90 |
| EXPENDITURES | | |
| 5100 Personnel Services | | |
| 5120 Payroll Taxes | 1,140.50 | 1,104.86 |
| 5130 Pension Contributions | 697.03 | 1,010.44 |
| 5150 Salaries | 14,908.45 | 14,442.78 |
| Total 5100 Personnel Services | 16,745.98 | 16,558.08 |
| 5200 Capital Outlay | | |
| 5210 Books | 1,157.89 | 1,751.67 |
| 5220 Equipment | 83.23 | 581.42 |
| 5240 Improvements | | 3,942.00 |
| 5260 Materials/Non-Printed/A-V | 713.86 | 1,189.43 |
| Total 5200 Capital Outlay | 1,954.98 | 7,464.52 |
| 5300 Commodities | | |
| 5310 Databases | 775.71 | 692.00 |
| 5320 Periodicals | 295.00 | 195.00 |
| 5330 Supplies | 291.73 | 184.20 |
| Total 5300 Commodities | 1,362.44 | 1,071.20 |
| 5400 Contractual Services | | |
| 5410 Accounting | 1,155.00 | 949.39 |
| 5440 Maintenance | | 900.50 |
| 5460 PrairieCat Consortium | 2,193.25 | 2,111.50 |
| 5470 Security Services | 324.00 | |

No Assurance Provided / All Disclosures Omitted

6/20

Statement of Activities - Modified Cash Basis (YTD)

| | Jul 2022 | Total Jul 2021 (PY) |
|--|------------------|------------------------|
| 5480 Technical Services | 1,105.00 | |
| 5485 Other Contractual Services | 2,052.36 | |
| Total 5400 Contractual Services | 6,829.61 | 3,961.39 |
| 5700 Other Expenditures | | |
| 5730 Misc Charges | | 77.00 |
| Total 5700 Other Expenditures | | 77.00 |
| 5800 Other Services | | |
| 5830 General Insurance (Bonding) | 7,005.00 | 6,407.00 |
| 5850 Marketing | 250.70 | |
| 5860 Outreach | 37.06 | |
| 5870 Programming | 209.00 | 557.68 |
| 5890 Travel | | 104.61 |
| 5900 Utilities | 1,316.88 | 1,283.83 |
| Total 5800 Other Services | 8,818.64 | 8,353.12 |
| Total Expenditures | 35,711.65 | 37,485.31 |
| NET OPERATING REVENUE | 90,764.38 | 309,524.59 |
| NET MARGIN | \$90,764.38 | \$309,524.59 |

Supplementary Information

Supplementary Information

Preliminary

Galena Public Library District

Month and Year-to-Date Statement of Activites Compared to 12 Month Budget - Modified Cash Basis

July 2022

| | Current Month | Year-to-Date | Budget | Balance |
|------------------------------|-------------------|-------------------|-------------------|---------------------|
| REVENUE | | | | |
| Digitization Project | - | - | 8,000.00 | (8,000.00) |
| Donations | - | - | 10,000.00 | (10,000.00) |
| Auction Income | - | - | - | - |
| Fines/Overdues | - | - | - | - |
| Friends (Other Grants) | - | - | 12,585.00 | (12,585.00) |
| Grants | | | | |
| Corporate Grant | | | 1,000.00 | (1,000.00) |
| Per Capita Grant | | - | 6,664.00 | (6,664.00) |
| Total Grants | - | - | 7,664.00 | (7,664.00) |
| Historical Department | 5.00 | 5.00 | 500.00 | (495.00) |
| Interest Income | | | | |
| Corporate Interest | 1.49 | 1.49 | 10,000.00 | (9,998.51) |
| Memorial Reserve Interest | - | - | - | - |
| Reserve Interest | 131.38 | 131.38 | - | 131.38 |
| Endowment Interest | 177.99 | 177.99 | - | 177.99 |
| Total Interest Income | 310.86 | 310.86 | 10,000.00 | (9,689.14) |
| Item Replacements | 3.99 | 3.99 | 300.00 | (296.01) |
| Lit Fest | - | - | 2,000.00 | (2,000.00) |
| Non-Resident Fee | - | - | 2,500.00 | (2,500.00) |
| Other Income | | | | |
| Better World Books | - | - | - | - |
| Corporate Other Income | - | - | 500.00 | (500.00) |
| Insurance Other Income | - | - | - | - |
| Total Other Income | - | - | 500.00 | (500.00) |
| Prairie Cat | | | - | - |
| Property Taxes | | | | |
| Corporate Property Tax | 116,596.42 | 116,596.42 | 348,491.00 | (231,894.58) |
| FICA Property Tax | 3,264.00 | 3,264.00 | 9,760.00 | (6,496.00) |
| IMRF Property Tax | 2,937.02 | 2,937.02 | 8,782.00 | (5,844.98) |
| Insurance Property Tax | 493.04 | 493.04 | 1,475.00 | (981.96) |
| Total Property Taxes | 123,290.48 | 123,290.48 | 368,508.00 | (245,217.52) |
| Replacement Tax | | | 4,000.00 | (4,000.00) |
| Royalty Income | 2,694.70 | 2,694.70 | 15,000.00 | (12,305.30) |
| Service Charges | 171.00 | 171.00 | 750.00 | (579.00) |
| Total Revenue | 126,476.03 | 126,476.03 | 442,307.00 | (315,830.97) |
| GROSS MARGIN | 126,476.03 | 126,476.03 | 442,307.00 | (315,830.97) |
| EXPENSES | | | | |
| 66000 Personnel Services | | | | |
| Employee Health Plan | | | | - |
| Payroll Taxes | 1,140.50 | 1,140.50 | 15,700.00 | (14,559.50) |

No Assurance Provided / All Disclosures Omitted

9/20

DRAFT

Galena Public Library District

Month and Year-to-Date Statement of Activities Compared to 12 Month Budget - Modified Cash Basis

| | | | | |
|---------------------------------------|------------------|------------------|-------------------|---------------------|
| Pension Contributions | 697.03 | 697.03 | 9,000.00 | (8,302.97) |
| Reimbursements | | | 100.00 | (100.00) |
| Salaries | | | - | - |
| Corporate Wages | 14,908.45 | 14,908.45 | 210,000.00 | (195,091.55) |
| Total Salaries | 14,908.45 | 14,908.45 | 210,000.00 | (195,091.55) |
| Total 66000 Personnel Services | 16,745.98 | 16,745.98 | 234,800.00 | (218,054.02) |
| Capital Outlay | | | | |
| Books | 1,157.89 | 1,157.89 | 22,200.00 | (21,042.11) |
| Equipment | 83.23 | 83.23 | 6,000.00 | (5,916.77) |
| Hardware | | | - | - |
| Improvements | - | - | 76,500.00 | (76,500.00) |
| Adult | - | - | - | - |
| Materials/Non-Printed/A-V | 713.86 | 713.86 | 19,200.00 | (18,486.14) |
| Total Capital Outlay | 1,954.98 | 1,954.98 | 123,900.00 | (121,945.02) |
| Commodities | | | | |
| Databases | 775.71 | 775.71 | 8,505.00 | (7,729.29) |
| Periodicals | 295.00 | 295.00 | 4,890.00 | (4,595.00) |
| Supplies | 291.73 | 291.73 | 4,000.00 | (3,708.27) |
| Postage/Shipping | - | - | 1,000.00 | (1,000.00) |
| Total Commodities | 1,362.44 | 1,362.44 | 18,395.00 | (17,032.56) |
| Contractual Services | | | | |
| Accounting | 1,155.00 | 1,155.00 | 16,000.00 | (14,845.00) |
| Audit Fees | - | - | 8,000.00 | (8,000.00) |
| Legal | - | - | 4,000.00 | (4,000.00) |
| Maintenance | - | - | 9,000.00 | (9,000.00) |
| PrairieCat Corporate | - | - | - | - |
| PrairieCat Consortium | 2,193.25 | 2,193.25 | 9,274.00 | (7,080.75) |
| Security Services | 324.00 | 324.00 | | 324.00 |
| HR Source | - | - | - | - |
| Technical Services | 1,105.00 | 1,105.00 | 10,000.00 | (8,895.00) |
| Other Contractual Services | 2,052.36 | 2,052.36 | 4,700.00 | (2,647.64) |
| Total Contractual Services | 6,829.61 | 6,829.61 | 60,974.00 | (54,144.39) |
| Historical Digitization | - | - | 25,000.00 | (25,000.00) |
| Lit Fest Expenditures | - | - | 7,040.00 | (7,040.00) |
| Other Expenditures | | | | |
| Contingencies | | | 10,000.00 | (10,000.00) |
| Misc Charges | - | - | 1,000.00 | (1,000.00) |
| Total Other Expenditures | - | - | 11,000.00 | (11,000.00) |
| Other Services | | | | |
| Association Dues | | - | 440.00 | (440.00) |
| Continuing Education | - | - | 2,000.00 | (2,000.00) |
| General Insurance (Bonding) | 7,005.00 | 7,005.00 | 7,000.00 | 5.00 |
| Marketing | 250.70 | 250.70 | 2,000.00 | (1,749.30) |
| Outreach | 37.06 | 37.06 | 2,000.00 | (1,962.94) |
| Programming | 209.00 | 209.00 | 16,000.00 | (15,791.00) |

No Assurance Provided / All Disclosures Omitted

10/20

DRAFT

Galena Public Library District

Month and Year-to-Date Statement of Activites Compared to 12 Month Budget - Modified Cash Basis

| | | | | |
|-----------------------------|------------------|------------------|--------------------|---------------------|
| Public Notice/Legal | - | - | 500.00 | (500.00) |
| Travel | | | 800.00 | (800.00) |
| Utilities | 1,316.88 | 1,316.88 | 16,950.00 | (15,633.12) |
| Total Other Services | 8,818.64 | 8,818.64 | 47,690.00 | (38,871.36) |
| Total Expenses | 35,711.65 | 35,711.65 | 528,799.00 | (493,087.35) |
| NET OPERATING MARGIN | 90,764.38 | 90,764.38 | (86,492.00) | 177,256.38 |
| NET MARGIN | 90,764.38 | 90,764.38 | (86,492.00) | 177,256.38 |

Statement of Activities - Modified Cash Basis - Corp Fund

July 2022

| | | Corporate Fund | |
|--------------------------------------|-------------------|-------------------|-------------------|
| | Actual | Budget | over Budget |
| REVENUE | | | |
| 3030 Digitization Project | | 666.67 | -666.67 |
| 3040 Donations | | 833.33 | -833.33 |
| 3060 Friends (Other Grants) | | 1,048.75 | -1,048.75 |
| 3070 Grants | | | |
| 3071 Corporate Grant | | 83.33 | -83.33 |
| Total 3070 Grants | | 83.33 | -83.33 |
| 3090 Historical Department | 5.00 | 41.67 | -36.67 |
| 3100 Interest Income | | | |
| 3101 Corporate Interest | 1.49 | 833.33 | -831.84 |
| Total 3100 Interest Income | 1.49 | 833.33 | -831.84 |
| 3110 Item Replacements | 3.99 | 25.00 | -21.01 |
| 3120 Lit Fest | | 166.67 | -166.67 |
| 3130 Non-Resident Fee | | 208.33 | -208.33 |
| 3140 Other Income | | | |
| 3142 Corporate Other Income | | 41.67 | -41.67 |
| Total 3140 Other Income | | 41.67 | -41.67 |
| 3180 Property Taxes | | | |
| 3181 Corporate Property Tax | 116,596.42 | 139,396.40 | -22,799.98 |
| Total 3180 Property Taxes | 116,596.42 | 139,396.40 | -22,799.98 |
| 3190 Replacement Tax | | 333.33 | -333.33 |
| 3200 Royalty Income | 1,897.72 | | 1,897.72 |
| 3230 Service Charges | 171.00 | 62.50 | 108.50 |
| Total Revenue | 118,675.62 | 143,740.98 | -25,065.36 |
| GROSS MARGIN | 118,675.62 | 143,740.98 | -25,065.36 |
| EXPENDITURES | | | |
| 5100 Personnel Services | | | |
| 5140 Reimbursements | | 8.33 | -8.33 |
| 5150 Salaries | 14,908.45 | 17,500.00 | -2,591.55 |
| Total 5100 Personnel Services | 14,908.45 | 17,508.33 | -2,599.88 |
| 5200 Capital Outlay | | | |
| 5210 Books | 1,157.89 | 1,850.00 | -692.11 |
| 5220 Equipment | 83.23 | 500.00 | -416.77 |
| 5240 Improvements | | 6,375.00 | -6,375.00 |
| 5260 Materials/Non-Printed/A-V | 713.86 | 1,600.00 | -886.14 |
| Total 5200 Capital Outlay | 1,954.98 | 10,325.00 | -8,370.02 |
| 5300 Commodities | | | |
| 5310 Databases | 775.71 | 708.75 | 66.96 |
| 5320 Periodicals | 295.00 | 407.50 | -112.50 |
| 5330 Supplies | 291.73 | 333.33 | -41.60 |
| 5340 Postage/Shipping | | 83.33 | -83.33 |
| Total 5300 Commodities | 1,362.44 | 1,532.91 | -170.47 |

No Assurance Provided / All Disclosures Omitted

12/20

Statement of Activities - Modified Cash Basis - Corp Fund

July 2022

| | Actual | Budget | Corporate Fund over Budget |
|--|--------------------|---------------------|-------------------------------|
| 5400 Contractual Services | | | |
| 5410 Accounting | 1,155.00 | 1,333.33 | -178.33 |
| 5420 Audit Fees | | 666.67 | -666.67 |
| 5430 Legal | | 333.33 | -333.33 |
| 5440 Maintenance | | 750.00 | -750.00 |
| 5470 Security Services | 324.00 | | 324.00 |
| 5480 Technical Services | 1,105.00 | 833.33 | 271.67 |
| 5485 Other Contractual Services | 2,052.36 | 391.67 | 1,660.69 |
| Total 5400 Contractual Services | 4,636.36 | 4,308.33 | 328.03 |
| 5500 Historical Digitization | | 2,083.33 | -2,083.33 |
| 5600 Lit Fest Expenditures | | 586.67 | -586.67 |
| 5700 Other Expenditures | | | |
| 5710 Contingencies | | 833.33 | -833.33 |
| 5730 Misc Charges | | 83.33 | -83.33 |
| Total 5700 Other Expenditures | | 916.66 | -916.66 |
| 5800 Other Services | | | |
| 5810 Association Dues | | 36.67 | -36.67 |
| 5820 Continuing Education | | 166.67 | -166.67 |
| 5830 General Insurance (Bonding) | 6,606.00 | | 6,606.00 |
| 5850 Marketing | 250.70 | 166.67 | 84.03 |
| 5860 Outreach | 37.06 | 166.67 | -129.61 |
| 5870 Programming | 209.00 | 1,333.33 | -1,124.33 |
| 5880 Public Notice/Legal | | 41.63 | -41.63 |
| 5890 Travel | | 66.67 | -66.67 |
| 5900 Utilities | 1,316.88 | 1,412.50 | -95.62 |
| Total 5800 Other Services | 8,419.64 | 3,390.81 | 5,028.83 |
| Total Expenditures | 31,281.87 | 40,652.04 | -9,370.17 |
| NET OPERATING REVENUE | 87,393.75 | 103,088.94 | -15,695.19 |
| NET MARGIN | \$87,393.75 | \$103,088.94 | \$ -15,695.19 |

Statement of Activities - Modified Cash Basis - Endowment Fund

July 2022

| | Actual | Budget | Endowment over Budget |
|-----------------------------------|-----------------|---------------|--------------------------|
| REVENUE | | | |
| 3100 Interest Income | | | |
| 3109 Endowment Interest | 177.99 | | 177.99 |
| Total 3100 Interest Income | 177.99 | | 177.99 |
| Total Revenue | 177.99 | 0.00 | 177.99 |
| GROSS MARGIN | 177.99 | 0.00 | 177.99 |
| EXPENDITURES | | | |
| Total Expenditures | | | 0.00 |
| NET OPERATING REVENUE | 177.99 | 0.00 | 177.99 |
| NET MARGIN | \$177.99 | \$0.00 | \$177.99 |

Statement of Activities - Modified Cash Basis - FICA Fund

July 2022

| | Actual | Budget | FICA Fund over Budget |
|--------------------------------------|-------------------|-------------------|--------------------------|
| REVENUE | | | |
| 3180 Property Taxes | | | |
| 3182 FICA Property Tax | 3,264.00 | 3,904.00 | -640.00 |
| Total 3180 Property Taxes | 3,264.00 | 3,904.00 | -640.00 |
| Total Revenue | 3,264.00 | 3,904.00 | -640.00 |
| GROSS MARGIN | 3,264.00 | 3,904.00 | -640.00 |
| EXPENDITURES | | | |
| 5100 Personnel Services | | | |
| 5120 Payroll Taxes | 1,140.50 | 1,308.33 | -167.83 |
| Total 5100 Personnel Services | 1,140.50 | 1,308.33 | -167.83 |
| Total Expenditures | 1,140.50 | 1,308.33 | -167.83 |
| NET OPERATING REVENUE | 2,123.50 | 2,595.67 | -472.17 |
| NET MARGIN | \$2,123.50 | \$2,595.67 | \$ -472.17 |

Statement of Activities - Modified Cash Basis - IMRF Fund

July 2022

| | Actual | Budget | IMRF Fund over Budget |
|--------------------------------------|-------------------|-------------------|----------------------------------|
| REVENUE | | | |
| 3180 Property Taxes | | | |
| 3183 IMRF Property Tax | 2,937.02 | 3,512.80 | -575.78 |
| Total 3180 Property Taxes | 2,937.02 | 3,512.80 | -575.78 |
| Total Revenue | 2,937.02 | 3,512.80 | -575.78 |
| GROSS MARGIN | 2,937.02 | 3,512.80 | -575.78 |
| EXPENDITURES | | | |
| 5100 Personnel Services | | | |
| 5130 Pension Contributions | 697.03 | 750.00 | -52.97 |
| Total 5100 Personnel Services | 697.03 | 750.00 | -52.97 |
| Total Expenditures | 697.03 | 750.00 | -52.97 |
| NET OPERATING REVENUE | 2,239.99 | 2,762.80 | -522.81 |
| NET MARGIN | \$2,239.99 | \$2,762.80 | \$ -522.81 |

Statement of Activities - Modified Cash Basis - Insurance Fund

July 2022

| | Actual | Budget | Insurance Fund over Budget |
|----------------------------------|----------------|---------------|-------------------------------|
| REVENUE | | | |
| 3180 Property Taxes | | | |
| 3184 Insurance Property Tax | 493.04 | 590.00 | -96.96 |
| Total 3180 Property Taxes | 493.04 | 590.00 | -96.96 |
| Total Revenue | 493.04 | 590.00 | -96.96 |
| GROSS MARGIN | 493.04 | 590.00 | -96.96 |
| EXPENDITURES | | | |
| 5800 Other Services | | | |
| 5830 General Insurance (Bonding) | 399.00 | 583.33 | -184.33 |
| Total 5800 Other Services | 399.00 | 583.33 | -184.33 |
| Total Expenditures | 399.00 | 583.33 | -184.33 |
| NET OPERATING REVENUE | 94.04 | 6.67 | 87.37 |
| NET MARGIN | \$94.04 | \$6.67 | \$87.37 |

Statement of Activities - Modified Cash Basis - Memorial Reserve Fund

July 2022

This report contains no data for your specified date range.

Preliminary

Statement of Activities - Modified Cash Basis - Per Capita Fund

July 2022

| | Actual | Budget | Per Capita Fund over Budget |
|--|---------------------|-------------------|--------------------------------|
| REVENUE | | | |
| 3070 Grants | | | |
| 3077 Per Capita Grant | | 555.33 | -555.33 |
| Total 3070 Grants | | 555.33 | -555.33 |
| Total Revenue | 0.00 | 555.33 | -555.33 |
| GROSS MARGIN | 0.00 | 555.33 | -555.33 |
| EXPENDITURES | | | |
| 5400 Contractual Services | | | |
| 5460 PrairieCat Consortium | 2,193.25 | 772.83 | 1,420.42 |
| Total 5400 Contractual Services | 2,193.25 | 772.83 | 1,420.42 |
| Total Expenditures | 2,193.25 | 772.83 | 1,420.42 |
| NET OPERATING REVENUE | -2,193.25 | -217.50 | -1,975.75 |
| NET MARGIN | \$ -2,193.25 | \$ -217.50 | \$ -1,975.75 |

Statement of Activities - Modified Cash Basis - Reserve Fund

July 2022

| | Actual | Budget | Reserve Fund over Budget |
|-----------------------------------|-----------------|-------------------|-----------------------------|
| REVENUE | | | |
| 3100 Interest Income | | | |
| 3108 Reserve Interest | 131.38 | | 131.38 |
| Total 3100 Interest Income | 131.38 | | 131.38 |
| 3200 Royalty Income | 796.98 | 1,250.00 | -453.02 |
| Total Revenue | 928.36 | 1,250.00 | -321.64 |
| GROSS MARGIN | 928.36 | 1,250.00 | -321.64 |
| EXPENDITURES | | | |
| Total Expenditures | | | 0.00 |
| NET OPERATING REVENUE | 928.36 | 1,250.00 | -321.64 |
| NET MARGIN | \$928.36 | \$1,250.00 | \$ -321.64 |

5. TREASURER'S REPORT: ANNUAL REPORT OF RECEIPTS & DISBURSEMENTS

Galena Public Library District

Annual Report of Receipts and Disbursements

Fiscal Year 2022

Beginning July 1, 2021 and June 30, 2022

Total Receipts:

- Donations \$212,765
- Digitization Donations \$6,480
- Fines & Fees \$120
- Per Capita Grant \$6,794
- Friends \$8,247
- Alfred Mueller Collection \$150
- Bank Interest \$8,948
- Item Replacements \$533
- LitFest \$1,265
- Non-Resident Fee \$3,753
- Other Income \$576
- Property Taxes \$360,239
- Replacement Tax \$2,208
- Royalty Income \$21,446
- Service Charges \$1,029

Total Income: \$634,553

Disbursements: Salaries

- Salary Range: Under \$25,000: A. Anderson, H. Dickerson, E. Furlong, C. Holmes, L. Klug, D. Lapidus, S. Millhouse, K. Pedersen, L. Primrose, S. Repp, E. Sprengelmeyer
- \$25,000 to \$49,999: R. Lenstra and L. Distler
- Over \$50,000: J. Diedrich
- Salaries Total: \$196,495

Expenses:

- Library books & materials \$7,605
- Equipment \$5,231
- Improvements \$6,403
- Databases \$6,066
- Periodicals \$2,797
- Supplies \$3,974
- Postage/Shipping \$281
- Legal \$80

- Maintenance \$6,340
- Contractual Services \$930
- Technical Services \$1,098
- Historical Digitization \$3,203
- LitFest \$3,832
- Miscellaneous \$959
- Association Dues \$440
- Continuing Education \$1,000
- Insurance \$413
- Marketing \$477
- Programming \$6,846
- Public Notice \$376
- Travel \$105
- Utilities \$4,797

Disbursements to Vendors (\$2500 minimum):

- Baker & Taylor \$6,358
- Ingram \$16,494
- Joe Beyer \$7,600
- Demco \$11,291
- Helm Civil \$3,942
- Findaway World, LLC \$6,187
- Honkamp Krueger & Co \$13,947
- O'Connor Brooks & Co \$7,970
- Hammer Law Firm \$3,413
- KONE Chicago \$3,395
- PrairieCat \$8,945
- Arrow Digital \$4,375
- McCoy Insurance \$5,994
- Jo Carroll Energy \$4,565
- Nicor Gas \$4,271
- Verizon \$2,542
- Social Security & Medicare \$15,043
- Illinois Municipal Retirement Fund \$12,903

Total Disbursements: \$398,981

Prepared by: _____
 Jenna Diedrich, Director, Galena Public Library District

Date: _____

Certified by: _____
 Earl Thompson, Treasurer, Galena Public Library District

Date: _____

7. LIBRARY DIRECTOR'S REPORT



Director's Report August 2022

Board News

A reminder if you have not given me your OMA Certificate, I need that to be filed here at the library.

Beginning in October, the board will begin the review process of the Standards for Illinois Public Libraries. This must be done each year prior to submitting the Per Capita Grant in January. It is helpful to go over it in small sections. I will send a pdf of the document as we get closer to the October meeting.

Circulation

We are adding another item to our special collections! We recently purchased two Roku devices that patrons may check out. Roku is an USB device that can plug into a USB port on a computer and television. The library will be purchasing subscriptions to both Netflix and Disney+, which will be made available on the Rokus. With so many films and television shows going straight to streaming and not available on DVD, this will be a great way to utilize our AV budget. It will also increase access to these platforms for our community.

Adult Services

Larissa has teamed up with Northwest Illinois Gay Straight Alliance (NWILGSA) to continue offering adult safe spaces throughout the fall. The June program was a huge hit and attendees are wanting more offerings. The kickoff will be on August 11th and attendees will paint rocks with words of kindness to spread around Galena. This will also be an ongoing series for teens as well.

Upcoming adult programs (all available for viewing on the library's [Eventbrite](#)):

- August 9th: Tech Tuesday Group Class for Seniors with Allison Schoenrock
- August 11th: Pride Rocks!
- August 15th: Morning Book Club – [The Night Watchman](#)
- August 16th: Evening Book Club – [The Four Winds](#)

Youth Services

With school around the corner, Rachel is beginning to prep for STEAM Club and a new weekly program, Art Explorers. Whereas STEAM Club targets grades 3-6, Art Explorers will be for kids K-2. These two weekly programs will start up in September.

The Story Trail is on its final stage before completion! The posts have all been installed and Rachel has finalized the story panels. All we need at this point is information from the City and JDCF for their respective panels.

Upcoming programs:

- August 23rd: Teen Safe Space: Rainbow Candles
- August 27th: Lego Club
- Every Friday: Family story time

Marketing/Publicity

Larissa and Rachel continually share content on multiple social media platforms: [Facebook](#), [Instagram](#), [YouTube](#), and our [website](#). If you are not subscribing to the library's monthly newsletter you can do so by scrolling to the bottom of the [library's homepage](#).

Director

- **Building**
 - The Exploration Study is coming along. With the budget now complete, I hope to have it completed by the end of September.
- **Finances**
 - The Annual Report of Receipts & Disbursements is available in this packet. It must be filed with the County by August 30th.
- **Miscellaneous**
 - Demco Furniture Design
 - Shipment of study tables and chairs were delayed, again. They were supposed to ship June 30th, which was then pushed out to August 15th.
 - Digitization:
 - The updated agreement was sent to Carter Newton on July 28th.
 - A sixth batch was shipped on Friday, August 5. Once this batch arrives, a seventh batch will be sent.
 - IPLAR:
 - The Illinois Public Library Annual Report must be completed by August 30th. At the time this report was written, it is nearly completed.
- **Strategic Plan Objective Timeline**
 - July: 2022
 - 1.c: Preserve and build on proven programs and services offerings
 - The continuation of community favorite programs such as STEAM Club, books clubs, and historical offerings will continue. Creation of an ongoing safe space series will fulfill the high interest of the previous one-time safe space program.
 - Larissa and I will be working on creating an evaluation metric for program attendees to use. Short surveys are sent to program attendees, but not consistently.
 - 3.b.i: Continual exploration of community needs from the library building – Developing a schedule

- The Strategic Plan was implemented in December of 2021. I would like to wait a full year before we initiate another tool to survey the community's response to the library.
 - With the Exploration Study, additional information from the community will be helpful. A short survey may be implemented and available on the library's website. I have not yet decided, because we have so much data from the strategic planning process.
- August 2022
 - 3.b.ii: Continual exploration of community needs from the library building – Townhalls, focus groups, etc.

Finance Committee Minutes

DRAFT

August 1, 2022

Call to order, roll call

Thompson called the meeting to order at 3:00pm. Diedrich offered to take the minutes

Trustees present: Earl Thompson, Craig Albaugh, Katherine Walker

Public Comments

None

Before the approval of the July 5, 2022, Thompson presented the current contradiction in the Bylaws regarding the Board President's ability to vote in committee. Thompson, as chair, based on precedent of the Board President voting in Finance Committee, gave Albaugh allowance to vote. Diedrich mentioned she reached out to Terry Kurt to inquire what should be done for the time being on this matter. There was no response at the time of this meeting.

Approve July 5, 2022 minutes

Walker moved to approve the July 5, 2022 minutes. Albaugh seconded.

Vote: Walker – aye, Thompson – abstain, Albaugh – aye.

Motion passed.

Discussion and possible action on Draft FY 2023 Budget & Appropriation

Discussion began on future expenses for the Historical Room once the digitization project is complete. Diedrich explained that the collection budget for the Historical Room is quite low, as the library obtains new materials for the collection on a donation basis. The library budget is not divided by department. Thompson presented the idea of the Historical Room having its own budget. Thompson finds the Historical Room to get lost within the greater budget. As the staff in the Historical Room identify needs, they alert Rachel as archivist or Diedrich to obtain requested items. This may include supplies, collections, databases, etc. Diedrich gave the example of the purchase of Ancestry. This database is purchased primarily for use in the Historical Room. This purchase does not come out of a Historical Room budget, but out of the database budget.

Walker questioned if the historical room becomes a separate unit of the budget, does the children's library become its own as well? Walker wondered whether the committee should look at usage of the different departments when creating the budget. Walker was not interested in having separate sections for each department within the budget. Thompson inquired whether the varying departments are receiving equitable funds. Diedrich finds that each department utilizes funds differently. Higher use areas are going to receive more funds to fulfill the need. Funding is not being withheld from any department – all are receiving adequate funding in order to meet the needs of the users.

Discussion moved on to the purpose behind creating a budget that has specific departments. Thompson finds the board currently only discusses quantities and line items. Walker does not find it an appropriate use of time to specify each line item. The current budget has flexibility built into it as needs are not always identifiable at the start of the year.

Diedrich inquired whether the committee is interested in making changes to the draft budget. Thompson stated he has no proposal to make for any changes. Diedrich suggested to increase the line item of equipment. The increase is not tied for specific items or specific departments. Diedrich said the funds can then be used as needs arise throughout the library. Thompson allowed the discussion to die as no motion was made.

Thompson inquired whether there was enough funding in the library repair/improvements budget line item. Diedrich explained that in the past few years, these expenses have come from the corporate fund because the funds have been available. Funds from the Special Reserve can be transferred into the corporate fund to cover improvement/repair costs.

Albaugh moved to recommend the budget as presented. Walker seconded.
Vote: Walker – aye, Thompson – aye, Albaugh – aye
Motion carried.

Discussion and possible action on Budget Procedure

Due to lack of time, this item was not discussed.

Items on next agenda

None

Adjournment

Thompson adjourned the meeting at 3:57pm

11.A DISCUSSION AND POSSIBLE ACTION ON TRANSFER OF FUNDS TO SPECIAL RESERVE FUND



TO: Board of Trustees

FROM: Jenna Diedrich, Library Director

DATE: 8/15/2022

RE: Special Reserve Fund

In order to have a thorough understanding of the purpose of the Special Reserve Fund (SRF) and the potential transfer of funds from the Corporate Fund to the SRF, I have included below the statutory information, the original ordinance establishing the fund (1997 and repassed in 2000), and the Special Reserve Fund plan.

Public Library District Act of 1991

(75 ILCS 16/40-50)

Sec. 40-50 Special reserve fund; plan.

- a. The board may, by ordinance, establish a special reserve fund, for the purpose of Section 40-5 or for emergency expenditures for the repair of an existing library building or its equipment. The board may transfer to the special reserve fund, each year, the unexpended balances of the proceeds received annually from annual public library taxes not in excess of statutory limits if (i) the board has resolved to develop and adopt a plan or plans as authorized in this Article and (ii) the board provides in the annual appropriation ordinance for accumulation of those unexpended balances.
- b. The plan required in this Section shall be developed in general form within 2 years of the adoption of the ordinance establishing a special reserve fund; the plan subsequently may be amended as circumstances may require.
- c. No plan is needed for the emergency expenditures from the special reserve fund for the repair of an existing library building or its equipment

ORDINANCE NO. _____

**ORDINANCE OF THE BOARD OF TRUSTEES
OF THE GALENA PUBLIC LIBRARY DISTRICT
TO ESTABLISH A SPECIAL RESERVE FUND**

WHEREAS, Illinois statutory provisions exist under 75 ILCS 16/40-50 to provide that the Library Board may, by ordinance, establish a special reserve fund for the purpose of Section 40-5 or for emergency expenditures for the repair of an existing library building or its equipment. The Board may transfer to the Special Reserve Fund each year, the unexpended balances of the proceeds received annually from the annual public library taxes retaining \$12,000 for beginning balance in General Fund, not in excess of statutory limits if (i) the Board has resolved to develop and adopt a plan or plans as authorized in this Article and, (ii) the Board provides in the annual appropriation ordinance for accumulation of those unexpected balances; and;

WHEREAS, the plan required in this section shall be developed in general form within two (2) years of the adoption of the ordinance establishing a Special Reserve Fund; and,

WHEREAS, the plan may be amended as circumstances may require and that no plan is needed for the emergency expenditures from the Special Reserve Fund for the repair of an existing library building or its equipment; and,

WHEREAS, the Board of Trustees believes it is in the best interests of the Galena Public Library District to have said reserve fund.

NOW, THEREFORE, BE IT ORDAINED by the Board of Trustees of the Galena Public Library District, Jo Daviess County, Illinois, that a Special Reserve Fund is hereby established for the purposes set forth in Illinois Statutes set forth above, and to be placed therein the unexpended balance of the proceeds received annually from the annual public library taxes not in excess of statutory limits.

Passed and approved this 12th day of August pursuant to roll call vote as follows:

AYES: Dianne Allendorf, Virginia Muchie, Kim Cook, Merry Mennenoh

NAYS: None

ABSENT: James Baranski, Pat Doyle, Bill Butts

Approved by me this 12th day of August, 1997

Virginia Muchie
Galena Public Library District

ATTEST:

Dianne Allendorf
Secretary

GALENA PUBLIC LIBRARY DISTRICT
SPECIAL RESERVE FUND PLAN

Pursuant to statutory requirements the Board of Trustees of the Galena Public Library District presents the following Special Reserve Fund Plan:

- I. In response to the ever changing technological needs of the Library, this Special Reserve Fund is to specifically make funds available as needed to address these changes and needs as they occur.

- II. The Special Reserve Fund is also to be made available to make enhancements, both internal and external, to the aesthetics of the Library, whether relating to decorating, landscaping and the like; as well as relating to issues of signage and informational media.

- III. Emergencies as they arise not able to be paid for from the General Fund.

This plan may be reviewed periodically and can be revised by resolution upon direction of the Board of Trustees in accordance with the Board's policies.



GALENA PUBLIC LIBRARY DISTRICT

BUDGET & APPROPRIATION ORDINANCE

#23-01

July 1, 2022 – June 30, 2023

DRAFT

ORDINANCE #23-01

ANNUAL BUDGET AND APPROPRIATION ORDINANCE FOR THE FISCAL YEAR BEGINNING THE 1ST DAY OF JULY 2022 AND ENDING THE 30TH DAY OF JUNE 2023.

Whereas, the Board of Trustees of the Galena Public Library District, Jo Daviess County, Illinois, has prepared or caused to be prepared a tentative form of the Annual Budget and Appropriation for said Library District for the fiscal year beginning July 1, 2022 and ending June 30, 2023 and the same has been conveniently available for public inspection for at least 30 days prior to the final action thereon; and

Whereas, a public hearing was held as to such Annual Budget and Appropriation Ordinance on August 8th, 2022, notice of which was given at least 30 days prior thereto; and

Whereas all other legal requirements have been duly compiled with by the Board of Trustees of the Galena Public Library District;

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE GALENA PUBLIC LIBRARY DISTRICT, IN THE COUNTY OF JO DAVIESS AND STATE OF ILLINOIS, AS FOLLOWS:

Section I: That the following sums, or so much thereof as by law may be authorized, be and the same are hereby budgeted, set aside, and appropriated for the specified Library Purposes for the fiscal year beginning July 1, 2022 and ending June 30, 2023; and the objects and purposes for which said appropriations are made and the amounts thereby appropriated are as follows; to wit:

For Corporate Purposes [75 ILCS16/35-5]:

- 1. For salaries
 - a. Wages \$ 252,120
- 2. For library materials \$ 66,677
- 3. For databases \$ 10,206
- 4. For supplies \$ 4,800
- 5. For postage \$ 1,200
- 6. For contractual services
 - a. Accounting \$ 19,200
 - b. Audit \$ 9,600
 - c. Legal \$ 4,800
 - d. Technical \$ 12,000
 - e. Other Contractual \$ 5,640

| | |
|--------------------------------|------------------|
| 7. For maintenance | \$ 10,800 |
| 8. For historical digitization | \$ 30,000 |
| 9. For miscellaneous expenses | \$ 1,200 |
| 10. For association dues | \$ 528 |
| 11. For continuing education | \$ 2,400 |
| 12. For marketing | \$ 2,400 |
| 13. For outreach | \$ 2,400 |
| 14. For programming | \$ 27,648 |
| 15. For public/legal notices | \$ 600 |
| 16. For travel | \$ 960 |
| 17. For utilities | \$ 20,340 |
| 18. For contingencies | <u>\$ 12,000</u> |
| TOTAL | \$ 497,519 |

For Social Security Fund Purposes [40 ILCS 5/21-110; 21-110.1]:

| | |
|---------------------------------------|------------------|
| 1. Social Security and Medicare Taxes | <u>\$ 18,840</u> |
| TOTAL | \$ 18,840 |

For Ill. Municipal Retirement Fund [40 ILCS 5/7-105; 7-171]:

| | |
|---------------------------------------|------------------|
| 1. Illinois Municipal Retirement Fund | <u>\$ 10,800</u> |
| TOTAL | \$ 10,800 |

For Liability, Worker's Compensation, and Unemployment Insurance [745 ILCS 10/9-107]:

| | |
|--------------|-----------------|
| 1. Insurance | <u>\$ 8,400</u> |
| TOTAL | \$ 8,400 |

For Special Reserve Fund [75 ILCS 16/40-50]:

| | |
|--------------------------|-----------------|
| 1. Building Improvements | \$ 91,800 |
| 2. Equipment | <u>\$ 7,200</u> |
| TOTAL | \$ 99,000 |

Section II: Appropriated for the foregoing expenses from the following estimate of revenues, by source, anticipated to be received by the Library District in the fiscal year:

| | |
|--|-----------------|
| Projected cash on hand July 1, 2021 | \$ 73,929 |
| Digitization donations | \$ 8,000 |
| Donations | \$ 10,000 |
| Interest Income | \$ 10,000 |
| Photocopy, fines, service, replacements, and misc. | \$ 2,050 |
| Friends of the Library | \$ 12,585 |
| Special purpose grants | \$ 7,664 |
| LitFest | \$ 2,000 |
| Non-Resident Fees | \$ 2,500 |
| Royalty Income | \$ 15,000 |
| From Special Reserve Fund | \$ 99,000 |
| From Memorial Savings Fund | \$ 10,658 |
| Property Replacement Tax | \$ 4,000 |
| Tax for General Corporate Library Purposes | \$ 348,491 |
| Tax for Social Security Purposes | \$ 9,760 |
| Tax for Ill. Municipal Retirement Fund | \$ 8,782 |
| Tax for Liability and Insurance | <u>\$ 1,475</u> |
| Expected cash on hand June 30, 2023 | \$ 0 |

Section III: Any unexpended balances in the General Library Fund and Maintenance Fund appropriations may be deposited into the Special Reserve Fund pursuant to a plan in accordance with Article 40 of Chapter 75, Illinois Compiled Statutes

Section IV: The Secretary of the Galena Public Library District is hereby authorized and directed to publish this Ordinance at least once in a newspaper of general circulation in the district.

Section V: This ordinance shall be in full force and effect after its passage, approval, and publication as provided by law.

Passed by the Board of Trustees of the Galena Public Library District and approved by the President the ____ day of August 2022.

BOARD OF TRUSTEES OF
GALENA PUBLIC LIBRARY DISTRICT

By: _____

Craig Albaugh, Board President

ATTEST:

Katherine Walker, Secretary

STATE OF ILLINOIS)

) SS.

COUNTY OF JO DAVIESS)

Adopted this ____ day of August 2022, pursuant to a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

CERTIFICATE

I, _____, do hereby certify that I am the duly appointed, qualified, and now acting Secretary of the Galena Public Library District in the County of Jo Daviess and State of Illinois; that attached hereto is a true and correct copy of the Annual Budget and Appropriation Ordinance #22-XX for the fiscal year July 1, 2022 to June 30, 2023.

I further certify that the Annual Budget and Appropriation Ordinance was duly passed by the Board of Trustees of said Library District at a meeting held on the ____ day of August 2022; that said Ordinance was duly passed by aye and nay vote thereon with at least a majority of all the Board of Trustees having voted aye on the adoption and passage thereof and approved in accordance with the laws of the State of Illinois pursuant to the notice and publication thereof as required by law.

I further certify that said Annual Budget and Appropriation Ordinance contains an estimate of revenues, by sources, anticipated to be received by the Galena Public Library District in the fiscal year.

In Witness Whereof, I have signed my name in my official capacity as the Secretary of the Board of Trustees of the Galena Public Library District, at Galena Illinois, this ____ day of August 2022.

Katherine Walker, Secretary

Galena Public Library District