

AGENDA
SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT
BOARD OF TRUSTEES
650 Deerwood Dr., Shorewood, IL 60404

May 11, 2023
General Meeting, 7:00pm

1. Welcome
2. Administer Oath of Office to Krysten McGee, Thomas Novinski, Arthetta Reeder, and Karen Voitik by Notary Cindy Norman
3. Call to order and roll call of Trustees
4. Changes/Additions to the Agenda
5. Approval of Minutes:
 - Regular Meeting, April 13, 2023
6. Comments from the Public

MEMBERS OF THE PUBLIC ARE INVITED TO SPEAK TO THE BOARD. COMMENTS ARE TO BE LIMITED TO THREE MINUTES OR LESS. DUE TO OPEN MEETINGS ACT RESTRICTIONS, ACTIONS MAY NOT BE TAKEN ON ITEMS NOT ALREADY ON THE AGENDA, BUT ACTION MAY BE DEFERRED TO A LATER BOARD MEETING.
7. Treasurer's Report – April 2023
8. Approval and Payment of Bills
9. Librarian's Report
 - a. Director's Report
 - b. Department Heads
10. Old Business
 - a. Parking lot (Discussion)
 - b. Building projects for next year
 - c. Land (Discussion)
11. New Business –
 - a. Approve Resolution 23-1 "Honoring Philip Besler for Twelve Years of Service to the Library Board" (**Action**)
 - b. Elections of Officers of the Board (President, Vice-President, Secretary & Treasurer); Officers officially seated (**Action**)
 - c. Ratify the signers for all banking accounts (money market, checking, CDs) to be the President of the Board, the Treasurer of the Board, and the Library Director. Two signers are to be required on all checks and withdrawals (**Action**)
 - d. Authorize Signing Audit Engagement Letter for FY23 Audit with Mack & Associates (**Action**)
 - e. Appointment of Community Members to the Decennial Committee to be composed of the Board, Library Director, and Two Community Members (**Appointment**)
 - f. Set time and date for the Inaugural Decennial Committee Meeting (**Action**)
 - g. Discuss the Operating Budget for FY24 (**Discussion**)
12. Announcements
 - a. Summer Reading Kickoff, 5 pm -7 pm (the Board will have their own table at the event)
13. Adjournment

Any individual requiring special accommodations as specified in the Americans with Disabilities Act is requested to notify the Shorewood-Troy Public Library District Director at 815-725-1715 at least 24 hours in advance of the meeting date.

For further information regarding this meeting agenda, please contact:
Jennie Cisna Mills, Director, 815.725.1715/jmills@shorewoodtroylibrary.org
Shorewood – Troy Public Library District
650 Deerwood Dr., Shorewood, IL 60404

May 11, 2023

TO: Shorewood-Troy Library Board of Trustees

FROM: Jennie Mills, Director

RE: Swearing in of Trustees and Elections of Officers

As the current Secretary of the Board, Karen Voitik, is being sworn in tonight; the swearing-in ceremony will be conducted by a notary, as allowed by Illinois State Law. Cindy Norman, our Finance Clerk, is also a notary, so she will be swearing in:

Krysten McGee, Thomas Novinski, Arthetta Reeder, and Karen Voitik.

+++++

The Board will then need to vote for Officers of the Board. Board Bylaws, Article II, Sections 1 & 2 state:

Section 1: The officers shall be a President, a Vice President, a Secretary and a Treasurer, elected from among the Trustees at the first regularly scheduled meeting of the Board after election results are certified, each odd-numbered year. The procedure for nomination of officers shall be at the discretion of the Board. Each office shall be held by a different Trustee.

Section 2: Officers shall serve a term of two years beginning the first regularly scheduled meeting of the Board after election results are certified.

The Board will first nominate and elect the President, then the Vice-President, then the Secretary, then the Treasurer. The newly-elected President will run the remainder of the meeting.

**SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT
BOARD MEETING
April 13, 2023**

The regular meeting of the Shorewood-Troy Public Library Board of Trustees was called to order by the President, Thomas Novinski, at 7:00 p.m. on April 13, 2023. The meeting took place in Meeting Room A of the Library located at 650 Deerwood Dr., Shorewood, IL 60404.

ROLL CALL:

TRUSTEES PRESENT:

- | | |
|--------------------|------------------|
| 1. Karen Voitik | 2. Vito Schultz |
| 3. Tom Novinski | 4. Tracy Caswell |
| 5. Arthetta Reeder | 6. Phil Besler |
| 7. Bob Stahl | |

STAFF PRESENT:

Jennie Mills, Director
Shalyn Rodriguez, Assistant Director
Cindy Norman, Finance Clerk

VISITORS PRESENT: None

CHANGES/ADDITIONS TO AGENDA: None

APPROVAL OF MINUTES:

Secretary Karen Voitik moved that the minutes of the regular meeting on March 9, 2023, be approved. Trustee Phil Besler seconded the motion. All members voted 'yes' to approve.

COMMENTS FROM THE PUBLIC: None

TREASURER'S REPORT:

Cash on Hand Beginning of March 2023	\$ 492,458.53
Cash received during March 2023	24,646.47
Disbursements	<u>(193,186.96)</u>
Cash on Hand End of March 2023	\$ 710,291.96

Location and Denomination of Cash

Petty Cash	\$ 300.00
General Fund Checking – Chase	(12,029.11)
Money Market Fund – Chase	100,659.70
Money Market Fund – Old Plank Trail	487,195.24
Payroll Account – Chase	9,563.27
License Plates – Chase	883.44
Money Market – Old Plank Trail	22,300.08
PMA Financial CD80197	<u>101,419.34</u>
 TOTAL	 710,291.96

Director Mills noted that the proceeds from the PMA 6-month CD that had matured in February have been deposited in the Old Plank Trail account and are reflected in the balance.

APPROVAL AND PAYMENT OF BILLS:

Director Mills noted that the check made out to Wunderlich Doors will not be sent out until Bret gives her clearance that all work has been done correctly and Wunderlich does not need to come back out to complete punch list items

Treasurer Bob Stahl moved that the bills presented for payment be approved. Trustee Vito Schultz seconded the motion. A roll call vote was taken; the motion passed. All Trustees present voted 'yes.'

LIBRARIAN'S REPORT:

- a. Director's Report with personnel
- b. Department Heads

OLD BUSINESS:

- a. The close-out of the Remodel Grant is complete, and the money is in the account.
- b. The parking lot project is moving forward with the engineering almost complete and the landscape plan totally complete. Brett gave a tentative timeline during the Building Committee meeting. He is working toward final submittals in May, Village Board approvals in July, construction beginning in August, and project completion in October.

NEW BUSINESS:

- a. Treasurer Bob Stahl moved/Trustee Vito Schultz seconded to approve a \$150,000 transfer from Reserves to General Fund to be repaid by no later than June 30th, 2023, from tax monies received. A roll call vote was taken, and the motion passed with all Trustees present voting 'yes'.
- b. The board discussed the two appointments needed by May for the Decennial Committee. The board gave Director Mills some names of past board members and staff and directed her to reach out to them to start with.

Motion made to go into Executive Session for the purpose of discussing matters related to Personnel 5 ILCS 120/2 (c) (1) by Trustee Arthetta Reeder, seconded by Trustee Vito Schultz at 7:10 p.m.

The open meeting resumed at 7:51 p.m.

- a. Treasurer Bob Stahl moved/Trustee Tracy Caswell seconded to approve the salary increase for the Library Director for FY24. This increase will go into effect in July of 2023. A roll call was taken, and the motion passed with all members present voting yes. Director Mills expressed her appreciation for the increase.
- b. Trustee Tracy Caswell moved/President Tom Novinski seconded to table the approval of salary increases for the Library Staff for FY24. A roll call was taken; Trustee Tracy Caswell voted 'yes', and all other board members dissented. The motion did not carry.

- Vice President Phil Besler moved/Trustee Vito Schultz seconded to approve Version 3 salary increases for the Library Staff for FY24. This increase will go into effect in July of 2023. A roll call was taken; the motion passed via majority vote. Trustee Tracy Caswell dissented.
- c. The board decided to wait until the new board is in place to form a Personnel Committee to revise the Director's Evaluation form for next year.

OTHER BUSINESS: Jennie will be on vacation beginning April 21st and returning to work on May 1st.

Trustee Phil Besler motioned/Treasurer Bob Stahl seconded for the meeting to adjourn at 8:04 p.m. with all members present voting yes.

Respectfully submitted,
Cindy Norman, Finance Clerk

Director's Report

May 11, 2023

Administrative Duties:

- I followed up to get a draft contract from Mr. Michas' attorney, John Gallo, for the Board and our attorney to review and negotiate with for the vacant acre of land. As soon as it is received, it will be forwarded to the Board and our attorney.
- A draft budget for FY24 is on the agenda for review and discussion by the Board.

Building Issues/Projects:

- The air conditioning unit was replaced on May 2nd by Johansen & Anderson.

Grants:

- I followed up with the administrator of the Will County ARPA funds on May 2nd to determine where in the process our initial reimbursement funds are; I had submitted paperwork for reimbursement of \$5,000 for e-books on 2/13/2023. She responded that it was with the Will County Finance Department for payment. Once the Library receives payment, the Library will purchase the remainder of the items specified in the grant application.

Pinnacle:

- The Pinnacle Governing Board extended the contract with Polaris, the software that runs Pinnacle's inventory and circulation system, for another 6 years. This means stability for Pinnacle and our staff – it's a huge undertaking in time and expense to change library software.

Staffing:

- I have been interviewing candidates for the Children's Manager position. Second-round interviews will begin next week.
- Mara Barbel, the Library's Community Engagement Coordinator, is moving to Maryland as her husband is moving for a job opportunity on the East Coast. That position will be posted shortly.
- Meesum Jeffery and Gabriela Monarrez have been hired in the Circulation department. They are both 19-hour circulation clerks.

Meetings:

- RAILS Webinar regarding Decennial Committees presented by Ancel Glink, External (4/14)
- Pinnacle Governing Board Meeting, External (4/14)
- Department Head Meeting, Internal (4/18)
- Shorewood Area Library Administrators Meeting (4/20)
- Orientation of New Board member Krysten McGee, Internal (5/2)
- Interview with Children's Services Manager Candidate, Internal (5/3, 5/9, and 5/10)
- Department Head Meeting, Internal (5/9)

Technical Services Department Head Report

April 2023

March meetings and events:

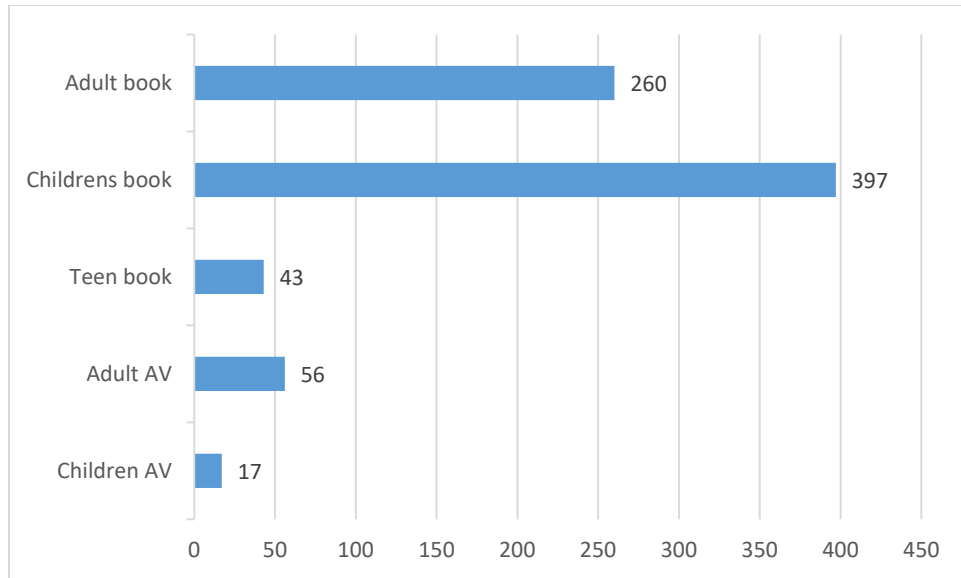
- 4/12 – PinCollect forum. This is a fairly new Pinnacle networking group for collection development staff. Some of the topics that were discussed:
 - Which libraries add book numbers to adult spine labels for series (most libraries do not), and who is still using genre stickers (we are!)
 - What are some libraries' top circulating items in their Library of Things? (my question!). Answer: Rokus, hot spots, laptops.
 - Best resources for staying ahead of publication dates for popular fiction titles.
- 4/18 – Department head meeting. Discussion included the Summer Reading program and kick-off party, going over job responsibilities once Shalyn leaves, and collection changes.

Current projects:

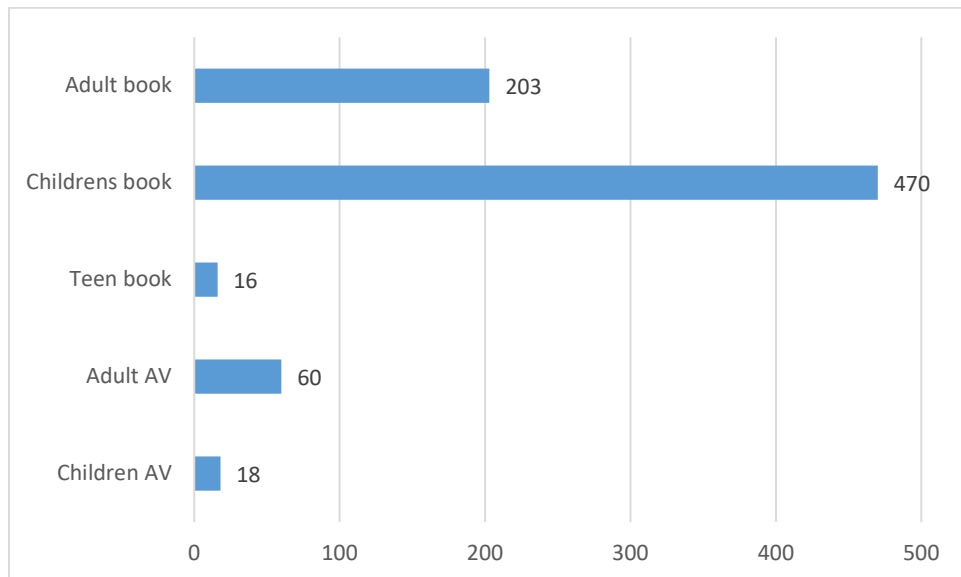
- Changing out new award books for the 2024 year.

Tech Service Statistics

Items processed, cataloged, and added to the collection in April:



Items ordered in April:

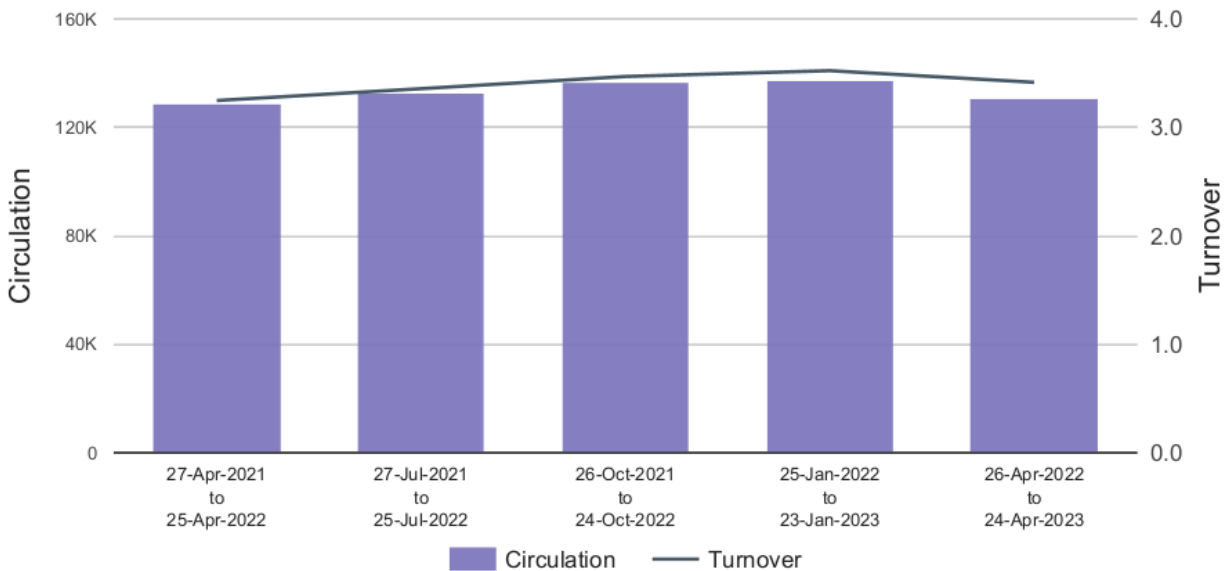


CollectionHQ

Circulation and Turnover

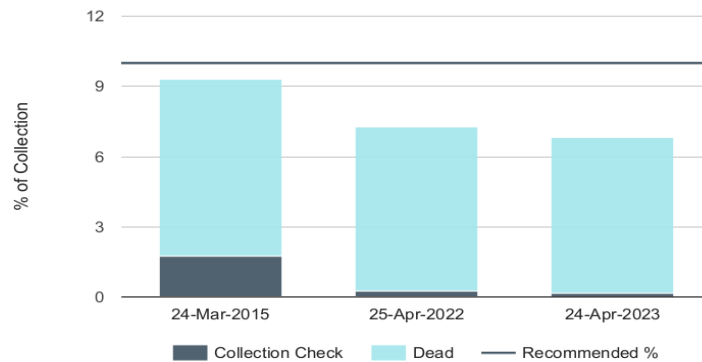
*This graph displays the circulation of the items in our library as well as the turnover of the items. Data is displayed over 5 points in time.

Turnover is the circulation during the date range divided by the number of our items.



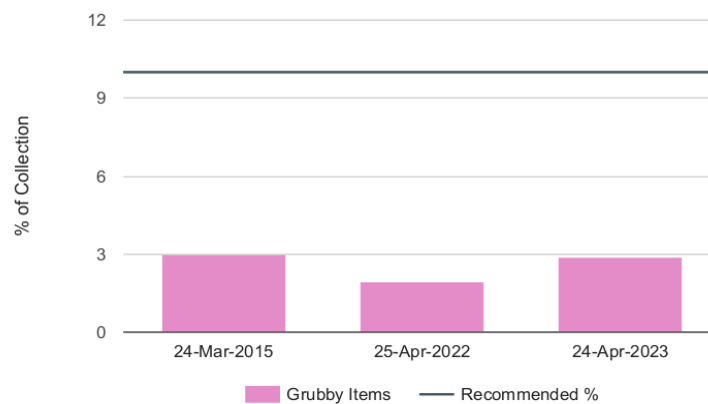
Dead Items – All Audiences

*This graph shows the percentage of items on shelf that have not been checked out in 2+ years. Our Dead percentage is at 6.81%. Anything under 10% is considered good.



Grubby Items – All Audiences

*This graph shows the percentage of items currently circulating that have had 40+ checkouts. Our grubby percentage is at 2.87%. As with the dead percentage, the goal is to be under 10%.

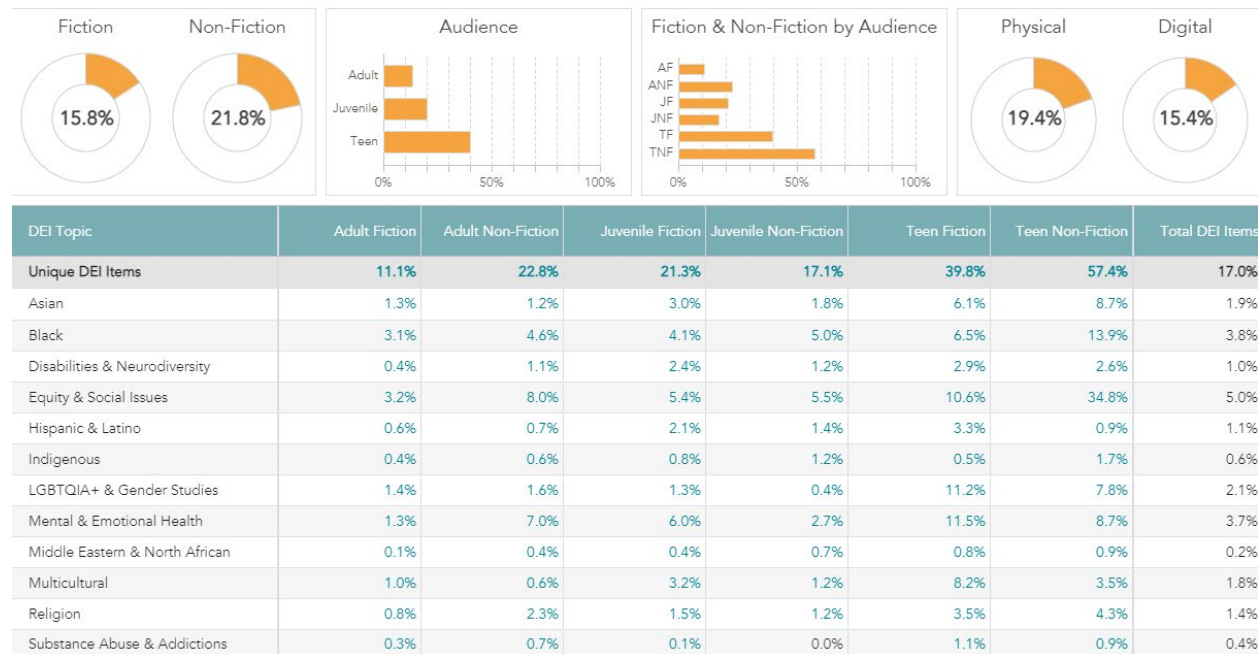


Diversity, Equity, and Inclusion (DEI)

This is a tool that gives us a snapshot of how diverse our collection is in regards to race, gender, culture, etc.

Items Analyzed this month: 86,287

DEI Items: 14,675 (17% of our collection ; .1% increase from last month)



Respectfully submitted,

Leslie Lovato

Technical Services Manager

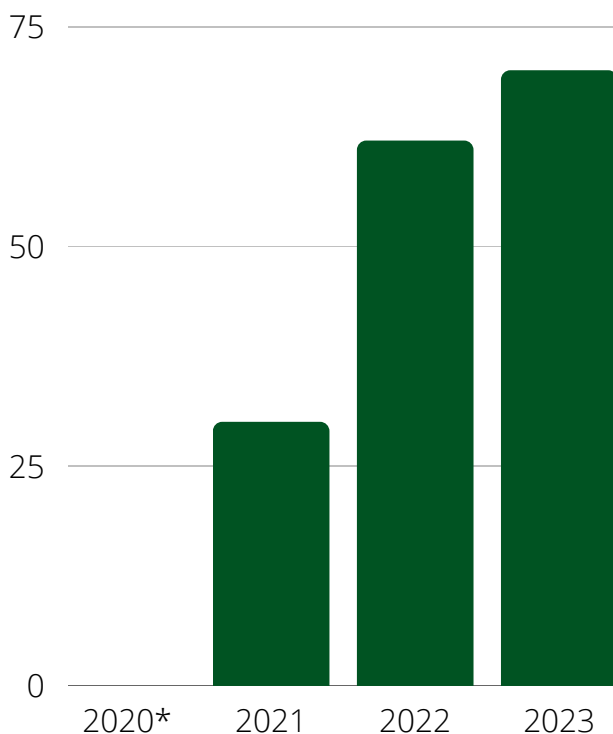
MONTHLY REPORT

APRIL 2023

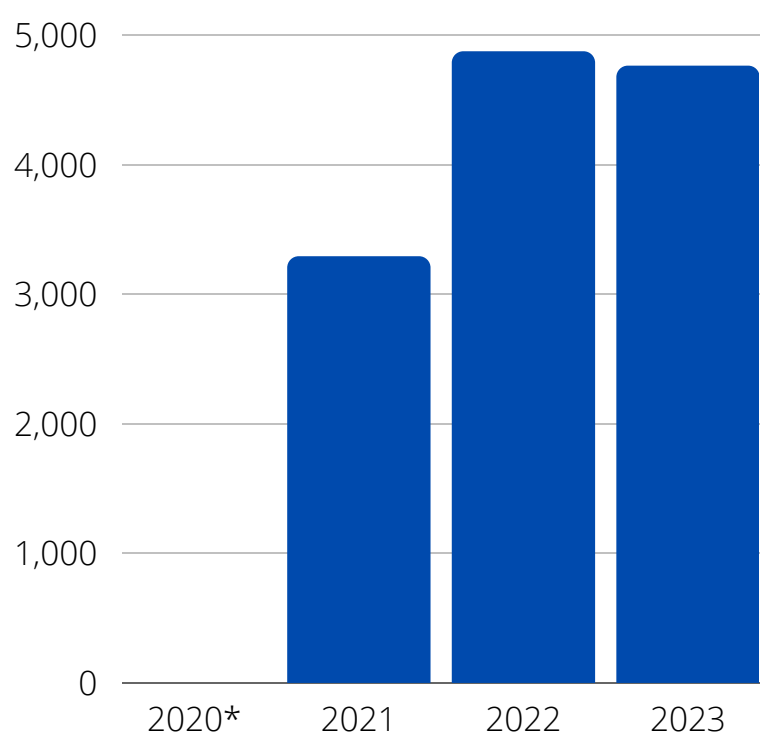
JULIE HORNBERGER
CIRCULATION MANAGER

*No stats collected due to COVID closure.

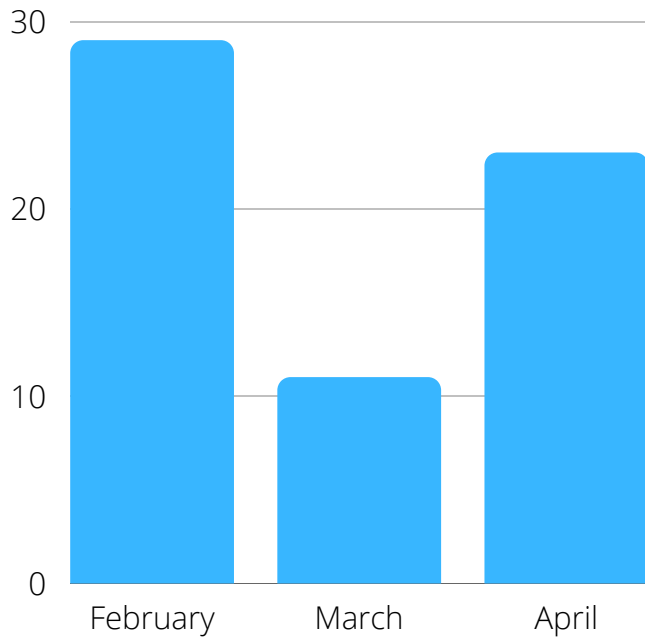
NEW CARDS



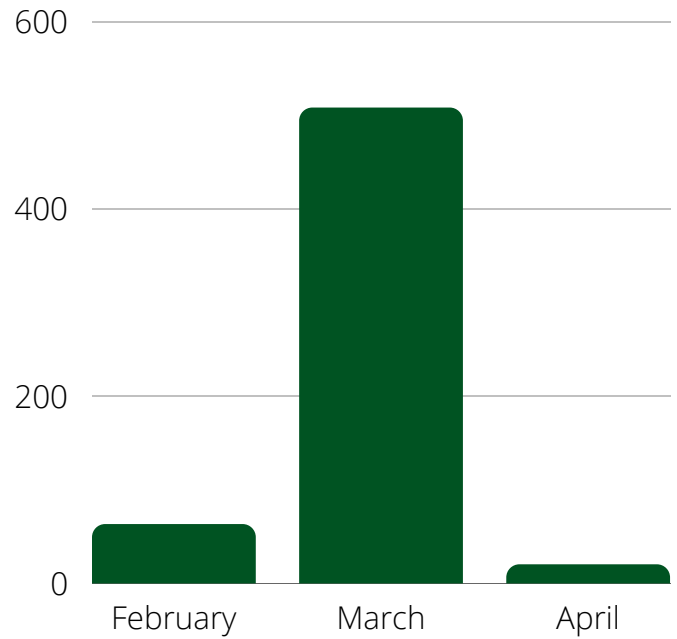
DOOR COUNT



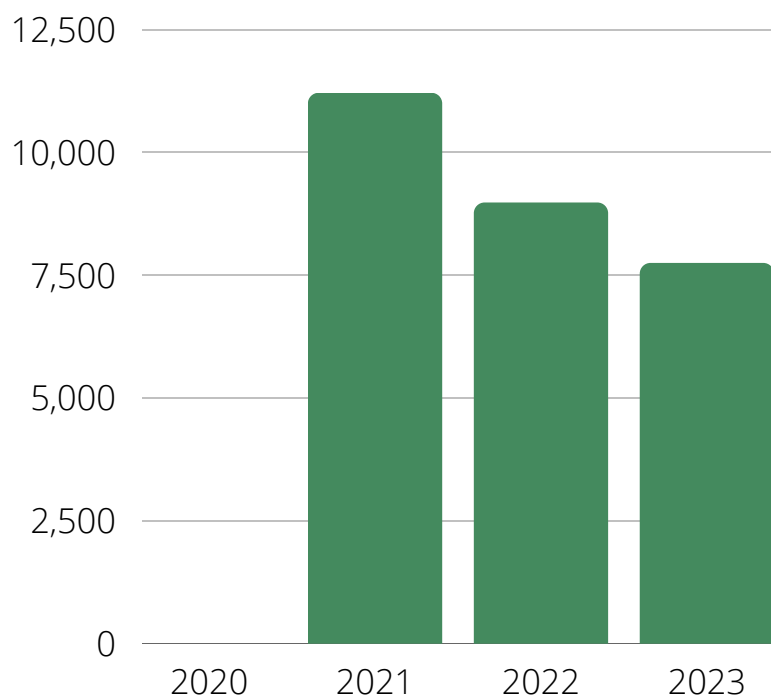
NOTARY



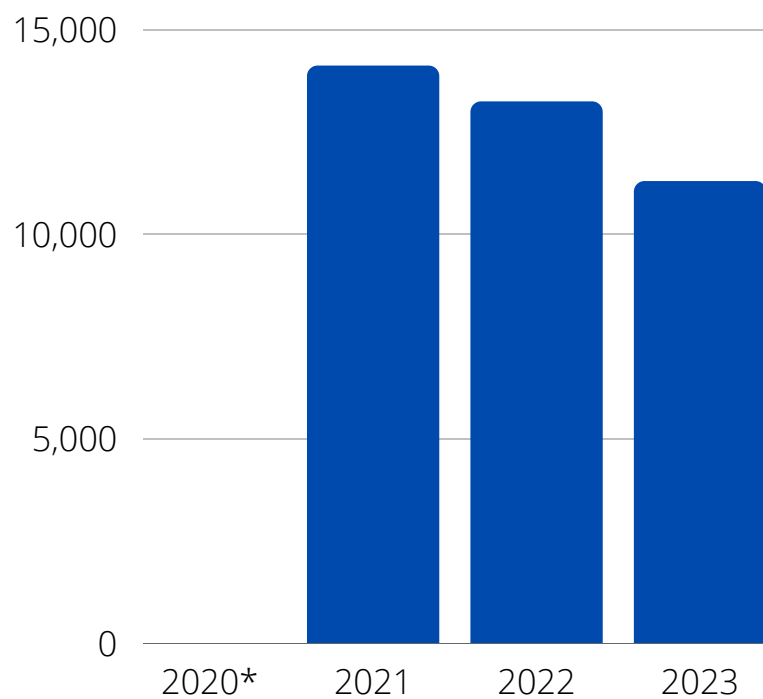
MOBILE PICK-UP



ITEMS CHECKED IN



ITEMS CHECKED OUT



MONTHLY REPORT

APRIL
2023

BECKY GOODE
**ADULT, TEEN & TECHNOLOGY SERVICES
MANAGER**

ADMINISTRATIVE SUMMARY

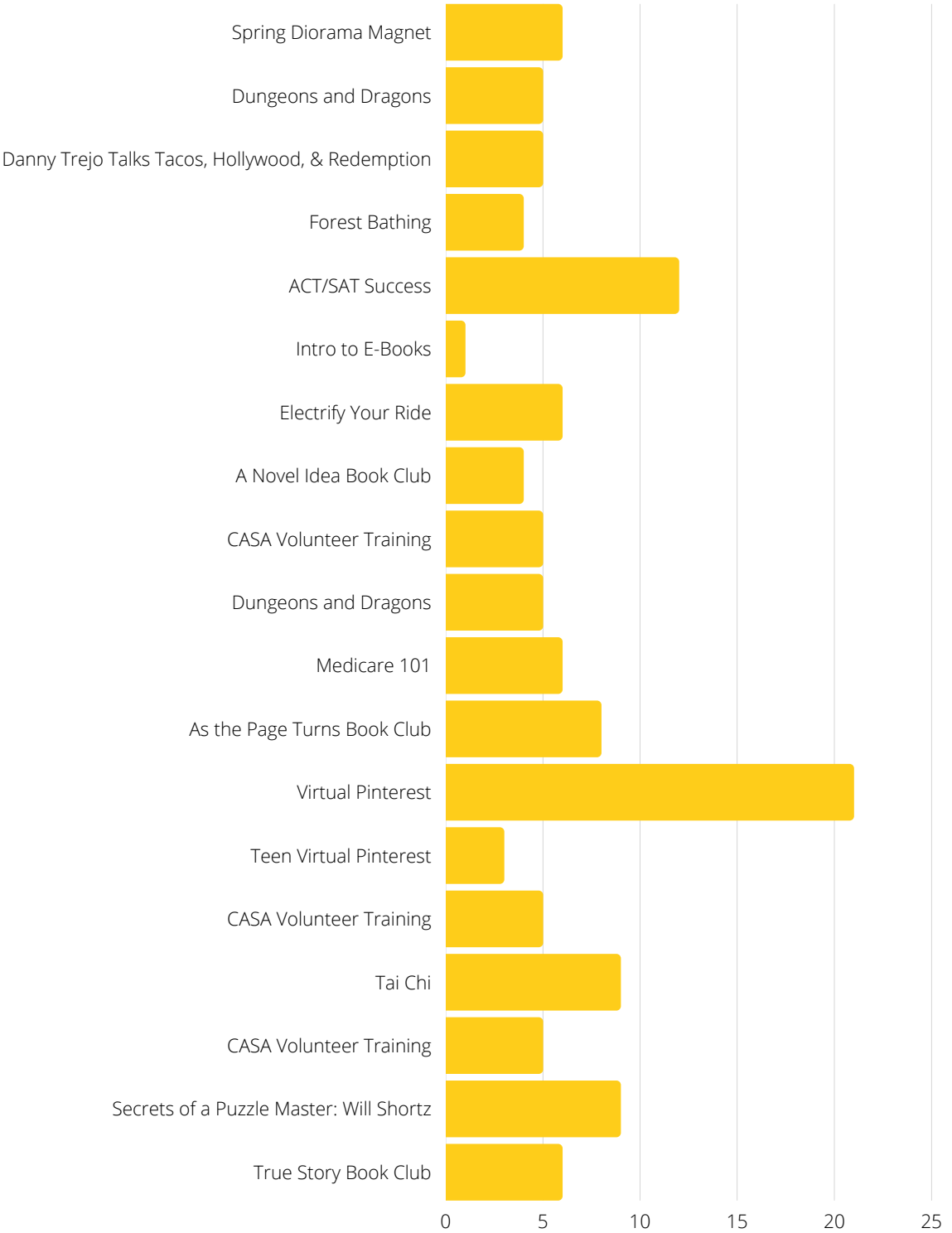
This April, we participated in the 2nd Annual Library Road Trip! This year's program featured 17 libraries from across the area that patrons could visit, and receive prizes at. We had over 300 patrons through our doors during the road trip, and more than 20 of our own patrons completed the trip. It was an even better turnout than last year, and we are excited to participate again in 2024!

As part of Outreach over the last few months, we have been working with the Joliet Transition Center, which helps students between the ages of 18-22 with disabilities learn about important adult life skills, including employment. We've had three regular students learning about the work of a library employee. This month they worked quite a bit with Adult & Teen Services, and even put together some book displays (pictured below).

Finally, e-content continues to skyrocket. Our statistics show that we have had more e-content checked out this month than we did during the first month of the COVID-19 shutdown. Patrons love their digital options!



PROGRAMS



Total Active In-House Programs:

28

Book-A-Librarian Programs:

9

Total Adult/Teen Participants:

134

Total Passive Programs:

4



Total Passive Participants:

265



OUTREACH PROGRAMS & EVENTS

Total Outreach
Programs/Events:

5

Reoccurring
Programs/Events:

5

Total
Participants:

22

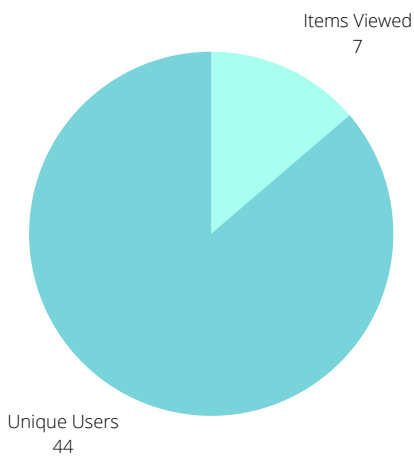
Total Home
Deliveries:

0



ELECTRONIC CONTENT USAGE

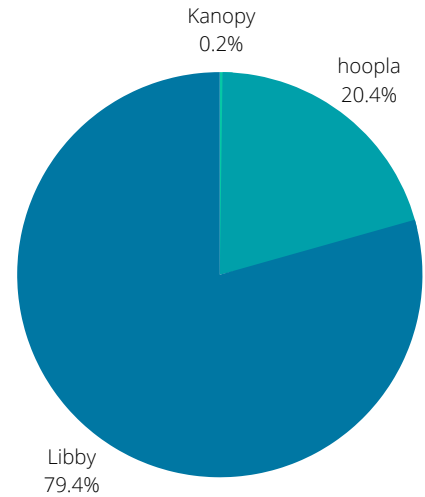
KANOPY STATS



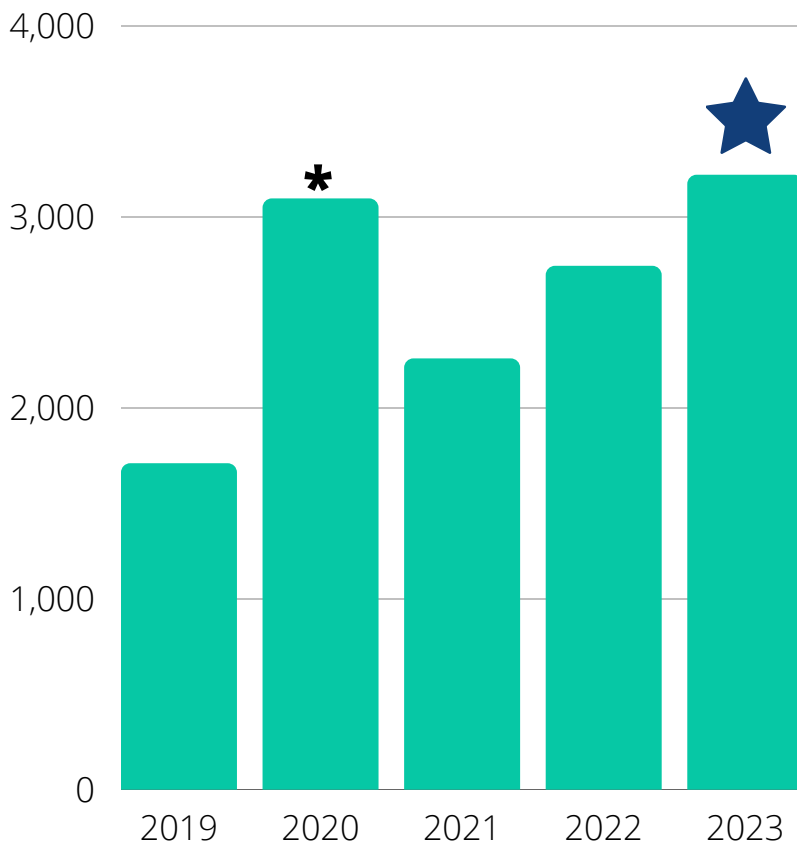
Kanopy is a streaming platform (app and website) that patrons can watch movies and television shows with. There are no commercials on this platform.

E-CONTENT BREAKDOWN

E-content is available to library patrons via apps or websites, and includes Kanopy (movies and television shows), Libby (e-books and audiobooks), and hoopla (e-books, audiobooks, movies, television shows, graphic novels, and music).



E-CONTENT TOTALS



This is the total number of items circulated from all three e-content platforms, Kanopy (movies and television shows), Libby (e-books and audiobooks), and hoopla (e-books, audiobooks, movies, television shows, graphic novels, and music).

*Stats from April of 2020 at the height of COVID-19 and during library shutdown.

★ We hit the highest e-content stats for April ever!

REFERENCE QUESTION STATISTICS

TYPES OF REFERENCE QUESTIONS

Holds - when patrons ask for items to be placed on hold for them.

Item Availability - when we search our catalog and/or shelves to see if an item is available for checkout.

Programs - questions related to library programs for all ages. For example, "What do I need to bring with me to the Tai Chi program?"

Quick Answer - easy to answer questions with quick answers, such as "What time do you open tomorrow?"

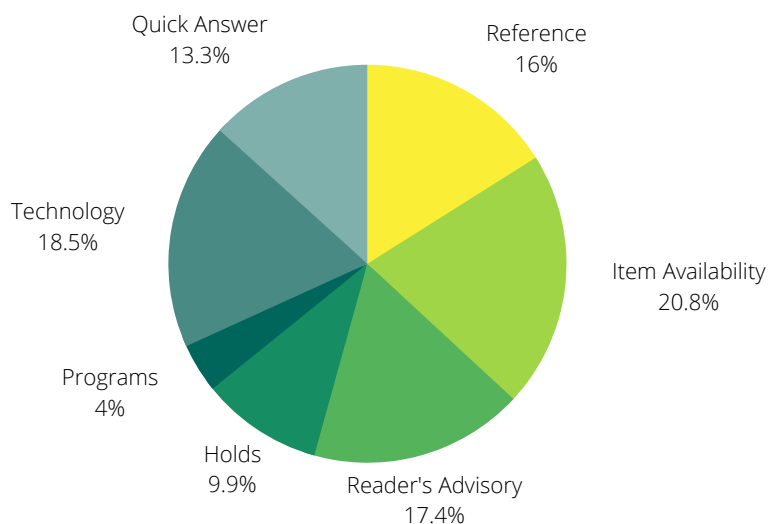
Reader's Advisory - reading recommendations based on a conversation with a patron. For example, "Can you help me find a new mystery book? I really like thrillers."

Reference - questions involving research, dealing with passports, license plate renewals, or any other in depth topic. For example, "Where is the closest post office, and how do I get there?"

Technology - questions on computer programs, smart phones, e-readers, or other technology related programs and devices.

APRIL REFERENCE STATS

This pie chart breaks down reference questions by frequency asked at the reference/"Ask Here" desk.

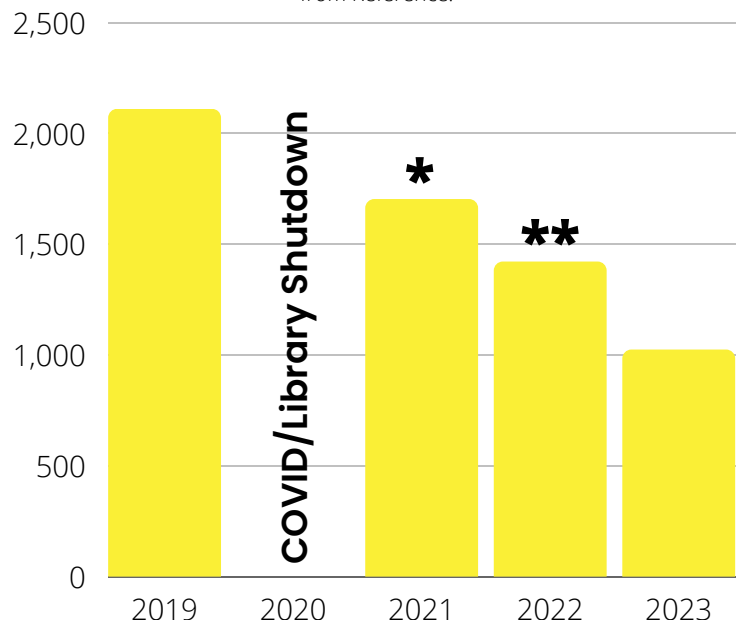


REFERENCE TOTALS

Total number of questions asked at the reference/"Ask Here" desk.

*First April after re-opening from COVID-19

**Beginning December 2021, Circulation stats will be counted separately from Reference.



KEY

BECKY VIOLET
KIMBERLEE MARY

APRIL

PROGRAMS | MEETINGS | OUTREACH

SUN

MON

TUE

WED

THU

FRI

SAT

010203

MANAGER
RETREAT
DUNGEONS &
DRAGONS
SPRING
MAGNET
CRAFT

04

ALDEN
OUTREACH
JOLIET
TRANSITION
CENTER

05

FOREST
BATHING
VEGA
MEETING

06

ACT/SAT
PREP

0708091011

HORIZONS
OUTREACH
EBOOK BASICS
ELECTRIFY
YOUR RIDE

12

PINCOLLECT
MEETING
STATE OF THE
VILLAGE
NOVEL IDEA
BOOK CLUB

131415

CASA
VOLUNTEER
TRAINING

1617

DUNGEONS &
DRAGONS

18

JOLIET
TRANSITION
CENTER
MANAGERS
MEETING

19

BOOK CLUBS
WEBINAR
MEETING WITH
SHALYN

20

VIRTUAL
PINTEREST
VIRTUAL TEEN
PINTEREST

2122

CASA
VOLUNTEER
TRAINING

2324

MEETING ON
GOOGLE
SHEETS
TAI CHI

25

HORIZONS
OUTREACH
JOLIET
TRANSITION
CENTER

26

TRUE STORY
BOOK CLUB
SENIOR
SERVICES TECH
PROGRAM

27

TIMBERS
OUTREACH
TIMBERS BOOK
CLUB

282930

CASA
VOLUNTEER
TRAINING





Monthly Report

APRIL 2023

Lori Freeman
Interim Children's Services
Manager & Children's
Programming Coordinator

Deliverables

PROGRAMMING

Active Programs

We saw a 28% Increase in participation of active programs this month compared to March.

10

Active Programs Offered

241

Total Attendance

Passive Programs

We saw a 35% increase in participation of passive programs this month compared to March.

7

Passive Programs Offered

591

Total Attendance

REFERENCE TRIAGE

04/23

Availability of Materials: 124
Reference Questions: 87
Holds Placed: 57
Program Questions: 119
Quick Answers: 79
Reader's Advisory: 85
Technology Questions: 64

04/22

Availability of Materials: 156
Reference Questions: 49
Holds Placed: 94
Program Questions: 114
Quick Answers: 84
Reader's Advisory: 93
Technology Questions: 33

04/21

Availability of Materials: 118
Reference Questions: 72
Holds Placed: 124
Program Questions: 102
Quick Answers: 119
Reader's Advisory: 136
Technology Questions: 16

CIRCULATION

42%

Increase in Juvenile circulation compared to last month (3/2023)

7

**1KB4K ACCOUNTS
CREATED**

These cards are administered by Children's Staff

**April Circulation Totals
(4 year comparison):**

2023 - 6,099

2022 - 6,777

2021 - 5,481

2020 - 0 (Pandemic Shutdown)

Administrative

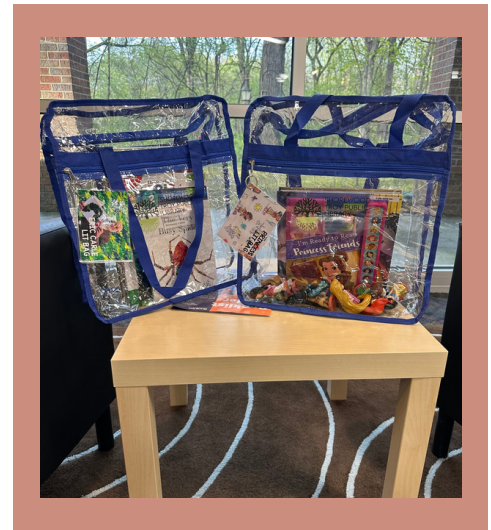
DEPARTMENT UPDATES

Staff Changes

As you may know Shalyn Rodriguez will be leaving us Mid May. I, Lori Freeman will serving as Interim Children's Services Manager. I am currently the Children's Programming Coordinator.

Collections

We had special requests for New Lit Bags from our patrons and will be adding 2 new ones to the circulation in May. Our Lit Bags are themed storytime bags with 2-4 books and an activity inside. We've added 7 new Lit Bags and updated 9 old Lit Bags since November 2022. They have been checked out 41 times since adding them to the collection.



Programming

I had the opportunity to meet with STAR NET this month to discuss their program and what they can offer our community. STAR NET is a federally funded program that provides information, services, and support to families who have young children with special needs ages 3-8 years old (ie. autism, anxiety, and other challenging behaviors).

They offer family events with hands-on activities and workshops/webinars that focus on a range of topics to help parents and caregiver as well as professionals who work the children. I really think this may be a great resource for our community and I am working with Adult Service to offer a series of programs to our Shorewood patrons.

MONTHLY REPORT _{4/23}

MARA BARBEL

COMMUNITY ENGAGEMENT COORDINATOR



DELIVERABLES

WEBSITE

*As of February 2022, website statistics will be pulled directly from Wordpress instead of Google Analytics.

6,511

Website Visits

24%

increase from 2022

2022

5,237 Website Visits

2021

3,995 Website Visits

SOCIAL MEDIA

04/23

Total Posts: 89

Total Engagement: 7,768

*these numbers include the total number of Facebook, Instagram, and YS Facebook Group posts and engagement.

eNEWSLETTER

04/23

Sent: 6,911

Read: 3,196

Links Clicked: 323

Our click rate for April was incredible with an increase of 173%! There were 118 clicks in March with 323 in April.

PROGRAM MARKETING

04/23

Facebook: 3

Friend: 9

In-House Signage: 0

Library Staff: 20

Library Website: 114

Newsletter: 131

Other: 19

04/22

Facebook: 21

Friend: 22

In-House Signage: 6

Library Staff: 33

Library Website: 128

Newsletter: 188

Other: 45

04/21

Facebook: 14

Friend: 5

In-House Signage: 7

Library Staff: 13

Library Website: 267

Newsletter: 96

Other: 2

ADMINISTRATIVE

DEPARTMENT UPDATES

Promotional:

April was another busy month! April was our "test" month for flyers. Due to the fact that in-house signage has been the least selected response to "How did you hear about this program?" in our calendar of events, we are testing to see if there is a noticeable impact on program registrations by going "flyer free". I will keep the Board updated on the results

Staff Changes:

I am excited to announce that I will be moving to Maryland this summer due to my spouse taking a new job opportunity. I will be at STPL until the end of July. I am so happy to have worked here for almost 8 years - I will certainly miss the wonderful community we have here!



ILLINOIS LIBRARIES PRESENT:

On April 25th, I had the incredible opportunity to moderate the Secrets of the Puzzle Master event with New York Times Crossword Puzzle Editor, Will Shortz. We had over 1,900 attendees to the live session. It was definitely an incredible experience and I am so happy to have been able to host and represent STPL!

May 11, 2023

TO: Shorewood-Troy Library Board of Trustees

FROM: Jennie Mills, Library Director

RE: Old Business; Parking Lot, Building projects for FY24, & Land

It is anticipated that the Parking Lot plans will be ready to move before the Planning and Zoning Committee at their June meeting. If it is on the agenda, I will, of course, be in the audience for the meeting, along with the engineer and the architect. I will let the board know that it is on the agenda as well in advance of the meeting.

The contractor who is providing the pricing for the two projects identified by the Building Committee for FY 24 (the maintenance of the steel girders outdoors and waterproofing of the exterior of the basement level) is inspecting the building on Tuesday, May 9th. As soon as Bret has pricing for those projects, I will forward it to the Building Committee and the Board.

In correspondence dated 4/29, John Gallo (Mr. Michas' attorney) let the Library know that a new donation of land contract could be expected soon, with updated boundary coordinated, removing the private road from the donation. Once that is received, it will be forwarded to the board and the Library's attorney for review.

May 11, 2023

TO: Shorewood-Troy Library Board of Trustees

FROM: Jennie Mills, Director

RE: Resolution honoring Phil Besler's Years of Service as Library Trustee

Resolution 23-1 honors Phil Besler's years of service as a Library Trustee.

Resolution 23-1

Honoring Phillip Besler's Years of Service as a Library Trustee

WHEREAS, Phillip Besler recently completed his term on the Shorewood-Troy Library Board of Trustees after serving 12 years on the Board; and

WHEREAS, throughout his tenure, he distinguished himself as a dedicated and effective trustee and public official; and

WHEREAS, he served two years as Board President and eight years as Board Vice-President, and;

WHEREAS, through his work on this Board, he helped nurture, enhance, and perpetuate an important community service, thereby enriching the quality of life in the Shorewood area;

NOW, THEREFORE, BE IT RESOLVED that this Board expresses to him its sincere appreciation for his wise counsel and sound judgment; commends him for his exemplary service to it and to the Library; and congratulates him for a job well done; and

BE IT FURTHER RESOLVED that the Board extends to him its heartfelt wishes for continued success and much happiness.

Signed this 11th Day of May, 2023

Board President

Board Secretary

May 11, 2023

TO: Shorewood-Troy Library Board of Trustees

FROM: Jennie Mills, Director

RE: Ratify Signers for checks and banking accounts

Article II, Section 9 of the Board By-laws state: "Checks for payments of bills will require two signers. Signers (for all accounts, savings, and checking) are the current President and Treasurer of the Board and the Director of the Library."

If the persons holding the offices of President and Treasurer of the Board change after the officers' election, a resolution setting for the new people empowered to sign checks will be prepared for the June meeting, along with the prepared paperwork required by the banks (Chase and Wintrust) to change the signers on the accounts.

Official ratification by board vote that the Treasurer, the President, and the Director are the people empowered to sign checks and open and close accounts (with full board approval) and the reflection of that in the minutes will be an initial step in the banking paperwork.

May 11, 2023

TO: Shorewood-Troy Library Board of Trustees

FROM: Jennie Mills, Director

RE: Authorize Signing of Engagement Letter for FY23 Audit with Mack & Associates

In March of 2023, the Board approved Mack & Associates as the Library's new auditor. In order for the audit to commence, the Board needs to authorize the signing of the engagement letter with them.



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TAWNYA R. MACK, CPA
LAURI POPE, CPA

CATE MOULTON, CPA
KYLE SHEPPARD, CPA
MADISON SCHEEL, CPA
CHRIS CHRISTENSEN
JESSIKA MCGARVEY

CERTIFIED PUBLIC ACCOUNTANTS

May 5, 2023

To the Director
and Board of Trustees

Shorewood-Troy Public Library District

We are pleased to confirm our understanding of the services we are to provide Shorewood-Troy Public Library District for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Shorewood-Troy Public Library District as of and for the year ended June 30, 2023.

We have also been engaged to report on supplementary information that accompanies Shorewood-Troy Public Library District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- 1) Individual fund financial statements
- 2) Notes to RSI

We have not been engaged to report on the other information which accompany the financial statements. Our responsibility with respect to this other information in documents containing the audited financial statements and auditor's report does not extend beyond the financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information will not be audited and we will not express an opinion or provide any assurance on it:

- 1) Assessed valuation, tax rates, tax extensions and tax collections

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying

transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and many include direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. However, as part of our engagement, we have offered a letter bypassing such request being made that serves as your confirmation that legal counsel above and beyond the normal course of operation during the current fiscal year was necessary, therefore no inquiry from your attorney(s) would be made.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Shorewood-Troy Public Library District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare the financial statements of Shorewood-Troy Public Library District in conformity with the modified cash basis of accounting based on information provided by you, which includes assistance with maintaining the schedule of capital assets. Additionally, we will prepare and submit the Annual Financial Report to the Comptroller's Office of the State of Illinois.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with the modified cash basis of accounting.

You are responsible for including all informative disclosures that are appropriate for the modified cash basis of accounting. Those disclosures will include (1) a description of the modified cash basis of accounting, including a summary of significant accounting policies, and how the modified cash basis of accounting differs from GAAP; (2) informative disclosures similar to those required by GAAP; and (3) additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with the modified cash basis of accounting. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Mack & Associates, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to regulator or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Mack & Associates, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to regulator or its designee. The regulator or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Tawnya R. Mack, CPA, is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$5,250. However, any electronic third-party verification of deposit authorizations that may be required will be billed separately. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of Shorewood-Troy Public Library District's financial statements. Our report will be addressed to management and those charged with governance of Shorewood-Troy Public Library District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Shorewood-Troy Public Library District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants


RESPONSE:

This letter correctly sets forth the understanding of Shorewood-Troy Public Library District.

 Management signature: _____

Title: _____

Date: _____

 Trustee signature: _____

Title: _____

Date: _____

May 11, 2023

TO: Shorewood-Troy Library Board of Trustees

FROM: Jennie Mills, Library Director

RE: Appointing Decennial Committee Members

RAILS sent a memo on March 10th (prepared by Ancel Glink, the firm that also serves as our Library's legal firm) with guidance on Decennial Committees, which I forwarded via email to the Board (also included in the packet). I also attended a webinar provided by RAILS on 4/14.

Several key things to note:

- The Committee must comprise the entire library board, the library administrator, and two community members who reside in the library district.
- The Committee Chair is the President of the Library Board. The Committee Chair also appoints the Community members to the Committee.
- After each meeting of the Committee, people attending the meeting in the audience must be surveyed. This can be done verbally or via email about how they feel the process is going.
- The first meeting **must** be held by June 10th, 2023. The regularly scheduled meeting of the Board is June 8, 2023. The committee may meet on the same evening as the Board.

Two suggestions for community members that the Chair may choose to appoint:

Helen Valantinas served as a Library Board member from 2013-2019. She provided this biographical information about herself:

Helen Valantinas has over twenty-five years of experience working as a librarian in Illinois public and academic libraries. She has lived in Shorewood since 2012 and served on the Board of Trustees of the Shorewood-Troy Library District from 2013-2019. Helen has a Master of Arts degree in Library and Information Studies from Northern Illinois University.

Erin Gilmartin is a member of the Friends of the Library and is a resident of the Shorewood-Troy Library District. She provided this biographical information about herself.

I live in Channahon with my husband and two kids, 5 (preschool) and 9 (3rd grade.) My 9-year-old was the first child at STPL to complete 1000 Books Before Kindergarten. I've been a stay-at-home mom for 9 years. Prior to that, I was the Prevention Coordinator at the Sexual Assault Service Center at Guardian Angel Community Services. I coordinated and led groups and professional training related to sexual assault and domestic violence and its prevention for preschoolers to adults.

We have been patrons of the library for about 9 years, and I joined Friends of the Library last year. My hobbies are reading and native gardening.



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MEMORANDUM

To: Reaching Across Illinois Libraries (RAILS)
From: Julie Tappendorf, Ancel Glink
Subject: Compliance with the Decennial Committee on Local Government Efficiency Act, 50 ILCS 70/1 *et seq.*
Date: March 10, 2023

On June 10, 2022, Governor Pritzker signed the Decennial Committee on Local Government Efficiency Act, 50 ILCS 70/1 *et seq.*, into law. This law requires all Illinois local governments that impose a tax (as defined in the Act and exempting municipalities and counties) to convene a committee to study and report on local government efficiency. There are certain actions that impacted local governments must take to take the first step in compliance with this law by no later than June 10, 2023.

Under this law, impacted local governments must:

1. Form a committee to study local efficiencies and meet for the first time no later than June 10, 2023.
2. Have the committee meet at least three times.
3. Prepare a written report with recommendations (if any) on efficiencies and increased accountability.
4. File the report with the county (or each county in which your local government is located).

WHO HAS TO COMPLY?

The Act applies to "all entities that levy taxes and are also units of local government, as defined in Section 1 of Article VII of the Illinois Constitution, except municipalities and counties." This definition clearly includes library districts, as they are units of local government that levy taxes.

A question has been raised whether municipal libraries organized under the Local Library Act (including village and city libraries) must also comply with the Act. Unfortunately, this is not quite as clear under the Act.

Some municipal libraries have been advised by the municipal attorney that they do not need to comply because they are exempt under the "municipalities" exemption. This interpretation seems difficult to justify, however, as "municipalities" are separate governmental entities organized under the Illinois Municipal Code, where municipal libraries are organized under the Local Library Act, with both government entities having separate governing bodies. Moreover, the Attorney

General has issued an opinion that municipal libraries are considered “units of local government” under Section 1 of Article VII of the Illinois Constitution, as special districts, separate and apart from municipalities. *See* Ill. Atty. Gen. Op. 81-002

An alternative argument for exempting municipal libraries from the Act that seems more legally defensible is that although municipal libraries fall within the definition of “units of local government, as defined in Section of Article VII of the Illinois Constitution,” they do not levy taxes solely on their own behalf – instead, the municipality levies the library tax on the library’s behalf. There are several Attorney General opinions finding that while municipal libraries are “units of local government” under the Illinois constitution, they do not have the authority to levy taxes. *See* Ill. Atty. Gen. Op. 98-002. Since the Act only requires units of local government that “levy taxes” to comply with the Act, there is a legally defensible argument that municipal libraries are not subject to the Act.

As I understand it, the Illinois Library Association (ILA) has taken the position that municipal libraries do not have to comply with the Act, providing some support to municipal libraries if they choose that position.

Although there is a defensible argument that city and village libraries established under the Local Library Act do not have to comply with the Decennial Act, that would not prevent a library from choosing to take a more conservative approach and follow the procedures set out in the Act.

Ultimately, each municipal library will need to make the determination itself whether to comply with the Act and form a committee and should consult with their legal counsel on this matter.

WHO HAS TO BE ON THE COMMITTEE?

Section 10(b) of the Act specifies that the committee’s membership must include the elected or appointed members of the governing board. In addition, it must include any chief executive officer (such as the library director) and “other officer” of the local government. The committee must also include at least two residents within the territory served by the local government who are appointed by the committee chair. The committee chair can also appoint others to serve on the committee. Committee members are not compensated but can be reimbursed for any committee-related expenses.

WHAT DOES THE COMMITTEE HAVE TO DO?

The committee is required to meet at least three times, with the first meeting occurring no later than June 10, 2023. The committee meeting can be the same day as the governing body’s board meeting. It can even be a part of the regular board meeting, provided the committee meeting is listed as a part of the meeting agenda and there is a majority of the committee members present. All other requirements of the Open Meetings Act (notice, minutes, etc.) also apply to these committee meetings.

WHAT NEEDS TO HAPPEN AT THESE COMMITTEE MEETINGS?

The committee must “summarize its work and findings within a written report, which must include recommendations in respect to increased accountability and efficiency and must provide the report to the county board in which the governmental unit is located no later than 18 months after the formation of the committee.” The goal is for the committee to study and report on local government efficiencies. Ultimately, this can be as simple or complex as you make it.

To assist libraries in working through the process of discussing, considering, and preparing the required report, we put together a draft sample report (attached as **Exhibit A**). Note that the specifics of the report are not detailed in the Act itself, so Libraries could customize the attached sample template or create its own report that meets its needs.

First meeting: This meeting would essentially be an “organizational” meeting to identify committee members, set deadlines for next steps, designate different committee members to compile information and identify efficiencies the local government currently has in place, and whether there are increased opportunities for efficiency and whether there are additional opportunities for accountability. This would include identifying any intergovernmental agreements currently have in place, or whether there are additional opportunities for intergovernmental cooperation (sharing equipment, personnel, resources, etc.). The committee can also discuss at this meeting whether the committee members want to gather and analyze information, or whether it wants to employ specialists in public administration and governmental management or other consultants. Keep in mind that this law is an unfunded mandate, so payment for anyone hired by the committee will have to come from library funds.

Second meeting: This meeting could be used to take the information gathered by the committee and compile it into a draft report. The committee can also identify any additional information that might be needed to prepare a final report.

Third meeting: At this meeting, the committee can finalize and approve the report.

Remember, the Act requires a *minimum* of three meetings; however, a committee could have as many meetings as it needs or wants. These meetings could be held throughout the year leading up to the report deadline, which is 18 months after the first committee meeting.

Additional Requirements: At the end of each meeting, the committee must “conduct a survey of residents who attended asking for input on the matters discussed at the meeting.” A committee could poll the people present at the meeting while at the meeting or send out an email survey following the meeting to those attendees who provided an email address to the committee.

WHAT DO WE DO WITH THE REPORT ONCE IT HAS BEEN PREPARED?

Section 25 of the Act requires the committee to provide its report to the county board. In addition, the Act provides that the reports must be available to the public, so libraries might consider posting the reports on their websites or making sure the reports are readily available upon request.

May 11, 2023

TO: Shorewood-Troy Library Board of Trustees

FROM: Jennie Mills, Director

RE: Draft of Budget for FY24

I have highlighted the draft budget (in yellow), where the amounts significantly differ from what the numbers were last year. Other numbers are similar to what the costs/expectations were in FY23.

On the Income side:

- 402B/Other Grants – Anticipated revenue in FY24 is \$310,000. This is the remainder of the DCEO funds for the parking lot (around \$272,000), plus the remainder from the Will County ARPA funds - \$35,000.
- 445/Interest Income – Since interest rates are higher on savings amounts than historically, the Library receives more income from interest. Moving the money market funds to Wintrust has also resulted in more revenue received from interest on savings.
- 455/Passport Revenue – Calculating what the Library has taken in thus far, this is on-target for what the library can estimate receiving in FY24.
- 471/Personal Property Replacement Tax – on the Tax.Illinois.Gov site, the State reports that the Library will receive \$76,209 in PPRT tax in FY23. They do not have an estimate for FY24, but in FY22, the Library received \$70,885. \$60,000 is on the low side for an assumption, but I would rather estimate low than high. I will estimate higher in the Budget & Appropriations Ordinance to account for any increases in actual estimate once the State lets the government entities know what they will receive.

On the Expense side:

- 531/Website maintenance - The increase is to pay for a one-time website redesign to make it accessible for sight-impaired patrons under the Americans with Disability Act. A request for a Proposal to solicit quotes should be ready for approval by the Board to be released in July. In FY25, the budgeted amount in this line item should fall to the more typical level.
- 532/Management Services – This allows for the hiring of a consultant to assist with a strategic plan. In FY25, the budgeted amount in this line item should fall to the more typical level.
- 565/Routine Maintenance – I increased the budgeted amount in this line item to account for the higher expenditures in this line item. In FY23, the Library had to replace the ejector pumps and replace an air-conditioning unit, in addition to the typical expenditures such as routine maintenance of the electric doors, elevator inspections & repairs, typical plumbing repairs of a public building, certifying for fire safety, ongoing maintenance for alarm systems, etc.
- 582/Capital Improvements Building – This accounts for the construction of the parking lot and the repairs identified to be dealt with by the building committee in FY24.

- 590/Legal Services -To account for increased legal costs due to the review of bids for the parking lot, plus the upcoming land donation contract negotiations.
- 591/Audit and Accounting – To account for the increased cost of the audit.

STATEMENT OF INCOME AND EXPENSE

	FY23	9-month cumulative	Proposed FY24
INCOME			
401 Per Capita Grant	\$32,000.00	\$32,125.50	\$ 32,000.00
402A LSTA Grant	\$0.00	\$4,687.95	\$ -
402B Other Grants	\$385,000.00	\$113,728.00	\$ 310,000.00
410 Sale of Library Materials	\$500.00	\$91.25	\$ 500.00
430 Photocopy Receipts	\$4,000.00	\$3,254.15	\$ 4,000.00
435 Fines & Lost Books	\$4,000.00	\$2,544.53	\$ 4,000.00
445 Interest Income	\$1,000.00	\$9,647.55	\$ 15,000.00
450 Misc, Notary Fees, etc	\$2,500.00	\$7,441.89	\$ 5,000.00
455 Passport Revenue	\$21,000.00	\$27,185.50	\$ 40,000.00
468 Room Rental	\$500.00	\$135.00	\$ 500.00
470 General Property Tax	\$1,250,000.00	\$562,005.25	\$ 1,350,000.00
471 Per. Prop. Replacement	\$45,000.00	\$54,844.46	\$ 60,000.00
473 LIMRiCC	\$0.00	\$0.00	\$ -
474 Youth Services	\$500.00	\$0.00	\$ 500.00
475 Donations	\$3,000.00	\$2,269.58	\$ 3,000.00
476 Impact fees	\$25,000.00	\$24,556.57	\$ 30,000.00
477 Fax Services	\$1,500.00	\$805.00	\$ 1,000.00
480 Pin Reimbursement	\$144,000.00	\$107,097.44	\$ 150,000.00
476b Transfer From Developer'	\$235,000.00	\$0.00	\$ -
License Plate fees			\$1,800.00
Total Income	\$ 2,154,500.00	\$952,419.62	\$2,007,300.00

	FY23	9-month cumulative	Proposed FY24
EXPENSE			
501 Professional Salary	\$467,000.00	\$280,022.33	\$ 462,000.00
502 Paraprofessional Salary	\$307,000.00	\$306,139.60	\$ 362,000.00
504 IMRF - Emplr's portion	\$41,000.00	\$28,422.03	\$ 43,000.00
506 FICA - Emplr's portion	\$60,000.00	\$44,206.97	\$ 65,000.00
508 Health Insurance-Emplr'	\$40,000.00	\$25,550.72	\$ 55,000.00
509 Unemp Comp/Wrk Comp	\$7,500.00	\$4,574.94	\$ 6,000.00
Staff Recognition			\$ 1,000.00
TOTAL PAYROLL RELATED EXPEN	\$922,500.00	\$688,916.59	\$994,000.00
510A Books-Adult	\$50,000.00	\$35,894.79	\$ 50,500.00
510B Books-Children	\$50,000.00	\$30,040.08	\$ 50,500.00
510C Books-YA	\$5,000.00	\$2,428.75	\$ 5,000.00
510D Reference	\$1,000.00	\$0.00	\$ 500.00
510E Electronic books	\$20,000.00	\$25,000.00	\$ 25,000.00
510F LSTA Grant	\$0.00	\$4,129.23	\$ -
511 Periodicals	\$2,000.00	\$1,411.70	\$ 2,500.00
515 Newspapers	\$1,500.00	\$2,007.07	\$ 3,000.00
520A Audiobooks (Adult)	\$4,000.00	\$2,245.95	\$ 4,000.00
520B Audiobooks (Children)	\$1,000.00	\$1,000.00	\$ 1,000.00
522A Music-Adult	\$1,000.00	\$595.22	\$ 1,000.00
522B Music-Children	\$0.00	\$0.00	\$ -
527A Videos-Adult	\$7,000.00	\$3,661.85	\$ 6,000.00
527B Videos-Children	\$2,500.00	\$764.03	\$ 1,500.00
527C Games-YA	\$3,000.00	\$770.87	\$ 2,000.00
527D Games-Children	\$1,000.00	\$718.57	\$ 1,000.00
TOTAL LIBRARY MATERIAL	\$149,000.00	\$110,668.11	\$153,500.00
531 Website Maintenance	\$2,500.00	\$755.92	\$ 10,000.00
532 Management Services	\$5,000.00	\$0.00	\$ 20,000.00
533 Pinnacle Services	\$75,000.00	\$74,704.98	\$ 80,000.00
535 Maintenance of Equipmer	\$30,000.00	\$21,071.31	\$ 25,000.00
536 Computer Supplies/softwæ	\$22,000.00	\$13,709.99	\$ 26,000.00
537 Photocoper Supp & Equip	\$10,000.00	\$7,686.39	\$ 10,000.00
538 Databases	\$48,000.00	\$45,610.79	\$ 48,000.00
TOTAL CONTRACTUAL SERVICES	\$192,500.00	\$163,539.38	\$ 219,000.00
541A Tech services supplies	\$8,000.00	\$4,524.27	\$ 7,000.00
542 Office Supplies	\$5,000.00	\$3,130.95	\$ 5,000.00
542A Management Supplies	\$4,000.00	\$6,102.93	\$ 4,000.00
542C Display supplies	\$500.00	\$320.27	\$ 500
543 Assets Not Capitalized	\$3,000.00	\$2,780.50	\$ 4,000.00
544 Telephone Services	\$8,000.00	\$5,651.31	\$ 7,000.00
545 Computer Line	\$10,000.00	\$6,910.48	\$ 9,000.00
546 Adult Services Program	\$9,000.00	\$8,596.27	\$ 11,000.00
547a Postage	\$6,000.00	\$6,520.97	\$ 9,000.00
547b Passport postage	\$3,000.00	\$2,536.80	\$ 4,000.00
548 Circulation Services	\$3,000.00	\$1,102.69	\$ 3,000.00
549 Youth Serv Programs	\$9,000.00	\$5,167.68	\$ 11,000.00

	FY23	9-month Cumulative	Proposed FY24
549A Teen programming	\$2,000.00	\$1,612.61	\$ 2,500.00
549B Outreach Services	\$3,000.00	\$856.81	\$ 3,000.00
549C Family Programs	<u>\$2,000.00</u>	<u>\$2,039.99</u>	<u>\$ 3,000.00</u>
TOTAL SUPPLIES & SERVICES	\$75,500.00	\$57,854.53	\$ 83,000.00
551 Adv & Publishing	\$19,000.00	\$16,394.66	\$ 22,000.00
552 Mileage/Meetings, etc.	\$2,000.00	\$1,833.16	\$ 3,000.00
553 Professional Dev	\$5,000.00	\$4,864.03	\$ 7,000.00
554 Professional Dues	\$1,000.00	\$525.00	\$ 1,000.00
555 Library Promotion & Dev	<u>\$4,000.00</u>	<u>\$1,151.73</u>	<u>\$ 4,000.00</u>
TOTAL MISC EXPENSE	\$31,000.00	\$24,768.58	\$37,000.00
560 Electricity	\$9,000.00	\$6,071.49	\$ 9,000.00
561 Gas	\$4,000.00	\$3,219.07	\$ 4,000.00
562 Mnt & Sfy of Grounds	\$10,000.00	\$9,840.43	\$ 12,000.00
563 Water	\$2,000.00	\$1,506.44	\$ 2,000.00
564 Util & Jan Supplies	\$2,953.00	\$1,699.94	\$ 3,000.00
565 Routine Maint Building	<u>\$25,000.00</u>	<u>\$29,966.76</u>	<u>\$ 40,000.00</u>
568 Janitorial Service Building	\$17,000.00	\$15,373.65	\$ 17,000.00
569 Ins Building, Cont, & Liab	<u>\$15,000.00</u>	<u>\$12,948.77</u>	<u>\$ 15,000.00</u>
Total Util & Building Expense	\$84,953.00	\$80,626.55	\$102,000.00
580 Fixed Assets Cap	\$0.00	\$0.00	\$ -
582 Capital Improv Building	<u>\$645,847.00</u>	<u>\$32,465.14</u>	<u>\$ 350,000.00</u>
583 Land Purchase/Mortgage	\$0.00	\$0.00	\$ -
584 New Building Expenses	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$ -</u>
TOTAL CAPITAL EXPENSE	\$645,847.00	\$32,465.14	\$350,000.00
590 Legal Services	\$5,000.00	\$4,316.00	\$ 10,000.00
591 Audit & Accounting	<u>\$12,000.00</u>	<u>\$9,740.00</u>	<u>\$ 14,000.00</u>
594 Administrative Expense	\$6,000.00	\$7,699.97	\$ 8,000.00
595 Special Reserve Fund	\$25,000.00	\$0.00	\$ 30,000.00
596 Interest & Prin Short term	\$0.00	\$0.00	\$ -
598 Err & Omiss/Treas Bond	\$2,000.00	\$3,175.00	\$ 3,300.00
599 Contingencies	<u>\$3,500.00</u>	<u>\$2,046.71</u>	<u>\$ 3,500.00</u>
TOTAL OVERHEAD & DEBT SERVI	\$53,500.00	\$26,977.68	\$68,800.00
TOTAL EXPENSES	<u>\$2,154,800.00</u>	<u>\$1,185,816.56</u>	<u>\$2,007,300.00</u>
<u>TOTAL REVENUE IN EXCESS OF EXPENSES</u>			\$0.00