

MEETING MINUTES
Olean Public Library Board of Trustees
January 20, 2021
5:30 P.M. – Zoom Teleconference Call

The meeting was open to the public and a Zoom link was provided.

The mission of the Olean Public Library is to provide equal access to materials in various formats, programs, services, and professional staff to assist all people with their educational, informational and leisure needs.

A Certificate of Compliance and Notice of Meeting Posted was signed, notarized and made a part of these minutes along with a copy of said notice.

Call to Order by Lanna Waterman at 5:32 pm. In attendance were trustees McElfresh, Sorokes, Tenglund, Wagner, Waterman, Assistant Director Mahar, and Director La Voie. Treasurer Elser was also in attendance for the financial portion of the meeting.

1. Waive the reading of the minutes of the previous meetings and approve as mailed.
2. Approval of Warrant Sheets for December 17-January 20:
 - #908 Operating Fund: \$92,560.16
 - #286 Capital Fund: \$480
3. Review of Financial Statements
 - Financials are currently being audited by BWB.
 - We ended up with more in income than in expenditures. Revenues were up because a) Jamestown library's status changed, and b) grants are now being given as direct operating revenue. We underspent appropriations by almost \$200,000, partly due to COVID and partly due to careful budgeting.
4. Voice of the Public: None
5. Director's Report
 - Trustee Elections: There will be three terms on the Board open for vote this year. Wagner said that he was not going to run again.
 - Proposed 2022 Budget: La Voie had prepared a proposed budget. It does not seem that we should ask for a tax increase this year. Therefore, there would be no proposed increase to wages. If the minimum wage continued to go up, then we would need an increase. It did not seem that state aid would go under the figure that she included in the draft. We are fortunate that the majority of our revenue comes from taxes. Compared to 2021, 2022 salaries would be \$11,000 less, including the possibility of a NYS FLSA increase and 70 cent minimum wage increase. The budget shows more revenue, because we get collection development aid directly now. This will then be shown on the expense side as well. Most of the lines are similar to this year, with the exception of \$16,000 that was moved from print books to e-books.

- It was noted that the people who are suffering the most with the economy are those who depend upon the library the most. They need it for wi-fi, technology hardware and software, work and school material, and entertainment materials.
- There is time to think about the budget because the Board generally does not vote on it until February or March.
- FFCRA Paid Quarantine Leave
 - The FFCRA paid quarantine leave requirement from 2020 is optional in 2021. However, to encourage people to stay home if they are sick and to not punish them for being placed in mandatory quarantine, we should plan to continue offering this paid leave, especially considering we can apply for reimbursement through federal payroll tax credits.
 - **MOTION (Tenglund, Edstrom):** To extend the FFCRA Paid Quarantine Leave through 3/31/2021. Motion carried unanimously.
- HVAC Replacement was discussed. It will be broken down into smaller projects related to HVAC to finish the construction aid projects.
- Upcoming Library Advocacy Events: There is a library advocacy meeting with Senator Borrello and Assemblyman Giglio on January 22. It would be good for trustees to attend these meetings. It is important to have a group of people there.
- Conflict of Interest forms need to be signed by all trustees for the year.

6. Committee Reports

Administrative Committee: Wagner said that they talked about the upcoming trustee training. La Voie and Waterman could let the person running the training know of our questions in advance. Trustees were asked to let them know of questions to be covered by February 8. The videos that were in the information about the training are good and worth viewing. It would also be good to re-read the Trustee Handbook. La Voie will send the link to the most recent version. New York State is expected to mandate this type of training in the future.

7. Old Business

Annual Audit of Library Finances

- There was a discussion regarding whether the Board wanted to put out a request for public bids for the 2021 annual audit. La Voie asked the system if anyone could recommend an auditing firm, and they sent her a list of potential firms.
- BWB would understand that since we are using tax dollars, it is important to have a bid process periodically.
- Elser said that she could provide an appropriate RFP. If we were to put this out to bid, we should do it now.
- It was decided that LaVoie and Elser would start the process.

8. New Business

2020/2021 Payroll

- There were 27 payrolls in 2020 due to how the payroll fell on the calendar. The pay period ending on January 1, 2021 was paid on December 31, 2020 by the payroll firm. Employees' W2s will reflect additional money. The payroll for 2020 is approximately \$10,000 higher. But the budget for the fiscal year is not overspent, and it has no impact on taxes.
- The issue was not caught until well into January because the banks were closed on January 1st.
- Employees are paid every two weeks, and this was a regular two-week pay.

- If it had been realized that there would be 27 pay periods, each person's pay should have been reduced a bit to have it even out over the 27 pay periods.
- The auditors said that the Board could retroactively approve the increase. Employees will have to pay their taxes based on what was on the W2s that were issued. The Board needed to consider what it would do to people's budgets if the Board did not approve the increase. It was reiterated that if the Board approved the additional pay in 2020, and not reduce pay in 2021, we would not be overextending the budget. It would also make the accounting much easier.
- La Voie asked our attorney, Joe Saeli, to conduct some research on the matter, and he did not find any case law on this type of issue.
- There was a discussion that this situation is akin to the bank paying them one day early. Extra pays in a year depend upon how the calendar falls. Had we planned for this at the beginning of the year, everyone would have had a bit less in their checks.
- Others felt that we should not give people a bonus of one week's pay. The Library did not create this problem and we did not know that the bank was going to pay them early. Mathematically, it is an advance on 2021.
- At some other firms where this has happened, employees are sometimes given the option to determine how they want to pay the money back. The legal standard is if you pay someone by mistake, they do not get to keep it. Similarly, if we mistakenly shorted an employee's pay, we would owe it back.
- This is not a private business; it is taxpayer dollars.
- This could have an effect on employees' taxes and student loan payments.
- Elser suggested that, going forward, pay schedules should show when people are paid, and the time period covered by the pay period. They should be prepared two years in advance and approved by the director, after double-checking. Or, we could switch our payroll schedule to twice per month—this should be considered now.
- It was decided that the Finance Committee would look into it. We need a copy of what the pay schedule was, what they should have been paid, how it would affect next year. It is in the Handbook about 27 pays. It would be good to have an example to look at. Elser will work on getting an example together. La Voie will inform employees about what happened, and will ask them how they would like to handle the payback if the board decides that is the decision. The decision needs to be made within a couple of weeks, and then the board needs to vote electronically. The next pay date is January 29, so the decision should be made by then.
- It was discussed that Wagner was not on the Finance Committee, even though the website said that he was. This was a mistake. It was decided that McElfresh will be on the Finance Committee and Sorokes will join the Buildings and Grounds Committee in his place.

Snow Plowing

- Elser noted that the snow plowing bill was high. The firm was on retainer, whether it snows or not. We also pay extra for salt. So she called the school district and asked if they would plow our driveway and few parking spots, because the district uses the library for tutoring and other services. The plow company that does the school drives by the library on their way to the high school.
- Our contract with the snow plowing firm expires in March, so this will be for next year.
- We need to do an inter-municipal agreement. Elser will work on this.

Authorization for the Treasurer to pay utilities, insurances, equipment leases, payrolls and payroll withholding taxes as they become due in 2021

- **MOTION (Wagner, Edstrom):** To authorize the treasurer to pay utilities, insurances, equipment leases, payrolls and payroll withholding taxes as they become due in 2021. Motion carried unanimously.

Authorization for the treasurer to maintain the following accounts for 2021:

Exchange Fund Account – Community Bank
 Operating Fund Checking – Community Bank
 Capital Fund Checking – Community Bank
 Cafeteria Plan Checking – Community Bank
 Broadband Grant Checking – Community Bank
 Temporary Investment Accounts – Community Bank

- **MOTION (McElfresh, Sorokes):** To authorize the treasurer to maintain the accounts for 2021 that are listed above. Motion carried unanimously.

Review and Adopt the Schedule for the Trustee Election and 2022 Budget Vote

- This document might change. La Voie will get in touch with the school district to find out what their plans are and how they plan to hold the vote. If they will do absentee ballots, then we need to make sure that we are on that ballot. We are allowed to hold our vote anytime between May and July. If we do not do a budget increase, there is a question as to whether it needs to be put out for a vote. The school district has to, which is why La Voie will look into it.
- **MOTION (Wagner, Waterman):** To accept the schedule for the trustee election and 2022 budget vote, understanding that there might be changes. Motion carried unanimously.

9. Adjournment: **MOTION TO ADJOURN (Edstrom, Sorokes):** at 7:20 pm. Motion carried unanimously.

REMINDERS: Trustee Training will be held on Wednesday, February 17th at 6 PM over Zoom; the regular February board meeting has been rescheduled for February 24th.

Copies of the financial and director’s reports are available upon request.

Respectfully submitted,

Ann M. Tenglund