

MEETING MINUTES
Olean Public Library Board of Trustees
February 21, 2024
5:30 P.M. – Conference Room

The mission of the Olean Public Library is to assist all people with their educational, informational and recreational needs.

Call to Order at 5:30 P.M. by Lanna Waterman. In attendance were trustees Copella, J. Mahar, McElfresh, Shumway, Tenglund, Waterman, Business Office Manager Angell, Assistant Director K. Mahar, and Director La Voie. Excused: Whitford, Treas. Wetherell.

1. Waive the reading of the minutes of the previous meetings and approve as mailed.
2. Voice of the Public/Correspondence: None
3. Approval of Warrant Sheets for January 24 – February 21:
 #947 Operating Fund: \$93,698.55
 #321 Capital Fund: \$2,715.00

Discussion:

- Most items were typical monthly bills. Exceptions included payments for the annual audit, the first quarterly payment for the HVAC maintenance agreement, and a bill to refill the postage machine.
- Revenues: Interest rates continue to exceed budgeted revenues slightly. Revenue shortfalls for the one-month budget are likely due to timing.
- Expenditures: Salary and benefits came in lower for the month due to staffing changes, holidays, and employee leaves. Microfilm and Periodicals reflect an annual charge for microfilming the Olean Times Herald on a previous warrant. Library materials underspending is likely due to the timing of orders. The National Grid and NYSEG invoices are slightly less than last year.
- Other individual items were clarified as well.

4. Review of Financial Statements

Discussion:

- Balance sheet: all cash accounts were correctly reconciled to bank statements.
- All funds are properly collateralized as of 1/31/2024.
- Wetherell will review the audit report with the staff accountant before the next meeting to tie the information back to the General Ledger.

MOTION (Tenglund, Shumway): To approve Agenda Items 1, 3, and 4. The motion carried unanimously.

5. Director's Report
 NYS Construction Aid

- The security camera project for which we received aid last year is moving forward. The same company that handles our building alarm system will install the cameras.
- Quotes recently came in on replacement units for the two older rooftop HVAC units for which we received grant money a couple of years ago. One quote was significantly less and only slightly more than the grant amount. A slight amendment to the grant may need to be made to insert the vendor's name and any other possible differences from the original application.

Personnel Updates

- Library page Rebecca Russell has resigned to take a full-time position elsewhere. Her last day is February 23, 2024. She is an exemplary employee and will be greatly missed.
 - **MOTION (Tenglund, J. Mahar):** To accept, with regret, the resignation of Library Page Rebecca Russell. The motion carried unanimously.
- A new part-time library assistant, Sarah Bean, was recently hired. Her first day was February 14, 2024. She is replacing some hours lost when others cut back hours due to other positions or duties. Her appointment is provisional, pending results of the Civil Service exam, which has not yet been scheduled.
 - **MOTION (Tenglund, J. Mahar):** To approve the provisional hire of part-time Library Assistant Sarah Bean. The motion carried unanimously.

Purchasing Policy Update

- La Voie and Angell updated the Purchasing Policy to include a new section, Section 8, on staff purchases on behalf of the Library. It is common for staff members to pick up food and/or supplies for programs. The Business Office maintains a list of stores and online sites where we have a tax exemption on file. Staff members are regularly updated on the stores/sites where they can shop.
- The new section details the procedures and requirements for staff purchases on behalf of the Library.
- **MOTION (McElfresh, Shumway):** To approve the updated Purchasing Policy. The motion carried unanimously.

Grant Writing Policy

- The need for a Grant Writing Policy was discussed at a previous Board meeting to guide staff when applying for grants to centralize the process so people do not unknowingly submit multiple applications to a granting agency and to ensure that grants are in line with the Library's mission and are sustainable in the future.
- Grant writing policies are standard in universities and other large not-for-profits.
- It was suggested that we define what “Grant’s project director” means. It is whoever is writing the grant. It was decided to put in parentheses “the person who is writing the grant.”
- There was a question about requiring a full week’s notice, which could cause us to lose a grant. It was decided to add, to the last bullet under “Procedures,” the phrase “unless otherwise agreed in writing with the library director.” This way, we would not lose a grant because of a technicality.
- **MOTION (Copella, Shumway):** To approve the Grant Writing Policy, as amended. The motion carried unanimously.

Policy on Acceptance of Gifts, Grants, and Requests to the Library

- At the January Board meeting, it was requested that we develop a policy on acceptance of gifts and grants. While there was a public-facing Gifts and Donations Policy, it did not contain the formal rules around asking for and accepting gifts and grants, as well as the Board's role in approving and accepting the same.
- It is important that staff go through the proper channels and not approach community members for gifts or donations without first getting permission from the Library Director. The Director and the Board need to be aware of all gifts/donations and grants received. The new policy clarifies the protocols.
- This policy gets the Board more involved in the approval process.
- It was decided to add a paragraph under the paragraph that starts with Library Staff that says, “Library staff who receive a gift or prize directly from a vendor, in their capacity as a library employee, that is valued over \$50, must turn the gift/prize over to the Library, in accordance with the rest of this policy.” This is because public employees are restricted from accepting such gifts/prizes.
- **MOTION (Tenglund, J. Mahar):** To approve the Policy on Acceptance of Gifts, Grants, and Requests to the Library, as amended. The motion carried unanimously.

Friends of the Library

- The Friends' annual beer-tasting FeBREWary fundraiser is Friday, February 23, from 7:00 to 9:30 P.M. at the Library. In addition to a variety of craft beers, there will be food, music provided by Alex Cole, and the popular basket raffle.

News from the Library

- On January 31, 2024, the Olean Times Herald ran an article about the new program registration policies developed to help more people successfully register for programs. It appears the new procedures have been successful, as other people were able to register in January. The Library will continue to monitor the registration system to see if anything needs to change going forward.

6. Committee Reports

CCLS Board Meeting (McElfresh)

- Annual reports from member libraries are in.
- The first payment for book plans is made based on when the annual reports come in.
- The governor is pushing to increase state funding for libraries.
- CCLS also offers trustee training.
- Regarding construction projects, DLD has okayed all the projects submitted from our region except for one.

7. Old Business

Library Space Needs – updates

- **MOTION (Tenglund, Shumway):** To enter executive session to discuss library space needs and personnel at 6:42 P.M. The motion carried unanimously.
- **MOTION (Tenglund, McElfresh):** To leave the executive session at 7:05 P.M. The motion carried unanimously.

Trustee Training

- Trustee training will take place on March 6. La Voie is working out the specifics of what will be covered.

8. New Business

Budget presentation by Ed Bysiek of Bysiek CPA, PLLC, of the Library's 2023 Financial Statements

- Bysiek synthesized the report,
- The Independent Auditor's Report shows a clean audit report with no weaknesses or deficiencies.
- Pages 8 and 9
 - The total amount of cash on deposit is down a little but consistent with expenditures over revenues this past year. Cash flow is consistent with earnings.
 - The Statement of Net Position includes items not accounted for in budgetary fund accounting. This shows the organization as a whole. The first three columns focus on the past year.
 - We had an outdated asset and depreciation schedule in the past, and everything fully depreciated has been taken off the books. This had no impact on the actual bottom line.
 - We are required to have some of this information in the report because we are a school district library.
 - Unspent amounts in grants are accounted for as well.
 - Accounts payable represents unpaid bills at the end of the year. Accrued liabilities were payroll costs accrued at the year's end and paid out in the next year.
 - The property tax received at the end of 2023 will be spent in 2024.
 - Fund balance spending was planned for.
 - Salaries and employee benefits were up because of raises, a new position, and increased contributions to the employee retirement system and health insurance costs.
 - Library materials increased because of electronic resources.
 - The operation and maintenance of the building expenditures are due to HVAC repairs and building planning.
 - There was not a lot of fluctuation on the revenue side. Real property tax increased a bit because the number also includes the PILOT payments. Investment income was quite a bit higher than last year.
 - Bysiek then went over the note disclosures, which do not change much from year to year.
 - There was one management letter comment regarding having a separate accounting system for capital projects. This would facilitate the preparation of the audit report. Capital assets are treated differently in an audit.
 - It was a squeaky-clean audit from a control perspective.
 - Budget versus actual schedule—there was a question regarding whether we should budget for grant expenses. This is when grant funds are spent. Angell said we did not budget for them, but all expenditures are noted. Angell said if we receive a large grant, we should increase the budget and then increase the line item where the funds will be spent. Bysiek agreed.
 - The last page was about the state-local retirement system.

- Form 990: Bysiek noted line 19 for the current year is negative, which refers to the overall loss.
- Overall thoughts on the audit: It went smoothly. In terms of getting reports done, which indicates how well things are run, we were among the top clients.

Trustee Election and 2024 Budget Vote—Tax cap override [Action Item]

- The Trustee election and 2025 budget vote is scheduled for the first Tuesday in May, May 7, 2024. It will be held at the Library. Polls open at 9 A.M. and close at 8 P.M.
- Trustee Gretchen Copella's term expires in June 2024; she will be running for a full five-year term, as the term she was elected to fill in 2023 was only one year to complete the term vacated by John Bartimole in 2022.
- Petitions for nomination to the ballot will be available on March 7, along with applications for absentee ballots. La Voie and K. Mahar are working to set up the absentee ballots according to new legal requirements.
- The budget hearing will be held on Tuesday, April 23 at 6:00 P.M.

Tax Cap Override

- **MOTION (McElfresh, Copella):**
 - Whereas the adoption of the 2025 budget for the Olean Public Library may require a tax levy that exceeds the tax cap imposed by state law as outlined in General Municipal Law, Section 3-C, adopted in 2011; and
 - Whereas General Municipal Law, Section 3-C, expressly permits the Library Board to override the tax levy limit by a resolution approved by a vote of 60% of qualified board members; now, therefore, be it.
 - Resolved that the Board of Trustees of the Olean Public Library voted and approved to exceed the tax levy limit for 2025 by at least 60% of the Board of Trustees, as required by state law, on February 21, 2024.
 - The motion carried unanimously.
 - This motion was necessary because the 2% may end up being higher than the approved tax cap. In the event that we do not need to exceed the tax cap, this motion will be again voted on to rescind in September.

Personnel

- **MOTION (Tenglund, Shumway):** To approve a \$5,000 salary increase for the Business Office Manager retroactive to January 1, 2024.

MOTION TO ADJOURN (Tenglund, Shumway): To adjourn at 7:15 P.M. The motion carried unanimously.

Respectfully submitted,

Ann M. Tenglund