

**MEETING MINUTES**  
Olean Public Library Board of Trustees  
February 19, 2025  
**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 Board President Lanna Waterman. In attendance were trustees Copella, J. Mahar, McElfresh, Shumway, Tenglund, and Waterman, From the library: Angell, K. Mahar, and Director La Voie.

1. Waive the reading of the minutes of the previous meetings and approve as mailed.
2. Voice of the Public/Correspondence
  - From the principal at the Olean Middle School thanking the library for their donation of time and materials, and work with their students
  - From a regional law office that described their services.
3. Approval of Warrant Sheets for January 16—February 19:  
#960 Operating Fund: \$117,349.27  
#333 Capital Fund: \$6,472.50

Discussion:

- There was a question regarding how much we collect in fines after a collection letter is sent. Angell had a detailed report to show what was sent to the collection agency, what came back, and what fines were paid.
    - If a patron returns materials, the collection agency is notified.
    - Using a collection agency brings more materials and fines for lost materials back.
  - A large order of books was recently received from the Baker and Taylor vendor; the bill represents almost two months of expenditures.
  - Electric supply costs have gone up considerably across the board. The supply cost is 11 cents per kilowatt, while it was 6 cents per kilowatt the previous month.
  - Office supply expenses were up because of toner purchases that will last several months.
4. Review of Financial Statements

**MOTION (Tenglund, Shumway):** To approve agenda items 1, 3, and 4. The motion carried unanimously.

5. Director's Report

Bequest to OPL through CRCF

- As reported last month, on January 13, the Library was contacted by Kirk Windus from the Cattaraugus Region Community Foundation (CRCF) regarding a bequest to the library of \$50,000 from the estate of Thomas Barnes. Because the bequest was made through the Foundation, an endowment fund will have to be established there to allow us to access the gift. Two trustees and La Voie met with Windus to discuss the best fund management options. An attorney reviewed the plans for a donor-advised fund.

Fund Balance Overview

- At last month's Board meeting, trustees requested a historical overview of the Library's "fund balance," aka reserves, as well as how fund balance has been used over the years to balance the Library's budget. A spreadsheet was provided with a perspective of nearly 20 years.
- Annual tax revenues since 2006 have increased from \$882,000 to \$1,124,663. A calculation showed what the revenues would be if the Board had requested a 2 percent increase every year since 2006 (\$1,284,907—a difference of \$160,917). In earlier years, we could request more than a 2 percent increase annually, which meant reserves did not need to be used to balance the budget.
- The library did not use the entire budgeted fund balance every year. As the Board began to ask for annual tax increases again, reserves were not spent on operations, and some surpluses were realized again. For several years, reserves did not have to be included in the creation of the annual budget at all (2018-2020). These were years when staffing levels were down due to retirements and resignations and when some positions were not replaced. There were also times when less was spent due to COVID-19 difficulties with purchasing and the building being partially or fully closed. Because of the hardships COVID placed on the community, the Board did not increase taxes in 2020, 2021, or 2022.
- However, by 2022, minimum wage increases and increases made to the wages and salaries of the rest of the staff to be competitive for retention and recruitment, and overall rising costs, led to surpluses disappearing. By 2023, a large amount of fund balance was budgeted to create a balanced budget. While the budgeted fund balance was not fully utilized, reserves of over \$100,000 were used in both 2023 and 2024 to cover operating and capital expenses, including expenses for projects such as the HVAC unit replacements that were partially funded by state construction aid.

#### NYS Construction Aid

- The Teen Room grant submitted to the state in 2024 had to be submitted to the NYS Historic Preservation Office (SHPO) because our building is over 50 years old. We received a response from SHPO on February 6, stating that "the Olean Public Library is not eligible for listing on the State and National Registers of Historic Places," meaning that we should not have to apply to SHPO for approval of any future projects.

#### January Gifts/Grants/Donations [Action Item]

- **MOTION (Copella, McElfresh):** To accept, with gratitude, the following gifts received in January 2025. The motion passed unanimously.
  - \$100 from ARVAS to help pay for fish tank care;
  - \$18.93 in anonymous donations;
  - \$20 memorial donation for Sandy G. Kehoe.

#### Friends of the Library

- The Friends' annual beer-tasting FeBREWary fundraiser is scheduled for Friday, Feb. 28, from 7–9:30 p.m. at the library. All of the proceeds from this event will go to the library to help pay for presenters, programming supplies, circulating materials, furniture, technology, and many other items.
- At the end of their January 13 board meeting, Cookie Lindamer announced her retirement from the Friends board. A nominating committee was formed, and the following officers were approved: Darlene Connelly is the new president; Tom Jacobs is vice president; Mary Giardini is secretary; Betsy Matz will remain treasurer.

### News from the Library

- La Voie attended a webinar in January entitled New Laws in the New Year, which included a review of new/relatively new laws that employers need to be aware of in 2025. Some of the ones that affect the Library include:
  - A new law requires a written contract for all freelance presenters and performers who earn a minimum of \$800 in payments from the library per calendar year.
  - A lactation law requires providing a private space and an extra 30-minute paid break to express milk whenever needed.
  - Workers' Comp for stress-induced injury: workers can file claims for injury due to stress, even if the stress was not out of the ordinary for the occupation.
  - Criminal background checks: we must provide employees/potential employees with a copy of their criminal background check if a criminal conviction is indicated in the report, along with a copy of the law that includes the method for disputing results in a report. Employers cannot refuse employment to someone with a criminal record if the crime(s) are irrelevant to the position sought.

6. Committee Reports: None

7. Old Business

#### Library space needs – updates.

- Library personnel, along with our fiscal advisor, have been working on financial information.
- The cost estimations from the architect are expected to be available by early April.

#### Strategic planning (Sorokes)

- Updates to the strategic plan were discussed, including updates to the values statement and community partnerships.
- It was suggested that the values statement, in the highlighted area, read as follows: "The Olean Public Library brand will always reflect **the** message of professionalism, inclusion, and respect for all its constituents."
- Another change was to put the word "resources" before "programs."
- Under the third strategic goal, La Voie noted we need to emphasize visibility. People see us at the YMCA or the school, etc., when we participate in events. It was decided to put the word "visibility" before the word "capacity."
- The library might want to consider including a vision statement.
- The next step is to take it to the staff, and ask for public comment.

#### Community Bank investments (Angell)

- Angell had updated rates for investments. We have a CD maturing on 2/26/2025. Angell recommended reinvesting a portion for three months at 3.85%. Another CD comes due in April 2025.
- **MOTION (McElfresh, Shumway):** To approve the reinvestment as discussed. The motion carried unanimously.

#### 2025 Trustee Election and the 2026 Budget Vote

- As reported last month, in January, K. Mahar usually presents a trustee election and budget vote calendar to the Board for approval. However, with uncertainty about whether we can hold the bond vote simultaneously with the budget vote, we held off on creating it.

- It was suggested that the vote be held the last week of June. We are allowed by law to have the budget vote as late as June 30.
- There was a discussion regarding the attorney(s) to assist with the bond proposition.
- The budget hearing will be held 2-3 weeks before the vote. The Board should discuss the timing of the vote and whether there is enough information to set a date. Due to the fact we are going out for a tax increase that exceeds the tax cap limit, the Board will also have to formally approve overriding the tax cap.
- There will be at least one public hearing at the Library in May and/or June for constituents to ask questions about the proposed budget and possibly the capital project if the bond vote will also be held.

#### Calendar

- The date tentatively listed in the schedule may not work because there is another vote then, so there may be problems getting election inspectors.
- La Voie will investigate whether these votes must occur on a Tuesday to see if we could choose a different weekday.
- The Board will vote on the calendar in March.

#### Tax cap override [Action Item]

- **MOTION (Tenglund, J. Mahar):**
  - Whereas the adoption of the 2026 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 2026 by at least 60% of the Board of Trustees, as required by state law, on February 19, 2025.
    - The motion carried unanimously.
      - This motion was necessary because the legally allowed 2% tax cap may need to be increased to meet expenses.
      - In the event that we do not need to exceed the tax cap, this motion can be rescinded in September.

#### Trustee training

- Board training does not need to be held in the spring. It could be held in the summer or fall.

### 8. New Business

#### Budget presentation by Ed Bysiek of Bysiek CPA, PLLC, of the library's 2024 Financial Statements

- Independent Auditor's Report page: There was a clean opinion with no audit findings. The books have been maintained well.
- The Management's Discussion and Analysis is a condensed version of what is in the financial statements.
  - Current assets were essentially unchanged from previous years. From a cash flow perspective, it was consistent with last year. There was also consistency in the Properties and Equipment section.
  - Pensions assets, etc., are actuarial and do not impact the library's operations.

- There was unearned revenue from grants, foundation funds, etc., which can be carried over to the following year.
- Capital construction aid was additional proceeds that exceeded what was spent.
- There is a capital reserve and a reserve for paid time off. Unrestricted fund balance decreased last year.
- Property taxes increased but not by a large percentage. Contributions and grants were up a bit. There was an increase in investment income. There were also modest increases in expenses across the board. Salaries and wages are up, as are employee benefits and payroll taxes. Part of this is health insurance and retirement plan costs, which are outside of the library's control.
- There was a budgeted increase for library materials.
- Operations and maintenance costs were up. There were some additional repairs and maintenance.
- Most of the notes to financial statements are mainly unchanged from year to year, with some notes on property and equipment, unearned revenue, etc.
- The major takeaways, according to Bysiek: It was a clean audit opinion with no findings, the library did run a planned deficit last year, and overall, the audit process went smoothly.
- The management letter did not indicate any findings, as noted above.

Cash Control Procedures – update [Action Item]

- We need to add procedures to pay presenters and performers when they are at the library for an event. Sometimes, we do not receive the invoice beforehand, and the presenters have already been told they will be paid at the event. Someone who does a performance or a presentation does not want to be told they must wait for payment until after the board meeting.
- **MOTION (Tenglund, Shumway):** To approve the change in the Cash Control Procedures for presenters and performers. The motion passed unanimously.

Annual Report to New York State

- K. Mahar compiled the report, and Angell did the financial section.
- It has been submitted and was provided at the meeting for board information. It is also used to prepare the annual report for the community.

**MOTION TO ADJOURN (McElfresh, Tenglund):** at 7:40 p.m. The motion carried unanimously.

Respectfully submitted,  
Ann M. Tenglund