



SPECIAL MEETING MINUTES

A Special Meeting of the Board of Library Trustees of the La Grange Park Public Library District was held January 9, 2018 at 7:00pm, in the library, 555 N. La Grange Road, La Grange Park, IL 60526.

1. President Whitman called the meeting to order at 7pm
2. Upon roll call the following were present: Whitman, Gies, Gertsen-Briand, Racanelli, and Swainson. Executive Director Buckson and Stenographer Richter were also present. Absent: Trustees Foster and Snow
3. Introduction of visitor(s): Library Accounting Consultant Kelly Zabinski
4. Public comment: None
5. Financial Roles & Responsibilities, Kelly Zabinski
Ms. Zabinski discussed the following topics:
 - Budget and levy cycles
 - The Library's audit report
 - Fund structure
 - Each fund is budgeted and levied for separately
 - Non-major funds include:
 - Social Security Fund
 - Illinois Municipal Retirement Fund
 - Building and Maintenance Fund
 - Major funds:
 - Special Reserve- this account carries a large balance because money was transferred in from the General Fund. The library does this as a way to create a reserve for projects which the library must define by ordinance
 - General Fund- unrestricted; these funds can be used for anything and funds can be transferred out.
 - Appropriate Fund Balances- three- six months of expenditures. If the funds go too far over and do not get spent, patrons can object to the tax rate
 - Property tax installment and deferment
 - Schedule of expenditures: This is a detail of library fund expenditures
 - Capital Assets
 - Long-term debt
 - Pension fund
 - Summary of the schedules
 - Balance sheet: includes all of the funds combined and adds the long-term debt and capital assets. This is considered an entity wide balance sheet
 - MD&A: This is a generic letter that defines what happened during the past year.
 - The audit must be done within 180 days of the end of the fiscal year
 - During the year:
 - Appropriation Ordinance: The appropriation is about five to ten percent over the budget with contingencies built in. The Library appropriates by fund not by budget line items. Appropriation is due ninety days after the start of the fiscal year.



- Budget: The budget is a guideline that the Library follow to know what to spend. The budget process should start around January. Discussion about salaries, positions, construction, repairs, etc. should be had between the Director and management staff.
 - Capital plan. This is a five to ten-year plan and it should drive the budget with an understanding of department structure needs. Once the appropriation is done, the levy can be done. Some things to consider when levying: EAV, TIFF, objection settlements, and appeal settlements
 - TIF Districts
6. New Business:
1. Approve Ordinance 2018-01 Ordinance Adopting Policy Prohibiting Harassment, Discrimination, and Retaliation
This has been mandated by the state. Each staff member will get this new policy and will be required to sign acknowledgement that they read and understand it. Discussion about training for staff.
Gertsen-Briand motioned to approve the ordinance and Gies seconded the motion. Motion was approved by a roll call vote. 5 ayes, 0 nays, 0 abstain, 2 absent.
 2. Discussion of Emergency Safety Manual (not included in packet):
Director Buckson will be sending a link to everyone with the information. The format was chosen for ease of use during an emergency. There will be upcoming training for PICs (Person in Charge) which will include discussion about responsibilities. La Grange Park's Police Department's Chief Rompa will be coming in to speak to the staff. Drills are planned for the May staff in-service.
 3. Reminder: SEI Filing will be coming soon. Trustees should turn them in as soon as possible after they receive the email.
7. Friends of the Library Vice President, Mary Lou Hurly plans to use Friends of the Library children's book donations to provide for the La Grange Hospital children's area. Election year: we do offer voter registration.
8. Discussion about becoming a passport facility. Unfortunately, we have not received a response from the State Department which is necessary to get this program off of the ground.
9. Trustee Gies motioned to adjourn the special meeting at 8:40pm which was seconded by Racanelli. Motion passes. The meeting was adjourned.