

**Crystal Lake Public Library  
Board of Trustees**

Minutes Special Meeting – December 3, 2014

**Call to Order:** The Regular Meeting of the Crystal Lake Public Library Board of Trustees was called to order by President Terri Reece at 7:00 pm in the Ames Meeting Room at the Library.

**Roll Call:**

**Present:** Vanessa Baker, Chuck Ebann, Ron Eberle, John Engebretson, Alice Fellers, Carol Heisler, Don Peters, Terri Reece, William Weller

**Absent:** none

**Other:** John Chrastka, EveryLibrary; John Miller, Ehlers & Associates; Steve Larson, Ehlers & Associates; Joe Huberty, Engberg Anderson

**Staff Present:** Kathryn I. Martens, Library Director; Karen Migaldi, Assistant Director; Nan Goerlitz, Recording Secretary; Debbie Brown, Business Manager; Linda Price-Natter, Public Relations Coordinator; Jennifer Drinka, Head of Youth Services; Cynthia Lopuszynski, Head of Adult Services; Pamela Miller, Head of Circulation Services ; Penny Ramirez, Head of Technical & Automation Services

**Citizen Participation:** none

**Board Development:** John Chrastka provided a workshop on the Board's responsibilities for the upcoming information campaign.

**Business:**

- A) Financial Plan presentation by Ehlers & Associates: John Miller and Steve Larson presented their Financial Plan.
- B) Preliminary Building Project Cost Estimates – Joe Huberty, Engebry Anderson: Joe Huberty reviewed preliminary numbers for a new Library.
- C) Budget – FY 15/16: **It was moved by Don Peters and seconded by Chuck Ebann to approve the FY 15/16 Budget as presented.**

**Roll Call:**

**Aye:** Ron Eberle, John Engebretson, Carol Heisler, Don Peters, Terri Reece, William Weller

**Nay:** Vanessa Baker, Chuck Ebann, Alice Fellers

**Absent:** none

**Motion Passed.**

- D) Appropriation Resolution for FY 15/16: **It was moved by Don Peters and seconded by Carol Heisler to approve Library Resolution No. 1415-11,**

**“Annual Report, Budget Information, Determination of Amounts to be Levied for Library Purposes and Statement of Financial Requirements for Fiscal Year 2015-16.”**

**Roll Call:**

**Aye:** Vanessa Baker, Ron Eberle, John Engebretson, Carol Heisler, Don Peters, Terri Reece, William Weller

**Nay:** Chuck Ebann, Alice Fellers

**Absent:** none

**Motion Passed.**

**Adjournment:**

It was moved by Chuck Ebann and seconded by Don Peters to adjourn.

**Voice Vote: Aye- 9; Nay- 0; Absent- 0; Abstain- 0; Motion Passed.**

**Time:** 9:18 pm

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Charles K. Ebann, Secretary

**THE BOARD OF LIBRARY TRUSTEES OF  
THE CITY OF CRYSTAL LAKE,  
MCHENRY COUNTY, ILLINOIS  
(CRYSTAL LAKE PUBLIC LIBRARY)**

**LIBRARY RESOLUTION NO. 1415-11**

**ANNUAL REPORT, BUDGET INFORMATION, DETERMINATION  
OF AMOUNTS TO BE LEVIED FOR LIBRARY PURPOSES  
AND STATEMENT OF FINANCIAL REQUIREMENTS  
FOR FISCAL YEAR 2015-16**

The Illinois Local Library Act, (75 ILCS 5/1-0.1 et seq.), and particularly Sec. 4-10 thereof, provides that within thirty days after the expiration of each fiscal year of the city, the board of library trustees shall make a report of the condition of its trust on the last day of the fiscal year to the city council, which report shall be in writing and shall be verified under oath by the secretary or some other responsible officer of the board of trustees; and which report shall contain an itemized statement of the various sums of money received from the library fund and from other sources, an itemized statement of the objects and purposes for which those sums of money have been expended, a statement of the financial requirements of the library for the ensuing fiscal year for inclusion in the appropriation of the corporate authority and the amount of money which, in the judgment of the board of library trustees, it will be necessary to levy for library purposes in the next annual tax levy ordinance, and a statement as to the amount of accumulations and the reason therefore, and any outstanding liabilities, including those for bonds still outstanding, among other information; and

WHEREAS, the City of Crystal Lake has adopted the statutory procedure of utilizing a budget officer, which procedure requires that an annual budget be adopted by the corporate authorities before the beginning of the fiscal year to which it pertains, and further authorizes the budget officer to obtain such additional information from boards of the municipality as the officer determines may be useful for purposes of compiling a municipal budget, and which further provides that the budget shall contain actual or estimated revenues and expenditures for the two (2) years immediately preceding the fiscal year for which the budget is prepared, all to be itemized in a manner which is in conformity with a chart of accounts, and further, which budget shall show specific funds from which each anticipated expenditure shall be made; and

WHEREAS, there appears to be a partial conflict between the statutory directives to local libraries in those circumstances where the corporate authority is a municipality operating under the budget officer procedure, and this board determines that it is in the best interest of the residents of the City of Crystal Lake that an annual report be submitted to the corporate authorities of the City of Crystal Lake in adequate time for presentation of an annual budget before the beginning of the fiscal year to which it applies, taking into account necessary notice and publication requirements as set forth by Ill. Rev. Stat., Chap. 65, Sec. 5/8-2-2.9; and

WHEREAS, this Board has carefully considered the funds available and its needs for the 2015/16 fiscal year; and this Board finds that it is in the best interests of the electors of this municipality that action be taken as follows:

Section 1. This Board hereby resolves that the following is a statement of the actual or estimated revenues for the two years immediately preceding the 2015/16 fiscal year for the General Operating Fund of the Crystal Lake Public Library:

<b>INCOME SOURCES</b>	<b>ACTUAL PER CITY AUDIT</b>		<b>ESTIMATED</b>
	<b>April 30, 2014</b>	<b>2013/14</b>	
Fines		72,179	68,600
Fees		48,657	47,675
Copier		9,047	9,500
Interest		15,758	1,350
Miscellaneous		2,867	1,700
Per Capita Grant		92,798	50,929
Miscellaneous Grants		2,000	2,000
Operating Taxes		3,733,221	3,928,405
IMRF		281,488	282,107
FICA		170,432	170,807
<b>TOTAL</b>		<b>4,428,447</b>	<b>4,563,073</b>
Working Cash Int. Transfer		0	0
Fund Balance		0	74,459
<b>GRAND TOTAL</b>		<b>4,428,447</b>	<b>4,637,532</b>

Section 2. Be it further resolved that the following is a statement of actual or estimated expenditures for the two years immediately preceding the 2015/16 fiscal year for the General Operating Fund of the Crystal Lake Public Library:

EXPENDITURES	ACTUAL PER CITY AUDIT April 30, 2014 2013/14	ESTIMATED 2014/15
Salaries	2,079,673	2,324,457
FICA	155,237	177,821
IMRF	255,354	288,873
Group Insurance	266,808	522,500
<b>SUB TOTAL</b>	<b>2,757,072</b>	<b>3,313,651</b>
Legal, Professional	13,350	47,272
Publishing	2,200	5,000
Postage & Freight	26,719	29,500
Travel & Training	27,067	34,400
Dues & Subscriptions	6,408	6,025
Insurance & Bonding	29,588	30,856
Utilities	46,632	44,460
Buildings & Offices	147,582	154,239
Operating Equipment Maintenance	92,883	103,595
Rental-Buildings & Equipment	16,949	24,020
Contingent	0	86,265
Programming	28,865	33,313
<b>SUB TOTAL</b>	<b>438,243</b>	<b>598,945</b>
Office & Library Supplies	36,852	37,500
Cleaning Supplies	6,549	9,000
Landscape Materials	4	50
Small Supplies & Equipment	3,951	3,290
Library Materials:		
Books	224,004	240,450
AV Materials	117,003	122,200
Electronic Resources	112,651	141,350
Periodicals	16,172	16,950
Standing Orders	16,261	22,050
Stationery & Printing	28,430	32,045
<b>SUB TOTAL</b>	<b>561,876</b>	<b>624,885</b>
Operating Equipment	60,986	100,051
Building Equipment	0	0
<b>SUB TOTAL</b>	<b>60,986</b>	<b>100,051</b>
<b>TOTAL EXPENDITURES</b>	<b>3,818,177</b>	<b>4,637,532</b>

Section 3. Be it further resolved that the following is a statement of the financial requirements of the Library for the ensuing fiscal year for inclusion in the budget of the corporate authority for the General Operating Fund of the Crystal Lake Public Library, and of the amount of money which, in judgment of the Board of Library Trustees, it will be necessary to levy for library purposes in the next annual tax levy ordinance:

<u>EXPENDITURES</u>	<u>BUDGET</u>	<u>TAX LEVY</u>
Salaries	2,450,000	2,450,000
Insurance	611,564	611,564
IMRF	273,777	273,777
FICA	187,425	187,425
<b>SUB TOTAL</b>	<b>3,522,766</b>	<b>3,522,766</b>
Legal/Professional	30,000	20,000
Publishing	5,000	5,000
Postage & Freight	30,500	30,500
Travel /Training	34,400	19,000
Dues/Subscriptions	6,270	1,442
Insurance/Bonding	33,317	33,317
Utilities	47,625	47,625
Building & Offices	180,000	180,000
Operating Equipment Maintenance	110,000	110,000
Rental-Buildings & Equipment	26,000	26,000
Contingent	643,342	0
Programming	35,330	23,000
<b>SUB TOTAL</b>	<b>1,181,784</b>	<b>495,884</b>
Office & Library Supplies	40,000	40,000
Cleaning Supplies	9,000	9,000
Landscape Materials	100	100
Small Supplies & Equipment	1,200	1,200
Library Materials:		
Books	255,100	255,100
AV Materials	130,000	130,000
Electronic Resources	160,000	160,000
Periodicals	18,025	18,025
Standing Orders	23,400	23,400
Stationery & Printing	33,545	30,545
<b>SUB TOTAL</b>	<b>670,370</b>	<b>667,370</b>
Building Equipment	0	0
Operating Equipment	148,458	65,000
<b>SUB TOTAL</b>	<b>148,458</b>	<b>65,000</b>
<b>TOTAL</b>	<b>5,523,378</b>	<b>4,751,020</b>

Section 4. Be it further resolved that the following is an estimate of receipts during fiscal year 2015/16 for General Operating Fund purposes:

**INCOME SOURCES**

**ESTIMATED TOTALS**

Property Taxes – Library	4,289,818
Property Taxes – IMRF	273,777
Property Taxes – FICA	187,425
Fines	74,000
Fees	52,000
Copier	11,000
Interest	3,000
Miscellaneous	3,000
Per Capita Grant – Prior Year	50,929
Per Capita Grant – Current Year	50,929
Target Grant	2,500
Grant	25,000
<b>SUB TOTAL</b>	<b>5,023,378</b>
Working Cash Interest Transfer	0
General Reserve Fund	500,000
IMRF Reserve Fund	0
FICA Reserve Fund	0
<b>GRAND TOTAL</b>	<b>5,523,378</b>

Section 5. Be it further resolved that the following is a statement as to the amount of accumulations or reserves, and the reasons therefore:

a. **Gift and Memorial Fund.** The Gift and Memorial Fund has been administered under the direction of the Library Board since August 1963. This fund includes gifts given by individuals and corporations to be used for purposes other than general operating expenses. Some gifts were given for restricted use. From that accumulation the Board hereby determines that the following expenditures be provided in the 2015/16 budget:

**EXPENDITURES**

Community Relations	0
Postage & Freight	300
Contingent	55,960
Programming	10,750
Library Materials	5,000
Assisted Family Card	1,000
Printing	4,640
Operating Equipment	0
Landscaping	100

**TOTAL 77,750**

**INCOME**

Restricted	26,750
Unrestricted	0
Fund Balance	51,000

**TOTAL 77,750**



b. **Thomas W. Ames Funds.** In March 1986, the Board received a donation in the amount of \$1,013,003.00 from the Home State Bank of Crystal Lake, as Trustee under the Last Will and Testament of Thomas W. Ames. Expenditures from said fund may be restricted by the terms of the donation, or other Board policies. For the 2015/16 fiscal year, the following shall be included for budgetary purposes in accordance with the Board resolution dated July 9, 1986, titled RESOLUTION DESIGNATING PROCEDURE FOR MANAGEMENT AND EXPENDITURES OF FUNDS DONATED BY THE HOME STATE BANK OF CRYSTAL LAKE, AS TRUSTEE UNDER THE LAST WILL AND TESTAMENT OF THOMAS W. AMES, AND ESTABLISHING COMPREHENSIVE ALLOCATION PLAN:

<b><u>EXPENDITURES</u></b>	
Library Materials	0
<b>TOTAL</b>	<b>0</b>
<b><u>INCOME</u></b>	
Fund Balance	0
<b>TOTAL</b>	<b>0</b>

c. **Special Reserve Fund.** The Special Reserve Fund has been established by the Board of Library Trustees of the City of Crystal Lake on September 27, 2006 and amended on October 23, 2013 for the purpose of paying for major Library building remodeling, planned or emergency repairs and alterations of the Library building and its equipment, adding to the Library, site acquisition or a new Library. The Board hereby determines that the following expenditures be provided in the 2015/16 - budget:

<b><u>EXPENDITURES</u></b>	
Legal & Professional	433,800
Contingent	316,200
Operating Equipment	0
Building	0
Capital Expenditures – Land	750,000
<b>TOTAL</b>	<b>1,500,000</b>
<b><u>INCOME</u></b>	
Fund Balance	1,500,000
<b>TOTAL</b>	<b>1,500,000</b>

Section 6. Be it further resolved that the following is a statement of any outstanding liabilities, including those for bonds still outstanding or amounts due for judgments, settlements, liability insurance, or for amounts due under a certificate of the Board:

Bonds remain outstanding in accordance with the original schedule approved at the time the City of Crystal Lake authorized the issuance of 1.66 million dollars for the library construction project, all in accordance with the irrevocable bond ordinance previously filed by the City with the McHenry County Clerk.

Section 7. Be it further resolved that this Board may accumulate and set apart, as reserve funds, for the purpose of erecting a building to be used as a library or to purchase a site for the same, or to purchase a building, or to repair, remodel or improve an existing library building, or to build an addition thereto, or to furnish necessary equipment therefore, to acquire library materials such as books, periodicals, films, recordings, and electronic data storage and retrieval facilities in connection therewith, the unexpended balances of the proceeds annually received from taxes not in excess of the statutory limits, and a specific fund is to be or is being accumulated for this purpose, and this Board has further resolved to develop and adopt a plan or plans pursuant to Illinois Compiled Statutes, Chap. 75, Secs. 5/5-1 and 5/5-8, and other statutes appertaining thereto. In anticipation that some of the aforementioned activities may take place in fiscal year 2015/16, the following shall be included under the Construction and Repair Fund for budgetary purposes:

**EXPENDITURES**

Property Taxes	29,563
Rental Property	32,968
Contingent	71,929
<b>TOTAL</b>	<b>134,460</b>

**INCOME**

Capital Facilities Fees	24,500
Rent & Principal Balance	84,960
Fund Balance	25,000
<b>TOTAL</b>	<b>134,460</b>

Section 8. **Working Cash Fund.** The working cash fund was established in 1978 in the amount of \$50,000, in accordance with Illinois Compiled Statutes, Chapter 75, Section 5/4 - 13. Its purpose is to cover a period prior to tax distributions, if sufficient funds are not available in the operating fund. It may be used for other similar purposes, but must be restored when funds become available.

**EXPENDITURES**

Transfer to General Operating Fund                      \$0

**INCOME**

Interest Earned Previous Year                              \$0

Section 9. This resolution shall be in full force and effect from and after its passage and approval according to law, and any resolutions in conflict therewith are thereby repealed; and this resolution shall be submitted, under oath, by the secretary or some other responsible officer of this Board of Trustees to the City Council of Crystal Lake, and within thirty (30) days after the expiration of the 2015/16 fiscal year, a supplementary report shall be filed, under oath, by the secretary or some other responsible officer of this Board of Trustees, providing a statement:

- a. Of the number of books and periodicals available for use and the number and character thereof circulated during the preceding fiscal year;
- b. Of the real and personal property acquired by legacy, purchase, gift, or otherwise;
- c. Of the character of any extensions of library service which have been undertaken; and
- d. Of any other statistics, information, and suggestions that may be of interest, including any amendments to the financial information contained herein.

PASSED by the Board of Library Trustees of the City of Crystal Lake, McHenry County, Illinois (Crystal Lake Public Library), on this 3<sup>rd</sup> day of December 2014, by vote of:

AYES: Vanessa Baker, Ron Eberle, John Engebretson, Carol Heisler, Don Peters, Teresa Reece, William Weller

NAYS: Charles Ebann, Alice Fellers

ABSENT:

ABSTAIN:

APPROVED:

ATTEST:

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Teresa Reece  
President  
Board of Library Trustees  
of the City of Crystal Lake,  
McHenry County, Illinois  
(Crystal Lake Public Library)

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Charles K. Ebann  
Secretary