1. Roll call
Present:
Jay Fisher - President | Chair
Thomas Hummel - Vice President
Longry Wang - Treasurer
Marjorie Bartelli - Secretary
Richard Flint - Trustee
Liz Sullivan - Trustee
Emily Swistak - Trustee

Also Present:
Tatiana Weinstein - Director
Beth McQuillan - Assistant Director
Ginger Boskelly - Finance Director
Chris Knight - Recording Secretary

2. Opportunity for visitors to speak

Two members of the public addressed the Committee. The first visitor praised staff for the work that went into drafting the budget. He recommended that the Board delay the vote on the budget so that the newly elected trustees could have more time to review the details. The second visitor concurred with the first visitor.

3. Approve Minutes of the March 13, 2019 Committee of the Whole Meeting
MOTION: Treasurer Wang moved to approve minutes of the March 13, 2019 Committee of the Whole meeting. Trustee Sullivan seconded.
Roll Call Vote - All Aye. The motion passed.

4. FY 2019-20 Budget Discussion

Director Weinstein reiterated the overview she provided at the March Board meeting regarding LLD expense lines and how they relate to property tax bills. She explained the differences between the budget, B&A, and levy. She also noted that the LLD has lowered the tax levy and budget for the last two years. She stated that the Committee discussed the following topics last month; Building, Operating, Insurance, Contractual Services, Equipment, Materials, Programs, Restricted Usage, and Contingency and that there were a couple of modifications highlighted in yellow. Director Weinstein stated that four categories would be added to the topic list, rounding out all budget categories; Employee costs, Personnel Development, .02 Building/Maintenance expenses, and special Reserves. Director Weinstein referenced the decrease in expected revenues due to lowering the levy and that there is an increase in some expense lines due to improvement projects.
The Director provided an overview of employee costs. Staff will have to pay more into health insurance costs with a 90/10 model. Dependent coverage moves to a 40/60 model. There is a 1.94% increase in total employee costs which includes a minimum wage increase for the Page position to $10/hr. The Director recommends that the yearly adjustment to the pay grade scale reflect the CPI rate of 1.9%. The Building Cost category had no change. The Operating Expenses category had no change. The Insurance Cost category had no change. The Contractual Services category had an added $3,000 for OPEB actuarial consulting. Director Weinstein and Finance Director Boskelly explained the added consulting expenses. The Personnel Development category was left flat. Under the Equipment Cost category, Major Equip/Library-Wide was changed to Technology and Facility. The Materials Cost category had no change. The Program Cost category had no change. The Special Reserve category had a marked increase for capital expenses. Director Weinstein provided an overview of all of the line items in this category. The .02 Building/Maintenance Fund is projected to be expended by end of the fiscal year. There was no change in the Restricted Use and Contingency expense lines.

Director Weinstein stated that she views the draft as a practical budget with identified projects that should sustain the Library until broader decisions are made regarding improving the facility.

Discussion: Vice President Hummel asked about the Marq on Main impact fees. Director Weinstein declared that $4,896.52 was received. Secretary Bartelli asked about the TIF surplus revenue line. Finance Director Boskelly explained that this is a new line to accommodate TIF funds which will no longer show in the Back Taxes account line. President Fisher asked how much money was received this year. Finance Director Boskelly noted that the LLD received approximately $37,000. Trustee Sullivan asked where TIF surplus funds get deposited. Finance Director Boskelly stated that the TIF funds are deposited into the Corporate Fund.

Trustee Sullivan asked what percentage of the LLD’s overall expenses are employee costs. Director Weinstein stated that in similar organizations it is generally 60%. Treasurer Wang commented that the employee costs are reasonable and that the LLD staff are an asset. Trustee Flint asked if there were employees taking courses. Director Weinstein said that professional development is encouraged and that those expenses come from the personnel development account lines. Trustee Sullivan asked about SWAN. Director Weinstein provided details about consortia, SWAN, and the LLD’s ILS, Polaris.

Treasurer Wang asked about the OPEB requirement. Director Weinstein stated that two audit firms mentioned that it was a highly recommended practice per GASB. Trustee Flint asked Director Weinstein to review OPEB. Director Weinstein stated that OPEB stands for other post-employment benefits and the recommendation is to conduct an actuarial report regarding retirees paying for health insurance out of their own pocket. Secretary Bartelli asked about the facility appraisal account line. Finance Director Boskelly explained that it was a fixed asset appraisal, different from the upcoming Physical Plant facility assessment.
Trustee Flint asked for details regarding the renaming of account lines under Equipment Costs. Director Weinstein referred to the technology project list. Trustee Sullivan recommended a presentation with technology plans for the future. Director Weinstein mentioned that the IT Manager is working on a technology plan draft.

Trustee Flint asked about consulting costs in the special reserves line. Director Weinstein stated that this was for prospective project management costs. Trustee Flint asked about consultant Jack Hayes. Director Weinstein stated that Jack Hayes had been hired to perform a life-cycle building assessment for the LLD. Treasurer Wang asked about prioritization of projects. Director Weinstein stated that major capital projects will be on hold until the facility assessment is complete so that the Board can have a broader discussion.

Vice President Hummel affirmed that the budgeted $10,000 in the .02 fund was a placeholder to expend this account line. Trustee Sullivan asked about the total amount in that fund. Assistant Director McQuillan and Finance Director Boskelly stated that there was approximately $81,000 at the end of March and that maintenance and technology projects were underway. Trustees discussed the use of public PCs, types of computers, and laptop use in the building.

Trustee Flint asked for a breakdown of the budget. Director Weinstein replied that the budget reflects a 2.73% decrease in expected revenues mostly due to the decrease in the tax levy. There is a 2.94% increase in the overall expenditures without special reserve and when special reserve is included, the budget reflects a 9.39% increase. Trustee Sullivan commented that she finds the method of comparing budget to budget as highly unusual. President Fisher stated that in his experience it is not uncommon for a governmental body to show budget to budget comparisons. Director Weinstein mentioned that the LLD included projected expenses in the draft as requested by the Board. Treasurer Wang commented about cash based vs accrual methods and thought the draft comparisons were entirely acceptable.

5. Adjourn

**MOTION:** Trustee Flint moved to adjourn the meeting. Treasurer Wang seconded.
Voice Vote - All Aye
The meeting adjourned at 6:56 p.m.

Recorded by:

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Chris Knight, Recording Secretary

Approved by the Board of Trustees on May 8, 2019.
Approved by

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Jay Fisher, Committee Chair