

Library Board of Trustees
April Finance Committee Meeting Agenda
Monday, April 14, 2025
5:00 pm at the Stevens Memorial Community Library

- A. Budget – draft submitted for vote
- B. Insurance for Library
- C. New Employees
- D. Computers
- E. Any Buildings and Grounds Issues

Refer to Full Board for any Motion(s)

- F. Discuss next date for Finance

Next Meetings:

Next Board Meeting April 14 @ 6:00, then May 12, 2025 @ 6:00 PM

Next Finance: TBD

Next Personnel: TBD

Library Board of Trustees
March Regular Board Meeting Agenda
Monday, March 17, 2025
6:00 pm at the Stevens Memorial Community Library

I. Call to Order

II. Attendance

III. Pledge to the Flag

IV. Approval of Agenda

MOTION:

V. Public Comments

VI. . Approval of Minutes from March 2025

MOTION: to approve minutes

VII. Approval of Expenditures- Treasurer Reports

MOTION:

VIII. . Director's Report (attached)

IX. Old Business

- A. Memorial donations- Leah Robinson (update)
- B. 2 hours training for Board Members CLEs to Jen – new year for 2025 – discuss what meeting we want to do the sexual harassment training (JMW has offered to run through with everyone)
- C. Friends of the Library – update
- D. EIN issue – work with Counsel – update
- E. Computer issue- update Katie Kennedy
- F. Memorial Account – move to CD

X. New Business

- A. Set Date for next Finance & Personnel committee.
- B. New Director, Asst. Treasurer
- C. Community survey – patron counting, program suggestions
 - a. Discussion of hours – wait for further data from patron counting?
- D. School collection date of library money – one payment (see attached comptroller opinion)
- E. discuss what meeting we want to do the sexual harassment training (JMW has offered to run through with everyone)
- F. Insurance Meeting with Tompkins Follow-up
- G. Parking Lot - update

XI. Move to Executive Session:

Discuss: the medical, financial, credit or employment history of a particular person or corporation, or matters leading to the appointment, employment, promotion, demotion, discipline, suspension, dismissal or removal of a particular person or corporation;

MOTION IN:

MOTION OUT:

OPEN SESSION

- MOTIONS for hiring

XII. Adjourn

MOTION:

Next Board Meeting May 12, 2025 @ 6:00 at the library

Next Finance: TBD

Next Personnel: TBD

Minutes to Approve

Stevens Memorial Community Library
Minutes of the Regular Meeting of the Board of Trustees
March 17, 2025

The Regular meeting of the Board of Trustees was held In Person at the Library, at 6:00 PM.

President Sandy Eck, called the meeting to order at 6:00 PM. Also present were:

Trustees: Jennifer Wilkinson, Frank White (treasurer), Barb Helak, Katie Kennedy, and Lori Kubik (via phone). (Absent was, Mike Morse). (Amanda Conlin Resigned as of 3/15/2025).

Staff: Interim Director Diana Wyrwa present, as well as Assistant Treasurer Ursula Bliss, Maintenance Lucas Beck and Clerk Jacob Seiferth members of the Public.

We did pledge to the flag.

1 Motion: Katie Kennedy moved to approve the agenda. Sandy Eck seconded, and the motion passed unanimously.

Public Comments were received.

2 Motion: Barb Helak moved to approve the minutes with the change to fix the meeting date from 3/10 to 3/17. Katie Kennedy seconded, and the motion passed unanimously.

3 Motion: Sandy Eck moved to approve the expenditures and the Treasurer Reports. Jennifer Wilkinson seconded, and the motion passed unanimously.

4 Motion: Jennifer Wilkinson moved to accept the Annual Report for 2024. Katie Kennedy seconded, and the motion passed unanimously.

5 Motion: Sandy Eck moved to approve the proposed budget for 2025-2026. Barb Helak seconded, and the motion passed unanimously.

6 Motion: Jennifer Wilkinson moved to approve the Resolution prepared by the interim director to approve the proposition for the may budget vote (2025-2026 budget). Katie Kennedy seconded, and the motion passed unanimously.

Resolved, that the following proposition be included on the May 20, 2025 Attica Central School District
ballot referendum

Shall the Board of Education of the Attica Central School District
be authorized to raise by tax \$4,429 to increase the annual
appropriation from \$204,939 to \$209,368 for the benefit of the
Stevens Memorial Community Library?

7 Motion: Sandy Eck moved to Establish a fund balance and Capital Fund from existing funds as outlined in the attached proposal chart. Barb Helak seconded, and the motion passed unanimously.

8 Motion: Sandy Eck motion to move to executive session. Jennifer Wilkinson seconded, and the motion passed unanimously. *Discuss: the medical, financial, credit or employment history of a particular person or corporation, or matters leading to the appointment, employment, promotion, demotion, discipline, suspension, dismissal or removal of a particular person or corporation*

9 Motion: Barb Helak moved to leave executive session. Katie Kennedy seconded, and the motion passed unanimously.

10 Motion: Jennifer Wilkinson moved to send offer letter to Max Lampson for the position of Director, with a state date of ASAP or the latest 4/14/2025, at salary of \$60,405.80, full time. With a stipend of \$2,500 fpr insurance. Sandy Eck seconded, and the motion passed unanimously.

11 Motion: Sandy Eck moved to adjourn the meeting at 7:55 PM. Katie Kennedy seconded, and the motion passed unanimously.

Upcoming Meetings:

Next Personnel: March 31, 2025 @ 5:00 PM at the library

Next Finance: April 14, 2025 @ 5:00 PM at the library

Next Board Meeting April 14, 2025 @ 6:00 at the library

ANNUAL MEETING April 14, 2025 @ 7:00 PM at the library

Respectfully submitted,
Jennifer M. Wilkinson, Secretary

Stevens Memorial Community Library Fund Balance Proposal 2025-2026

Banking Accounts 2/28/2025		
Operating account - checking	\$ 161,647.00	using to run library now
Memorial account - checking	\$ 165,615.00	
Renovation account - checking	\$ 15,647.00	
Fundraising account - savings	\$ 6,401.00	
Operating fund - CD	\$ 42,408.00	
Trustees fundraising - CD	\$ 81,444.00	
Renovation CD	\$ 92,859.00	
TOTAL FUNDS	\$ 566,021.00	
Capital Fund Proposed		
Renovation account - checking	\$ 15,647.00	
Fundraising account - savings	\$ 6,401.00	
Trustees Fundraising - CD	\$ 81,444.00	
Renovation - CD	\$ 92,859.00	
Capital Fund Total	\$ 196,351.00	separate account for larger building costs
Fund Balance Proposed		
Memorial account	\$ 165,615.00	
General Fund - CD	\$ 42,408.00	
Fund Balance	\$ 208,023.00	can be added to budget or for emergencies
Allocated in 2025-2026 budget	\$ 38,000.00	
Fund Balance Total	\$ 170,023.00	

Financial

To be provided
hard copy at
meeting

Director Report

Director's Report

April 14, 2025

- Trustee Election – candidate names delivered to ACSD on April 9, 2025
See attached letter – board resolution needed.
- Assistant Treasurer Interview – Lisa J. Neary
- Funding request letters sent to Darien and Alexander
Darien has already responded with a \$3000 check.
- New Book order sent out – several titles already received.
- Alexander students – last class visit took place on April 9, 2025.



April 9, 2025

Christopher Day, President
Board of Education
Attica Central School District
3338 East Main Street
Attica, NY 14011

Dear Board President Christopher Day:

Stevens Memorial Community Library has two (2) Library Trustee positions that need to appear on The May 20, 2025 Attica Central School District ballot referendum.

Listed below are two candidates who have submitted petitions with the required twenty-five (25) names of qualified voters residing in the Attica Central School District. Original petitions included as well.

To elect two (2) Library Trustee Members to the Stevens Memorial Community Library for a five year term commencing July 1, 2025 and expiring June 30, 2030.

Candidates are:

Kimberly Harding

Stuart Hempel

Please include this information in any required public notices.

Thank you for your assistance and cooperation.

Sincerely,

Diana Wyrwa, Interim Director

CC: Dr. Kiel Illg, Superintendent

Comptroller Opinion

Opns St Comp, 1992 No. 92-28 (N.Y.St.Cptr.), 1992 WL 407328

New York State **Comptroller**

NYCPTR Opn No.

92

28

September 30, 1992

TO: DAVID S. SHAW, ESQ., CITY SCHOOL DISTRICT ATTORNEY
BEACON CITY SCHOOL DISTRICT
STEPHEN J. WING, ESQ., ATTORNEY FOR HOWLAND PUBLIC LIBRARY
HOWLAND PUBLIC LIBRARY

Education Law, § 259(1); Local Finance Law, § 24.00; Real Property Tax Law, §§ 1322, 1324

1. BONDS AND NOTES—TAX ANTICIPATION NOTES—PAYMENT OF PROCEEDS TO A PUBLIC LIBRARY—PAYMENT OF INTEREST FOR NOTES ISSUED FOR LIBRARY TAXES
2. LIBRARIES—FINANCES—ISSUANCE AND PAYMENT OF PROCEEDS OF TAX ANTICIPATION NOTES; PAYMENT OF INTEREST ON TAX ANTICIPATION NOTES—INVESTMENTS—INTEREST EARNED ON—TAXES—TIME FOR PAYMENT OVER BY SCHOOL DISTRICT
3. SCHOOL DISTRICTS—LIBRARY APPROPRIATION—DISPOSITION OF INTEREST ON INVESTMENT OF LIBRARY FUND—TIME FOR PAYMENT OVER—ISSUANCE OF TAX ANTICIPATION NOTES FOR LIBRARY TAXES

(1) Interest earned on the investment of library fund moneys is credited to the library fund. (2) A school district should pay over to the library fund or the library treasurer, as the case may be, those taxes which are specifically earmarked for library purposes as soon as practicable after their receipt. (3) If a school district has issued tax anticipation notes in anticipation of taxes levied for library purposes, the proceeds should be paid to the library fund or to the library treasurer, as the case may be, as soon as practicable after receipt. (4) Interest on such tax anticipation notes is a charge for which the school district, and not the library, is liable. However, it is permissible for the library, in its discretion, to reimburse the school district for interest costs with respect to such notes. (5) If a school district chooses not to issue tax anticipation notes but has other moneys available, it should pay a portion of those funds, if not needed for school district purposes, to the library to assure the library's ability to operate until tax revenues are received. 1962 Opns St Comp No. 62-978, unreported, is superseded to the extent inconsistent.

*1 You ask the following questions concerning the relationship between a city school district and a city school district public library in connection with moneys for the support of the library:

1. Is interest earned on the investment of library fund moneys credited to the library fund?
2. Must the school district, immediately upon receipt, place tax moneys collected for library purposes in a separate library fund or, if the library board of trustees has demanded in writing payment of taxes, pay the moneys to the library treasurer?
3. May the school district make a partial payment if it has received an amount sufficient to pay the entire amount to the library?

4. Is the school district required to advance either general fund moneys or the proceeds of tax anticipation notes to the library to provide operating revenues for that period of the library's fiscal year prior to the collection of library taxes?

5. If tax anticipation notes are issued to fund this period, when should the school district pay proceeds to the library?

*2 6. If tax anticipation notes are issued by the school district to fund this period, is the library required or authorized to pay interest on these notes?

Education Law, § 259 relates to taxes voted for library purposes and provides in subdivision 1 thereof as follows:

1. Taxes, in addition to those otherwise authorized, may be voted for library purposes by any authority named in section two hundred fifty-five of this chapter and shall, unless otherwise directed by such vote, be considered as annual appropriations therefor until changed by further vote and shall be levied and collected yearly, or as directed, as are other general taxes. In the case of a school district the appropriation for library purposes shall be submitted to the voters of the district in a separate resolution and shall not be submitted as a part of the appropriation of the necessary funds to meet the estimated expenditures of the school district. All moneys received from taxes or other public sources for library purposes shall be kept as a separate library fund by the treasurer of the municipality or district making the appropriation and shall be expended only under direction of the library trustees on properly authenticated vouchers, except that money received from taxes and other public sources for the support of a public library or a free association library or a cooperative library system shall be paid over to the treasurer of such library or cooperative library system upon the written demand of its trustees.

Thus, pursuant to section 259(1), taxes voted for library purposes are considered to be an annual appropriation unless and until changed by further vote and must be levied and collected in the same manner as other general taxes. **Further, all moneys received from taxes or other public sources for library purposes must be kept in a separate library fund by the municipality or school district treasurer or, upon written demand of the library trustees, must be paid over to the treasurer of the library.** Since the treasurer of the sponsoring municipality or school district holds library fund money as custodian for the library and invests the moneys, upon authority of the library board, we have concluded that interest earned on such investment must be credited to the library fund and not to the general fund of the sponsor (1986 Opns St Comp No. 86–54, p 86; see also *Buffalo and Erie County Public Library v County of Erie*, 171 AD2d 369, 577 NYS2d 993).

Section 259(1) does not prescribe a specific date on or before which library tax moneys must be placed in the library fund or paid over to the library treasurer by the sponsoring municipality or school district. In the case of school district public libraries, however, pursuant to Real Property Tax Law, §§ 1322 and 1324, the amount of the taxes attributable to library purposes must be separately stated on each statement of taxes. Thus, it is clear that tax receipts are expressly earmarked for library purposes. Accordingly, consistent with this statutory scheme, we believe the school district should pay over to the library fund or library treasurer, as the case may be, those taxes which are specifically earmarked for library purposes, as soon as practicable after their receipt.

*3 With respect to the time prior to the receipt of taxes, we note initially that public libraries are not authorized to issue indebtedness in anticipation of the receipt of tax revenues (1962 Opns St Comp No. 62–978, unreported; Local Finance Law, § 24.00). The sponsoring municipality or school district, however, is authorized, but not required, to issue tax anticipation notes in anticipation of the collection of taxes, including those levied for library purposes (id.; 9 Opns St Comp, 1953, p 52). Since the tax anticipation notes are issued in contemplation of the collection of taxes (see Local Finance Law, § 24.00[a][1]), we believe they should be treated, in substance, the same as tax receipts with respect to payments for library purposes. Therefore, if the school district has issued tax anticipation notes in anticipation of taxes including those levied for library purposes, a proportionate share of the proceeds should be paid, as soon as practicable after receipt, into the library fund or, if demand has

been made, to the library treasurer. Since tax anticipation notes are obligations of the school district, however, interest thereon is a charge for which the school district, and not the library, is liable (Opn No. 62–978, *supra*). We are aware of no authority for the school district to charge to the library a portion of the interest expense (*id.*). However, inasmuch as the proceeds of tax anticipation notes issued in anticipation of taxes levied for the library may only be expended for library purposes, we believe it would be permissible and in furtherance of a proper library purpose for the library, in its discretion, to reimburse the school district for interest costs incurred with respect to such tax anticipation notes (see Education Law, §§ 226[6], 255[1], 259[1], 260). If the school district chooses not to issue tax anticipation notes but has other moneys available (see, e.g., Education Law, § 2021[21]; Real Property Tax Law, § 1318), it should, consistent with the statutory obligation to fund the library appropriation, pay a portion of those funds, if not needed for school district purposes, to the library to assure its ability to operate until tax revenues are received (1977 Opns St Comp No. 77–770, unreported).

Opn No. 62–978, *supra*, is superseded to the extent it concludes that a school district public library may not, in its discretion, reimburse the school district for interest costs on tax anticipation notes issued in anticipation of taxes levied for library purposes.

Opns St Comp, 1992 No. 92-28 (N.Y.St.Cptr.), 1992 WL 407328

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ANNUAL 2025 MEETING

Library Board of Trustees
April Annual Meeting Agenda
Monday, April 14, 2025
7:00 pm at the Stevens Memorial Community Library

April 15, 2023 at 7:00 PM

The April 2024 **Annual** meeting of the Board of Trustees

Director's Annual report (n/a). Copy of the Annual Report Available, and online summary at <https://attica.owwl.org/about/annual-report-to-the-community/>

New Business,

- a. Election of Officers
President –
VP –
Secretary –
Treasurer –
- b. Board Member Petitions- have been filled out and submitted to the school

Any Public Comments.

Adjourn

MOTION: