

# Maroa Public Library District Regular Meeting Agenda

11/21/2022 | Maroa Public Library Conference Room - 6:30pm

1. Call to Order
2. Roll Call
3. Board President Remarks
4. Recognition of Visitors, Delegations, etc
5. Public Comment Period

## Consent Agenda for November 21, 2022

6. October 17, 2022 Meeting Minutes
7. October 2022 Director's Report & December 2022 Calendar
8. Accountant & Treasurer's Reports for October 2022
9. List of Paid Bills for October 2022

## Committee Reports

10. Personnel
11. Material Selection & Circulation
12. Building & Grounds
13. Finance Policy
14. Financial Development

## New Business

15. Illinois Municipal Retirement Fund
16. Staff Wages / Bonuses
17. Revised FY 22-23 Working Budget
18. Election Packets

## Old Business

19. N/A

## Approvals

20. Approval, Consent Agenda
21. Approval, IMRF Contribution Start Date & Funding Source
22. Approval, Staff Wage Increase
23. Approval, Staff Christmas Bonuses
24. Approval, Revised FY 22-23 Working Budget

25. December 19, 2022, 6:30pm Meeting Agenda Suggestions

- a. 3D Printer Usage Policy
- b. By-Laws/Reference Policies
- c. Personnel Policy (SEP revision)

26. Adjournment

# Maroa Public Library District

305 E. Garfield St., Maroa, IL 61756 | 217.794.5111 | maroalibrary@gmail.com



# Maroa Public Library District Regular Meeting Minutes

10/17/2022 | Maroa Public Library Conference Room - 6:30pm

1. Call to Order: Meeting was called to order by Angela Foulke at 6:32PM.
2. Roll Call: Trustees present were Angela Foulke, Tony Norton, Audra Newton, Amber Scott, Lindsey Hanes, and Cindra Manint. Trustees absent: Mason Ricketts. Staff present: Sara Gentle
3. Board President Remarks: Angela Foulke welcomed attendees and announced that she will not make November's meeting. Lindsey Hanes commented that she may also not be able to attend.
4. Recognition of Visitors, Delegations, etc: No visitors present.
5. Public Comment Period: No comments.

Consent Agenda for September 19, 2022: Sara Gentle asked trustees to refer to the minutes from the September 19<sup>th</sup> meeting for a summary of the items listed below. September 19, 2022 consent packets were also provided.

6. August 15, 2022 Meeting Minutes
7. August 2022 Director's Report & October 2022 Calendar
8. Accountant & Treasurer's Reports for June/July/August 2022
9. List of Paid Bills for August 2022

Consent Agenda for October 17, 2022

10. September 19, 2022 Meeting Minutes: Highlights included completion of FY' 21-22 outdoor projects, MYHB procedure changes, discontinuation of Amazon bank account, updated Library Technology Plan, and Special Reserve proposed plan.
11. September 2022 Director's Report & November 2022 Calendar:
  - a. FY'22-23 numbers continue to exceed the past few years.
  - b. Sara will be looking into having the sidewalks leveled in the back and front.
  - c. New programming is in the works, including Code Club and a spring senior handyman seminar.
  - d. Tony will get with Sara later this week in regards to tree trimming.
12. Accountant & Treasurer's Reports for September 2022
  - a. All FY'21-22 project bills have been submitted and paid for. The Library is on plan for the current fiscal year.
13. List of Paid Bills for September 2022

Committee Reports: No reports.

14. Personnel
15. Material Selection & Circulation
16. Building & Grounds
17. Finance Policy
18. Financial Development

New Business

19. Annual Financial Report: This report is compiled by the accountants and requires a 3/5 vote.
20. Long Range Plan Review: Sara plans to reach out to the school to have students submit ideas for a new play/shade structure.

Old Business

21. Tax Levy Ordinance (Sept '22): This was presented in September and is the final step of the tax levy process.
22. MYHB Annual Contract (Sept '22): Requested to increase monthly fee for accounting services from \$600 to \$650.

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23. Amazon Credit Card (Sept '22): Amazon Business Card by American Express proposed by Sara Gentle as a replacement to the Synchrony Bank credit line.
24. Technology Plan Review (Sept '22): The new plan will cover 2022 through 2024.
25. Internet Safety Plan Review (Sept '22): Policy reviewed with no suggestions for changes.

#### Approvals

26. Approval, Trustee Appointment: Audra Newton proposed to appoint Cindra Manint to the vacant trustee position. Amber Scott seconded the motion.
27. Approval, Consent Agendas: Amber Scott motioned to approve the August 15, 2022 meeting minutes and the September 19, 2022 meeting minutes. The motion was seconded by Tony Norton.
28. Approval, Tax Levy Ordinance: Audra Newton made a motion to approve Tax Levy Ordinance No. 2022-03. The motion was seconded by Lindsey Hanes.
29. Approval, MYHB Annual Contract: Amber Scott motioned to approve the FY'22-23 annual contract with McGuire, Yuhas, Huffman, & Buckley, P.C. Lindsey Hanes seconded the motion.
30. Approval, Special Reserve Transfer & Ordinance: Audra Newton motioned to transfer \$25,000 out of the Special Reserve into the Corporate Account, transfer \$30,000 into the Special Reserve account from Corporate for the next fiscal year, and approve Special Reserve Ordinance No. 2022-04, with an accumulation limit of \$40,000. Seconded by Tony Norton.
31. Approval, Amazon Credit Card: Tony Norton motioned to replace the Synchrony Bank credit line with an Amazon American Express Business Card for Amazon charges. Cindra Manint seconded the motion.
32. Approval, Technology Plan: Audra Newton motioned to approve the revised Technology Plan, Revision 01. Amber Scott seconded the motion.
33. Approval, Annual Financial Report: Audra Newton proposed to approve the Annual Financial Report for the FY'21-22. Tony Norton seconded the motion.
  
34. November 21, 2022, 6:30pm Meeting Agenda Suggestions
  - a. Staff Wages / Bonuses: Staff reviews were completed and given to Angela Foulke in October.
  - b. Per Capita Grant Requirements: The Illinois State Library is requiring a complete review of the "Serving Our Public 4.0 Standards for Illinois Public Libraries."
  - c. 3D Printer Usage Policy: This needs to be in place before the Library offers its patrons personal use of the 3D printer.
  - d. Revised FY 22-23 Working Budget: Now that we are a few months into the new fiscal year, Sara would like to make sure all funds are properly allocated and being used responsibly.
  - e. IMRF: The actuarial study was completed and is in line with the Tax Levy Ordinance No. 2022-03. Next step is to gather more information on the cost/benefits for employees. If the Library were to start IMRF in the next few months, the suggestion by the Phil Lenzini was to pay IMRF using Insurance & Liability funds as a loan that IMRF levied funds would later repay.
  
35. Adjournment: Meeting adjourned at 7:07pm.

# Librarian's Report

Oct 2022 Statistics | November 21, 2022

## Circulation and Patron Statistics

Total Check Outs	685	New Items	124
People Count	597	New Patrons	7
ILL	667in /255out	MPLD checkouts to MPLD patrons	354
Computer Users	25	OCLC	10
LOTG (Libby)	180	3M Cloud	4
Hoopla	46	Kanopy	36
Creative Bug	2		
Adult Program Attendance	122	Adult Program Count	15
Youth Program Attendance	0	Youth Program Count	0
Children's Program Attendance	132	Children's Program Count	1

### Materials & Selection:

- Baker & Taylor is back up and running so more items are being added again.
- We are promoting Creative Bug by tying it to November and December take home crafts.
- The library signed up to use Wowbrary. The service costs \$375/year and provides weekly newsletters that contain in-house, Libby, and Cloud Library new material. The service also provides website widgets to help promote new materials online.

### Safety & Security:

- SlabJackers is scheduled to level front and back sidewalks, tomorrow, 11/22. Cost will be \$950.

### Programming & Events:

- November/December newsletter mailed first week of November. The newsletter included special holiday programming. Adult and take home programs are filling up fast.
- Due to a lack of interest, we are postponing the after school homework hangout for the time being.
- Due to grade school holiday concerts and other activities, we decided to move family reading night to February.

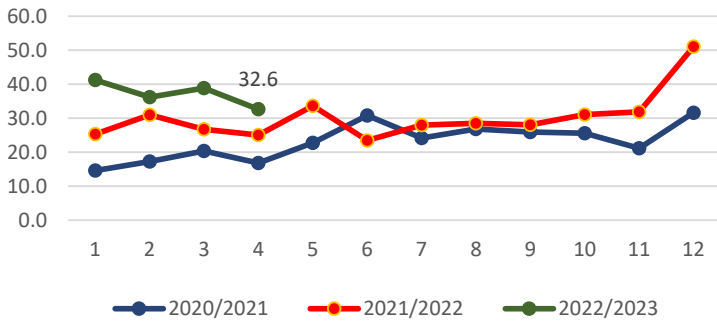
### Building & Grounds:

- Thanks to Tony Norton for trimming trees! Cleared out garden beds. Waiting for a peaceful day to burn & clean up yard/tree waste.

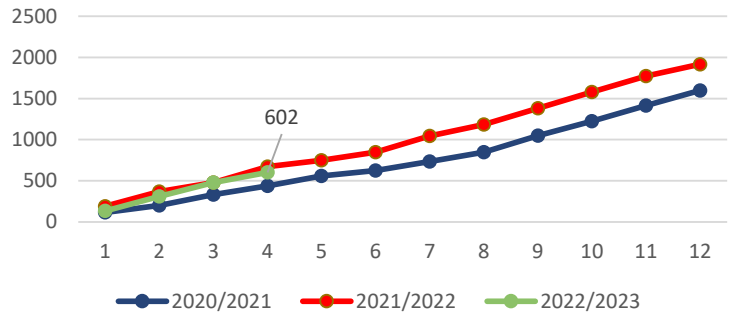
### Staff:

- All staff members completed annual sexual harassment training during the month of October.

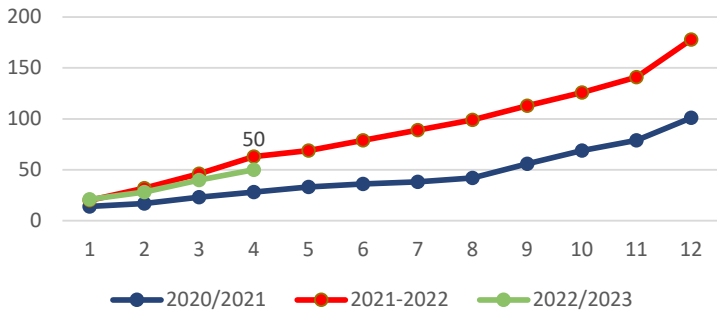
Average Checkouts Per Day



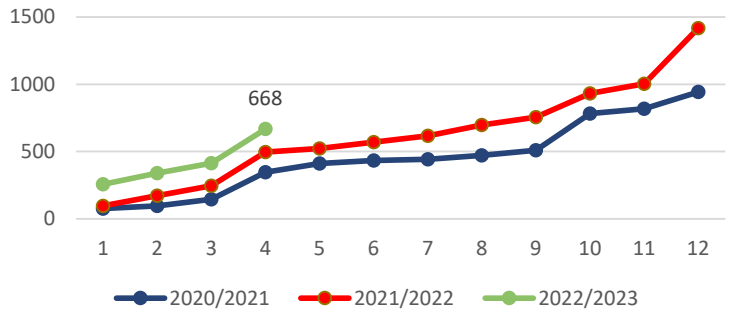
YTD New Items



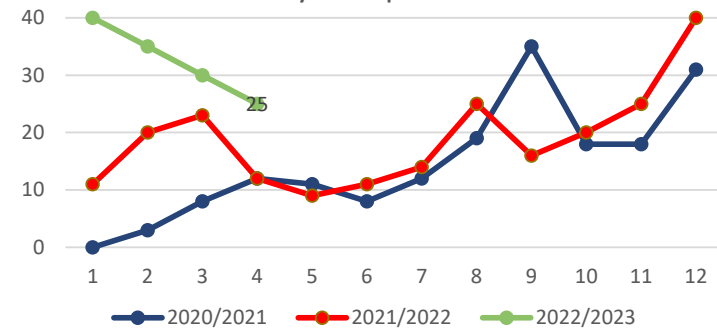
YTD Total Number of Programs



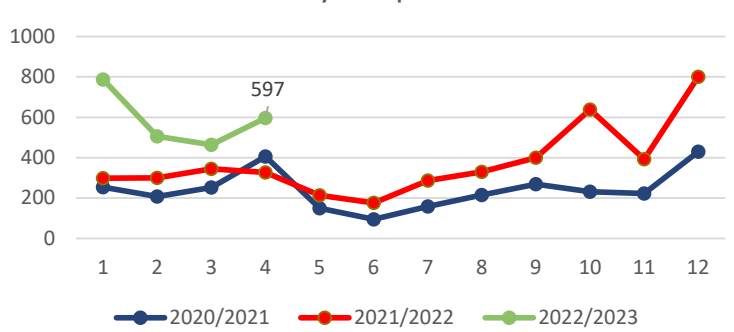
YTD Total Program Attendance



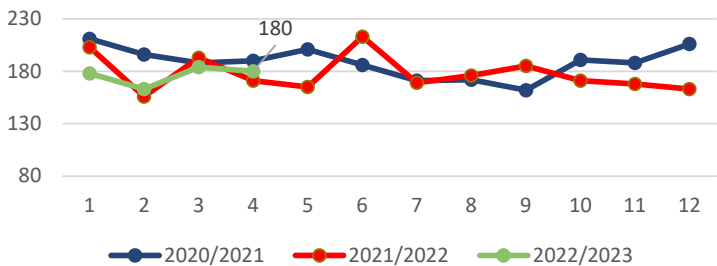
Monthly Computer Users



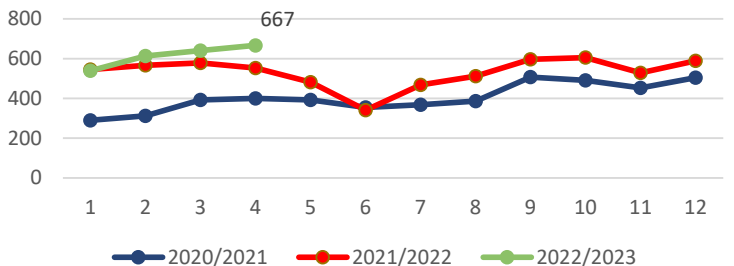
Monthly People Count



Monthly Library On the Go (Overdrive) Checkouts



Monthly Items Borrowed (Ordered In) from Other Libraries



# Statistical Summary

10/1/2022 12:00:00 AM - 10/31/2022 11:59:59 PM

## Maroa Public Library District (MARP-ZCH)

### Record Counts - As of 11/10/2022 10:05 AM

	Bibs w/Items	Bibs w/o Items	Authority			
Global	1,644,838	39,754	764,793			
Branch Specific	Bibs w/Items	Items	Items Withdrawn	Patrons	Active Staff	Active Workstations
	17,787	17,964	0	691	6	20

### Circulation Statistics

Check Outs	Borrowers	Check In	Overdue Items Checked In	Staff Overrides
685	87	566	59	0
Hold Placed	Hold Satisfied	Hold Cancelled		
305	260	16		

### Records Added and Deleted

	Bibliographic	Authority	Items	Patrons
Added by Branch	0	0	124	7
Added by Other	6,048	2,070	0	0
Deleted by Branch	0	0	19	0
Deleted by Other	14,589	1,889	0	0

### Financials

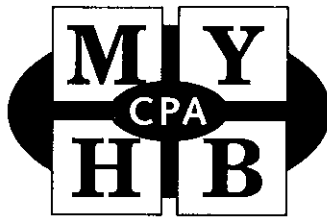
New Charges	Money Collected	Refunds	NET	Amounts Waived	Credits
\$63.75	\$63.75	\$0.00	\$63.75	\$240.96	\$0.00
Total Outstanding Fines - As of 11/10/2022 10:05 AM					
					\$3,860.58

### PAC Statistics

Logins	Online Registrations	Hold Placed	Hold Cancelled
57	0	34	1

Mon	Tue	Wed	Thu	Fri	Sat	Sun
28	29	30	1	2	3	4
<div style="border: 1px solid blue; padding: 2px;"> <span style="color: red;">■</span> December Take Home Sign-Ups                 </div>						
	<span style="color: red;">■</span> 9am - Sewing at the	<span style="color: red;">■</span> 10am - Exercise Class	<span style="color: blue;">■</span> 10am - StoryTime <span style="color: red;">■</span> 6pm - VFW/AL Stoy	<span style="color: red;">■</span> 10am - Exercise Class		
5	6	7	8	9	10	11
<div style="border: 1px solid blue; padding: 2px;"> <span style="color: red;">■</span> December Take Home Pick-Up                 </div>						
	<span style="color: red;">■</span> 9am - Sewing at the	<span style="color: red;">■</span> 10am - Exercise Class	<span style="color: blue;">■</span> 10am - StoryTime	<span style="color: red;">■</span> 10am - Exercise Class <span style="color: red;">■</span> 11am - Book Club &		
12	13	14	15	16	17	18
	<span style="color: red;">■</span> 9am - Sewing at the <span style="color: red;">■</span> 6pm - Gifting Craft	<span style="color: red;">■</span> 10am - Exercise Class <span style="color: red;">■</span> 11am - Wits Workout <span style="color: red;">■</span> 6pm - Gifting Craft	<span style="color: blue;">■</span> 10am - StoryTime	<span style="color: red;">■</span> 10am - Exercise Class	<span style="color: red;">■</span> 10am - 3C Coffee &	
19	20	21	22	23	24	25
<span style="color: red;">■</span> 6:30pm - Library Board	<span style="color: red;">■</span> 9am - Sewing at the <span style="color: green;">■</span> 1pm - Holiday Crafting	<div style="border: 1px solid blue; padding: 2px; color: blue;">Library Closed for Holiday</div>	<div style="border: 1px solid blue; padding: 2px; color: blue;">Library Closed for Holiday</div>	<div style="border: 1px solid blue; padding: 2px; color: blue;">Library Closed for Holiday</div>	<div style="border: 1px solid blue; padding: 2px; color: blue;">Library Closed for Holiday</div>	
26	27	28	29	30	31	1
	<div style="border: 1px solid blue; padding: 2px; color: blue;">Library Closed for Holiday</div>	<div style="border: 1px solid blue; padding: 2px; color: blue;">Library Closed for Holiday</div>	<div style="border: 1px solid blue; padding: 2px; color: blue;">Library Closed for Holiday</div>	<div style="border: 1px solid blue; padding: 2px; color: blue;">Library Closed for Holiday</div>	<div style="border: 1px solid blue; padding: 2px; color: blue;">Library Closed for Holiday</div>	

Kevin J. Huffman, CPA  
Kevin R. Buckley, CPA  
Tracie L. England, CPA  
Cody R. Buckley, CPA  
Daniel J. McGuire, CPA - Retired  
Robert J. Yuhas Jr., CPA, CFP - Retired



Members: American  
Institute of Certified  
Public Accountants &  
Illinois CPA Society

## **McGuire, Yuhas, Huffman & Buckley, P.C.**

Certified Public Accountants & Consultants

To the Board of Directors  
Maroa Public Library District

Management is responsible for the accompanying interim financial statements of Maroa Public Library District, which comprise the accompanying Statements of Assets, Liabilities, and Equity - Modified Cash Basis of Maroa Public Library District as of October 31, 2022 and 2021 and the related Statement of Revenues and Expenses - Modified Cash Basis - for the one month ended October 31, 2022 and 2021 and the year to date ended October 31, 2022 and the related statement of Revenues and Expenses - YTD Actual (four months) vs. FY23 Budget (twelve months) - Modified Cash Basis for the period ended June 30, 2023. We have performed a compilation engagement in accordance with Statements of Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the interim financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these interim financial statements.

The interim accompanying FY23 Budget - Modified Cash Basis information of Maroa Public Library District for the year ending June 30, 2023, (twelve months) that is presented in comparison with the statement of revenues and expenses - YTD actual has not been compiled or examined by us, and, accordingly, we do not express an opinion or any other form of assurance on it.

The interim financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in the interim financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the interim financial statements, they might influence the user's conclusions about Maroa Public Library District assets, liabilities, equity, revenues, and expenses. Accordingly, the interim financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Maroa Public Library District.

A handwritten signature in cursive script, appearing to read 'McGuire, Yuhas, Huffman &amp; Buckley, P.C.'.

McGUIRE, YUHAS, HUFFMAN & BUCKLEY, P.C.  
Decatur, Illinois

November 2, 2022



**Maroa Public Library District**  
**Statements of Assets, Liabilities & Equity - Mod. Cash Basis**  
**As of October 31, 2022**

	Oct 31, 22	Oct 31, 21
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
General Corp Acct	271,778.70	226,195.76
Building Maint Acct	25,767.63	14,214.84
Insurance & Liab Acct	109,082.95	102,692.94
Social Security Acct	18,600.05	15,105.32
Special Reserve Acct	26,543.55	26,530.72
R F Library Fund Acct	5,922.44	5,920.95
Working Cash Acct	9,054.06	9,049.53
Roberta Foulke Reserve CD-SSB	100,000.00	100,000.00
Total Checking/Savings	566,749.38	499,710.06
Total Current Assets	566,749.38	499,710.06
<b>TOTAL ASSETS</b>	<b>566,749.38</b>	<b>499,710.06</b>
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Current Liabilities		
Other Current Liabilities		
Payroll Liabilities		
Fed/FICA/Med Payable	1,462.83	1,649.27
State Withholding Payable	364.20	359.51
Unemployment Taxes Payable	-1.72	9.47
Retirement Payable	349.68	151.62
Total Payroll Liabilities	2,174.99	2,169.87
Total Other Current Liabilities	2,174.99	2,169.87
Total Current Liabilities	2,174.99	2,169.87
Total Liabilities	2,174.99	2,169.87
Equity		
Fund Balance - Corporate	262,252.77	226,129.94
Fund Balance - Liab. Insurance	89,867.82	69,194.10
Fund Balance - Social Security	12,227.06	10,996.04
Fund Balance - Equip & Bldg	13,009.32	11,470.70
Net Income	187,217.42	179,749.41
Total Equity	564,574.39	497,540.19
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>566,749.38</b>	<b>499,710.06</b>

**Maroa Public Library District**  
**Statements of Revenues & Expenses - Mod. Cash Basis**  
**October 2022**

	Oct 22	Oct 21	Jul - Oct 22
<b>Income</b>			
<b>Tax Levies</b>			
Corporate	16,730.22	38,075.86	218,490.48
Liability Insurance	3,782.35	8,935.70	49,396.58
Social Security	681.18	1,430.29	8,897.30
Equipment & Building	1,338.44	3,038.42	17,479.00
<b>Total Tax Levies</b>	<b>22,532.19</b>	<b>51,480.27</b>	<b>294,263.36</b>
Income Per Capita-State Grants	0.00	0.00	3,180.10
Donations	0.00	0.00	170.00
<b>Interest Income</b>			
Interest Income - Money Market	0.00	1.48	0.75
Interest Income - Corporate	11.77	9.70	47.88
Interest Income - Equip & Bldg	0.00	0.00	2.11
Interest Income - Liab Insur	0.00	0.00	12.51
Interest Income - Soc Sec	0.00	0.00	1.78
<b>Total Interest Income</b>	<b>11.77</b>	<b>11.18</b>	<b>65.03</b>
Misc. Income	27.90	37.00	682.32
<b>Total Income</b>	<b>22,571.86</b>	<b>51,528.45</b>	<b>298,360.81</b>
<b>Expense</b>			
<b>CORPORATE FUNDS</b>			
<b>Materials</b>			
Books	2,917.99	1,895.90	6,759.27
DVDs	434.34	23.10	1,355.81
E- Resources	49.98	0.00	2,005.79
Periodicals	125.96	51.49	520.43
<b>Total Materials</b>	<b>3,528.27</b>	<b>1,970.49</b>	<b>10,641.30</b>
<b>Programs</b>			
Adult Programs	60.92	267.24	542.01
Summer Reading Program	0.00	0.00	1,365.46
<b>Total Programs</b>	<b>60.92</b>	<b>267.24</b>	<b>1,907.47</b>
Accounting Services	650.00	0.00	1,900.00
Legal Service	1,500.00	1,250.00	1,500.00
Legal Notice & Publications	354.78	0.00	471.58
Miscellaneous	0.00	0.00	12,402.00
<b>Office Expense</b>			
Equipment & Supplies	278.95	448.67	363.62
Service Charges and Fees	15.00	0.00	45.00
Membership	0.00	0.00	5,704.52
Postage	0.00	58.00	0.00
<b>Total Office Expense</b>	<b>293.95</b>	<b>506.67</b>	<b>6,113.14</b>
<b>Payroll Expenses</b>			
Payroll Gross	7,135.55	6,983.69	30,289.55
Payroll Expenses - Fees	14.00	14.00	50.75
S.E.P. Employer Contribution	99.03	0.00	387.81
<b>Total Payroll Expenses</b>	<b>7,248.58</b>	<b>6,997.69</b>	<b>30,728.11</b>

See Accountant's Compilation Report

**Maroa Public Library District**  
**Statements of Revenues & Expenses - Mod. Cash Basis**  
**October 2022**

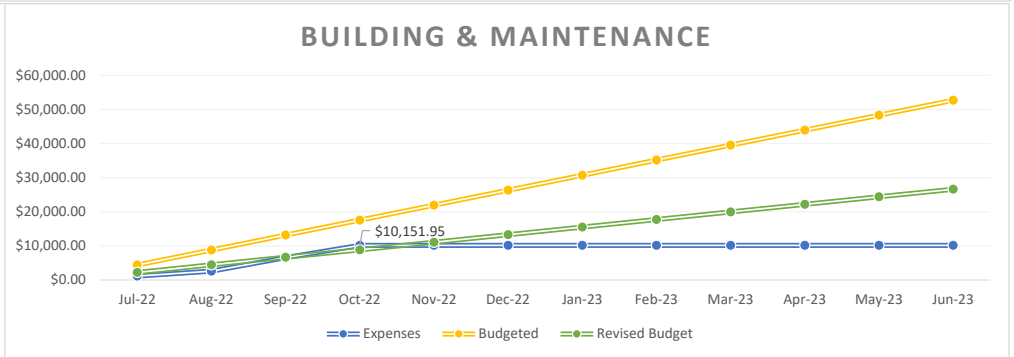
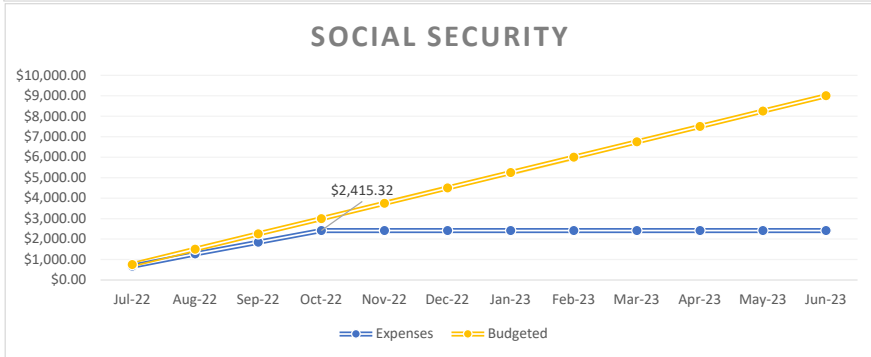
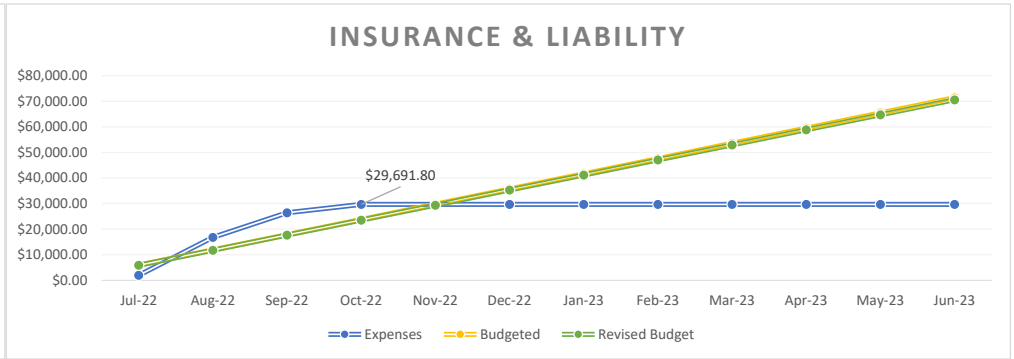
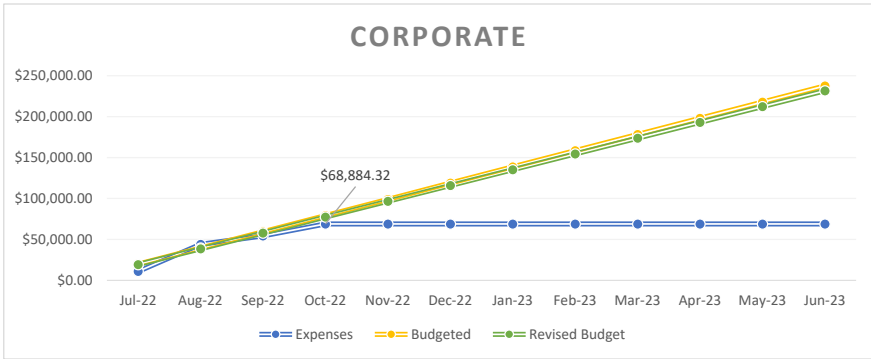
	Oct 22	Oct 21	Jul - Oct 22
<b>Utilities</b>			
Power	664.00	383.00	1,992.00
Telephone & Communications	391.06	370.49	1,134.46
Water	22.20	18.78	94.26
<b>Total Utilities</b>	<u>1,077.26</u>	<u>772.27</u>	<u>3,220.72</u>
<b>Total CORPORATE FUNDS</b>	14,713.76	11,764.36	68,884.32
<b>INSURANCE &amp; LIABILITY</b>			
<b>Safety</b>			
Dir. Salary - Ins. Portion	320.84	279.16	1,283.36
Supplies	44.47	0.00	7,528.64
Services	2,911.47	364.00	10,652.92
<b>Total Safety</b>	<u>3,276.78</u>	<u>643.16</u>	<u>19,464.92</u>
<b>Insurance</b>			
Unemployment Insurance	3.41	14.60	38.32
Liability Insurance	0.00	0.00	2,184.00
<b>Total Insurance</b>	<u>3.41</u>	<u>14.60</u>	<u>2,222.32</u>
<b>Risk Management</b>	<u>0.00</u>	<u>0.00</u>	<u>8,004.56</u>
<b>Total INSURANCE &amp; LIABILITY</b>	3,280.19	657.76	29,691.80
<b>SOCIAL SECURITY</b>			
<b>Payroll Taxes</b>			
FICA	462.30	450.31	1,957.52
Medicare	108.11	105.32	457.80
<b>Total Payroll Taxes</b>	<u>570.41</u>	<u>555.63</u>	<u>2,415.32</u>
<b>Total SOCIAL SECURITY</b>	570.41	555.63	2,415.32
<b>BUILDING &amp; EQUIPMENT</b>			
Computer and Maintenance	587.36	616.33	2,353.90
Copiers	110.57	113.66	447.86
Grounds Maintenance	660.00	100.00	1,320.00
Landscaping	0.00	0.00	806.50
Repairs	0.00	0.00	2,994.13
Contingencies	2,229.56	0.00	2,229.56
<b>Total BUILDING &amp; EQUIPMENT</b>	<u>3,587.49</u>	<u>829.99</u>	<u>10,151.95</u>
<b>Total Expense</b>	<u>22,151.85</u>	<u>13,807.74</u>	<u>111,143.39</u>
<b>Net Income</b>	<u>420.01</u>	<u>37,720.71</u>	<u>187,217.42</u>

**Maroa Public Library District**  
**Stmt of Rev & Exp-YTD Actual vs FY23 Budget-Mod Cash Basis**  
 July through October 2022

	Jul - Oct 22	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>Tax Levies</b>				
Corporate	218,490.48	221,194.00	-2,703.52	98.8%
Liability Insurance	49,396.58	50,007.54	-610.96	98.8%
Social Security	8,897.30	9,007.02	-109.72	98.8%
Equipment & Building	17,479.00	17,695.52	-216.52	98.8%
<b>Total Tax Levies</b>	<b>294,263.36</b>	<b>297,904.08</b>	<b>-3,640.72</b>	<b>98.8%</b>
Income Per Capita-State Grants	3,180.10	0.00	3,180.10	100.0%
Grants	0.00	5,780.10	-5,780.10	0.0%
Donations	170.00	0.00	170.00	100.0%
<b>Interest Income</b>				
Interest Income - CD	0.00	0.00	0.00	0.0%
Interest Income - Money Market	0.75	0.00	0.75	100.0%
Interest Income - Corporate	47.88	0.00	47.88	100.0%
Interest Income - Equip & Bldg	2.11	0.00	2.11	100.0%
Interest Income - Liab Insur	12.51	0.00	12.51	100.0%
Interest Income - Soc Sec	1.78	0.00	1.78	100.0%
<b>Total Interest Income</b>	<b>65.03</b>	<b>0.00</b>	<b>65.03</b>	<b>100.0%</b>
Misc. Income	682.32	1,000.00	-317.68	68.2%
<b>Total Income</b>	<b>298,360.81</b>	<b>304,684.18</b>	<b>-6,323.37</b>	<b>97.9%</b>
<b>Expense</b>				
<b>CORPORATE FUNDS</b>				
<b>Materials</b>				
Books	6,759.27	25,000.00	-18,240.73	27.0%
DVDs	1,355.81	5,000.00	-3,644.19	27.1%
E- Resources	2,005.79	20,000.00	-17,994.21	10.0%
Periodicals	520.43	1,600.00	-1,079.57	32.5%
<b>Total Materials</b>	<b>10,641.30</b>	<b>51,600.00</b>	<b>-40,958.70</b>	<b>20.6%</b>
<b>Programs</b>				
Children's Programs	0.00	5,750.00	-5,750.00	0.0%
Adult Programs	542.01	5,750.00	-5,207.99	9.4%
Summer Reading Program	1,365.46	3,000.00	-1,634.54	45.5%
<b>Total Programs</b>	<b>1,907.47</b>	<b>14,500.00</b>	<b>-12,592.53</b>	<b>13.2%</b>
Accounting Services	1,900.00	8,000.00	-6,100.00	23.8%
Legal Service	1,500.00	5,000.00	-3,500.00	30.0%
Legal Notice & Publications	471.58	750.00	-278.42	62.9%
Contingencies	0.00	9,000.00	-9,000.00	0.0%
Miscellaneous	12,402.00	10,000.00	2,402.00	124.0%
<b>Office Expense</b>				
Equipment & Supplies	363.62	5,000.00	-4,636.38	7.3%
Service Charges and Fees	45.00	500.00	-455.00	9.0%
Membership	5,704.52	6,600.00	-895.48	86.4%
Postage	0.00	800.00	-800.00	0.0%
Professional Development	0.00	500.00	-500.00	0.0%
<b>Total Office Expense</b>	<b>6,113.14</b>	<b>13,400.00</b>	<b>-7,286.86</b>	<b>45.6%</b>
<b>Payroll Expenses</b>				
Payroll Gross	30,289.55	101,500.00	-71,210.45	29.8%
Payroll Expenses 1	0.00	0.00	0.00	0.0%
Payroll Expenses - Fees	50.75	500.00	-449.25	10.2%
S.E.P. Employer Contribution	387.81			
<b>Total Payroll Expenses</b>	<b>30,728.11</b>	<b>102,000.00</b>	<b>-71,271.89</b>	<b>30.1%</b>
<b>Utilities</b>				
Power	1,992.00	4,500.00	-2,508.00	44.3%
Telephone & Communications	1,134.46	3,500.00	-2,365.54	32.4%
Water	94.26	300.00	-205.74	31.4%
<b>Total Utilities</b>	<b>3,220.72</b>	<b>8,300.00</b>	<b>-5,079.28</b>	<b>38.8%</b>
<b>Total CORPORATE FUNDS</b>	<b>68,884.32</b>	<b>222,550.00</b>	<b>-153,665.68</b>	<b>31.0%</b>
<b>INSURANCE &amp; LIABILITY</b>				
<b>Safety</b>				
Dir. Salary - Ins. Portion	1,283.36	8,000.00	-6,716.64	16.0%
Hourly	0.00	2,500.00	-2,500.00	0.0%
Supplies	7,528.64	7,000.00	528.64	107.6%
Services	10,652.92	7,000.00	3,652.92	152.2%
<b>Total Safety</b>	<b>19,464.92</b>	<b>24,500.00</b>	<b>-5,035.08</b>	<b>79.4%</b>
<b>Insurance</b>				
Commerical and Worker's Comp	0.00	400.00	-400.00	0.0%

**Maroa Public Library District**  
**Stmt of Rev & Exp-YTD Actual vs FY23 Budget-Mod Cash Basis**  
**July through October 2022**

	Jul - Oct 22	Budget	\$ Over Budget	% of Budget
Unemployment Insurance	38.32	200.00	-161.68	19.2%
Liability Insurance	2,184.00	5,400.00	-3,216.00	40.4%
<b>Total Insurance</b>	<b>2,222.32</b>	<b>6,000.00</b>	<b>-3,777.68</b>	<b>37.0%</b>
Risk Management	8,004.56	15,500.00	-7,495.44	51.6%
Legal Fees	0.00	1,000.00	-1,000.00	0.0%
Contingencies	0.00	3,000.00	-3,000.00	0.0%
<b>Total INSURANCE &amp; LIABILITY</b>	<b>29,691.80</b>	<b>50,000.00</b>	<b>-20,308.20</b>	<b>59.4%</b>
<b>SOCIAL SECURITY</b>				
Payroll Taxes				
FICA	1,957.52	0.00	1,957.52	100.0%
Medicare	457.80	0.00	457.80	100.0%
<b>Total Payroll Taxes</b>	<b>2,415.32</b>	<b>0.00</b>	<b>2,415.32</b>	<b>100.0%</b>
<b>SOCIAL SECURITY - Other</b>	<b>0.00</b>	<b>8,400.00</b>	<b>-8,400.00</b>	<b>0.0%</b>
<b>Total SOCIAL SECURITY</b>	<b>2,415.32</b>	<b>8,400.00</b>	<b>-5,984.68</b>	<b>28.8%</b>
<b>BUILDING &amp; EQUIPMENT</b>				
New Equipment	0.00	5,000.00	-5,000.00	0.0%
Computer and Maintenance	2,353.90	5,000.00	-2,646.10	47.1%
Copiers	447.86	1,500.00	-1,052.14	29.9%
Grounds Maintenance	1,320.00	3,000.00	-1,680.00	44.0%
Landscaping	806.50	0.00	806.50	100.0%
Repairs	2,994.13	5,000.00	-2,005.87	59.9%
Contingencies	2,229.56	500.00	1,729.56	445.9%
<b>Total BUILDING &amp; EQUIPMENT</b>	<b>10,151.95</b>	<b>20,000.00</b>	<b>-9,848.05</b>	<b>50.8%</b>
<b>Total Expense</b>	<b>111,143.39</b>	<b>300,950.00</b>	<b>-189,806.61</b>	<b>36.9%</b>
<b>Net Income</b>	<b>187,217.42</b>	<b>3,734.18</b>	<b>183,483.24</b>	<b>6,013.6%</b>



FY 22-23	Macon	Dewitt	Grants	Special Reserve	FY 22-23 Additional Income	Incomplete 2022 Approved Projects	Total
Corporate	\$ 196,493.11	\$ 24,700.89	\$ 2,600.00		\$ 1,000.00	\$ 13,050	\$ 237,844.00
Bldg Maint	\$ 15,719.45	\$ 1,976.07	\$ 4,231.78	\$ 25,000.00	\$ -	\$ 5,800	\$ 52,727.30
Liability Ins	\$ 44,423.16	\$ 5,584.38				\$ 21,400	\$ 71,407.54
Social Sec	\$ 8,001.20	\$ 1,005.82					\$ 9,007.02
<b>Total</b>	<b>\$ 264,636.92</b>	<b>\$ 33,267.16</b>	<b>\$ 6,831.78</b>	<b>\$ 25,000.00</b>	<b>\$ 1,000.00</b>	<b>\$ 40,250.00</b>	<b>\$ 370,985.86</b>

November 2022 Revised Income

FY 22-23	Macon	Dewitt	Grants	Special Reserve	FY 22-23 Additional Income	Incomplete 2022 Approved Projects	Income Total	Special Reserve Transfer for FY23-24	Amount to Spend in FY22-23
Corporate	\$ 196,493.11	\$ 24,700.89	\$ 1,700.00	\$ 25,000.00	\$ 1,000.00	\$ 13,050	\$ 261,944.00	\$ (30,000.00)	\$ 231,944.00
Bldg Maint	\$ 15,719.45	\$ 1,976.07	\$ 3,180.10	\$ -	\$ -	\$ 5,800	\$ 26,675.62	\$ -	\$ 26,675.62
Liability Ins	\$ 44,423.16	\$ 5,584.38				\$ 21,400	\$ 71,407.54	\$ -	\$ 71,407.54
Social Sec	\$ 8,001.20	\$ 1,005.82					\$ 9,007.02	\$ -	\$ 9,007.02
<b>Total</b>	<b>\$ 264,636.92</b>	<b>\$ 33,267.16</b>	<b>\$ 4,880.10</b>	<b>\$ 25,000.00</b>	<b>\$ 1,000.00</b>	<b>\$ 40,250.00</b>	<b>\$ 369,034.18</b>	<b>\$ (30,000.00)</b>	<b>\$ 339,034.18</b>

			Updated 11/21/22				
			FY 21-22	FY 22-23	FY 22-23	YTD Totals	% Total Budge
			Spent	Working Budget	Working Budget		
<b>Total</b>			<b>\$234,221.21</b>	<b>\$370,600.00</b>	<b>\$337,750.00</b>	<b>\$111,143.39</b>	<b>30.0%</b>
<b>Corporate Funds</b>			<b>\$183,154.65</b>	<b>\$237,500.00</b>	<b>\$231,550.00</b>	<b>\$68,884.32</b>	<b>29.0%</b>
	<b>Materials</b>		<b>\$41,649.28</b>	<b>\$54,600.00</b>	<b>\$54,600.00</b>	<b>\$10,641.30</b>	<b>19.5%</b>
		Books	\$25,778.33	\$27,000.00	\$27,000.00	\$6,759.27	25.0%
		DVDs	\$2,213.65	\$5,000.00	\$5,000.00	\$1,355.81	27.1%
		Electronic Materials	\$12,156.81	\$21,000.00	\$21,000.00	\$2,005.79	9.6%
		Periodicals	\$1,500.49	\$1,600.00	\$1,600.00	\$520.43	32.5%
	<b>Programs</b>		<b>\$12,280.56</b>	<b>\$14,500.00</b>	<b>\$14,500.00</b>	<b>\$1,907.47</b>	<b>13.2%</b>
		Children's Programs	\$4,060.06	\$5,750.00	\$5,750.00	\$0.00	0.0%
		Adult Programs	\$5,295.77	\$5,750.00	\$5,750.00	\$542.01	9.4%
		Summer Reading Program	\$2,924.73	\$3,000.00	\$3,000.00	\$1,365.46	45.5%
	<b>Accounting Services</b>		<b>\$7,800.00</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>	<b>\$1,900.00</b>	<b>23.8%</b>
	<b>Legal Service</b>		<b>\$1,390.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$1,500.00</b>	<b>30.0%</b>
	<b>Legal Notice &amp; Publications</b>		<b>\$357.70</b>	<b>\$750.00</b>	<b>\$750.00</b>	<b>\$471.58</b>	<b>62.9%</b>
	<b>Contingencies</b>		<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>0.0%</b>
	<b>Miscellaneous</b>		<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$12,402.00</b>	<b>124.0%</b>
	<b>Office Expense</b>		<b>\$13,370.87</b>	<b>\$14,400.00</b>	<b>\$13,500.00</b>	<b>\$6,113.14</b>	<b>42.5%</b>
		Supplies	\$7,333.04	\$6,000.00	\$5,100.00	\$363.62	6.1%
		Service Charges & Fees	\$70.00	\$500.00	\$500.00	\$45.00	9.0%
		Memberships	\$5,588.08	\$6,600.00	\$6,600.00	\$5,704.52	86.4%
		Postage	\$369.75	\$800.00	\$800.00	\$0.00	0.0%
		Staff/ Board development	\$10.00	\$500.00	\$500.00	\$0.00	0.0%
	<b>Payroll Expenses</b>		<b>\$85,647.35</b>	<b>\$107,500.00</b>	<b>\$107,250.00</b>	<b>\$30,728.11</b>	<b>28.6%</b>
		Payroll Gross	\$85,500.35	\$103,790.00	\$106,400.00	\$30,289.55	29.2%
		Payroll Expenses - Fees	\$147.00	\$500.00	\$250.00	\$50.75	10.2%
		SEP Employer Contribution	\$0.00	\$3,210.00	\$600.00	\$387.81	12.1%
	<b>Utilities</b>		<b>\$10,658.89</b>	<b>\$12,750.00</b>	<b>\$12,950.00</b>	<b>\$3,220.72</b>	<b>25.3%</b>
		Power	\$5,815.01	\$8,850.00	\$8,850.00	\$1,992.00	22.5%
		Telephone & Communications	\$4,593.81	\$3,600.00	\$3,600.00	\$1,134.46	31.5%
		Water	\$250.07	\$300.00	\$500.00	\$94.26	31.4%
	<b>Insurance &amp; Liability</b>		<b>\$29,003.42</b>	<b>\$71,400.00</b>	<b>\$70,600.00</b>	<b>\$29,691.80</b>	<b>41.6%</b>
	<b>Risk Management Total</b>		<b>\$23,711.71</b>	<b>\$59,400.00</b>	<b>\$55,600.00</b>	<b>\$27,469.48</b>	<b>46.2%</b>
	<b>Risk Management</b>		<b>\$145.57</b>	<b>\$15,500.00</b>	<b>\$15,500.00</b>	<b>\$8,004.56</b>	<b>51.6%</b>
	<b>Safety</b>		<b>\$23,566.14</b>	<b>\$43,900.00</b>	<b>\$40,100.00</b>	<b>\$19,464.92</b>	<b>44.3%</b>
		Director's Salary	\$2,114.54	\$4,100.00	\$4,100.00	\$1,283.36	31.3%
		Hourly	\$216.00	\$2,500.00	\$3,000.00	\$0.00	0.0%
		Supplies	\$10,074.82	\$18,650.00	\$16,500.00	\$7,528.64	40.4%
		Services	\$11,160.78	\$18,650.00	\$16,500.00	\$10,652.92	57.1%
	<b>Insurance</b>		<b>\$5,091.71</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>	<b>\$2,222.32</b>	<b>27.8%</b>
		Commercial & Worker's Comp	\$458.65	\$800.00	\$800.00	\$9.74	1.2%
		Unemployment Insurance	\$214.87	\$400.00	\$400.00	\$28.58	7.1%
		Liability Insurance & Bond	\$4,418.19	\$6,800.00	\$6,800.00	\$2,184.00	32.1%
	<b>Legal Fees</b>		<b>\$200.00</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>0.0%</b>
	<b>Contingency</b>		<b>\$0.00</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>0.0%</b>
	<b>IMRF Loan</b>				<b>\$3,000.00</b>		



		Updated 11/21/22					
		FY 21-22	FY 22-23	FY 22-23	YTD Totals	% Total Budge	
		Spent	Working Budget	Working Budget			
<b>Total</b>		<b>\$234,221.21</b>	<b>\$370,600.00</b>	<b>\$337,750.00</b>	<b>\$111,143.39</b>	<b>30.0%</b>	
<b>Social Security</b>		<b>\$6,719.08</b>	<b>\$9,000.00</b>	<b>\$9,000.00</b>	<b>\$2,415.32</b>	<b>26.8%</b>	
<b>Building &amp; Equipment</b>		<b>\$15,344.06</b>	<b>\$52,700.00</b>	<b>\$26,600.00</b>	<b>\$10,151.95</b>	<b>19.3%</b>	
	Equipment	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.0%	
	Computer Maintenance	\$6,982.60	\$8,000.00	\$8,000.00	\$1,877.11	23.5%	
	Copier	\$1,443.29	\$2,000.00	\$2,000.00	\$924.65	46.2%	
	Contingency	\$250.00	\$29,000.00	\$2,500.00	\$2,229.56	7.7%	
	Grounds Maintenance	\$2,147.18	\$3,000.00	\$3,000.00	\$1,320.00	44.0%	
	Landscaping	\$0.00	\$700.00	\$1,000.00	\$806.50	115.2%	
	Repairs/Maintenance	\$4,520.99	\$5,000.00	\$5,100.00	\$2,994.13	59.9%	
<b>Total</b>		<b>\$234,221.21</b>	<b>\$370,600.00</b>	<b>\$337,750.00</b>	<b>\$89,367.74</b>	<b>24.1%</b>	

1. IMRF - [www.imrf.org](http://www.imrf.org) site for info – IMRF went paperless so everything's on the website.
2. Introduction to IMRF – IMRF is a defined benefit pension fund for employees of local government
  - a. 401A plan - created in 1941 as a response to the Great Depression when public employees needed a form of social security at the time.
  - b. 3000+ units of government participate - 170,000 active members 130,000 inactive members, 143,000 currently receiving benefits
  - c. Each employer only funds their retirement costs for their employees. This is why IMRF changes local governments' individual rates every year in January to be 100% fully funded.
    - i. At the end of 2021, IMRF was over 99% funded.
  - d. Benefits protected by an IL statute so they cannot change.
3. Understanding Your Benefits
  - a. 2022 Pension dollar
    - i. For every dollar received, employee puts in 10% (4.5% of gross earnings)
    - ii. Employer puts in 22% (Maroa PLD rate would be 5.62% for first year. Average rate is 8.9% of pay for 2021 IMRF employers.)
    - iii. Investment fund puts in 68%.
  - b. IMRF Benefits (Maroa Library employees would be Tier 2 since starting after January 2011.) Eligibility: 10 years of service for an IMRF employer and age 67.
    - i. Disability: Eligible after 1 year of service for temporary disability. Must be disabled for longer than 30 calendar days, then most likely given up to 50% of average pay. Includes pregnancy and alcoholism. Offered only after employer disability runs out.
    - ii. Retirement
    - iii. Death: Always available when you have money in IMRF. After 1 year of service and an active member, then money contributed, interest, and one additional year of salary would be paid out. Inactive beneficiary's receive the same, except the additional year of salary. Married, vested, actively participating with only **one beneficiary** listed, that person can receive the active member payout or a monthly check for life. Once retired, death benefits change a bit (webinar for members 5 years away from retiring).
    - iv. Refunds: IMRF is not refund friendly. Employees do not receive interest or employer contributions if not vested (10 years service + 67 years old). If an employee pulls out before 59, they can roll over to an IRA to avoid taxes. If the employee leaves employer, they can leave their money in the plan in the event they work at another IMRF.
4. How Your Pension is Calculated
  - a. IMRF uses salary, earnings, and years of service to calculate.
  - b. Service credit accrues as long as pay is administered (including disability) and employee is working enough hours. Employees can purchase retroactive time (employment time before employer offered IMRF).
  - c. Tier 2 average salaries look at the highest consecutive 8 years of employee's last 10 years.

- d. For first 15 years worked, employees receive 1.667% per year of service + 2% for each year after the 15<sup>th</sup>. Example, if you have 20 years, you would have  $15 * 1.667\%$  (equals 25% calculated) +  $5 * 2\%$  (equals 10%) = 35% of average salary
  - e. The maximum amount offered is 75% of average salary (reached at 40 years of service).
  - f. Cost of living increases are given annually after age 67 as either 3% or  $\frac{1}{2}$  of the CPI index, whichever is less.
5. Voluntary Additional Contributions (6.3 employee form)
- a. Employees can invest up to 10% of IMRF earnings, after-tax. The plan currently pays 7.25% interest rate per year, based on previous January opening balance.
  - b. Estimates can be given to employees for the voluntary additional investment projections if requested.
  - c. Employees can get a refund of this at any time, full contributions only, not interest. Interest stays in the account.
  - d. At retirement, you can take the lump sum (taxable), roll over, or get a monthly annuity payment with raises.
6. Additional Resources for Members available at [IMRF.org](http://IMRF.org)

Budgeted Wages Hours

**CORPORATE WAGES**

<b>Librarian Assistant</b>	Hours/wk	20	Rate/hr	\$18.50	Annual	\$19,240.00
	<b>M</b>	<b>T</b>	<b>W</b>	<b>Th</b>	<b>F</b>	<b>S</b>
9am						
10am						
11am						1
12pm		1	1	1		1
1pm		1	1	1		
2pm		1	1	1		
3pm		1	1	1		
4pm		1	1	1		
5pm		1	1	1		

<b>Programming</b>	Hours/wk	32	Rate	\$19.00	Annual	\$31,616.00
	<b>M</b>	<b>T</b>	<b>W</b>	<b>Th</b>	<b>F</b>	<b>S</b>
9am		1	1	1	1	1
10am		1	1	1	1	1
11am		1	1	1	1	1
12pm		1	1	1	1	1
1pm		1	1	1	1	
2pm		1	1	1	1	
3pm						
4pm						
5pm						4

<b>Anna</b>	Hours/wk	13	Rate	\$13.00	Annual	\$8,788.00
	<b>M</b>	<b>T</b>	<b>W</b>	<b>Th</b>	<b>F</b>	<b>S</b>
9am		0	0	0	0	1
10am		0	0	0	0	1
11am		0	0	0	0	1
12pm		0	0	0	0	1
1pm		0	0	0	0	
2pm		0	0	0	0	
3pm		1	1	1		
4pm		1	1	1		
5pm		1	1	1		

<b>Director</b>	Hours/wk	32	Rate		Annual	\$36,209.25
	<b>M</b>	<b>T</b>	<b>W</b>	<b>Th</b>	<b>F</b>	<b>S</b>
9am		1	1	1	1	1
10am		1	1	1	1	1
11am		1	1	1	1	1
12pm		1	1	1	1	1
1pm		1	1	1	1	
2pm		1	1	1	1	
3pm		1	1	1		
4pm		1	1	1		
5pm						

<b>TOTAL Corporate</b>					Total	\$95,853.25
	<b>M</b>	<b>T</b>	<b>W</b>	<b>Th</b>	<b>F</b>	<b>S</b>
9am	0	2	2	2	2	3
10am	0	2	2	2	2	3
11am	0	2	2	2	2	3
12pm	0	3	3	3	2	3
1pm	0	3	3	3	2	0
2pm	0	3	3	3	2	0
3pm	0	3	3	3	0	0
4pm	0	3	3	3	0	0
5pm	0	2	2	2	0	4

Employee Contributions (Safety Additional Hourly 4.5% / Director Ins Portion 4.5%) Total \$4,098.98

<b>Librarian Assistant</b>	Hours/wk	20	Rate/hr	\$0.83	IMRF Annual	\$865.80
<b>Programming</b>	Hours/wk	32	Rate	\$0.86	IMRF Annual	\$1,422.72

<b>Anna</b>	Hours/wk	13	Rate	\$0.00	IMRF Annual	\$0.00
<b>Director</b>	Hours/wk		Rate		IMRF Annual	\$1,810.46

Director rest of 10% Insurance Portion	\$2,212.79						Total	\$2,212.79
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**Insurance Grand Total**      \$6,311.77  
**Corporate Wages Total**      \$95,853.25  
**IMRF 5.62% Contribution**      \$5,741.67

MAROA LIBRARY PAYROLL HOURS											
Pay Period From: December 16											
Pay Period To: December 31											
Pay Date: December 30											
EMPLOYEE	SALARY	REGULAR HOURS	INS & LIA HOURS	PTO HOURS	HOLIDAY HOURS	TOTAL HOURS	WAGE RATE \$/HOUR	TOTAL WAGES			
CARRIE RUSSELL	X						N/A	\$1,851.10			
KASSANDRA BANKSON		7			22	29	\$12.00	\$348.00			
RANDY HATTON		10			36	46	\$15.25	\$701.50			
NICOLE RUSSELL		10	0		36	46	\$14.00	\$644.00			
KRISTY BANKSON		10			40	50	\$14.71	\$735.50			

\$4,280.10

EMPLOYEE	HOLIDAY BONUS
CARRIE RUSSELL	\$300.00
KASSANDRA BANKSON	\$50.00
RANDY HATTON	\$300.00
NICOLE RUSSELL	\$200.00
KRISTY BANKSON	\$300.00

\$1,150.00