



1. Call to Order/Roll Call

President Saperston called the meeting to order at 7:07 P.M.

In attendance: President Saperston, Vice President Cranford, Secretary Carlson, Treasurer Berley, Trustee McCoy, Trustee Bogle, ,Trustee Bailey

Staff attending: Shannon Halikias, Michelle Kurczak, Mary Malach, Judy Jarvis (via Zoom)

Guests attending: Martha Trotter/Sikich, Lisa Schmidt/Wight

2. Additions or changes to the agenda

None

3. Approval of Meeting Minutes for November 13, 2025

Motion to approve November 13, 2025 meeting minutes: Bailey.

Second: McCoy

All in Favor

Approved

4. Public Comments

None

5. Communications

Shannon shared that a patron called to compliment the library's VONA tree.

Another patron appreciated the Director's Corner feature in the winter newsletter and said she wanted to keep reading the comments over and over.

6. Treasurer's Report

Treasurer Berley reviewed the report; she had no comments or concerns.

Motion to approve the treasurer's report and submit for audit: Cranford

Second: Bogle

All in favor

Approved

- Budget vs. Actual
- Monthly checking account summary
- Monthly expense report and income report.
- Statements of assets, liabilities, and fund balance

Library Director's Report:

Shannon reviewed the criminal case regarding the visitor that was taking illicit photographs of staff. Shannon went into the Geneva police department to review camera footage to try to identify any patrons or staff at MPL impacted. The person has done this with multiple libraries and other locations. Shannon will be attending the criminal proceedings. Shannon will issue a full ban.

Other details provided in written report, oral narrative was limited due to time constraints.

- a. **Departmental Reports**
No additional comments

7. Old Business

- a. **Board Bylaws – Discussion**
This topic will need to be delayed to January or February due to lengthy scheduled presentations.
Per Shannon, Trustees Cranford and Carlson will follow up.

8. New Business

- a. **Audit Presentation**
The Board will review and discuss the annual audit of the library finances presented by Sikich.
Motion to adopt the annual audit as presented: Bogle.
Second: Cranford. All in favor; Approved

Martha Trotter from Sikich presented the Audit Report. The Sikich team completed the audit process with assistance from Judy and Shannon. Annual financial report and board communication has been issued. Key pieces in annual financial report is the independent auditor's report. Reported a clean, unmodified opinion of the library's financial statements.

Another key section prepared by the library is the Management Discussion and Analysis. Serves as an executive summary of the financial statements and provides a great deal of context and comparative information. All of the library's activities are reflected as governmental activities.

Correction to the audit for scribe's error on page 6 – under Market Impacts on Investment Income (MDMA) the year needs to be corrected to 2024.

The general fund has a total fund balance of 2.5 million. Different categories in the fund balance. 1.1 million of the fund balance is restricted, committed to capital improvements. Remaining 1.3 million is available to fund operations. Footnote #5 is key. Footnote #7 also key (IMRF plan) Finally, the required Supplementary Information has the library's budget and actual information for the general fund.

Trustee comments: trustees commented positively on the report. Trustee Cranford stated report and presentation match up.

Shannon had some questions: on page mda8 – once a year money moved from special reserves into corporate. Shannon is not seeing the transfer in the audit. Ms. Trotter responded that the library only reports one fund so individual cash accounts are not reflected. They are combined in total in the general fund.

Shannon is spending a significant amount of time and working with the library's attorney to respond to a firm that tries, as a matter of course, to have mass tax objections to entities. Our Attorney has identified that the objector double counted a property tax settlement. The objector is also taking into account an amount we have not yet received for a levy as we receive the money throughout the year, not all at once.

Ms. Trotter responded: what you would consider available is your fund balance which is 2.5 million (page #6.) Look at fund balance – unassigned piece of 1.3 million (covers roughly 60% of fiscal year expenditures.) We're in line with our fund balance policy. The objector is failing to realize that Special Reserves are not part of general corporate account.

If you were to make a recommendation of how much to move from our unassigned balance to reserves, would 200,000.00 be a safe number. Trotter said as long as if you are in compliance with your fund balance policy, stay consistent with the 60% coverage.

Judy Jarvis said she has no questions but commented that throughout the year if she has any questions or concerns, Martha and her team are always very responsive.

b. Master Planning Progress – Discussion

The Board will be updated on master planning progress and the next steps, and budget projections for larger scale updates for building adaptations.

A discussion was held on the Master Planning Process, placement and design of interior areas. The budget was discussed, as well as stages for implementation should the library proceed.

Lisa presented total budget of 11,670,000.00; Lisa broke down the costs. Pricing it as worst case scenario but the project can be divided into stages. Estimate as a 12-month project – full year phased.

Shannon, attorney and village finance manager are researching if we have to go to ballot. They are willing to have conversations about this. The VONA appears supportive about the library making adaptations, however many conversations would have to happen.

Lisa stated that contingencies percentage will go lower as the project continues. Escalation assumes construction would be started in the spring of 2027. Project 1 would take 6 months; project 2 would take 6 months and project 3 would take 4 months. If you do project 2 you want to do project 3 sequentially. Shannon asked if you go back to the math of the A,B,C projects, looking at 4 million for most urgent needs. Can we just do area A and drop costs of all of that. Lisa indicated you do have to do the site work. Run the risk of having to re-work what has already been touched if you only do bandage work.

Master plan is to help library understand how to get to the end of the process. Depends on funds. President Saperston said if we're going to do it, we should do parking, book drop and make it more ADA accessible. Don't band aid it because it will have to be done eventually. Trustee Berley concurred; community wants it once and done - they don't want us to keep coming back. President Saperston re-iterated need for larger meeting room. Trustee Bogle asked if we need to parse steps out to even more smaller phases. Trustee McCoy concurred. Trustee Berley added that many people use the library as a community center as NA doesn't have a community center. Per Shannon, Lisa will be back in January or February in order for board to adopt the master plan. President Saperston indicated less expensive to do all three at once.

Shannon stated once decision is made about what is to be done, she and President Saperston will meet with the village again. Discussion about the necessity of marketing the project effectively.

No vote needed. Board will consider information. Further discussion will take place about possible funding options.

9. Closed Session – Action Required

Motion: Move to go into executive session as permitted by 5 ILCS 120/Section 2©(1) of the Open Meetings Act to discuss the performance, discipline, and/or dismissal of specific employees of the library.

10. Open Session

11. Trustee Open Comments

12. Items for next month

- Per capita grant submission
- Director review (if time allows)

13. Regular Meeting Adjournment to Closed Session

Trustee Cranford motioned to closed the open session of the meeting at 9:09 P.M.