



Director's Report  
prepared & presented by Amy Raff

### **February 14, 2017 Board of Trustees Meeting**

**Fund Balance Policy:** See attached. Revising this policy was an auditor recommendation. It includes recommendations for Office of the State Comptroller and the use of OSC accepted language when describing the different funds. This proposed policy was shared with our CPA for his input and it acceptable will need to be approved by the Board.

**Library Advocacy Day:** In light of the Governor's proposed cuts to library aid now is the time to contact our State legislators to help them understand why this is bad for New Yorkers. As the library trustee you have significant influence to inspire others to speak out against the cuts. Help connect legislators with their constituents:

**Write to them.** The New York Library Association (NYLA) makes this easy through their [Online Advocacy Center](#), they've even drafted a message for you! Take five minutes to send a quick message.

**Call them.** Taking the time to call in the age of email and Tweets makes a big impression. [Contact info for all MHLS area legislators](#)

**Visit them.** Face-to-face communication is the most effective thing we can do to help legislators understand how underfunded library aid and construction aid is. They need to hear your story, put a face with a name and get a real sense of what is going on in their district. Visit them in their local office, invite them to your library, [come to Albany with us in March](#) – any or all three of these activities will go a long way!

“Join hundreds of library advocates from around the state on Wednesday, March 1<sup>st</sup> in Albany for Library Advocacy day. It's an experience every library supporter should have at least once in their life. March through the halls of the Legislative Office Building with like-minded community members, speak face-to-face with legislators and their staff, join the Rally at noon to make some noise and cheer on those legislators who are actively supporting libraries. MHLS makes the day easy. We make the appointments with legislators for you. We organize bus transportation to Albany. We just ask that you join us in fighting to restore library aid. Your voice matters. To learn more about Library Advocacy Day, to register, and to sign-up for the bus please visit: <https://midhudson.org/library-advocacy-day/>.”

**Community Collaborations:** In honor of Black History Month, the Southern Dutchess NAACP is exhibiting historical items at the Library during the month of February. Organized by Barbara McCaskill, the display features historical items from the personal collections of NAACP members including original art, photographs, historical memorabilia, posters and prints. New this year to the exhibit, an autographed photo of Barack Obama on loan from Beacon City Hall. Stop by anytime this month during normal library hours to view the exhibit.

In collaboration with Compass Arts and the Howland Public Library, children ages 5-9 are invited to participate in creative building with Rigamajig, a large building kit designed for hands-on free play and learning. Rigamajig consists of wooden planks, wheels, pulleys, nuts & bolts, and rope. "Rigamajig allows young makers to think three dimensionally and work collaboratively through play. Conceived and designed as a custom play feature for the High Line Park in New York City, the Rigamajig was developed by Cas Holman and Friends of the High Line in collaboration with early learning educators, woodworkers, and children."

**Meetings/Community Events Attended:** Department Head Meeting, Staff Meeting, Dutchess County Directors Association Meeting, Unity in Community Event, MLK Day Celebration, City of Beacon "Town Hall," Meeting with Jackie Bucelot-Mills of Kids R Kids Feeding Program

**Dutchess County Trustee Dinner:** See attached Flyer

**"Alternative Facts:"** See attached flyer

**Preliminary 2016-2017 Budget Discussion:** This is our first budget discussion. I will present a line-by-line proposed budget at the meeting to start our conversation.



## DRAFT for discussion at 02.14.17 Meeting

### Fund Balance Policy

The general purpose of this policy is to improve Howland Public Library's financial stability by protecting itself against emergencies and economic downturns and to establish a method of achieving long range Capital Project Fund goals.

Fund Balance is the difference between the assets, deferred inflows of resources, liabilities and deferred outflows of resources at the end of the period and represents the accumulation of revenues and other sources over expenditures and other uses over time. The total fund balance is the combined balance held in three bank accounts with M&T Bank: The Operation Account, The Payroll Account and the Savings Account.

The Fund Balance is allocated into the following categories:

**Nonspendable:** fund balance classification includes amounts that cannot be spent because they are either not in spendable form (inventories & prepaids) or legally or contractually required to remain intact.

**Restricted:** constraints are imposed on amounts externally by creditors, grantors, contributors, laws or regulations (As of 02.14.17 the Library does not classify any of its fund balances as restricted.)

**Committed:** constraints are imposed by Board of Trustees (As of 02.14.17 the Library does not classify any of its fund balances as committed). This includes fund committed for future capital projects.

**Assigned:** constrained by Library's intent. Assignments made by an action of the Board of Trustees. As of 02.14.17 the Library names the following as assigned funds:

*Assigned Unspent Donations:* funds allocated for purpose of which it was donated

*Assigned for Maintenance:* funds allocated for use at the Director's discretion for short-term unplanned for events that require use of funds that are not otherwise reflected in the operational budget for physical plant, furniture, fixtures & equipment.

*Assigned for Accrued Benefits:* funds set aside in the event of retirement or departure of staff members that could require payout of accrued benefits.

*Assigned for Subsequent Year's Expenditure:* funds that are included in annual budget for specific projects

**Unassigned:** not assigned, restricted, committed for a specific purpose.

## DRAFT for discussion at 02.14.17 Meeting

### Fund Balance Policy

Pursuant to New York State Office of the State Comptroller the “order of use of fund balance” is as follows:

The library considers restricted amounts to have been spent when an expenditure is incurred for purposes of which both restricted and unrestricted fund balance is available. The Library considers that committed amounts are reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those restricted fund balance classifications can be used.

The Treasurer and Library Director shall prepare an annual report at the end of each fiscal year documenting the status of the fund balance and compliance with this policy.