

Sharon Springs Free Library Board of Trustees
Meeting Minutes
3/23/2023

Present

Trustees: Jeanne Irwin, Gina Gilbert, Belinda Feris, Bob Fucci, Kerry Parsons, Kate Walrath, Tonja Law, Susan Rorick
Staff: Helen Thomas, JoAnn Fralick

Absent

Trustees: Patsy Nicosia

Call to Order

The regular meeting of the Sharon Springs Free Library Board of Trustees was called to order at 7:02p.m. on 3/23/2023 by President Jeanne Irwin.

Approval of Minutes

Minutes of the 2/23/2023 Board Meeting were reviewed.

ON A MOTION MADE AND SECONDED the minutes of the 2/23/23 Regular Board Meeting were accepted as submitted (Jeanne/Gina)

Treasurer's Report (attached)

- Treasurer's report was discussed and accepted as submitted.

President's Report

- Jeanne acquired a free used- printer donated from the school.

Director's Report (attached)

- Walmart Foundation grant check received.
- Stewart's check for children's programming received.
- New public computer from Walmart funds installed.
- Eric came out to help and NYS annual report was completed and submitted.
- New JNF on mythology. Two JNF related to history. One JNF related to 2023 SRP theme.
- Louise Penny series #1-11 from purchased from collection development funds.
- Academy Award nominated Best Picture DVD's ordered and purchased with collection development funds.

Privilege of the Floor

Eric Trahan, Executive Director of MVLS, presented on PILOTs and library taxes. Full presentation attached.

- Legal basis for the county Real Property Tax Office
- Including libraries in PILOT agreements
- Forward motion for Sharon Springs Free Library increasing tax base and chartered- to-serve area.

Committee Reports-

- The Budget/finance Committee- an Audit Committee was named, and they will perform an annual audit of the Treasurer's records
- Facility Maintenance – Bob will investigate a new permanent air conditioner and windowsills. Bob is checking into the cost of repair to the damaged windowsills.

Old Business

- Discussed the timeline and details for the upcoming Great Book Giveaway on Saturday, April 1st.

New Business

- Nothing new this month

Adjournment

The meeting was adjourned at 8:15 p.m. The next meeting of the Board of Trustees will be held on Thursday, April 27th at 7:00 p.m.

Sharon Springs Free Library

Profit and Loss YTD Comparison

February 24 - March 23, 2023

	TOTAL	
	FEB 24 - MAR 23, 2023	JAN 1 - MAR 23, 2023 (YTD)
Income		
1005 Copies/fax/printer	0.00	17.80
1018 Lost Book and DVD	44.94	44.94
43300 Grants	0.00	0.00
43301 Stewarts	900.00	900.00
43303 Walmart	1,900.00	1,900.00
Total 43300 Grants	2,800.00	2,800.00
43400 Donations	0.00	27.20
43401 Donations - Other	0.00	1.00
43404 Clothing Shed	14.62	119.28
46431 Fundraising Letter	50.00	700.00
Total 43400 Donations	64.62	847.48
45000 Investments	0.00	0.00
45030 Interest-Savings, Short-term CD	0.54	1.73
Total 45000 Investments	0.54	1.73
46422 LLSA (Local Lib. Services Aid)	0.00	143.40
47500 Rental Income	0.00	750.00
50000 Carryover	0.00	0.00
Uncategorized Income	17,121.00	17,121.00
Total Income	\$20,031.10	\$21,726.35
GROSS PROFIT	\$20,031.10	\$21,726.35
Expenses		
62110 Accounting Fees	0.00	294.90
62152 Programs/Youth	150.00	150.00
62800 Facilities	0.00	16,018.84
62100 Contract Services	0.00	0.00
62101 Fyr Fighter	89.00	227.00
62801 Janitorial Services	84.00	408.00
Total 62100 Contract Services	173.00	635.00
62891 Fuel	0.00	1,579.06
62892 Electric	104.28	379.81
62893 Water/Sewer	153.27	114.95
Total 62800 Facilities	430.55	18,727.66
65010 Books, Subscriptions, Reference	0.00	0.00
65011 Print Books	0.00	236.45
65015 Debit Card Balance	500.00	1,000.00
Total 65010 Books, Subscriptions, Reference	500.00	1,236.45
65050 Telephone, Telecommunications	61.98	123.49

Sharon Springs Free Library

Profit and Loss YTD Comparison

February 24 - March 23, 2023

	TOTAL	
	FEB 24 - MAR 23, 2023	JAN 1 - MAR 23, 2023 (YTD)
65060 Automation	0.00	0.00
65061 MVLS Automation	293.59	880.77
65062 Spectrum	99.99	299.97
Total 65060 Automation	393.58	1,180.74
65100 Other Types of Expenses	0.00	0.00
65110 Advertising Expenses	0.00	293.93
65150 Memberships and Dues	345.60	405.60
Total 65100 Other Types of Expenses	345.60	699.53
66000 Payroll Expenses	1,880.06	5,408.43
66001 Taxes, Disability, Unemployment	0.00	566.96
Total 66000 Payroll Expenses	1,880.06	5,975.39
Total Expenses	\$3,761.77	\$28,388.16
NET OPERATING INCOME	\$16,269.33	\$ -6,661.81
NET INCOME	\$16,269.33	\$ -6,661.81

Sharon Springs Free Library

Balance Sheet
As of March 23, 2023

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 SSFL Money Market	24,009.86
1001 Operating Fund	15,370.78
1002 SSFL Building Fund	2,799.82
Total Bank Accounts	\$42,180.46
Other Current Assets	
12000 Undeposited Funds	0.00
Total Other Current Assets	\$0.00
Total Current Assets	\$42,180.46
TOTAL ASSETS	\$42,180.46
<hr/>	
LIABILITIES AND EQUITY	\$42,180.46

Sharon Springs Free Library Director's Report, March 23, 2023

Programming

3/17/23 Book Discussion – Susan Meissner's "The Nature of Fragile Things." 7 attended.

3/11/23 Thanks to Kate and Kerry who brought sled dogs 3/11 to give kids rides. 36 attended.

Miscellaneous

- Walmart Foundation grant check for \$1900 received.
- Stewart's check for \$900 for children's programming received
- New public computer from Walmart funds installed
- Eric came out to help and NYS annual report was completed and submitted
- Switching the phone to Spectrum would increase speed from 100 to 300 and the cost would be a little less than Verizon. Spectrum rep said he would look in to waiving the \$99 installation charge. I told him that was a game changer
- Tuesday, 3/14 was a snow day
- Rob installed the new bookshelf and charged only his costs \$398.05
- JoAnn was allocated \$100 of the \$500 MVLS award to use for story time supplies

Collection Development:

- **January: (Nov/Dec Bal \$9562)** New JNF on mythology. (\$19.99). Two JNF related to history (\$27.28) One JNF related to 2023 SRP theme (\$11.99) Louise Penny series #1-11
- **Jan bal. \$9414.77) No activity in February**
- **Academy Award** nominated Best Picture DVD's ordered. (9414.77-151.30) \$9263.47

Grant Funds

WalMart grant for bookshelves	\$1900
2020 MVLS Dream and Do grant \$500 furniture- \$34 spent for new keys.	29.
Advocacy grant for brochures (\$1260 received) NC	777.
Stewarts Make-A-Wish grant for 2021 minus staff support for SRP (\$254)	
Story time support Through 10/27/22 (\$255 Minus \$55. 1 hr HT, 4 hrs JS)	122
Books for holiday gifts \$200 - 78	\$78
Stewarts Make-A-Wish grant for 2022 NC	900
Stewarts Make-A-Wish grant for 2023	900
MVLS Advocacy grant for School Budget vote support 2022	2500
Balance in Grant Accounts	\$7206

Sharon Springs Free Library

PILOTs and Library taxes

Presented by Eric Trahan, MVLS

355-2010 x223 etrahan@mvls.info

March 23, 2023

Background Information: The library is exploring moving from a Town proposition/tax to a school district-based tax. The Walmart PILOT, as currently written, would result in a loss of the approximately \$17,000 that Walmart is currently paying in library tax payments. What are the library's options? Following up on the January 26 meeting with school, town, county and IDA officials, I contacted several attorneys to get clarity on the issues brought up at the meeting. Below are the opinions of MVLS attorney Kathryn McCary.

What is the legal basis for the county Real Property Tax Office position that a library levy collected through a 259 vote process with the school district could not include a special assessment collected through section 2.02 in the PILOT, as happens with the current Town based levy? Real Property Tax Law (section 102 14 & 15) forms the basis for special assessments collected via section 2.02 in the PILOT. Three aspects of that affect the Sharon Springs Free Library.

1. Municipalities have the express authority to collect special assessments from the company through the IDA, but school districts are not listed as a jurisdiction having that authority.
2. Similarly, municipalities have the authority to collect certain assessments based on tax tables that are altered from those used to collect regular property taxes. School districts lack the authority to use alternate tax tables; i.e., those that include properties owned by the IDA.
3. Various entities are included in the definition of "special assessments"; fire districts, water districts, etc. Libraries are not included in these definitions.

Can libraries be included in PILOT agreements? Yes, depending on the library's ability to develop a positive working relationship with the IDA and other local politicians. The NYS statute regulating PILOT agreements (Chapter 1030 of the Laws of 1969 as amended) names Affected Tax Jurisdictions (ATJs) that must be informed of any PILOT agreements proposed by the IDA. Those named ATJs are counties, towns, cities, villages, school districts and Indian reservations. This neither requires or prevents libraries from being included in PILOT agreements. Library inclusion depends on the library's relationship with the IDA.

What is the best way forward for the Sharon Springs Free Library in their desire to increase their tax base and chartered-to-serve area from the Town of Sharon to the Sharon Springs School District? The pending end-of-term (2025) for the existing PILOT may offer opportunities for the library. If the PILOT is not renewed the problem is solved: Wal Mart will be paying taxes like every other property owner. If the PILOT is renewed, there may be an opportunity to amend the PILOT to have the library included as a party to the PILOT and receive an annual payment from Walmart. There is no reason for Walmart to object to an agreement that doesn't increase their tax burden; and one that will keep them from experiencing an increase for the duration of the PILOT (they are subject to library increases with the current special assessment through the Town). If the library is secure in being included in a renewed PILOT, they will be able to pursue changing their chartered/taxed area to the school district without losing the nearly \$17,000 that Walmart currently pays in library taxes. To accomplish this, the library needs to be in regular contact with the IDA and county.

I also requested more general information from the New York State Library Ask-A-Lawyer database. Attorney Stephanie “Cole” Adams publicly provided her analysis at: <https://www.wnylrc.org/ask-the-lawyer/raqs/304>

These two attorneys independently arrived at the same conclusion: that there is no legal impediment to the Sharon Springs Free Library becoming an official party to any renegotiated PILOT. Achieving that will require ongoing contact with the IDA and the county Real Property Tax office. The advantages to the library are as follows:

- The library will receive funding from Walmart
- The library can work with whatever taxing jurisdiction it wants
- The PILOT amount is not included in the tax levy amount