



CCS BUDGET AND FINANCE COMMITTEE
CCS Office
100 Tri State International Dr.
Lincolnshire, IL 60069

March 22, 2024, 10:00 A.M.

REMOTE PARTICIPATION

1. CALL TO ORDER

Chair A. Auston called the meeting to order at 10:06 A.M.

2. ROLL CALL

A. Auston, Wilmette	M. Jacobsen, Lake Villa
J. DiDonato, Round Lake	L. Jakacki, McHenry
M. Dombrowski, Winnetka	A. Todd, Prospect Heights

Also present: R. Malinowski; CCS, D. Wischmeyer, CCS; B. Stoneburner; CCS

3. ADDITIONS TO THE AGENDA

None.

4. PUBLIC COMMENT

None.

5. APPROVE MINUTES OF MARCH 28, 2023, MEETING

Dombrowski MOVED, Auston SECONDED to

APPROVE THE MINUTES OF THE MARCH 28, 2023, MEETING.

Ayes: Auston, DiDonato, Dombrowski, Jacobsen, Jakacki, Todd

Nays: None

Abstain: None

MOTION CARRIED BY ROLL CALL VOTE

6. FY 2024-2025 BUDGET DRAFT AND PLAN

- a. Budget - R. Malinowski sent the first draft of the FY24-25 budget to the committee for review prior to the meeting and noted sections not finalized. Malinowski reported that based on projections, FY2024 should come in under budget and that the committee could recommend a transfer to the Development Fund at the next meeting. Malinowski touched upon sections of the projected and budgeted amounts that were coming in under or over budget.



Malinowski reported that Personnel is scheduled to come in under budget due to staff vacancies and that currently there is a 4.5% increase for staff included in the FY 24-25 budget. Malinowski stated that with the reduction in staff there had been a redistribution of some responsibilities. Malinowski asked the committee what their libraries were targeting for their staff increases. There was a discussion about increases as well as potentially building a buffer in case there is a need to bring back the IT staff position. For the next committee meeting, R. Malinowski will revisit the Personnel budget line and re-evaluate the budgeted merit increase to see if keeping Personnel flat would cause any increase in member fees. Malinowski will also explore options to increase insurance coverage and what that would do to the budget.

- b. Member Fees – R. Malinowski stated that Member Fees would be reviewed at the next Budget and Finance Committee meeting. CCS is still waiting on tax data to complete member billing.
- c. Development Fund - R. Malinowski stated that looking at the potential uses of the Development Fund, updated projection and budget and transfers from Operating to Development for this fiscal year (not budgeted) and next fiscal year would be reviewed at the next Budget and Finance Committee meeting.

7. FISCAL ACCOUNTABILITY POLICY

- a. Review of Executive Director approval limit – R. Malinowski reported that Chair Auston requested a review of the Fiscal Accountability Policy regarding the Executive Director approval limit after CCS brought the HR Source recruiting contract to the Executive Committee for approval. This contract spend would have potentially exceed the Executive Director's approval limit of \$5000.00. After a discussion the Budget and Finance Committee agreed to recommend the Fiscal Accountability Policy be amended to raise the approval limit of budgeted spend to \$10,000, update the bona fide emergency clause to allow the Executive Director to spend up to the bid limit and revise the language regarding CCS may spend in excess of \$25,000 only after completing the formal bid process to reference the statutory limit for libraries in case of any potential future changes.

Auston MOVED, Todd SECONDED to

**MAKE AMENDMENTS TO THE FISCAL ACCOUNTABILITY POLICY AS
DISCUSSED FOR RECOMMENDATION TO THE EXECUTIVE COMMITTEE.**

Ayes: Auston, Di Donato, Dombrowski, Jacobsen, Jakacki, Todd
Nays: None

MOTION CARRIED BY ROLL CALL VOTE

- 8. CCS AUDITOR REVIEW – Per the fiscal accountability policy, every five years or sooner at the Governing Board's discretion, the Budget and Finance Committee solicits proposals for audit services. The last request for proposal was conducted in January



2020 and at that time, the Budget and Finance Committee agreed to continue using McClure Inserra (now ATA Group). Included in the packet was a list of auditors that R. Malinowski had pulled from the directors' list. There was a discussion about additional firms to include and how many firms to approach. After a discussion there was an agreement CCS should contact between 5-7 audit firms in case some decline to bid or are not taking new clients. The committee agreed to include ATA Group (McClure Inserra) in the bid. CCS will inquire what firms other library consortia are using, contact audit firms and provide an update at the next Budget and Finance Committee meeting.

9. NEXT MEETING – The Committee will meet next on April 15 at 1:30 P.M

10. ADJOURNMENT

Dombrowski MOVED to adjourn the meeting. Upon being put to a voice vote the motion carried. Chair Auston adjourned the meeting at 11:13 A.M.